

Stock Code: 6614

International Integrated Systems, Inc.

2025 Annual Report

Notice to readers

This English-version annual report 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 and Chinese versions, the Chinese version shall prevail.

Taiwan Stock Exchange Market Observation Post System:

<https://mops.twse.com.tw>

IISI Annual Report is available at: <https://www.iisigroup.com>

Printed on 02/28, 2026

I. Name, Title, Contact Telephone Number, and Email of the Spokesperson and Acting Spokesperson

Spokesperson:	Chih-Ho Wang	Title:	General Manager
Telephone:	(02) 2969-6614	Email:	invest@iisigroup.com
Acting Spokesperson:	Wei-Cheng Hsiao Hsiao-Fu Mao Ko-Wei Huang	Title:	Vice President, Smart IoT Business Department Vice President, Government & Financial Department Chief Financial Officer
Telephone:	(02) 2969-6614	Email:	invest@iisigroup.com

II. Addresses and Telephone Numbers of the Head Office, Branches, and Plants

Name	Address	Telephone
Banqiao Office (Registered Address)	6F., No.7, Sec. 2, Xianmin Blvd., Banqiao Dist., New Taipei City 220229, Taiwan (R.O.C.)	(02) 8969-1969
Minsheng Office	11F., No.133, Sec. 4, Minsheng E. Rd., Songshan Dist., Taipei City 105412, Taiwan (R.O.C.)	(02) 8175-8888
Kaohsiung Office	13F.-1, No.8, Minquan 2nd Rd., Qianzhen Dist., Kaohsiung City 806616, Taiwan (R.O.C.)	(07) 339-1165
Branch Office	None	None
Plants	None	None

III. Name, Address, Website, and Telephone Number of the Stock Transfer Agent

Name: Fubon Securities Co., Ltd., Registrar & Transfer Agency Department
Address: 11F., No. 17, Xuchang St., Zhongzheng Dist., Taipei City, Taiwan (R.O.C.)
Website: <https://emstop.fbs.com.tw/>
Telephone: (02) 2361-1300

IV. Name, Firm Name, Address, Website, and Telephone Number of the CPAs of the Most Recent Year's Financial Report

Names of CPA: Shiuh-Ran Cheng, Wei-Chun Ma
Name of Accounting Firm: Deloitte & Touche
Address: 20F., No. 100, Songren Rd., Xinyi Dist., Taipei City, Taiwan (R.O.C.)
Website: <https://www.deloitte.com/tw/tc.html>
Telephone: (02)2725-9988

V. Name of the Trading Venue for Overseas Securities Listings and Method of Inquiry of Such Overseas Securities Information: None.

VI. Company website: <https://www.iisigroup.com>

International Integrated Systems, Inc.

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Chapter I. Letter to Shareholders

To Our Shareholders:

I. Operational Performance for 2025

(I) Results of Business Plan Implementation

The Company achieved significant progress in expanding into new business areas, resulting in consolidated revenue of NT\$4,962,870 thousand and gross profit of NT\$641,102 thousand for 2025. Although revenue decreased by 2.4% compared to 2024, gross profit increased by 2.7%. Thanks to the successful operational transformation and effective expense control, consolidated operating income and consolidated pre-tax net income for 2025 reached NT\$190,020 thousand and NT\$184,958 thousand, respectively, representing a 63.7% and 27.5% increase over 2024. Earnings per share after tax were NT\$2.08.

The Company continues to focus on Smart Government, Smart Finance, Smart Healthcare, and Smart Cities, achieving year-over-year growth in all four sectors for 2025. Operations have returned to a growth trajectory, earning strong recognition from clients.

(II) Budget Execution: The Company did not publish a financial forecast for 2025.

(III) Financial Income and Expenditure and Profitability Analysis

		Unit: NT\$ thousands	
Item		2024	2025
Financial income and expenditure	Operating revenue	5,083,494	4,962,870
	Gross profit	624,036	641,102
	Net operating income	116,103	190,020
	Net income for the period	123,640	153,303
Profitability	Return on total assets (%)	3.59	4.32
	Return on equity (%)	10.19	10.85
	Ratio of profit before tax to paid-in capital (%)	19.89	22.93
	Net profit margin (%)	2.43	3.09
	Earnings per share (NT\$)	1.70	2.08

(IV) R&D Overview

Building on the Company's established business foundation and anticipated future application trends, we are actively organizing and refining the solutions accumulated from past project experience across our domains to develop competitive products. Products currently under development include:

1. 5G: 5G enterprise private networks. As the 5G environment gradually expands, the Company provides end-to-end network management system integration for 5G open architectures and develops enterprise application technologies.
2. Artificial Intelligence: AI Chatbot provides dedicated intelligent customer service responses for enterprises and, combined with enterprise back-end information, builds a conversational platform that can be rapidly integrated and managed. AI Surveillance, an image management system, develops video monitoring and recognition technology and extends its functionality to public cloud platforms.

3. VSIM: Virtual SIM technology, which leverages time-division-sharing characteristics of SIMs to reduce communication costs, with applications in IoT use cases requiring the collection of large volumes of endpoint information, such as smart meters.
4. IoT: An IoT data insight platform that integrates IoT data across reading, parsing, presentation, statistics, and prediction, with planned solutions that can help customers migrate to public cloud platforms.
5. IISI Sustainability Cloud: Provides the consulting services, management tools, and platform functionality that enterprises need in pursuing ESG development, including functions to help customers complete ISO 14064 greenhouse gas verification, ISO 14067 carbon footprint verification, and climate-related financial disclosures (TCFD).

II. Business Plan Overview for 2026

The Company has outlined four major strategic directions for 2026:

1. Strengthen Core Business, Introduce New Technologies and Applications, Create Customer Value, and Establish Profit Foundations

Smart Government: Enhance resilient system infrastructure, strengthen AI innovation and applications, and promote public works lifecycle management systems.

Smart Finance: Respond to compliance and anti-fraud requirements by developing next-generation branch systems for clients. Provide innovative banking solutions to address urgent mainframe load reduction needs faced by bank clients.

Smart Healthcare: Redesign smart healthcare systems and implement AI-assisted applications. Continue to expand IISI HIS to primary care clinics.

Smart Cities: Strengthen smart transportation solutions and consolidate core business. Deepen application of image processing and generative AI technologies to expand new business opportunities.
2. Provide Solutions in Emerging Technology Areas (Cloud, 5G AIoT, Big Data Analytics) to Capture New Business Opportunities

Cloud Services: For BU clients in the four major sectors, as well as emerging clients in manufacturing and retail, develop projects with deeply integrated DevSecOps solutions.

5G AIoT: Integrate AIoT data management for smart applications, enhance platform reliability, and build a complete "platform + module + operation" business model. Strengthen products and expand data management platforms and smart applications.

Big Data: Represent diverse products to meet different customer needs and integrate solutions into project-based sales.
3. Develop Emerging Businesses and Expand Innovative Products and Services, Focusing on ESG and RPA, Supported by Software Tool Representation

Promote ISO 14067 (product carbon footprint) and energy-saving/carbon reduction solutions to expand business opportunities.

Focus on UiPath licensing and project consulting services, targeting financial institutions and large manufacturing companies.
4. Enhance R&D Capabilities, Expand AI Technology, Strengthen AI Products, and Increase Internal Productivity

Continue optimizing proprietary products in 2026, such as iNana Chatbot, iNana RAG, and iNana Analyzer, while developing new products guided by the AI Agent strategic direction.

III. Future Development Strategies of the Company

In recent years, approximately 60% of the Company's system development projects have generated recurring revenue, with project development cycles typically spanning two to three years, providing a stable source of revenue. With the continued promotion of government policies and regulatory initiatives, the Company has repeatedly secured landmark projects in the areas of Smart Government, Smart Healthcare, and Smart Cities, further strengthening its core operations and establishing long-term and stable revenue streams.

At the same time, building on its existing core businesses, the Company is actively developing AI-driven applications and expanding into diverse sectors such as meteorology, transportation, healthcare, and public safety. Initiatives include the deployment of AI-based monitoring and recognition solutions and proprietary iNana generative AI products. Leveraging its technological achievements, the Company is also pursuing overseas expansion, following its existing financial institution clients into international markets and seeking cross-border collaborations to export its smart city solutions globally.

In terms of proprietary products, the "IISI Sustainability Cloud" and "IISI HIS" have been developed to address net-zero sustainability initiatives and the government's healthcare cloud adoption policies, respectively, thereby creating a second growth curve for the Company.

IV. Impact of the External Competitive Environment, Regulatory Environment, and Overall Business Environment

Taiwan's information services market continues to present significant growth opportunities driven by emerging technology trends—such as artificial intelligence, cloud computing, and 5G—as well as their applications across various industries. The ongoing introduction of AI applications has accelerated digital transformation, making it a necessary pathway for many enterprises seeking industrial upgrading. In addition, in recent years both government agencies and enterprises have placed increasing emphasis on information security. Not only are new development projects subject to stringent cybersecurity requirements, but existing development and maintenance projects are also being reviewed to ensure compliance with updated security standards. In the long run, these developments are expected to create substantial opportunities for the information services industry.

Looking ahead, the Company will continue to pursue diversified business development, strengthen research and development, and enhance its technical capabilities to attract more talented professionals to join the organization. At the same time, the Company will place greater emphasis on social responsibility, better environmental friendliness, and the implementation of green procurement, further reinforcing its commitment to sustainable development.

Finally, we would like to express our sincere appreciation to all shareholders for their long-term support and encouragement. The Company will continue striving for improvement to create greater value and contributions, and we look forward to working together with our shareholders to build a sustainable and prosperous future.

Chairperson: Li-Show Wu

Manager: Chih-Ho Wang

Accounting Manager: Ko-Wei Huang

Chapter II. Corporate Governance Report

I. Directors and Management Team

(I) Director

1. Director Information

February 28, 2026; Unit: shares;%

Title	Nationality/ Place of Incorporation	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Key Work Experience/Education	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark
							Number of shares	%	Number of shares	%	Number of shares	%	Number of shares	%			Title	Name	Relation	
Chairman	R.O.C.	Chunghwa Telecom Co., Ltd.	N/A	2023. 06.20	3	2009.01.20	37,210,575	51.02	35,919,575	44.53	0	0	0	0	N/A	N/A	N/A	N/A	N/A	None
	R.O.C.	Representative: Li-Show Wu	Female 61–70	2023.06. 20	3	2019.08.22 (Director) 2023.07.11 (Chairman)	0	0	0	0	0	0	0	0	M.S. in Applied Mathematics, National Chiao Tung University Chairman, Honghwa International Corporation Chunghwa Telecom Co., Ltd.: Business Senior Executive Vice President and Chief Information Security Officer; General Manager, Corporate Customers Branch.	Chief Executive Officer, International Integrated Systems, Inc.	None	None	None	Note
Director	R.O.C.	Chunghwa Telecom Co., Ltd.	N/A	2023. 06.20	3	2009.01.20	37,210,575	51.02	35,919,575	44.53	0	0	0	0	N/A	N/A	N/A	N/A	N/A	None
	R.O.C.	Representative: Yuan-Kai Chen	Male 51–60	2023. 06.20	3	2020.06.29	0	0	0	0	0	0	0	0	Ph.D. in Computer Science & Information Engineering, National Chiao Tung University Chunghwa Telecom Co., Ltd.: Vice President, Investment Department; Section Chief, Corporate Planning Department; Associate Researcher, Chunghwa Telecom Laboratories	Senior Executive Vice President, Investment Department, Chunghwa Telecom Co., Ltd. Director, Next Commercial Bank Co., Ltd. Director, Chunghwa System Integration Director, Chunghwa Investment Co., Ltd. Director, Prime Asia Investments Group Ltd. Director, Chunghwa Hsingta Company, Limited Supervisor, CHYP Multimedia Marketing & Communications Co., Ltd.	None	None	None	None
Director	R.O.C.	Chunghwa Telecom Co., Ltd.	N/A	2023. 06.20	3	2009.01.20	37,210,575	51.02	35,919,575	44.53	0	0	0	0	N/A	N/A	N/A	N/A	N/A	None

Title	Nationality/ Place of Incorporation	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Key Work Experience/Education	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark
							Number of shares	%	Number of shares	%	Number of shares	%	Number of shares	%			Title	Name	Relation	
	R.O.C.	Representative: Hey-Chyi Yang	Female 51-60	2023. 08.21	3	2023.08.21	0	0	0	0	0	0	0	0	M.S. in Computer Science, University of Texas at Austin, USA Chunghwa Telecom Laboratories: Deputy Director; Director, Network Management Research Institute; Director (concurrent), Cloud Computing Research Institute Director, CHT Security Co., Ltd.	General Manager, Information Technology Branch, Chunghwa Telecom Co., Ltd. Director, Institute for Information Industry Director, Telecom Technology Center	None	None	None	None
Director	R.O.C.	Chunghwa Telecom Co., Ltd.	N/A	2023. 06.20	3	2009.01.20	37,210,575	51.02	35,919,575	44.53	0	0	0	0	N/A	N/A	N/A	N/A	N/A	None
	R.O.C.	Representative: Pen-Yuang Chang	Male 61-70	2023. 10.12	3	2023.10.12	0	0	0	0	0	0	0	0	Ph.D. in Computer Science & Information Engineering, National Chiao Tung University President, Taipei Operations Office and New Taipei Operations Office, Chunghwa Telecom Co., Ltd. Director, CHT Security Co., Ltd.	President, Enterprise Business Group, Chunghwa Telecom Co., Ltd. Director, Kingwaytek Technology Co., Ltd. Director, Chunghwa System Integration Director, Chief Telecom Inc. Director, WiAdvance Technology Co.	None	None	None	None
Director	R.O.C.	Chunghwa Telecom Co., Ltd.	N/A	2023. 06.20	3	2009.01.20	37,210,575	51.02	35,919,575	44.53	0	0	0	0	N/A	N/A	N/A	N/A	N/A	None
	R.O.C.	Representative: Chih-Ho Wang	Male 51-60	2023. 06.20	3	2023.06.20	1,550	0.00	1,550	0.00	0	0	0	0	B.S. in Electrical Engineering, Chinese Culture University Vice President, Business Department, International Integrated Systems, Inc. Vice President, Hung Chan Information Co., Ltd. Assistant Vice President, IBM Taiwan Corporation	General Manager, International Integrated Systems, Inc.	None	None	None	None
Director	R.O.C.	Advantech Investment Co., Ltd.	N/A	2023. 06.20	3	2020.06.29	14,299,205	19.60	13,804,205	17.11	0	0	0	0	N/A	N/A	N/A	N/A	N/A	None
	R.O.C.	Director's Duties Representative: Tzu-Che Huang	Male 41-50	2023. 06.20	3	2020.06.29	0	0	0	0	0	0	0	0	M.S. in Finance, University of Colorado Denver, USA Section Manager, Investment Management Department, Sanyang Motor Co., Ltd.	Senior Investment Manager, Strategy Investment Department, Advantech Co., Ltd. Director Representative, Yen Hsu Green Energy Co., Ltd. Director Representative, ASKIN Co., Ltd. Director Representative, HwaCom Systems Inc.	None	None	None	None

Title	Nationality/ Place of Incorporation	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Key Work Experience/Education	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark
							Number of shares	%	Number of shares	%	Number of shares	%	Number of shares	%			Title	Name	Relation	
Independent Director	R.O.C.	Jui-Hsiang Yang	Male 61–70	2023. 06.20	3	2023.06.20	0	0	0	0	0	0	0	0	Ph.D. in Computer Science, Yale University, USA Chief Technology Officer, Advantech Co., Ltd. President, AVerMedia Technologies, Inc.	Independent Director, AVerMedia Technologies, Inc. Director, Cheer Rich International Investment Limited	None	None	None	None
Independent Director	R.O.C.	Ming-Yuan Lee	Male 71–80	2023. 06.20	3	2020.06.29	0	0	0	0	0	0	0	0	M.S. in Communications Engineering, National Chiao Tung University Chairman, Chief Telecom Inc. Chunghwa Telecom Co., Ltd.: President, Southern Taiwan Branch; Vice President, Southern Taiwan Branch	None	None	None	None	None
Independent Director	R.O.C.	Chih-Chung Tsai	Male 61–70	2023. 06.20	3	2017.06.28	0	0	0	0	0	0	0	0	M.S. in Finance, New York University, USA SinoPac Financial Holdings Co., Ltd.: Special Assistant to the CEO, CEO's Office; Head of Division, Research Division Senior Vice President, Frontier Services Group Limited, Hong Kong Founding Editor-in-Chief, Business Today Director, News Center, TVBS Money Commercial Times: Convener, Finance Group; New York Correspondent Director, Business Today Co., Ltd. Director, Business Today Culture Enterprise Co., Ltd.	Director, Taiwan Economic Journal Culture Enterprise Co., Ltd.	None	None	None	None

Title	Nationality/ Place of Incorporation	Name	Gender Age	Date Elected	Term (Years)	Date First Elected	Shareholding when Elected		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Key Work Experience/Education	Other Position	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remark
							Number of shares	%	Number of shares	%	Number of shares	%	Number of shares	%			Title	Name	Relation	
Independent Director	R.O.C.	Chung-Fern Wu	Female 61–70	2025. 06.05	1	2025.06.05	0	0	0	0	0	0	0	0	Ph.D. in Accounting, Anderson School of Management, University of California, Los Angeles (UCLA) Professor, Department of Accounting, College of Management, National Taiwan University Public Interest Director, Taiwan Stock Exchange Corporation Director, Taiwan Cooperative Financial Holding Co., Ltd. Standing Supervisor, Taiwan Cooperative Bank Public Interest Director, Taipei Exchange Independent Director, Chunghwa Telecom Co., Ltd. Commissioner (political appointee), Financial Supervisory Commission, Executive Yuan	Adjunct Professor, Department of Accounting, National Taiwan University Independent Director, Chunghwa Precision Test Tech Co., Ltd. Independent Director, GlobalWafers Co., Ltd. Independent Director, Kinpo Electronics Inc.	None	None	None	None

Note: Reasons, rationale, necessity, and responsive measures regarding the Chairperson's concurrent service as CEO.

1. Reasons: Considering overall management strategy and decision-making efficiency, the Company's Board of Directors resolved on July 5, 2024 that the Chairperson shall concurrently serve as CEO, responsible for major decision-making and strategic development of the Company and its affiliated enterprises and leading the management team to ensure the implementation of the Company's development direction and strategies. The Company has also established a General Manager position to carry out Board resolutions and CEO instructions, coordinate the Company's business execution, ensure the implementation of corporate strategy, and enhance operating performance.
2. Rationale:
 - (1) Strengthening strategic execution: With the Chairperson concurrently serving as CEO, the Company can ensure consistency across corporate governance direction, strategic planning, and capital markets operations, enhancing decision-making efficiency.
 - (2) Hierarchical management and professional division of duties: The CEO focuses on corporate vision, strategic development, and external relations, while the President is responsible for internal operations management, ensuring effective coordination between decision-making and execution.
 - (3) Ensuring management stability: During the Company's transformation and growth stages, having a leader who is familiar with industry trends and Company operations serve as CEO helps ensure operational stability and maintains trust with shareholders, investors, and the market.
3. Necessity: In response to intense industry competition, and through a clear division of duties, the Chairperson concurrently serving as CEO leads on corporate operating direction and strategy, while the General Manager focuses on the stability and efficiency of business operations management, ensuring synergy between strategy and execution.
4. Responsive Measures:
 - (1) Enhancing Board independence: The Company originally had three independent directors. To further strengthen the independence and oversight functions of Board decision-making and to comply with regulatory requirements, at the 2025 Annual Shareholders' Meeting, the Company elected one additional independent director, bringing the total number of independent directors to four.
 - (2) Strengthening oversight mechanisms: Both the Audit Committee and the Remuneration Committee are composed entirely of independent directors, ensuring impartiality.
 - (3) Strengthening the internal audit mechanism: Ensuring that management complies with corporate governance requirements.

2. Major Shareholders of the institutional Shareholders

February 28, 2026

Name of Institutional Shareholders	Major Shareholders
Chunghwa Telecom Co., Ltd.	Ministry of Transportation and Communications (35.29%)
	CTBC Bank Trust Account for Chunghwa Telecom Co., Ltd. Employee Stock Ownership Trust (3.83%)
	Shin Kong Life Insurance Co., Ltd. (3.73%)
	Cathay Life Insurance Company, Ltd. (2.73%)
	JPMorgan Chase Bank Chunghwa Telecom Depository Receipts Account (2.39%)
	Chunghwa Post Co., Ltd. (2.06%)
	New Labor Pension Fund (1.98%)
	Labor Insurance Fund (1.19%)
	Taishin International Bank Custodian Account for Cathay Taiwan High Dividend Umbrella Securities Investment Trust Fund's Taiwan ESG Sustainable High Dividend ETF Securities Investment Trust Fund (1.11%)
	Old Labor Pension Fund (1.07%)
Advantech Corporate Investment Ltd.	Advantech Co., Ltd. (100%)

Note: Information sourced from the companies' corporate websites or the company registration records of the Administration of Commerce, Ministry of Economic Affairs.

3. Major Shareholders of the Company's major institutional shareholders

February 28, 2026

Name of Institutional Shareholders	Major Shareholders
Ministry of Transportation and Communications	N/A
Shin Kong Life Insurance Co., Ltd.	Shin Kong Financial Holding Co., Ltd. (100%)
Cathay Life Insurance Company, Ltd.	Cathay Financial Holdings Co., Ltd. (100%)
Chunghwa Post Co., Ltd.	Ministry of Transportation and Communications (100%)
Advantech Co., Ltd.	ASUSTeK Computer Inc. (13.13%)
	Kechen Investment Co., Ltd. (11.63%)
	Yen Pen Investment Co., Ltd. (11.49%)
	KC Liu (3.24%)
	Advantech Foundation (2.84%)
	Chuan Fei Investment Co., Ltd. (2.32%)
	Y. S. Chuang (2.24%)
	HSBC Bank (Taiwan) Limited Custodian Account for Farsight Partners Fund L.P. Investment Account (2.00%)
	HSBC Global Custody — First Sentier Investors Asia Pacific Leaders Sustainability Fund (1.47%)
	New Labor Pension Fund (1.27%)

Note: Information sourced from the companies' annual reports, corporate websites or the company registration records of the Administration of Commerce, Ministry of Economic Affairs.

4. Professional Qualifications of Directors and Independence of Independent Directors

February 28, 2026

Qualifications Name	Professional qualifications and experience	Independence Status	No. of other public companies in Which the Individual is Concurrently Serving as an Independent Director
Li-Show Wu	Education: M.S. in Applied Mathematics, National Chiao Tung University Experience: Chairman, Honghwa International Corporation; Business Senior Executive Vice President and Chief Information Security Officer, Chunghwa Telecom Co., Ltd.; President, Corporate Customers Branch, Chunghwa Telecom Co., Ltd.	1. Chairperson Wu, Li-Show serves as the representative of the Company's institutional director, Chunghwa Telecom Co., Ltd. 2. She serves as Chairperson and concurrent CEO of the Company and is therefore a managerial officer. 3. Chunghwa Telecom Co., Ltd. held at least 5% of the Company's issued shares as a juristic person shareholder and was the largest shareholder.	0
Yuan-Kai Chen	Education: Ph.D. in Computer Science & Information Engineering, National Chiao Tung University Experience: Vice President, Investment Department, Chunghwa Telecom Co., Ltd.; Section Chief, Corporate Planning Department, Chunghwa Telecom Co., Ltd.; Associate Researcher, Chunghwa Telecom Laboratories	1. Director Chen, Yuan-Kai serves as the representative of the Company's institutional director, Chunghwa Telecom Co., Ltd. 2. Chunghwa Telecom Co., Ltd. held at least 5% of the Company's issued shares as a juristic person shareholder and was the largest shareholder.	0
Hey-Chyi Yang	Education: M.S. in Computer Science, University of Texas at Austin, USA Experience: Deputy Director, Chunghwa Telecom Laboratories; Director, Network Management Research Institute, Chunghwa Telecom Laboratories; Director (concurrent), Cloud Computing Research Institute, Chunghwa Telecom Laboratories; Director, CHT Security Co., Ltd.	1. Director Yang, Hui-Chi serves as the representative of the Company's institutional director, Chunghwa Telecom Co., Ltd. 2. Chunghwa Telecom Co., Ltd. held at least 5% of the Company's issued shares as a juristic person shareholder and was the largest shareholder.	0
Pen-Yuang Chang	Education: Ph.D. in Computer Science & Information Engineering, National Chiao Tung University Experience: President, Taipei Operations Office, Chunghwa Telecom Co., Ltd.; President, New Taipei Operations Office, Chunghwa Telecom Co., Ltd.; Director, CHT Security Co., Ltd.	1. Director Chang, Pen-Yuan serves as the representative of the Company's institutional director, Chunghwa Telecom Co., Ltd. 2. Chunghwa Telecom Co., Ltd. held at least 5% of the Company's issued shares as a juristic person shareholder and was the largest shareholder.	0
Chih-Ho Wang	Education: B.S. in Electrical Engineering, Chinese Culture University Experience: Chief Executive Officer, International Integrated Systems, Inc.; Vice President, Business Department, International Integrated Systems, Inc.; Vice President, Hung Chan Information Co., Ltd.; Assistant Vice President, IBM Taiwan Corporation	1. Director Wang, Chih-Ho serves as the representative of the Company's institutional director, Chunghwa Telecom Co., Ltd. 2. He serves as General Manager of the Company and is therefore a managerial officer. 3. Chunghwa Telecom Co., Ltd. held at least 5% of the Company's issued shares as a juristic person shareholder and was the largest shareholder.	0

Qualifications Name	Professional qualifications and experience	Independence Status	No. of other public companies in Which the Individual is Concurrently Serving as an Independent Director
Tzu-Che Huang	Education: M.S. in Finance, University of Colorado Denver, USA Experience: Senior Investment Manager, Strategy Investment Department, Advantech Co., Ltd.; Section Manager, Investment Management Department, Sanyang Motor Co., Ltd.	1. Mr. Huang Tzu-Che is the natural person designated by the Company's institutional director, Advantech Corporate Investment Ltd., to exercise director duties. 2. Advantech Corporate Investment Ltd. held at least 5% of the Company's issued shares as a juristic person shareholder and was these second-largest shareholder.	0
Ming-Yuan Lee (Independent Director)	Education: M.S. in Communications Engineering, National Chiao Tung University Experience: Chairman, Chief Telecom Inc.; President, Southern Taiwan Branch, Chunghwa Telecom Co., Ltd.; Vice President, Southern Taiwan Branch, Chunghwa Telecom Co., Ltd.	The four independent directors listed at left, during the two years preceding their election and during their term of service, all meet the qualifications set forth in the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" promulgated by the Financial Supervisory Commission and in Article 14-2 of the Securities and Exchange Act. All independent directors have been granted the power to fully participate in decision-making and express opinions in accordance with Article 14-3 of the Securities and Exchange Act, and exercise their relevant duties independently.	0
Jui-Hsiang Yang (Independent Director)	Education: Ph.D. in Computer Science, Yale University, USA Experience: Chief Technology Officer, Advantech Co., Ltd.; President, AVerMedia Technologies, Inc.		1
Chih-Chung Tsai (Independent Director)	Education: M.S. in Finance, New York University, USA Experience: Special Assistant to the CEO, CEO's Office, SinoPac Financial Holdings Co., Ltd.; Head of Division, Research Division, SinoPac Financial Holdings Co., Ltd.; Senior Vice President, Frontier Services Group Limited, Hong Kong; Founding Editor-in-Chief, Business Today; Director, News Center, TVBS Money; Convener, Finance Group, Commercial Times; New York Correspondent, Commercial Times; Director, Business Today Co., Ltd.; Director, Business Today Culture Enterprise Co., Ltd.		0
Chung-Fern Wu (Independent Director)	Education: Ph.D. in Accounting, Anderson School of Management, University of California, Los Angeles (UCLA) Experience: Professor, Department of Accounting, College of Management, National Taiwan University; Public Interest Director, Taiwan Stock Exchange Corporation; Director, Taiwan Cooperative Financial Holding Co., Ltd.; Standing Supervisor, Taiwan Cooperative Bank; Public Interest Director, Taipei Exchange; Independent Director, Chunghwa Telecom Co., Ltd.; Commissioner (political appointee), Financial Supervisory Commission, Executive Yuan		3

Note: Upon review, none of the Company's directors are currently subject to any of the circumstances listed in the various subparagraphs of Article 30 of the Company Act.

5. Diversity and Independence of the Board of Directors

(1) Diversity of the Board of Directors

A. Diversity Policy:

The Company has established the "International Integrated Systems, Inc. Corporate Governance Best Practice Principles," which emphasize diversity and gender equality in the composition of the Board of Directors, including, but not limited to, the following two main aspects:

- (A) Basic qualifications and values: gender, age, nationality, culture, and ethnicity. Among these, the ratio of female directors should reach one-third of the total number of directors.
- (B) Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.

The Company has also established "Procedures for Election of Directors," adopting a candidate nomination system and selecting director candidates with diverse backgrounds, professional capabilities, and experience.

B. Specific management goals of the diversity policy and their implementation status:

Pursuant to the Company's "International Integrated Systems, Inc. Corporate Governance Best Practice Principles," the ratio of female directors should reach one-third of the total number of directors. The current composition of the Company's Board of Directors is as follows:

- (A) Diverse professional knowledge and backgrounds: covering multiple areas including information technology, leadership and decision-making, business management, accounting and financial analysis, law, sustainable development, and international market perspective.
- (B) The age range spanned 41 to 80 years old.
- (C) Three female members (accounting for 30% of Board seats) and seven male members (accounting for 70% of Board seats).

The Company will continue to seek outstanding and professional female director candidates, with the goal of progressively reaching the target of having one-third of Board seats held by female directors.

Diversity Item Name	Gender	Nationality	Concurrent Employee Status	Age	Term of Service as Independent Director of the Company	Professional Qualifications and Experience ✓ (possessed), * (partially possessed)						
						Industry Experience	Leadership and Decision-making	Business Management	Finance and Accounting	Law	Sustainable Development	International Perspective
Li-Show Wu	Female	R.O.C.	✓	61-70	-	✓	✓	✓	*	*	*	✓

Diversity Item Name	Gender	Nationality	Concurrent Employee Status	Age	Term of Service as Independent Director of the Company	Professional Qualifications and Experience ✓ (possessed), * (partially possessed)						
						Industry Experience	Leadership and Decision-making	Business Management	Finance and Accounting	Law	Sustainable Development	International Perspective
Yuan-Kai Chen	Male	R.O.C.		51–60	-	✓	✓	✓	*	*	*	✓
Hey-Chyi Yang	Female	R.O.C.		51–60	-	✓	✓	✓	*		*	*
Pen-Yuang Chang	Male	R.O.C.		61–70	-	✓	✓	✓	*		*	✓
Chih-Ho Wang	Male	R.O.C.	✓	51–60	-	✓	✓	✓	*		*	✓
Tzu-Che Huang	Male	R.O.C.		41–50	-	✓	✓	✓	✓	*	*	✓
Ming-Yuan Lee	Male	R.O.C.		71–80	2	✓	✓	✓	*		*	*
Jui-Hsiang Yang	Male	R.O.C.		61–70	1	✓	✓	✓	*		*	✓
Chih-Chung Tsai	Male	R.O.C.		61–70	3	✓	✓	✓	✓	✓	*	✓
Chung-Fern Wu	Female	R.O.C.		61–70	1	✓	✓	✓	✓		*	✓

(2) Independence of the Board of Directors

- A. The Company currently has 10 directors, of whom 2 concurrently hold employee status (accounting for 20% of Board seats), and 4 are independent directors (accounting for 40% of Board seats). None of the current directors are spouses or relatives within the second degree of kinship.
- B. The proportion of independent director seats is maintained at 35% or more.
- C. The Company's 2025 Board performance evaluation implementation status and results have been reported to the Board of Directors, and the evaluation results will serve as a reference for the selection or nomination of directors.

(II) Management Team

February 28, 2026; Unit: Shares/%

Title	Nationality	Name	Gender	Date Effective	Shareholding		Shareholding of spouse and minor children		Shares held through nominees		Key Work Experience/Education	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Remark
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chairman and CEO	R.O.C.	Li-Show Wu	Female	2024.07.05	0	0	0	0	0	0	M.S. in Applied Mathematics, National Chiao Tung University Chunghwa Telecom Co., Ltd.: Business Senior Executive Vice President and Chief Information Security Officer; General Manager, Corporate Customers Branch. Chairman, Honghua International Corporation	None	None	None	None	Note 1
General Manager	R.O.C.	Chih-Ho Wang	Male	2024.07.05	1,550	0.00	0	0	0	0	B.S. in Electrical Engineering, Chinese Culture University Vice President, Hung Chan Information Co., Ltd. Assistant Vice President, IBM Taiwan Corporation	None	None	None	None	None
Vice President	R.O.C.	Wei-Cheng Hsiao	Male	2008.08.08	33,000	0.04	271,580	0.34	0	0	Ph.D. in Transportation Engineering, Department of Civil Engineering, National Taiwan University Director, Intelligent Transportation Society of TAIWAN Director, Information Engineering Research Institute of Institute for Information Industry	Director, Unitronics Technology Corporation	None	None	None	None
Vice President	R.O.C.	Sheng-Hsiung Kuo	Male	2011.04.01	116,940	0.14	0	0	0	0	B.S. in Department of Computer Science, Soochow University Vice President, Hung Chan Information Co., Ltd. IBM Taiwan Corporation: Manager, E-commerce Department; Assistant Vice President, Application Systems Innovation Services Business Department	Chairman, Unitronics Technology Corporation	None	None	None	None
Vice President	R.O.C.	Hsiao-Fu Mao	Male	2011.09.01	110,280	0.14	0	0	0	0	Master of International Business, National Chengchi University Vice President, Symantec General Manager, Greenplum Taiwan Vice President, Teradata Taiwan LLC, Taiwan Branch (U.S.A.) (Teradata) Sales Assistant Vice President, Nokia Solutions and Networks Taiwan Co., Ltd. (Nokia) Sales Manager, IBM Taiwan Corporation	None	None	None	None	None
Vice President	R.O.C.	Chiu-Tse Lee	Male	2014.01.01	124,420	0.15	796	0.00	0	0	M.S. in Computer Science and Engineering, National Chiao Tung University International Integrated Systems, Inc.: Assistant Vice President, Manager, and Project Manager, Healthcare Business Division Senior Engineer, Information Engineering Research Institute of Institute for Information Industry	None	None	None	None	None

Title	Nationality	Name	Gender	Date Effective	Shareholding		Shareholding of spouse and minor children		Shares held through nominees		Key Work Experience/Education	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Remark
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Vice President (concurrent) Chief Information Security Officer	R.O.C.	Chih-Jung Hou	Male	2025.01.01	124,690	0.15	0	0	0	0	M.S. in Computer Science, National Tsing Hua University International Integrated Systems, Inc.: Vice President, Government & Enterprise Application Department; Vice President, Productivity Center; Assistant Vice President, Social Welfare Insurance Department Assistant Vice President, To Yu Technology International Co., Ltd. Assistant Vice President, Chih Chan Technology Co., Ltd. Consultant Engineer, Special Systems Department, Institute for Information Industry	None	None	None	None	None
Vice President	R.O.C.	Ching-Lung Tseng	Male	2015.01.01	290,316	0.36	0	0	0	0	Ph.D. in Communication Engineering, National Taiwan University Assistant Vice President, Mobile Applications Division, International Integrated Systems, Inc. Team Leader, Information and Communications Research Institute, Institute for Information Industry	None	None	None	None	None
Vice President and Head of R&D	R.O.C.	Yun-Chung Tan	Male	2022.01.01	54,816	0.07	0	0	0	0	M.S. in Meteorology, Pennsylvania State University, USA Senior Head of Division, Technology Service Department, International Integrated Systems, Inc. Team Leader, Meteorology Team, Information and Communications Research Institute, Institute for Information Industry Assistant Researcher, Central Weather Administration	Director, Unitronics Technology Corporation	None	None	None	None
Vice President	R.O.C.	Wen-Pin Wu	Male	2023.01.01	9,160	0.01	0	0	0	0	Department of Electrical Engineering, Minghsin University of Science and Technology Head of Division, Sales Division, Sales Department, International Integrated Systems, Inc.	None	None	None	None	None
Vice President	R.O.C.	Wen-Hua Weng	Male	2023.03.06	5,000	0.01	0	0	0	0	B.S. in Department of Computer Science, Soochow University Head of Division, Taiwan Mobile Co., Ltd. Senior Assistant Vice President, Far EasTone Telecommunications Co., Ltd. Senior Assistant Vice President, DXC Technology Company (Teradata)	None	None	None	None	None
Audit Manager	R.O.C.	Kuo-Kuang Teng	Male	2023.11.01	5,000	0.01	0	0	0	0	M.S. in Computer Science & Information Engineering, National Chiao Tung University	None	None	None	None	None

Title	Nationality	Name	Gender	Date Effective	Shareholding		Shareholding of spouse and minor children		Shares held through nominees		Key Work Experience/Education	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Remark
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
											Senior Head of Division, Honghwa International Corporation Co-founder, ASUSTOR Inc. IT Auditor, HTC Corporation Senior Engineer, Taiwan Semiconductor Manufacturing Company Limited					
Vice President	R.O.C.	Chang-Huang Lee	Male	2024.01.01	32,930	0.04	0	0	0	0	EMBA, College of Technology Management, National Tsing Hua University International Integrated Systems, Inc.: Senior Head of Division, Technology Service Division; Vice President, Overseas Business Division Senior Executive Vice President, Sunlit System Technology Corp. Senior Vice President, TECO Group Inmax Technology Co., Ltd. Senior Manager, Smart Card Business Department, YFY Group	None	None	None	None	None
Vice President (concurrent) Chief Corporate Governance Officer	R.O.C.	Hsiang-Wen Ko	Female	2025.01.01	87,410	0.11	0	0	0	0	M.S. in Instructional Technology, New York Institute of Technology Senior Head of Division and Head of Division, Resource Service Department, International Integrated Systems, Inc. Administrative Director, Institute for Information Industry	None	None	None	None	None
Chief Financial Officer and Accounting Manager	R.O.C.	Ko-Wei Huang	Male	2025.12.31	0	0.00	0	0	0	0	M.S. in Accountancy, National Cheng Kung University R.O.C. Certified Public Accountant Senior Management Specialist, Chunghwa Telecom Co., Ltd. Assistant Manager, Deloitte & Touche	None	None	None	None	Note 2

Note 1: For the reasons, rationale, necessity, and responsive measures regarding the Chairperson's concurrent service as CEO, please refer to the Remarks under "[1. Directors' Information](#)" on page 7 of this Annual Report.

Note 2: Mr. Huang, Ko-Wei's appointment as Chief Financial Officer and Accounting Manager was approved by the Board of Directors on December 19, 2025, with an effective date of December 31, 2025.

II. Remuneration of Directors, Independent Directors, General Manager, and Vice Presidents

(I) Remuneration of Directors and Independent Directors — 2025

Unit: NT\$ thousands

Title	Name	Remuneration								Ratio of Total Remuneration (A+B+C+D) to Net Income (%)	Relevant Remuneration Received by Directors Who are Also Employees								Ratio of Total Compensation (A+B+C+D+E+F+G) to Net Income (%)	Remuneration from ventures other than subsidiaries or from the parent company		
		Base Compensation (A)		Severance Pay (B)		Directors Compensation (C)		Allowances (D)			Salary, Bonuses, and Allowances (E)		Severance Pay (F)		Employee Compensation (G)							
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	consolidated entities			cash	stock
Chairman and CEO	Representative of Chunghwa Telecom Co., Ltd.: Li-Show Wu	0	0	0	0	2,078	2,078	320	320	2,398 1.56%	2,398 1.56%	10,626	10,626	108	108	334	0	334	0	13,466 8.78%	13,466 8.78%	None
Director	Representative of Chunghwa Telecom Co., Ltd.: Hey-Chyi Yang																					
Director	Representative of Chunghwa Telecom Co., Ltd.: Pen-Yuang Chang																					
Director	Representative of Chunghwa Telecom Co., Ltd.: Yuan-Kai Chen																					
Director and General Manager	Representative of Chunghwa Telecom Co., Ltd.: Chih-Ho Wang																					
Director	Advantech Investment Co., Ltd.																					
Independent Director	Ming-Yuan Lee	2,817	2,817	0	0	0	0	280	280	3,097 2.02%	3,097 2.02%	0	0	0	0	0	0	0	0	3,097 2.02%	3,097 2.02%	None
Independent Director	Chih-Chung Tsai																					
Independent Director	Jui-Hsiang Yang																					
Independent Director	Chung-Fern Wu (Newly appointed on June 5, 2025)																					
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. In accordance with Article 29 of the Company's Articles of Incorporation, the compensation of all directors shall be authorized to the Remuneration Committee for discussion and submitted to the Board of Directors for resolution. Regardless of the Company's profit or loss, remuneration is determined based on each director's level of participation and contribution to the Company's operations, taking into account industry norms. The remuneration of the Company's independent directors is determined in accordance with the Articles of Incorporation and the remuneration systems of the directors and various functional committees. Independent directors currently receive only fixed monthly remuneration, attendance fees, and other fixed remuneration, and do not receive variable compensation. 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.																						

★ 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.

Remuneration Range Table

Ranges of Remuneration	Names of Directors			
	Total of (A+B+C+D)		Total of (A+B+C+D+E+F+G)	
	The Company	All consolidated entities (H)	The Company	All consolidated entities (I)
Less than NT\$1,000,000	Li-Show Wu; Hey-Chyi Yang; Pen-Yuang Chang; Yuan-Kai Chen; Chih-Ho Wang; Ming-Yuan Lee; Chih-Chung Tsai; Jui-Hsiang Yang; Chung-Fern Wu; Advantech Investment Co., Ltd.	Li-Show Wu; Hey-Chyi Yang; Pen-Yuang Chang; Yuan-Kai Chen; Chih-Ho Wang; Ming-Yuan Lee; Chih-Chung Tsai; Jui-Hsiang Yang; Chung-Fern Wu; Advantech Investment Co., Ltd.	Hey-Chyi Yang; Pen-Yuang Chang; Yuan-Kai Chen; Ming-Yuan Lee; Chih-Chung Tsai; Jui-Hsiang Yang; Chung-Fern Wu; Advantech Investment Co., Ltd.	Hey-Chyi Yang; Pen-Yuang Chang; Yuan-Kai Chen; Ming-Yuan Lee; Chih-Chung Tsai; Jui-Hsiang Yang; Chung-Fern Wu; Advantech Investment Co., Ltd.
NT\$1,000,000 (incl.) – NT\$2,000,000 (excl.)				
NT\$2,000,000 (incl.) – NT\$3,500,000 (excl.)				
NT\$3,500,000 (incl.) – NT\$5,000,000 (excl.)				
NT\$5,000,000 (incl.) – NT\$10,000,000 (excl.)			Li-Show Wu; Chih-Ho Wang	Li-Show Wu; Chih-Ho Wang
NT\$10,000,000 (incl.) – NT\$15,000,000 (excl.)				
NT\$15,000,000 (incl.) – NT\$30,000,000 (excl.)				
NT\$30,000,000 (incl.) – NT\$50,000,000 (excl.)				
NT\$50,000,000 (incl.) – NT\$100,000,000 (excl.)				
NT\$100,000,000 or above				
Total	10 seats	10 seats	10 seats	10 seats

(II) Remuneration of the General Manager and Vice Presidents — 2025

Unit: NT\$ thousands

Title	Name	Salary (A)		Severance Pay (B)		Bonuses and Allowances (C)		Employee Compensation (D)				Ratio of total compensation (A+B+C+D) to net income (%)		Remuneration from ventures other than subsidiaries or from the parent company
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company		All consolidated entities		The Company	All consolidated entities	
								cash	stock	cash	stock			
Chairman and CEO	Li-Show Wu	38,462	38,462	1,598	1,598	19,060	19,060	1,309	0	1,309	0	60,429 39.42%	60,429 39.42	None
General Manager	Chih-Ho Wang													
Vice President	Wei-Cheng Hsiao													
Vice President	Sheng-Hsiung Kuo													
Vice President	Hsiao-Fu Mao													
Vice President	Chiu-Tse Lee													
Vice President	Li-Chuan Wu (Note 1)													
Vice President and Chief Information Security Officer	Chih-Jung Hou													
Vice President	Ching-Lung Tseng													
Vice President and Head of R&D	Yun-Chung Tan													
Vice President	Wen-Pin Wu													
Vice President	Wen-Hua Weng													
Audit Manager	Kuo-Kuang Teng													
Vice President	Chang-Huang Lee													
Chief Financial Officer and Accounting Manager	Yao-Kuang Lin (Note 2)													
Vice President and Chief Corporate Governance Officer	Hsiang-Wen Ko													

Title	Name	Salary (A)		Severance Pay (B)		Bonuses and Allowances (C)		Employee Compensation (D)				Ratio of total compensation (A+B+C+D) to net income (%)		Remuneration from ventures other than subsidiaries or from the parent company
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company		All consolidated entities		The Company	All consolidated entities	
								cash	stock	cash	stock			
Chief Financial Officer and Accounting Manager	Ko-Wei Huang (Note 3)													

Note 1: Vice President Li-Chuan Wu will retire on January 1, 2026.

Note 2: Chief Financial Officer and Accounting Manager Yao-Kuang Lin retired on December 31, 2025.

Note 3: Ko-Wei Huang was newly appointed as Chief Financial Officer and Accounting Manager on December 31, 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.

Remuneration Range Table

Range of Remuneration	Name of General Manager and Vice Presidents	
	The Company	All consolidated entities
Less than NT\$1,000,000	Ko-Wei Huang	Ko-Wei Huang
NT\$1,000,000 (incl.)–NT\$2,000,000 (excl.)		
NT\$2,000,000 (incl.)–NT\$3,500,000 (excl.)	Yao-Kuang Lin; Chih-Jung Hou; Ching-Lung Tseng; Yun-Chung Tan; Wen-Pin Wu; Kuo-Kuang Teng; Hsiang-Wen Ko	Yao-Kuang Lin; Chih-Jung Hou; Ching-Lung Tseng; Yun-Chung Tan; Wen-Pin Wu; Kuo-Kuang Teng; Hsiang-Wen Ko
NT\$3,500,000 (incl.)–NT\$5,000,000 (excl.)	Hsiao-Fu Mao; Chiu-Tse Lee; Sheng-Hsiung Kuo; Li-Chuan Wu; Wei-Cheng Hsiao; Wen-Hua Weng; Chang-Huang Lee	Hsiao-Fu Mao; Chiu-Tse Lee; Sheng-Hsiung Kuo; Li-Chuan Wu; Wei-Cheng Hsiao; Wen-Hua Weng; Chang-Huang Lee
NT\$5,000,000 (incl.)–NT\$10,000,000 (excl.)	Li-Show Wu; Chih-Ho Wang	Li-Show Wu; Chih-Ho Wang
NT\$10,000,000 (incl.)–NT\$15,000,000 (excl.)		
NT\$15,000,000 (incl.)–NT\$30,000,000 (excl.)		
NT\$30,000,000 (incl.)–NT\$50,000,000 (excl.)		
NT\$50,000,000 (incl.)–NT\$100,000,000 (excl.)		
NT\$100,000,000 or above		
Total	17 persons	17 persons

(III) Names and Distributions of Employee Profit-Sharing Compensation to Managerial Officers

As of December 31, 2025; Unit: NT\$ thousands

	Title	Name	Amount in stock	Amount in cash	Total	Ratio of Total Amount to Net Income (%)
Management	Chairman and CEO	Li-Show Wu	0	1,309	1,309	0.85%
	General Manager	Chih-Ho Wang				
	Vice President	Wei-Cheng Hsiao				
	Vice President	Sheng-Hsiung Kuo				
	Vice President	Hsiao-Fu Mao				
	Vice President	Chiu-Tse Lee				
	Vice President	Li-Chuan Wu (Retired on Jan. 1, 2026)				
	Vice President and Chief Information Security Officer	Chih-Jung Hou				
	Vice President	Ching-Lung Tseng				

	Title	Name	Amount in stock	Amount in cash	Total	Ratio of Total Amount to Net Income (%)
	Vice President and Head of R&D	Yun-Chung Tan				
	Vice President	Wen-Pin Wu				
	Vice President	Wen-Hua Weng				
	Audit Manager	Kuo-Kuang Teng				
	Vice President	Chang-Huang Lee				
	Chief Financial Officer and Accounting Manager	Yao-Kuang Lin, (Retired on Dec. 31, 2025)				
	Vice President and Chief Corporate Governance Officer	Hsiang-Wen Ko				
	Chief Financial Officer and Accounting Manager	Ko-Wei Huang (Newly appointed on Dec. 31, 2025)				

(IV) Comparison of Remuneration for Directors, Supervisors, President and Vice Presidents in the Most Recent Two Fiscal Years and Remuneration Policy for Directors, General Manager and Vice Presidents

1. Total Remuneration Paid to the Directors, General Manager, and Vice Presidents by the Company and All Companies in the Consolidated Financial Report in the Most Recent Two Years as a Percentage of the Net Income After Tax of the Parent Company Only Financial Statement

Unit: NT\$ thousands

Title	2024				2025			
	The Company		All Companies in the Consolidated Financial Report		The Company		All Companies in the Consolidated Financial Report	
	Amount	%	Amount	%	Amount	%	Amount	%
General Director	10,754	8.70	10,754	8.70	13,466	8.78	13,466	8.78
Independent Director	1,650	1.33	1,650	1.33	3,097	2.02	3,097	2.02
General Manager and Vice President(s)	55,621	44.99	55,621	44.99	60,429	39.42	60,429	39.42

The total director remuneration for 2025 was higher than for 2024, primarily because one additional independent director seat was added at the Annual Shareholders' Meeting in June 2025. The total remuneration of the General Manager and Vice Presidents for 2025 and its percentage of the net income after tax of the parent company only financial statement both decreased significantly compared to 2024, due to the significant increase in net income after tax in 2025 compared to 2024.

2. The policies, standards, and portfolios for the payment of remuneration, the procedures for determining remuneration, and the correlation with risks and business performance

(1) The remuneration of all directors is set aside in accordance with the Company's Articles of Incorporation and is authorized to the Remuneration Committee for discussion and submission to the Board of Directors for resolution. Regardless of the Company's profit or loss, remuneration is determined based on each director's

level of participation and contribution to the Company's operations, taking into account industry norms.

- (2) The remuneration paid to the General Manager and Vice Presidents is determined based on each individual's contribution to the Company and with reference to industry remuneration standards, and is adjusted after considering actual operating performance and assessed future risks. The distribution of employee remuneration shall follow the Company's Articles of Incorporation, be submitted to the Board of Directors for resolution, and be reported to the Annual Shareholders' Meeting before distribution.

In summary, the remuneration paid to the Company's directors, General Manager, and Vice Presidents is determined in accordance with the Company's Articles of Incorporation, personnel regulations, and other factors, is positively correlated with operating performance, and also takes into account the risk of industry fluctuations.

III. Implementation of Corporate Governance

(I) Operation of the Board of Directors

A total of 8 (A) meetings of the Board of Directors were held in 2025. The attendance of director is as follows:

Title	Name	Attendance in Person B	By Proxy	Attendance Rate 【B/A】	Remarks
Chairman	Chunghwa Telecom Co., Ltd. Representative: Li-Show Wu	8	0	100%	None
Director	Chunghwa Telecom Co., Ltd. Representative: Yuan-Kai Chen	8	0	100%	None
Director	Chunghwa Telecom Co., Ltd. Representative: Hey-Chyi Yang	8	0	100%	None
Director	Chunghwa Telecom Co., Ltd. Representative: Pen-Yuang Chang	8	0	100%	None
Director	Chunghwa Telecom Co., Ltd. Representative: Chih-Ho Wang	8	0	100%	None
Director	Advantech Investment Co., Ltd.	8	0	100%	None
Independent Director	Ming-Yuan Lee	8	0	100%	None
Independent Director	Chih-Chung Tsai	8	0	100%	None
Independent Director	Jui-Hsiang Yang	7	1	87.5%	None
Independent Director	Chung-Fern Wu	5	0	100%	Newly appointed on June 5, 2025; total required attendance: 5 meetings

Other information required to be disclosed:

- I. If any of the following circumstances occur, it is necessary to specify the dates of the board meetings, sessions, contents of motion, all independent directors' opinions, and the Company's responses
 - (I) Any matter under Article 14-3 of the Securities and Exchange Act
The Company has established an Audit Committee and is therefore not subject to Article 14-3 of the Securities and Exchange Act. For related information, please refer to "(II) Operation of the Audit Committee" on pages 23–25 of this Annual Report.
 - (II) In addition to the matters referred to above, any dissenting or qualified opinion of an independent director that is on record or stated in writing with respect to any board resolution: None.
- II. Any directors' recusal of a stated proposal must specify the name of the director, the content of the proposal, the reason for the recusal of interest, and the voting status
 - (I) At the 13th meeting of the 7th Board of Directors on February 24, 2025, regarding the proposal on the compensation of the Company's directors and functional committees, interested parties Independent Director Li, Ming-Yuan, Independent Director Tsai, Chih-Chung, and Independent Director Yang, Jui-Hsiang (represented by proxy Li, Ming-Yuan) recused themselves due to conflicts of interest and did not participate in the discussion or resolution.
 - (II) At the 15th meeting of the 7th Board of Directors on May 7, 2025, regarding the 2024 Chairperson performance bonus proposal and the 2024 General Manager performance bonus proposal, interested parties Chairperson Wu, Li-Show and Director Wang, Chih-Ho recused themselves due to conflicts of interest and did not participate in the discussion or resolution, respectively.
 - (III) At the 16th meeting of the 7th Board of Directors on June 17, 2025, regarding the proposal on the appointment of members of the 4th Remuneration Committee, interested party Independent Director Wu, Tsung-Fan recused himself due to conflicts of interest and did not participate in the discussion or resolution.
 - (IV) At the 18th meeting of the 7th Board of Directors on September 23, 2025, regarding the proposal on the subscription and allocation of new shares by managerial officers for the Company's initial listing cash capital increase, interested parties Chairperson Wu, Li-Show and Director Wang, Chih-Ho recused themselves due to conflicts of interest and did not participate in the discussion or resolution.

III. Implementation of the Board of Directors' Self-Evaluation

Evaluation Cycle	Evaluation Period	Scope of Evaluation	Evaluation Method	Evaluation items
Once a year	2025/01/01 ~ 2025/12/31	Board of Directors	Internal Self-Evaluation by the Board of Directors	1. Level of participation in the Company's operations 2. Enhancement of the Board's decision-making quality 3. Board composition and structure 4. Director selection and continuing education 5. Internal controls 6. Participation in sustainability (ESG)
Once a year	2025/01/01 ~ 2025/12/31	Members of the Board of Directors	Self-Evaluation by Directors	1. Level of participation in the Company's operations 2. Understanding of Company goals and mission 3. Awareness of director responsibilities 4. Director expertise and continuing education 5. Internal controls 6. Internal relationship management and communication

Once a year	2025/01/01 ~ 2025/12/31	Audit Committee	Internal Self-Evaluation by the Audit Committee	1. Level of participation in the Company's operations 2. Awareness of committee responsibilities 3. Enhancement of the committee's decision-making quality 4. Committee composition and member selection 5. Internal control
Once a year	2025/01/01 ~ 2025/12/31	Remuneration Committee	Internal Self-Evaluation by the Remuneration Committee	1. Level of participation in the Company's operations 2. Awareness of committee responsibilities 3. Enhancement of the committee's decision-making quality 4. Committee composition and member selection 5. Internal control

IV. Give an evaluation of the targets that were adopted for strengthening of the functions of the board during the current and immediately preceding fiscal years (e.g., establishing an audit committee, increasing information transparency, etc.) and the measures taken toward achievement thereof

(I) To more effectively leverage the functions of the Board of Directors, the Company added one additional independent director seat at the 2025 Annual Shareholders' Meeting.

(II) In accordance with the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange, the Company completed the establishment of the Remuneration Committee in 2016. It currently consists of four independent directors who hold regular meetings. With their professional and objective positions, they evaluate the compensation policies and systems for the Company's directors and managerial officers, and submit recommendations to the Board of Directors for reference in its decision-making.

(III) In accordance with Article 14-4 of the Securities and Exchange Act, the Company completed the establishment of the Audit Committee in 2017, which currently consists of four independent directors who hold regular meetings, responsible for supervising the Company's financial report disclosures and internal control processes, thereby enhancing the effectiveness of corporate governance.

(IV) The Company makes timely disclosures of the material resolutions of the Board of Directors on the Market Observation Post System to safeguard shareholder rights and interests.

(II) Operation of the Audit Committee

1. Authority of the Audit Committee

The operation of the Company's Audit Committee (hereinafter referred to as "the Committee") is primarily aimed at supervising the following matters:

- (1) Fair presentation of the Company's financial statements.
- (2) Selection (dismissal), independence, and performance of the certifying CPAs.
- (3) Effective implementation of the Company's internal controls.
- (4) The Company's compliance with relevant laws and regulations.
- (5) Management of the Company's existing or potential risks.

2. The Audit Committee convened 8 meetings (A) in 2025. The attendance by the independent directors was as follows:

Title	Name	Attendance in Person B	By Proxy	Attendance Rate 【B/A】	Remarks
Independent Director	Ming-Yuan Lee	8	0	100%	None
Independent Director	Chih-Chung Tsai	8	0	100%	None
Independent Director	Jui-Hsiang Yang	7	1	87.5%	None
Independent Director	Chung-Fern Wu	5	0	100%	Newly appointed on June 5, 2025; total required attendance: 5 meetings

Other information required to be disclosed:

- I. 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
 - (I) Any matter under Article 14-5 of the Securities and Exchange Act: Please refer to Table 1.
 - (II) In addition to the matters referred to above, any matter that was not approved by the audit committee but was approved by a two-thirds or greater majority resolution of the board of directors: None.
- II. Implementation of recusals of independent directors with respect to any motions with which they may have a conflict of interest: specify the independent director's name, the content of the motion, the cause for recusal, and whether and how the independent director voted
None.
- III. Communication between the independent directors and the chief internal audit officer and the CPAs that serve as external auditor (including any significant matters communicated about with respect to the state of the company's finances and business and the method(s) and outcomes of the communication.)
 - (I) The Company was newly listed in November 2025 and plans to schedule separate communication meetings between the independent directors and the Chief Internal Auditor and the CPAs starting in 2026, comprising 2 meetings and 1 meeting, respectively.
 - (II) The planning and actual operation of the communication meetings between the independent directors and the Chief Internal Auditor and the CPAs are as follows:
 1. The independent directors held separate meetings with the CPAs to communicate and discuss the Company's financial reports and financial and business conditions on January 6, 2026 and February 24, 2026.
 2. A separate communication meeting between the independent directors and the Chief Internal Auditor is currently planned for April 15, 2026.

Table 1: Any matter under Article 14-5 of the Securities and Exchange Act

Date of Audit Committee Meeting (Session)	Content of Proposal	Dissenting Opinions, Reservations, or Significant Recommendations of Independent Directors	Audit Committee's Resolution and the Company's Response to the Audit Committee's Opinions
February 20, 2025 (3rd Audit Committee, 12th Meeting)	1. Review of the 2024 Business Report and financial statements 2. Review of the proposal for the distribution of 2024 earnings 3. Review of the proposal for the distribution of cash dividends from 2024 earnings 4. Review of the amendment to the Procedures for Notes Management	None	Unanimously approved by all attending members, and submitted to the 13th meeting of the 7th Board of Directors for review

Date of Audit Committee Meeting (Session)	Content of Proposal	Dissenting Opinions, Reservations, or Significant Recommendations of Independent Directors	Audit Committee's Resolution and the Company's Response to the Audit Committee's Opinions
	5. Review of the 2024 Internal Control System Statement 6. Review of the Audit Execution Status and Follow-up Report for the Fourth Quarter of 2024		
March 14, 2025 (3rd Audit Committee, 13th Meeting)	1. Review of the proposal to release the newly elected directors from non-competition restrictions 2. Review of the amendments to the R&D Cycle and Information System Processing Cycle 3. Review of the Audit Execution Status and Follow-up Report for the January–February 2025	None	Unanimously approved by all attending members, and submitted to the 14th meeting of the 7th Board of Directors for review
May 7, 2025 (3rd Audit Committee, 14th Meeting)	1. Review of the proposal to establish International Integrated Systems, Inc.'s Sustainability Information Management Procedures 2. Review of the amendments to the Internal Control System, the Remuneration Committee Charter, and the Payroll Cycle 3. Review of the appointment, remuneration, independence and suitability assessment, and the list of attestation and non-attestation services of the Company's certifying CPAs 4. Review of the proposal to sign an over-allotment agreement with the lead underwriter prior to the initial listing application and to coordinate the voluntary custody of shares by specific shareholders 5. Review of the consolidated financial statements for the First Quarter of 2025 6. Review of the financial forecasts for the Second Quarter of 2025 through the Third Quarter of 2025 7. Review of the Internal Control System Statements from the Second Quarter of 2024 through the First Quarter of 2025 8. Review of the Audit Execution Status and Follow-up Report for the First Quarter of 2025	None	Unanimously approved by all attending members, and submitted to the 15th meeting of the 7th Board of Directors for review
June 16, 2025 (3rd Audit Committee, 15th Meeting)	Review of the Audit Execution Status and Follow-up Report for April–May 2025	None	Unanimously approved by all attending members, and submitted to the 16th meeting of the 7th Board of Directors for review
August 4, 2025 (3rd Audit Committee, 16th Meeting)	Review of the Audit Execution Status and Follow-up Report for the Second Quarter of 2025	None	Unanimously approved by all attending members, and submitted to the 17th meeting of the 7th Board of Directors for review
September 22, 2025	1. Review of the proposal to establish the Company's "Employee Stock Subscription	None	Unanimously approved by all

Date of Audit Committee Meeting (Session)	Content of Proposal	Dissenting Opinions, Reservations, or Significant Recommendations of Independent Directors	Audit Committee's Resolution and the Company's Response to the Audit Committee's Opinions
(3rd Audit Committee, 17th Meeting)	Rules for Cash Capital Increase" 2. Review of the amendments to the "Payroll Cycle" and "Personal Data Protection Policy" 3. Review of the proposal for the Company to conduct a cash capital increase by issuing new shares for initial listing and public underwriting 4. Review of the Audit Execution Status and Follow-up Report for July–August 2025		attending members, and submitted to the 18th meeting of the 7th Board of Directors for review
November 3, 2025 (3rd Audit Committee, 18th Meeting)	1. Review of the amendments to the Division of Authority and Responsibility Between the Board of Directors and the Management, the Payroll Cycle, and the Seal Usage Management Procedures 2. Review of the Audit Execution Status and Follow-up Report for the Third Quarter of 2025	None	Unanimously approved by all attending members, and submitted to the 19th meeting of the 7th Board of Directors for review
December 17, 2025 (3rd Audit Committee, 19th Meeting)	1. Review of the proposal regarding changes to the Company's Chief Financial Officer and Accounting Manager 2. Review of the amendments to the Procedures for Preventing Insider Trading and Handling Material Internal Information 3. Review of the Audit Execution Status and Follow-up Report for the October–November 2025 4. Review of the 2026 Annual Audit Plan	None	Unanimously approved by all attending members, and submitted to the 20th meeting of the 7th Board of Directors for review

3. 2025 Audit Committee Performance Evaluation Results

- (1) Evaluation period: January 1, 2025 to December 31, 2025
- (2) Evaluation method: Self-evaluation by members
- (3) Evaluation items and results: The overall performance average score was 4.94 points. The average performance scores for the five dimensions are as follows (maximum score: 5 points).

Dimension	Average Score
1. Level of participation in the Company's operations	4.94
2. Awareness of the Audit Committee's responsibilities	4.85
3. Enhancement of the Audit Committee's decision-making quality	5.00
4. Audit Committee composition and member selection	5.00
5. Internal control	4.92
Overall average score	4.94

- (4) Date reported to the Board of Directors: February 24, 2026

(III) Corporate Governance Implementation Status and Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary Description	
I. Does the company establish and disclose the Corporate Governance Best-Practice Principles based on “Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies”?	✓		The Company's "International Integrated Systems, Inc. Corporate Governance Best Practice Principles" were approved by the Board of Directors on December 30, 2024, and are disclosed on the Company's website.	None.
II. Shareholding Structure & shareholders’ rights				
(I) Does the company establish an internal operating procedure to deal with shareholders’ suggestions, doubts, disputes and litigations, and implement based on the procedure?	✓		(I) In addition to engaging a shareholder services agent to handle the relevant matters, the Company has also established a spokesperson and deputy spokesperson system, and has formulated the "International Integrated Systems, Inc. External Communications Operating Guidelines."	None.
(II) Does the company possess the list of its major shareholders as well as the ultimate owners of those shares?	✓		(II) The Finance Department of the Company manages the relevant information and, through the shareholder services agent, fully maintains an understanding of the major shareholder structure, and periodically reports changes in the shareholdings of insiders.	None.
(III) Does the company adopt and execute the proper risk management and firewall system within its affiliates?	✓		(III) In accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies," the Company has established the "Operating Procedures for Related-Party and Group Enterprise Transactions" and stipulated that related-party transactions shall not deviate from arm's-length standards, in order to prevent the transfer of interests.	None.
(IV) Does the company establish internal rules against insider trading?	✓		(IV) The Company has established a Code of Ethical Conduct, and the internal control system also specifies the "Procedures for Preventing Insider Trading and Handling Material Internal Information," to prevent individuals with knowledge of such information from inadvertently engaging in insider trading, thereby safeguarding fairness in the capital markets and protecting investor rights.	None.

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary Description	
III. Composition and Responsibilities of the Board of Directors				
(I) Does the Board develop and implement a diversified policy for the composition of its members?	✓		(I) The Company adopts a nomination system for the election of directors, and has established "Procedures for Election of Directors," Article 3 of which clearly stipulates that the composition of the Board shall take diversity into account, and should include, but not be limited to, the two main aspects of basic qualifications and values, and professional knowledge and skills. For the relevant specific management goals and implementation status, please refer to "5.Diversity and Independence of the Board of Directors " on pages 11–12 of this Annual Report.	None.
(II) Does the company voluntarily establish other functional committees in addition to the Remuneration Committee and the Audit Committee?		✓	(II) The Company has established a Remuneration Committee and an Audit Committee in accordance with the law. The establishment of other functional committees will be evaluated in the future based on the regulatory environment and the Company's operational and management needs.	It will be evaluated and determined in the future based on the Company's actual needs.
(III) Does the company establish a standard to measure the performance of the Board and implement it annually, and are performance evaluation results submitted to the Board of Directors and referenced when determining the remuneration of individual directors and nominations for reelection?	✓		(III) The "Board Performance Evaluation Guidelines" were approved by the Board of Directors on December 30, 2024 and took effect on November 25, 2025 (the Company's listing date). The Company has completed the self-performance evaluations of the Board of Directors, Board members, and the functional committees (Remuneration Committee and Audit Committee) for fiscal year 2025 (January 1, 2025 to December 31, 2025), and the evaluation results were reported to the Board of Directors on February 24, 2026.	None.
(IV) Does the company regularly evaluate the independence of CPAs?	✓		(IV) The Company's certifying CPAs have recused themselves from matters in which they have direct or indirect interests in either the engagement or themselves, strictly adhering to the principle of independence. In addition, the Company continues to regularly evaluate the independence of its certifying CPAs.	None.

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary Description	
IV. Does the company appoint a suitable number of competent personnel and a supervisor responsible for corporate governance matters (including but not limited to providing information for directors and supervisors to perform their functions, assisting directors and supervisors with compliance, handling work related to meetings of the board of directors and the shareholders' meetings, and producing minutes of board meetings and shareholders' meetings)?	✓		The Company designated a Chief Corporate Governance Officer on January 1, 2025. The Administration Department serves as the secretariat for Board meetings, assisting directors in complying with laws and regulations and handling matters related to the Board of Directors, while the Finance Department is responsible for share affairs and matters relating to shareholders' meetings.	None.
V. Does the company establish a communication channel and build a designated section on its website for stakeholders (including but not limited to shareholders, employees, customers, and suppliers), as well as handle all the issues they care for in terms of corporate social responsibilities?	✓		The Company has established an "Investor" section on its official website and has disclosed contact telephone numbers and email addresses therein to respond to issues of concern to stakeholders.	None.
VI. Does the company appoint a professional shareholder service agency to deal with shareholder affairs?	✓		The Company has appointed a professional shareholder services agent to handle matters related to its shareholder meetings.	None.
VII. Information Disclosure				
(I) Does the company have a corporate website to disclose both financial standings and the status of corporate governance?	✓		(I) The Company has established an "Investor" section on its website to disclose financial, business, and corporate governance information.	None.
(II) Does the company have other information disclosure channels (e.g. building an English website, appointing designated people to handle information collection and disclosure, creating a spokesman system, webcasting investor conferences)?	✓		(II) The Company has established a corporate website supporting both Traditional Chinese and English, and has designated dedicated personnel responsible for maintaining and disclosing the Company's information. The Company has also established a spokesperson system to serve as a channel for external communication.	None.
(III) Does the company announce and report annual financial statements within two months after the end of each fiscal year, and announce and report Q1, Q2, and Q3		✓	(III) The Company files its annual financial report and the first, second, and third quarter financial reports and monthly operating status within the prescribed filing deadlines.	No material deviation. The Company will

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary Description	
financial statements, as well as monthly operation results, before the prescribed time limit?				evaluate and adjust its operations in order to disclose information in a timely and fair manner.
VIII. Is there any other important information to facilitate a better understanding of the company’s corporate governance practices (e.g., including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors’ and supervisors’ training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing insurance for directors and supervisors)?	✓		(I) The Company has established an Employee Welfare Committee to handle various welfare matters, and makes pension allocations and contributions in accordance with the Labor Standards Act and the Labor Pension Act. The Company has established all rules and measures relating to labor-management relations in accordance with relevant laws and regulations, and implementation has been satisfactory. Any newly added or amended labor-management measures are finalized after full consultation and communication between both labor and management, in order to achieve a win-win situation. (II) Investor relations: The Company fully discloses financial and business information through the Market Observation Post System and the Company's website, so that investors may understand the Company's operations. (III) Supplier relations: The Company regards suppliers as important partners and is committed to establishing long-term, stable cooperative relationships with them. The Company has also established a supplier management policy, which is disclosed on the Company's website, clearly requiring suppliers to comply with labor and human rights, environmental protection, information security, and other relevant standards, and strengthening supply chain management through a regular assessment mechanism conducted at least once every two years, thereby implementing sustainable development and corporate	None.

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary Description	
			responsibility. (IV) Stakeholders' rights: The Company maintains open communication channels with customers, suppliers, employees, and others, and respects and safeguards their legitimate rights and interests. The Company has also established a spokesperson system to respond to issues of concern to investors. (V) Directors' continuing education: All of the Company's directors participate in securities laws and regulations training and corporate governance courses in accordance with the relevant requirements, continuously acquiring new knowledge. In 2025, each director completed an average of 12.6 hours of continuing education. For the continuing education records of all directors, please refer to the Market Observation Post System > Single Company > Corporate Governance > Directors/Independent Directors/Supervisors > Board Attendance and Continuing Education Records, and Current Positions and Concurrent Positions of Independent Directors. (VI) Implementation of risk management policies and risk measurement standards: 1. The Company has internal audit and risk control mechanisms in place and periodically provides objective assurance as to the effectiveness and efficiency of the design and actual operation of internal controls. The Company has also established a Risk Management Task Force, which periodically reports to management and the Board of Directors to ensure that operational risks are effectively monitored. 2. The Risk Management Procedures were approved by the Board of Directors in April 2024, and the Company continues to implement its risk management policies and relevant procedures in accordance therewith. 3. The Risk Management Task Force was established in July 2024, with the Chairperson serving as Chief Convenor. The task force reviews the implementation status of risk controls on a quarterly basis, and	

Evaluation Item	Implementation Status			Deviations from “the Corporate Governance Best- Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary Description	
			reports to the Board of Directors on the Company's risk management operations at least once a year. (VII) Implementation of customer policies: To provide customers with the best quality service, the Company promptly engages in full communication with customers regarding their suggestions, understands their needs, promotes effective interaction between the Company and customers, and conducts periodic reviews and improvements at internal Company meetings. (VIII) Directors' liability insurance: Directors' liability insurance was taken out on April 12, 2024, and renewed on April 9, 2025, for a policy term of one year (April 12, 2025 to April 12, 2026).	
IX. Please explain the improvements which have been made in accordance with the results of the Corporate Governance Evaluation System released by the Corporate Governance Center, Taiwan Stock Exchange, and provide the priority enhancement measures. The Company is not yet included in the list of evaluated companies.				

(IV) Composition and Operations of the Nomination Committee and the Remuneration Committee

1. The Company has not established a Nomination Committee.

2. Information on Remuneration Committee Members

February 28, 2026

Identity	Qualifications	Professional qualifications and experience	Independence Status	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Remuneration Committee Member
	Name			
Independent Director (Convenor)	Ming-Yuan Lee	The Company's Remuneration Committee consists of all four independent directors. For the members' professional qualifications and experience, please refer to " <u>4. Professional Qualifications of Directors and Independence of Independent Directors</u> " on pages 9–10 of this Annual Report.	All members meet the requirements of each of the subparagraphs of Article 6, Paragraph 1 of the "Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange" (see Note). For the members' independence status, please refer to " <u>4. Professional Qualifications of Directors and Independence of Independent Directors</u> " on pages 9 – 10 of this Annual Report.	0
Independent Director	Jui-Hsiang Yang			1
Independent Director	Chih-Chung Tsai			0
Independent Director	Chung-Fern Wu			3

Note: During the two years preceding the appointment and during the term of service, the member shall not have been any of the following

- (1) An employee of the Company or any of its affiliated enterprises.
- (2) A director or supervisor of the Company or any of its affiliated enterprises.
- (3) A natural-person shareholder who holds, personally or together with his or her spouse or minor children, or in the name of others, more than 1% of the total number of outstanding shares of the Company, or who is among the top ten shareholders.
- (4) A spouse, a relative within the second degree of kinship, or a lineal blood relative within the third degree of kinship of any of the managerial officers listed in (1) or any of the individuals listed in (2) or (3).
- (5) A director or employee of a corporate shareholder that directly holds more than 5% of the total number of outstanding shares of the Company, is among the top five shareholders, or has appointed a representative to serve as a director of the Company in accordance with Article 27, Paragraph 1 or Paragraph 2 of the Company Act.
- (6) A director, supervisor, or employee of another company where more than half of the directors' seats or voting shares of the Company and such other company are controlled by the same person.
- (7) A director (trustee), supervisor, or employee of another company or institution, where the chairperson, general manager, or an equivalent position of the Company and such other company or institution are the same person or spouses.
- (8) A director (trustee), supervisor, managerial officer, or shareholder holding more than 5% of the shares of a specific company or institution that has financial or business dealings with the Company.
- (9) A professional individual, or the owner, partner, director (trustee), supervisor, managerial officer, or spouse thereof, of a sole proprietorship, partnership, company, or institution that provides commercial, legal, financial, accounting, or related services to the Company or any of its affiliated enterprises through auditing or for an aggregate amount of compensation in excess of NT\$500,000 in the most recent two years. This restriction shall not apply to members of the Company's Remuneration Committee who exercise their powers in accordance with the Securities and Exchange Act.

3. Powers of the Remuneration Committee

- (1) To establish and periodically review the policies, systems, standards, and structure for performance evaluation and compensation of the Company's directors and managerial officers.

- (2) To periodically evaluate and establish the compensation of directors and managerial officers.

4. Operations of the Remuneration Committee

(1) The Remuneration Committee consists of 4 members.

(2) The term of the current members is from to June 20, 2023 to June 19, 2026. The Remuneration Committee held 4 meetings (A) in 2025. The attendance record of the Remuneration Committee members was as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (B/A)	Remarks
Convenor	Ming-Yuan Lee	4	0	100%	None
Committee Member	Jui-Hsiang Yang	3	1	75%	None
Committee Member	Chih-Chung Tsai	4	0	100%	None
Committee Member	Chung-Fern Wu	2	0	100%	Newly appointed on June 17, 2025; total required attendance: 2 meetings

Other information required to be disclosed:

I. If the board of directors declines to adopt or modifies a recommendation of the remuneration committee, it should specify the date of the meeting, session, content of the motion, resolution by the board of directors, and the Company's response to the remuneration committee's opinion (eg., the remuneration passed by the Board of Directors exceeds the recommendation of the remuneration committee, the circumstances and cause for the difference shall be specified): None.

II. Resolutions of the remuneration committee objected to by members or expressed reservations and recorded or declared in writing, the date of the meeting, session, content of the motion, all members' opinions and the response to members' opinion should be specified: None.

5. Topics Discussed and Resolutions of the 2025 Remuneration Committee Meetings

Date	Content of Proposal	Resolution	Company's Response to the Remuneration Committee's Opinions
February 24, 2025	1. 2024 proposal for employee compensation and director remuneration	Unanimously approved by all members	Submitted to the Board of Directors and unanimously approved by all attending directors
	2. Proposal for the remuneration of the Company's directors and functional committees	1. Directors' remuneration: Unanimously approved by all members 2. Functional committee remuneration: Based on the principle of conflict-of-interest recusal, the remuneration of functional committee members was not discussed, and was submitted to the Board of Directors for determination.	Submitted to the Board of Directors and unanimously approved by all attending directors
	3. Proposal to establish and amend the Matters Related to the Company's Managerial Officer Remuneration	Committee members unanimously approved as amended	Submitted to the Board of Directors and unanimously approved by all attending directors
May 7, 2025	1. Proposal for the Company's 2024 Chairperson performance bonus 2. Proposal for the Company's	Unanimously approved by all members	Submitted to the Board of Directors and unanimously approved by all

Date	Content of Proposal	Resolution	Company's Response to the Remuneration Committee's Opinions
	2024 General Manager performance bonus		attending directors
September 22, 2025	1. Proposal to establish the Company's "Managerial Officer Salary Scale" 2. Proposal on the subscription and allocation of new shares by managerial officers for the Company's initial listing cash capital increase	Unanimously approved by all members	Submitted to the Board of Directors and unanimously approved by all attending directors
December 16, 2025	Proposal on the Company's managerial officer remuneration	Unanimously approved by all members	Submitted to the Board of Directors and unanimously approved by all attending directors

6. 2025 Remuneration Committee Performance Evaluation Results

- (1) Evaluation period: January 1, 2025 to December 31, 2025
- (2) Evaluation method: Self-evaluation by members
- (3) Evaluation items and results: The overall performance average score was 4.95 points. The average performance scores for the five dimensions are as follows (maximum score: 5 points).

Dimension	Average Score
1. Level of participation in the Company's operations	4.81
2. Awareness of the Remuneration Committee's responsibilities	5.00
3. Enhancement of the Remuneration Committee's decision-making quality	4.95
4. Remuneration Committee composition and member selection	5.00
5. Internal control	5.00
Overall average score	4.95

- (4) Date reported to the Board of Directors: February 24, 2026

(V) Fulfilment of Sustainable Development and Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies "

Promotion Item	Implementation status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary Description	
I. Has the Company established a Sustainable Development unit (full- or part-time), with a senior manager authorized by the Board of Directors to handle and report related activities to the Board of Directors?	✓		(I) To strengthen the governance and implementation capabilities of the Company in the area of sustainable development, the Company established the "Sustainable Development Task Force" in May 2024. The task force is chaired by the Chairperson, with the General Manager serving as Deputy Chief Convenor, and members include the heads of each business division and related functional units. The task force serves as the highest internal management body for promoting sustainability-related matters. (II) The Sustainable Development Task Force is divided into four groups, covering key areas such as environmental sustainability, employee care and social welfare, corporate governance, and sustainable services, ensuring that senior management fully participates in and leads sustainability-related decision-making and implementation, and promoting effective alignment between sustainability policies and the Company's overall development strategy. The task force convenes quarterly working meetings to review progress, results, and strategic plans, and reports to the Board of Directors on implementation status at least once a year. The Board of Directors approves sustainable development-related policies and specific implementation plans. (III) In 2025, the Company reported the 2024 sustainable development implementation results and the 2025 work plan to the Board of Directors in February, reported the 2024 greenhouse gas inventory results and the carbon reduction pathway plan in August, and submitted the "2024 IISI Sustainability Report" to the Board of Directors for approval.	None.
II. Does the company follow principles of materiality in evaluating the risks of environmental, social, and corporate governance, and establish relevant policies or strategies?	✓		(I) The Company's "Risk Management Procedures" were approved by the Board of Directors in April 2024, establishing the Company's risk management policies and operational procedures, which serve as the basis for conducting risk management activities. The Risk Management Task Force was established in July 2024 to formulate risk management policies, procedures, and frameworks; to supervise and manage the execution of risk management activities; and to implement risk management operations. The scope of risk assessment covers the entirety of IISI. (II) The Risk Management Task Force identifies risks and opportunities on an annual basis by considering internal and external issues that may affect the achievement of objectives, such as strategic risks, operational risks, financial risks, information security risks, compliance	None.

Promotion Item	Implementation status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary Description	
			risks, and integrity risks, consolidating and updating the risk pool. Annual risk and opportunity identification and risk assessment are conducted, and the control indicators and mitigation action implementation status of each risk event are tracked quarterly to ensure that residual risks remain within manageable levels. (III) In 2025, based on the assessed risks, the relevant response measures are as follows: 1. Corporate Governance (1) Information security risk: Hacker intrusion or personnel negligence causing security vulnerabilities, resulting in system compromise or failure to operate normally. The response measures are as follows: A. Continuing to enhance the establishment of a Zero Trust framework for information security protection measures, engaging external cybersecurity specialists to provide Security Operations Center (SOC) services and the latest cybersecurity threat intelligence, and continuing to conduct vulnerability scanning, penetration testing, red team exercises, and patch remediation to enhance the protection capabilities of the Company's infrastructure and critical core systems. Using ISO standards and laws and regulations as the foundation for information security compliance, continuing to improve the Company's information security system, and obtaining third-party certification. B. Implementing offline backup mechanisms for critical data to enable rapid recovery of overall operations in the event of a ransomware attack. C. Regularly conducting information and communication security training courses to cultivate information security awareness among Company personnel, and building organizational resilience in the face of future information security risks. (2) Cloud services risk: Cloud service outages or service quality instability affecting cloud services. The response measures are as follows: A. Ensuring immediate and rapid communication channels with service providers, as well as mechanisms for situation response and tracking. B. Establishing heterogeneous cloud or on-premises backup measures for critical cloud-based services. C. Establishing monitoring mechanisms for critical cloud services and ensuring the effectiveness of immediate response and handling operations. (3) Operational risk: Project delays, breaches of contract, or negative publicity arising from	

Promotion Item	Implementation status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary Description	
			quality issues, litigation, etc., affecting revenue and customer perceptions. The response measures are as follows: A. Continuing to refine quality management operations by conducting pre-bid project reviews and risk assessments through the system assurance review process, thereby reducing post-contract risks. B. Continuing to refine project monitoring operations, including critical meeting reviews, project monitoring metrics, and issue evaluation and tracking. This ensures that projects are executed on schedule and at the required quality, and that issues can be identified and addressed at an early stage. C. Optimizing communication channels with stakeholders, and conducting customer satisfaction surveys for large-scale projects and product services to understand customer feedback and make improvements. 2. Social (1) Human capital risk: Difficulties in recruiting talent and increased employee turnover rates, affecting the Company's growth momentum. The response measures are as follows: A. Continuing to strengthen the Company's compensation and benefits system to enhance industry competitiveness in compensation and benefits and incentives for talent retention. B. Continuing to optimize workplace wellbeing measures and employee training programs to build an inclusive, safe, and supportive work environment that promotes employees' physical and mental health and wellbeing. C. Maintaining the current employee referral program, which helps to recruit talent with many years of relevant experience. 3. Environment (1) Climate change risk: Extreme weather affecting operations. The response measures are as follows: A. Formulating a green electricity procurement plan and continuing to increase the proportion of renewable energy use. B. Establishing greenhouse gas reduction targets, formulating a clear carbon reduction pathway plan through regular evaluation and tracking, including the use of energy management systems, the strengthening of energy-saving and carbon-reduction	

Promotion Item	Implementation status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary Description	
			measures, and the promotion of green procurement, to gradually reduce carbon emissions generated in the course of operations. C. For the risk of natural disasters and equipment failures that may be caused by extreme weather, introducing a business continuity plan and disaster recovery drills to reduce the impact of operational and service disruptions, and to ensure that critical operations can be rapidly restored in the event of a disaster.	
III. Environmental Issues				
(I) Does the Company establish proper environmental management systems in line with its industry characteristics?	✓		(I) The Company's core business is information and digital services, and its environmental impact primarily consists of energy use in its offices, mainly electricity consumption. To understand greenhouse gas emissions and energy use, the Company has conducted annual greenhouse gas inventories since 2022, and obtained a third-party verification statement under ISO 14064-1 through its parent group. The Company also discloses its environmental protection policies and specific measures, as well as office energy-saving and carbon-reduction measures and carbon emission data, on its official website.	None.
(II) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	✓		(II) The Company continues to promote energy-saving and carbon-reduction measures, fully adopting electronic form approvals to implement paperless management. Since 2024, the Company has implemented a one-hour lights-out policy at noon, achieving a 100% implementation rate. LED lighting replacement has continued in office areas; in 2024, the Company set a replacement rate target of 5% and achieved an 8% replacement rate; in 2025, with a replacement target of 8%, the actual replacement rate was further increased to 12%. In addition, in 2024, the Company introduced an energy monitoring and management system in the headquarters server room, which serves as a basis for energy-saving planning. The Company also plans to introduce green energy procurement starting in 2026, gradually increasing the proportion of renewable energy use, with a goal of achieving 100% renewable energy use by 2040.	None.
(III) 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?	✓		(III) Since July 2024, the Company has established the Risk Management Task Force, which identifies climate change-related risks and opportunities in accordance with the Company's Risk Management Procedures. Based on the results of climate risk and opportunity identification and impact assessments for 2025, and after review and confirmation by the task force, the Company's material climate risks were ultimately determined to be "strengthened greenhouse gas emission reporting obligations," "pressure from investors and consumers,"	None.

Promotion Item	Implementation status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary Description	
(IV) 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?	✓		and "extreme weather affecting operations." The corresponding response measures are as follows: 1. As the Company is in the information services industry, the greatest impact on the Company's operations from the physical disasters caused by extreme weather is primarily service or operational disruption caused by natural disasters. The Company has introduced business continuity plans and disaster recovery drills for the risk of service disruptions caused by natural disasters and equipment failures. 2. Regarding strengthened greenhouse gas emission reporting obligations, the Company has conducted annual greenhouse gas inventories and verification in coordination with its parent company since 2022, and in 2025 introduced digital greenhouse gas inventory tools to enhance the transparency and efficiency of data collection. 3. Regarding pressure from investors and consumers for low-carbon transition, IISI also pays close attention to the risk of increased operating costs arising from the carbon reduction requirements of laws, regulations, and customers, and has established greenhouse gas reduction targets and formulated a carbon reduction pathway plan to effectively control greenhouse gas emissions. (IV) The Company's environmental management is conducted in accordance with relevant laws, regulations, and policies. The "Environmental Protection Operating Guidelines" have been established as the basis for the Company's internal implementation of environmental protection policies, promoting measures such as water conservation, electricity conservation, waste sorting, resource recycling and reuse, and procurement of environmentally friendly products. The data coverage scope includes the Company's operating locations. 1. Greenhouse Gas In response to the government's 2050 net-zero emissions policy, the Company has set 2023 as its base year, and aims to reduce Scope 1 and Scope 2 carbon emissions by 50% by 2030, achieve 100% renewable energy use by 2040, and achieve net-zero emissions by 2050. In coordination with its parent company, the Company has followed the Greenhouse Gas Protocol and the ISO 14064-1:2018 Greenhouse Gas Inventory Standard to conduct carbon inventories of Scope 1 and Scope 2 since 2022, and added Scope 3 inventories starting in 2023. The inventory data for the past two years have been third-party verified. <u>IISI's company-wide greenhouse gas inventory results and assurance status for the past two years are listed on pages 50 – 51 of this Annual Report.</u>	None.

Promotion Item	Implementation status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons																	
	Yes	No	Summary Description																		
			2. Water Consumption As an information services industry, the Company generates no industrial wastewater; it only has daily water use at its offices. The statistics on water consumption and intensity for the past two years are as follows: <table><thead><tr><th></th><th>Water Consumption (metric tons)</th><th>Water Intensity (per NT\$ million of revenue)</th></tr></thead><tbody><tr><td>2024</td><td>8,896.2892</td><td>1.7500</td></tr><tr><td>2025</td><td>9,898.4666</td><td>1.9945</td></tr></tbody></table> Office leased space changed between Q4 2024 and 2025, with the total floor area increasing by approximately 1,104 ping; therefore, water consumption in 2025 increased compared to 2024. Because some offices do not have independent water meters, water consumption is calculated on the basis of the allocation of building water charges. The Company continues to promote water resource management measures, introducing sensor-activated water-saving faucets and low-flow toilets in office restrooms and public areas, and conducting daily periodic inspections of water-use equipment to ensure that faucets and pipes are free from leakage, thereby maximizing water use efficiency. 3. Total Weight of Waste The Company generates no industrial waste, only daily waste generated from office activities. Starting in October 2024, the Banqiao headquarters began pilot measurement of waste (general waste, recyclables, and food waste) to quantify waste data statistics, understand resource use, and promote the circular use of resources and reduce resource waste. The statistics on waste volume at the Banqiao headquarters are as follows: <table><thead><tr><th></th><th>Total Waste Volume (metric tons)</th><th>Waste Intensity (metric tons per person per year)</th></tr></thead><tbody><tr><td>2024</td><td>16.5322^{Note}</td><td>0.0371</td></tr><tr><td>2025</td><td>18.1894</td><td>0.0303</td></tr></tbody></table> Note: Because waste statistics at the Banqiao headquarters began in October 2024, the full-year 2024 data were extrapolated based on the total statistics for the three months from October to December.		Water Consumption (metric tons)	Water Intensity (per NT\$ million of revenue)	2024	8,896.2892	1.7500	2025	9,898.4666	1.9945		Total Waste Volume (metric tons)	Waste Intensity (metric tons per person per year)	2024	16.5322 ^{Note}	0.0371	2025	18.1894	0.0303
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Promotion Item	Implementation status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary Description	
IV. Social Issues				
(I) Has the company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	✓		(I) To fulfill its corporate social responsibility, safeguard and protect fundamental human rights, and strengthen human rights awareness among internal personnel and stakeholders, the Company supports and voluntarily complies with the human rights principles and spirit of the internationally recognized Universal Declaration of Human Rights (UDHR), the United Nations Global Compact (UNGC), the United Nations Guiding Principles on Business and Human Rights (UNGPs), and the conventions of the International Labour Organization (ILO), embodying its responsibility to respect and protect human rights. Accordingly, the Company has formulated its Human Rights Policy. The unit responsible for this Human Rights Policy is the Human Resources Department. The policy applies to all current employees of the Company, and the Company expects and requires its subsidiaries, investees, business partners, and suppliers to comply with the spirit and fundamental principles of this Human Rights Policy under the same standards.	None.
(II) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation ?	✓		(II) The Company values employee rights and interests, and has established a comprehensive and diversified benefits system, providing various types of leave and parental allowances exceeding statutory requirements. For information on employee benefits, retirement plans, and related matters, please refer to " <u>V.Labor-Management Relations</u> " on pages 80–83 of this Annual Report. The Company conducts performance evaluations and salary adjustments annually. Performance bonuses are linked to both Company and individual performance. Salary adjustment ranges are determined based on market conditions and the Company's competitive development, with the general principle that the Company's overall adjustment is not lower than the market average adjustment rate. For employee compensation, please refer to " <u>(V)Compensation of Employees and Directors</u> " on page 66-67 of this Annual Report.	None.
(III) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	✓		(III) To enhance the safety and health of the Company's working environment, the Company has established three major plans: the "Maternal Health Protection Plan," the "Prevention of Unlawful Harm in the Course of Performance of Duties Plan," and the "Occupational Injury and Disease Prevention Plan." Through measures including regular employee health examinations and follow-up for high-risk groups, an 0800 toll-free psychological counseling hotline, the Maternal Health Protection Plan, stress-relief massage services, occupational safety and health training courses, diversified group insurance, and the promotion of a smoke-free workplace, employees are able to work in a healthy environment, with strengthened care for	None.

Promotion Item	Implementation status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary Description	
(IV) Has the Company established effective career development training programs for employees?	✓		their physical and mental health. 2025 implementation results: 918 employees participated in the Company's health examinations (a coverage rate of 82.9%), with Company subsidies totaling approximately NT\$4.42 million; stress-relief massage services were used 2,430 times; 1,666 employees enrolled in diversified group insurance, with 759 spouses/children enrolled free of charge, extending coverage to family members. In addition, the Company has formulated an "Occupational Safety and Health Management Plan" to ensure the safe operation of all office locations, with the goal of zero major occupational disasters. Under "Occupational Safety and Health Training Courses," all employees (including new hires) receive required online general training annually, including content on "Workplace Unlawful Infringement" and "Occupational Safety and Health Education," with a 100% course completion rate each year. The Company also holds 76 occupational safety and health-related certifications (including 43 first-aid personnel certifications), and has installed Automated External Defibrillator (AED) equipment at the Banqiao, Minsheng, and Kaohsiung offices. Two in-person AED operation training courses are held annually, and operating instructions and instructional videos have been uploaded to the Company's internal training platform for employees to view and learn from at any time, in order to continuously strengthen emergency response knowledge. In 2025, the Company recorded 0 occupational injuries (excluding commuting accidents) and 0 fire incidents. The Company installs fire-fighting equipment in accordance with the law and inspects it regularly, conducts annual inspection and reporting of fire safety equipment, and has formulated emergency response plans, conducting fire drills and educational training twice a year. (IV) The Company has established "Procedures for Education and Training," and plans diversified training content based on different job levels and job characteristics, covering new employee and general training, professional competency development, and management and leadership development. Combined with a digital learning platform, the Company provides flexible and scalable learning resources to help employees achieve stable growth and adapt to change. In 2025, 4,784 person-times participated in in-person training, and the total training hours (both in-person and online) reached 40,940 hours. The list is as follows:	None.

Promotion Item	Implementation status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons																		
	Yes	No	Summary Description																			
			<table><tr><th>Course Category</th><th>Participants (person-times)</th><th>Training Hours</th></tr><tr><td>Leadership and Management Training (In-Person)</td><td>234</td><td>1,638</td></tr><tr><td>Professional Competency Training (In-Person)</td><td>1,652</td><td>9,929</td></tr><tr><td>New Employee and General Training (In-Person)</td><td>2,898</td><td>7,752</td></tr><tr><td>Online Courses</td><td>-</td><td>21,621</td></tr><tr><td>Subtotal</td><td>4,784</td><td>40,940</td></tr></table>	Course Category	Participants (person-times)	Training Hours	Leadership and Management Training (In-Person)	234	1,638	Professional Competency Training (In-Person)	1,652	9,929	New Employee and General Training (In-Person)	2,898	7,752	Online Courses	-	21,621	Subtotal	4,784	40,940	
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Subtotal	4,784	40,940																				
(V) Does the company comply with the relevant laws and international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?	✓		(V) The Company has established the "International Integrated Systems, Inc. Guidelines for Sustainable Development Practices," placing high value on customer rights, health, and safety. The Company also regards privacy management as an important core of sustainable operations, and continues to safeguard customer privacy rights through institutional refinement, technological innovation, and cultural development. In accordance with the international information security standard ISO/IEC 27001 and Taiwan's CNS 27001, the Company has established a comprehensive Information Security Management System (ISMS) and has introduced a Personal Information Management System (PIMS) to ensure that the management of all information and personal data (including, but not limited to, the personal data of customers) complies with Taiwan's laws and regulations as well as international standards. The Company continues to pass third-party ISO 27001 certification on an annual basis. The Company has also established a dedicated mailbox for personal data and privacy protection (privacy@iisigroup.com), with related matters handled by the Company's Legal Affairs Office, as well as a whistleblower and complaint mailbox (iisi.ia@iisigroup.com) and other communication channels. Stakeholders may also submit requests and inquiries through the "Contact Us" section of the Company's official website. For the products and services delivered under each individual project and contract, the Company has designated personnel to handle related matters, and has established a customer satisfaction survey mechanism to ensure that good communication is maintained with customers.	None.																		
(VI) Has the company formulated supplier management policies requiring suppliers to comply with	✓		(VI) The Company has established a "Corporate Social Responsibility Policy," which sets forth the "Supplier Management Policy," requiring suppliers to comply with labor-related rights (including basic human dignity, freedom of employment, prohibition of child labor, gender	None.																		

Promotion Item	Implementation status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary Description	
relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?			equality, and non-discrimination), codes of ethical conduct, information security protection policies, and intellectual property protection policies. Where a supplier violates its corporate social responsibility policy and has a significant impact on the environment and society, the Company reserves the right to terminate or rescind the contract at any time. Since 2023, the Company has gradually required suppliers to sign corporate social responsibility and anti-corruption commitments, and in 2024 formulated ESG evaluation indicators and assessment processes for suppliers. Beginning in 2025, the Company has conducted sustainability assessments of its major key suppliers, and has set short-term and mid-term targets to progressively complete supplier sustainability evaluations.	
V. 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?	✓		In accordance with laws and regulations, the Company announces various corporate governance information relevant to investors on the Market Observation Post System, and discloses the Company's operational status to investors and other stakeholders in the ESG Sustainability and Investor Relations sections of the Company's official website. In August 2025, in accordance with the Taiwan Stock Exchange's "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies," and with reference to the "GRI Standards 2021" published by the Global Reporting Initiative (GRI) as the primary disclosure framework, the Company published the "2024 IISI Sustainability Report," which obtained an AA1000 moderate-level assurance statement from a third-party verification institution.	None.
VI. 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. No deviations. In 2022, the Company established the "International Integrated Systems, Inc. Corporate Social Responsibility Policy," and in 2024, with reference to the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, the Company established the "International Integrated Systems, Inc. Guidelines for Sustainable Development Practices."				

Promotion Item	Implementation status			Deviations from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary Description	
VII.	Other important information to facilitate better understanding of the company’s promotion of sustainable development.			
(I)	In 2025, the Company continued to hold the "Healthy Forest Walkathon," further integrating employee health with environmental sustainability. A total of 501 people participated, accumulating over 124 million steps, a 20.3% increase over 2024, and a total of 48 trees were planted in the Qieding Wetlands of Kaohsiung City.			
(II)	In 2023, the Company launched Sustainability Cloud, which includes an organizational greenhouse gas inventory management system and a product carbon footprint system, and obtained third-party ARES AUP verification in 2024 and 2025, respectively.			
(III)	The Company has been committed to promoting environmental sustainability, conducting annual carbon inventories since 2022 and obtaining third-party verification statements.			
(IV)	In 2022, and from 2024 to 2025, the Company was honored by the Department of Environmental Protection of the Taipei City Government under the "Green Procurement for Private Enterprises and Organizations Promotion Program," actively responding to green consumption initiatives, with green procurement amounting to over NT\$5 million.			
(V)	In 2025, the Company continued to promote the "Donate Warmth, Pass on Love through Blood Donation" program, demonstrating its support for medical resources and public health through concrete action, with a total of 102 participants.			
(VI)	On March 22, April 19, and May 24, 2025, the Company held three sessions of the "Sustainable Agriculture Traceability, Spreading Love" public welfare activity at Taipei Wild Flower and Fruit Organic Farm. Through partnership with an association, 60 boxes (approximately 300 catties) of fresh organic vegetables and fruits were donated to 47 children's homes across Taiwan, providing healthy food for underprivileged children. From the land to the table, we convey love and care with the hope of expanding the positive impact of shared well-being.			
(VII)	In 2025, the Company received the 23rd Golden Peak Awards for Top 10 Outstanding Enterprises and Top 10 Outstanding Leaders.			
(VIII)	In 2025, the Company received the "2025 18th TCSA Taiwan Corporate Sustainability Awards — Corporate Sustainability Report Award (Information and Communications/Broadcasting – Category 1, Silver Level)."			
(IX)	In 2025, the Company received the 2nd (2025) Spatial Information Sustainable Application Award [Award of Excellence].			
(X)	In 2025, the Company received the 5th Taiwan Climate Action Expo (TAIWAN COP5) [Sustainable Digital Practice Award].			
(XI)	In 2025, the Company received the "2026 8th ASSET Sustainability Exemplar Awards" [Social Innovation Award – Friendly Workplace].			
(XII)	In 2025, the Company received the "Family-Friendly and Workplace Equality Measures" recognition.			
(XIII)	In 2025, the Company passed ISO 9001 certification for mechanical and electrical engineering project management services.			

(VI) Climate-Related Information

1. Implementation of Climate-Related Information

Item	Implementation status												
I. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	The Company established the Risk Management Task Force in July 2024 to identify climate change-related risks and opportunities in accordance with the Company's Risk Management Procedures. The task force is chaired by the Chairperson, who serves as the highest officer in charge of risk management. The task force reports annually to the Board of Directors on the results of the Company's risk management implementation and future plans. In February 2025, the Company reported the 2024 risk management implementation results and the 2025 work plan to the Audit Committee and the Board of Directors. In December 2025, the Company reported the results of the 2026 enterprise risk and opportunity identification to the Audit Committee, which, after review, was incorporated into the Company's business plan and submitted to the Board of Directors for resolution.												
II. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	The results of the Company's identification of climate risks and opportunities were reviewed and confirmed by senior management, and the Company's material climate risks were ultimately determined to be "strengthened greenhouse gas emission reporting obligations," "pressure from investors and consumers," and "extreme weather affecting operations." <table><tr><th>Material Climate Risk Issue</th><th>Expected Impact Timeframe</th><th>Description of Impact</th></tr><tr><td>Strengthened greenhouse gas emission reporting obligations</td><td>Short-term</td><td>As climate policies and information disclosure requirements progressively tighten, the management requirements for greenhouse gas inventories, verification, and disclosure activities will also increase. Additional resources will need to be invested in data collection, system development, and compliance management, thereby affecting related operational management costs and staffing allocations.</td></tr><tr><td>Pressure from investors and consumers regarding low-carbon transition</td><td>Medium-term</td><td>As investors' and customers' expectations regarding corporate low-carbon actions and sustainability performance rise, insufficient responses by the Company in carbon reduction actions, information disclosure, or sustainability initiatives may affect investment valuations, customer trust, and market competitiveness, and may impact revenue stability, financing conditions, and brand value.</td></tr><tr><td>Extreme weather affecting operations</td><td>Short-term</td><td>Extreme weather events (such as high temperatures, heavy rainfall, and typhoons) may cause operational disruptions, equipment damage, or service instability, resulting in increased repair and maintenance costs and potentially affecting service quality and contract performance capability, thereby impacting operational costs, revenue recognition, and short-term financials.</td></tr></table>	Material Climate Risk Issue	Expected Impact Timeframe	Description of Impact	Strengthened greenhouse gas emission reporting obligations	Short-term	As climate policies and information disclosure requirements progressively tighten, the management requirements for greenhouse gas inventories, verification, and disclosure activities will also increase. Additional resources will need to be invested in data collection, system development, and compliance management, thereby affecting related operational management costs and staffing allocations.	Pressure from investors and consumers regarding low-carbon transition	Medium-term	As investors' and customers' expectations regarding corporate low-carbon actions and sustainability performance rise, insufficient responses by the Company in carbon reduction actions, information disclosure, or sustainability initiatives may affect investment valuations, customer trust, and market competitiveness, and may impact revenue stability, financing conditions, and brand value.	Extreme weather affecting operations	Short-term	Extreme weather events (such as high temperatures, heavy rainfall, and typhoons) may cause operational disruptions, equipment damage, or service instability, resulting in increased repair and maintenance costs and potentially affecting service quality and contract performance capability, thereby impacting operational costs, revenue recognition, and short-term financials.
Material Climate Risk Issue	Expected Impact Timeframe	Description of Impact											
Strengthened greenhouse gas emission reporting obligations	Short-term	As climate policies and information disclosure requirements progressively tighten, the management requirements for greenhouse gas inventories, verification, and disclosure activities will also increase. Additional resources will need to be invested in data collection, system development, and compliance management, thereby affecting related operational management costs and staffing allocations.											
Pressure from investors and consumers regarding low-carbon transition	Medium-term	As investors' and customers' expectations regarding corporate low-carbon actions and sustainability performance rise, insufficient responses by the Company in carbon reduction actions, information disclosure, or sustainability initiatives may affect investment valuations, customer trust, and market competitiveness, and may impact revenue stability, financing conditions, and brand value.											
Extreme weather affecting operations	Short-term	Extreme weather events (such as high temperatures, heavy rainfall, and typhoons) may cause operational disruptions, equipment damage, or service instability, resulting in increased repair and maintenance costs and potentially affecting service quality and contract performance capability, thereby impacting operational costs, revenue recognition, and short-term financials.											

Item	Implementation status								
III. Describe the financial impact of extreme weather events and transformative actions.	The actual financial impacts of each material climate risk and opportunity on the Company in 2025: <table border="1"> <thead> <tr> <th data-bbox="689 256 1173 300">Material Climate Risk and Opportunity</th><th data-bbox="1173 256 2101 300">Actual Financial Impact in 2025</th></tr> </thead> <tbody> <tr> <td data-bbox="689 300 1173 472">Policy and regulatory risk — Strengthened greenhouse gas emission reporting obligations</td><td data-bbox="1173 300 2101 472">To address greenhouse gas inventories, policy and regulatory assessments, and stakeholder demands for emissions reporting, the Company increased staffing by 1 full-time equivalent (FTE) in 2025, with the related cost calculated based on the 2025 median employee salary of NT\$824,000 per year, resulting in an investment cost of NT\$824,000.</td></tr> <tr> <td data-bbox="689 472 1173 579">Market risk — Pressure from investors and consumers (low-carbon transition requirements)</td><td data-bbox="1173 472 2101 579">To support the Company's low-carbon transition, the Company planned the replacement of outdated, energy-intensive equipment, with an investment cost of approximately NT\$25.68 million in 2025.</td></tr> <tr> <td data-bbox="689 579 1173 746">Immediate risk — Extreme weather affecting operations</td><td data-bbox="1173 579 2101 746">In 2025, the Company experienced work stoppages due to natural disasters totaling 609 person-days, with the related operational impact generating approximately NT\$2.04 million in additional costs. (The labor cost impact was calculated based on the actual number of work-stoppage person-days, using a total of 246 working days in 2025 and the median salary.)</td></tr> </tbody> </table>	Material Climate Risk and Opportunity	Actual Financial Impact in 2025	Policy and regulatory risk — Strengthened greenhouse gas emission reporting obligations	To address greenhouse gas inventories, policy and regulatory assessments, and stakeholder demands for emissions reporting, the Company increased staffing by 1 full-time equivalent (FTE) in 2025, with the related cost calculated based on the 2025 median employee salary of NT\$824,000 per year, resulting in an investment cost of NT\$824,000.	Market risk — Pressure from investors and consumers (low-carbon transition requirements)	To support the Company's low-carbon transition, the Company planned the replacement of outdated, energy-intensive equipment, with an investment cost of approximately NT\$25.68 million in 2025.	Immediate risk — Extreme weather affecting operations	In 2025, the Company experienced work stoppages due to natural disasters totaling 609 person-days, with the related operational impact generating approximately NT\$2.04 million in additional costs. (The labor cost impact was calculated based on the actual number of work-stoppage person-days, using a total of 246 working days in 2025 and the median salary.)
Material Climate Risk and Opportunity	Actual Financial Impact in 2025								
Policy and regulatory risk — Strengthened greenhouse gas emission reporting obligations	To address greenhouse gas inventories, policy and regulatory assessments, and stakeholder demands for emissions reporting, the Company increased staffing by 1 full-time equivalent (FTE) in 2025, with the related cost calculated based on the 2025 median employee salary of NT\$824,000 per year, resulting in an investment cost of NT\$824,000.								
Market risk — Pressure from investors and consumers (low-carbon transition requirements)	To support the Company's low-carbon transition, the Company planned the replacement of outdated, energy-intensive equipment, with an investment cost of approximately NT\$25.68 million in 2025.								
Immediate risk — Extreme weather affecting operations	In 2025, the Company experienced work stoppages due to natural disasters totaling 609 person-days, with the related operational impact generating approximately NT\$2.04 million in additional costs. (The labor cost impact was calculated based on the actual number of work-stoppage person-days, using a total of 246 working days in 2025 and the median salary.)								
IV. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	In accordance with the "Risk Management Best-Practice Principles for Taiwan Stock Exchange and Taipei Exchange listed Companies" jointly established by the Taiwan Stock Exchange and the Taipei Exchange, and with reference to the COSO ERM framework, the Company systematically identifies, assesses, and monitors risks to ensure operational stability and mitigate the impact of uncertainties. The main steps are as follows: (I) Risk Identification: Each department periodically identifies risks that may arise in business processes through "quantitative and qualitative analysis," covering economic, environmental, social, and regulatory aspects. (II) Risk Assessment: The Company analyzes identified risks, evaluating their likelihood of occurrence and potential impact, and determines risk levels accordingly. (III) Risk Response: Based on risk levels, the Company formulates corresponding risk control measures, including risk avoidance, mitigation, transfer, and acceptance strategies. (IV) Risk Monitoring: The Company continuously monitors risk conditions and the effectiveness of control measures, and makes adjustments as needed. (V) Information Disclosure: The Company periodically reports on risk management to the Board of Directors, Audit Committee, and relevant stakeholders to ensure information transparency.								
V. 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 impact assessment of climate risks and opportunities was completed in 2025, and the Company continues to work with its parent group on climate scenario analysis and the preparation of TCFD reports.								

Item	Implementation status			
VI. 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's strategies, metrics, and long-term (by 2031) targets for addressing climate-related risks and opportunities are as follows:			
	Material Climate Risk and Opportunity	Strategy	Metric	Target
	Strengthened greenhouse gas emission reporting obligations	Establish the "Procedures for Greenhouse Gas Inventory Management" to formalize the methodology for recording greenhouse gas inventories. Conduct annual greenhouse gas inventories and third-party verification. In accordance with regulations, the Company will begin disclosing parent company only data in 2026, and disclose consolidated parent-subsidary data in 2027. Assurance for parent company only data will be completed starting in 2028, and assurance for consolidated parent-subsidary data will be completed starting in 2029.	Complete greenhouse gas inventories and third-party verification	Complete assurance of parent company only Scope 1 and Scope 2 greenhouse gas emissions, and disclose consolidated parent-subsidary data.
	Pressure from investors and consumers (low-carbon transition requirements)	Prioritize the procurement of high-energy-efficiency equipment, such as refrigerators and laptops with energy-saving labels; progressively replace outdated servers and adopt virtualized environments to reduce the number of servers and power consumption; and replace high-energy-consuming lighting equipment with traditional high-energy-consuming LED lighting to reduce carbon emissions and operating costs.	Replacement rate of high-energy-consuming lighting equipment	Achieve an 80% replacement rate of high-energy-consuming lighting equipment
		Deploy an Energy Management System (EMS) in the server room, continuously collecting and analyzing power consumption data of server room equipment, to serve as a basis for subsequent energy-saving plans and improvements.	Percentage of server racks monitored by the EMS out of the total number of server racks	Achieve 100% server rack coverage under the EMS monitoring system.
	Extreme weather affecting operations	1. Formulating a green electricity procurement plan and continuing to increase the proportion of renewable energy use. 2. Establishing greenhouse gas reduction targets, formulating a clear carbon reduction pathway plan through regular evaluation and tracking, including the use of energy management systems, the strengthening of energy-saving and carbon-reduction measures, and the promotion of	Percentage of green electricity usage out of total annual electricity consumption	Achieve green electricity usage reaching 50% of total annual electricity consumption

Item	Implementation status			
		green procurement, to gradually reduce carbon emissions generated in the course of operations.		
		1. Starting in 2025, the Company has incorporated the identification of climate risks and opportunities and corresponding response measures into its management processes, thereby strengthening overall planning and response. 2. Incorporate climate change-related issues into internal operations and management considerations, and continue to monitor relevant policies, regulations, and market trends as a reference for formulating sustainable development strategies and allocating resources. 3. For the risk of natural disasters and equipment failures that may be caused by extreme weather, introducing a business continuity plan and disaster recovery drills to reduce the impact of operational and service disruptions, and to ensure that critical operations can be rapidly restored in the event of a disaster.	Completion of the establishment of a climate risk scenario analysis mechanism	Establish a digital risk management and early warning system and apply it at the corporate governance level
VII. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	An internal carbon pricing mechanism has not yet been implemented.			
VIII. 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.	The Company has established "Procedures for Business Continuity Management," under which the information services unit incorporates climate change scenarios into its business continuity plan and conducts regular drills. The Company conducts greenhouse gas inventories in accordance with ISO 14064-1, and has continuously obtained verification statements through Chunghwa Telecom Group, the parent company, since 2022. In response to the government's 2050 net-zero emissions policy, the Company plans to reduce Scope 1 and Scope 2 emissions by 50% by 2030 (using 2023 as the base year), achieve 100% renewable energy use by 2040, and achieve net-zero emissions by 2050. For information on the scope of greenhouse gas emissions, planned time horizon, and annual progress, please refer to "2. Greenhouse Gas Inventory and Assurance Status of the Company in the Most Recent Two Years" and "3. Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans."			
IX. Greenhouse gas inventory and assurance status, and reduction targets, strategies, and specific action plans.	Please refer to "2. Greenhouse Gas Inventory and Assurance Status of the Company in the Most Recent Two Years" on page 50-51 of this Annual Report, and "3. Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans" on page 51-52 of this Annual Report.			

2. Greenhouse Gas Inventory and Assurance Status of the Company in the Most Recent Two Years

(1) Greenhouse Gas Inventory Information

Greenhouse gas emissions for the most recent two years (metric tons CO₂e), intensity (metric tons CO₂e/NT\$ million), and data coverage scope

The Company works with its parent company, Chunghwa Telecom Co., Ltd., on subsidiary-level carbon inventory operations, conducting greenhouse gas inventories in accordance with the Greenhouse Gas Protocol and the ISO 14064-1 Greenhouse Gas Inventory Standard published by the International Organization for Standardization (ISO). Greenhouse gas inventory data for the most recent two years are as follows:

Table 1-1-1		Scope 1 Direct GHG emissions	Scope 2 Indirect GHG emissions	Subtotal	Scope 3 Other Indirect Emissions	Total
2024	Emissions (metric tons CO ₂ e)	17.2728	413.1252	430.3980	34,295.8257	34,726.2237
	Intensity (metric tons CO ₂ e/NT\$ million of revenue)	0.0034	0.0813	0.0847	6.7465	6.8312
2025	Emissions (metric tons CO ₂ e)	16.6029	434.3394	450.9423	29,354.6108	29,805.5531
	Intensity (metric tons CO ₂ e/NT\$ million of revenue)	0.0033	0.0875	0.0909	5.9148	6.0057

Note: Direct emissions (Scope 1, i.e., emissions directly from sources owned or controlled by the Company); energy indirect emissions (Scope 2, i.e., indirect greenhouse gas emissions resulting from imported electricity, heat, or steam); and other indirect emissions (Scope 3, i.e., emissions generated by Company activities that are not energy indirect emissions but arise from sources owned or controlled by other companies).

(2) Greenhouse Gas Assurance Information

Description of assurance status for the most recent two years, including assurance scope, assurance body, assurance standards, and assurance opinions

Greenhouse gas inventory and assurance operations are conducted in coordination with the parent company, which engages a third-party assurance body to perform assurance operations on its subsidiaries. The relevant information is taken from the assurance results set forth in that verification statement.

Of the total greenhouse gas emissions disclosed in Table 1-1-1 above, the scope of assurance conducted in 2024 and 2025 covered 100% of the Company's total emissions for each year. Assurance was performed by Crowe (TW) CPAs in accordance with TWSAE 3410 published by the Accounting Research and Development Foundation, with limited assurance. As assurance operations are still ongoing as of the printing date of this Annual Report, the figures shown are the latest data submitted for assurance; the final figures shall be governed by the verification statement.

Description of assurance status for the most recent two years, including assurance scope, assurance body, assurance standards, and assurance opinions

Table 1-1-2		Scope 1 Direct GHG emissions	Scope 2 Indirect GHG emissions	Scope 3 Other Indirect Emissions	Total	Percentage of Inventory Data Disclosed in Table 1-1-1 Above	Assurance Body	Assurance Standards	Assurance Opinion
2024	Emissions (metric tons CO ₂ e)	17.2728	413.1252	34,295.8257	34,726.2237	100.00%	Crowe (TW) CPAs	TWSAE 3410	Limited Assurance
2025	Emissions (metric tons CO ₂ e)	16.6029	434.3394	29,354.6108	29,805.5531	100.00%	Crowe (TW) CPAs	TWSAE 3410	Limited Assurance

3. Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

Greenhouse gas reduction base year and its data, reduction targets, strategies, and specific action plans, and achievement status of reduction targets

- I. In response to the government's 2050 net-zero emissions policy, IISI, in coordination with its parent company Chunghwa Telecom Co., Ltd., has conducted Scope 1 and Scope 2 greenhouse gas inventories since 2022, added Scope 3 inventories in 2023 to better understand its greenhouse gas emissions, and has used 2023 as the base year to formulate greenhouse gas reduction strategies.
 - (I) In 2024, Scope 1 and Scope 2 emissions were 17.2728 metric tons CO₂e and 413.1252 metric tons CO₂e, respectively; Scope 3 emissions were 34,295.8257 metric tons CO₂e; and total emissions were 34,726.2237 metric tons CO₂e. In 2025, Scope 1 and Scope 2 emissions were 16.6029 metric tons CO₂e and 434.3394 metric tons CO₂e, respectively; Scope 3 emissions were 29,354.6108 metric tons CO₂e; and total emissions were 29,805.5531 metric tons CO₂e.
 - (II) Total greenhouse gas emissions in 2025 decreased by 4,920.6706 metric tons CO₂e compared to 2024. The main difference lies in a decrease in Scope 3 emissions from purchased goods and services. For Scope 2, electricity consumption rose due to the inclusion of two additional project offices in the inventory. For subsequent carbon reduction targets, the Company plans to reduce Scope 1 and Scope 2 emissions by 50% by 2030, achieve 100% renewable energy use by 2040, and achieve net-zero emissions by 2050.
- II. Specific measures to achieve the 50% emissions reduction by 2030 are as follows:
 - (I) Energy-Saving Measures
 1. Since 2024, the Company-wide one-hour lights-out policy at noon has become part of the corporate culture, achieving a 100% implementation rate in daily energy-saving practices.
 2. LED lighting replacement in office areas is being implemented with an annual target replacement rate of 5%. In 2025, the actual LED replacement rate reached 12%.
 3. The headquarters server room pilot energy monitoring and management system was introduced. In 2025, power consumption hotspot analysis was initiated to facilitate the formulation of energy-saving plans.
 4. Energy-saving plans have been formulated for server room equipment, with progressive replacement of energy-intensive equipment.

(II) Carbon Reduction Measures

1. The Company's quarterly Happy Hour events promote the bring-your-own-utensils initiative, with each event estimated to reduce approximately 3,500 single-use utensils.
2. The Company promotes the use of environmentally friendly bento boxes for Company courses and meeting catering, reducing the use of single-use bento boxes and promoting waste reduction. In 2025, 7 training sessions were held using environmentally friendly bento boxes, with an estimated reduction of approximately 0.0579 metric tons of carbon dioxide equivalent based on coefficients published by government agencies.
3. Since October 2024, the Banqiao office has piloted waste (general waste, recyclables, and food waste) measurement, and continued to quantify waste data statistics in 2025 to understand resource use, promote the circular use of resources, and reduce resource waste.

- (III) Introduction of Green Energy: Preparation for the introduction of green energy will begin in 2026, with annual increases aimed at achieving the goal of 100% renewable energy use by 2040.

(VII) Fulfillment of Ethical Corporate Management and Deviations from the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies"

Evaluation Item	Implementation Status			Deviations from the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary Description	
I. Establishment of ethical corporate management policies and programs				
(I) Does the company have a Board-approved ethical corporate management policy and stated in its regulations and external correspondence the ethical corporate management policy and practices, as well as the active commitment of the Board of Directors and management towards enforcement of such policy?	✓		(I) The Company has established the "Code of Ethical Conduct," "Ethical Corporate Management Best Practice Principles," and "Procedures for Ethical Management and Guidelines for Conduct," all of which were approved by the Board of Directors, submitted to the Annual Shareholders' Meeting for report, disclosed on the Company's official website, and announced on the Company's intranet. These documents clearly stipulate that the Company's directors, managerial officers, employees, mandataries, or persons having substantive control shall faithfully comply with relevant ethical management standards and actively implement their commitment to the management policies.	None.
(II) Does the company have mechanisms in place to assess the risk of unethical conduct, and perform regular analysis and assessment of business activities with higher risk of unethical conduct within the scope of business? Does the company implement programs	✓		(II) The Company designates personnel in units such as finance and procurement as units and personnel with potentially higher risk. In addition to conducting educational training for communication and standardization, the Company also mitigates risk through internal audits or periodic job rotation. Furthermore, during the Company's annual risk	None.

Evaluation Item	Implementation Status			Deviations from the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary Description	
to prevent unethical conduct based on the above and ensure the programs cover at least the matters described in Paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies? (III) Does the company provide clearly the operating procedures, code of conduct, disciplinary actions, and appeal procedures in the programs against unethical conduct? Does the company enforce the programs above effectively and perform regular reviews and amendments?	✓		and opportunity identification, the Company revisits ethical risk issues and incorporates the risk of unethical conduct into the scope of enterprise-level risk management identification. Risks are also identified through questionnaire surveys. After formulation by the Risk Management Task Force, the risk identification results were reported to the Audit Committee on December 16, 2025, and were incorporated into the Company's 2026 annual business plan. (III) The Company's Code of Ethical Conduct and Ethical Corporate Management Best Practice Principles clearly specify the conduct to be observed, including principles and standards of integrity and ethics, avoidance of conflicts of interest, fair dealing, confidentiality obligations, legitimate charitable donations and sponsorship, and protection and proper use of Company assets. Where there are violations of the Code of Conduct, the Company takes action and uses internal audits to review the implementation status and carries out reviews and revisions accordingly.	None.
II. Full operations integrity policy (I) Does the company evaluate business partners’ ethical records and include ethics-related clauses in business contracts?	✓		(I) Before establishing business relationships with suppliers, customers, or other business counterparties, the Company first evaluates their legality, their ethical management policies, and whether they have a record of unethical conduct. In the course of business activities, the Company explains its ethical management policies and related provisions to the counterparty and expressly refuses to directly or indirectly provide, promise, request, or accept improper benefits in any form or under any name. Upon the discovery of any unethical conduct, the Company will immediately cease dealings and place the counterparty on the list of parties with which dealings are refused. In addition, compliance with ethical management policies is incorporated into contractual terms in business contracts, including: clear and reasonable payment provisions, handling of situations involving unethical conduct, and handling of contractual terms prohibiting commissions, kickbacks, or other benefits.	None.

Evaluation Item	Implementation Status			Deviations from the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary Description	
(II) Does the company have a unit responsible for ethical corporate management on a full-time basis under the Board of Directors which reports the ethical corporate management policy and programs against unethical conduct regularly (at least once a year) to the Board of Directors while overseeing such operations?	✓		(II) To enhance the management of ethical operations, the Chairperson serves as the highest officer in charge of ethical management, and the Human Resources Department is designated as the dedicated unit for promoting corporate ethical management. The unit is responsible for assisting the Board of Directors and management-level units in formulating (or revising), managing, and supervising the implementation of ethical management policies and guidelines for conduct, ensuring the implementation of the Ethical Corporate Management Best Practice Principles, and reporting the implementation results to the Board of Directors annually. In December 2024, the Company completed the establishment and announced the implementation of the "Ethical Corporate Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct," and reports to the Board of Directors periodically (at least annually). The 2025 Ethical Management Policy Implementation Report was reported to the Board of Directors on February 24, 2026. No material violations have been identified to date.	None.
(III) Does the company establish policies to prevent conflicts of interest and provide appropriate communication channels, and implement it?	✓		(III) The Company's "Code of Ethical Conduct" and "Ethical Corporate Management Best Practice Principles" clearly express concern regarding conflicts of interest and require relevant personnel to recuse themselves. They also require personnel, upon becoming aware of or confronted with similar situations, to proactively and fully report and explain such matters to their direct supervisor, the highest officer of the Human Resources unit, or the Board of Directors.	None.
(IV) Does the company have effective accounting and internal control systems in place to implement ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit the systems accordingly to prevent unethical conduct, or hire outside accountants to perform the audits?	✓		(IV) Each year, the Finance Department conducts internal control self-assessments, and the internal audit unit performs internal audit inspections, jointly managing and preventing unethical conduct. The internal audit unit also reports audit results to the Board of Directors. In addition, the Company fully cooperates with CPA audits and external audits (including those conducted by clients and third-party entities) in order to implement the goal of zero material deficiencies.	None.

Evaluation Item	Implementation Status			Deviations from the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	Summary Description	
(V) Does the company regularly hold internal and external educational trainings on operational integrity?	✓		(V) All new employees must complete an online ethics learning course and a results test within three months of onboarding; all employees receive an online learning course and a results test annually. In 2025, the total participation for training on the "Ethical Corporate Management Best Practice Principles and Code of Ethical Conduct" amounted to 1,494 person-times, with a total training duration of 373.5 hours; the total participation for training on the "Laws and Regulations and Case Analysis on Insider Trading" amounted to 1,494 person-times, with a total training duration of 249 hours, and the pass rate for both courses reached 100%. In addition, two courses were held for managerial personnel and directors: the "Corporate Governance and Securities Regulations — Supervisory Responsibilities of the Board of Directors and Corporate Governance Level for Enterprise Risks and AI Risk Management" course (held on May 13, 2025), with 57 participants and a total of 171 training hours; and the "Material Information Disclosure and Director Liability (Including Insider Trading Case Analysis)" course (held on October 31, 2025), with 53 participants and a total of 159 training hours.	None.
III. Operation of the integrity channel (I) Does the company establish both a reward/punishment system and an integrity hotline? Can the accused be reached by an appropriate person for follow-up?	✓		(I) Any person who discovers conduct in violation of the Ethical Corporate Management Best Practice Principles and Code of Ethical Conduct may submit a report directly to the highest officer of the Human Resources unit, the highest officer of the internal audit unit, or the Chairperson, or through the whistleblower mailbox or the employee grievance channel. Violating managerial officers or employees will be subject to disciplinary actions in accordance with the Company's personnel reward and penalty regulations, which may include dismissal or termination of mandate, depending on the severity of the circumstances. The Company will take a stern approach with business counterparties that violate the principles of integrity and honesty and will, depending on the severity of the circumstances, reduce or terminate their cooperative relationship with	None.

Evaluation Item	Implementation Status			Deviations from the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Summary Description	
(II) Does the company have in place standard operating procedures for investigating accusation cases, as well as follow-up actions and relevant post-investigation confidentiality measures?	✓		the Company, or even refer the matter to the relevant judicial authorities. 1. The Company has established diversified communication and grievance channels to ensure that the suggestions of internal and external stakeholders can be conveyed to the relevant Company units and receive appropriate responses. Where any violation or suspected unlawful conduct is discovered, grievances or reports may also be submitted through relevant channels. The identity of the whistleblower is kept strictly confidential and the whistleblower is protected against unfair retaliation or treatment. The Company will not dismiss, demote, reduce the salary of, or impose any other adverse action on the whistleblower as a result of the reported matter. ● Whistleblower and Grievance Mailbox: iisi.ia@iisigroup.com ● Sexual Harassment Prevention Mailbox: wecare@iisigroup.com ● Human Resources Mailbox: hr@iisigroup.com ● Personal Data and Privacy Protection Mailbox: privacy@iisigroup.com 2. Description of Grievances and Reports in 2025: ● Violations of Integrity, Asset Misappropriation, and Fraud Cases: 0 ● Other Unethical Conduct Cases: 1 ● Cases Involving Sexual Harassment, Workplace Bullying, and Other Unlawful Infringement in the Workplace: 3 (2 bullying cases unsubstantiated) ● Cases Involving Personal Data and Privacy Protection: 0 (II) The Company has established grievance rules specifying clear operating procedures, from the submission of grievances through investigation to the handling of matters upon conclusion of the investigation. The Company also maintains strict confidentiality with respect to relevant personnel filing reports or being reported throughout the process.	None.
(III) Does the company provide proper whistleblower protection?	✓		(III) Throughout the investigation process, personnel filing reports or being reported are given protection by the Company to prevent them from being subjected to unfair retaliation or treatment.	None.

Evaluation Item	Implementation Status			Deviations from the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Summary Description	
IV. Strengthening Information Disclosure Does the company disclose its ethical corporate management policies and the results of its implementation on the company's website and MOPS?	✓		(I) The Company has explained its ethical and integrity policies on its website. Promotional activities include: Training on the "Code of Ethical Conduct" is conducted for all employees (including new employees), requiring that the online test be taken with a perfect score as the basis for completion. The course completion rate has reached 100% each year. (II) Relevant ethical management rules and implementation status are posted on the Company's official website, including: establishment of comprehensive internal rules and policies; establishment of an effective accounting system and internal control system; evaluation of the integrity records of counterparties and clear specification of ethical conduct clauses in contracts; internal control self-assessments and internal and external audits; establishment of tiered authorization and supervision mechanisms; training on ethical management; and the operation of the Company's whistleblower system.	None.
V. If the company has established the ethical corporate management policies based on the Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies, please describe any discrepancy between the policies and their implementation: None.				
VI. Other important information to facilitate a better understanding of the company's ethical corporate management policies (e.g., review and amend its policies) : To ensure that the Company complies with the Ethical Corporate Management Best Practice Principles and relevant laws and regulations, and to maintain the integrity and transparency of the Company's operations, all of the Company's directors (6 persons), independent directors (4 persons), and managerial officers (17 persons) have signed ethical management statements, undertaking to faithfully comply with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies.				

(VIII) Other Important Information Conducive to an Understanding of the Company's Corporate Governance Operations

1. Procedures for Handling Material Inside Information: The Company has established the "Procedures for Preventing Insider Trading and Handling Material Internal Information," which clearly specify that the Company's handling of material internal information and prevention of insider trading shall be carried out in accordance with relevant laws, regulations, and the provisions of the Taiwan Stock Exchange Corporation or the Taipei Exchange, as well as these Procedures. The aim is to establish management control mechanisms to prevent insider trading, avoid improper disclosure of the Company's information, and ensure the timeliness and accuracy of information released to the public.
2. Intellectual Property Management: The Company has long placed great importance on intellectual property. To properly protect, manage, and utilize intellectual property resources and to reduce the risk of intellectual property infringement, the Company has formulated intellectual property policies integrated with its operational objectives and has established a systematic intellectual property management system. In February 2025, the Company completed the formulation and revision of documents related to intellectual property management and announced their internal implementation, including the "Intellectual Property Management Handbook," "Procedures for Intellectual Property Management Review," "Trade Secret Protection Implementation Guidelines," "Supplementary Provisions to the Trade Secret Protection Implementation Guidelines," "Patent Incentive Rules," and "Procedures for Patent Application." In addition, on February 24, 2026, the Company reported the 2025 intellectual property management plan and its implementation status to the Board of Directors, and disclosed the foregoing information on the Company's official website > Investors > Corporate Governance > Intellectual Property, URL: <https://www.iisigroup.com/investors/intellectual-property/>.
3. Procedures for Sustainability Information Management: To enhance the management of overall sustainability information (including sustainability reporting), reduce the risk of misstatement, and comply with laws and regulations, the Company has established the "Procedures for Sustainability Information Management," which are incorporated into the Company's internal control system. In accordance with Article 5 of the Taiwan Stock Exchange's "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies," the Company has also established the "Sustainability Report Compilation and Assurance Procedures" to enhance the quality of the Company's sustainability report preparation.
4. The Company has continued to refine its corporate governance practices. For information on the Company's corporate governance operations, please refer to the Company's website > Investor > Corporate Governance, URL: <https://www.iisigroup.com/investors/corporate-governance/>.

(IX) Implementation Status of the Internal Control System

1. For the Internal Control Statement, please refer to the Market Observation Post System > Single Company > Corporate Governance > Company Rules / Internal Control > Internal Control Statement Announcement, URL: <https://mops.twse.com.tw/mops/#/web/t06sg20>.

2. For the Special Audit Report by CPAs on the Internal Control System, please refer to the Market Observation Post System > Single Company > Corporate Governance > Company Rules / Internal Control > Internal Control Special Audit Report, URL: <https://mops.twse.com.tw/mops/#/web/t06hsg20>.

(X) Material Resolutions of Shareholders' Meetings and the Board of Directors in the Most Recent Year and as of the Printing Date of this Annual Report

1. Material Resolutions of Shareholders' Meetings in 2025 and as of the Printing Date of this Annual Report, and Implementation Status

Date	Major resolutions	Implementation status
March 6, 2025	Approved the proposal to apply for stock listing	Implemented in accordance with the resolution
Extraordinary Shareholders' Meeting	Approved the proposal to carry out the initial listing cash capital increase by way of public underwriting, with all existing shareholders waiving their preemptive rights to subscribe for new shares	Implemented in accordance with the resolution
	Approved the proposal to amend certain articles of the Company's Articles of Incorporation	Handled in accordance with the post-amendment procedures; the Ministry of Economic Affairs approved the change registration on March 28, 2025
June 5, 2025 Annual Shareholders' Meeting	Ratification of the 2024 Business Report and Financial Statements	All proposals were implemented in accordance with the resolutions of the Shareholders' Meeting
	Ratification of the proposal for the distribution of 2024 earnings	July 22, 2025 was set as the ex-dividend record date, and a cash dividend of NT\$1.50 was distributed on August 15, 2025
	Election of one additional independent director	Independent director elected: Ms. Wu, Tsung-Fan The Company completed the change registration with the Ministry of Economic Affairs on June 23, 2025
	Approved the proposal to release the newly elected directors from non-competition restrictions	Implemented in accordance with the resolution

2. Material Resolutions of the Board of Directors in 2025 and as of the Printing Date of this Annual Report

Meeting Date	Major resolutions
2025.02.24	1. Approved the 2024 Business Report and Financial Statements 2. Approved the proposal for the distribution of 2024 earnings 3. Approved the proposal for the distribution of cash dividends from 2024 earnings 4. Approved the 2024 proposal for employee compensation and director remuneration 5. Approved the Audit Execution Status and Follow-up Report for the Fourth Quarter of 2024

Meeting Date	Major resolutions
	6. Approved the issuance of the 2024 Internal Control System Statement 7. Approved the amendment to the Procedures for Notes Management 8. Approved the definition of the scope of the Company's rank-and-file employees 9. Approved the proposal for the remuneration of the Company's directors and functional committees 10. Approved the proposal to establish and amend the Matters Related to the Company's Managerial Officer Remuneration
2025.03.14	1. Approved the Audit Execution Status and Follow-up Report for the January–February 2025 2. Approved the proposal to authorize Board members to sign the Company's audit reports 3. Approved the amendments to the R&D Cycle and Information System Processing Cycle 4. Approved the proposal to elect one additional independent director 5. Approved the nomination and qualification review of the independent director candidate 6. Approved the proposal to release the newly elected directors from non-competition restrictions 7. Approved matters relating to the convening of the 2025 Annual Shareholders' Meeting
2025.05.07	1. Approved the Audit Execution Status and Follow-up Report for the First Quarter of 2025 2. Approved the appointment, remuneration, independence and suitability assessment, and the list of attestation and non-attestation services of the Company's certifying CPAs 3. Approved the financial statements for the First Quarter of 2025 4. Approved the proposal to extend the bank credit line 5. Approved the amendments to the Remuneration Committee Charter and the Payroll Cycle 6. Approved the proposal to amend the Internal Control System and establish International Integrated Systems, Inc.'s Sustainability Information Management Procedures 7. Approved the proposal to sign an over-allotment agreement with the lead underwriter prior to the initial listing application and to coordinate the voluntary custody of shares by specific shareholders 8. Approved the Company's Internal Control System Statement 9. Approved the financial forecasts for the Second Quarter of 2025 through the Third Quarter of 2025 10. Approved the Company's 2024 Chairperson performance bonus 11. Approved the Company's 2024 General Manager performance bonus
2025.06.17	1. Approved the Audit Execution Status and Follow-up Report for the April–May 2025 2. Approved the proposal to increase the bank credit line 3. Approved the proposal to appoint members of the 4th Remuneration Committee
2025.08.07	1. Approved the 2024 Sustainability Report 2. Approved the Audit Execution Status and Follow-up Report for the

Meeting Date	Major resolutions
	Second Quarter of 2025 3. Approved the proposal to extend the bank credit line
2025.09.23	1. Approved the Audit Execution Status and Follow-up Report for the July–August 2025 2. Approved the amendments to the Company's "Payroll Cycle" and "Personal Data Protection Policy" 3. Approved the proposal for the Company to conduct a cash capital increase by issuing new shares for initial listing and public underwriting 4. Approved the Company's "Employee Stock Subscription Rules for Cash Capital Increase" 5. Approved the subscription and allocation of new shares by managerial officers for the Company's initial listing cash capital increase 6. Approved the proposal to establish the Company's "Managerial Officer Salary Scale"
2025.11.05	1. Approved the Audit Execution Status and Follow-up Report for the Third Quarter of 2025 2. Approved the amendments to the "Payroll Cycle" and "Seal Usage Management Procedures"
2025.12.19	1. Approved the 2026 Business Plan 2. Approved the Audit Execution Status and Follow-up Report for the October–November 2025 3. Approved the 2026 Annual Audit Plan 4. Approved the amendment to the "Division of Authority and Responsibility Between the Board of Directors and the Management" 5. Approved the amendments to the Procedures for Preventing Insider Trading and Handling Material Internal Information 6. Approved the appointment of managerial officers and the changes to the Chief Financial Officer and Accounting Manager 7. Approved the proposal on the Company's managerial officer remuneration 8. Approved the change in the Company's deputy spokesperson
2026.02.24	1. Approved the 2025 Business Report and Financial Statements 2. Approved the proposal for the distribution of 2025 earnings 3. Approved the distribution of cash dividends from 2025 earnings. 4. Approved the 2025 proposal for employee compensation and director remuneration 5. Approved the Audit Execution Status and Follow-up Report for the Fourth Quarter of 2025 6. Approved the issuance of the 2025 Internal Control System Statement 7. Approved the change of the Company's certifying CPAs, and the appointment, remuneration, independence and suitability assessment thereof 8. Approved the proposal to increase the bank credit line 9. Approved the definition of the scope of the Company's rank-and-file employees 10. Approved the proposal to amend the Articles of Incorporation 11. Approved the proposal to amend the Procedures for Election of Directors 12. Approved the amendment to the "Sales and Collection Cycle"

Meeting Date	Major resolutions
	13. Approved the proposal for the comprehensive re-election of directors 14. Approved matters relating to the convening of the 2026 Annual Shareholders' Meeting

- (XI) Material Resolutions of the Board of Directors in the Most Recent Year and as of the Printing Date of this Annual Report for Which Directors Expressed Dissent and for Which Records or Written Statements Exist, and the Main Content Thereof: None.

IV. Certifying CPA Fee Information

Unit: NT\$ thousands

Accounting Firm	Name of CPA	Period Covered by CPA's Audit	Audit fees	Non-audit fees	Total	Remarks
Deloitte & Touche	Shiuh-Ran Cheng	2025.01.01 ~ 2025.12.31	2,850	1,500	4,350	Non-audit fees consisted of tax attestation and transfer pricing report preparation, the non-managerial salary inspection form, and the initial listing special audit review.
	Wei-Chun Ma	2025.01.01 ~ 2025.12.31				

- (I) Where the accounting firm has been changed and the audit fees paid in the year of change are lower than those of the year preceding the change, the audit fees before and after the change and the reasons therefor shall be disclosed: Not applicable.
- (II) Where the audit fees have decreased by 10% or more compared to the previous year, the amount of the decrease, the percentage, and the reasons therefor: Not applicable.

V. Replacement of CPA

- (I) Regarding the former CPA

Replacement Date	Approved by the Board of Directors on February 24, 2026.		
Replacement reasons and explanations	To strengthen corporate governance, the accounting firm and certifying CPAs were changed beginning in the First Quarter of 2026.		
Describe whether the Company terminated or the CPA did not accept the appointment	Parties		CPA
	Status		The Company
	Termination of appointment		
	No longer accepted (continued) appointment		✓
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	None		
Disagreement with the Company?	Yes		Accounting principles or practices
			Disclosure of financial reports
			Audit scope or steps
			Other

	None	✓	
	Description		
Other matters to be disclosed (Any matters required to be disclosed under sub-items d to g of Article 10.6.A)	None		

(II) Regarding the successor CPA

Name of accounting firm	PricewaterhouseCoopers Taiwan
Name of CPA	Shih-Chun Huang and Hsien-Cheng Chen
Date of appointment	Approved by the Board of Directors on February 24, 2026
Consultation results and opinions on accounting treatments or principles with respect to specified transactions and the company's financial reports that the CPA might issue prior to the engagement	None
Succeeding CPA's written opinion of disagreement toward the former CPA	None

(III) 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: None.

VI. Situations in the Most Recent Year Where the Company's Chairperson, President, or Managerial Officer in Charge of Finance or Accounting Has Previously Served at the Accounting Firm of the Certifying CPAs or at Any of Its Affiliated Enterprises
None.

VII. Changes in Shareholdings and Share Pledges of Directors, Managerial Officers, and Shareholders Holding More Than 10% of the Shares in the Most Recent Year and up to the Publication Date of this Annual Report

(I) Shareholding Changes of directors, managers and major shareholders

Please refer to the Market Observation Post System > Single Company > Change in Equity / Issuance of Securities > Equity Transfer Information Query > Post-Trade Declaration of Changes in Shareholdings by Insiders,

URL: https://mops.twse.com.tw/mops/#/web/query6_1.

(II) Stock Trade with Related Party: None.

(III) Stock Pledge with Related Party: None.

VIII. Relationship among the Top Ten Shareholders

July 18, 2025; Unit: Shares; %

Name	Current Shareholding		Spouse's/minor's Shareholding		Shareholding by Nominee Arrangement		Name and Relationship Between the Company's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees		Remarks
	shares	%	shares	%	shares	%	Name	Relationship	
Chunghwa Telecom Co., Ltd. Representative: Chih-Cheng Chien	36,204,575 0	49.64 0	N/A Note	N/A Note	0 Note	0 Note	None None	None None	None None
Advantech Corporate Investment Ltd. Representative: Wei-Ting Liu	13,913,205 0	19.08 0	N/A Note	N/A Note	0 Note	0 Note	None None	None None	None None
Mega International Commercial Bank Co., Ltd. Representative: Jui-Pin Tung	3,372,871 Note	4.62 Note	N/A Note	N/A Note	0 Note	0 Note	None None	None None	None None
Chin-Mu Huang	1,381,754	1.89	Note	Note	Note	Note	None	None	None
Chang-Kang Fan	820,231	1.12	Note	Note	Note	Note	None	None	None
Taishin Securities Co., Ltd. Representative: Chia-Hung Kuo	740,564 Note	1.02 Note	N/A Note	N/A Note	0 Note	0 Note	None None	None None	None None
Wen-Yu Hsieh	525,305	0.72	Note	Note	Note	Note	None	None	None
Titan Star International Co., Ltd. Representative: Ming-Tung Chang	497,227 Note	0.68 Note	N/A Note	N/A Note	0 Note	0 Note	None None	None None	None None
Hsiao-Yun Hu	333,751	0.46	Note	Note	Note	Note	None	None	None
Ching-Lung Tseng	280,316	0.38	0	0	0	0	None	None	None

Note: Not an insider; information is not available.

IX. Ownership of Shares in Affiliated Enterprises

February 28, 2026; Unit: Shares

Affiliated Enterprises	Ownership by the Company		Direct or Indirect Ownership by Directors/Supervisors/Managers		Total Ownership	
	Shares	%	Shares	%	Shares	%
Unitronics Technology Corporation	5,067,044	100	0	0	5,067,044	100

Note: This is a long-term investment of the Company accounted for under the equity method.

Chapter III. Capital Overview

I. Capital and Shares

(I) Sources of Capital

1. Changes in the Company's Capital Stock in the Most Recent Year and as of the Printing Date of this Annual Report

Unit: Thousand shares; NT\$ thousands

Year/ Month	Par Value (NT\$)	Authorized Capital		Paid-in Capital		Remark		
		Shares	Amount	Shares	Amount	Sources of Capital	Capital Increased by Assets Other Than Cash	Other
2021.02	10	100,000	1,000,000	72,936	729,355	Shares converted from warrants: NT\$2,610 thousand	None	Jing-Shou- Shang-Zi No. 11001020300
2026.01	10	100,000	1,000,000	80,661	806,605	Cash capital increase: NT\$77,250 thousand	None	Jing-Shou- Shang-Zi No. 11430197430

2. Type of Stock

Unit: Shares

Share Type	Authorized Capital			Remarks
	Issued Shares	Un-issued Shares	Total Shares	
Common stock	80,660,521	19,339,479	100,000,000	Listed company shares

3. Information Related to the Shelf Registration System: Not applicable.

(II) List of Major Shareholders

July 18, 2025

Shareholder's Name	Shareholding	
	Shares	Percentage
Chunghwa Telecom Co., Ltd.	36,204,575	49.64
Advantech Corporate Investment Ltd.	13,913,205	19.08
Mega International Commercial Bank Co., Ltd.	3,372,871	4.62
Huang, Chin-Mu	1,381,754	1.89
Fan, Chang-Kang	820,231	1.12
Taishin Securities Co., Ltd.	740,564	1.02
Hsieh, Wen-Yu	525,305	0.72
Titan Star International Co., Ltd.	497,227	0.68
Hu, Hsiao-Yun	333,751	0.46
Tseng, Ching-Lung	280,316	0.38

(III) Dividend Policy and Implementation Status

1. Dividend Policy

Based on the Company's future capital requirements and long-term operational plans, the Board of Directors shall take into consideration shareholders' interests, dividend

policy balance, and funding needs, and submit distribution proposals to the shareholders' meeting for approval. Shareholder dividends may be distributed in cash or shares, with cash dividends generally not less than 10% of the total dividends. If dividends are distributed in cash, a special resolution by the Board of Directors is allowed, with notification to the shareholders' meeting.

2. 2025 Dividend Distribution Approved by the Board of Directors on February 24, 2026

Unit: NT\$

Dividends per share		Fiscal year
		2025
Cash dividends	Earnings	1.65
	Capital surplus	0.00
Stock dividends	Earnings	0.00
	Capital surplus	0.00
Total		1.65

3. Explanation of Anticipated Material Changes to the Dividend Policy: Not applicable.

(IV) Impact of the Stock Dividends Proposed at This Shareholders' Meeting on the Company's Operational Performance and Earnings per Share

No stock dividends are proposed at this Shareholders' Meeting; therefore, this item is not applicable.

(V) Compensation of Employees and Directors

1. Information Relating to Compensation of Employees and Directors in the Articles of Incorporation

If the Company records a profit for the year, it shall allocate 5% to 15% of such profit as employee compensation, to be distributed in stock or cash as resolved by the Board of Directors. Eligible recipients may include employees of subordinate companies meeting certain conditions. The portion allocated to rank-and-file employees shall not be less than 5% of the total employee compensation for that year. The Company may also allocate no more than 1% of the aforesaid profit as directors' remuneration, subject to a resolution of the Board of Directors. The distribution of employee compensation and directors' remuneration shall be reported to the shareholders' meeting. However, if the Company has accumulated losses, an amount sufficient to cover such losses shall be reserved in advance before making the allocations described above.

2. Basis for Estimating Employee and Directors' Remuneration for the Current Period, Basis for Calculating the Number of Shares Distributed as Employee Remuneration in Stock, and Accounting Treatment Where the Actual Distribution Differs from the Estimated Amount

(1) Basis for Estimating Employee and Directors' Remuneration for the Current Period
Employee compensation and directors' remuneration for the current year are estimated at 10% and 1%, respectively, of pre-tax profit for the year before the deduction of employee compensation and directors' remuneration.

(2) Basis for Calculating the Number of Shares for Employee Compensation Distributed in Stock

The 2025 employee compensation was approved by the Board of Directors on February 24, 2026, with a resolution that it be distributed entirely in cash.

- (3) Where the actual distribution amount differs from the estimated amount, the difference shall be treated as a change in accounting estimate and recorded with an adjustment in the following year.

3. Distribution of Remuneration Approved by the Board of Directors

- (1) On February 24, 2026, the Board of Directors resolved to distribute 2025 employee compensation and directors' remuneration in cash, in the amounts of NT\$20,782 thousand and NT\$2,078 thousand, respectively, with no difference from the expense amounts recognized.

- (2) Amount of Employee Compensation Distributed in Stock and Its Percentage of Net Income After Tax of the Parent Company Only Financial Report for the Current Period, and of the Total Employee Compensation

The Company did not distribute employee compensation in stock for 2025.

4. Actual Distribution of Employee and Directors' Remuneration in the Previous Year

- (1) The actual amounts of employee compensation and directors' remuneration distributed for 2024 were NT\$16,289 thousand and NT\$1,629 thousand, respectively, all distributed in cash.

- (2) The foregoing amounts are not different from the amounts recognized in the 2024 financial report.

(VI) Share Repurchases by the Company: None.

II. Corporate Bonds

None.

III. Preferred Shares

None.

IV. Global Depositary Receipts (GDR)

None.

V. Employee Stock Options

None.

VI. Employee Restricted Stock Shares

None.

VII. Shares Issuance for Mergers and Acquisitions

None.

VIII. Implementation Status of Capital Utilization Plans

Please refer to the Market Observation Post System > Single Company > Change in Equity / Issuance of Securities > Capital Raising > Implementation of Capital Raising Plans > Capital Raising Plan Implementation Section: https://mopsov.twse.com.tw/mops/web/bfhtm_q2.

Chapter IV. Operational Highlights

I. Business Content

(I) Business Scope

1. Main areas of business operations

The Company is a customized digital transformation solutions system integrator, providing application system development and deployment together with product services, cloud services, hardware and software sales and maintenance services, and the resale of cybersecurity and other software products. The Company focuses on four major domains: Smart Government, Smart Finance, Smart Healthcare, and Smart Cities.

2. Revenue Mix

Unit: NT\$ thousands

Item	2024		2025	
	Sales Amount	Revenue Mix (%)	Sales Amount	Revenue Mix (%)
Software and hardware revenue	947,986	18.65	1,001,159	20.17
Service revenue	4,135,508	81.35	3,961,711	79.83
Total	5,083,494	100.00	4,962,870	100.00

3. Main Products (Services) of the Company

The Company's current service offerings fall into the following four major categories, described below:

(1) Application System Development and Deployment Projects, and Product Services

The Company provides Information and Communication Technology (ICT) services and products, focusing on domestic government agencies and customers in finance, telecommunications, transportation, and healthcare, undertaking digitalization, digital optimization, and digital transformation projects covering application system planning, deployment, operations and maintenance, consulting, and technology R&D. In response to global technology trends, the Company has invested in the R&D of software products and solutions in areas such as 5G technology, AIoT (Artificial Intelligence of Things), AI, cloud services (Cloud), net-zero product platforms (ESG), Robotic Process Automation (RPA), and healthcare, applying these across Smart Government, Smart Finance, Smart Healthcare, and Smart Cities. The Company has also established the Sustainable Intelligence Business Department and the Cloud Networking & Information Security Applications Business Department, which are respectively responsible for the R&D, resale, and expansion of innovative products and digital transformation services, thereby expanding new business growth momentum in green net-zero and cloud technology.

(2) Cloud Services

In addition to selling cloud products from the three major cloud providers — Microsoft Azure, Amazon AWS, and Google GCP — and from the Company's major shareholder Chunghwa Telecom's hicloud IaaS and PaaS offerings, the Company's primary mission is to assist enterprise customers in developing cloud application software systems (cloud ISV), migrate existing application systems to the cloud,

and provide the SaaS cloud applications and traffic services required by enterprise customers. Adopting cloud-native service architectures such as microservices, containerization, and APIs, combined with DevOps solutions, the Company assists customers in building cloud-based application systems and in cloud-native software development.

(3) Hardware and Software Sales and Maintenance Services

In addition to ICT project services, the Company also provides enterprise customers with the sale and maintenance of IT hardware and software, assisting customers with hardware and software architecture planning and design, and selling related hardware and software from domestic and international original equipment manufacturers. The Company has established professional maintenance service centers nationwide, providing rapid on-site maintenance services. More recently, the Company has also expanded into the information and communications business within the national defense sector.

(4) Information Security and Other Software Product Distribution

Information security has become an important global issue. The Company began distributing global information security products years ago, including AlgoSec firewall management system, Claroty OT Security management platform, Cymulate Breach and Attack Simulation system, Guardsquare app protection, SelectorIT CDR file filtering management, SDO SafeStart Authenticator multi-factor authentication tool, and ThreatSTOP threat intelligence system. This year, the Company has further added distributorships for new products such as APIS (API Security), selling to customers including domestic government agencies, leading global manufacturers, major financial institutions, major telecommunications operators, and domestic small and medium-sized enterprises.

4. New Products (Services) Planned for Development

The Company has undertaken projects in government, banking information services, healthcare, smart applications, and telecommunications and IoT for decades, and possesses solid professional service capabilities. Accordingly, the Company is actively analyzing and organizing the solutions accumulated through past project experience in these areas, and combining them with innovative technologies such as AI, IoT, and Cloud to adapt them into competitive products. Products currently under development include:

- (1) ESG: A comprehensive service platform that assists customers with carbon inventory management, carbon footprint calculation, climate-related financial disclosures, and carbon reduction and net-zero planning.
- (2) Artificial Intelligence: Services related to generative AI, including intelligent customer service, intelligent knowledge base responses, knowledge graph construction, generative AI data retrieval, and AI agent services.
- (3) Cloud Clinic: A cloud platform service flexibly configured to clinic needs, integrating functions such as National Health Insurance claim filing and electronic medical records, addressing the current disadvantage of time-consuming feature updates on on-premises systems and providing clinics with one-stop service.

(II) Industry Overview

1. Current Status and Development of the Industry

(1) Structure of Taiwan's Information Services and Software Industry

According to industry research reports by the Market Intelligence & Consulting Institute (MIC) of the Institute for Information Industry, the overall structure of Taiwan's information services and software industry, as shown in the figure below, continues to maintain a cooperative and competitive landscape comprising both domestic and foreign firms.

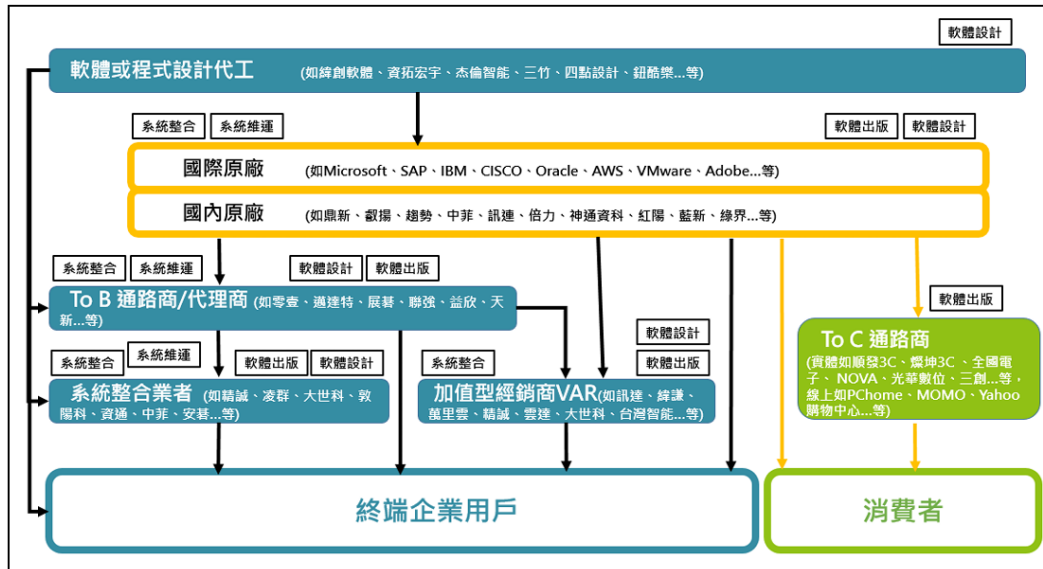


Figure: Structure of Taiwan's Information Services Industry

※ Source: Institute for Information Industry MIC, Ministry of Economic Affairs ITIS Research Team, September 2025.

The information services and software industry is currently undergoing a period of deep restructuring, driven by forces including AI, cloud computing, innovative business models, geopolitical risks, and sustainability demands. These forces are not only changing the ways in which enterprises procure technology and allocate resources but are also reshaping the value-creation paths of digital transformation and the competitive landscape of the industry.

The foundational structure of Taiwan's information services industry is poised for an upgrade, driven by both cloud technology and artificial intelligence, that advances in both quality and scale. Only those players who can transform rapidly, establish core capabilities in cloud operations and AI integration, and deepen consulting service capabilities will be able to seize leadership in the next wave of industry value chain restructuring, thus guiding Taiwan's information services industry toward a new era of global competition.

(2) Analysis of Taiwan's Information Services and Software Industry Output

According to estimates by the MIC team of the Institute for Information Industry, based on the number of for-profit enterprises and sales statistics compiled by the Ministry of Finance, Taiwan's information services industry revenue surpassed NT\$600 billion in 2024 and is expected to continue to grow steadily from 2025 through 2027, driven by diverse forces including demand for AI, information security, cloud, and digital transformation. As enterprises accelerate the adoption of digital and cloud applications and actively adopt SaaS and generative AI technologies to enhance operational efficiency and market competitiveness, AI

technology penetration and IT spending will continue to deepen. Coupled with the advancement of information security regulations and international market expansion policies, this is expected to drive increased collaboration among SMEs and cross-border partnerships, accelerating Taiwan's information services industry toward high-value-added and globalized development.

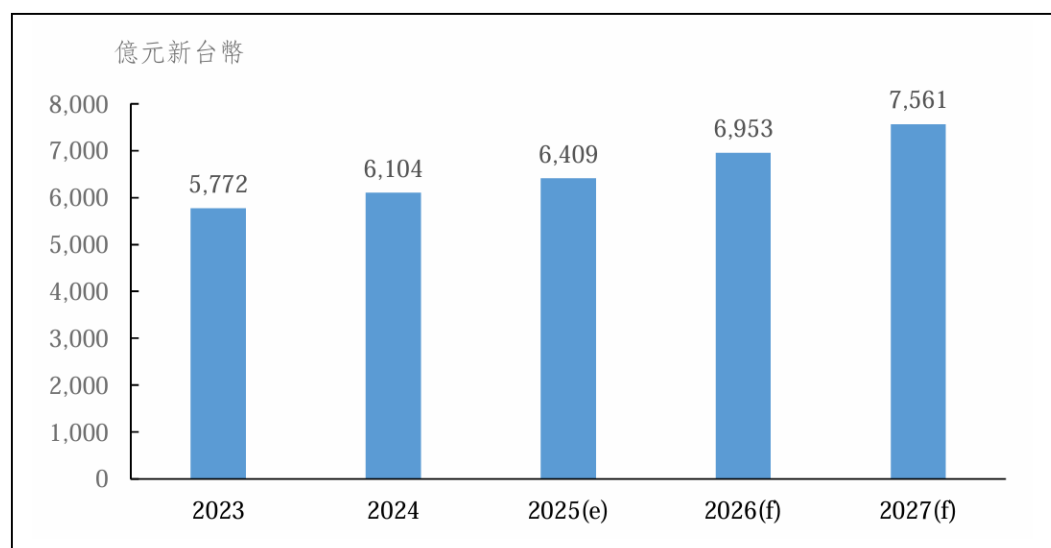


Figure: Revenue of Taiwan's Information Services Industry, 2023–2027

※ Source: Institute for Information Industry MIC, Ministry of Economic Affairs ITIS Research Team, September 2025.

(3) Development Trends

A. System Integration

According to the MIC industry research report, the future development of the system integration industry will exhibit a "two-track" pattern. On the one hand, international major players are strengthening their AI and quantum computing integration capabilities through mergers and acquisitions; IBM has recently acquired several startups, which is expected to create synergies for the commercialization of system integration services for hybrid quantum systems under development. On the other hand, regional players are accelerating their penetration of vertical domains. Taiwan's Syscom Group has invested substantial resources in R&D on its proprietary VIAMaster system and has developed the NeuroChain generative AI solution based on HPE GreenLake. This solution integrates technologies such as Retrieval-Augmented Generation (RAG), natural language processing, and RPA to provide AI assistant services across departments for enterprise clients, delivering high-efficiency operational value. This parallel development of global cooperative and competitive dynamics and local deepening will continue to drive the evolution and real-time reorganization of the value chain in the system integration industry.

B. IT Outsourcing

According to the MIC industry research report, the global IT outsourcing services market is in a period of dynamic development shaped jointly by technological innovation, business model transformation, and macro-environmental factors. Enterprise customers' expectations of outsourcing services have evolved from a mere pursuit of cost reduction and efficiency improvement to the pursuit of strategic partners that can drive organizational innovation, strengthen operational resilience, and co-create business value. This global trend is also

profoundly influencing Taiwan's IT outsourcing market. Although the domestic market is relatively small in scale, benefiting from the pressing need for enterprise digital transformation, the pressure to adopt emerging technologies, and joint promotion by both the government and the private sector, the total sales of the market continue to show significant growth momentum.

C. Cloud Services

According to the MIC industry research report, the growth drivers of the global cloud services market come from factors such as digital transformation, AI and generative AI, multi-cloud and hybrid cloud architectures, edge computing, and the deepening of industry applications. AI has become the primary focus of capital expenditures for major cloud providers, who are successively expanding data centers, strengthening AI infrastructure such as GPUs, and designating AI applications, edge computing, and multi-cloud management as priorities for their next-generation services.

As emerging technologies such as AI, edge computing, and multi-cloud management continue to be integrated, Taiwan's cloud services market will progress toward greater intelligence, industry specialization, and value. Only through joint efforts by industry players and policymakers to drive technological innovation, strengthen talent development, and enhance compliance and governance capabilities can Taiwan establish a solid competitive position in the global cloud value chain, achieving a strategic transformation from technology follower to value creator.

D. Information Security

According to the MIC industry research report, the information security industry will exhibit the following major development trends. AI and automation will become the core driving force behind information security services, with generative AI and machine learning technologies already deeply integrated into threat detection, incident response, and automated defense processes — not only enhancing the efficiency of protection but also enabling real-time response to new types of attacks. Leading vendors such as Microsoft, Palo Alto Networks, and IBM continue to rapidly expand their product lines and strengthen their market leadership through AI innovation, platform integration, and strategic mergers and acquisitions. The next generation of AI-driven information security platforms will develop dedicated security solutions for protecting the AI models themselves, and will drive information security platforms toward "one-stop" integration, covering all layers including cloud, endpoints, and applications.

2. Relationship Among the Upstream, Midstream, and Downstream of the Industry

The Company is one of the top ten information services providers in Taiwan. Over the past 30 years, in addition to implementing and integrating information systems for government agencies, financial institutions, and healthcare organizations, the Company has also collaborated with other system integrators on relevant projects. Through these partnerships, we strengthen service connectivity, expand the scope of offerings, and continuously enhance both business capabilities and industry experience.

In recent years, the Company has established a professional service team for hardware and software integration and has partnered with original equipment manufacturers to provide customers with not only application system services, but

also comprehensive hardware and software integration solutions, thereby enhancing the Company's overall service capabilities, as shown in the figure below.

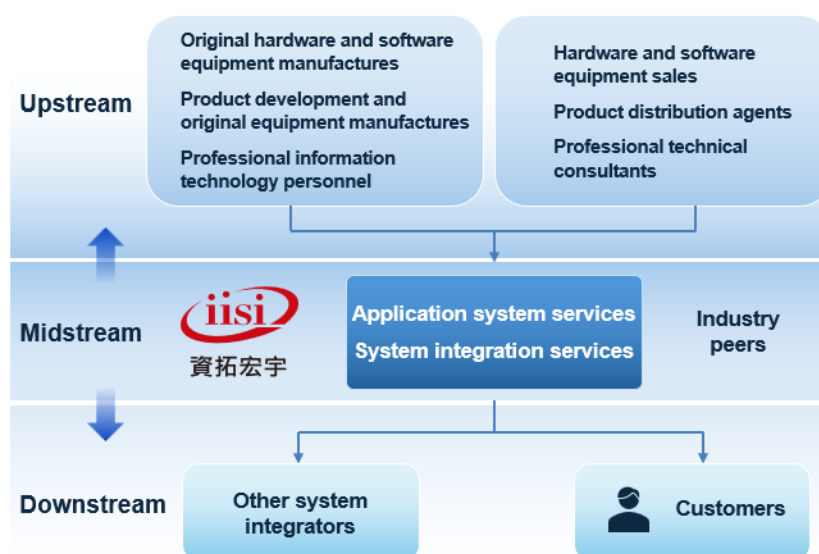


Figure: Application system services and system integration service industry chain

3. Development Trends and Competitive Landscape of Various Products and Services

The Company's current business scope focuses on project services and system integration work in Smart Government, Smart Finance, Smart Healthcare, Smart Cities, telecommunications and networking, and sustainable development. In Taiwan, the Company has accumulated decades of professional knowledge and experience in these areas and possesses certain competitive advantages. However, the scale of the Taiwan market is inherently limited; therefore, only by developing competitive products and services can the Company expand into new market segments and capture overseas business opportunities. Accordingly, in addition to its existing project services and system integration work, and in response to the AI and cloud development trends, the Company is actively developing new services and new products in areas such as financial information, healthcare, and smart applications, as described below:

- (1) Financial Information: The business models of financial services continue to transform, and banks are faced with the need to launch new products and services more quickly and flexibly in order to balance budget control with the provision of stable services. The Company has a deep understanding of industry customer needs and, by combining intelligent decision-making capabilities driven by AI and big data analytics with core banking system modernization and branch "phygital" integration strategies, leverages its technical strengths in vertical system integration and horizontal information coordination to actively develop competitive financial information products that assist banks in their rapid transformation into digital banks. The product line includes the DigiMesh enterprise service integration platform based on a Service-Oriented Architecture (SOA), the iBranch smart branch system, AI report management, and mainframe modernization and information integration platforms, with ongoing R&D in financial technology and security governance to enhance customer experience and operational efficiency.
- (2) Healthcare: In response to issues related to population aging and the rising need for chronic disease monitoring, long-term care, and proactive health management,

the Company — leveraging its many years of experience in healthcare and its expertise in software development and cloud computing — provides healthcare institutions with application software services and is actively developing product services, including information products and service solutions such as iHD kidney hemodialysis, iMod medical equipment IoT information integration, iHold long-term care, and iClinic cloud-based queue management. At the same time, the Company is actively entering the market for the cloud transformation of primary-care clinic systems, and has launched the IISI HIS cloud service to provide the best healthcare information services to clinics nationwide.

- (3) **Smart Applications:** Applying emerging technologies such as the Internet of Things, artificial intelligence, and cloud computing, the Company continues to develop products for Smart Cities and Smart Healthcare, including the DigiSight IoT dialysis platform, the AISight medical imaging lung nodule identification system, and the AI Chatbot intelligent customer service system, securing flagship customers across industry and public service organizations.
- (4) **Cross-Industry Products:** The Company is developing ESG solutions, energy management (EMS), energy-saving and carbon-reduction products, and industrial intelligent automation (RPA) to increase new customers and business, assisting customers in their ongoing dual transformation of sustainability and digitalization.

(III) Research and Development

1. Major R&D Expenditures for the Most Recent Year:

Unit: NT\$ thousands

Item	Fiscal year	2025	As of February 28, 2026 (Note)
Research and development expenses		23,447	8,700
Operating revenue		4,962,870	877,668
Research and development expenses as a percentage of operating revenue		0.47%	0.99%

Note: Figures as of February 28, 2026 are self-reported.

2. Technologies and Products Successfully Developed in the Most Recent Year and Up To the Publication Date of this Annual Report

Fiscal year	R&D Achievements
2024	1. HIS Information Service System 2. Smart Image Management and Recognition System, Cloud Version (iSurveillance) 3. Intelligent Customer Service Chatbot Enhanced Version (3) (iNana RAG) 4. IISI Sustainability Cloud Foundation Edition
2025	1. Intelligent Customer Service Chatbot Enhanced Version (4) (iNana Analyzer) 2. IISI HIS Cloud Architecture Enhanced Version 3. Traffic Control AI Systems integrating sensor data, video imagery, incident records, and historical data, and automatically generating traffic response recommendations 4. IISI Sustainability Cloud Greenhouse Gas Inventory Enhanced Version

(IV) Long- Term and Short-Term Development

1. Short-Term Development

The Company has operated for many years in the four major domains of Smart Government, Smart Finance, Smart Healthcare, and Smart Cities, accumulating over 30 years of domain expertise and cultivating long-standing customer relationships

across these areas. On this solid business foundation, the Company's short-term business development plan is to continue to cultivate customers in its main domains and focus on developing six core products, which will be deployed across the four domains of business. By refining products through R&D to better meet domain-specific application needs, and by combining the collaborative strengths of the Company's major shareholders, Chunghwa Telecom and Advantech Group, the Company aims to enhance the market competitiveness of its core product services and aspires to become a benchmark partner in assisting customers with digital transformation and sustainable development.

2. Long-Term Development

The Company's development plan is to advance on the dual tracks of digital transformation and sustainable development. By creating customized cloud- and AI-based solutions, the Company will drive the digital transformation of business across its four major domains, and continue to pursue strategic development and long-term cultivation. The Company will promote innovative SaaS services through its six core products, entering new frontiers of business models and creating the Company's second growth curve. The Company will also extend its presence into overseas markets, demonstrating its tech diplomacy capabilities and expanding its business in both domestic and international markets, enhancing the market competitiveness of its core product services. The Company aspires to become a benchmark partner in assisting domestic and international customers with digital transformation and sustainable development.

II. Market and Sales Overview

(I) Market Analysis

1. Sales (Service) Region

Unit: NT\$ thousands

Region	2024		2025	
	Sales Amount	Revenue Mix (%)	Sales Amount	Revenue Mix (%)
Taiwan	5,009,550	98.55	4,842,524	97.58
China	8,909	0.18	8,468	0.17
Other Asian regions	29,209	0.57	42,694	0.86
Europe and the Americas	3,209	0.06	799	0.01
Africa	32,617	0.64	68,385	1.38
Total	5,083,494	100.00	4,962,870	100.00

2. Market Share

With 30 years of accumulated professional experience in information system deployment and software development capabilities, the Company provides efficient and innovative solutions to industries across the board and is a trusted partner for governments and enterprises alike in their journey toward smart operations and sustainable operations. With digital transformation and sustainable development as its two strategic pillars, the Company cultivates the four major domains of Smart Government, Smart Finance, Smart Healthcare, and Smart Cities, while integrating six core technologies — "AI Industry Application Solutions," "RPA (Industrial Process Automation)," "ESG (Sustainability and Net-Zero)," "Cloud (Cloud Services)," "Data (Data Analytics and Governance)," and "5G AIoT (IoT Analytics and Insights)" — to continuously drive revenue growth for enterprises and create real value for customers.

In the information services sector, the Company currently focuses on government agencies, state-owned enterprise customers, and financial institution customers. The Company has engaged with 41 of the 43 agencies under the Executive Yuan, for a coverage rate of 95%; 24 of the 28 city and county governments nationwide are the Company's customers, for a coverage rate of 86%; and the Company has engaged with 35 of the 38 domestic banks, for a coverage rate of over 90%. Going forward, through high-quality customized services and the introduction of innovative technologies, the Company will help customers reach new heights in information applications, while continuing to cultivate its customer base and develop overseas markets, creating higher brand value and driving the growth of new innovative products and new service-model businesses.

3. Supply and Demand Conditions and Growth Prospects of the Market

Taiwan's information services market is entering a new wave of digital innovation. In the future, industries such as government, finance, transportation and logistics, disaster prevention, healthcare, national defense, and manufacturing will continue to increase their investments in technology, driving rapid growth across the overall market. Artificial intelligence (AI), AIoT (Artificial Intelligence of Things), cloud services (Cloud), Robotic Process Automation (RPA), Data Analytics and Governance (Data), and net-zero transition technologies (ESG Tech) are expected to become the core areas of global competition in the coming years. The Company has strategically positioned itself for these trends, actively investing in the development of next-generation products and solutions, and pursuing cross-domain integration as a core strategy to explore new application scenarios in Smart Government, Smart Finance, Smart Healthcare, and Smart Cities. At the same time, as the government promotes tech diplomacy and the New Southbound Policy, a growing number of cooperation and expansion opportunities will emerge in overseas markets. The Company has identified this as a key driver of future growth, and continues to deepen strategic alliances in preparation for capturing future advantages.

4. The Company's Competitive Advantages

The Company is highly confident in its future business growth. Its main competitive advantages are as follows:

- (1) Decades of business experience in public services, finance, healthcare, smart applications, and consulting services, with a strong brand and reputation, as well as accumulated related solutions. These include application systems such as the Labor Insurance System, the National Health Insurance System, the passport and visa system, household registration and civil affairs information systems, core banking and smart branch systems, healthcare information systems, and transportation and disaster prevention monitoring systems; a variety of consulting and planning services such as domain process management, data governance, information security implementation, and e-government; and R&D products, chief among which are the IISI Sustainability Cloud, iNana Intelligent Customer Service Chatbot, DigiMesh enterprise service integration platform, the convergent management platform for networking devices and AIoT data, BTSM financial transaction security service, iBranch smart branch system, iSurveillance smart image management and recognition system, iMoT medical equipment IoT information integration system, iPACS medical imaging transmission and storage system, iHold 2.0 smart long-term care service integration solution, iReport smart medical imaging report system, and IISI HIS.

- (2) A large base of long-term customers, including government agencies such as the Ministry of the Interior, the National Police Agency, the fire service, transportation agencies, meteorological agencies, public health agencies, and agricultural agencies, as well as local governments; and well-known enterprises, including major banks in Taiwan, banks in Singapore, major airlines and telecommunications operators in Taiwan, and well-known hospitals.
 - (3) A high-quality personnel; over 50% of employees have more than 10 years of professional experience, 32% hold master's degrees or higher, and to date, the Company holds more than 2,100 professional certifications in areas such as PMP, ESG, software development, cloud services, and information security.
5. Favorable and Unfavorable Factors in the Development Outlook, and Response Strategies
- (1) Favorable Factors
 - A. Taiwan's government agencies are expanding their adoption and investment in cloud services, which will continue to generate new business opportunities in the coming years.
 - B. The launch of Taiwan's Long-Term Care 3.0 initiative, and the onset of population aging and the rise of health and wellness concepts in countries worldwide, are bringing increasing attention to healthcare and long-term care.
 - C. Taiwan's banks are in the process of replacing core banking and branch systems, and continuing to expand overseas subsidiary banks — both of which will generate demand for related system deployment.
 - (2) Unfavorable Factors and Response Strategies

The unfavorable factors in the Company's development outlook are primarily the limited size of the Taiwan market and the need for long-term cultivation of overseas business development.

Business growth will need to come from the expansion of new business lines and overseas business. New business requires innovative solutions, but related R&D requires upfront investment of manpower, capital, and time, and ultimately also requires earlier market acceptance and adoption than competitors. However, most industry talent is currently being drawn first to startups, the semiconductor industry, and the banking industry, making outstanding personnel harder to find. Accordingly, the Company will address this through various measures including industry-academia cooperation, information technology training programs, and the planning of efforts to recruit, retain, and develop talent. For business expansion, the Company will adopt product- and subscription-based cloud service sales models to reduce reliance on a business model that depends entirely on manpower delivery. In addition, seeking cooperation within the Company's corporate group, and developing business relationships with local partners, are response measures that must be taken. Suitable partners are crucial to business development and order acquisition.

In addition, by continuing to develop new products and provide cloud services, the Company aims to increase the proportion of products and cloud services in its business mix, reducing project-based manpower input. This is also conducive to the expansion of overseas markets, gradually expanding business revenue.

(II) Primary Uses and Production Process of Major Products

1. Primary Uses of Major Products

With professional expertise in information system deployment and software development, the Company specializes in developing solutions tailored to organizations' operational objectives. A summary of the Company's solutions and their main uses is as follows:

Product Name	Primary Uses
Public Services Solutions	Based on the operational needs of government agencies, the Company plans comprehensive solutions and implements suitable design architectures to build secure and flexible information systems that deliver stable and high-performance operational services. Representative solutions include the Household Registration and Civil Affairs Information System, the Labor Insurance Information System, the National Pension System, the Passport and Visa System, the Meteorological Information System, AI Chatbot, and AI RAG.
Healthcare Solutions	Healthcare solutions are divided into two major categories: public health information management, and medical and care services. The former provides customized system development services for public health administration, National Health Insurance healthcare operations, and local health authority information systems; the latter consolidates data from health measurement devices via the internet onto a service platform, providing remote physiological measurements (such as blood pressure, heart rate, and blood glucose), abnormal reading alerts, health management, disease risk assessment and early warning, video consultations, health education and care support, and medical referrals, and also provides various information management systems for healthcare institutions. Representative solutions include the IISI HIS, the Nursing Assistant System, and the iPACS medical imaging transmission and storage system.
Financial Information Solutions	The Company develops and deploys financial information service systems for bank customers, enabling them to take advantage of flexible architecture designs to rapidly launch new products and meet market demands. These include support for diverse financial products and services, multi-currency and multi-limit overdraft account management, integration of the core banking platform with other financial information systems to meet banks' multifaceted financial management needs, and, with a comprehensive service philosophy at their core, support for 24/7 omni-channel customer service. Representative solutions include core banking systems, branch systems, credit and lending systems, bills and bonds systems, security control systems, mainframe modernization, and reporting middle platforms.
Information and Communications Application Solutions	By leveraging wireless IoT technologies combined with both proprietary products and distributed products, the Company provides services to enterprise customers across different industries, including 5G enterprise private networks and application services, convergent management platforms for networking devices and AIoT data, IoT platforms for factory operations management, ICT network management systems, and management dashboards for data processing.

Product Name	Primary Uses
	Representative cloud service solutions include cloud architecture optimization, cloud-based BSS (Business Support System) deployment, DevOps containerization platforms and microservices development, multi-cloud integration solutions, migration and development of cloud-native systems, and hybrid cloud management platforms.
Smart Cities Solutions	Covering the areas of transportation and disaster prevention and response, these solutions use technologies such as sensing, monitoring, analytics, and cloud computing to establish smart information infrastructure and innovative application services. Representative solutions include the Urban Traffic Control System, the Freeway Traffic Control System, the Smart Rail Ticketing System, Smart Airport Systems, Smart Scenic Area / Park Systems, Water Resource Monitoring Systems, the Disaster Response and Command System, and the iSurveillance and iTraView smart image management and recognition systems.

2. Production Process

The Company is not a manufacturer; therefore, this item is not applicable.

(III) Supply Status of Major Raw Materials

The Company is not a manufacturer; therefore, there are no raw material procurement matters.

(IV) List of Suppliers or Customers Accounting for 10% or More of Total Purchases (Sales) in Any of the Most Recent Two Years

1. Information on Major Suppliers for the Most Recent 2 Years

Unit: NT\$ thousands

Item	2024				2025			
	Company Name	Amount	Percent	Relation with Issuer	Company Name	Amount	Percent	Relation with Issuer
1	Company M	751,960	47.56%	None	Company H	330,245	23.79%	None
2					Company B	164,204	11.83%	None
	Others	829,170	52.44%		Others	893,792	64.38%	
	Net Total Supplies	1,581,130	100.00%		Net Total Supplies	1,388,241	100.00%	
Explanation of Changes (Increases/Decreases): The Company purchases hardware and software from suppliers according to the needs of project customers, and most projects are completed within the year. As such, the purchase amounts and percentages from suppliers accounting for more than 10% of net purchases differed between 2024 and 2025.								

2. Information on Major Clients for the Most Recent 2 Fiscal Years

Unit: NT\$ thousands

Item	2024				2025			
	Company Name	Amount	Percent	Relation with Issuer	Company Name	Amount	Percent	Relation with Issuer
1	Company C	805,039	15.84%	None	Chunghwa Telecom Co., Ltd.	755,575	15.22%	Parent company
2	Chunghwa Telecom Co., Ltd.	652,392	12.83%	Parent company	Company N	709,993	14.31%	
	Others	3,626,063	71.33%		Others	3,497,302	70.47%	
	Net sales	5,083,494	100.00%		Net sales	4,962,870	100.00%	
Explanation of Changes (Increases/Decreases): In line with the annual project acceptance by the Company, the sales amounts and percentages from customers accounting for more than 10% of net sales differed between 2024 and 2025.								

III. Human Resources

Unit: Persons

Year		2024	2025	As of February 28, 2026
Number of Employees (Note)	Management-level personnel	136	136	152
	General staff	431	455	468
	Technical staff	1,048	1,068	1,122
	Total	1,615	1,659	1,742
Average Age		40.3	40.8	40.9
Average Years of Service (Year)		5.9	6.2	6.0
Education	Ph.D.	1.7	1.4	1.6
	Masters	32.5	32.0	31.0
	Bachelor's Degree	56.3	64.1	65.2
	Senior High School	9.5	2.5	2.2
	Below Senior High School	0.0	0.0	0.0
	Total	100.0	100.0	100.0

Note: 1. The number of employees calculated herein does not include directors who do not concurrently serve as employees of the Company.

Note: 2. The Company has no production line; therefore, employees are categorized as technical staff and general staff.

IV. Environmental Protection Expenditure Information

The Company is primarily engaged in system integration services and does not generate pollution during the product sales process; therefore, the Company has not incurred any losses or penalties arising from environmental pollution.

V. Labor-Management Relations

- (I) Employee Benefit Measures, Continuing Education and Training, Retirement Plans and Their Implementation Status, Agreements Between Labor and Management, and Measures for the Protection of Employee Rights and Interests

1. Employee Benefit Measures

The Company's employee benefit measures fully comply with the Labor Standards Act, the Labor Insurance Act, and relevant laws and regulations. Employee benefits include:

- (1) Various Employee Welfare Committee gifts and electronic vouchers;
- (2) Labor insurance, National Health Insurance, group insurance for employees, Retirement fund contributions;
- (3) Employee health checkups, a flexible work hours system, free employee stress-relief massage services;
- (4) Year-end bonuses, performance bonuses;
- (5) Various types of leave benefits including but not limited to 10 days of paid marriage leave, 12 weeks of paid maternity leave, 10 days of paid prenatal checkup and paternity leave, 2 days of paid new-student enrollment leave (1 day each for kindergarten and elementary school enrollment), 2 days of paid volunteer leave, and annual leave calculated more favorably than under the Labor Standards Act;
- (6) Childcare allowances (for eligible employees with children under the age of six), employee travel subsidies;
- (7) Parent-company telecommunications discounts, discounts with contracted vendors, club activities, and various employee engagement activities and health promotion activities held from time to time, such as ball game tournaments and year-end banquets.

2. Employee Continuing Education and Training

The Company has established a comprehensive education and training system, covering new employee training, professional competency training, management and leadership training, and general training.

- (1) New employee training includes new-hire onboarding training, quarterly new-hire team-building training, and the essential new-hire general training program.
- (2) Professional competency training covers core professional skill development courses (including but not limited to software development, database development, systems analysis, cloud computing, and AI and data analytics courses); project management and process optimization courses (including project execution and closeout experience-sharing sessions, tendering, business presentation practice, high-efficiency work methods, agile thinking and agile development, and internal PMC monitoring courses); and market trend and customer relationship management courses.
- (3) Management competency courses provide leadership training, team management, and business management courses tailored to different management levels and high-potential management trainees.
- (4) General training covers various soft-skills lectures (workplace wellbeing lectures, health promotion lectures, and sustainable lifestyle lectures), the One Team team consensus camp, first-aid personnel training, and annual required training courses. The latter includes annual online training for all employees on personal data protection, the Code of Ethical Conduct, information security, intellectual property, workplace unlawful infringement, and occupational safety and health, requiring a perfect score on the online test as the basis for course completion. The course completion rate has reached 100% each year.

The Company provides employees with a variety of online learning platforms and in-person courses, with the goal of creating a work environment that fosters continuous learning and development and cultivates professional talent.

3. Retirement Plan and Its Implementation Status

With respect to employee retirement protection, the Company complies with the provisions of the Labor Standards Act (the former labor pension system; defined benefit plan) and the Labor Pension Act (the new labor pension system; defined contribution plan), and has established rules and procedures relating to employee retirement.

(1) Retirement Plan under the Labor Standards Act

The Company annually sets aside and deposits sufficient retirement reserves with Bank of Taiwan, calculated as a fixed percentage of the total wages of employees covered by the former labor pension system. The Company reviews the balance of the designated account at the end of each year, and if the balance is insufficient to pay employees who will reach the statutory retirement age in the following year, the Company will complete the allocation before the end of March of the following year to ensure the rights and interests of employees covered by the former labor pension system. The amount of the former labor pension reserve at the end of 2025 was NT\$37 million, which is sufficient to cover the retirement payments for employees under the former labor pension system.

(2) Retirement Plan under the Labor Pension Act

The Company makes monthly labor pension contributions of no less than 6% of employees' wages in accordance with the law, depositing such contributions into employees' individual labor pension accounts maintained by the Bureau of Labor Insurance, Ministry of Labor. Employees may also make voluntary contributions of between 0% and 6% of their monthly wages. As of the end of 2025, 378 employees had applied to make voluntary contributions, accounting for 22.4% of all employees of the Company covered by the new system.

In accordance with amendments to the Labor Standards Act, the Company has established a deferred retirement mechanism. For employees who have served the Company for a full 65 years, the Company may consult with individual employees to apply for deferred retirement, and the matter shall be handled in accordance with the Employee Retirement Management Rules.

4. Agreements Between Labor and Management and Measures for the Protection of Employee Rights and Interests

Through diversified and open communication channels (including, but not limited to, labor-management meetings, Employee Welfare Committee meetings, the employee care mailbox, and various grievance channels), employee incentive and work reward measures, and comprehensive education and training mechanisms, the Company seeks to meet employee rights and needs in a timely manner. These measures aim to enhance employee loyalty and work engagement, thereby enabling employees to create greater contributions and value for the Company while also fostering harmonious labor-management relations.

In addition, in order to coordinate labor-management relations, promote labor-management cooperation, and improve work efficiency, the Company periodically holds labor-management meetings in accordance with the "Regulations for Implementing Labor-Management Meeting."

(II) Losses Arising from Labor Disputes in the Most Recent Year and as of the Printing Date of this Annual Report, and Disclosure of Estimated Amounts of Losses That May Be Incurred Now or in the Future and Corresponding Response Measures

1. In 2025 and as of the printing date of this Annual Report, the Company has not been subject to any penalties for violations of the Labor Standards Act. However, the Company has the following labor dispute matters that may proceed to litigation:

A certain employee had been employed by the Company since May 3, 2021, and was promoted to a team-level supervisory position in the following year. On June 30, 2024, the employee unfortunately passed away due to pneumonia and other metabolic diseases. The employee's family members believe that the employee's death was caused by long-term physical and mental exhaustion due to excessive work. Accordingly, they have filed a lawsuit against the Company seeking payment of NT\$3 million in moral damages and demanding that the Company take disciplinary action against the employee's direct supervisor. Upon internal investigation of the employee's work circumstances, the Company did not find evidence of the long-term excessive work alleged by the family; accordingly, the Company decided not to take disciplinary action.

Prior to the second mediation session on April 30, 2025, the plaintiff unilaterally indicated that they were unwilling to continue the mediation. The presiding judge accordingly deemed the mediation to have failed, ex officio, and the mediation proceedings were concluded. The plaintiff has received group insurance and labor insurance payouts totaling NT\$4.85 million. In addition, on June 2 and August 27, 2025, the plaintiff supplemented their claims, seeking a total of NT\$5.07 million from the Company for moral damages, overtime pay, and wages for unused annual leave. The first-instance decision in this case has since been rendered by the New Taipei District Court, which dismissed both the plaintiff's claims and the plaintiff's application for provisional execution. The opposing party has, however, filed an appeal within the prescribed timeframe.

The preliminary assessment indicates that this case should not have a material impact on the Company's financial or business operations. The Company has paid over NT\$500,000 in attorneys' fees to date, which, upon assessment, does not have a material impact on the Company's financial or business operations.

2. To prevent the recurrence of similar incidents as described above, nurses conducted case follow-ups and interviews for the group of employees at high risk of cardiovascular disease. The Company introduced the "Framingham Risk Score (Cardiovascular Risk Assessment)," conducting risk assessments based on six major indicators, including cholesterol, blood pressure, and diabetes. Employees with a risk value exceeding 30% are designated as priority care recipients. Professional nursing personnel conduct regular interviews and provide health advice, and these employees are required to complete an Abnormal Workload Checklist to assist in the comprehensive assessment of the potential impact of life and work stress on their health, allowing health management to extend from screening to continuous follow-up and tangible improvement.

VI. Cybersecurity Management

(I) Company's Cybersecurity Risk Management Framework, Cybersecurity Policy, Specific Management Programs, and Resources Invested in Cybersecurity Management

1. Cybersecurity Risk Management Framework

To demonstrate leadership and commitment to its Information Security Management System (ISMS), the Company has established the "Information Security Steering Committee," which formulates the approach to developing and maintaining the ISMS, as well as information security objectives, frameworks, and the organization and responsibilities, and implements these accordingly. In 2021, the Company established the "Information Security and Information Service Department" and designated a Chief Information Security Officer (CISO) and a dedicated cybersecurity team. This team is responsible for the formulation and implementation of information security and protection policies, risk management, and compliance audits, and reports annually to the Information Security Steering Committee on information security management results and related issues and directions.



Figure: IISI Information Security Organization

2. Cybersecurity Policy

- (1) To effectively implement information security management, the Company's information security organization uses the Plan-Do-Check-Act (PDCA) management cycle mechanism prescribed by the ISO/IEC 27001 Information Security Management System to review the applicability of information security policies and protection measures and to periodically verify implementation results.
- (2) The Company has established a comprehensive Information Security Management System (ISMS), and the Company as a whole has continuously passed ISO 27001 certification (the current certificate is valid from February 2, 2024 to February 1, 2027) and CNS 27001 certification, ensuring that information security management is effectively implemented and continuously refined.

3. Specific Management Programs and Resources Invested in Cybersecurity Management

To strengthen employee awareness of information security, the Company requires all employees to participate in general training on information security and personal data protection, arranges for developers to participate in secure code development courses and pass the related tests, and continuously enhances the effectiveness of information security training.

On the technical side, the Company has implemented multilayered information security protection measures covering endpoint, server, network, IoT, application, and supplier information and data security protection technologies. To establish comprehensive information security protection, the Company has adopted the following enhanced measures:

- (1) Implementing Zero Trust measures, strengthening authentication to ensure security between devices, optimizing the network, and conducting continuous information security monitoring. Proactive behavior detection and alerts ensure the security of all endpoints and servers.
 - (2) Regularly conducting server vulnerability scans, and carrying out penetration testing and information security health checks for key targets, so as to patch potential intrusion channels and security weaknesses at an early stage.
 - (3) Digitizing and automating the ISMS Information Security Management System to enhance operational implementation and maturity.
 - (4) Joining information security threat intelligence-sharing organizations (TWCERT/CC, Taiwan Computer Emergency Response Team/Coordination Center) to obtain cybersecurity early-warning intelligence and information on cybersecurity threats and vulnerabilities, for the purpose of rapid assessment, response, and joint defense.
 - (5) The Company as a whole has passed the ISO 27001:2022 (CNS 27001) transition certification.
 - (6) Enhancing SSDLC (Secure Software Development Lifecycle) control measures and their implementation, and strengthening training and the implementation of the SSDLC system at each stage.
- (II) Losses Arising from Material Cybersecurity Incidents in the Most Recent Year and as of the Printing Date of this Annual Report, Possible Impacts, and Response Measures
- In 2025 and as of the printing date of this Annual Report, the Company has not experienced any material cybersecurity incidents.

VII. Important Contracts

February 28, 2026

Contract Types	Parties (Note)	Contract Period	Major content	Restrictions
Purchase	Supplier A	2022/07/15 ~ 2026/12/31	Equipment procurement and the training, testing, delivery, warranty, and other work items specified in the contract	Country-of-origin restrictions
Purchase	Metaage Corporation	2023/01/10 ~ 2026/10/31	Equipment procurement	None
Sales	Customer C	2023/01/10 ~ 2026/10/31	Equipment procurement	Country-of-origin restrictions
Sales	Ministry of Health and Welfare National Health Insurance Administration	2025/01/01 ~ 2027/12/17	Healthcare information system deployment, covering three major areas: application system development, software, and hardware	Subcontracting prohibited
Sales	Customer E	2025/08/01 ~ 2028/07/31	Authorized use/rental of platform, with the provision of relevant project support services for specific systems	1. Customer commits to paying an amount of at least USD X million during the contract term.

Contract Types	Parties (Note)	Contract Period	Major content	Restrictions
				2. Cloud data processing and storage for this case shall not be located in regions prohibited by the competent authorities.
Purchase	Supplier F	2025/08/01 ~ 2028/07/31	Procurement of use/rental of platform, with relevant services provided by the vendor	1. The Company commits to paying an amount of at least USD X million during the contract term. 2. Cloud data processing and storage for this case shall not be located in regions prohibited by the competent authorities.
Sales	Ministry of Labor Bureau of Labor Insurance	2025/12/23 ~ 2031/12/31	Operational environment services framework for the Bureau of Labor Insurance, Ministry of Labor	Country-of-origin restrictions

Note: Contracts contain confidentiality obligations; therefore, the counterparty names are not disclosed.

Chapter V. Review of Financial Conditions, Operating Results, and Risk Management

I. Financial Condition (Consolidated Financial Statements)

(I) Primary Reasons for and Impact of Material Changes in Assets, Liabilities, and Equity in the Most Recent Two Years

Unit: NT\$ thousands

Item \ Fiscal year	2024	2025	Difference	
			Amount	%
Current assets	3,357,846	3,286,967	(70,879)	(2.11)
Property, Plant and Equipment	73,710	109,488	35,778	48.54
Right-of-use assets	193,650	140,552	(53,098)	(27.42)
Intangible assets	12,256	15,177	2,921	23.83
Other assets	191,079	156,152	(34,927)	(18.28)
Total assets	3,828,541	3,708,336	(120,205)	(3.14)
Current liabilities	2,464,642	2,005,485	(459,157)	(18.63)
Non-current liabilities	152,441	90,567	(61,874)	(40.59)
Total Liabilities	2,617,083	2,096,052	(521,031)	(19.91)
Share capital	729,355	806,605	77,250	10.59
Capital surplus	45,080	324,043	278,963	618.82
Retained earnings	437,023	481,636	44,613	10.21
Other equity	0	0	0	0.00
Non-controlling interests	0	0	0	0.00
Total equity	1,211,458	1,612,284	400,826	33.09
Analysis of changes (for items with changes between periods of 20% or more and in amounts of NT\$10 million or more):				
1. Property, plant, and equipment increased, primarily due to office renovations in 2025 that resulted in an increase in leasehold improvements.				
2. Right-of-use assets decreased compared to 2024, mainly due to the expansion of leased office space in 2024, with the net amortized depreciation recognized for the current year decreasing .				
3. Non-current liabilities decreased compared to 2024, mainly due to a decrease in lease liabilities.				
4. Capital surplus and total equity increased compared to 2024, mainly due to the issuance of 7.725 million new shares at a premium in the 2025 cash capital increase.				

(II) Future Response Plans for Material Changes

The foregoing changes have no material adverse impact on the Company, and there are no material anomalies in the Company's overall performance; therefore, no response plans are required.

II. Financial Performance (Consolidated Financial Statements)

(I) Primary Reasons for Material Changes in Operating Revenue, Operating Income, and Pre-Tax Net Income in the Most Recent Two Years

Unit: NT\$ thousands

Item \ Fiscal year	2024	2025	Difference	
			Amount	%
Operating revenue	5,083,494	4,962,870	(120,624)	(2.37)
Gross profit	624,036	641,102	17,066	2.73
Net operating income	116,103	190,020	73,917	63.67
Non-operating income and expenses	28,985	(5,062)	(34,047)	(117.46)
Net income before tax	145,088	184,958	39,870	27.48
Net income for the period	123,640	153,303	29,663	23.99
Other comprehensive income or loss for the period	1,995	713	(1,282)	(64.26)
Total comprehensive income or loss for the period	125,635	154,016	28,381	22.59
Analysis of changes (for items with changes between periods of 20% or more and with changes in amounts of NT\$10 million or more):				
1. Operating income increased compared to the same period in the prior year, primarily due to an increase in gross profit and a decrease in operating expenses.				
2. Non-operating income decreased compared to the same period in the prior year, primarily because government grant revenue was recognized in 2024.				
3. Net income before tax, net income for the period, and total comprehensive income for the period increased compared to the same period in the prior year, primarily because the Company's adjustments in project selection and cost control have shown results.				

(II) Expected Sales Volumes and the Bases Therefor, Possible Impact on the Company's Future Financial and Business Operations, and Response Plans

The Company has not issued a financial forecast; therefore, expected sales volumes and the bases therefor are not applicable. The Company will continue to provide high-quality products and services to meet the needs of customers across different domains, with the expectation of maintaining a certain growth momentum and ensuring a sound and stable financial structure.

III. Cash Flows (Consolidated Financial Statements)

(I) Analysis and Explanation of Changes in Cash Flows in the Most Recent Year (2025)

Unit: NT\$ thousands

Item \ Fiscal year	2024	2025	Change (Increase/Decrease)	
	Amount	Amount	Amount	%
Operating activities	927,029	(219,776)	(1,146,805)	(123.71)
Investment activities	(50,123)	(46,956)	3,167	(6.32)
Financing activities	(658,830)	129,721	788,551	(119.69)

Analysis of changes in cash flows:

1. Net cash used in operating activities of NT\$219,776 thousand, primarily due to a decrease in accounts payable.
2. Net cash used in investing activities of NT\$46,956 thousand, primarily due to payments for the acquisition of equipment.
3. Net cash generated from financing activities of NT\$129,721 thousand, primarily due to the cash capital increase.

(II) Remediation Plans for Insufficient Liquidity

The Company does not have any situation of insufficient cash liquidity.

(III) Analysis of Cash Liquidity for the Coming Year (2026)

Unit: NT\$ thousands

Beginning cash balance A	Projected full-year net cash flow from operating activities B	Projected full-year cash inflow C	Projected remaining cash amount D=A+B+C	Remedial measures for projected cash shortfalls	
				Investment plans	Financial management plans
398,737	(74,438)	160,910	485,209	None	None
Analysis of cash liquidity for the coming year (2026):					
1. Net cash used in operating activities was due to the Company's undertaking of large-scale projects in 2026, which is estimated to generate funding needs for the purchase of hardware and software equipment during the initial deployment phase.					
2. Net cash used in investing activities was primarily due to capital expenditures, including investments in equipment for the Company's own use.					
3. Net cash generated from financing activities reflects increased bank borrowings to support the initial deployment costs of the large-scale projects.					

IV. Impact of Material Capital Expenditures on Financial and Business Operations in the Most Recent Year

The Company has not had any material capital expenditure plans in the most recent year; therefore, there is no material impact on the Company's financial or business operations.

V. Investment Policy, Primary Reasons for Profits or Losses, Improvement Plans, and Investment Plans for the Coming Year in the Most Recent Year

The Company's investment policy is centered on investment in businesses engaged in the research and development, production, maintenance, and technical consulting of software, which is the Company's core business. For the management and control of investees, the Company currently has in place the "Investment Cycle" and the "Regulations Governing the Acquisition and Disposal of Assets" as part of its internal control system, which serve as the basis for the Company's investment activities and for maintaining oversight of related business and financial conditions. In addition, to enhance oversight and management of investees, the Company has established the "Rules Governing the Supervision and Management of Subsidiaries" in its internal control system, setting out relevant rules on information disclosure, and financial and business management.

The Company's Taiwan subsidiary, Unitronics Technology Corporation, has had no ongoing projects since 2025. Its Board of Directors resolved on June 12, 2025 to suspend operations, which took effect on July 23, 2025.

Future investment plans will be aligned with the Company's long-term development strategy, with investments focused on the Company's core business.

VI. Analysis of Risk Management

(I) Impact of Changes in Interest Rates, Exchange Rates, and Inflation on the Company's Profit or Loss, and Future Response Measures

1. Impact of Interest Rate Changes on the Company's Profit or Loss, and Future Response Measures

The Company and its subsidiaries recorded net interest expense of NT\$4,053 thousand in 2025, representing 2.2% of pre-tax net income. Accordingly, interest rate fluctuations have not had any material impact on the Company. The Company will continue to monitor interest rate movements and maintain good relationships with its banks, so as to adopt necessary response measures based on interest rate fluctuations and reduce the impact of interest rate changes.

2. Impact of Exchange Rate Changes on the Company's Profit or Loss, and Future Response Measures

The Company and its subsidiaries mainly serve the Taiwan market, with New Taiwan Dollar as the primary transaction currency, and foreign currency transactions account for a very low proportion. With respect to management of the small amount of foreign currency funds, the Company adopts sound and conservative principles and does not engage in foreign exchange-related transactions for arbitrage or speculative purposes. The net foreign exchange loss in 2025 was NT\$ 1,183 thousand, representing 0.64% of net income before tax. The Company continuously gathers international financial information regarding exchange rates, incorporating exchange rate trends into its pricing decisions to reduce the impact of exchange rate fluctuations.

3. Impact of Inflation on the Company's Profit or Loss, and Future Response Measures

In recent years, affected by rising global resource prices and commodity prices, the overall economic environment has exhibited a trend of mild inflation. The Company monitors inflation conditions on an ongoing basis and appropriately adjusts the pricing of various revenue streams, while maintaining good relationships with its customers. To date, the Company has not experienced any immediate material impact from inflation.

(II) Policies, Main Causes of Gain or Loss and Future Response Measures with Respect to High-risk, High-leveraged Investments, Lending or Endorsement Guarantees, and Derivatives Transactions

The Company and its subsidiaries focus on their core business, and their financial policy is based on sound and conservative principles. In the most recent year and as of the printing date of the Prospectus, neither the Company nor its subsidiaries have engaged in high-risk or high-leverage investments. All investments have been made only after prudent evaluation. The Company has not lent funds to others, and has not engaged in endorsements and guarantees or derivative transactions.

(III) Future R&D Plans and Projected R&D Expenditures

1. Future R&D Plans

The Company's core strength lies in its software development capabilities. Building on this foundation, and in line with market trends and demand, the Company plans to develop forward-looking products and expand its business directions. Key R&D items include:

(1) ESG Products

Responding to sustainable development pathways and regulations such as the EU's Carbon Border Adjustment Mechanism (CBAM), domestic enterprises are required to complete organizational greenhouse gas inventories as well as the calculation and filing of product carbon footprints. Regulatory authorities also require TWSE/TPEX listed companies meeting specified criteria to disclose climate risk-related financial information in their sustainability reports in accordance with the Task Force on Climate-related Financial Disclosures (TCFD) framework. In response to this market demand, the Company has developed products for organizational greenhouse gas inventories, product carbon footprints, and TCFD, meeting regulatory requirements and enterprise needs. By combining these with current AI technology trends, the Company is planning to launch advanced solutions such as AI-powered carbon management and sustainability report optimization. Users will be able to quickly search, consolidate, and compare existing inventory data, significantly enhancing data analysis and consolidation efficiency. The platform can also help enterprises benchmark the key disclosure focus areas of peer companies' sustainability reports, quickly identifying gaps and priority improvement items. Furthermore, the platform can provide specific, actionable improvement recommendations tailored to enterprise sustainability targets and carbon reduction pathways, enhancing decision-making quality and implementation effectiveness. Through this sustainability cloud platform, enterprises can establish a traceable, monitorable, and auditable data management system, truly converting sustainability investments into quantifiable benefits and competitive advantages.

(2) AIGC Products

Building on the Company's existing AI intelligent customer service products, large language models (LLMs) have been successfully integrated, comprehensively enhancing natural language understanding and response generation capabilities, enabling the system to respond to user queries more accurately and in a more controlled manner. The intelligent customer service can also integrate Retrieval-Augmented Generation (RAG) technology to support secure access to and real-time Q&A with customers' internal knowledge bases, making customer service responses more closely aligned with enterprise practices and the latest regulations. For existing database scenarios, the Company uses its Text-to-SQL capabilities and system integration advantages to automatically translate colloquial natural-language requests into accurate query statements, completing data retrieval and presenting results, and can further connect to business intelligence tools to automatically generate required charts, realizing truly intelligent conversational queries.

The Company is also continuing to strengthen multimodal image and text understanding and generation capabilities, as well as cloud-and-on-premises integrated automatic speech recognition (ASR) and text-to-speech (TTS) capabilities, and has introduced interactive modules such as virtual avatars to meet customers'

demands for AI application experiences and service quality. At the same time, the Company is enhancing the process orchestration and system integration capabilities of AI Agents, enabling them to more effectively assist customers in executing tasks across systems and connecting internal processes and data, further enhancing overall information system performance and operational efficiency.

(3) IISI HIS

The Company is actively developing the Cloud Clinic platform, which enables clinics to flexibly select cloud service modules based on their own scale and operational needs, covering core processes such as registration and billing, physician consultations, National Health Insurance claim filing, pharmacy operations, and inventory management, thereby building a complete one-stop clinic operations system. The platform adopts a cloud-native architecture, supports multi-tenancy, high availability, and centralized cloud governance and control, and can significantly shorten system update and feature rollout cycles, addressing the pain points of existing on-premises systems such as time-consuming updates and high maintenance costs.

Through standardized processes and data architectures, the platform can simplify clinic setup and onboarding, strengthen data portability and cross-system integration, and promote the digital transformation of the medical and pharmaceutical industries as well as cross-industry collaboration. The platform further helps clinics build differentiated brands and innovative business models, enhance patient service experiences and doctor-patient interaction quality, and, at the same time, strengthen the overall competitiveness of the industry, driving healthcare toward more personalized, localized, and scalable service models.

2. Projected R&D Expenditures

The Company is an application software system development company. Over the past several decades, R&D items have primarily been customized to customer needs. In recent years, the Company has progressively launched proprietary product R&D work, and product R&D expenditures this year are close to NT\$100 million. As business grows, the Company's R&D budget will increase accordingly in the future. In addition, to accelerate R&D and product development speed, the Company does not rule out increasing the R&D investment ratio and recruiting R&D talent with rich experience and creativity, so as to enhance R&D capabilities and build higher entry barriers.

(IV) Effects of and Response to Changes in Policies and Regulations Relating to Corporate Finance and Sales

The Company's operations are conducted in accordance with relevant domestic and foreign laws and regulations, and the Company continuously monitors domestic and foreign policy developments and regulatory changes, so as to fully grasp changes in the market environment and proactively take response measures. As of the printing date of this Annual Report, the Company has not been materially affected by important domestic or foreign policy or legal changes.

(V) Effects of and Response to Changes in Technology and the Industry Relating to Corporate Finance and Sales

As technology continues to advance, to ensure that the Company's business and information systems remain free from "unacceptable risks" and to support sustainable operations, the Company has established the dedicated "Information Security and

Information Service Department," which coordinates the formulation, execution, risk management, and compliance auditing of information security and protection policies. The Company has built cybersecurity protection measures based on a Zero Trust framework, engaged external cybersecurity specialists to provide cybersecurity monitoring services, joined the TWCERT cybersecurity information-sharing platform to obtain the latest cybersecurity threat intelligence, respond in a timely manner to such threats, and continuously conduct source code scanning, open-source program scanning, vulnerability scanning, penetration testing, patch remediation, information security health checks, and red team exercises, while implementing offline backup mechanisms for critical data. These measures enable rapid recovery of overall operations in the event of ransomware attacks, and enhance the information security protection capabilities of the Company's infrastructure and critical core systems. Project and product R&D follows the Secure Software Development Lifecycle (SSDLC, DevSecOps) to strengthen security measures at each stage, and the Company has built generative AI services for internal use, establishing a secure and trustworthy AI application environment that effectively prevents the leakage of trade secrets and other information security risks. The Company periodically conducts cybersecurity and personal data protection training courses to cultivate information security and personal data protection awareness among Company personnel. From management, protection, and detection through response and recovery, the Company is building comprehensive resilience to face future information security risks.

The Company continues to monitor industry-relevant technological changes and technology developments, selectively adopting them and investing in R&D for value-added applications, and appropriately adjusts the Company's management strategies to enhance the Company's market competitiveness and leadership position. As of the printing date of this Annual Report, technological changes (including cybersecurity risks) and industry changes have not had a material impact on the Company's financial or business operations.

(VI) The Impact of Changes in Corporate Image on Corporate Risk Management, and the Company's Response Measures

Since its establishment, the Company has focused on its core business, complied with relevant laws and regulations, actively strengthened internal management, and committed to providing high-quality services and products to win customer favor. At the same time, the Company has maintained harmonious labor-management relations to maintain an excellent corporate image. In the most recent year and as of the printing date of this Annual Report, there have been no matters affecting the Company's corporate image or causing a crisis.

(VII) Expected Benefits from, Risks Relating to and Response to Merger and Acquisition Plans

As of the printing date of this Annual Report, the Company has no plans for mergers or acquisitions. However, should any such plans be made in the future, the Company will conduct a prudent evaluation, giving full consideration to whether the transaction can bring concrete synergies to the Company, so as to safeguard the interests of the Company and the rights and interests of its shareholders.

(VIII) Expected Benefits from, Risks Relating to and Response to Factory Expansion Plans

The Company has not undertaken any plant expansion in the most recent year or as of the printing date of this Annual Report.

(IX) Risks Relating to and Response to Excessive Concentration of Purchasing Sources and Excessive Customer Concentration

The Company's purchases are primarily based on project needs, and the items, quantities, and amounts of purchases vary depending on the needs and scale of each project. Accordingly, although in the most recent year and most recent period a single supplier accounted for 30% of the Company's annual purchases (in connection with hardware and software procurement aligned with customer project progress), there is no situation of concentrated reliance on a single supplier in practice. The Company has carefully evaluated all of its suppliers and maintains good cooperative relationships with them. In addition to existing suppliers, the Company also actively adds and diversifies its supply sources, so as to reduce the risk of excessive concentration of purchases.

The Company primarily designs and develops application systems needed by customers, and provides comprehensive solutions for customers across diverse industries. The Company's customer base is spread across government, financial, telecommunications, healthcare, and other industries, and there is no risk of excessive concentration of sales in the most recent year and most recent period.

(X) Effects of, Risks Relating to and Response to Large Share Transfers or Changes in Shareholdings by Directors, Supervisors, or Shareholders with Shareholdings of over 10%

In the most recent year and as of the printing date of this Annual Report, the Company has not experienced any large-scale transfer or change of shareholdings.

(XI) Effects of, Risks Relating to and Response to the Changes in Management Rights

In the most recent year and as of the printing date of this Annual Report, the Company has not experienced any change in management.

(XII) Litigation or Non-litigation Matters

1. Major ongoing lawsuits, non-lawsuits or administrative lawsuit: None.
2. Major ongoing lawsuits, non-lawsuits or administrative lawsuits caused by directors, supervisors or shareholders with over 10% shareholdings: None.

(XIII) Other Material Risks and Response Measures

None.

VII. Other Important Matters

None.

Chapter VI. Special Disclosure

I. Summary of Affiliated Companies

(I) Consolidated Business Report of Affiliates

For the Consolidated Business Report of Affiliates, please refer to the Market Observation Post System > Single Company > Electronic Document Download > Affiliated Enterprise Three Tables Section, URL: https://mopsov.twse.com.tw/mops/web/t57sb01_q10.

(II) Consolidated Financial Statements of the Affiliates

In 2025 (from January 1, 2025 to December 31, 2025), the companies required to be included in the consolidated financial statements of affiliates under the "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises" are all the same as companies required to be included in the consolidated financial statements of parent and subsidiary companies as provided in the International Financial Reporting Standards (IFRS) 10, and relevant information that should be disclosed in the consolidated financial statements of affiliates has all been disclosed in the consolidated financial statements of parent and subsidiary companies. The Company hereby produces this declaration to the effect that no preparation for the separate consolidated financial statements of affiliates is required. For the Company's 2025 consolidated financial report, please refer to the Market Observation Post System > Single Company > Electronic Document Download > Financial Report,

URL: https://mops.twse.com.tw/mops/#/web/t57sb01_q1.

(III) Affiliation Report

For the Affiliation Report, please refer to the Market Observation Post System > Single Company > Electronic Document Download > Affiliated Enterprise Three Tables Section, URL: https://mopsov.twse.com.tw/mops/web/t57sb01_q10.

II. Private Placements of Securities in the Most Recent Year and Up To the Publication Date of this Annual Report

None.

III. Other Supplementary Information

None.

IV. Matters Specified in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act That Have a Material Impact on Shareholders' Rights or Securities Prices in the Most Recent Year and as of the Printing Date of this Annual Report

None.