

Stock Code:5315

U.R.T.
UNITED RADIANT TECHNOLOGY CORPORATION

光聯科技股份有限公司

2026 Annual General Shareholders' Meeting

Meeting Handbook

Not Only Displays, It's About Solutions.



Meeting Time : May 22, 2026, at 9:00 a.m.

Place : No. 2, Sec. 2, Fuxing Rd., Tanzi Dist., Taichung City, Taiwan, R.O.C.
(staff canteen)

United Radiant Technology Corporation

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United Radiant Technology Corporation
Procedure for the 2026 Annual Meeting of Shareholders

- I. Reported total number of shares attended
- II. Call Meeting to Order
- III. Chairman's Speech
- IV. Matters to be Reported
- V. Matters for Adoption
- VI. Elections
- VII. Other Matters
- VIII. Extempore Motions
- IX. Meeting Adjourned

United Radiant Technology Corporation

Agenda of the 2026 Annual Meeting of Shareholders

- I. Time: 9 am on Friday, May 22, 2026
- II. Venue: No. 2, Fuxing Rd., (Tanzi Technology Industrial Park) Tanzi Dist., Taichung City
(Employee Restaurant)
- III. Attendance: All shareholders and representatives of corporate shareholders
- IV. Chairman: Chiang-Yuan, Chen
- V. Chairman's Speech
- VI. Report items:
 1. 2025 Business Report.
 2. Audit Committee's report on the review of the Company's final accounts for the year 2025.
 3. Report on the Company's distribution of remuneration of employees and directors for the year 2025.
 4. Report on the distribution of cash dividends from the Company's 2025 earnings.
 5. To report on the communication between independent directors and chief internal auditor and accountant.
- VII. Matters for Adoption
 1. Adoption of the 2025 Business Report and Financial Statements.
 2. Adoption of the Company's 2025 earnings distribution plan.
- VIII. Elections
Election of the 13th Board of Directors .
- IX. Other Matters
Release of the non-compete duty for directors and their representatives of the Company.
- X. Extempore Motions
- XI. Adjournment

Matters to be Reported

- I. 2025 Business Report. For more information, please refer to pages 9 to 15 of this handbook (see Appendix I).
- II. Audit Committee's Review Report For more information, please see page 16 of this handbook (see Appendix II).
- III. Report on the Company's distribution of remuneration of employees and directors for the year 2025.

Explanation:

In accordance with Article 25 of the "Articles of Incorporation". The Board of Directors approved to appropriate 3.47% of the 2025 annual profit of the Company, with a total amount of \$6,505,500 as remuneration to directors and supervisors, and 6.38% of the annual profit, with a total amount of \$11,952,904 as remuneration to employees. These remunerations are paid in cash and are not different from the estimations recognized in the accounts.

- IV. Report on the distribution of cash dividends from the Company's 2025 earnings.

Explanation:

1. The Company proposed to distribute cash dividends of NT\$1.6 per share for the fiscal year 2025, which is calculated on the basis of the distribution ratio to the nearest NT dollar. Fractional dividend less than NT\$1 shall be combined into other income of the Company.
2. 2025 Earnings Distribution Table For more information, please see page 17 of this handbook (see Appendix III).
3. If the Company's outstanding shares are subsequently changed due to the repurchase of shares, transfer of treasury stock, exercise of stock options by employees, or conversion of convertible bonds into common stock, which affects the dividend or stock distribution rate, the Company proposes to submit a request to the shareholders' meeting to authorize the Chairman of the Board to handle this matter with full power.

- V. Report on the communication between the independent directors and chief internal auditor and accountant.

Explanation:

The communication between the independent directors and chief internal auditor and accountant, please refer to pages 18 to 19 of this handbook(see Appendix IV).

Matters for Adoption:

Proposal 1: Proposed by the board of directors

Proposal: To adopt the 2025 Business Report and Financial Statements.

Explanation:

1. The Company's 2025 financial statements were were audited by independent auditors, Lie-Dong Wu and Li-Wei Liu of Deloitte Taiwan. The audited financial statements, together with the Business Report, have been submitted and examined by the Audit Committee. For more information, please refer to pages 20 to 39 of this handbook (see Appendix V).
2. We hereby submit the 2025 Business Report, the Independent Auditors' Review Report and the aforementioned Financial Statement for ratification.

Resolution:

Proposal 2: Proposed by the board of directors

Proposal: To adopt the Company's 2025 earnings distribution plan.

Explanation:

1. The Company's 2025 earning distribution plan. In accordance with the Company's Articles of Incorporation, if the Company has profits, it shall pay the income tax and set aside legal reserve and special reserve in accordance with the law. The remaining profit plus the undistributed earnings accumulated in previous years, in addition to the amount retained, shall be distributed as dividends to the shareholders. For the Company's Statement of Earnings Distribution for 2025, For more information, please see page 17 of this handbook (see Appendix III).
2. If the Company's outstanding shares are subsequently changed due to the repurchase of shares, transfer of treasury stock, exercise of stock options by employees, or conversion of convertible bonds into common stock, which affects the dividend or stock distribution rate, the Company proposes to submit a request to the shareholders' meeting to authorize the Chairman of the Board to handle this matter with full power.

Resolution:

Matters for Discussuon:

Proposal 1: Proposed by the board of directors

Proposal: Election of the 13th Board of Directors.

Explanation:

1. The term of office of the 12th Board is expired, the re-election of the Board of Directors will be conducted at the Annual General Meeting of Shareholders in accordance with the law.
2. The Company's Articles of Incorporation stipulate that the Audit Committee shall consist of all independent directors.
3. Nine directors (including three independent directors) are proposed to be elected for a three-year term commencing on May 22, 2026 and ending on May 21, 2029. The term of office of the current directors will expire upon the end of this Annual General Shareholders Meeting.
4. The Company adopts a candidate nomination system for the election of directors in accordance with Article 17 of the Company's Articles of Incorporation, and the shareholders shall elect the directors from the candidate list. Please see the attachment for information on the education, experience and other details of the director candidates.
5. Rules for Directors and Supervision Elections. (Please refer to pages 52 to 53 of this handbook)
6. Please proceed to elect.

List of director and independent director candidates

Job title	Name	Number of shares held	Education and Professional Qualifications	Experience and Current Position
Director	Chien Wen, Yeh	1,788,000	Master in Department of Energy Engineering, National United University	Title: Director, United Radiant Technology Corporation Deputy Chairman and President, United Radiant Technology Corporation Work Experience: CEO, Tsz Ching Enterprise Limited
Director	Yi Bei Yi Investment Co., Ltd. Representative: Chiang-Yuan, Chen	3,688,000	Department of Educational Psychology, National Taiwan Normal University Master of Education Policy and Administration, National Chi Nan University	Title: Corporate Director representative of United Radiant Technology Corporation Chairman of United Radiant Technology Corporation Work Experience: Principal of National Zhunan High School

Job title	Name	Number of shares held	Education and Professional Qualifications	Experience and Current Position
Director	NESTECH Investment Limited Representative: Yao-Min Wang	2,188,000	Master of Chemistry National Taiwan University	Title: Vice President, United Radiant Technology Corporation Work Experience: Corporate Director representative of United Radiant Technology Corporation Corporate Director Representative of Hongyi Optical Co.,Ltd
Director	Ko-Ju Lin	368,849	Department of Business Administration, National Chung Hsing University	Title: Vice President, United Radiant Technology Corporation Work Experience: Director, United Radiant Technology Corporation
Director	Chien-Yi, Yang	1,600,000	Department of Electrical Engineering, Lee Ming College	Title: Director, United Radiant Technology Corporation President, Systech Group Corporation Work Experience: President, Systech Group Corporation
Director	Hsiu-Mei, Yeh	100,000	Department of Law, National Taiwan University	Title: Director, United Radiant Technology Corporation Attorney-in Charge, Wei Hsin Attorney At Law Work Experience: Independent Director, United Radiant Technology Patent Attorney, Department of Legal Affairs, Ministry of Justice Member of the Pre-Service Training for Attorneys, Taiwan Bar Association Member of the Civilian Lawyer Support Steering Committee, Taiwan Bar Association Executive Director, Professional Exchange Association of the Republic of China Appointed Attorney by the Bureau of Labor Insurance Appointed Attorney by the National Health Insurance Administration Counselor, Taiwan Police Academy

Job title	Name	Number of shares held	Education and Professional Qualifications	Experience and Current Position
Independent Director	Chuan-Kuo, Yang	0	Master of Political Science Cultural University	Title: Independent Director, United Radiant Technology Corporation Intellectual Property Consultant Work Experience: Special Committee Member of the Technology Division of the Ministry of Economic Affairs Director of the Taichung Branch of the Export Processing Zone Administration of the Ministry of Economic Affairs Edited by the Bureau of Industry, Ministry of Economic Affairs
Independent Director	Hung-Chu, Hsu	0	Department of International Trade Tamkang University	Title: Independent Director, United Radiant Technology Corporation Antism-Miaoli Organization Advisor Work Experience: Chief of Import Section, Export Section, International Exchange Section, and Accounting Section of Standard Chartered International Commercial Bank
Independent Director	Tian-Sheng Wang	0	Department of Law, National Taiwan University	Title: Independent Directors of Cypress Technology Co.,Ltd Independent Directors of MasterLink Securities Corp. Work Experience: Chief Prosecutor of the Taiwan High Prosecutors Office

Voting Results:

Resolution:

Proposal 2: Proposed by the board of directors

Proposal: Release of the non-compete duty for directors and their representatives of the Company .

Explanation:

1. Pursuant to Article 209 of the Company Act, a director who does anything for himself or on behalf of another person that is within the scope of the company's business, shall explain to the meeting of shareholders the essential contents of such an act and secure its approval. -
2. The Company proposes to release of non-competition restrictions for the 13th term directors and their representatives in the shareholders' meeting, as shown in Attachment VI. (Please refer to pages 40 of this handbook)

Resolution:

Extempore Motions:

Meeting Adjourned:

I. 2025 Business Report.**(I) 2025 Business Plan Implementation Results:**

The business proportions of the main products of the company in 2025 are as follows:

Unit: 1000 units/NT\$ thousand

Main Products	Sales volume in 2025		Audited Statements
	Estimated	Actual	Amount
LCD	752	960	31,277
LCM	2,972	2,690	1,939,195
Others			33,021
Total	3,724	3,650	2,003,493

(II) 2024 Budget Implementation Status:

Unit: NT\$ thousand

Item	2025 Budget Implementation Status		
	Budget	Actual	Achieving rate (%)
Net operating income	1,997,918	2,003,493	100.28
Operating margin	340,314	300,272	88.25
Operating expenses	190,550	168,880	88.66
Net Operating income	149,764	131,392	87.74
Net profit before tax	172,964	168,780	97.58
Income tax expense	(34,993)	33,440	—
Net profit for the period	137,971	202,220	146.56

The company's revenue achievement rate for 2025 was 100.28%, and its operating gross profit increased by NT\$45,884 thousand and net profit increased by NT\$73,948 thousand as compared to the previous year mainly due to the following factors:

1. This year's operating gross profit increased compared with last year, which was mainly due to increase order volume drove revenue growth, and with the contribution of expanded revenue scale, overall gross profit still improved compared to last year..
2. The net profit for this period increased by 57.65% compared with last year, which was due to the the steady growth in gross profit was the effective cost control (operating expenses were lower than budgeted) and the income tax benefit recognized in the current period..

(III) Analysis of Receipts, Expenditures, and Profitability:

1. Financial receipts and expenditures: As of December 31, 2025, the Company had total assets of NT\$2,193,855 thousand, total liabilities of NT\$429,305 thousand, the current ratio was 473.09% and the debt to asset ratio was 19.57%, representing a healthy financial structure.

Item		2025	2024
Financial structure (%)	Equity ratio	80.43	79.82
	Debts ratio (%)	19.57	20.18
	Long-term fund to property, plant and equipment ratio (%)	1,248.45	1,196.54
Liquidity Analysis (%)	Current ratio	473.09	466.51
	Quick ratio	386.31	399.12
	Times interest earned	1,639.64	1,203.92

2. Profitability Analysis:

Item		2025	2024
Return on assets (%)		9.32	6.36
Return on shareholders' equity (%)		11.63	7.85
Percentage of paid-in capital (%)	Operating profit	12.35	8.64
	Net profit before tax	15.87	14.93
Net profit rate (%)		10.09	8.25
Earnings per share (NT\$)		1.90	1.21

(IV) R&D Status

1. The R&D and design departments have a total of 22 employees; the average experience of the R&D staff is over 19 years.
2. Our R&D activities focus on the development of various optoelectronics-related products, including various customized LCD modules and touch modules, LC panels not for display applications, electro luminescence device and reflective displays with low power consumption.
3. The system board that integrates display modules(Not limited to LCD module), touch functions and other control interfaces.
4. Highly durable display modules for outdoor or automotive applications.
5. Integrated display products and Expanding customer value.
6. Dye doped LC panel.
7. Electro luminescence device with quantum dot technology.
8. Reflective color display modules with electrowetting technology.
9. Research and development expenses in 2025 were NT\$31,603 thousand, of which NT\$11,577 thousand was for new, forward-looking products.

Chairman: Chiang-Yuan, Chen Manager:Chien Wen, Yeh Accounting Supervisor:Ko-Ju ,Lin

II. Summary of Business Plan for 2026

(I) Business Policy :

1. Promote digital transformation to enhance management thinking, integrate internal and external information, and optimize the accuracy of managerial decision-making.
2. Enhance product added value and strengthen integrated design, covering upstream and downstream components of module displays and software integration solutions. Simultaneously, implement OEM (Original Equipment Manufacturer) assembly services and JDM (Joint Design Manufacturer) collaborative development solutions to expand the scope of customer services and meet diversified customer needs.

3. Drive digital transformation in manufacturing, combining product-integrated services to optimize production processes and automated equipment. Introduce AOI (Automated Optical Inspection) systems to satisfy customer expectations for high quality and high efficiency.
4. Adopt diversified marketing strategies by leveraging existing channels and customers while actively expanding new customer bases. Promote integrated products and core technological advantages to increase market penetration.
5. Continue implementing energy-saving and carbon-reduction product strategies, focusing on the development of low-power consumption products. Promote related initiatives such as greenhouse gas accounting (ISO 14064-1), energy management systems (ISO 50001) to comprehensively strengthen sustainability and environmental management performance.
6. Maintain and implement an information security management system (ISO 27001) to enhance protection of the company's information assets, ensuring their confidentiality, integrity, and availability, while mitigating related cybersecurity risks.

(II) Business Plan:

Focus on the sales of LCD displays and related peripheral products, including monochrome displays, TFT LCD displays, touch panel modules, optical bonding of touch cover glass, and complete system board solutions. Through strategic alliances, tailor the most suitable solutions for customers. Product positioning is focused on industrial control, medical equipment, white goods, outdoor applications, as well as automotive and marine sectors, aiming to meet diverse application needs. The annual operating targets are as follows:

Unit: thousand pcs

Main Products	Estimated sales volume in 2026
LCD	709
LCM	2,871
Total	3,580

(III) Important Production and Marketing Policies:

1. Marketing strategy:
 - (1) Strengthen in-person visits to gain deeper understanding of customer needs and development plans, proactively provide tailored solutions, and deepen cooperative relationships.
 - (2) Reinforce core technologies to create differentiated products, enhancing market competitiveness and unique advantages.
 - (3) Deepen channel partnerships and optimize service offerings by conducting regular or ad-hoc visits and training sessions, assisting distributors in gaining a thorough understanding of product features and more effectively reaching end customers.
 - (4) Enhance content on the company website and social media platforms by periodically sharing product application cases and technical articles to increase brand awareness.

2. Product strategy: New technology and new application

In response to market changes and customer demands, the company will hold regular monthly innovation meetings to collaborate with sales, R&D design, and procurement teams to continuously develop new technologies and application products that meet market needs.

 - (1) Outdoor Products: Design high-durability products to withstand extreme environments such as prolonged sun exposure, high temperature and humidity, and impact resistance, suitable for a variety of outdoor usage scenarios.

- (2) Large Outdoor Advertising Displays: Develop low-power display technologies specifically designed for outdoor reflective environments, effectively reducing energy consumption while minimizing environmental temperature fluctuations and light pollution, aligning with future carbon reduction and environmental sustainability goals.
 - (3) Home Appliance Products: With smart homes becoming a mainstream trend, besides emphasizing energy saving and carbon reduction, AIoT technologies are gradually applied to home appliances. Home appliance displays require higher resolution and enhanced communication features such as Wi-Fi and Bluetooth to meet future communication protocol requirements.
 - (4) Industrial Control / Medical Products: In addition to improving display resolution, enhance water and glove touch functionality, and integrate multiple features such as haptic feedback, proximity sensors, light sensors, and NFC to improve operational convenience and user experience.
 - (5) Electronic Paper Display Products: Develop energy-efficient e-paper displays to align with environmental sustainability and the development trends of the Internet of Things (IoT).
3. Price strategy: Optimize products, enhance added value, and emphasize differentiated services.
- (1) Continuous Product Design Optimization: Reduce costs while improving quality to meet market demands.
 - (2) Simplify Processes and Improve Efficiency: Optimize production workflows to achieve cost control and enhance product competitiveness.
 - (3) Deepen Supply Chain Collaboration: Continuously strengthen supply chain relationships and select long-term, stable partners.
 - (4) Strengthen Channel Management: Consolidate existing channels, stabilize the core customer base, and enhance maintenance and communication with key strategic customers.
4. Regional sales strategy:
- (1) European and the United States region:
 - a. Market Segmentation Strategy: Provide customized products, total solutions, and OEM integration services based on the specific needs and specialized applications of each region.
 - Germany: Smart windows, electric vehicles, industrial HMI (Human-Machine Interface), home appliance applications.
 - UK & France: Medical equipment, public transportation, industrial HMI, home appliances, consumer products.
 - Nordic Countries: Innovative precision instruments, home appliances, medical devices, smart meters.
 - Italy: Motorcycle instruments, consumer products, automotive.
 - Denmark: Smart utility control (water/electricity), industrial control.
 - United States: Automotive, industrial control, smart meters, medical devices.
 - b. Distributor Strategy:
 - Deepen existing channels: Provide support and training, and conduct joint marketing activities to strengthen collaboration with channel partners.
 - Expand distributor channels: Continuously develop high-quality distributors with local market knowledge and sales capability to increase market coverage.
 - (2) Japanese Market:
 - a. Strengthen distributors to improve the success rate of new projects and quotations, and enhance distributor loyalty. In addition to online meetings, regularly arrange distributor visits to introduce and promote new products and applications.

- b. Create differentiated cooperation models and products, providing higher value-added solutions (offering more support to distributors/customers rather than simple buy/sell transactions) to avoid price competition and increase customer dependency.

(3) Domestic Regions:

- a. Target key industries such as motorcycle instruments, communications, medical devices, charging stations, access control systems, and mixers to expand new customers and markets.
- b. Promote system integration and smart dimming displays, increase supply and services for medium-to-large size and ultra-high brightness standard products, and leverage strategic partners to provide system board development and hardware/software integration services to open new application markets and customer bases.
- c. Beyond deepening existing customer relationships, promote large-size optical bonding (OCA/OCR) technologies and capacitive touch panel products to expand sales.
- d. Establish a one-stop service model by combining strategic partners' integrated hardware and software solutions, along with complete OEM/JDM services, to build long-term cooperative relationships.
- e. Utilize existing production equipment and resources to increase contract manufacturing services, activating production lines and improving utilization rates.

(IV) Operational R&D plan and implementation

Based on the technology of the core product - LCD/TP panels and modules, we are working to expand our products portfolio including:

1. Human machine interface modules integrated with display and touch function.
2. Automotive instrument display HMI module.
3. Access control display module.
4. Dye doped LC panels for automotive lighting.
5. Reflective color electrowetting display module for outdoor digital signage.
6. High reliability Dynamic focus LC lens.
7. Quantum dot electro luminescence device in segment type.
8. Integrated display/touch module with casing of the end product.
9. EPD display module.
10. Wireless control display module

(V) Company's Future Development Strategy, and the Effect of External Competition, the Legal Environment, and the Overall Business Environment

1. Future Company Development Strategy

The company's future development strategy focuses on vertical integration of upstream and downstream resources, combining display panel technology with design and manufacturing expertise, and extending to complete system solutions to meet customer needs:

(1) Development of Embedded Touch LCD Displays:

- a. Reduce thickness by 20%.
- b. Simplified structure with one less touch panel and flexible circuit board layer.
- c. Allows greater space in customer mechanical designs.
- d. Eliminates reflective issues from indium tin oxide (ITO) lines on external touch panels.
- e. Achieves an integrated black appearance.

(2) Development of Medium-Sized Industrial LCD Displays:

High brightness and wide temperature characteristics, suitable for outdoor displays and harsh environment applications.

(3) Development of Circular LCD Displays:

- a. Unique circular shape enhances product design creativity and attractiveness, particularly suitable for fashion or high-end consumer electronics, meeting special design requirements.
- b. Circular displays can more efficiently utilize available display area when special shapes are required, without cutting a rectangular screen.
- (4) Development of Transflective LCD Displays:
 - a. Provides better outdoor visibility, especially under direct sunlight.
 - b. Energy-saving features.
- (5) Development of E-Paper Displays:
 - a. Paper-like display effect.
 - b. No harmful LED blue light.
 - c. Energy-saving (bistable function maintains the display without power).
- (6) Development of High-Reflectivity and Weather-Resistant Displays: Suitable for outdoor billboard applications.
- (7) Development of Dimmable Panels: Uses dye-based LCDs for smart windows in the aviation and transportation sectors.
- (8) Development of Human-Machine Interface (HMI) Technology and Software: Combines graphical user interface software + display + system board to achieve effective human-machine communication, applicable to white goods, equipment, and instrument control.
- (9) Development of Wireless Network Displays: Integrates IoT technologies such as Wi-Fi and Bluetooth for various information displays, enabling remote management and real-time content updates. The company will continue to develop products that meet market demands and, through cross-industry alliances, foster new product applications and innovative business models.

2.The effect of external competition, the legal environment, and the overall business environment :

(1) Effect of external competition:

The recent challenges include reciprocal tariffs imposed by the United States and currency fluctuations, which have impacted export competitiveness and operating costs. At the same time, the accelerated industrialization of AI and corporate mergers and acquisitions have led to a rapid evolution of the competitive landscape of the industry. Cybersecurity risks, supply chain management, sustainable development, operational stability, and financial governance are among the many management issues that are becoming increasingly complex. Changes in the international environment in 2025 have created pressure for supply chain restructuring, Taiwan's manufacturing sector has not only actively responded to rising operating costs but also demonstrated its resilience through strategies such as overseas investment and establishing factories near customers. Core enterprise capabilities such as smart manufacturing, intelligent supply chain configuration, and intelligent operation will continue to influence value chain upgrading in 2026. In the face of a changing environment, companies should focus on risk management, operational strategies, resource allocation and crisis response mechanisms, and coordinate corporate culture, leadership style and organizational structure to ensure that the company can continue to develop steadily in an uncertain environment.

(2)Effect of legal environment:

The EU's Carbon Border Adjustment Mechanism (CBAM) will be officially implemented in 2026. Taiwan will officially levy a carbon fee in May 2026, applicable to companies with annual carbon emissions exceeding 25,000 tons of CO₂e. A company's carbon reduction capabilities have become a crucial indicator of competitiveness. Strengthening carbon reduction technologies not only lowers operating costs but also gains market recognition and enhances sustainable competitiveness. With increasing global focus on

Environmental, Social, and Governance (ESG), the risks and opportunities faced by companies in their operations extend beyond the financial level to include sustainability-related issues. International Financial Reporting Standards (IFRS) have released S1 and S2 guidelines, requiring companies to identify, assess, and disclose the financial impact of risks and opportunities in the sustainability field. Integrating carbon emission data with ESG reporting allows companies to comply with carbon fee and CBAM requirements, further strengthening their overall competitive advantage.

(3)Effect of overall business environment:

The uncertainties surrounding future development are compounded by the direction of US monetary and trade policies and various policy tools, weak domestic demand, rising local debt and industrial relocation challenges facing China's economic recovery, geopolitical and supply chain restructuring trends, the development of AI and emerging technologies, significant capital expenditures by cloud service providers, and domestic labor and capital allocation. As we enter 2026, businesses facing risks and transformation pressures must consider coping strategies, a stable market environment, and advanced manufacturing capabilities, as well as proactive, robust, and timely risk insights to make effective decisions.

(4)URT has been committed to improving the working environment, providing reasonable wages, communicating with employees in a transparent and effective manner, enhancing employee functions, encouraging employees to engage in community activities, and promoting health, environmental protection and care for the disadvantaged through charitable donations since its establishment 36 years ago. We have created workplace safety, provided employee care, effectively reduced energy consumption, and implemented the company's business policy and development strategy to provide a full range of products and services in order to continue to generate positive operating results.

Board of directors, United Radiant Technology Corporation

【Annex II】

United Radiant Technology Corporation

Audit Committee's Review Report

The Company's board of directors submitted the proposed business report, financial statements, and earnings distribution plan for 2025. The financial statements were audited by independent auditors, Lie-Dong Wu and Li-Wei Liu, of Deloitte Taiwan., and an independent auditor's report was issued accordingly. The above-mentioned business report, financial statements and earnings distribution plan has been audited by the Audit Committee and did not find any discrepancy. A report is prepared in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act;
please verify.

To
2026 Annual General Shareholders' Meeting of United Radiant Technology Corporation

United Radiant Technology Corporation

Convener of Audit Committee:



March 03, 2026

【Annex III】 United Radiant Technology Corporation
2025 Earnings Distribution Table

Unit: NT\$

Undistributed earnings at the beginning of the period		\$ 233,256,181
Net profit after tax of the year	\$202,219,734	
Remeasurement of defined benefit plans recognized in retained earnings	<u>952,813</u>	
After-tax net income for the year and items adjusted to the current year's undistributed earnings other than after-tax net income for the year		203,172,547
Special reserve appropriated (10%)		<u>(20,317,255)</u>
Distributable earnings		416,111,473
Distribution item		
Dividend to shareholders (NT\$1.6per share)		<u>(170,162,931)</u>
Undistributed earnings at the end of the period		<u>\$ 245,948,542</u>

Note 1: The total amount of fractional dividend less than NT\$1 shall be combined into other income of the Company.

Note 2: If the Company's outstanding shares are subsequently changed due to the repurchase of shares, transfer of treasury stock, exercise of stock options by employees, or conversion of convertible bonds into common stock, which affects the dividend or stock distribution rate, the total amount of dividends to be distributed will be allocated in proportion to the number of outstanding shares.

Note 3: The ex-dividend date and the payment date will be determined by the board of directors after the approval of the shareholders' meeting and the board of directors is authorized to set the distribution date.

Note 4: The dividend distribution to shareholders is determined based on the earnings of the most recent year.

Chairman:Chiang-Yuan, Chen

Manager: Chien Wen, Yeh

Accounting Supervisor: Ko-Ju, Lin

【Annex IV】

United Radiant Technology Corporation

Report on the communication between independent directors and chief internal auditor and accountant - the entire year of 2025

Date	communication method	Communication object	Communication matters	Communicate results
The whole year of 2025	Communicate By E-mail	Chief internal auditor	Submit audit business execution report monthly.	No comments or follow the suggestions.
January 10, 2025	Board of Directors and Audit Committee	Accountant	The company will handle the liquidation and dissolution of its subsidiary Firsthill Limited.	No comments.
February 21, 2025	Board of Directors and Audit Committee	Chief internal auditor	1. Audit business execution report from November 2024 to January 2025. 2. Internal Control System Statement in 2024.	No comments.
		Accountant	1. Communication matters with governance units in 2024. 2. Business report and final accounts form in 2024. 3. Pre-approval of non-assurance services provided by certified public accountants, their firms and their affiliated companies to our company and subsidiaries.	No comments.
May 2, 2025	Individual Meeting	Chief internal auditor	1. Communication on audit business execution status from February to April 2025. 2. Communication on tracking of audit deficiencies in December 2024 and January 2025.	No comments.
		Accountant	Communication on the Preparation Process of Consolidated Financial Report for the First Quarter of 2025.	No comments.
May 2, 2025	Board of Directors and Audit Committee	Chief internal auditor	1. Audit business execution report from February to April 2025. 2. Tracking of audit deficiencies in December 2024 and January 2025.	No comments.
		Accountant	1. Communication matters with governance units in the first quarter of 2025. 2. Consolidated Financial Report for the First Quarter of 2025.	No comments.
May 19, 2025	Individual Meeting	Chief internal auditor	Modify the internal control system of "Payroll Cycle - Payroll Operation" and communicate the internal audit implementation details.	No comments.
	Board of Directors and Audit Committee		Modify the internal control system and internal audit implementation rules of "Payroll Cycle - Payroll Operations".	No comments.
August 5, 2025	Individual Meeting	Chief internal auditor	Communication on audit business execution status from May to July 2025.	No comments.
	Board of Directors and Audit Committee		Audit business execution report from May to July 2025.	No comments.
November 7, 2025	Individual Meeting	Chief internal auditor	1. Communication on audit business execution status from August to October 2025. 2. Project audit report-business secret management.	No comments.
		Accountant	Communication on the preparation process of the consolidated financial report for the third quarter of 2025.	No comments.

Date	communication method	Communication object	Communication matters	Communicate results
	Board of Directors and Audit Committee	Chief internal auditor	<ol style="list-style-type: none"> 1. Audit business execution report from August to October 2025. 2. Tracking of audit deficiencies in July 2025. 3. Project audit report-Business secret management review results. 4. Audit Plan in 2026. 	Audit Committee: Matters have been handled in accordance with the recommendations of independent directors. Board of Directors: No comment.
		Accountant	<ol style="list-style-type: none"> 1. Communication matters with governance units in the third quarter of 2025. 2. Consolidated Financial Report for the Third Quarter of 2025. 	No comments.

【Annex V】

Independent Auditor's Report

To the Board of directors of United Radiant Technology Corporation:

Audit opinion

We have audited the accompanying consolidated financial statements of United Radiant Technology Corporation and its subsidiaries (the “Group”), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the consolidated financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of the Group as at December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and with the International Financial Reporting Standards (“IFRSs”), International Accounting Standards (“IASs”), Interpretations developed by the International Financial Reporting Interpretations Committee (“IFRIC”) or the former Standing Interpretations Committee (“SIC”) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of the Group in accordance with the Certified Public Accountants Code of Professional Ethics in Republic of China (“the Code”), and we have fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the 2025 consolidated financial statements of the current period. These matters were addressed in the context of our audit of the consolidated financial statements taken as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters individually.

Key audit matter for the Group's consolidated financial statements for the year ended December 31, 2025 is stated as follows:

Validity of Specific Customer's Revenue Recognition

The Group's main revenue comes from export sales, including sales to Europe and the Americas. The revenue from some of these customers has grown significantly compared to the previous year, and the transaction amounts of these customers are significant to the overall revenue. May have a material impact on the financial performance of the United Radiant Group; therefore, we have considered the validity of specific customers' revenue recognition of specific customers as a key audit matter. For the accounting policies related to revenue recognition, see Notes 4 of the Consolidated Financial Statements.

Our audit procedures related to the key audit matter described above are as follows:

1. We understood the related internal control and operating procedures in the sales transaction cycle, and we evaluated and confirmed the operating effectiveness of the internal control and operating procedures.
2. We selected samples from the sales details from specific customers, examined the shipping documents and export declarations, and checked whether the invoice recipient was the same as the shipment recipient to confirm the validity of the sales revenue.

Other Matters

We have also audited the parent company only financial statements of United Radiant Technology Corporation as of and for the years ended December 31, 2025 and 2024 on which we have issued an unmodified opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

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

In preparing the consolidated financial statements, management is responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including members of the Audit Committee) are responsible for overseeing the Group's financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the propriety of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision and performance of the group audit.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Deloitte Taiwan
CPA Li-Dong Wu

CPA Dli-Wei Liu

Approval Document Number of Financial
Supervisory Commission
Jin Guan Zheng Sheng Zi No. 0920123784

Approval Document Number of Financial
Supervisory Commission
Jin Guan Zheng Sheng Zi No. 1110348898

March 10, 2026

United Radiant Technology Corporation and Subsidiaries
Consolidated Balance Sheets
As of December 31 in 2025 and 2024

Unit: NT\$ thousand

Code	ASSET	December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
	Current assets				
1100	Cash and cash equivalents (Notes 4 and 6)	\$ 438,468	20	\$ 356,609	17
1120	Financial assets at fair value through other comprehensive income or loss - current (Notes 4 and 8)	516,133	24	484,433	23
1136	Financial assets at amortized cost - current (Notes 4, 9 and 27)	174,000	8	293,000	14
1150	Notes Receivable, net (Notes 4,10 and 20)	-	-	30	-
1170	Accounts receivable, net (Notes 4, 10,20 and 26)	403,095	18	431,998	20
1200	Other receivables, net (Notes 4,10 and 26)	4,900	-	4,437	-
1220	Current income tax assets (Notes 4 and 22)	2,878	-	2,379	-
1310	Inventories (Notes 4 and 11)	341,787	16	262,280	12
1410	Prepayments	4,338	-	3,512	-
1470	Other current assets (Note 20)	<u>1,226</u>	<u>-</u>	<u>1,347</u>	<u>-</u>
11XX	Total current assets	<u>1,886,825</u>	<u>86</u>	<u>1,840,025</u>	<u>86</u>
	Non-current assets				
1517	Financial assets at fair value through other comprehensive income or loss - non-current (Notes 4 and 8)	23,623	1	23,508	1
1550	Investments accounted for using the equity method (Notes 4 and 13)	17,274	1	23,078	1
1600	Property, plant and equipment (Notes 4 and 14)	143,780	7	146,479	7
1755	Right-of-use assets (Notes 4 and 15)	4,691	-	6,564	-
1780	Intangible assets (Notes 4 and 16)	6,429	-	5,134	-
1840	Deferred income tax assets (Notes 4 and 22)	50,405	2	14,970	1
1915	Prepayments for business facilities	5,551	-	7,805	-
1920	Refundable deposits (Notes 4)	1,357	-	2,144	-
1932	Long-term accounts receivable (Notes 4, 10 and 20)	37,930	2	59,795	3
1990	Other non-current assets (Note 20)	<u>15,990</u>	<u>1</u>	<u>17,602</u>	<u>1</u>
15XX	Total non-current assets	<u>307,030</u>	<u>14</u>	<u>307,079</u>	<u>14</u>
1XXX	Total Assets	<u>\$ 2,193,855</u>	<u>100</u>	<u>\$ 2,147,104</u>	<u>100</u>

United Radiant Technology Corporation and Subsidiaries
Consolidated Balance Sheets
As of December 31 in 2025 and 2024

Unit: NT\$ thousand

Code	LIABILITIES AND EQUITY	December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
	Current liabilities				
2120	Financial liabilities at fair value through profit or loss - current (Notes 4 and 7)	\$ -	-	\$ 479	-
2130	Contract liabilities - current (Notes 4 and 20)	20,786	1	29,454	1
2170	Accounts payable	269,940	12	254,641	12
2200	Other payables (Notes 17)	99,952	5	89,110	4
2230	Income tax liabilities for the period (Notes 4 and 22)	-	-	12,956	1
2280	Lease liabilities - current (Notes 4 and 15)	1,325	-	1,853	-
2399	Other current liabilities	<u>6,826</u>	-	<u>5,930</u>	-
21XX	Total current liabilities	<u>398,829</u>	<u>18</u>	<u>394,423</u>	<u>18</u>
	Non-current				
2527	Contract liabilities - non-current (Notes 4 and 20)	2,186	-	3,364	-
2570	Deferred tax liabilities (Notes 4 and 22)	533	-	1,771	-
2580	Lease liabilities - non-current (Notes 4 and 15)	3,446	-	4,772	-
2640	Net defined benefit liability - non-current (Notes 4 and 18)	14,029	1	18,704	1
2645	Guarantee deposits	<u>10,282</u>	<u>1</u>	<u>10,285</u>	<u>1</u>
25XX	Total non-current liabilities	<u>30,476</u>	<u>2</u>	<u>38,896</u>	<u>2</u>
2XXX	Total liabilities	<u>429,305</u>	<u>20</u>	<u>433,319</u>	<u>20</u>
	Equity attributable to shareholders of the Company				
3110	Common shares	1,063,518	48	1,063,518	50
3200	Capital surplus	47,196	2	42,251	2
	Retained earnings				
3310	Statutory reserves	167,188	8	153,240	7
3320	Special reserve	-	-	50,767	2
3350	Undistributed earnings	436,432	20	355,968	17
3400	Other equity	<u>50,216</u>	<u>2</u>	<u>48,041</u>	<u>2</u>
3XXX	Total equity	<u>1,764,550</u>	<u>80</u>	<u>1,713,785</u>	<u>80</u>
	Total Liabilities and Equity	<u>\$ 2,193,855</u>	<u>100</u>	<u>\$2,147,104</u>	<u>100</u>

Chairman: Chiang-Yuan, Chen

Manager: Chien Wen, Yeh

Accounting Supervisor: Ko-Ju Lin

United Radiant Technology Corporation and Subsidiaries
Consolidated Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

In Thousands of New Taiwan Dollars, Except Earnings Per Share

Code		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (Notes 4,19 and 26)	\$ 2,003,493	100	\$ 1,555,561	100
5000	Operating costs (Notes 11 and 20)	<u>1,703,221</u>	<u>85</u>	<u>1,301,173</u>	<u>84</u>
5900	Operating margin	<u>300,272</u>	15	<u>254,388</u>	16
	Operating expenses (Note 20)				
6100	Selling expenses	32,710	2	39,410	2
6200	General and administrative expenses	104,619	5	94,777	6
6300	Research & development expenses	31,603	2	30,453	2
6450	Expected credit impairment benefit(Notes 4 and 9)	<u>(52)</u>	<u>-</u>	<u>(2,099)</u>	<u>-</u>
6000	Total operating expenses	<u>168,880</u>	<u>9</u>	<u>162,541</u>	<u>10</u>
6900	Net Operating income	<u>131,392</u>	<u>6</u>	<u>91,847</u>	<u>6</u>
	Non-operating income and expenditure(Note 4)				
7010	Other income(Notes 20 and 25)	34,021	2	24,855	2
7020	Other profits and losses (Note 20)	(129)	-	36,273	2
7050	Interest expenses	(103)	-	(132)	-
7055	Expected credit impairment benefit(Note 10)	-	-	12,121	1
7060	Profit and loss share of related companies recognized using the equity method (Note 12)	(10,749)	(1)	(12,402)	(1)
7100	Interest income	14,348	1	18,284	1
7670	Impairment losses (Note 13)	<u>-</u>	<u>-</u>	<u>(12,061)</u>	<u>(1)</u>
7000	Total non-operating income and expenditure	<u>37,388</u>	<u>2</u>	<u>66,938</u>	<u>4</u>

(Continued)

United Radiant Technology Corporation and Subsidiaries
Consolidated Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

In Thousands of New Taiwan Dollars, Except Earnings Per Share

<u>Code</u>		<u>2025</u>		<u>2024</u>	
		<u>Amount</u>	<u>%</u>	<u>Amount</u>	<u>%</u>
7900	Net profit before tax	\$ 168,780	8	\$ 158,785	10
7950	Income tax gains (expenses) (Notes 4 and 21)	<u>33,440</u>	<u>2</u>	<u>(30,513)</u>	<u>(2)</u>
8200	NET INCOME	<u>202,220</u>	<u>10</u>	<u>128,272</u>	<u>8</u>
	Other comprehensive income(Notes 4)				
8310	Items that will not be reclassified subsequently to profit or loss:				
8311	Remeasurement of defined benefit obligation (Note 17)	953	-	11,212	1
8316	Unrealized gain on investments in equity instruments at fair value through other comprehensive income or loss	7,781	-	99,052	6
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange differences arising on translation of foreign operations	<u>(5,606)</u>	<u>-</u>	<u>(244)</u>	<u>-</u>
8300	Other comprehensive income (loss) for the year, net of income tax	<u>3,128</u>	<u>-</u>	<u>110,020</u>	<u>7</u>
8500	Total comprehensive income (loss)	<u>\$ 205,348</u>	<u>10</u>	<u>\$ 238,292</u>	<u>15</u>
	Earnings per share (Note 22)				
9750	Basic	<u>\$ 1.90</u>		<u>\$ 1.21</u>	
9850	Diluted	<u>\$ 1.89</u>		<u>\$ 1.20</u>	

Chairman: Chiang-Yuan, Chen Manager: Chien Wen, Yeh Accounting Supervisor: Ko-Ju Lin

United Radiant Technology Corporation and Subsidiaries
Consolidated Statements of Changes In Equity
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

Code		Retained earnings (Note 18)					Other equity (Note 4)		Total equity
		Common shares (Note 18)	Capital surplus (Note 4 and 18)	Legal reserve	Special reserve	Undistributed earnings (Notes 7 and 17)	Exchange differences arising on translation of foreign operations	Financial assets at fair value through other comprehensive income Unrealized gain or loss (Note 7)	
A1	Balance, January 1, 2024	<u>\$ 1,063,518</u>	<u>\$ 37,883</u>	<u>\$ 144,373</u>	<u>\$ 92,930</u>	<u>\$ 268,269</u>	<u>\$ 4,997</u>	<u>(\$ 55,764)</u>	<u>\$ 1,556,206</u>
	Distribution of 2023 earnings								
B1	Statutory reserves	-	-	8,867	-	(8,867)	-	-	-
B3	Special reserve	-	-	-	(42,163)	42,163	-	-	-
B5	Cash dividends to the shareholders of the Company	-	-	-	-	(85,081)	-	-	(85,081)
D1	Net income in 2024	-	-	-	-	128,272	-	-	128,272
D3	Other comprehensive income (loss) in 2024	-	-	-	-	11,212	(244)	99,052	110,020
D5	Total comprehensive income (loss) in 2024	-	-	-	-	139,484	(244)	99,052	238,292
C7	Changes in related enterprises recognized using the equity method	-	4,368	-	-	-	-	-	4,368
Z1	Balance, December 31, 2024	<u>\$ 1,063,518</u>	<u>\$ 42,251</u>	<u>\$ 153,240</u>	<u>\$ 50,767</u>	<u>\$ 355,968</u>	<u>\$ 4,753</u>	<u>\$ 43,288</u>	<u>\$ 1,713,785</u>
	Distribution of 2024 earnings								
B1	Statutory reserves	-	-	13,948	-	(13,948)	-	-	-
B3	Special reserve	-	-	-	(50,767)	50,767	-	-	-
B5	Cash dividends to the shareholders of the Company	-	-	-	-	(159,528)	-	-	(159,528)
D1	Net income in 2025	-	-	-	-	202,220	-	-	202,220
D3	Other comprehensive income (loss) in 2025	-	-	-	-	953	(5,606)	7,781	3,128
D5	Total comprehensive income (loss) in 2025	-	-	-	-	203,173	(5,606)	7,781	205,348
C7	Changes in related enterprises recognized using the equity method	-	4,945	-	-	-	-	-	4,945
Z1	Balance, December 31, 2025	<u>\$ 1,063,518</u>	<u>\$ 47,196</u>	<u>\$ 167,188</u>	<u>\$ -</u>	<u>\$ 436,432</u>	<u>(\$ 853)</u>	<u>\$ 51,069</u>	<u>\$ 1,764,550</u>

Chairman: Chiang-Yuan, Chen

Manager: Chien Wen, Yeh

Accounting Supervisor: Ko-Ju Lin

United Radiant Technology Corporation and Subsidiaries
Consolidated Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

Code		2025	2024
	Cash flows from operating activities		
A10000	Income before income tax	\$ 168,780	\$ 158,785
A20010	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	24,403	25,915
A20200	Amortization expense	2,629	3,007
A20300	Expected credit losses (reversal)	(52)	(14,220)
A20400	Net loss (gain) on financial liabilities at FVTPL	(479)	479
A20900	Interest expense	103	132
A21200	Interest income	(14,348)	(18,284)
A21300	Dividend income	(23,185)	(14,348)
A22300	Share of loss of associates accounted for using the equity method	10,749	12,402
A22500	Gain on disposal of PPE	(140)	(1,706)
A23100	Gain on disposal of investments	(6,436)	-
A23700	Inventory impairment and obsolete inventory losses	15,918	5,507
A23700	Impairment losses	-	12,061
A24100	Unrealized foreign currency exchange losses (gains)	(2,098)	(8,693)
A29900	Gain on lease modification	-	(160)
A29900	Other income	(36)	-
A30000	Changes in operating assets and liabilities:		
A31130	Notes Receivable	30	(30)
A31150	Accounts receivable	55,722	(152,499)
A31180	Other receivables	(337)	12,739
A31200	Inventories	(95,425)	(45,621)
A31230	Prepayments	(830)	1,458
A31240	Other current assets	99	(485)
A31990	Other non-current assets	1,067	332
A32125	Contract liabilities	(9,846)	5,643
A32130	Notes payable	-	(101)
A32150	Accounts payable	13,389	104,795
A32180	Other payables	9,178	10,238
A32230	Other current liabilities	932	2,093
A32240	Net defined benefit liability	(3,484)	(2,561)
A33000	Cash inflow generated from operations	146,303	96,878
A33100	Receipt of interest	14,610	18,546
A33200	Receipt of dividends	\$ 23,185	\$ 14,348
A33300	Interest paid	(103)	(132)
A33500	Income taxes paid	(16,926)	(39,140)
AAAA	Net cash flows from operating activities	<u>167,069</u>	<u>90,500</u>

(Continued)

United Radiant Technology Corporation and Subsidiaries
Consolidated Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

Code		2025	2024
	Cash flows from investing activities		
B00100	Acquisition of financial assets at fair value through other comprehensive income	(24,034)	-
B00040	Acquisition of financial assets at amortized cost	(161,000)	(327,650)
B00050	Disposal of financial assets at amortized cost	280,000	47,650
B02700	Acquisition of property, plant and equipment	(19,247)	(36,402)
B02800	Proceed from disposal of property, plant and equipment	140	1,706
B03700	Refundable deposits paid	(64)	(67)
B03800	Refundable deposits refunded	851	148
B04500	Acquisition of intangible assets	(1,101)	(639)
B06700	Other non-current assets	(6)	(1,776)
B07100	Increase in prepayments for business facilities	(<u>1,456</u>)	(<u>1,784</u>)
BBBB	Net cash used in investing activities	<u>74,083</u>	(<u>318,814</u>)
	Cash flows from financing activities		
C03000	Increase in guarantee deposits received	6	-
C03100	Decrease in guarantee deposits received	(9)	(3)
C04020	Repayment of principal portion of lease liabilities	(1,854)	(1,808)
C04500	Cash dividend paid	(<u>159,528</u>)	(<u>85,081</u>)
CCCC	Net cash used in financing activities	(<u>161,385</u>)	(<u>86,892</u>)
DDDD	Effect of exchange rate changes on cash and cash equivalents	<u>2,092</u>	(<u>978</u>)
EEEE	Net Increase(decrease) in cash and cash equivalents	81,859	(316,184)
E00100	Cash and cash equivalents, beginning of year	<u>356,609</u>	<u>672,793</u>
E00200	Cash and cash equivalents, end of year	<u>\$ 438,468</u>	<u>\$ 356,609</u>

Chairman: Chiang-Yuan, Chen

Manager: Chien Wen, Yeh

Accounting Supervisor: Ko-Ju Lin

Independent Auditor's Report

To the Board of directors of United Radiant Technology Corporation:

Audit opinion

We have audited the accompanying parent company only financial statements of United Radiant Technology Corporation (the "Company"), which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the parent company only financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the accompanying parent company only financial position of the Company as of December 31, 2025 and 2024, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountants and auditing standards generally accepted in the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements section of our report. We are independent of the Company in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

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

Key audit matter for the Company's parent company only financial statements for the year ended December 31, 2025 is stated as follows:

Validity of Specific Customer's Revenue Recognition

The Company's main revenue comes from export sales, including sales to Europe and the Americas. The income of some of these customers has increased compared with the previous year and the number of days of collection turnover has increased, which may have a significant impact on the financial performance of United Radiant Technology Co., Ltd.; therefore, we have considered the validity of specific customers' revenue recognition of specific customers as a key audit matter. For the accounting policies related to revenue recognition, see Notes 4 of the Parent Company Only Financial Statements.

Our audit procedures related to the key audit matter described above are as follows:

1. We understand the internal controls and operating procedures related to the recognition of operating income, and evaluate and confirm the operational effectiveness of the internal controls and operating procedures.
2. We take samples from the sales details of specific customers, check shipping documents and export declarations, and verify whether the invoice recipient and shipment recipient are the same, and send letters to these customers to confirm sales. Revenue Availability.

Responsibilities of Management and Those Charged with Governance for the Parent Company Only Financial Statements

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

In preparing the parent company only financial statements, management is responsible for assessing the Company's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Company or to cease operations, or has no realistic alternative but to do so.

Those charged with governance (including members of the Audit Committee) are responsible for overseeing the Company's financial reporting process.

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

Our objectives are to obtain reasonable assurance about whether the parent company only financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the auditing standards generally accepted in the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these parent company only financial statements.

As part of an audit in accordance with the auditing standards generally accepted in the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the parent company only financial statements for the year ended December 31, 2025 and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

Deloitte Taiwan
CPA Li-Dong Wu

CPA Dli-Wei Liu

Approval Document Number of Financial
Supervisory Commission
Jin Guan Zheng Sheng Zi No. 0920123784

Approval Document Number of Financial
Supervisory Commission
Jin Guan Zheng Sheng Zi No. 1110348898

March 10, 2026

United Radiant Technology Corporation
Parent Company Only Balance Sheets
As of December 31 in 2025 and 2024

Unit: NT\$ thousand

Code	ASSET	December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
	Current assets				
1100	Cash and cash equivalents (Notes 4 and 6)	\$ 437,598	20	\$ 333,141	15
1120	Financial assets at fair value through other comprehensive income or loss - current (Notes 4 and 8)	516,133	23	484,433	22
1136	Financial assets at amortized cost - current (Notes 4 ,9 and 26)	174,000	8	293,000	14
1150	Notes Receivable, net (Notes 4,10 and 19)	-	-	30	-
1170	Accounts receivable, net (Notes 4, 10,19 and 25)	403,095	18	431,998	20
1200	Other receivables, net (Notes 4 and 25)	32,194	2	32,908	2
1220	Current income tax assets	2,878	-	2,379	-
1310	Inventories (Notes 4 and 11)	341,787	16	262,280	12
1410	Prepayments	4,313	-	3,419	-
1470	Other current assets (Note 19)	<u>1,133</u>	<u>-</u>	<u>1,370</u>	<u>-</u>
11XX	Total current assets	<u>1,913,131</u>	<u>87</u>	<u>1,844,958</u>	<u>85</u>
	Non-current assets				
1517	Financial assets at fair value through other comprehensive income or loss - non-current (Notes 4 and 8)	23,623	1	23,508	1
1550	Investments accounted for using the equity method (Notes 4 and 12)	18,111	1	46,619	2
1600	Property, plant and equipment (Notes 4 and 13)	143,780	7	146,479	7
1755	Right-of-use assets (Notes 4 and 14)	4,691	-	6,564	-
1780	Intangible assets (Notes 4 and 15)	6,429	-	5,134	-
1840	Deferred income tax assets (Notes 4 and 21)	50,405	2	14,970	1
1915	Prepayments for business facilities	5,551	-	7,805	1
1920	Refundable deposits (Notes 4)	1,357	-	2,144	-
1932	Long-term accounts receivable (Notes 4, 10 and 19)	37,930	2	59,795	3
1990	Other non-current assets (Note 19)	<u>3,272</u>	<u>-</u>	<u>4,843</u>	<u>-</u>
15XX	Total non-current assets	<u>295,149</u>	<u>13</u>	<u>317,861</u>	<u>15</u>
1XXX	Total Assets	<u>\$ 2,208,280</u>	<u>100</u>	<u>\$ 2,162,819</u>	<u>100</u>

United Radiant Technology Corporation
Parent Company Only Balance Sheets
As of December 31 in 2025 and 2024

Unit: NT\$ thousand

Code	LIABILITIES AND EQUITY	December 31, 2025		December 31, 2024	
		Amount	%	Amount	%
	Current liabilities				
2120	Financial liabilities at fair value through profit or loss - current (Notes 4 and 7)	\$ -	-	\$ 479	-
2130	Contract liabilities - current (Notes 4 ,19 and 25)	20,786	1	29,454	1
2170	Accounts payable	269,940	12	254,641	12
2200	Other payables (Notes 16 and 25)	99,835	5	88,994	4
2230	Income tax liabilities for the period (Notes 4)	-	-	12,956	1
2280	Lease liabilities - current (Notes 4 and 14)	1,325	-	1,853	-
2399	Other current liabilities	<u>6,558</u>	-	<u>5,662</u>	-
21XX	Total current liabilities	<u>398,444</u>	<u>18</u>	<u>394,039</u>	<u>18</u>
	Non-current				
2527	Contract liabilities - non-current (Notes 4 and 19)	2,186	-	3,364	-
2570	Deferred tax liabilities (Notes 4 and 21)	533	-	1,771	-
2580	Lease liabilities - non-current (Notes 4 and 14)	3,446	-	4,772	-
2640	Net defined benefit liability - non-current (Notes 4 and 17)	14,029	1	18,704	1
2645	Guarantee deposits (Note 25)	10,282	-	10,285	1
2650	Credit balance of investments accounted for using the equity method (Notes 4 and 12)	<u>14,810</u>	<u>1</u>	<u>16,099</u>	<u>1</u>
25XX	Total non-current liabilities	<u>45,286</u>	<u>2</u>	<u>54,995</u>	<u>3</u>
2XXX	Total liabilities	<u>443,730</u>	<u>20</u>	<u>449,034</u>	<u>21</u>
	EQUITY				
3110	Common shares	1,063,518	48	1,063,518	49
3200	Capital surplus	47,196	2	42,251	2
	Retained earnings				
3310	Statutory reserves	167,188	8	153,240	7
3320	Special reserve	-	-	50,767	2
3350	Undistributed earnings	436,432	20	355,968	17
3400	Other equity	<u>50,216</u>	<u>2</u>	<u>48,041</u>	<u>2</u>
3XXX	Total equity	<u>1,764,550</u>	<u>80</u>	<u>1,713,785</u>	<u>79</u>
	Total Liabilities and Equity	<u>\$ 2,208,280</u>	<u>100</u>	<u>\$ 2,162,819</u>	<u>100</u>

Chairman: Chiang-Yuan, Chen

Manager: Chien Wen, Yeh

Accounting Supervisor: Ko-Ju, Lin

United Radiant Technology Corporation
Parent Company Only Statements Of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

In Thousands of New Taiwan Dollars, Except

Earnings Per Share

Code		2025		2024	
		Amount	%	Amount	%
4000	Operating revenue (Notes 4,19 and 25)	\$ 2,003,493	100	\$ 1,555,561	100
5000	Operating costs (Notes 10 ,15,20 and 25)	<u>1,703,221</u>	<u>85</u>	<u>1,301,173</u>	<u>84</u>
5900	Operating margin	<u>300,272</u>	<u>15</u>	<u>254,388</u>	<u>16</u>
	Operating expenses (Note 15,20 and 25)				
6100	Selling expenses	32,710	2	39,410	2
6200	General and administrative expenses	104,488	5	93,517	6
6300	Research & development expenses	31,603	2	30,453	2
6450	Expected credit impairment benefit(Notes 4 ,10 and 25)	(<u>52</u>)	-	(<u>2,099</u>)	-
6000	Total operating expenses	<u>168,749</u>	<u>9</u>	<u>161,281</u>	<u>10</u>
6900	Net Operating income	<u>131,523</u>	<u>6</u>	<u>93,107</u>	<u>6</u>
	Non-operating income and expenditure (Note 4 and 20)				
7010	Other income (Note 25)	33,321	2	23,106	2
7020	Other profits and losses	(75)	-	35,551	2
7050	Financial costs	(103)	-	(132)	-
7070	Share of profits of subsidiaries accounted for using equity method (Notes 12)	(10,038)	(1)	1,403	-
7670	Impairment loss(Notes 12)	-	-	(12,061)	(1)
7100	Interest income	<u>14,152</u>	<u>1</u>	<u>17,811</u>	<u>1</u>
7000	Total non-operating income and expenditure	<u>37,257</u>	<u>2</u>	<u>65,678</u>	<u>4</u>
7900	Net profit before tax	\$ 168,780	8	\$ 158,785	10
7950	Income tax gains (expenses) (Notes 4 and 21)	<u>33,440</u>	<u>2</u>	(<u>30,513</u>)	(<u>2</u>)

(Continued)

United Radiant Technology Corporation
Parent Company Only Statements Of Comprehensive Income
For the Years Ended December 31, 2025 and 2024

In Thousands of New Taiwan Dollars, Except
Earnings Per Share

Code		2025		2024	
		Amount	%	Amount	%
8200	NET INCOME	<u>202,220</u>	<u>10</u>	<u>128,272</u>	<u>8</u>
	Other comprehensive income (loss) (Note 4 and 21)				
8310	Items that will not be reclassified subsequently to profit or loss:				
8311	Remeasurement of defined benefit obligation (Note 17)	953	-	11,212	1
8316	Unrealized gain on investments in equity instruments at fair value through other comprehensive income or loss	7,781	-	99,052	6
8360	Items that may be reclassified subsequently to profit or loss:				
8361	Exchange differences arising on translation of foreign operations	(<u>5,606</u>)	<u>-</u>	(<u>244</u>)	<u>-</u>
8300	Other comprehensive income (loss) for the year, net of income tax	<u>3,128</u>	<u>-</u>	<u>110,020</u>	<u>7</u>
8500	Total comprehensive income (loss)	<u>\$ 205,348</u>	<u>10</u>	<u>\$ 238,292</u>	<u>15</u>
	Earnings per share (Note 22)				
9750	Basic	<u>\$ 1.90</u>		<u>\$ 1.21</u>	
9850	Diluted	<u>\$ 1.89</u>		<u>\$ 1.20</u>	

Chairman: Chiang-Yuan, Chen Manager: Chien Wen, Yeh Accounting Supervisor: Ko-Ju, Lin

United Radiant Technology Corporation
Parent Company Only Statements Of Changes In Equity
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

Code		Common shares (Note 18)	Capital surplus (Note 4, 12 and 18)	Retained earnings (Note 18)			Other equity (Note 4)		Total equity
				Legal reserve	Special reserve	Undistributed earnings (Notes 17)	Exchange differences arising on translation of foreign operations	Financial assets at fair value through other comprehensive income Unrealized gain or loss (Note 7)	
A1	Balance, January 1, 2024	<u>\$ 1,063,518</u>	<u>\$ 37,883</u>	<u>\$ 144,373</u>	<u>\$ 92,930</u>	<u>\$ 268,269</u>	<u>\$ 4,997</u>	<u>(\$ 55,764)</u>	<u>\$ 1,556,206</u>
	Distribution of 2023 earnings								
B1	Statutory reserves	-	-	8,867	-	(8,867)	-	-	-
B3	Special reserve	-	-	-	(42,163)	42,163	-	-	-
B5	Cash dividends to the shareholders of the Company	-	-	-	-	(85,081)	-	-	(85,081)
D1	Net income in 2024	-	-	-	-	128,272	-	-	128,272
D3	Other comprehensive income (loss) in 2024	-	-	-	-	11,212	(244)	99,052	110,020
D5	Total comprehensive income (loss) in 2024	-	-	-	-	139,484	(244)	99,052	238,292
C7	Changes in related enterprises recognized using the equity method	-	4,368	-	-	-	-	-	4,368
Z1	Balance, December 31, 2024	<u>\$ 1,063,518</u>	<u>\$ 42,251</u>	<u>\$ 153,240</u>	<u>\$ 50,767</u>	<u>\$ 355,968</u>	<u>\$ 4,753</u>	<u>\$ 43,288</u>	<u>\$ 1,713,785</u>
	Distribution of 2024 earnings								
B1	Statutory reserves	-	-	13,948	-	(13,948)	-	-	-
B3	Special reserve	-	-	-	(50,767)	50,767	-	-	-
B5	Cash dividends to the shareholders of the Company	-	-	-	-	(159,528)	-	-	(159,528)
D1	Net income in 2025	-	-	-	-	202,220	-	-	202,220
D3	Other comprehensive income (loss) in 2025	-	-	-	-	953	(5,606)	7,781	3,128
D5	Total comprehensive income (loss) in 2025	-	-	-	-	203,173	(5,606)	7,781	205,348
C7	Changes in related enterprises recognized using the equity method	-	4,945	-	-	-	-	-	4,945
Z1	Balance, December 31, 2025	<u>\$ 1,063,518</u>	<u>\$ 47,196</u>	<u>\$ 167,188</u>	<u>\$ -</u>	<u>\$ 436,432</u>	<u>(\$ 853)</u>	<u>\$ 51,069</u>	<u>\$ 1,764,550</u>

Chairman: Chiang-Yuan, Chen

Manager: Chien Wen, Yeh

Accounting Supervisor: Ko-Ju, Lin

United Radiant Technology Corporation
Parent Company Only Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

Code		2025	2024
	CASH FLOWS FROM OPERATING		
	ACTIVITIES		
A10000	Income before income tax	\$ 168,780	\$ 158,785
A20010	Adjustments to reconcile profit (loss)		
A20100	Depreciation expense	24,403	25,915
A20200	Amortization expense	2,629	3,007
A20300	Expected credit losses (reversal)	(52)	(2,099)
A20400	Net loss on financial liabilities at fair value through profit or loss	(479)	479
A20900	Interest expense	103	132
A21200	Interest income	(14,152)	(17,811)
A21300	Dividend income	(23,185)	(14,348)
A22400	Share of profits of subsidiaries accounted for using equity method	10,038	(1,403)
A22500	Gain on disposal of property, plant and equipment	(140)	(816)
A23100	Gain on disposal of investments	(6,436)	-
A23700	Inventory impairment and obsolete inventory losses	15,918	5,507
A23700	Impairment losses	-	12,061
A24100	Unrealized foreign currency exchange losses	(2,098)	(10,406)
A29900	Lease Modification Benefit	-	(160)
A29900	Other income	(36)	-
A30000	Changes in operating assets and liabilities:		
A31130	Notes Receivable	30	(30)
A31150	Accounts receivable	55,722	(152,499)
A31180	Other receivables	840	(520)
A31200	Inventories	(95,425)	(45,621)
A31230	Prepayments	(894)	1,469
A31240	Other current assets	237	(47)
A31990	Other non-current assets	1,067	1,263
A32125	Contract liabilities	(9,846)	5,643
A32130	Notes payable	-	(101)
A32150	Accounts payable	12,198	104,795
A32180	Other payables	11,053	10,627
A32230	Other current liabilities	932	2,092
A32240	Net defined benefit liability	(3,484)	(2,561)
A33000	Cash inflow generated from operations	147,723	83,353
A33100	Receipt of interest	14,414	18,073

(Continued)

United Radiant Technology Corporation
Parent Company Only Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024

Unit: NT\$ thousand

<u>Code</u>		<u>2025</u>	<u>2024</u>
A33200	Receipt of dividends	\$ 23,185	\$ 14,348
A33300	Interest paid	(103)	(132)
A33500	Refunded Income tax paid	(16,926)	(39,140)
AAAA	Net cash flows from operating activities	<u>168,293</u>	<u>76,502</u>
	Cash flows from investing activities		
B00100	Acquisition of financial assets at fair value through other comprehensive income	(24,034)	-
B00040	Acquisition of financial assets at amortized cost	(161,000)	(327,650)
B00050	Disposal of financial assets at amortized cost	280,000	47,650
B02300	Proceeds from liquidation of subsidiaries	22,956	-
B02700	Acquisition of property, plant and equipment	(19,247)	(36,402)
B02800	Proceed from disposal of property, plant and equipment	140	816
B03700	Refundable deposits paid	(64)	(67)
B03800	Refundable deposits refunded	851	148
B04500	Acquisition of intangible assets	(1,101)	(639)
B06700	Other non-current assets	-	(1,776)
B06800	Decrease in other non-current assets	504	-
B07100	Increase in prepayments for business facilities	(1,456)	(1,784)
BBBB	Net cash used in investing activities	<u>97,549</u>	<u>(319,704)</u>
	Cash flows from financing activities		
C03000	Increase in guarantee deposits received	6	-
C03100	Guarantee deposits refunded	(9)	(3)
C04020	Repayment of principal portion of lease liabilities	(1,854)	(1,808)
C04500	Cash dividend paid	(159,528)	(85,081)
CCCC	Net cash used in financing activities	<u>(161,385)</u>	<u>(86,892)</u>
EEEE	Net decrease in cash and cash equivalents	104,457	(330,094)
E00100	Cash and cash equivalents, beginning of year	<u>333,141</u>	<u>663,094</u>
E00200	Cash and cash equivalents, end of year	<u>\$ 437,598</u>	<u>\$ 333,141</u>

Chairman: Chiang-Yuan, Chen Manager: Chien Wen, Yeh Accounting Supervisor: Ko-Ju, Lin

【Annex VI】

Release of the non-compete duty of Director candidates

Title of Candidate	Name	Title (position)	Same business items
Director	Chien-Yi, Yang	President, SYSTECH GROUP CORPORATION	Electrical Appliances and Audiovisual Electronic Products Manufacturing Wired Communication Mechanical Equipment Manufacturing Electronics Components Manufacturing Computer and Peripheral Equipment Manufacturing Other Electrical Engineering and Electronic Machinery Equipment Manufacturing Wholesale of Electrical Appliances Retail Sale of Electrical Appliances
Corporate Director Representative	Yao-Min Wang	Corporate Director Representative of Hongyi Optical Co.,Ltd	Machinery and Equipment Manufacturing Electronic component manufacturing General Instrument Manufacturing Fine Chemical Materials Manufacturing Wholesale of electronic materials Wholesale of other chemicals Wholesale of Precision Instruments Precision Instrument Retailing Retailing of Machinery and Appliances Electronic Materials Retailing Retailing of other chemicals International Trade

United Radiant Technology Corporation

Articles of Association

Chapter I General Provisions

- Article 1: The Company is organized in accordance with the Company Act and is named United Radiant Technology Corporation. English name is United Radiant Technology Corporation.
- Article 2: The business scope of the Company is as follows
1. CC01040 Lighting Equipment Manufacturing
 2. CC01080 Electronics Components Manufacturing
 3. CC01110 Computer and Peripheral Equipment Manufacturing
 4. CC01990 Other Electrical Engineering and Electronic Machinery Equipment Manufacturing
 5. E603090 Lighting Equipment Construction
 6. F401010 International Trade
 7. E601010 Electric Appliance Construction
 8. E607010 Solar Thermal Energy Equipment Installation Engineering
 9. D101060 Self-usage power generation equipment utilizing renewable energy industry
 10. IG03010 Energy Technical Services
 11. CB01010 Mechanical Equipment Manufacturing
 12. All business items that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3: The head office and factory of the Company is located in Taichung City, Taiwan. The Company shall be free to set up branch offices wherever and whenever the Company deems it necessary upon the resolution of board of directors as well as the approval of competent authorities.
- Article 4: The Company's announcement method shall be handled in accordance with Article 28 of the Company Law.

Chapter II Shares

- Article 5: The total capital stock of the Company shall be in the amount of NT\$4,200,000,000,000, divided into 420,000,000,000 common shares, at NT\$10 each, and maybe paid up in installments upon authorization of the Board of Directors. The Company may issue employee stock options by retaining 42 million of the shares in the preceding paragraph as employee stock options, which will be issued in installments.
- Article 5-1: The transfer of shares bought back by the Company to employees shall be made at a price lower than the average price of the shares actually bought back in accordance with the relevant regulations and after the resolution of the most recent shareholders' meeting.
- Article 6: The Company may provide external endorsement and guarantee for business purposes. The total amount of the Company's reinvestment shall not be subject to the restriction as provided in Article 13 of the Company Act.
- Article 7: The Company issues registered shares. The certificate should be signed or stamped by more than three directors, and duly certified by the competent authority. The Company is not required to print physical shares but should register with a centralized securities depository enterprise after the initial public offering.

Article 8: The transfer of ownership of shares shall be suspended within 60 days before the general shareholders' meeting, 30 days before the extraordinary shareholders' meeting, or five days before the benchmark date on which the Company decides to distribute dividends or other benefits.

Article 9: In order to handle the share affairs, the Company shall follow the Regulations Governing the Administration of Shareholder Services of Public Companies issued by the competent authority.

Chapter III Shareholders' meeting

Article 10: Shareholders' meetings of the Company are of two types, namely: (1) regular meetings and (2) special meetings.

1. The regular meeting should be held at least once within 6 months after the end of each fiscal year by the Board of Directors.
2. The extraordinary meeting can be held as necessary.

Article 11: A meeting notice specifying the date, place and cause for convening a regular meeting of shareholders shall be given to each shareholder no later than 30 days prior to the scheduled meeting date. In case the Company intends to convene a special meeting of shareholders, a meeting notice shall be given to each shareholder no later than 15 days prior to the scheduled meeting date. The meeting notice may, as an alternative, be given by means of electronic transmission, after obtaining a prior consent from the shareholder(s) thereof. The shareholders' meeting can be held by means of visual communication network or other methods promulgated by the central competent authority.

Article 12: Except in the circumstances otherwise provided for in Article 179 of the Company Act, a shareholder shall have one voting power in respect of each share in his/her/its possession.

Article 13: The quorum for a shareholders' meeting shall be satisfied by a majority vote of the shareholders present. Where stricter criteria for the quorum are provided by law, such stricter criteria shall govern. Except as otherwise provided in the law and in the Company's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. The motions at the shareholders' meeting shall adopt exercise of voting rights by electronic means. When voting rights are exercised by electronic means, the method of exercise shall be specified in the shareholders meeting notice.

Article 14: Any shareholder who is unable to attend the shareholders' meeting may appoint a proxy to attend a shareholders' meeting in accordance with Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies.

Article 15: Shareholders' meeting is convened by the Board of Directors and shall be presided over by the Chairman of the Board of the Company. In case the Chairman of the Board is on leave, a director shall be designated to act in his/her behalf; and if no representative is so designated, the representative shall be elected by the directors from among themselves. If a shareholders meeting is convened by a party other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

Article 16: Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, signed or sealed by the chairman, and distributed to the directors within 20 days after the meeting. The minutes shall be taken in the order of the date, place, name of the chairman and resolution method, as well as the essentials of the proceedings and voting results. The minutes of the meeting shall be kept at the Company together with

the signature book and proxy form of the attending shareholders. The preparation and distribution of the minutes of shareholders' meeting as required in the preceding Paragraph may be affected by public announcement.

Chapter IV Directors and Committees

Article 17: The Company shall have seven (7) to eleven (11) directors. The Board of Directors is authorized to determine the number of directors. Directors are elected by the shareholders' meeting from among persons with disposing capacity. The term of office of a director is three years; he/she may be eligible for re-election. The Board of Directors shall consist of at least three (3) independent directors. Candidate nomination system is adopted by the Company for election of the directors, and the shareholders shall elect the directors from among the nominees listed in the roster of director candidates.

The directors shall organize the board of directors. By attendance of two-thirds majority of directors and by a majority vote of the attending directors, one chairman shall be duly elected from among the directors. The chairman shall represent the Company externally in taking charge of overall business operation of the Company.

The Company may have a vice chairman who shall be elected by the directors in accordance with the aforementioned method for electing the chairman of the Board of Directors.

The Company's Board of Directors has established an Audit Committee and a Remuneration Committee in accordance with the law, and may also establish other functional committees of various types, the organizational procedures of which shall be approved by the Board of Directors.

Article 17-1: The Company sets up the "audit committee" pursuant to Article 14-4 of the Securities and Exchange Act. The members of the audit committee should be all independent directors, one of whom shall be the convener, and at least one of whom shall have accounting or financial expertise.

Matters concerning the number, term of office, powers and authorities, rules of procedure, and resources provided by the company when the Audit Committee exercises its powers shall be handled in accordance with Audit Committee Charter.

Article 17-2: The Company sets up the Remuneration Committee.

Matters concerning the number, term of office, powers and authorities, rules of procedure, and resources provided by the company when the Remuneration Committee exercises its powers shall be handled in accordance with Remuneration Committee Charter.

Article 18: The Chairman of the board of directors shall preside at the board meetings. If the Chairman of the board of directors is on leave or is unable to exercise his or her duties for any reason, the Vice Chairman of the board of directors shall act in Chairman's behalf. In case the Chairman and Vice Chairman of the Board is on leave, a director shall be designated to act in Chairman's behalf; and if no representative is so designated, the representative shall be elected by the directors from among themselves.

Article 19: The Board of Directors of the Company shall meet at least quarterly and may convene a temporary meeting in accordance with the provisions of the Company Act. The meeting notice may be sent to the directors in writing, by electronic (e-mail) or facsimile means.

Article 20: Directors shall attend board meetings in person. A director unable to attend in person may appoint another director to attend the meeting in his or her place. A director who appoints another director to attend a board meeting shall in each instance issue a proxy form stating the scope of authorization with respect to the reasons for convening the meeting. The proxy may only be appointed by one person. If the board meeting is held

by videoconferencing, the directors who participate in the meeting by video shall be deemed to have attended the meeting in person.

Chapter V Manager and Employee

Article 21: The Company shall appoint one Chief Strategy Officer, one Chief Executive Officer, one President, and several Vice Presidents and Associate Managers. The appointment, termination and compensation policy shall be subject to the Article 27 of the Company Act.

Article 22: The Chief Strategy Officer under the Board of Directors provides medium and long-term development strategies for the Board of Directors' reference. The President is responsible for managing all the business of the Company by following the resolutions made by the Board of Directors and the instructions from the Chairman. The Vice Presidents, Directors and Managers shall assist the President to manage the business.

Article 23: The appointment and termination of employees other than the managers of the Company shall be handled by the President and reported to the Board of Directors for approval.

Chapter VI Accounting

Article 24: The fiscal year for the Company shall be from January 1 of each year to December 31 of the same year. At the close of each fiscal year, the board of directors shall prepare the following statements and records to the meeting date of a general meeting of shareholders for ratification in accordance with the law:

1. Business Report
2. Financial statements
3. The surplus earning distribution or loss off-setting proposals.

Article 25: When the Company makes profit, it shall set aside at least 6% of the Company's annual profit as employee compensation, which shall be distributed in shares or cash as resolved by the Board of Directors. Qualification requirements of employees, including the employees of subsidiaries of the Company meeting certain specific requirements; the Company may set aside up to 4% of the above-mentioned profit as remuneration to directors and supervisors as resolved by the Board of Directors. Employee compensation and remuneration to directors should be submitted to the shareholders' meeting for reporting. However, when the Company has accumulated losses, the Company shall reserve the amount to cover the losses before making any appropriation for the compensation of employees and directors according to the aforementioned ratio.

Of the aforementioned employee compensation amount, no less than 50% should be allocated to grassroots employees for compensation distribution.

Article 26: If there are any earnings in the annual final accounts of the Company, it shall pay the tax and make up for the accumulative losses, and the allocate 10% of the balance as the legal reserve; however, the requirement does not apply when the accumulated legal reserve has reached the total capital of the Company. The remainder shall be set aside or reversed as a special reserve in accordance with the laws and regulations. The Board of Directors shall prepare a proposal for the appropriation of earnings and submit it to the shareholders to resolve the distribution of dividends to shareholders if there is still a balance available, together with the accumulated undistributed earnings.

In accordance with Article 240(5) of the Company Act, the Board of Directors is authorized to resolve, by a resolution adopted by a two-thirds majority of the directors present who represent two-thirds or more of the directors, to distribute all or part of the dividends and bonuses or legal reserve and capital reserve under Article 241(1) of the Company Act in cash, and in addition thereto a report of such distribution shall be

submitted to the shareholders' meeting.

The Company's dividend policy is to distribute dividends to shareholders at a rate of not less than 30% of available earnings for the year, taking into account current and future development plans, the investment environment, capital requirements, domestic and international competition, and the shareholders' interests. The dividend may be distributed in cash or in shares; the cash dividend shall not be less than 20% of the total dividends paid.

Article 27:

1. The Chairman and Directors of the Company may receive monthly compensation in an amount determined by the Board of Directors based on the peer standard in the industry. Shareholders or directors of the Company who serve as managers or employees are paid as if they were ordinary employees.
2. The Company may purchase insurance for the directors and managers during their term of office to cover the liabilities in connection with their performance of duties.

Chapter VII Supplementary Provisions

Article 28: Matters not stipulated in the Articles of Association shall be handled in accordance with the Company Act and other relevant laws and regulations.

Article 29: These Articles of Incorporation shall be approved by the shareholders' meeting in accordance with the law. These Articles of Incorporation shall become effective upon registration and approval by the competent authorities, and the same shall apply if the Articles of Incorporation are amended thereafter.

Article 30: These Articles of Incorporation were established on December 10, 1989. The first amendment was made on December 5, 1991; the second amendment was made on January 11, 1992; the third amendment was made on May 16, 1994; the fourth amendment was made on April 8, 1995; and the fifth amendment was made on March 15, 1996; the sixth amendment was made on May 17, 1997; the seventh amendment was made on May 6, 1998; the eighth amendment was made on May 25, 1999; the ninth amendment was made on June 21, 2000; the tenth amendment was made on June 21, 2000; the eleventh amendment was made on June 22, 2001; The twelfth amendment was made on May 10, 2002; the thirteenth amendment was made on June 20, 2003; The fourteenth amendment was made on June 15, 2004; The fifteenth amendment was made on June 14, 2005; The sixteenth amendment was made on June 15, 2006; The seventeenth amendment was made on June 19, 2008; The eighteenth amendment was made on May 7, 2010; The nineteenth amendment was made on June 24, 2011; The twentieth amendment was made on June 19, 2012; The twenty-first amendment was made on June 21, 2013; The twenty-second amendment was made on May 20, 2014; The twenty-third amendment was made on May 19, 2016; The twenty-fourth amendment was made on May 22, 2017; The twenty-fifth amendment was made on May 23, 2019. The twenty-sixth amendment was made on May 21, 2020. The twenty-seventh amendment was made on May 13, 2021. The twenty-eighth amendment was made on May 23, 2022. The twenty-ninth amendment was made on May 19, 2025.

United Radiant Technology Corporation

Chairman: Chiang-Yuan, Chen

United Radiant Technology Corporation

Rules of Procedure of Shareholders' Meetings

Article 1:

The rules of procedures for the Company's shareholders meetings, except as otherwise provided by law, regulation, or the articles of incorporation, shall be as provided in these Rules.

Article 2:

The Company shall specify in its shareholders meeting notices the time and the place to register for attendance for shareholders, and other matters for attention.

The time during which shareholder attendance registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes prior to the time the meeting commences. The place at which attendance registrations are accepted shall be clearly marked and a sufficient number of suitable personnel assigned to handle the registrations.

Shareholders, solicitors and proxies (collectively "shareholders") shall attend shareholders meetings based on attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attend presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

The Company shall furnish the attending shareholders with an attendance book to sign, or attending shareholders may hand in a sign-in card in lieu of signing in.

The Company shall furnish attending shareholders with the meeting agenda book, annual report, attendance card, speaker's slips, voting slips, and other meeting materials. Where there is an election of directors or supervisors, pre-printed ballots shall also be furnished.

When the government or a juristic person is a shareholder, it may be represented by more than one representative at a shareholders meeting. When a juristic person is appointed to attend as proxy, it may designate only one person to represent it in the meeting.

Article 3:

The attendance and voting at the shareholders' meeting shall be based on the number of shares. The number of shares in attendance shall be calculated according to the shares indicated by the sign-in cards handed in, plus the number of shares whose voting rights are exercised by correspondence or electronically.

A shareholders meeting of the Company shall, unless otherwise provided for in this Act, be convened by the Board of Directors.

Thirty days before a company convenes a regular shareholders' meeting or 15 days before a special shareholders' meeting, the Company shall prepare electronic files of the meeting announcement, proxy form, explanatory materials relating to proposals for ratification, matters for deliberation, election or dismissal of directors or supervisors, and other matters on the shareholders' meeting agenda, and upload them to Market Observation Post System (MOPS). Twenty-one days before the Company is to convene a regular shareholders' meeting, or 15 days before it convenes a special shareholders' meeting, it shall prepare an electronic file of the shareholders' meeting agenda and the supplemental materials, and upload it to MOPS. 15 days before the date of the shareholders meeting, the Company shall have prepared the shareholders meeting agenda and supplemental meeting materials and made them available for review by shareholders at any time. The meeting agenda and supplemental materials shall also be displayed at the Company and the professional shareholder services agent designated thereby, and to be distributed on-site at the meeting.

The reasons for convening a shareholders meeting shall be specified in the meeting notice and public announcement. With the consent of the addressee, the meeting notice may be given in electronic form.

Matters pertaining to election or discharge of directors, alteration of the Articles of Incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval

of competing with the company by directors, surplus profit distributed in the form of new shares, reserve distributed in the form of new shares, dissolution, merger, spin-off, or any matters as set forth in Paragraph I, Article 185 of the Company Act, Article 26-1 and 43-6 of the Securities and Exchange Act, Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers hereof, shall be itemized in the causes or subjects to be described and the essential contents shall be explained in the notice to convene a meeting of shareholders, and shall not be brought up as extemporary motions; the essential contents may be posted on the website designated by the competent authority in charge of securities affairs or the company, and such website shall be indicated in the above notice.

Shareholder(s) holding one percent (1%) or more of the total number of outstanding shares of the Company may propose to the Company a proposal for discussion at a regular shareholders' meeting, provided that only one matter shall be allowed in each single proposal, and in case a proposal contains more than one matter, such proposal shall not be included in the agenda. When the circumstances of any subparagraph of Article 172-1, paragraph 4 of the Company Act apply to a proposal put forward by a shareholder, the board of directors may exclude it from the agenda. A shareholder may propose a recommendation for urging the corporation to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Article 4:

The venue for a shareholders meeting shall be the premises of this Corporation, or a place easily accessible to shareholders and suitable for a shareholders meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m.

Article 5:

If a shareholders meeting is convened by the board of directors, the meeting shall be chaired by the chairperson of the board. When the chairperson of the board is on leave or for any reason unable to exercise the powers of the chairperson, the vice chairperson shall act in place of the chairperson; if there is no vice chairperson or the vice chairperson also is on leave or for any reason unable to exercise the powers of the vice chairperson, the chairperson shall appoint one of the directors to act as chair. Where the chairperson does not make such a designation, the directors shall select from among themselves one person to serve as chair.

If a shareholders meeting is convened by a party other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

Article 6:

The Company may appoint its designated lawyers, accountants or related personnel to attend the shareholders meeting as non-voting delegates.

Article 7:

The Company, beginning from the time it accepts shareholder attendance registrations, shall make an uninterrupted audio and video recording of the registration procedure, the proceedings of the shareholders meeting, and the voting and vote counting procedures.

The recorded materials of the preceding paragraph shall be retained for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 8:

The chair shall call the meeting to order at the appointed meeting time and disclose information concerning the number of nonvoting shares and number of shares represented by shareholders

attending the meeting. However, when the attending shareholders do not represent a majority of the total number of issued shares, the chair may announce a postponement, provided that no more than two such postponements, for a combined total of no more than one hour, may be made. If the quorum is not met after two postponements and the attending shareholders still represent less than one third of the total number of issued shares, the chair shall declare the meeting adjourned.

If the quorum is not met after two postponements as referred to in the preceding paragraph, but the attending shareholders represent one third or more of the total number of issued shares, a tentative resolution may be adopted pursuant to Article 175, paragraph 1 of the Company Act; all shareholders shall be notified of the tentative resolution and another shareholders meeting shall be convened within one month.

When, prior to conclusion of the meeting, the attending shareholders represent a majority of the total number of issued shares, the chair may resubmit the tentative resolution for a vote by the shareholders meeting pursuant to Article 174 of the Company Act.

Article 9:

If a shareholders meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. Votes shall be cast on each separate proposal in the agenda (including extraordinary motions and amendments to the original proposals set out in the agenda). The meeting shall proceed in the order set by the agenda, which may not be changed without a resolution of the shareholders meeting.

If a shareholders' meeting is convened by a person other than the board of directors who has the right to convene, the provisions of the preceding paragraph shall apply *mutatis mutandis*.

The chair may not declare the meeting adjourned prior to completion of deliberation on the meeting agenda of the preceding two paragraphs (including extraordinary motions), except by a resolution of the shareholders meeting. If the chair declares the meeting adjourned in violation of the rules of procedure, the other members of the board of directors shall promptly assist the attending shareholders in electing a new chair in accordance with statutory procedures, by agreement of a majority of the votes represented by the attending shareholders, and then continue the meeting.

Article 10:

Except for the proposals set out in the agenda, any proposal by the shareholders (or proxies) to amend, substitute or to initiate extemporary motions with respect to the original proposal shall be seconded by other shareholders (or proxies). The same rule shall apply to any proposal to amend the agenda and motion to adjourn the meeting. The shares represented by the proponents and the seconders shall reach 0.2% of the total issued shares or 100,000 shares.

Article 11:

Before speaking, an attending shareholder (or proxy) must specify on a speaker's slip the subject of the speech, his/her shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair. A shareholder (proxy) in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech does not correspond to the subject given on the speaker's slip, the spoken content shall prevail.

Article 12:

Except with the consent of the chair, a shareholder (or proxy) may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes.

Article 13:

A shareholder may appoint a proxy to attend a shareholders' meeting in his/her/its behalf by executing a power of attorney issued by the Company stating therein the scope of power authorized to the proxy.

A shareholder may only execute one power of attorney and appoint one proxy only, and shall serve such written proxy to the Company no later than 5 days prior to the meeting date of the shareholders' meeting. In case two or more written proxies are received from one shareholder, the first one received by the company shall prevail; unless an explicit statement to revoke the previous written proxy is made in the proxy which comes later.

After the service of the power of attorney of a proxy to the Company, in case the shareholder issuing the said proxy intends to attend the shareholders' meeting in person or to exercise his/her/its voting power in writing or by way of electronic transmission, a proxy rescission notice shall be filed with the Company two days prior to the date of the shareholders' meeting as scheduled in the shareholders' meeting notice so as to rescind the proxy at issue. Otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Article 14:

After an attending shareholder has spoken, the chairman may respond in person or direct relevant personnel to respond.

Article 15:

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 16:

Vote monitoring and counting personnel for the voting on a proposal shall be appointed by the chair, provided that all monitoring personnel shall be shareholders of the Company.

Vote counting for shareholders meeting proposals or elections shall be conducted in public at the place of the shareholders meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting, and a record made of the vote.

Article 17:

When a meeting is in progress, the chair may announce a break based on time considerations. If a force majeure event occurs, the chair may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, the meeting will be resumed.

If the meeting venue is no longer available for continued use and not all of the items (including extraordinary motions) on the meeting agenda have been addressed, the shareholders meeting may adopt a resolution to resume the meeting at another venue.

Article 18:

The shares held by shareholders having no voting right shall not be counted in the total number of issued shares while adopting a resolution at a meeting of shareholders.

A shareholder who has a personal interest in the matter under discussion at a meeting, which may impair the interest of the Company, shall not vote nor exercise the voting right on behalf of another shareholder.

The number of shares for which voting rights may not be exercised under the preceding paragraph shall not be calculated as part of the voting rights represented by attending shareholders.

Except for trust enterprises or stock agencies approved by the competent authority, when a person who acts as the proxy for two or more shareholders, the number of voting power represented by

him/her shall not exceed 3% of the total number of voting shares of the company, otherwise, the portion of excessive voting power shall not be counted.

Article 19:

A shareholder shall be entitled to one vote for each share held, except when the shares are restricted shares or are deemed non-voting shares under Article 179, paragraph 2 of the Company Act.

When the Company holds a shareholder meeting, it shall adopt exercise of voting rights by electronic means and may adopt exercise of voting rights by correspondence. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders meeting notice. A shareholder exercising voting rights by correspondence or electronic means will be deemed to have attended the meeting in person, but to have waived his/her rights with respect to the extraordinary motions and amendments to original proposals of that meeting, a shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company before two days before the date of the shareholders meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail, except when a declaration is made to cancel the earlier declaration of intent.

In case a shareholder who has exercised his/her/its voting power in writing or by way of electronic transmission intends to attend the shareholders' meeting in person, he/she/it shall, two days prior to the meeting date of the scheduled shareholders' meeting and in the same manner previously used in exercising his/her/its voting power, serve a separate declaration of intention to rescind his/her/its previous declaration of intention made in exercising the voting power under the preceding Paragraph Two. In the absence of the timely rescission of the previous declaration of intention, the voting power exercised in writing or by way of electronic transmission shall prevail. When a shareholder has exercised voting rights both by correspondence or electronic means and by appointing a proxy to attend a shareholders meeting, the voting rights exercised by the proxy in the meeting shall prevail.

Except as otherwise provided in the Company Act and in this Corporation's articles of incorporation, the passage of a proposal shall require an affirmative vote of a majority of the voting rights represented by the attending shareholders. At the time of a vote, for each proposal, the chair or a person designated by the chair shall first announce the total number of voting rights represented by the attending shareholders, followed by a poll of the shareholders. After the conclusion of the meeting, on the same day it is held, the results for each proposal, based on the numbers of votes for and against and the number of abstentions, shall be entered into the MOPS.

When there is an amendment or an alternative to a proposal, the chair shall present the amended or alternative proposal together with the original proposal and decide the order in which they will be put to a vote. When any one among them is passed, the other proposals will then be deemed rejected, and no further voting shall be required.

The election of directors or supervisors at a shareholders meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company and the voting results shall be announced on-site immediately, including the names of those elected as directors and supervisors and the numbers of votes with which they were elected, and the names of directors and supervisors not elected and number of votes they received.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signatures of the monitoring personnel and kept in proper custody for at least one year. If, however, a shareholder files a lawsuit pursuant to Article 189 of the Company Act, the ballots shall be retained until the conclusion of the litigation.

Article 20:

The chair may direct the proctors or security personnel to help maintain order at the meeting place. When proctors or security personnel help maintain order at the meeting place, they shall wear an identification card or armband bearing the word "Proctor."

At the place of a shareholders meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing.

When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 21:

Resolutions adopted at a shareholders' meeting shall be recorded in the minutes of the meeting, which shall be affixed with the signature or seal of the chairman of the meeting and shall be distributed to all shareholders of the company within twenty (20) days after the close of the meeting. The meeting minutes may be produced and distributed in electronic form.

The Company may distribute the meeting minutes of the preceding paragraph by means of a public announcement made through the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's full name, the methods by which resolutions were adopted, and a summary of the deliberations and their voting results (including the number of voting rights), and disclose the number of voting rights won by each candidate in the event of an election of directors or supervisors. The minutes shall be retained for the duration of the existence of the Company.

Article 22:

On the day of a shareholders meeting, the Company shall compile in the prescribed format a statistical statement of the number of shares obtained by solicitors through solicitation, the number of shares represented by proxies and the number of shares represented by shareholders attending the meeting by correspondence or electronic means, and shall make an express disclosure of the same at the place of the shareholders meeting.

If matters put to a resolution at a shareholders meeting constitute material information under applicable laws or regulations or under Taiwan Stock Exchange Corporation (or Taipei Exchange Market) regulations, the Company shall upload the content of such resolution to the MOPS within the prescribed time period.

Article 23:

These Rules shall take effect after having been submitted to and approved by a shareholders meeting. Subsequent amendments thereto shall be effected in the same manner.

Article 24:

These Rules were established on March 15, 1996; the first amendment was made on May 17, 1997; the second amendment was made on May 10, 2002; the third amendment was made on May 29, 2018; and the fourth amendment was made on May 13, 2021.

United Radiant Technology Corporation

Rules for Director and Supervision Elections

- Article 1: The election of directors and supervisors of the Company shall be conducted in accordance with the provisions of these Rules.
- Article 2: The open cumulative voting method shall be used for election of the directors and directors at the Company.
Attendance card numbers printed on the ballots (or shareholders' account number) may be used instead of recording the names of voting shareholders.
For the election of directors and supervisors of the Company, the number of votes exercisable in respect of one share shall be the same as the number of directors to be elected, and the total number of votes per share may be consolidated for election of one candidate or may be split for election of two or more candidates.
- Article 3: The directors and supervisors of the Company shall be elected by the shareholders' meeting from among the persons with disposing capacity. Those who have received more votes will be elected as directors or supervisors respectively. If more than two persons win the same number of rights and the prescribed number of seats is exceeded, a lot drawing shall be held for the candidates who win the same number of rights for a decision. The chairman shall draw the lot on behalf of the non-attending candidates.
A shareholder who is elected as both a director and supervisor under the preceding paragraph shall decide for himself/herself to serve as a director or supervisor. If the elected director or supervisor's personal information is confirmed to be inconsistent or the election is ineffective in accordance with the relevant law, the vacant seat shall be filled by the candidate with the next highest number of votes.
When the Company has independent directors, independent and non-independent directors are elected at the same time, but in separately calculated numbers.
The Company does not elect a separate supervisor when it has an audit committee.
- Article 4: Before the election begins, the chair shall appoint a number of persons to perform the respective duties of vote monitoring and counting personnel.
- Article 5: Ballots shall be prepared by the Company and shall be numbered according to the attending card number (or shareholder's account number). Each ballot shall be distributed according to the number of electees, while each ballot shall contain the number of voting rights for each shareholder in proportion.
- Article 6: If the electee is a shareholder, the elector shall fill in the electee field on the ballot the name and shareholder account number of the electee; if the electee is not a shareholder, the elector shall fill in the name and identification number of the electee. However, when the electee is the government or a legal person shareholder, the name of the government or legal person, or the name of the government or legal person as well as its representative, shall be filled in on the ballot. If there are several representatives, the names of the representatives shall be respectively filled in.
- Article 7: The ballot shall not be valid in any of the following circumstances:
1. Ballots not prepared in accordance with these Rules.
 2. The vote cast in the ballot box is blank.
 3. The handwriting is illegible or altered.
 4. If the electee is a shareholder, the account name and the shareholder account number are inconsistent with those in the register of shareholders; if the electee is not a shareholder, the name and the identification number are not consistent after verification.

5. There are other words or graphics in addition to the name of the electee, the shareholder's account number or the ID number on the ballot.
6. The name of the electee filled in is the same as another shareholder's, but the shareholder's account number or ID number is not filled in for identification of the electee.
7. Two or more candidates are filled on the same ballot. Article 8: The ballots should be calculated during the meeting right after the vote casting and the results of the election should be announced by the Chairman at the meeting

Article 8: The ballots should be calculated during the meeting right after the vote casting and the results of the election should be announced by the Chairman at the meeting

Article 9: The Company shall issue notifications to the directors and supervisors elected.

Article 10: Matters not provided for in these Rules shall be handled in accordance with the Company Act and relevant laws and regulations.

Article 11: These Rules, and any amendments hereto, shall be implemented after approval by a shareholders' meeting.

Article 12: These Rules were established on February 1, 1996; the first amendment was made on May 10, 2002; the second amendment was made on June 19, 2008.

United Radiant Technology Corporation

Shareholdings of Directors

I. The Share Ownership Ratio and Shares held by all Directors of the Company are as follows:

1. In accordance with Article 2 of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies", if a public company has elected two or more independent directors, the share ownership figures calculated at the rates for all directors and supervisors other than the independent directors and shall be decreased by 20 percent.
2. The total number of common shares issued by the Company: 106,351,832 shares.
3. The Company established an audit committee in 2020, and there is no statutory shareholding for supervisors.

II. As of March 24, 2026, the number of shares held by all directors at the close of the 2025 Annual General Meeting of Shareholders (March 24, 2026) is as follows, which meets the criteria for the number of shares required by Article 26 of the Securities and Exchange Act.

Job title	Name	Number of shares	Shareholding ratio
Chairman	Yi Bei Yi Investment Co., Ltd. Corporate representative: Chiang-Yuan, Chen	3,688,000	3.47%
Director	Chien Wen, Yeh	1,788,000	1.68%
Director	NESTECH Investment Co., Ltd. Corporate representative: Yao-Min Wang	2,188,000	2.06%
Director	Ko-Ju Lin	368,849	0.35%
Director	Chien-Yi, Yang	1,600,000	1.50%
Director	Hsiu-Mei, Yeh	100,000	0.09%
Independent Director	Hung-Chu, Hsu	0	0%
Independent Director	Chuan-Kuo, Yang	0	0%
Independent Director	Tsang-Der, Ni	0	0%
Number of shares held by all directors (excluding independent directors)		9,732,849	9.15%
Required minimum number of shares to be held by all directors (excluding independent directors)		8,000,000	



U.R.T.
UNITED RADIANT TECHNOLOGY CORPORATION
光聯科技股份有限公司

創 新	INNOVATION
速 度	SPEED
承 諾	COMMITMENT