

Stock Code: 4129

United Orthopedic Corporation

2026 Annual Shareholders' Meeting

Meeting Handbook

June 16, 2026

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United Orthopedic Corporation

2026 Annual Shareholders' Meeting Agenda

1. Time: 9:00 a.m. on Tuesday, June 16, 2026
2. Method for convening the meeting: Physical meeting
3. Venue: B1F., No. 85, Zhong'an St., Zhonghe Dist., New Taipei City (No.4 Park Cultural and Creative Music Studio)
4. Meeting called to order (report the number of shares in attendance and announce the opening of meeting)
5. Chairman's Address
6. Reports
 - (1) 2025 Annual Business Report
 - (2) 2025 Audit Committee's Review Report
 - (3) Report on the cash dividend distribution for the surplus in 2025.
 - (4) Report on the allocation of employee and director compensation for 2025.
 - (5) To report the issuance of the Company's Convertible Bonds.
 - (6) 2025 Director Remuneration Report.
7. Ratifications
 - (1) To ratify 2025 Business Reports and Financial Statements.
 - (2) Distribution of surplus for 2025.
8. Matters for Discussion
 - (1) Amendments to the "Articles of Incorporation".
 - (2) Amendment to the "Director Election Procedures."
9. Election
 - (1) Election of Directors (including Independent Directors).
10. Other Proposals
 - (1) Proposal to lift the non-competition restrictions on the newly elected Directors of the Company.
11. Extempore Motions

Reports

- (1) Proposal: 2025 Annual Business Report, for your examination.

Description: Please refer to Attachment 1. (Page 11-12).

- (2) Proposal: 2025 Audit Committee's Review Report, for your examination.

Description: Please refer to Attachment 2. (Page 13).

- (3) Proposal: Report on the distribution of cash dividends from the surplus for 2025, for your examination.

Description:

1. The net profit after tax for the Company's 2025 amounts to NT\$562,496,731. After allocating 10% legal reserve of NT\$56,206,249, deducting other comprehensive income of NT\$434,243 for 2025, and reversing the special reserve provision of NT\$13,201,400, the total distributable surplus for this period is NT\$586,947,612. Calculated based on the actual 96,437,650 outstanding shares as of March 13, 2026, it is proposed to allocate NT\$433,969,425 as cash dividends at NT\$4.5 per share.
2. If the number of outstanding shares changes on the ex-dividend date, the Chairman is authorized to adjust the cash dividend distribution amount per common share based on the actual total number of outstanding shares on the ex-dividend date.
3. Cash dividends are calculated based on the distribution ratio, with any amount less than NT\$1 being truncated. Any remaining amount less than NT\$1 will be adjusted in descending order of decimal places and ascending order of account numbers until the total distribution amount of cash dividends is met.

- (4) Proposal: Report on the distribution of employee compensation and director compensation for 2025, submitted for for your examination.

Description: In accordance with Article 20 of the Company's Articles of Incorporation, the Compensation Committee proposed to the Board of Directors the distribution of employee and director compensation for 2025, allocating 3% as director compensation amounting to NT\$23,700,695, and 12% as employee compensation (including frontline employee compensation) amounting to NT\$94,802,779, both to be distributed in cash.

(5) Proposal: Report on the Company's issuance of convertible corporate bonds, submitted for for your examination.

Description: The Company's fifth domestic unsecured convertible corporate bonds have been approved by the Financial Supervisory Commission on May 14, 2025 for effective registration, and have been approved by the Taipei Exchange for trading on the over-the-counter market starting from May 29, 2025. The total issuance amount is NT\$700 million, with an issuance date of May 29, 2025 for a period of five years, and 7,000 bonds issued. Please refer to the table below for relevant issuance details.

Corporate Bond Type:	5th Domestic Unsecured Convertible Corporate Bonds	
Date of Issuance	2025/05/29 上午 12:00:00	
Face value	NT\$100,000	
Issuance and Trading Location:	Republic of China	
Issued Price	Issued at 100.5% of the face value	
Total	NT\$700,000 thousand	
Interest Rate	Coupon rate 0%	
Term	Five-year maturity date: May 29, 2030	
Guarantor	None	
Trustee	KGI Bank Co., Ltd.	
Underwriter	KGI Securities Co., Ltd.	
Certified Attorney	Chiu, Ya-Wen	
CPAs	Ernst & Young Lin, Shih-Huan and Hsu, Jung-Huang	
Repayment method	Term of issuance: Five years Bondholders, in addition to converting the convertible bonds into common shares of the Company in accordance with Article 10 of the Issuance and Conversion Regulations for this issuance of convertible bonds, or if the Company redeems the bonds early pursuant to Article 18 of the Regulations, or if the bondholders exercise the put option pursuant to Article 19 of the Regulations, or if the Company repurchases and cancels the bonds through securities firms, the Company shall redeem the convertible bonds upon maturity in cash at face value.	
Outstanding principal amount as of the date of publication of the annual report:	NT\$699,900 thousand	
Terms of redemption or early repayment:	Refer to the Issuance and Conversion Regulations for the Fifth Domestic Unsecured Convertible Corporate Bonds.	
Restrictive Clauses	None	
Credit rating agency name, rating date, corporate bond rating result:	None	
Other rights attached	The amount of ordinary shares, overseas depository receipts or other securities converted (exchanged or share subscription) as of the date of printing of the annual report.	NT\$9,460
	Issuance and Conversion (Exchange or Subscription) Regulations	Refer to the Issuance and Conversion Regulations for the Fifth Domestic Unsecured Convertible Corporate Bonds.
Issuance, conversion, exchange or subscription methods, issuance conditions, possible dilution of equity, and impact on existing shareholders' equity	The total amount of convertible corporate bonds issued this time is NT\$700,000 thousand. As the bonds have a tenor of 5 years and bondholders may request conversion at different times, the impact on earnings per share will be gradual and will not cause a material adverse effect on the existing shareholders' equity. The coupon rate of the corporate bonds is 0% and the conversion price is set at a premium, therefore there should be no negative impact on shareholders' equity.	
Name of the custodian institution for the exchange target.	Not Applicable	

(6) Proposal: 2025 Annual Business Report, for your examination.

Please state the policy, system, standard and structure of directors' remuneration, and the relationship between the remuneration amount and factors such as responsibilities, risks, and contributed time:

1. In accordance with Article 16 of the Company's Articles of Incorporation, the remuneration of the President and Directors is authorized to be determined by the Board of Directors based on the degree of their participation in the Company's operations and the value of their contributions, with reference to the general standards of the industry. The Company evaluates Director compensation in accordance with the 'Compensation and Remuneration Policy for Directors and Managers,' with key evaluation criteria including the degree of participation in operational decision-making (including operational performance indicators such as revenue growth rate and company profit margin, as well as sustainability indicators such as corporate governance evaluation and improvement in TIP Taiwan Sustainability Assessment ratings), attendance rate at board meetings, and other factors. The related performance assessments and reasonableness of compensation are reviewed by the Compensation Committee and the Board of Directors.
2. Article 20 of the Company's Articles of Incorporation also stipulates that if the Company has profits in the fiscal year, it shall allocate, as required by law, up to a maximum of 3 percent as directors' compensation. However, when the Company has accumulated losses (including adjustment on non-distributed earnings), the loss should offset first from profits.
3. Since all Independent Directors serve as members of various functional committees and are required to assume greater responsibilities, they receive a fixed monthly salary as reasonable remuneration for their services to the Company.
4. For Director compensation for 2025, please refer to Attachment 8 of the Meeting Handbook. (Page 39).

Ratifications

Item I : (Proposed by the Board of Directors)

Proposal: 2025 Business Report and Financial Statements, submitted for approval.

Description:

1. The Company's 2025 Financial Statements, Consolidated Financial Statements and Business Report have been completed. The Financial Statements and Consolidated Financial Statements have been audited by Ernst & Young's CPAs Lin, Shih-Huan and Hsu, Jung-Huang, and an audit report has been issued. The Business Report, Financial Statements and Consolidated Financial Statements are hereby submitted for your reference. Please refer to Attachment 1, Attachment 3 and Attachment 4. (Pages 11-12 and 14-31)
2. Submitted for approval.

Resolution:

Item II : (Proposed by the Board of Directors)

Proposal: To ratify 2025 Earnings Distribution Plan.

Description:

1. The net profit after tax for the Company's 2025 amounts to NT\$562,496,731. After allocating 10% legal reserve of NT\$56,206,249, deducting other comprehensive income of NT\$434,243 for 2025, and reversing the special reserve provision of NT\$13,201,400, the total distributable surplus for this period is NT\$586,947,612. Calculated based on the actual 96,437,650 outstanding shares as of March 13, 2026, it is proposed to allocate NT\$433,969,425 as cash dividends at NT\$4.5 per share.
2. Earnings distribution table in 2025, please refer to Attachment 5 (Page 32).
3. Submitted for approval.

Resolution:

Matters for Discussion

Item I : (Proposed by the Board of Directors)

Proposal: Amendments to the "Articles of Incorporation", submitted for discussion.

Description:

1. In accordance with the provisions set forth in Letters No. 1140020888 and No. 1140022359 issued by the Hsinchu Science Park Administration, product title content has been added and the name of the science park has been revised to comply with the requirements of the competent authority.
2. For the comparison of the "Articles of Incorporation" before and after amendment, please refer to Attachment 6. (Page 33-34).
3. Submitted for discussion.

Resolution:

Item II : (Proposed by the Board of Directors)

Proposal: Amendment to the 'Procedures for Election of Directors,' submitted for discussion.

Description:

1. In order to comply with relevant laws and regulations and with reference to the model templates prescribed by the competent authority, certain provisions of the 'Procedures for Election of Directors' are proposed to be amended to strengthen the Company's director election system.
2. For the comparison of the "Director Election Procedures" before and after amendment, please refer to Attachment 7. (Page 35-38).
3. Submitted for discussion.

Resolution:

Election

Item I :

(Proposed by the Board of Directors)

Proposal: Election of Directors (including Independent Directors), submitted for election.

Description:

1. Pursuant to Article 13 of the Company's Articles of Incorporation, the Company shall have 9 to 11 Directors, with the number of Independent Directors being no fewer than 3 and no fewer than one-fifth of the total number of Director seats. The current term of the Company's Directors (including Independent Directors) is due to expire on June 15, 2026, and a full re-election is proposed at this Annual General Meeting of Shareholders. In accordance with Article 195 of the Company Act, if the term of Directors expires and a re-election cannot be held in time, their term shall be extended until the newly elected Directors assume office.
2. At this Annual General Meeting of Shareholders, 9 Directors (including 4 Independent Directors) shall be elected through a candidate nomination system. The newly elected Directors and Independent Directors shall assume office upon the conclusion of this Annual General Meeting of Shareholders, with a term of 3 years from June 16, 2026 to June 15, 2029. Furthermore, in accordance with Article 14-4 of the Securities and Exchange Act, the Audit Committee shall be composed of all Independent Directors.
3. The Company adopts a director candidate nomination system. The list of director candidates reviewed and approved at the 2nd Board of Directors meeting on April 23, 2025 is as follows:

Information on the Nominated Director Candidate:

Name	Gender	Shares Held (Unit: share)	Experience and Current Position	Education	Name of the government agency or legal entity represented
Lin, Yan-Sheng	Male	Common Stocks: 2,181,441 Shares (2.26%)	Current: Chairperson of the Strategy Committee, United Orthopedic Corporation UOC USA INC. Chairman Director, Shinva United Orthopedic Corporation President, A-Spine Asia Co., Ltd. Director, United Orthopedic Japan Inc. Chairman, UOC Europe Holding SA Directors, United Orthopedic (Australia) Pty Ltd Former: Manager of 3M, USA President, Chuan-Yi Investment Inc. Director, Chuan-Yi Investment Inc. Supervisor, Taiwan Home Care Co.,Ltd Chairman, UOC America Holding Corporation	Bachelor in Public Relations, Shih Hsin University	None
Ng Chor Wah Patrick	Male	Common Stocks: 1,670,425 Shares (1.73%)	Current: Director, Onlycare Medical Company Ltd Director, Shinva United Orthopedic Corporation Former: ROLM (IBM) HK LIMITED Managing Director MEDTRONIC SOFAMOR DANEEK CHINA-Country Manager STRYKER PACIFIC LTD Vice president Director, Only care Medical Company Ltd.	The Hong Kong Polytechnic University	None
Lin Deqiong	Male	Common Stocks: 1,913,461 Shares (1.98%)	Current: General Manager, United Orthopedic Corporation General Manager, UOC USA Inc.- Director, United Orthopedic (Australia) Pty Ltd. President, UOC Europe Holding SA President Representative of corporate director, United Orthopedic Corporation (France) Former: Senior Assistant General Manager of Overseas Business Department, Micro-Star International Co., Ltd. MSI Computer SARL Managing Director MSI Iberia Managing Director	Bachelor in Engineering, National Taiwan University	None
Chia, Chien-Yi	Male	Common Stocks: 469,468 Shares (0.49%)	Current: Independent Director, Ardentec Corporation Former: General Manager, Personal Banking Group, Sino Pacific Bank Manager, Citibank Taipei Branch	Master of Business Administration, University of Wisconsin, USA	None
Representative of Yi Sheng Co., Ltd.: Hung Chung-Kai	Male	Common Stocks: 3,113,000 Shares (3.23%)	Current: Strategic Planning Manager at Catcher Technology Co., Ltd. Representative of corporate director at Catcher Medtech Co., Ltd. Representative of corporate director at Ren Yi Medical Materials Technology Co., Ltd. Representative of corporate director at Ren He Medical Materials Technology Co., Ltd. Representative of corporate director at Pacific Hospital Supply Company Limited Representative of corporate director at Bioteque Medical Phil. Inc. Representative of corporate director at Yung Ming Biotechnology Investment Co., Ltd. Former: McKinsey & Company Consultant	Master of Science in Management Science and Engineering, Columbia University, USA	Yi Sheng Co., Ltd.

Information on nominated candidates for Independent Director:

Name	Gender	Shares Held (Unit: share)	Experience and Current Position	Education	Whether the individual has served as an Independent Director for three consecutive terms / Reason
Liu, Chien-Lin	Male	Common Stocks: 183,000 Shares (0.19%)	<p>Current:</p> <p>Consultant doctor, Taipei Veterans General Hospital Consultant doctor, Cheng Hsin General Hospital Professor, College of Medicine, National Yang Ming Chiao Tung University Professor, National Defense Medical Center Chairman, Chinese Orthopaedic Promotion Society Member of Spine and Spinal Cord Professional Committee, Chinese Association of Rehabilitation Medicine Member of Orthopaedic Section of Cross-straits Medicine Exchange Association</p> <p>Former:</p> <p>Director of Orthopedics Department and Deputy Dean of Medical Care, Taipei Veterans General Hospital Professor and Director of Orthopedics, National Yang-Ming University Dean, Lotung Poh-Ai Hospital Chairman, Taiwan Spine Society Chairman, Taiwan Orthopaedic Association</p>	Medical Studies, National Defense Medical Center	No, has served for two terms
Chen, Li-Ju	Female	0 shares	<p>Current:</p> <p>Principle, CHEN LI JU Certified Public Accountants Office. Management Consultant, Advanced Chen International Co., Ltd.</p> <p>Former:</p> <p>Audit Team Leader, Chung Hsin Certified Public Accountants Firm. Audit Team Leader, Micro-Star International Co., Ltd. Finance manager, Mycenax Biotech Inc. Chairman, Pinnan Cable TV Co., Ltd. Supervisor, Eastern Multimedia Group. Project Finance and Accounting Consultant, Carlyle Asia Investment Ltd. Operations Manager, Comtrend Corp. Administration and Finance General Manager, Melchers Trading GmbH Taiwan Branch (Germany.)</p>	Master of Business Administration from the College of Commerce, National Chengchi University. Accounting, National Chengchi University.	No, has served for one term
Lai, Hung-Lin	Female	0 shares	<p>Current:</p> <p>Professor and Department Chair, Department of Accounting Information, Chihlee University of Technology Independent Director, inergy Technology Inc. Independent Director, Bioteque Corporation</p> <p>Former:</p> <p>Manager / Deputy Manager / Supervisor / Auditor, Audit Department, KPMG Senior Manager, Advisory Department, KPMG Assistant Professor / Lecturer, Department of Marketing and Distribution Management / Department of Information Management, Lee-Ming Institute of Technology Wikipedia Assistant Professor / Associate Professor, Department of Accounting Information, Chihlee University of Technology Member of Compensation Committee, Suyin Corporation</p>	Doctor of Business Administration, Chang Gung University Master of Accounting, National Taipei University	No, has never served
Chu, Ting-I	Female	0 shares	<p>Current:</p> <p>Principal Attorney of Chu Ting-Yi Law Office</p> <p>Former:</p> <p>Attorney, Chen & Lin Attorneys-at-Law Attorney, Formosa Transnational Attorneys at Law Research and Teaching Assistant, College of Law, National Taiwan University Research Assistant, Ministry of Science and Technology Thematic Research Project</p>	Master of Laws (Criminal Law), College of Law, National Taiwan University	No, has never served

4. Please elect:

Election Results

Other Proposals

Item I :

(Proposed by the Board of Directors)

Agenda: Proposal to lift the non-competition restrictions on newly elected directors of the Company, submitted for discussion.

Description:

1. According to Article 209 of the Company Act, directors who engage in business activities for themselves or others that fall within the scope of the company's business operations should explain the important details of such activities to the shareholders' meeting and obtain their permission.
2. The newly elected directors of the Company may invest in or operate other companies that are related to or similar to the Company's business scope. Therefore, in accordance with the law, we are requesting the shareholders' meeting to agree that if any of the Company's elected directors have the aforementioned circumstances, to approve lifting the non-competition restrictions for such directors and the representatives appointed by corporate directors.

Please refer to the table below.

Candidate Category	Name	Name of Other Companies Served and Positions Held
Directors	Lin, Yan-Sheng	Chairman of UOC USA INC. Director, Shinva United Orthopedic Corporation President, A-Spine Asia Co., Ltd. Director, United Orthopedic Japan Inc. Chairman, UOC Europe Holding SA Directors, United Orthopedic (Australia) Pty Ltd
Directors	Ng Chor Wah Patrick	Director, Onlycare Medical Company Ltd Director, Shinva United Orthopedic Corporation
Directors	Lin Deqiong	General Manager, UOC USA Inc.- Director, United Orthopedic (Australia) Pty Ltd. President, UOC Europe Holding SA President Representative of corporate director, United Orthopedic Corporation (France)
Directors	Representative of Yi Sheng Co., Ltd.: Hung Chung- Kai	Strategic Planning Manager at Catcher Technology Co., Ltd. Representative of corporate director at Catcher Medtech Co., Ltd. Representative of corporate director at Ren Yi Medical Materials Technology Co., Ltd. Representative of corporate director at Ren He Medical Materials Technology Co., Ltd. Representative of corporate director at Pacific Hospital Supply Company Limited Representative of corporate director at Bioteque Medical Phil. Inc. Representative of corporate director at Yung Ming Biotechnology Investment Co., Ltd.
Independent Director	Lai, Hung-Lin	Independent Director, Bioteque Corporation

3. Submitted for discussion.

Resolution:

Extempore Motions

Meeting Adjourned

【Attachment 1】

Business Report

1. Operating objectives

Within the artificial joint industry in which the Company specializes, the compound annual growth rate of the industry was approximately 6% over the five-year period from 2021 to 2025, while the Company maintained annual growth of over 20% during the same period. This indicates that the Company's revenue growth has not only benefited from the natural market growth driven by an aging population, but has also successfully gained market share, demonstrating that the Company has benefited from new product launches while also achieving significant results through market channel expansion and promotional reinforcement.

Looking ahead to 2026, the Company will build upon its existing development foundation and continue to deepen its market presence across three major business regions (Asia Pacific, Americas, and Europe, Middle East & Africa). As operations in each region gradually mature, accompanied by new products successively obtaining marketing approvals and continued expansion of new customers, this is expected to further support the Company's operational growth momentum.

Furthermore, the Company will continue to invest in product research and development and innovation, strengthen product competitiveness and optimize the product portfolio, and steadily drive growth in business scale and profitability improvement through operational efficiency enhancement and market expansion strategies, so as to strengthen overall competitive advantages and create long-term stable value for shareholders.

2. Implementation results of business plan :

The Company's net operating revenue for 2025 NT\$2,830,109 thousand in 2024. The consolidated net operating revenue for 2025 was NT\$5,655,418 thousand, an increase of 21.5% compared to NT\$4,653,130 thousand in 2024. In terms of profitability, the after-tax net income for 2025 was NT\$571,471 thousand, an increase of 24.1% compared to the after-tax net income of NT\$460,381 thousand in 2024.

3. R&D status

In 2025, the Group's R&D expenditure, including development research costs, amounted to NT\$314,853 thousand, an increase of NT\$96,277 thousand compared to 2024, representing 5.6% of 2025 revenue. Various new product development plans are also progressing methodically.

Analysis of operating revenue and expenditure, and profitability of individual businesses

Unit: NTD thousand

	Item	Year	
		2025	2024
Financial income and expenditure	Net Operating Revenue	3,417,625	2,830,109
	Operating Gross Profit	1,729,105	1,483,460
	Net operating income	451,580	404,484
	post-tax profit or loss	562,497	456,428
Profitability	Return on assets (%)	9.21%	8.22%
	Return on Equity(%)	14.14%	12.41%
	Ratio of operating profit to paid-in capital (%)	46.82%	41.94%
	Ratio of profit before income tax to paid-in capital (%)	69.63%	56.63%
	Net income ratio (%)	16.45%	16.12%
	Basic earnings per share (NT\$)	5.83	4.74

Consolidated income and expenses and profitability analysis

Unit: NTD thousand

	Item	Year	
		2025	2024
Financial income and expenditure	Net Operating Revenue	5,655,418	4,653,130
	Operating Gross Profit	4,406,809	3,622,525
	Net operating income	740,719	608,988
	post-tax profit or loss	571,471	460,381
Profitability	Return on assets (%)	8.18%	7.35%
	Return on Equity(%)	14.01%	12.20%
	Ratio of operating profit to paid-in capital (%)	76.80%	63.14%
	Ratio of profit before income tax to paid-in capital (%)	78.43%	59.63%
	Net income ratio (%)	10.10%	9.89%
	Basic earnings per share (NT\$)	5.83	4.74

Chairman:
Lin, Yan-Shen

Manager:
Lin Deqiong

Accounting Manager:
Deng, Yuan-Chang

【Attachment 2】

United Orthopedic Corporation
Audit Committee's Audit Report

The Board of Directors has prepared the Company's Business Report, Financial Statements, Consolidated Financial Statements, and Earnings Distribution Proposal for 2025 of the Republic of China. The Financial Statements and Consolidated Financial Statements have been audited and completed by Ernst & Young Global Limited, which has issued an audit report. The above Business Report, Financial Statements, Consolidated Financial Statements, and Earnings Distribution Proposal have been examined by the Audit Committee and found to be in order. This report is hereby submitted in accordance with the relevant provisions of the Securities and Exchange Act and the Company Act. Your review is respectfully requested.

United Orthopedic Corporation

Convener of the Audit Committee: Chen, Li-Ju

June 13, 2026

【Attachment 3】

INDEPENDENT AUDITORS' REPORT

To United Orthopedic Corporation:

Audit Opinion

We have audited the parent company only balance sheets of United Orthopedic Corporation as of December 31, 2025 and 2024, and the related parent company only statements of comprehensive income, statements of changes in equity, statements of cash flows, and notes of the parent company only financial statements (including summary of significant accounting policies) for the aforementioned years.

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

Basis for Audit Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and auditing standards. 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 United Orthopedic Corporation in accordance with the Code of Professional Ethics for Certified Public Accountant of the Republic of China ("the Code"), and we have fulfilled our other responsibilities under 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 ones that were of most significance in our audit of the parent company only financial statements of United Orthopedic Corporation for the year ended December 31, 2025 based on our professional judgment. These matters were addressed in the context of our audit of the Parent Company Only Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key Audit Matters (cont.)

Inventory Valuation

The net inventories of United Orthopedic Corporation were NT\$919,849 thousand, which accounted for 14% of the parent company only total assets. It was considered significant to the parent company only financial statements. With the continuous innovation of orthopedic supplies and equipment production technology, the inventory may become outdated or the selling price may drop. The estimated net realizable value and obsolescence loss involve significant management judgment. We believed that inventory valuation was of significance to the audit of parent company only financial statements; hence, we determined inventory valuation to be a key audit item. Our audit procedures include, but are not limited to, the following: evaluating the appropriateness of management's accounting policies for slow-moving and obsolete inventory, including the identification of slow-moving and obsolete inventory; understanding and assessing the appropriateness of internal controls established by management for inventory devaluation and slow-moving losses, and testing their effectiveness; conducting physical inventory counts to confirm the condition and safekeeping of inventory; selecting inventory samples and tracing them to purchase and sales documents; and performing recalculations of inventory valuation. We also considered the appropriateness of inventory disclosures in Note 5 and Note 6 of the parent company only financial statements.

Revenue Recognition

United Orthopedic Corporation's primary products are orthopedic implants – artificial hip joints, artificial knee joints, and trauma-treatment products, with a revenue of NT\$3,417,625 thousand, which is significant to the parent company only financial statements. Due to the nature of the industry, the performance obligation is not satisfied until the customer obtains control over the goods. We believe that the recognition of revenue from contracts with customers was of significance to the audit of parent company only financial statements; hence, we determine revenue recognition to be a key audit item. Our audit procedures include, but are not limited to, the following: evaluating the appropriateness of the accounting policy for revenue recognition; learning and testing the effectiveness of internal control established by management for sales cycles; ensuring that revenue is recognized when control over the product was transferred, including the selection of important customers as samples to verify transaction terms and relevant documents; conducting analytical procedures on product types, regions, and monthly gross margins; conducting analytical procedures on significant sales returns and allowance to understand the reasons for those transactions; and running sales cut-off tests before and after the balance sheet date. We also considered the appropriateness of operating revenue disclosures in Note 6 of the consolidated financial statements.

Key Audit Matters (cont.)

Recognition of Intangible Assets Arising from Internal Development

United Orthopedic Corporation's net carrying amount of intangible assets was NT\$52,310 thousand on December 31, 2025, which is significant for the parent company only financial statements. United Orthopedic Corporation invested a significant amount of development costs on orthopedics equipment, including hip/knee replacements and surgical instruments, due to their corporate structure; in addition, the expenditures of capital have been transformed into intangible assets generated by internal developments. In order to meet the six capitalization requirements for development stage stated in IAS 38, United Orthopedic Corporation needed to provide technical feasibility assessments by project types to identify that a particular technology had reached technical feasibility. Moreover, the finance department conducted capitalization project assessments on development projects. The management executed the aforementioned assessments on individual projects based on internal and external information. As management's judgment and assumptions were involved, we determined this to be a key audit item. Our audit procedures include (but are not limited to) reviewing the appropriateness of accounting policies for capitalization of internally developed intangible assets; understanding and assessing the appropriateness of internal controls established by management for internally developed intangible assets and testing their effectiveness; sampling project reports to review management's assessment of the technical feasibility and future economic benefits of intangible assets; selecting various expenditures attributed to the development phase and verifying related documents to confirm the appropriateness of project cost attribution. We also considered the appropriateness of intangible assets disclosures in Note 5 and Note 6 of the consolidated financial statements.

Responsibilities of the Management and Governance Bodies for the Parent Company Only Financial Statements

To ensure that the parent company only financial statements do not contain material misstatements caused by fraud or errors, the management is responsible for preparing prudent parent company only financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and for preparing and maintaining necessary internal control procedures pertaining to the parent company only financial statements.

In preparing the parent company only financial statements, the management is responsible for assessing the ability of United Orthopedic Corporation to continue as a going concern, disclosing associated matters and adopting the going concern basis of accounting unless the management intends to liquidate the United Orthopedic Corporation or cease its operations, or has no realistic alternative but to do so.

Responsibilities of the Management and Governance Bodies for the Parent Company Only Financial Statements (cont.)

The governance bodies of United Orthopedic Corporation (including the audit committee or supervisors) are **responsible** for supervising the 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 misstatements, 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 will always detect a material misstatement when it exists in the parent company only financial statements. Misstatements may result from fraud or error. Misstatements 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 financial statements.

We have exercised our professional judgment and maintained professional doubt when exercising auditing work according to the auditing standards generally accepted in the Republic of China. The accountant will also perform the following duties:

1. Identify and evaluate the risk of material misstatements due to fraud or error in the parent company only financial statements; design and carry out appropriate countermeasures for the evaluated risk; and obtain sufficient and appropriate evidence as the basis for audit 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 necessary knowledge concerning internal controls relevant to the audit in order to design appropriate audit procedures under the circumstances, but not for the purpose of expressing an opinion on the effectiveness of United Orthopedic Corporation's internal control.
3. Assess the appropriateness of the accounting policies adopted by the management, as well as the reasonableness of their accounting estimates and relevant disclosures.

Auditors' Responsibilities for the Audit of the Parent Company Only Financial Statements (cont.)

4. Based on the audit evidence obtained, draw a conclusion on the appropriateness of management's use of the going concern basis of accounting and whether a material uncertainty exists for events or conditions that may cast significant doubts on United Orthopedic Corporation'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 result in United Orthopedic Corporation ceasing to continue as a going concern.
5. Evaluate the overall expression, structure, and contents of the parent company only financial statements (including relevant notes), and whether the parent company only financial statements fairly present relevant transactions and items.
6. Obtain sufficient and appropriate audit evidence concerning the financial information of entities within United Orthopedic Corporation to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance of the audit and the preparation of an audit opinion on United Orthopedic Corporation.

We communicate with the governance bodies 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 the governance bodies with a statement that we have complied with relevant ethical requirements regarding independence, and 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 governance bodies, we determine the key audit matters within the audit of United Orthopedic Corporation's parent company only financial statements for 2025. 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.

Ernst & Young

Approval Number from Competent Authority for the Auditing and Attestation of Public Companies'
Financial Statements by Certified Public Accountants:

Financial Supervisory Commission Securities Examination No. 1120349153

Financial Supervisory Commission Securities Official Letter No. VI-0930133943

Lin, Shih-Huan

CPA:

Hsu, Jung-Huang

March 13, 2026

Notice to Reader

For the convenience of readers, this report has been translated into English from the original Chinese version. The English version has not been audited or reviewed by independent auditors. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

UNITED ORTHOPEDIC CORPORATION
PARENT COMPANY ONLY BALANCE SHEETS

December 31, 2025 and 2024

Unit: NT\$ thousands

Code	Assets		December 31, 2025		December 31, 2024	
	Accounting Items	Note	Amount	%	Amount	%
	Current Assets					
1100	Cash and Cash Equivalents	4 and 6(1)	\$350,986	5	\$303,188	5
1110	Financial assets measured at fair value through profit or loss - current	4 and 6(2)	-	-	9,005	-
1150	Net Notes Receivable	4, 6(5), and 6(20)	2,081	-	3,552	-
1170	Net Accounts Receivable	4, 6(6), and 6(20)	407,418	6	395,305	7
1180	Accounts Receivable - Related Parties	4, 6(6), 6(20), and 7	1,955,044	30	1,513,454	25
1197	Net Receivables Under Finance Leases	4, 6(7), 6(20), and 6(21)	23,592	-	15,201	-
1200	Other Receivables	4 and 7	10,404	-	3,778	-
1210	Other Net Receivables – Related Parties	4 and 7	14,656	-	11,682	-
130x	Inventories	4 and 6(8)	919,849	14	973,672	16
1410	Prepayments		33,128	1	39,218	1
1470	Other Current Assets		1,292	-	937	-
11xx	Total Current Assets		<u>3,718,450</u>	<u>56</u>	<u>3,268,992</u>	<u>54</u>
	Non-current Assets					
1510	Financial assets measured at fair value through profit or loss – non-current	4 and 6(2)	8,772	-	8,184	-
1517	Financial assets measured at fair value through other comprehensive income – non-current	4 and 6(3)	55,633	1	53,181	1
1535	Financial assets measured at amortized cost – non-current	4, 6(4), 6(20), and 8	8,853	-	8,852	-
1550	Investments accounted for using the equity method	4 and 6(9)	1,380,162	21	1,329,311	23
1600	Property, Plants, and Equipment	4, 6(10), and 8	833,789	12	833,479	13
1755	Right-of-use Assets	4 and 6(21)	120,677	2	124,816	2
1780	Intangible Assets	4, 11(6), 6(12), and 7	220,644	3	181,796	3
1840	Deferred Income Tax Assets	4 and 6(25)	126,161	2	106,696	2
1900	Other Non-current Assets	7	121,239	2	117,110	2
194D	Long-term net receivables under finance leases	4, 6(7), 6(20), and 6(21)	39,759	1	21,263	-
1975	Net Defined Benefit Assets - Non-current	4 and 6(17)	13,634	-	13,845	-
15xx	Total Non-current Assets		<u>2,929,323</u>	<u>44</u>	<u>2,798,533</u>	<u>46</u>
1xxx	Total Assets		<u>\$6,647,773</u>	<u>100</u>	<u>\$6,067,525</u>	<u>100</u>

(Please refer to the notes of the parent company only financial statements)

Chairman: Lin, Yan-Sheng

Managerial officer: LIN Deqiong

Accounting Manager: Teng, Yuan-Chang

UNITED ORTHOPEDIC CORPORATION
PARENT COMPANY ONLY BALANCE SHEETS (CONT.)

December 31, 2025 and 2024

Unit: NT\$ thousands

Code	Liabilities and Equity		December 31, 2025		December 31, 2024	
	Accounting Items	Note	Amount	%	Amount	%
	Current Liabilities					
2100	Short-term Loans	4 and 6(13)	\$621,485	9	\$970,000	16
2130	Contract Liabilities - Current	4 and 6(19)	6,870	-	312	-
2150	Notes Payable	4	1,581	-	1,493	-
2170	Accounts Payable	4	157,169	3	87,280	1
2180	Accounts Payable – Related Parties	4 and 7	26,327	1	27,857	1
2200	Other Payables	4	616,993	9	509,091	8
2220	Other Payables - Related Parties	4 and 7	-	-	5,486	-
2230	Current Income Tax Liabilities	4 and 6(25)	67,243	1	49,903	1
2280	Lease Liabilities - Current	4 and 6(21)	5,516	-	4,864	-
2300	Other Current Liabilities		14,193	-	12,129	-
2322	Long-term loans due within one year or one operating cycle	4, 6(16), and 8	75,341	1	108,675	2
21xx	Total Current Liabilities		<u>1,592,718</u>	<u>24</u>	<u>1,777,090</u>	<u>29</u>
	Non-current Liabilities					
2500	Financial liabilities at fair value through profit or loss – non-current	4 and 6(14)	5,249	-	-	-
2530	Corporate Bonds Payable	4, 6(15), and 8	642,159	9	-	-
2540	Long-term Loans	4, 6(16), and 8	123,235	2	256,910	4
2570	Deferred Income Tax Liabilities	4 and 6(25)	12,841	-	332	-
2580	Lease Liabilities – Non-current	4 and 6(21)	120,887	2	125,023	2
2600	Other Non-current Liabilities		7,444	-	4,594	-
2630	Long-term Deferred Revenue	4 and 6(9)	43,702	1	51,037	1
25xx	Total Non-current Liabilities		<u>955,517</u>	<u>14</u>	<u>437,896</u>	<u>7</u>
2xxx	Total Liabilities		<u>2,548,235</u>	<u>38</u>	<u>2,214,986</u>	<u>36</u>
	Equity					
		4, 6(18), and 6(27)				
3100	Capital Stock					
3110	Capital Stock - Common Stock		964,367	15	964,367	16
3130	Bonds Conversion Rights Certificates		9	-	-	-
	Total Capital Stock		<u>964,376</u>	<u>15</u>	<u>964,367</u>	<u>16</u>
3200	Capital Surplus		<u>2,281,472</u>	<u>34</u>	<u>2,223,879</u>	<u>37</u>
3300	Retained Earnings					
3310	Legal Reserve		210,535	3	164,315	3
3320	Special Reserve		64,348	1	102,046	1
3350	Undistributed Earnings		629,954	10	462,279	8
	Total Retained Earnings		<u>904,837</u>	<u>14</u>	<u>728,640</u>	<u>12</u>
3400	Other Equity Interest					
3410	Differences on conversion of foreign financial statements		(52,881)	(1)	(63,602)	(1)
3420	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income		1,734	-	(745)	-
	Total Other Equity Interest		<u>(51,147)</u>	<u>(1)</u>	<u>(64,347)</u>	<u>(1)</u>
3xxx	Total Equity		<u>4,099,538</u>	<u>62</u>	<u>3,852,539</u>	<u>64</u>
	Total Liabilities and Equity		<u>\$6,647,773</u>	<u>100</u>	<u>\$6,067,525</u>	<u>100</u>

(Please refer to the notes of the parent company only financial statements)

Chairman: Lin, Yan-Sheng

Managerial officer: LIN Deqiong

Accounting Manager: Teng, Yuan-Chang

UNITED ORTHOPEDIC CORPORATION
PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME

January 1 to December 31, 2025 and 2024

Unit: NT\$ thousands

Code	Accounting Items	Note	2025		2024	
			Amount	%	Amount	%
4000	Operating Revenue	4, 6(19), and 7	\$3,417,625	100	\$2,830,109	100
5000	Operating Costs	4, 6(8), 6(21), 6(22), and 7	1,581,652	46	1,306,392	46
5900	Operating Gross Profit		1,835,973	54	1,523,717	54
5920	Unrealized Sales Profit		(106,868)	(3)	(40,257)	(1)
5950	Net Operating Gross Profit		1,729,105	51	1,483,460	53
6000	Operating Expenses	4, 6(20), 6(21), 6(22), and 7				
6100	Selling Expenses		788,233	23	672,449	24
6200	Administrative Expenses		258,047	8	210,715	7
6300	R&D Expenses		231,380	7	195,574	7
6450	Expected Credit Impairment Losses (Gains)		(135)	-	238	-
	Total Operating Expenses		1,277,525	38	1,078,976	38
6900	Operating Profit		451,580	13	404,484	15
7000	Non-operating Revenue and Expenses	4, 9(6), 6(23), and 7				
7100	Interest Revenue		15,511	1	10,493	-
7010	Other Revenue		31,507	1	28,080	1
7020	Other Gains and Losses		68,274	2	34,401	1
7050	Finance Costs		(28,916)	(1)	(22,623)	(1)
7775	Share of gains of associates and joint ventures accounted for using the equity method		133,564	4	91,327	3
	Total Non-operating Revenue and Expenses		219,940	7	141,678	4
7900	Net Profit Before Tax		671,520	20	546,162	19
7950	Income Tax Expenses	4 and 6(25)	(109,023)	(3)	(89,734)	(3)
8200	Net Profit for the Period		562,497	17	456,428	16
8300	Other Comprehensive Income	4 and 6(24)				
8310	Items not reclassified to profit or loss:					
8311	Re-measurements of Defined Benefit Plans		(434)	-	5,771	-
8316	Unrealized gains (losses) from investments in equity instruments measured at fair value through other comprehensive income		982	-	100	-
8320	Shares of other comprehensive income of subsidiaries, associates, and joint ventures accounted for using the equity method – items that will not be reclassified to profit or loss		1,497	-	1,389	-
8360	Items that may be reclassified to profit or loss					
8380	Shares of other comprehensive income of subsidiaries, associates, and joint ventures accounted for using the equity method – items that may be reclassified to profit or loss		10,721	-	36,209	1
	Other comprehensive income (net amount after tax) for the current period		12,766	-	43,469	1
8500	Total Amount of Comprehensive Income for the Current Period		\$575,263	17	\$499,897	17
	Earnings per Share (NT\$)	4 and 6(26)				
9750	Basic Earnings per Share		\$5.83		\$4.74	
9850	Diluted Earnings per Share		\$5.67		\$4.74	

(Please refer to the notes of the parent company only financial statements)

Chairman: Lin, Yan-Sheng

Managerial officer: LIN Deqiong

Accounting Manager: Teng, Yuan-Chang

UNITED ORTHOPEDIC CORPORATION
PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY

January 1 to December 31, 2025 and 2024

Unit: NT\$ thousands

Code	Item	Capital Stock			Capital Surplus	Retained Earnings			Other Equity Items		Total Equity
		Capital Stock - Common Stock	Capital Stock - Preferred Stock	Bonds Conversion Rights Certificates		Legal Reserve	Special Reserve	Undistributed Earnings	Exchange differences on conversion of financial statements of foreign operations	Unrealized valuation gains (losses) from financial assets at fair value through other comprehensive income	
		3100	3120	3130		3200	3310	3320	3350	3410	
A1	Balance as of January 1, 2024	\$877,379	\$3,737	\$44,171	\$2,023,236	\$125,958	\$98,377	\$426,860	\$(99,811)	\$(2,234)	\$3,497,673
	Earnings Distribution in 2023										
B1	Provision of Legal Reserve	-	-	-	-	38,357	-	(38,357)	-	-	-
B3	Provision of Special Reserve	-	-	-	-	-	3,669	(3,669)	-	-	-
B5	Cash Dividends of Common Stock	-	-	-	-	-	-	(384,281)	-	-	(384,281)
B7	Cash Dividends of Preferred Stock	-	-	-	-	-	-	(473)	-	-	(473)
C7	Changes in equity of associates and joint ventures accounted for using the equity method	-	-	-	16,791	-	-	-	-	-	16,791
C15	Distribution of cash dividends from capital reserves	-	-	-	(1,113)	-	-	-	-	-	(1,113)
D1	Net Profit for 2024	-	-	-	-	-	-	456,428	-	-	456,428
D3	Other Comprehensive Income in 2024	-	-	-	-	-	-	5,771	36,209	1,489	43,469
D5	Total Amount of Comprehensive Income for the Current Period	-	-	-	-	-	-	462,199	36,209	1,489	499,897
I1	Convertible Corporate Bonds Conversion	83,752	-	(44,171)	187,067	-	-	-	-	-	226,648
J1	Convertible Preferred Stock Conversion	3,236	(3,236)	-	-	-	-	-	-	-	-
J5	Redemption of Preferred Stock	-	(501)	-	(2,102)	-	-	-	-	-	(2,603)
Z1	Balance as of December 31, 2024	\$964,367	\$-	\$-	\$2,223,879	\$164,315	\$102,046	\$462,279	\$(63,602)	\$(745)	\$3,852,539
A1	Balance as of January 1, 2025	\$964,367	\$-	\$-	\$2,223,879	\$164,315	\$102,046	\$462,279	\$(63,602)	\$(745)	\$3,852,539
	Earnings Distribution for 2024										
B1	Provision of Legal Reserve	-	-	-	-	46,220	-	(46,220)	-	-	-
B5	Cash Dividends of Common Stock	-	-	-	-	-	-	(385,747)	-	-	(385,747)
B7	Cash Dividends of Preferred Stock	-	-	-	-	-	-	(119)	-	-	(119)
B17	Special Reserve Reversal	-	-	-	-	-	(37,698)	37,698	-	-	-
C5	Recognition of equity component for issuance of convertible corporate bonds-Arising from employee stock options	-	-	-	57,510	-	-	-	-	-	57,510
D1	Net Profit for 2025	-	-	-	-	-	-	562,497	-	-	562,497
D3	Other Comprehensive Income for 2025	-	-	-	-	-	-	(434)	10,721	2,479	12,766
D5	Total Amount of Comprehensive Income for the Current Period	-	-	-	-	-	-	562,063	10,721	2,479	575,263
I1	Convertible Corporate Bonds Conversion	-	-	9	83	-	-	-	-	-	92
Z1	Balance as of December 31, 2025	\$964,367	\$-	\$9	\$2,281,472	\$210,535	\$64,348	\$629,954	\$(52,881)	\$1,734	\$4,099,538

(Please refer to the notes of the parent company only financial statements)

Chairman: Lin, Yan-Sheng

Managerial officer: LIN Deqiong

Accounting Manager: Teng, Yuan-Chang

UNITED ORTHOPEDIC CORPORATION
PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS

January 1 to December 31, 2025 and 2024

Code	Item	2025	2024
		Amount	Amount
AAAA	Cash Flow from Operating Activities:		
A10000	Current Net Income Before Tax	\$671,520	\$546,162
A20000	Adjustment items:		
A20010	Income and expense items:		
A20100	Depreciation Expenses	142,759	127,405
A20200	Amortization Expenses	37,618	39,324
A20300	Amount of Expected Credit Impairment Losses (Gains)	(135)	238
A20400	Net losses (profits) on financial assets and liabilities measured at fair value through profit or loss	(2,135)	(292)
A20900	Interest Expenses	28,916	22,623
A21200	Interest Revenue	(15,511)	(10,493)
A22300	Share of gains of associates and joint ventures accounted for using the equity method	(133,564)	(91,327)
A22500	Loss on disposal of property, plants, and equipment	906	596
A23100	Loss on Disposal of Investments	-	(1,313)
A24000	Unrealized Sales Profit	106,868	40,257
A29900	Other Items	(7,335)	(7,334)
A30000	Changes in assets/liabilities related to operating activities:		
A31130	Decrease (Increase) in Notes Payable	1,471	(173)
A31150	Increase in Accounts Receivable	(11,978)	(26,126)
A31160	Increase in Accounts Receivable – Related Parties	(441,590)	(288,014)
A31180	Decrease (Increase) in Other Receivables	(6,511)	4,051
A31190	Increase in Other Receivables - Related Parties	(2,974)	(4,876)
A31200	Decrease (Increase) in Inventories	9,095	(89,964)
A31230	Decrease in Prepayments	6,090	30,308
A31240	Decrease (Increase) in Other Current Assets	(355)	60
A32125	Increase (Decrease) in Contractual Liabilities	6,558	(86)
A32130	Increase (Decrease) in Notes Payable	88	(1,109)
A32150	Increase (Decrease) in Accounts Payable	69,889	(86,028)
A32160	Increase (Decrease) in Accounts Payable – Related Parties	(1,530)	14,475
A32180	Increase in Other Payables	103,192	15,528
A32190	Increase (decrease) in Other Payables – Related Parties	(5,486)	5,486
A32230	Increase in Other Current Liabilities	2,064	1,636
A32240	Decrease in Net Defined Benefit Liabilities	(223)	(97)
A33000	Cash Inflow Generated from Operations	557,707	240,917
A33100	Interest Received	5,267	4,607
A33200	Dividends Received	10,090	10,090
A33500	Income Tax Paid	(98,639)	(100,974)
AAAA	Net cash flows generated from operating activities	474,425	154,640
BBBB	Cash Flow from Investing Activities:		
B00010	Acquisition of financial assets measured at fair value through other comprehensive income	(1,470)	-
B00040	Acquisition of financial assets measured at amortized cost	(4,328)	(515)
B00050	Disposal of financial assets measured at amortized cost	4,327	516
B00100	Acquisition of financial assets measured at fair value through profit or loss	(462)	-
B00200	Disposal of financial assets measured at fair value through profit or loss	8,982	-
B01800	Acquisition of investments accounted for using the equity method	(22,025)	(59,277)
B02700	Acquisition of Property, Plants, and Equipment	(129,602)	(111,533)
B02800	Disposal of Property, Plants, and Equipment	48	46
B03700	Increase in Refundable Deposits	-	(2,692)
B03800	Decrease in Refundable Deposits	13,450	-
B04500	Acquisition of Intangible Assets	(73,746)	(62,753)
B06100	Decrease in Lease Payments Receivable	27,970	14,906
B06800	Decrease in Other Non-current Assets	75,683	-
B07100	Increase in Prepayments for Business Facilities	(104,521)	(23,539)
BBBB	Net Cash Outflows from Investing Activities	(205,694)	(244,841)
CCCC	Cash flows from financing activities:		
C00100	Increase in Short-term Loans	2,936,199	3,380,000
C00200	Decrease in Short-term Loans	(3,284,714)	(2,810,000)
C01200	Issuance of Corporate Bonds	703,500	-
C01700	Repayments of Long-term Loans	(167,009)	(46,174)
C03000	Increase in Refundable Deposits	2,850	-
C03100	Decrease in Refundable Deposits	-	(22)
C04020	Lease Principal Repayments	(7,219)	(6,834)
C04500	Cash Dividends Paid	(385,866)	(385,867)
C04700	Cash Capital Decrease	-	(2,603)
C05600	Interest Paid	(18,674)	(19,383)
CCCC	Net cash inflows (outflows) from financing activities	(220,933)	109,117
EEEE	Increase in cash and cash equivalents for the current period	47,798	18,916
E00100	Beginning balance of cash and cash equivalents	303,188	284,272
E00200	Cash and cash equivalents at end of period	\$350,986	\$303,188

(Please refer to the notes of the parent company only financial statements)

Chairman: Lin, Yan-Sheng

Managerial officer: LIN Deqiong

Accounting Manager: Teng, Yuan-Chang

【Attachment 4】

INDEPENDENT AUDITORS' REPORT

To United Orthopedic Corporation:

Audit Opinion

We have audited the consolidated balance sheets of United Orthopedic Corporation and its subsidiaries as of December 31, 2025 and 2024, and the related consolidated statements of comprehensive income, consolidated statements of changes in equity, consolidated statements of cash flows, and notes of the consolidated financial statements (including summary of significant accounting policies) for these years.

In our opinion, the aforementioned consolidated financial statements present fairly, in all material respects, the consolidated financial position of United Orthopedic Corporation and its subsidiaries as of December 31, 2025 and 2024, and their consolidated financial performance and consolidated cash flows for these years, in conformity with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and the International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Audit Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and auditing standards. 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 United Orthopedic Corporation and its subsidiaries in accordance with the Code of Professional Ethics for Certified Public Accountant of the Republic of China ("the Code"), and we have fulfilled our other responsibilities under 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 ones that were of most significance in our audit of the consolidated financial statements of United Orthopedic Corporation for 2025 based on our professional judgment. These matters were addressed in the context of our audit of the Consolidated Financial Statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

Key Audit Matters (cont.)

Inventory Valuation

The net inventories of United Orthopedic Corporation and its subsidiaries as of December 31, 2025 were NT\$2,074,011 thousand, which accounted for 27% of the consolidated total assets. It was considered significant to the consolidated financial statements. With the continuous innovation of orthopedic supplies and equipment production technology, the inventory may become outdated or the selling price may drop. The estimated net realizable value and obsolescence loss involve significant management judgment. We believed that inventory valuation was of significance to the audit of consolidated financial statements; hence, we determined inventory valuation to be a key audit item. Our audit procedures include, but are not limited to, the following: evaluating the appropriateness of management's accounting policies for slow-moving and obsolete inventory, including the identification of slow-moving and obsolete inventory; understanding and assessing the appropriateness of internal controls established by management for inventory devaluation and slow-moving losses, and testing their effectiveness; conducting physical inventory counts to confirm the condition and safekeeping of inventory; selecting inventory samples and tracing them to purchase and sales documents; and performing recalculations of inventory valuation. We also considered the appropriateness of inventory disclosures in Note 5 and Note 6 of the consolidated financial statements.

Revenue Recognition

The primary products of United Orthopedic Corporation and its subsidiaries are orthopedic implants – artificial hip joints, artificial knee joints, and trauma-treatment products. In 2025, they recognized revenue of NT\$5,655,418 thousand, which is significant to the consolidated financial statements. Due to the nature of the industry, the performance obligation is not satisfied until the customer obtains control over the goods. We believed that the recognition of revenue from contracts with customers was of significance to the audit of consolidated financial statements; hence, we determined revenue recognition to be a key audit item. Our audit procedures include, but are not limited to, the following: evaluating the appropriateness of the accounting policy for revenue recognition; learning and testing the effectiveness of internal control established by management for sales cycles; ensuring that revenue is recognized when control over the product was transferred, including the selection of important customers as samples to verify transaction terms and relevant documents; conducting analytical procedures on product types, regions, and monthly gross margins; conducting analytical procedures on significant sales returns and allowance to understand the reasons for those transactions; and running sales cut-off tests before and after the balance sheet date. We also considered the appropriateness of operating revenue disclosures in Note 6 of the consolidated financial statements.

Key Audit Matters (cont.)

Recognition of Intangible Assets Arising from Internal Development

The net carrying amount of intangible assets of United Orthopedic Corporation and its subsidiaries was NT\$52,548 thousand on December 31, 2025, which is significant for the consolidated financial statements. United Orthopedic Corporation and its subsidiaries invested a significant amount of development costs on orthopedics equipment, including hip/knee replacements and surgical instruments, due to their corporate structure; in addition, the expenditures of capital have been transformed into intangible assets generated by internal developments. In order to meet the six capitalization requirements for the development stage stated in IAS 38, United Orthopedic Corporation and its subsidiaries needed to provide technical feasibility assessments by project types to identify that a particular technology had reached technical feasibility. Moreover, the finance department shall conducted capitalization project assessments by development project. The management executed the aforementioned assessments on individual project based on internal and external information. As management's judgment and assumptions were involved, we determined this to be a key audit item. Our audit procedures include, but are not limited to, the following: reviewing the appropriateness of accounting policies for capitalization of internally developed intangible assets; understanding and assessing the appropriateness of internal controls established by management for internally developed intangible assets and testing their effectiveness; sampling project reports to review management's assessment of the technical feasibility and future economic benefits of intangible assets; selecting various expenditures attributed to the development phase; and verifying related documents to confirm the appropriateness of project cost attribution. We also considered the appropriateness of intangible assets disclosures in Note 5 and Note 6 of the consolidated financial statements.

Responsibilities of the Management and Governance Bodies for the Consolidated Financial Statements

The responsibilities of management are to prepare fairly presented consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and the International Financial Reporting Standards, International Accounting Standards, Interpretations developed by the International Financial Reporting Interpretations Committee or the former Standing Interpretations Committee as endorsed and issued into effect by the Financial Supervisory Commission, and to maintain necessary internal controls relevant to the preparation of consolidated financial statements to ensure that the consolidated financial statements are free from material misstatement due to fraud or error.

Responsibilities of the Management and Governance Bodies for the Consolidated Financial Statements (cont.)

In preparing the consolidated financial statements, the management is responsible for assessing the ability of United Orthopedic Corporation and its subsidiaries to continue as a going concern, disclosing associated matters and adopting the going concern basis of accounting unless the management intends to liquidate the United Orthopedic Corporation and its subsidiaries or cease operations, or has no realistic alternative but to do so.

The governance bodies of United Orthopedic Corporation and its subsidiaries (including the Audit Committee or Supervisors) are responsible for supervising the 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 misstatements, 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 will always detect a material misstatement when it exists in the consolidated financial statements. Misstatements may result from fraud or error. Misstatements 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 the consolidated financial statements.

We have exercised our professional judgment and maintained professional doubt when exercising auditing work according to the auditing standards generally accepted in the Republic of China. The accountant will also perform the following duties:

1. Identify and evaluate the risk of material misstatements due to fraud or error in the consolidated financial statements; design and carry out appropriate countermeasures for the evaluated risk; and obtain sufficient and appropriate evidence as the basis for audit 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 necessary knowledge concerning internal controls relevant to the audit in order to design appropriate audit procedures under the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the internal control of United Orthopedic Corporation and its subsidiaries.

Auditors' responsibilities for the audit of the consolidated financial statements (cont.)

3. Assess the appropriateness of the accounting policies adopted by the management, as well as the reasonableness of their accounting estimates and relevant disclosures.
4. Based on the audit evidence obtained, draw a conclusion on the appropriateness of management's use of the going concern basis of accounting and whether a material uncertainty exists for events or conditions that may cast significant doubts on the ability of United Orthopedic Corporation and its subsidiaries 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 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 result in United Orthopedic Corporation and its subsidiaries ceasing to continue as a going concern.
5. Evaluate the overall expression, structure, and contents of the consolidated financial statements (including relevant Notes), and whether the consolidated financial statements fairly present relevant transactions and items.
6. Obtain sufficient and appropriate audit evidence concerning the financial information of entities within United Orthopedic Corporation to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the audit and the preparation of an audit opinion on United Orthopedic Corporation.

We communicate with governance bodies 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 governance bodies with a statement that we have complied with relevant ethical requirements regarding independence, and 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 governance bodies, we determine the key audit matters within the audit of consolidated financial statements for the year ended December 31, 2025 for United Orthopedic Corporation and its subsidiaries. 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.

Others

We have also audited the Consolidated Financial Statements of United Orthopedic Corporation for 2025 and 2024, of which unqualified opinions were issued for further reference.

Ernst & Young

Approval Number from Competent Authority for the Auditing and Attestation of Public Companies' Financial Statements by Certified Public Accountants:

Financial Supervisory Commission Securities Examination No. 1120349153

Financial Supervisory Securities Official Letter No. VI-0930133943

Lin, Shih-Huan

CPA:

Hsu, Jung-Huang

March 13, 2026

Notice to Reader

For the convenience of readers, this report has been translated into English from the original Chinese version. The English version has not been audited or reviewed by independent auditors. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

UNITED ORTHOPEDIC CORPORATION AND ITS SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS

December 31, 2025 and 2024

Unit: NT\$ thousands

Code	Assets		Note	December 31, 2025		December 31, 2024	
	Accounting Items			Amount	%	Amount	%
	Current Assets						
1100	Cash and Cash Equivalents		4 and 6(1)	\$662,809	8	\$610,682	9
1110	Financial assets measured at fair value through profit or loss - current		4 and 6(2)	-	-	9,005	-
1150	Net Notes Receivable		4, 6(5), and 6(20)	2,081	-	3,552	-
1170	Net Accounts Receivable		4, 6(6), and 6(20)	1,185,838	15	1,031,651	15
1180	Accounts Receivable - Related Parties		4, 6(6), 6(20), and 7	116,574	2	146,574	2
1197	Net Receivables Under Finance Leases		4, 6(7), 6(20), and 6(21)	27,186	-	18,319	-
1200	Other Receivables		4	43,687	1	22,828	-
1210	Other Receivables – Related Parties		4 and 7	12,199	-	7,644	-
1220	Current Income Tax Assets		4 and 6(25)	31,395	-	11,982	-
130x	Inventories		4 and 6(8)	2,074,011	27	1,873,378	27
1410	Prepayments			127,685	2	82,224	1
1470	Other Current Assets			6,199	-	4,565	-
11xx	Total Current Assets			4,289,664	55	3,822,404	54
	Non-current Assets						
1510	Financial assets measured at fair value through profit or loss – non-current		4 and 6(2)	8,772	-	8,184	-
1517	Financial assets measured at fair value through other comprehensive income – non-current		4 and 6(3)	61,260	1	56,808	1
1535	Financial assets measured at amortized cost – non-current		4, 6(4), 6(20), and 8	10,917	-	10,916	-
1550	Investments accounted for using the equity method		4 and 6(9)	272,916	3	330,603	5
1600	Property, plants, and equipment		4, 6(10), and 8	1,955,193	25	1,790,732	26
1755	Right-of-use Assets		4 and 6(21)	217,770	3	178,876	3
1780	Intangible Assets		4, 6(11), 6(12), 6(27), and 7	598,578	8	577,624	8
1840	Deferred Income Tax Assets		4 and 6(25)	169,591	2	159,697	2
1900	Other Non-current Assets		7	182,150	2	63,492	1
194D	Long-term net receivables under finance leases		4, 6(7), 6(20), and 6(21)	41,616	1	26,306	-
1975	Net Defined Benefit Assets - Non-current		4 and 6(17)	13,634	-	13,845	-
15xx	Total Non-current Assets			3,532,397	45	3,217,083	46
1xxx	Total Assets			\$7,822,061	100	\$7,039,487	100

(Please refer to the notes of the consolidated financial statements)

Chairman: Lin, Yan-Sheng

Managerial officer: LIN Deqiong

Accounting Manager: Teng, Yuan-Chang

UNITED ORTHOPEDIC CORPORATION AND ITS SUBSIDIARIES
CONSOLIDATED BALANCE SHEETS (CONT.)

December 31, 2025 and 2024

Unit: NT\$ thousands

Code	Liabilities and Equity		December 31, 2025		December 31, 2024	
	Accounting Items	Note	Amount	%	Amount	%
	Current Liabilities				\$1,167,533	
2100	Short-term Loans	4 and 6(13)	\$917,031	12		17
2130	Contract Liabilities - Current	4 and 6(19)	11,713	-	861	-
2150	Notes Payable	4	1,821	-	1,733	-
2170	Accounts Payable	4	187,184	2	103,269	2
2180	Accounts Payable – Related Parties	4 and 7	26,327	-	27,857	-
2200	Other Payables	4	1,014,094	13	850,600	12
2220	Other Payables - Related Parties	4 and 7	-	-	5,486	-
2230	Current Income Tax Liabilities	4 and 6(25)	151,772	2	90,988	1
2280	Lease Liabilities - Current	4 and 6(21)	37,184	1	28,900	-
2300	Other Current Liabilities	7	51,034	1	43,327	1
2322	Long-term loans due within one year or one operating cycle	4, 6(16), and 8	101,779	1	150,244	2
21xx	Total Current Liabilities		<u>2,499,939</u>	<u>32</u>	<u>2,470,798</u>	<u>35</u>
	Non-current Liabilities					
2500	Financial Liabilities Measured at Fair Value through Profit or Loss - Non-current	4 and 6(14)	5,249	-	-	-
2530	Corporate Bonds Payable	4 and 6(15)	642,159	8	-	-
2540	Long-term Loans	4, 6(16), and 8	170,467	2	357,003	5
2570	Deferred Income Tax Liabilities	4 and 6(25)	58,595	1	47,779	1
2580	Lease Liabilities – Non-current	4 and 6(21)	189,464	2	157,540	2
2600	Other Non-current Liabilities		8,219	-	5,369	-
2630	Long-term Deferred Revenue	6(9)	43,702	1	51,037	1
25xx	Total Non-current Liabilities		<u>1,117,855</u>	<u>14</u>	<u>618,728</u>	<u>9</u>
2xxx	Total Liabilities		<u>3,617,794</u>	<u>46</u>	<u>3,089,526</u>	<u>44</u>
31xx	Equity attributable to owners of the parent company	4 and 6(18)				
3100	Capital Stock					
3110	Capital Stock - Common Stock		964,367	12	964,367	14
3130	Bonds Conversion Rights Certificates		9	-	-	-
	Total Capital Stock		<u>964,376</u>	<u>12</u>	<u>964,367</u>	<u>14</u>
3200	Capital Surplus		<u>2,281,472</u>	<u>29</u>	<u>2,223,879</u>	<u>32</u>
3300	Retained Earnings					
3310	Legal Reserve		210,535	3	164,315	2
3320	Special Reserve		64,348	1	102,046	1
3350	Undistributed Earnings		629,954	8	462,279	7
	Total Retained Earnings		<u>904,837</u>	<u>12</u>	<u>728,640</u>	<u>10</u>
3400	Other Equity Interest					
3410	Exchange differences on conversion of financial statements of foreign operations		(52,881)	(1)	(63,602)	(1)
3420	Unrealized gains (losses) from financial assets measured at fair value through other comprehensive income		1,734	-	(745)	-
	Total Other Equity Interest		<u>(51,147)</u>	<u>(1)</u>	<u>(64,347)</u>	<u>(1)</u>
31xx	Total equity attributable to owners of the parent company		<u>4,099,538</u>	<u>52</u>	<u>3,852,539</u>	<u>55</u>
36xx	Non-controlling Interests		<u>104,729</u>	<u>2</u>	<u>97,422</u>	<u>1</u>
3xxx	Total Equity		<u>4,204,267</u>	<u>54</u>	<u>3,949,961</u>	<u>56</u>
	Total Liabilities and Equity		<u>\$7,822,061</u>	<u>100</u>	<u>\$7,039,487</u>	<u>100</u>

(Please refer to the notes of the consolidated financial statements)

Chairman: Lin, Yan-Sheng

Managerial officer: LIN Deqiong

Accounting Manager: Teng, Yuan-Chang

UNITED ORTHOPEDIC CORPORATION AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME

January 1 to December 31, 2025 and 2024

Unit: NT\$ thousands

Code	Accounting Items	Note	2025		2024	
			Amount	%	Amount	%
4000	Operating Revenue	4, 6(19), and 7	\$5,655,418	100	\$4,653,130	100
5000	Operating Costs	4, 6(8), 6(21), 6(22), and 7	1,255,883	22	1,030,809	22
5900	Operating Gross Profit		4,399,535	78	3,622,321	78
5910	Realized Sales Profit		7,274	-	204	-
5950	Net Operating Gross Profit		4,406,809	78	3,622,525	78
6000	Operating Expenses	4, 6(17), 6(20), 6(21), 6(22), and 7				
6100	Selling Expenses		3,042,482	54	2,474,801	53
6200	Administrative Expenses		357,812	6	303,016	7
6300	R&D Expenses		262,542	5	220,493	5
6450	Expected Credit Impairment Losses		3,254	-	15,227	-
	Total Operating Expenses		3,666,090	65	3,013,537	65
6900	Operating Profit		740,719	13	608,988	13
7000	Non-operating Revenue and Expenses	4, 9(6), 6(23), and 7				
7100	Interest Revenue		15,515	-	10,817	-
7010	Other Revenue		54,675	1	43,396	1
7020	Other Gains and Losses		57,669	1	26,388	1
7050	Finance Costs		(45,949)	(1)	(43,190)	(1)
7060	Share of profit or loss of associates and joint ventures accounted for using the equity method		(66,229)	(1)	(71,295)	(2)
	Total Non-operating Revenue and Expenses		15,681	-	(33,884)	(1)
7900	Net Profit Before Tax		756,400	13	575,104	12
7950	Income Tax Expenses	4 and 6(25)	(184,929)	(3)	(114,723)	(2)
8200	Net Profit for the Period		571,471	10	460,381	10
8300	Other Comprehensive Income	4 and 6(24)				
8310	Items not reclassified to profit or loss:					
8311	Re-measurements of Defined Benefit Plans		(434)	-	5,771	-
8316	Equity investments measured at fair value through other comprehensive income					
	Unrealized Valuation Gain		2,982	-	1,955	-
8360	Items that may be reclassified to profit or loss					
8361	Exchange differences on conversion of financial statements of foreign operations		10,664	-	23,544	1
8370	Shares of other comprehensive income of subsidiaries, associates, and joint ventures accounted for using the equity method					
	– Items that may be reclassified to profit or loss		1,268	-	12,649	-
	Other comprehensive income (net amount after tax) for current period		14,480	-	43,919	1
8500	Total Amount of Comprehensive Income for Current Period		\$585,951	10	\$504,300	11
8600	Net income is attributable to:					
8610	Owners of the parent company		\$562,497		\$456,428	
8620	Non-controlling Interests		8,974		3,953	
	Total		\$571,471		\$460,381	
8700	Total comprehensive income attributable to:					
8710	Owners of the parent company		\$575,263		\$499,897	
8720	Non-controlling Interests		10,688		4,403	
	Total		\$585,951		\$504,300	
	Earnings per Share (NT\$)	4 and 6(26)				
9750	Basic Earnings per Share		\$5.83		\$4.74	
9850	Diluted Earnings per Share		\$5.67		\$4.74	

(Please refer to the notes of the consolidated financial statements)

Chairman: Lin, Yan-Sheng

Managerial officer: LIN Deqiong

Accounting Manager: Teng, Yuan-Chang

UNITED ORTHOPEDIC CORPORATION AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY

January 1 to December 31, 2025 and 2024

Unit: NT\$ thousands

Code	Item	Equity attributable to owners of the parent company									Equity attributable to owners of the parent company	Non-controlling Interests	Total Equity
		Capital Stock			Retained Earnings				Other Equity Items				
		Capital Stock - Common Stock	Capital Stock - Preferred Stock	Bonds Conversion Rights Certificates	Capital Surplus	Legal Reserve	Special Reserve	Undistributed Earnings	Exchange differences on conversion of financial statements of foreign operations	Unrealized valuation gains (losses) from financial assets measured at fair value through other comprehensive income			
3100	3120	3130	3200	3310	3320	3350	3410	3420	31XX	36XX	3XXX		
A1	Balance as of January 1, 2024	\$877,379	\$3,737	\$44,171	\$2,023,236	\$125,958	\$98,377	\$426,860	\$(99,811)	\$(2,234)	\$3,497,673	\$96,400	\$3,594,073
	Earnings Distribution in 2023												
B1	Provision of Legal Reserve	-	-	-	-	38,357	-	(38,357)	-	-	-	-	-
B3	Provision of Special Reserve	-	-	-	-	-	3,669	(3,669)	-	-	-	-	-
B5	Cash Dividends of Common Stock	-	-	-	-	-	-	(384,281)	-	-	(384,281)	-	(384,281)
B7	Cash Dividends of Preferred Stock	-	-	-	-	-	-	(473)	-	-	(473)	-	(473)
C7	Changes in equity of associates and joint ventures accounted for using the equity method	-	-	-	16,791	-	-	-	-	-	16,791	-	16,791
C15	Distribution of cash dividends from capital reserves	-	-	-	(1,113)	-	-	-	-	-	(1,113)	-	(1,113)
D1	Net Profit for 2024	-	-	-	-	-	-	456,428	-	-	456,428	3,953	460,381
D3	Other Comprehensive Income in 2024	-	-	-	-	-	-	5,771	36,209	1,489	43,469	450	43,919
D5	Total Amount of Comprehensive Income for Current Period	-	-	-	-	-	-	462,199	36,209	1,489	499,897	4,403	504,300
I1	Convertible Corporate Bonds Conversion	83,752	-	(44,171)	187,067	-	-	-	-	-	226,648	-	226,648
J1	Convertible preferred stock conversion	3,236	(3,236)	-	-	-	-	-	-	-	-	-	-
J5	Redemption of Preferred Stock	-	(501)	-	(2,102)	-	-	-	-	-	(2,603)	-	(2,603)
O1	Increase and Decrease in Non-Controlling Interests	-	-	-	-	-	-	-	-	-	-	(3,381)	(3,381)
Z1	Balance as of December 31, 2024	\$964,367	\$-	\$-	\$2,223,879	\$164,315	\$102,046	\$462,279	\$(63,602)	\$(745)	\$3,852,539	\$97,422	\$3,949,961
A1	Balance as of January 1, 2025	\$964,367	\$-	\$-	\$2,223,879	\$164,315	\$102,046	\$462,279	\$(63,602)	\$(745)	\$3,852,539	\$97,422	\$3,949,961
	Earnings Distribution for 2024												
B1	Provision of Legal Reserve	-	-	-	-	46,220	-	(46,220)	-	-	-	-	-
B5	Cash Dividends of Common Stock	-	-	-	-	-	-	(385,747)	-	-	(385,747)	-	(385,747)
B7	Cash Dividends of Preferred Stock	-	-	-	-	-	-	(119)	-	-	(119)	-	(119)
B17	Special Reserve Reversal	-	-	-	-	-	(37,698)	37,698	-	-	-	-	-
C5	Recognition of equity component for issuance of convertible corporate bonds-Arising from employee stock options	-	-	-	57,510	-	-	-	-	-	57,510	-	57,510
D1	Net Profit for 2025	-	-	-	-	-	-	562,497	-	-	562,497	8,974	571,471
D3	Other Comprehensive Income for 2025	-	-	-	-	-	-	(434)	10,721	2,479	12,766	1,714	14,480
D5	Total Amount of Comprehensive Income for Current Period	-	-	-	-	-	-	562,063	10,721	2,479	575,263	10,688	585,951
I1	Convertible Corporate Bonds Conversion	-	-	9	83	-	-	-	-	-	92	-	92
O1	Increase and Decrease in Non-Controlling Interests	-	-	-	-	-	-	-	-	-	-	(3,381)	(3,381)
Z1	Balance as of December 31, 2025	\$964,367	\$-	\$9	\$2,281,472	\$210,535	\$64,348	\$629,954	\$(52,881)	\$1,734	\$4,099,538	\$104,729	\$4,204,267

(Please refer to the notes of the consolidated financial statements)

Chairman: Lin, Yan-Sheng

Managerial officer: LIN Deqiong

Accounting Manager: Teng, Yuan-Chang

UNITED ORTHOPEDIC CORPORATION AND ITS SUBSIDIARIES
CONSOLIDATED STATEMENTS OF CASH FLOWS

January 1 to December 31, 2025 and 2024

Unit: NT\$ thousands

Code	Item	2025	2024	Code	Item	2025	2024
		Amount	Amount			Amount	Amount
AAAA	Cash Flow from Operating Activities:			BBBB	Cash Flow from Investing Activities:		
A10000	Current Net Income Before Tax	\$756,400	\$575,104	B00010	Acquisition of financial assets measured at fair value through other comprehensive income	(1,470)	-
A20000	Adjustment items:			B00040	Acquisition of financial assets measured at amortized cost	(4,328)	(1,579)
A20010	Income and expense items:			B00050	Disposal of financial assets measured at amortized cost	4,327	516
A20100	Depreciation Expenses	479,297	399,328	B00100	Acquisition of financial assets measured at fair value through profit or loss	(462)	-
A20200	Amortization Expenses	59,562	60,592	B00200	Disposal of financial assets measured at fair value through profit or loss	8,982	-
A20300	Expected Credit Impairment Losses	3,254	15,227	B02700	Acquisition of Property, Plants, and Equipment	(569,022)	(502,425)
A20400	Net losses (profits) on financial assets and liabilities measured at fair value through profit or loss	(2,135)	(2,054)	B02800	Disposal of Property, Plants, and Equipment	33,440	12,429
A20900	Interest Expenses	45,949	43,190	B03700	Increase in Refundable Deposits	(22,981)	(4,029)
A21200	Interest Revenue	(15,515)	(10,817)	B04500	Acquisition of Intangible Assets	(74,084)	(64,997)
A22300	Share of profit or loss of associates and joint ventures accounted for using the equity method	66,229	71,295	B06100	Decrease in Lease Payments Receivable	28,801	18,396
A22500	Profit on disposal and retirement of property, plants, and equipment	(17,527)	(1,655)	B07100	Increase in Prepayments for Business Facilities	(118,125)	(21,911)
A23100	Loss on Disposal of Investments	-	449	BBBB	Net Cash Outflows from Investing Activities	(714,922)	(563,600)
A24000	Realized Sales Profit	(7,274)	(204)				
A29900	Other Items	(7,427)	(6,843)	CCCC	Cash flows from financing activities:		
A30000	Changes in assets/liabilities related to operating activities:			C00100	Increase in Short-term Loans	4,115,264	4,105,924
A31130	Decrease (Increase) in Notes Payable	1,471	(173)	C00200	Decrease in Short-term Loans	(4,358,359)	(3,617,063)
A31150	Increase in Accounts Receivable	(157,441)	(91,798)	C01200	Issuance of Corporate Bonds	703,500	-
A31160	Decrease (Increase) in Accounts Receivable – Related Parties	30,000	(22,324)	C01600	Proceeds from Long-term Loans	4,966	44,469
A31180	Decrease (Increase) in Other Receivables	(21,012)	2,575	C01700	Repayments of Long-term Loans	(244,026)	(79,042)
A31190	Increase in Other Receivables - Related Parties	(4,555)	(3,234)	C03000	Increase in Refundable Deposits	2,850	-
A31200	Increase in Inventories	(251,111)	(212,415)	C03100	Decrease in Refundable Deposits	-	(22)
A31230	Decrease (Increase) in Prepayments	(45,461)	24,714	C04020	Lease Principal Repayments	(39,878)	(36,489)
A31240	Decrease (Increase) in Other Current Assets	(1,634)	236	C04500	Cash Dividends Paid	(385,866)	(385,867)
A32125	Increase (Decrease) in Contractual Liabilities	10,852	(1,132)	C04700	Cash Capital Decrease	-	(2,603)
A32130	Increase (Decrease) in Notes Payable	88	(1,109)	C05600	Interest Paid	(33,301)	(40,265)
A32150	Increase (Decrease) in Accounts Payable	83,915	(92,977)	C05800	Changes in Non-controlling Interests	(3,381)	(3,381)
A32160	Increase (decrease) in other payables – related parties	(1,530)	14,167	CCCC	Net cash outflows from financing activities	(238,231)	(14,339)
A32180	Increase in Other Payables	157,935	80,870				
A32190	Increase (decrease) in other payables – related parties	(5,486)	5,486				
A32230	Increase (Decrease) in Other Current Liabilities	7,707	(6,503)				
A32240	Decrease in net defined benefit liabilities	(223)	(97)				
A33000	Cash Inflow Generated from Operations	1,164,328	839,898	DDDD	Effects of exchange rate changes on the balance of cash held in foreign currencies	(20,547)	22,312
A33100	Interest Received	5,089	4,070	EEEE	Increase in cash and cash equivalents for the current period	52,127	161,662
A33500	Income Tax Paid	(143,590)	(126,679)	E00100	Beginning balance of cash and cash equivalents	610,682	449,020
AAAA	Net cash flows generated from operating activities	1,025,827	717,289	E00200	Cash and cash equivalents at end of period	\$662,809	\$610,682

(Please refer to the notes of the consolidated financial statements)

Chairman: Lin, Yan-Sheng

Managerial officer: LIN Deqiong

Accounting Manager: Teng, Yuan-Chang

【Attachment 5】

United Orthopedic Corporation

Earnings distribution Table
2025

Unit: NTD

Item	Amount
Undistributed earnings at the start of period	67,889,973
Add: Net profit after tax for 2025	562,496,731
Less: Other comprehensive income for 2025	(434,243)
Less: Provision for legal reserve of 10%	(56,206,249)
Plus: Reversal amount of special surplus reserve	13,201,400
Distributable profit for the period	586,947,612
Distribution Item	
Common Stock Cash Dividend (Distribution of \$4.5 per share) (Note 1) (Note 2) (Note 3)	(433,969,425)
Undistributed retained earnings at end of period	152,978,187
<p>Note 1: The cash dividends for the current year will be distributed from the 2025 earnings appropriation first, and any remaining amount will be appropriated from retained earnings of previous years.</p> <p>Note 2: Cash dividends are calculated based on the distribution ratio, with any amount less than NT\$1 being truncated. Any remaining amount less than NT\$1 will be adjusted in descending order of decimal places and ascending order of account numbers until the total distribution amount of cash dividends is met.</p> <p>Note 3: If the number of outstanding shares changes on the ex-dividend date, the Chairman is authorized to adjust the cash dividend distribution amount per common share based on the actual total number of outstanding shares on the ex-dividend date.</p>	

Chairman:
Lin, Yan-ShenManager:
Lin DeqiongAccounting Manager:
Deng, Yuan-Chang

【Attachment 6】

**United Orthopedic Corporation
Articles of Incorporation
Comparison Table of Partial Amendments**

Amended Articles	Current Articles	Description:
<p>Article 2: The business scope of the Company is as follows:</p> <ol style="list-style-type: none"> 1. CF01011 Medical Devices Manufacturing Industry 2. F108031 Medical Devices Wholesale Industry 3. F208031 Medical Devices Retail Industry 4. CE01010 General Instruments Manufacturing Industry 5. CQ01010 Mold Manufacturing Industry 6. C805990 Other Plastic Products Manufacturing Industry 7. CB01010 Machinery Equipment Manufacturing Industry 8. F401010 International Trade Industry 9. IG01010 Biotechnology Services Industry 10. ZZ99999 Except for licensed businesses, may operate businesses that are not prohibited or restricted by laws and regulations (limited to operations outside the district) <p>(1) <u>Research, development, production, manufacture and sales on the following products:</u></p> <ol style="list-style-type: none"> 1. <u>Artificial orthopedic implants: including artificial joints, artificial bone plates, intramedullary rods, bone pins and so on.</u> 2. <u>Orthopedic surgical equipment and its manufacturing equipment.</u> 	<p>Article 2: The business scope of the Company is as follows:</p> <ol style="list-style-type: none"> 1. CF01011 Medical Devices Manufacturing Industry 2. F108031 Medical Devices Wholesale Industry 3. F208031 Medical Devices Retail Industry 4. CE01010 General Instruments Manufacturing Industry 5. CQ01010 Mold Manufacturing Industry 6. C805990 Other Plastic Products Manufacturing Industry 7. CB01010 Machinery Equipment Manufacturing Industry 8. F401010 International Trade Industry 9. IG01010 Biotechnology Services Industry 10. ZZ99999 Except for licensed businesses, may operate businesses that are not prohibited or restricted by laws and regulations 	<p>Handled in accordance with the provisions of Hsinchu Science Park Bureau Letter No. Zhu-Tou-Zi 1140020888, adding product title content.</p>

Amended Articles	Current Articles	Description:
<p>3. <u>Special metal and plastic materials.</u> (2) <u>The import, export and trade of aforementioned products.</u></p>		
<p>Article 3 The company's headquarters is located in the Hsinchu Science and Industrial Park. If necessary, upon resolution by the Board of Directors and approval by the competent authority, it may establish branches and offices domestically and abroad.</p>	<p>Article 3 The company's headquarters is located in the Hsinchu Science and Industrial Park. If necessary, upon resolution by the Board of Directors and approval by the competent authority, it may establish branches and offices domestically and abroad.</p>	<p>Handled in accordance with the provisions of Hsinchu Science Park Bureau Letter No. Zhu-Shang-Zi 1140022359, revising "Hsinchu City Science Industrial Park" to "Hsinchu Science Park".</p>
<p>Article 22: These Articles of Incorporation were established on February 1, 1993. (omitted) The twenty-fourth amendment was made on June 15, 2023. The 25th amendment was made on June 17, 2025. The 26th amendment was made on June 16, 2026.</p>	<p>Article 22: These Articles of Incorporation were established on February 1, 1993. (omitted) The twenty-fourth amendment was made on June 15, 2023. The 25th amendment was made on June 17, 2025.</p>	<p>Added amendment date.</p>

【Attachment 7】

**United Orthopedic Corporation
Director Election Procedures
Comparison Table of Partial Amendments**

Amended Articles	Current Provisions (Approved on 06.09.2019)	Description:
<p>Article 2 The election of the Company's directors shall be conducted in accordance with these procedures, unless otherwise stipulated by law or the Articles of Incorporation.</p>	<p>Article 2 The election of directors of the Company shall be conducted in accordance with the Company's Director-Election Regulations and these procedures, unless otherwise provided by laws, regulations, or the Articles of Incorporation.</p>	<p>The "Regulations for the Election of Directors and Supervisors" has been abolished and is therefore deleted.</p>
<p>Article 3 The election of directors of the Company shall take into consideration the overall composition of the Board of Directors. <u>The composition of board members shall take diversity into consideration, and appropriate diversity policies shall be formulated based on the Company's own operations, business model, and development needs, which should include but not be limited to the following two major aspects:</u></p> <ol style="list-style-type: none"> 1. <u>Basic conditions and values: gender, age, nationality, culture, etc.</u> 2. <u>Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience, etc.</u> <p>Board members shall generally possess the knowledge, skills, and attributes necessary to perform their duties, and the overall capabilities they should possess are as follows:</p>	<p>Article 3 The election of directors of the Company shall take into consideration the overall composition of the Board of Directors.</p> <p>Board members shall generally possess the knowledge, skills, and attributes necessary to perform their duties, and the overall capabilities they should possess are as follows:</p>	<p>Revised with reference to Article 3 of the reference template for "Procedures for the Election of Directors of ○○ Co., Ltd.".</p>

Amended Articles	Current Provisions (Approved on 06.09.2019)	Description:
<ol style="list-style-type: none"> 1. Business determination capability. 2. Accounting and financial analysis capability 3. Operation management capability. 4. Crisis handling capability. 5. Industry knowledge 6. International market vision. 7. Leadership 8. Decision-making capability <p>More than half of the seats on the Board of Directors shall not be held by directors who have a spousal relationship or are relatives within the second degree of kinship with each other.</p>	<ol style="list-style-type: none"> 1. Business determination capability. 2. Accounting and financial analysis capability 3. Operation management capability. 4. Crisis handling capability. 5. Industry knowledge 6. International market vision. 7. Leadership 8. Decision-making capability <p>More than half of the seats on the Board of Directors shall not be held by directors who have a spousal relationship or are relatives within the second degree of kinship with each other.</p>	
<p>Article 4 The qualifications of the Company's independent directors shall comply with the provisions of Articles 2, 3, and 4 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies. The election of the Company's independent directors shall comply with the provisions of Articles 5 and 6 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies", and shall be conducted in accordance with Article 24 of the "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies".</p>	<p>Article 4 The qualifications of the Company's independent directors shall comply with the provisions of Articles 2, 3, and 4 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies. The election of the Company's independent directors shall comply with the provisions of Articles 5 and 6 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".</p>	<p>Revised with reference to Article 4 of the reference template for "Procedures for the Election of Directors of ○○ Co., Ltd.".</p>
<p>Article 5 The election of the Company's directors shall be conducted in accordance with the candidate nomination system and procedures stipulated in Article 192-1 of the Company Act.</p>	<p>Article 5 The election of the Company's directors shall be conducted in accordance with the candidate nomination system and procedures stipulated in Article 192-1 of the Company Act.</p>	<p>Revised with reference to Article 5 of the reference template for "Procedures for the Election of Directors of ○○ Co., Ltd.".</p>

Amended Articles	Current Provisions (Approved on 06.09.2019)	Description:
<p>If a director is dismissed for any reason, resulting in the number of directors falling below five, the Company shall hold a by-election at the next shareholders' meeting. However, if the vacancies of directors reach one-third of the total number of seats specified in the Articles of Incorporation, the Company shall convene a special shareholders' meeting within sixty days from the date of occurrence to hold a by-election to fill such vacancies. If the number of independent directors falls below the requirement specified in the proviso of Paragraph 1, Article 14-2 of the Securities and Exchange Act, the Company shall fill the vacancy at the next shareholders' meeting; in the event that all independent directors are dismissed, the Company shall convene a special shareholders' meeting within sixty days from the date of occurrence to hold a by-election to fill such vacancies.</p>	<p>However, if the vacancies of directors reach one-third of the total number of seats specified in the Articles of Incorporation, the Company shall convene a special shareholders' meeting within sixty days from the date of occurrence to hold a by-election to fill such vacancies. If the number of independent directors falls below the requirement specified in the proviso of Paragraph 1, Article 14-2 of the Securities and Exchange Act, the Company shall fill the vacancy at the next shareholders' meeting; in the event that all independent directors are dismissed, the Company shall convene a special shareholders' meeting within sixty days from the date of occurrence to hold a by-election to fill such vacancies.</p>	
<p>Article 6 The election of the Company's directors shall adopt the cumulative voting method. Each share has voting rights equal to the number of directors to be elected. The votes may be cast for a single candidate or distributed among multiple candidates.</p>	<p>Article 6 The election of the Company's directors shall adopt the cumulative voting method. Each share has voting rights equal to the number of directors to be elected. The votes may be cast for a single candidate or distributed among multiple candidates.</p>	<p>Correction of typographical errors.</p>
<p>Article 10 (Removed)</p>	<p>Article 10 If a candidate is a shareholder, the voter must fill in the candidate's account name and shareholder account number in the candidate column of the ballot. If the candidate is not a shareholder, the voter shall fill in the candidate's name and national ID number. However, when the candidate is a government or corporate shareholder, the candidate's account name column on the ballot should be filled with the name of the government</p>	<p>Deleted with reference to the reference template for "Procedures for the Election of Directors of ○○ Co., Ltd.".</p>

Amended Articles	Current Provisions (Approved on 06.09.2019)	Description:
	<p>or corporate entity, or may be filled with both the name of the government or corporate entity and the name of its representative. If there are multiple representatives, the names of each representative should be filled in separately.</p>	
<p>Article 11 A ballot shall be deemed invalid under any of the following circumstances:</p> <ol style="list-style-type: none"> 1. Ballots not prepared by the person with the right to convene the meeting shall not be used. 2. Ballots that contain text other than the allocation of voting rights shall be invalid. 3. Ballots with illegible handwriting or alterations. 4. Ballots where the written candidate does not match the list of director candidates upon verification. 5. Blank ballots cast into the ballot box. 	<p>Article 11 A ballot shall be deemed invalid under any of the following circumstances:</p> <ol style="list-style-type: none"> 1. Ballot not prepared by the Company. 2. Ballot filled with more candidates than the required number of positions. 3. Ballot containing other text in addition to the candidate's name and their shareholder account number or national ID number. 4. Ballot with handwriting that is too illegible to identify. 5. For candidates who are shareholders, the ballot with name and shareholder account number not matching the shareholder registry; for candidates who are not shareholders, the ballot with name and national ID number that does not match upon verification. 6. Ballot filled with a candidate's name that is identical to another shareholder's name, without providing a shareholder account number or national ID number for identification. 7. Ballot with voting rights that cumulatively exceed the voting rights that the voting shareholder should possess. 8. Casting a blank ballot into the ballot box. 	<p>Revised with reference to Article 10 of the reference template for "○○ Co., Ltd. Director Election Procedures".</p>

Amended Articles	Current Provisions (Approved on 06.09.2019)	Description:
<p>Article 12 Votes shall be counted on the spot immediately after voting is completed. The results shall be announced on the spot by the chairperson, <u>including the list of elected directors and their respective votes.</u> <u>The ballots cast in the election in the foregoing paragraph must be sealed up with signature by the voting inspector, given proper safekeeping and kept for at least one year.</u> <u>However, the said tapes shall be preserved until the conclusion of the lawsuit if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law.</u></p>	<p>Article 12 The ballots shall be counted immediately after the voting is completed, and the results shall be announced by the chairperson on the spot.</p>	<p>Revised with reference to Article 11 of the reference template for "○○ Co., Ltd. Director Election Procedures".</p>

【Attachment 8】

**United Orthopedic Corporation
Individual Director Remuneration for 2025**

Remuneration of Directors (Including Independent Directors)

Unit: NTD thousand; 2025

Title	Name	Remuneration Paid to Directors								Ratio of Total Amount of A, B, C and D to Net Income (%) (Note 10)		Remuneration Paid to Concurrent Employees								Ratio of Total Amount of A, B, C, D, E, F, and G to Net Income (Note 10)		Compensation from investees other than United's subsidiaries or Parent Company (Note 11)
		Remuneration (A) (Note 2)		Retirement Pension (B)		Remuneration of Directors (C)(Note 3)		Business execution fees (D) (Note 4)		Salaries, Bonuses, and Special Expenses (E) (Note 5)		Retirement Pension (F)		Employee Remuneration (G) (Note 6)				The Company	All companies in the financial statements			
		The Company	All companies in the financial statements (Note 7)	The Company	All companies in the financial statements (Note 7)	The Company	All companies in the financial statements (Note 7)	The Company	All companies in the financial statements	The Company	All companies in the financial statements (Note 7)	The Company	All companies in the financial statements (Note 7)	The Company		All companies in the financial statements (Note 7)						
Chairman	Lin, Yan-Sheng	0	0	0	0	4,819	4,819	0	0	4,819 0.86%	4,819 0.86%	10,098	10,098	0	0	5,257	0	5,257	0	20,174 3.59%	20,174 3.59%	None
Directors	Chun-Sheng Lin	0	0	0	0	2,410	2,410	0	0	2,410 0.43%	2,410 0.43%	0	0	0	0	0	0	0	0	2,410 0.43%	2,410 0.43%	None
Directors	Hau, Hai-Yen	0	0	0	0	2,410	2,410	0	0	2,410 0.43%	2,410 0.43%	0	0	0	0	0	0	0	0	2,410 0.43%	2,410 0.43%	None
Directors	Ng Chor Wah Patrick	0	0	0	0	4,819	4,819	0	0	4,819 0.86%	4,819 0.86%	0	0	0	0	0	0	0	0	4,819 0.86%	4,819 0.86%	None
Directors	Lin Deqiong	0	0	0	0	4,819	4,819	0	0	4,819 0.86%	4,819 0.86%	6,828	16,428	0	0	3,707	0	3,707	0	15,354 2.73%	24,954 4.44%	None
Independent Directors	Lee, Kuen-Chang	0	0	0	0	1,560	1,560	0	0	1,560 0.28%	1,560 0.28%	0	0	0	0	0	0	0	0	1,560 0.28%	1,560 0.28%	None
Independent Directors	Wu, Meng-Da	0	0	0	0	600	600	0	0	600 0.11%	600 0.11%	0	0	0	0	0	0	0	0	600 0.11%	600 0.11%	None
Independent Directors	Liu, Chien-Lin	0	0	0	0	600	600	0	0	600 0.11%	600 0.11%	0	0	0	0	0	0	0	0	600 0.11%	600 0.11%	None
Independent Directors	Chen, Li-Ju	0	0	0	0	600	600	0	0	600 0.11%	600 0.11%	0	0	0	0	0	0	0	0	600 0.11%	600 0.11%	None

1. Please describe the compensation policy, system, standards, and structure for Independent Directors, and explain the relationship between compensation amounts and their responsibilities, risks, time commitment, and other factors:
For remuneration to Directors and Independent Directors of the Company, the Board of Directors is authorized to decide on the amount based on the extent of involvement of each Director in the Company's business and the value contributed thereby, and by referring to the normal payment standards of the peers domestically and abroad.

2. Other than disclosures in the table above, remuneration paid to directors for providing services (such as consulting services as a non-employee for the parent company/all companies in the financial statements/reinvestments) in the most recent year: None.

【Appendix 1】

United Orthopedic Corporation Rules and Procedures of Shareholders' Meeting

- Article 1 (The basis)
To establish a sound corporate governance system for shareholders' meetings, enhance the supervisory function, and strengthen the management mechanism of the company, these rules are formulated in accordance with Article 5 of the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, for compliance purposes.
- Article 2 Unless otherwise specified by laws and regulations or the Articles of Incorporation, Shareholders' Meetings of the Company shall be conducted in accordance with the Rules.
- Article 3 (Convening of Shareholders' Meetings and Meeting Notices)
Unless otherwise specified in laws and regulations, the shareholders' meetings shall be convened by the Board.
When convening a virtual shareholders' meeting, the Company shall, unless otherwise stipulated in the Regulations Governing the Administration of Shareholder Services of Public Companies, specify such in the Articles of Incorporation and obtain a resolution from the Board of Directors. The virtual shareholders' meeting shall be implemented by a resolution of the Board of Directors with the attendance of at least two-thirds of all directors and the approval of more than half of the directors present.
Any changes to the method of convening the shareholders' meeting of the Company shall be resolved by the Board of Directors, and made no later than the date of meeting notice announcement.
The regular shareholders' meeting shall be convened with prior notice of 30 days given to all shareholders; for shareholders holding less than 1,000 registered shares, the notice may be given 30 days in advance by posting on the Public Information Observation System. The extraordinary shareholders' meeting shall be convened with prior notice of 15 days given to all shareholders; for shareholders holding less than 1,000 registered shares, the notice may be given 15 days in advance by posting on the Public Information Observation System.

The notice and public announcement shall specify the reasons for convening the meeting.

The re-election of directors, amendments to the Articles of Incorporation, capital reduction, permission for directors to engage in competitive business operations, capitalization of profits, capitalization of legal reserve, company dissolution, merger, demerger, matters specified in Article 185, Paragraph 1 of the Company Act, Article 26-1 and Article 43-6 of the Securities and Exchange Act, and Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers shall be listed as reasons for convening the meeting and shall not be proposed as ad hoc motions.

Article 4 (Proxy Attendance at Shareholders' Meetings and Authorization)

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

A shareholder of the company shall issue a written proxy, and shall appoint only one person as proxy, which shall be delivered to the company five days prior to the date of the shareholders' meeting. In the case of duplicate proxies, the one received earliest shall prevail. However, this shall not apply to declarations to revoke the previous proxy. After the proxy form is delivered to the Company, if a shareholder wishes to attend the shareholders' meeting in person or to exercise voting rights in writing or by electronic means, the shareholder shall notify the Company in writing to revoke the proxy appointment no later than two days prior to the date of the shareholders' meeting; if the revocation is made after the deadline, the voting rights exercised by the proxy shall prevail.

After the power of attorney is delivered to the company, if a shareholder wishes to attend the shareholders' meeting via video conference, the shareholder should provide written notice to the company to revoke the proxy two days prior to the shareholders' meeting; if the revocation is overdue, the voting rights shall be exercised by the proxy.

Article 5 (Principles for Determining the Venue and Time of Shareholders' Meetings)

Shareholders' meeting shall be held at the Company's premises or at a place that is convenient for shareholders to attend and suitable for holding such meetings. The meeting shall not start earlier than 9:00 am or later than 3:00 pm. Full consideration shall be given to the opinions of the independent directors with respect to the place and time of the Meeting.

When convening a video shareholders' meeting, this company is not subject to the restrictions on the meeting venue mentioned in the preceding paragraph.

Article 6 (Preparation of Attendance Register and Other Documents)

The company shall have an attendance book for attending shareholders or their proxies (hereinafter referred to as shareholders) to sign in, or the attending shareholders may submit sign-in cards in lieu of signing in.

The Company shall deliver the agenda handbook, annual report, attendance certificate, speech slip, ballot, and other meeting materials to the shareholders attending the shareholders' meeting; for the election of directors, the election ballots shall be attached as well.

Shareholders should attend the shareholders' meeting with their attendance certificates, attendance cards, or other attendance credentials; those who solicit proxy forms should also bring identification documents for verification.

When the government or a legal entity is a shareholder, the representative attending the shareholders' meeting is not limited to one person. When a legal person is entrusted to attend a shareholders' meeting, only one person may be appointed to represent and attend.

The registration time for the shareholders in the preceding paragraph shall be handled at least 30 minutes before the start of the meeting; the registration desk shall be clearly marked and staffed with sufficient and qualified personnel; for video-conferenced shareholders' meetings, registration shall be accepted on the video-conferencing platform 30 minutes before the start of the meeting, and shareholders who have completed registration shall be deemed to have attended the shareholders' meeting in person.

In the event of a virtual shareholders' meeting, shareholders who intend to attend the meeting via video conference shall register with the Company two days before the meeting date.

In the event of a virtual shareholders' meeting, the Company shall upload the manual for shareholders' meetings, annual report, and other meeting materials to the virtual meeting platform at least 30 minutes before the meeting starts, and keep this information disclosed until the end of the meeting.

Article 6-1 (Required Information in the Convening Notice for Virtual Shareholders' Meetings)

To convene a virtual shareholders' meeting, the Company shall include the following particulars in the shareholders' meeting notice:

1. Information detailing how shareholders may attend the virtual meeting and exercise their rights.
2. Actions to be taken if the virtual meeting platform or participation in the virtual meeting is obstructed due to natural disasters, accidents or other force majeure events, which at least should cover the following particulars:
 - (1) The time of the meeting that must be postponed or resumed at a later date due to an aforementioned malfunction, and the date that a postponed meeting will be resumed.
 - (2) Shareholders who did not register to attend the original shareholders' meeting via video conferencing will not be allowed to participate in any postponed or continued meetings.
 - (3) In case of a hybrid shareholders' meeting, when the virtual meeting cannot be continued, if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the virtual shareholders' meeting via video conference, still meets the minimum legal requirement for a shareholder meeting, then the shareholders' meeting shall continue. The shares represented by shareholders attending the virtual meeting via video conference shall be counted towards the total number of shares represented by shareholders present at the meeting, and the shareholders attending the virtual meeting via video conference shall be deemed abstaining from voting on all proposals on the meeting agenda of that shareholders' meeting.
 - (4) Stating the actions to be taken if the outcomes of all proposals have been announced and an extraordinary motion has not been carried out.
3. To convene a virtual shareholders' meeting via video conference, appropriate alternative measures available to shareholders with difficulties in attending the meeting shall be specified. Except for the circumstances specified in Paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, companies shall provide shareholders with the necessary equipment and assistance for online participation, and specify the period during which shareholders may apply to the company and other relevant matters to be noted.

Article 7 (Chairperson of Shareholders' Meetings and Attendees)

If the Shareholders' Meeting is convened by the Board of Directors, the Chairman of the Board shall preside over the meeting. If the Chairman is unable to perform such duties due to leave of absence or for any other reason, the Vice Chairman shall act on

the Chairman's behalf. If there is no Vice Chairman, or if the Vice Chairperson is on leave or unable to perform his/her duties, the Chairman may appoint one of the directors to act on the Chairman's behalf. If the Chairman does not appoint anyone to act on his/her behalf, one shall be elected from among the directors to act on the Chairman's behalf.

In the shareholders' meeting convened by the board of directors, it is advisable for more than half of the directors of the board to participate and attend.

If the shareholders' meeting is convened by a person with convening rights other than the board of directors, the chairperson shall be the person with convening rights. If there are two or more persons with convening rights, one of them shall be elected as the chairperson.

The Company shall appoint its designated lawyers, accountants or relevant personnel to attend the shareholders' meeting.

Article 8 (Audio or Video Recording of Shareholders' Meetings for Evidence)

The company shall record the entire process of the shareholders' meeting in audio or video, and keep it for at least one year. However, the said tapes shall be preserved until the conclusion of the lawsuit if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law.

Where a shareholders' meeting is held via video conference, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast, and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end.

The information and audio and video recording in the preceding paragraph shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

In case of a virtual shareholders' meeting, the Company is advised to audio and video record the back-end operation interface of the virtual meeting platform.

Article 9 (Calculation of Shares Present and Commencement of Meeting)

Attendance at shareholders' meetings shall be determined based on the number of shares. The number of shares in attendance shall be calculated according to the shares indicated by the attendance book and sign-in cards, and by the shares checked-in on the virtual meeting platform, plus the number of shares whose voting rights are exercised by correspondence or through electronic means.

Chairman shall call the Meeting to order at the time scheduled for the Meeting. If the number of shares represented by the shareholders present at the Meeting has not yet constituted the quorum at the time scheduled for the Meeting, the chairman may postpone the time for the Meeting. The postponements shall be limited to two times at the most and Meeting shall not be postponed for longer than one hour in the aggregate. If after two such postponements the numbers of shares represented by the attending shareholders has not yet constituted more than one-third of all issued and outstanding shares, the chairman shall announce the adjournment of the meeting; In the event of a virtual shareholders' meeting, the Company shall also declare the meeting adjourned at the virtual meeting platform.

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. In the event of a virtual Shareholders' Meeting, shareholders intending to attend the meeting online shall re-register with the Company in accordance with Article 6.

If before the meeting ends the number of shares represented in the meeting reaches 50% or more of all issued shares, the Chairperson may re-propose the tentative resolution to the meeting for voting according to Article 174 of the Company Act.

Article 10 (Discussion of Proposals)

The agenda of the Meeting shall be set by the Board of Directors if the Meeting is convened by the Board of Directors. Unless otherwise resolved at the Meeting, the Meeting shall proceed in accordance with the agenda.

The above provision applies mutatis mutandis to cases where the Meeting is convened by any person, other than the Board of Directors, entitled to convene such Meeting.

Unless otherwise resolved at the meeting, the chairman may not announce adjournment of the meeting earlier unless the agenda (including provisional motions) under the preceding two paragraphs are concluded. If the chairman announces the adjournment of the meeting in violation of the Rules, other members of the Board shall promptly assist the attending shareholders to elect, by a majority of votes represented by attending shareholders in the meeting, another person to serve as chairman and continue the meeting in accordance with due procedures.

Regarding the proposal, amendments proposed by shareholders, or extemporaneous motions, the Chairman shall provide sufficient explanation and discussion

opportunities. When deemed ready for a vote, the Chairman may announce the discussion closed and bring it to a vote.

Article 11 (Speeches of Shareholders)

Before attending shareholders speak, they must first fill out a speech slip stating the main points of their speech, shareholder account number (or attendance certificate number), and account name, and the chairman will determine the order of their speeches.

Shareholders who attended the meeting and submitted a speech request but did not speak shall be deemed to have not spoken. The spoken content shall prevail if it differs from the record of the speech.

For the same proposal, each shareholder may speak no more than twice without the chairperson's consent, and each time shall not exceed five minutes. However, if a shareholder's speech violates the regulations or is beyond the scope of the proposal, the chairperson may stop them from speaking.

When a shareholder speaks at the meeting, other shareholders shall not interrupt or interfere unless they have obtained consent from both the chairperson and the speaking shareholder. If there is a violation, the chairperson shall call it to a stop.

When a corporate shareholder appoints two or more representatives to attend the shareholders' meeting, only one of them may speak on the same proposal.

After shareholders speak, the chairperson must personally respond or designate relevant personnel to respond.

Where a virtual shareholders' meeting via video conference is convened, shareholders attending the meeting may raise questions in writing at the platform from the moment the Chairman declares the meeting open until the Chairman declares the meeting adjourned. No more than two questions for the same proposal may be raised. Each question shall contain no more than 200 words. The regulations in Paragraphs 1 to 5 do not apply.

As long as the questions raised in accordance with the preceding paragraph are not in violation of the regulations or beyond the scope of a proposal, it is advisable to disclose them to the public on the virtual meeting platform.

Article 12 (Voting rights and conflicts of interest)

The count of votes in a Shareholders' Meeting is based on the number of shares represented at the meeting.

Resolutions of the shareholders' meeting shall not include the number of shares

without voting rights in the total number of issued shares.

If a shareholder has a personal interest in a matter under consideration at the meeting that may conflict with the interests of the company, the shareholder shall not participate in the vote, and shall not exercise the voting rights as a proxy for other shareholders.

The number of shares for which voting rights cannot be exercised in the preceding paragraph shall not be counted as part of the voting rights of shareholders present.

Except for trust enterprises or share transfer agencies approved by the securities regulatory authority, if a person is entrusted by two or more shareholders at the same time, the voting rights they represent shall not exceed 3% of the total voting rights of the issued shares. If exceeded, the excess voting rights shall not be counted.

Article 13 (Voting, ballot examination, and ballot count)

Each shareholder has one vote per share; however, this does not apply to those with restricted or no voting rights.

Unless otherwise specified in the Company Law or the Company's Articles of Incorporation, a resolution shall be adopted by a majority of the votes represented by the attending shareholders.

The proposal shall be voted on by the attending shareholders on a case-by-case basis. In cases where there are several amendments or alternative resolutions to a certain agenda item, the Chairperson shall determine the order in which voting takes place on the new and original proposals. If any one of them has been adopted, the others shall be deemed vetoed and no further voting is necessary.

The individual supervising the casting of votes and counting the ballots for the resolution shall be appointed by the chairperson, provided that the vote supervisor(s) shall be shareholder(s). Ballot counting should be conducted publicly at the venue of the shareholders' meeting. The voting results should be announced on the spot and recorded.

For a video-conference shareholders' meeting, shareholders participating via video-conferencing should vote on each proposal and election through the video-conference platform after the chairperson declares the meeting open. Voting should be completed before the chairperson announces the end of voting, otherwise it will be deemed as an abstention.

If the shareholders' meeting is convened by video conference, the votes should be counted once after the chairperson announces the completion of voting, and the voting and election results should be announced.

When the Company holds a video-assisted shareholders' meeting, shareholders who

have registered to attend the shareholders' meeting by video in accordance with Article 6, and wish to attend the physical shareholders' meeting in person, shall revoke their registration in the same manner as registration two days prior to the meeting; if the revocation is overdue, they may only attend the shareholders' meeting by video.

When shareholders exercise voting rights by writing or electronic transmission, unless they have withdrawn the declaration of intent and attended the shareholders' meeting via video conference, except for extraordinary motions, they will not exercise voting rights on the original proposals or make any amendments to the original proposals or exercise voting rights on amendments to the original proposal.

Article 14 (Election)

When the shareholders' meeting has an election of directors, it shall be handled in accordance with the relevant election regulations prescribed by the Company, and the election results shall be announced on the spot.

The ballots cast in the election in the foregoing paragraph must be sealed up with signature by the voting inspector, given proper safekeeping and kept for at least one year. However, the said tapes shall be preserved until the conclusion of the lawsuit if a shareholder initiates a lawsuit in accordance with Article 189 of the Company Law.

Article 15 (Meeting minutes and acknowledgment)

Resolutions made at a shareholders' meeting shall be stated in the meeting minutes. The chairman shall affix his signature or seal to the minutes, which shall be issued to shareholders within 20 days after the end of the meeting.

The distribution of the minutes of the preceding meeting may be made by the Company by posting on the Market Observation Post System.

The minutes of proceedings shall record the year, month, date, venue, the name of the chairperson, the method of resolution, the essentials of the proceedings and the results thereof, and shall be permanently retained during the existence of the Company.

The method of resolution mentioned in the preceding paragraph shall be subject to a poll, vote by vote, for each proposal, and the result of voting shall be recorded in the minutes of proceedings.

When the shareholders' meeting is convened by video conference, in addition to the items that should be recorded in accordance with the preceding paragraph, the meeting minutes should also record the start and end time of the shareholders' meeting, the method of convening the meeting, the names of the chairperson and recorder, as well as the handling methods and situations when the video conference platform or

participation by video encounters obstacles due to natural disasters, accidents, or other force majeure events.

In addition to complying with the regulations set forth in the preceding paragraph when convening a video shareholders' meeting, the company shall also record in the meeting minutes any alternative measures provided for shareholders who have difficulty participating in the shareholders' meeting via video.

Article 16 (Public Announcement)

Regarding the number of shares solicited by the solicitor, the number of shares represented by the proxy, and the number of shares present in writing or electronically by the shareholders, the Company shall compile a statistical statement in the prescribed format on the day of the shareholders' meeting and disclose it clearly at the venue of the shareholders' meeting; if the shareholders' meeting is convened by video conference, the Company shall upload the aforementioned information to the video conference platform at least 30 minutes before the start of the meeting and continue to disclose it until the end of the meeting.

The Company convened a video conference for a shareholders' meeting. When the meeting is announced, the total number of shares held by attending shareholders should be disclosed on the video conferencing platform. If there is another count of the total number of shares and voting rights of the attending shareholders during the meeting, it shall be the same.

For resolutions made at shareholders' meetings, if there are any major announcements as required by laws and regulations or the Taiwan Stock Exchange Corporation, the Company shall transmit the content to the Market Observation Post System within the prescribed time period.

Article 17 (Meeting order)

Personnel working at the Shareholders' Meeting must wear identification cards or badges.

The chair may instruct the inspectors or security personnel to assist in maintaining order at the meeting venue. When security guards or security personnel are present to assist in maintaining order, they should wear armbands or identification cards with the text "Security Personnel".

If the venue is equipped with amplifiers, the chairman may stop shareholders from speaking if they do not use the equipment provided by the company.

If a shareholder violates the rules of procedure and does not comply with the

chairman's correction, obstructing the progress of the meeting, and refuses to be stopped, the chairman may instruct the sergeant-at-arms or security personnel to ask them to leave the venue.

Article 18 (Intermission)

During the meeting, the chairman may, at his discretion, set time for recess. In case of incident of force majeure, the chairman may decide to temporarily suspend the meeting and announce, depending on the situation, when the meeting will resume.

Before the agenda set forth in the shareholders' meeting (including provisional motions) are concluded, if the meeting place cannot continue to be used for the meeting, then, by resolution of the shareholders, another place may be sought to resume the meeting.

According to the provisions of Article 182 of the Company Act, the shareholders' meeting shall resolve to postpone or continue the meeting within five days.

Article 19 (Disclosure of information at virtual meetings)

In the event of a virtual shareholders' meeting, the Company shall disclose real-time results of votes and election of various proposals immediately after the end of the voting session on the virtual meeting platform according to the regulations, and this disclosure shall continue for at least 15 minutes after the Chairman has announced the meeting adjourned.

Article 20 (Location of the Chairman and Secretary of Virtual Shareholders' Meetings)

When the Company convenes a video shareholders' meeting, the chair and recorder shall be present at the same location in Taiwan, and the chair shall announce the address of that location at the start of the meeting.

Article 21 (Handling of disconnection)

When a shareholders' meeting is convened via video conference, the chairperson shall announce, in addition to the circumstances in which no postponement or continuation of the meeting is required as stipulated in Article 44-20, Paragraph 4 of the Regulations Governing the Administration of Shareholder Services of Public Companies, that before the chairperson announces the adjournment of the meeting, if a natural disaster, an incident, or other force majeure event renders the video conference platform or participation via video conference interrupted for more than 30 consecutive minutes, the meeting shall be postponed or continued within 5 days, without being subject to

the provisions of Article 182 of the Company Act.

If the previous meeting is postponed or continued, shareholders who did not register to participate in the original shareholders' meeting via video conferencing will not be allowed to participate in the postponed or continued meeting.

For a meeting that has been postponed or resumed under the second paragraph of this Article, the number of shares represented by and the voting rights and election rights exercised by the shareholders who registered to participate in the affected Shareholders' Meeting and who successfully signed into the meeting but who do not then go on to attend the postponed or resumed session shall nevertheless be counted towards the total number of shares, number of voting rights, and number of election rights represented at the postponed or resumed session.

In accordance with the provisions of the second paragraph, when the shareholders' meeting is postponed or resumed, for proposals that have completed voting, counting, and announced voting results or a list of elected directors, there is no need for further discussion and resolution.

If a video-assisted shareholders' meeting is held by the company and the video conference cannot be continued due to the second circumstance, if the number of attending shareholders after deducting those attending via video still meets the legal quorum for the meeting, the shareholders' meeting shall continue without the need to postpone or reconvene the meeting in accordance with the second paragraph.

Under circumstances where a meeting should continue as described in the preceding paragraph, the shares represented by shareholders attending the virtual meeting online shall be counted towards the total number of shares represented by shareholders present at the meeting, provided these shareholders shall be deemed to have abstained from voting on all proposals on the meeting agenda of that Shareholders' Meeting.

If the Company postpones or continues the meeting in accordance with the provisions of the second paragraph, it shall follow the provisions of Article 44-20, Paragraph 7 of the Regulations Governing Handling of Stock Affairs for Public Companies, and conduct relevant preparatory work in accordance with the original shareholders' meeting date and the relevant provisions

Article 22: When convening a virtual shareholders' meeting, the Company shall provide appropriate alternative measures available to shareholders with difficulties in attending a virtual shareholders' meeting via video conference. Except for the circumstances specified in Paragraph 6, Article 44-9 of the Regulations Governing the Administration of Shareholder Services of Public Companies, companies shall provide shareholders

with the necessary equipment and assistance for online participation, and specify the period during which shareholders may apply to the company and other relevant matters to be noted.

Article 23: Matters not provided for in these Regulations shall be handled in accordance with the provisions of the Company Act, the Company's Articles of Incorporation, and relevant laws and regulations.

Article 24: These Regulations shall become effective after approval by the Shareholders' Meeting. The same shall apply to any amendments.

【Appendix 2】

United Orthopedic Corporation Articles of Incorporation (Before Amendment)

Chapter 1 General Provisions

Article 1: This company is organized and named United Orthopedic Corporation in accordance with the provisions of the Company Act. The English name is United Orthopedic Corporation.

Article 2 The businesses operated by the Company are as follows:

1. CF01011 Medical Devices Manufacturing Industry
2. F108031 Medical Devices Wholesale Industry
3. F208031 Medical Devices Retail Industry
4. CE01010 General Instruments Manufacturing Industry
5. CQ01010 Mold Manufacturing Industry
6. C805990 Other Plastic Products Manufacturing Industry
7. CB01010 Machinery Equipment Manufacturing Industry
8. F401010 International Trade Industry
9. IG01010 Biotechnology Services Industry
10. ZZ99999 Except for licensed businesses, may operate businesses that are not prohibited or restricted by laws and regulations

Article 3 The company's headquarters is located in the Hsinchu Science and Industrial Park. If necessary, upon resolution by the Board of Directors and approval by the competent authority, it may establish branches and offices domestically and abroad.

Article 4 The company may provide external guarantees as required for its business needs. The company's investment in other companies shall not be subject to the restriction that the total investment shall not exceed 40% of the paid-up capital as prescribed in Article 13 of the Company Act. Matters related to investment in other companies shall be handled by resolution of the Board of Directors.

Chapter 2 Shares

Article 5: The authorized capital of the company is NT\$1.5 billion, divided into 150 million shares with a par value of NT\$10 per share, to be issued in installments. The unissued shares shall be issued upon resolution by the Board of Directors as needed. Preferred shares may be issued from the aforementioned shares.

Article 6: The rights and other important issuance terms of the Company's preferred shares are as follows:

1. The Company shall apply the current year's earnings, if any, to pay for taxes as stipulated by laws and regulations, offset accumulated losses of previous years, and allocate a portion as legal reserve pursuant to laws and regulations. Next, special reserve is appropriated or reversed pursuant to the Articles of Association. After adding the accumulated undistributed earnings, the remaining earnings, if any, are allocated as preference share dividends for the year. The Company has discretion over the distribution of preference share dividends.
2. The dividend rate of Preferred Shares is capped at 8% per annum on the issue price. Cash dividends will be distributed annually in arrears. Once the Company's Audited Financial Reports have been acknowledged in the annual general meeting of the shareholders, the Board shall be authorized to set the payment date for the distribution of the payable preferred share dividends for the previous year. The number of dividends distributed for the year of issuance and the year of redemption is calculated based on the actual number of days issued in that year.
3. If the Company does not generate any or sufficient profits during the year for the distribution of preference share dividends, it may resolve not to pay out the dividends and preference shareholders have no rights to object. If the Preferred Shares issued are specified as non-cumulative, the undistributed dividends or shortfalls in dividends distributed shall not be cumulative and shall cease to accrue and be payable, therefore no deferred payment will be paid in subsequent years where there are earnings.
4. Except for the dividend prescribed in subparagraph 2 of this Article 5-1, Preferred Shareholders, if holding non-participating preferred shares, are not entitled to participate in the distribution of cash or stock dividends with regard of the Common Shares derived from earnings or capital reserves.
5. When issuing new shares for cash, the Company shall grant preemptive rights to holders of preferred shares and holders of common shares on the same terms.
6. Holders of preferred shares have priority over common shareholders in the distribution of the Company's remaining assets, and have the same order of compensation as holders of other classes of preferred shares issued by the Company, but are subordinate to general creditors, subject to the limitation that the amount distributed shall not exceed the outstanding number of issued preferred shares multiplied by the issue price.
7. Preferred shareholders do not have voting rights or electoral rights, but they can be elected as directors and have voting rights at the preferred shareholders' meeting or shareholders' meetings involving matters related to the rights and

obligations of preferred shareholders.

8. The preferred shares issued by this company, if convertible, may not be converted within one year from the date of issuance. The Board is authorized to set the convertible period in the actual issuance terms. Holders of convertible Preferred Shares may, pursuant to the issuance terms, apply for conversion of its shareholding (in whole or in part) to common shares pursuant to the conversion ratio set out in the issuance terms (ratio is 1:1). Upon conversion, the converted shares shall have the same rights and obligations as common shares. Dividend distribution at the year of conversion shall be calculated based on the ratio between the actual issuance days and total days of the conversion year, provided, however, that when said shares are converted prior to the ex-dividend date of any given year, the shareholder may not participate in the preferred share dividend distribution of that year and the dividend distribution of the year after, but such shareholder may participate in the distribution of profit and capital reserve to holders of common shares.
9. Preferred shares have no maturity date. Preferred shareholders have no right to demand the company to redeem their preferred shares, but the company may, from the day after the fifth anniversary of the issuance, redeem all or part of the preferred shares in cash at the original actual issue price and related issuance regulations, or by issuing new shares for mandatory conversion or other legally permitted methods. The preferred shares that have not been redeemed will continue to maintain the rights and obligations of the respective issuance conditions until the company redeems them. In the year of redeeming preferred the stocks, if the Company's shareholders' meeting makes the resolution to distribute dividends, the distributable dividends up to the date of redemption shall be calculated according to the actual issuance days of the current year.
10. Preferred shares and ordinary shares converted therefrom, the Board of Directors is authorized to handle the listing matters in view of the company's and market's conditions.

The name, issuance date, specific issuance conditions and other relevant matters of the preferred shares shall be determined by the Board of Directors at the time of actual issuance, in accordance with the capital market conditions and investors' subscription intentions, and in compliance with the Company's Articles of Incorporation and relevant laws and regulations.

Article 7 The Company's shares shall be issued in registered form, signed or sealed by the director representing the Company, and issued after being certified in accordance with the law. The Company is exempt from printing certificates for shares issued, but the centralized securities depository institution should be contacted for registration.

Article 8: The transfer of stock ownership and name change shall be suspended within 60 days before the annual general meeting of shareholders, within 30 days before the extraordinary general meeting of shareholders, or within 5 days before the record date for distribution of dividends, bonuses, or other benefits by the company.

Chapter 3 Shareholders' Meeting

Article 9: Shareholders' meetings are divided into regular and extraordinary meetings. The regular meeting is convened once a year, within six months after the end of each fiscal year, by the board of directors in accordance with the law. Temporary meetings shall be convened as necessary in accordance with the law. The Preferred Shareholders' meeting may be convened when it deemed necessary in accordance with applicable laws and regulations.

Article 10: When a shareholder is unable to attend a shareholders' meeting, they may issue a proxy form provided by the company, specifying the scope of authorization, and appoint a proxy to attend the meeting. The use of proxy forms shall be handled in accordance with the Company Act and the "Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies" issued by the competent authority.

Article 11: Each shareholder of the company has one vote per share.

Article 12: Unless otherwise provided by relevant laws and regulations, resolutions of the shareholders' meeting shall be adopted with the attendance of shareholders representing more than one-half of the total issued shares, and with the approval of a majority of the voting rights held by the attending shareholders. The shareholders of this company may exercise their voting rights electronically. Shareholders who exercise their voting rights electronically shall be deemed to have attended the meeting in person, and the relevant matters shall be handled in accordance with the provisions of the laws and regulations.

Article 12-1: When a shareholders' meeting is held, it may be conducted through a video conference or other means announced by the Ministry of Economic Affairs.

Chapter 4 Directors

- Article 13: The Company shall have nine to eleven Directors, who shall be elected by the Shareholders' Meeting from among persons with legal capacity for a term of three years and may be re-elected. After the Company has publicly issued shares, the total shareholding ratio of all Directors shall comply with the regulations of the securities authority.
- Among the number of directors of the Board prescribed in the preceding article, the number of independent directors of the Company shall be no less than three or no less than one fifth of the total number of directors, whichever is higher. The election of directors (including independent directors) of the Company adopts a candidate nomination system, and the shareholders' meeting shall elect from the list of independent director candidates. With respect to professional qualifications, shareholdings, restrictions on holding concurrent posts, nomination, election/appointment and other compliance-related requirements for independent directors, the Company shall follow the relevant laws and regulations announced by the competent authority in charge of the securities and exchange.
- The Company may purchase liability insurance for directors within their term of office for the compensation liability they should bear in accordance with the law within the scope of business operations.
- Article 13-1: The Company shall establish an Audit Committee in accordance with Article 14-4 of the Securities and Exchange Act, and the Audit Committee shall replace the supervisors and be responsible for executing the powers and duties prescribed by the Company Act, the Securities and Exchange Act, and other laws and regulations.
- Article 14: The Board of Directors shall be organized by the directors, and a chairperson shall be elected by more than two-thirds of the directors present and with the consent of more than half of the directors present to represent the Company.
- Article 15: The Board of Directors shall be chaired by the Chairman. If the Chairman takes leave or is unable to exercise his/her powers for any reason, he/she shall appoint one person to act on his/her behalf. If the Chairman fails to appoint an acting agent, one person shall be elected by the directors to act on his/her behalf. The resolution method of the Board of Directors shall be handled in accordance with the provisions of the Company Act. The resolution method of the Board of Directors shall be handled in accordance with the provisions of the Company Act.
- Article 16: The remuneration of the Chairman and directors shall be authorized by the Board of Directors to be determined based on their degree of participation in the Company's operations and the value of their contributions, and with reference to the usual levels of the industry.

Chapter 5 Managers

Article 17: The Company shall have one General Manager, whose appointment, dismissal, and remuneration shall be handled in accordance with Article 29 of the Company Act.

Chapter 6 Accounting

Article 18: The Company's fiscal year shall commence on January 1 and end on December 31 of each year, with December 31 being the final accounting period for the entire fiscal year. At the end of each fiscal year: The Board of Directors shall prepare the following documents, which shall be audited by the Audit Committee and submitted to the Shareholders' Meeting for approval:

- (1) Business Report
- (2) Financial Statements
- (3) Proposal Concerning the Distribution of Earnings or Covering of Losses.

Article 19: Deleted.

Article 20: In case the Company makes a profit in the current year (profit refers to income before tax and before distribution of remuneration to employees and Directors), 12% shall be allocated as the employee remuneration and no more than 3% as remuneration to Directors. However, when the Company has accumulated losses (including adjustment on non-distributed earnings), the loss should offset first from profits.

The employee compensation amount in the preceding paragraph shall allocate no less than 15 percent for salary adjustments or compensation distribution to basic-level employees. And may be distributed in stocks or cash, with eligible recipients including employees of controlling or subsidiary companies who meet certain conditions, while directors' compensation can only be distributed in cash.

The preceding two paragraphs shall be implemented by special resolution of the Board of Directors and reported to the shareholders' meeting.

Article 20-1: In case there are profits after tax at the closing account of the current year, the Company shall first make up the accumulated deficit (including adjustment on non-distributed earnings) and retain 10% as statutory surplus reserve in accordance with the law; however, when the statutory surplus reserve exceeds the registered capital of the Company, it is not subject to this limitation. After the statutory surplus reserve has been retained or rotated in accordance with the regulations or requests made by competent agencies, if there is accumulated undistributed earnings, the holders of preference share are given priority to be distributed the dividends of the current year. If there are still undistributed earnings left, 50% to 100% of the remaining earnings

shall be distributed as shareholders' dividends, of which, 50% of the shareholders' dividends that are distributed in the current year shall be distributed as cash dividends. When the Company sets aside the special surplus reserve in accordance with law, for the shortfall of the "net deduction of other interests accumulated in the previous period", before the distribution of the earnings, it should first set aside the same amount of special surplus reserve from the undistributed earnings of the previous period; if there is still a shortfall, the current period's after-tax net profit plus the amount other than the current after-tax net profit shall be included in the current undistributed earnings and set aside.

The cash dividends or bonuses distributed in the preceding paragraph, as well as the distribution of capital surplus or statutory surplus reserve in cash, shall be authorized by a resolution adopted by a majority vote at a meeting of the Board of Directors attended by two-thirds or more of the total number of directors, and such distribution shall be reported to the shareholders' meeting.

Chapter 7 Supplementary Provisions

Article 21: Any matters not covered in these Articles of Incorporation shall be handled in accordance with the provisions of the Company Act.

Article 22: These Articles of Incorporation were established on February 1, 1993.

The first amendment was made on April 9, 1994.

The second amendment was made on August 31, 1994.

The third amendment was made on December 15, 1996.

The fourth amendment was made on December 15, 1996.

The fifth amendment was made on May 15, 1997.

The sixth amendment was made on July 15, 1997.

The seventh amendment was made on January 5, 1998.

The eighth amendment was made on June 5, 1998.

The ninth amendment was made on June 10, 1999.

The tenth amendment was made on June 14, 2000.

The eleventh amendment was made on June 19, 2002.

The twelfth amendment was made on June 17, 2003.

The thirteenth amendment was made on June 17, 2004.

The fourteenth amendment was made on November 30, 2004.

The fifteenth amendment was made on June 16, 2005.

The sixteenth amendment was made on June 14, 2006.

The seventeenth amendment was made on June 13, 2007.

The eighteenth amendment was made on June 18, 2010.

The nineteenth amendment was made on June 24, 2013.

The twentieth amendment was made on June 22, 2016.

The twenty-first amendment was made on June 19, 2019.

The twenty-second amendment was made on June 16, 2020.

The twenty-third amendment was made on June 21, 2022.

The twenty-fourth amendment was made on June 15, 2023.

The 25th amendment was made on June 17, 2025.

United Orthopedic Corporation

Company Head: Lin, Yan-Shen

【Appendix 3】

United Orthopedic Corporation Director Election Procedures (Before Amendment)

Article 1: These procedures are established in accordance with Article 21 of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" to ensure a fair, just, and open election of directors.

Article 2: The election of directors of the Company shall be conducted in accordance with the Company's Director Election Regulations and these procedures, unless otherwise provided by laws, regulations, or the Articles of Incorporation.

Article 3: The election of directors of the Company shall take into consideration the overall composition of the Board of Directors.

Board members shall generally possess the knowledge, skills, and attributes necessary to perform their duties, and the overall capabilities they should possess are as follows:

1. Business determination capability.
2. Accounting and financial analysis capability
3. Operation management capability.
4. Crisis handling capability.
5. Industry knowledge
6. International market vision.
7. Leadership
8. Decision-making capability

More than half of the seats on the Board of Directors shall not be held by directors who have a spousal relationship or are relatives within the second degree of kinship with each other.

Article 4: The qualifications of the Company's independent directors shall comply with the provisions of Articles 2, 3, and 4 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The election of the Company's independent directors shall comply with the provisions of Articles 5 and 6 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies".

Article 5: The election of the Company's directors shall be conducted in accordance with the candidate nomination system and procedures stipulated in Article 192-1 of the Company Act.

However, if the vacancies of directors reach one-third of the total number of seats

specified in the Articles of Incorporation, the Company shall convene a special shareholders' meeting within sixty days from the date of occurrence to hold a by-election to fill such vacancies.

If the number of independent directors falls below the requirement specified in the proviso of Paragraph 1, Article 14-2 of the Securities and Exchange Act, the Company shall fill the vacancy at the next shareholders' meeting; in the event that all independent directors are dismissed, the Company shall convene a special shareholders' meeting within sixty days from the date of occurrence to hold a by-election to fill such vacancies.

Article 6: The election of the Company's directors shall adopt the cumulative voting method. Each share has voting rights equal to the number of directors to be elected. The votes may be cast for a single candidate or distributed among multiple candidates.

Article 7: The Company shall prepare election ballots equal to the number of directors to be elected, and fill in the number of voting rights for distribution to shareholders attending the shareholders' meeting. The name of the voter may be represented by the attendance card number printed on the ballot.

Article 8: The directors of the Company shall be elected in accordance with the number specified in the Articles of Incorporation. The voting rights for general directors and independent directors shall be calculated separately. The candidates who receive more voting rights shall be elected in sequence according to their respective numbers of votes. In the case where two or more candidates receive the same number of votes, exceeding the specified number of positions, the elected person shall be determined by lot drawing among those who received the same number of votes. The chairperson shall draw lots on behalf of any non-attending candidate.

Article 9: Before the election begins, the chairperson shall appoint several shareholders to serve as vote monitoring personnel and vote counting personnel to perform various relevant duties. The Company shall set up a ballot box, which shall be publicly inspected by the vote monitoring personnel before voting begins.

Article 10: If a candidate is a shareholder, the voter must fill in the candidate's account name and shareholder account number in the candidate column of the ballot. If the candidate is not a shareholder, the voter shall fill in the candidate's name and national ID number. However, when the candidate is a government or corporate shareholder, the candidate's account name column on the ballot should be filled with the name of the government or corporate entity, or may be filled with both the name of the government or corporate entity and the name of its representative. If there are multiple representatives, the names of each representative should be filled in separately.

Article 11: A ballot shall be deemed invalid under any of the following circumstances:

1. Ballot not prepared by the Company.
2. Ballot filled with more candidates than the required number of positions.
3. Ballot containing other text in addition to the candidate's name and their shareholder account number or national ID number.
4. Ballot with handwriting that is too illegible to identify.
5. For candidates who are shareholders, the ballot with name and shareholder account number not matching the shareholder registry; for candidates who are not shareholders, the ballot with name and national ID number that does not match upon verification.
6. Ballot filled with a candidate's name that is identical to another shareholder's name, without providing a shareholder account number or national ID number for identification.
7. Ballot with voting rights that cumulatively exceed the voting rights that the voting shareholder should possess.
8. Casting a blank ballot into the ballot box.

Article 12: The ballots shall be counted immediately after the voting is completed, and the results shall be announced by the chairperson on the spot.

Article 13: The elected directors shall be separately notified of their election by the Company's Board of Directors.

Article 14: These procedures shall be implemented after approval by the shareholders' meeting; the same applies when amendments are made.

【Appendix 4】

United Orthopedic Corporation Directors' Shareholdings

Base date: 2026.04.18

Title	Name	Elected date	Term	Current number of shares held	
				Common Stocks	Shareholding Ratio
Chairman	Lin, Yan-Sheng	112.6.16	3	2,181,441	2.26%
Directors	Yi Sheng Co., Ltd. Representative: Hung Chung-Kai	114.6.17	3	3,113,000	3.23%
Directors	Hau, Hai-Yen	112.6.16	3	763,6460	0.79%
Directors	Ng Chor Wah Patrick	112.6.16	3	1,670,425	1.73%
Directors and President	Lin Deqiong	112.6.16	3	1,913,461	1.98%
Independent Director	Liu, Chien-Lin	112.6.16	3	183,000	0.19%
Independent Director	Lee, Kuen-Chang	112.6.16	3	0	0.00%
Independent Director	Wu, Meng-Da	112.6.16	3	0	0.00%
Independent Director	Chen, Li-Ju	112.6.16	3	0	0.00%
Total of All directors				9,824,973	10.19%

1. Stop Transfer Date: April 18, 2026
2. Total number of issued shares: 96,437,650 shares
3. The minimum statutory number of shares held by all directors: 7,715,012 shares.

【Appendix 5】

Other Matters

The impact of the proposed stock dividend on the company's operating performance, earnings per share, and shareholder investment returns at this shareholders' meeting:

Not applicable.