DIVA Laboratories, Ltd. and Subsidiaries

Consolidated Financial Statements for the
Nine Months Ended September 30, 2025 and 2024 and
Independent Auditors' Review Report

INDEPENDENT AUDITORS' REVIEW REPORT

The Board of Directors and Shareholders
DIVA Laboratories, Ltd.

Introduction

We have reviewed the accompanying consolidated balance sheets of DIVA Laboratories, Ltd. and its subsidiaries as of September 30, 2025 and 2024, the related consolidated statements of comprehensive income for the three months ended September 30, 2025 and 2024 and for the nine months ended September 30, 2025 and 2024, the consolidated statements of changes in equity and cash flows for the nine months then ended, and the related notes to the consolidated financial statements, including a summary of significant accounting policies (collectively referred to as the "consolidated financial statements"). Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers and International Accounting Standard 34 "Interim Financial Reporting" endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China. Our responsibility is to express a conclusion on the consolidated financial statements based on our reviews.

Scope of Review

Except as explained in the Basis for Qualified Conclusion section, we conducted our reviews in accordance with the Standards on Review Engagements of the Republic of China 2410 "Review of Interim Financial Information Performed by the Independent Auditor of the Entity". A review of the consolidated financial statements consists of making inquiries, primarily of persons responsible for financial and accounting matters, and applying analytical and other review procedures. A review is substantially less in scope than an audit and consequently does not enable us to obtain assurance that we would become aware of all significant matters that might be identified in an audit. Accordingly, we do not express an audit opinion.

Basis for Qualified Conclusion

As described in Note 12 to the consolidated financial statements, as of September 30, 2025 and 2024, DIVA Laboratories, Ltd. and its subsidiaries credit balance of investments accounted for using the equity method were $572 thousand and $1,529 thousand, respectively. The share of profit or loss of associates and accounted for using the equity method for the three months ended September 30, 2025 and 2024, and for the nine months ended September 30, 2025 and 2024, was $65 thousand, $(33) thousand, $(197) thousand, and $1,158 thousand, respectively. These amounts were recognized and disclosed based on the investees' financial statements for the same period, which were not reviewed by independent auditors. Information related to the investees as described in Note 33 of the consolidated financial statements was recognized and disclosed based on the investee companies' financial statements for the same periods, which were not reviewed by auditors.

Qualified Conclusion

Based on our review, except for the possible adjustments, if any, as might have been determined to be necessary had the financial statements of the associates accounted for using the equity method, the share of profit or loss of associates recognized under the equity method, and the related information on investee companies as described in the Basis for Qualified Conclusion paragraph been reviewed by independent auditors, nothing has come to our attention that causes us to believe that the accompanying consolidated financial statements do not present fairly, in all material respects, the consolidated financial position of DIVA Laboratories, Ltd. and its subsidiaries as of September 30, 2025 and 2024, and their consolidated financial performance and consolidated cash flows for the three months ended September 30, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the nine months ended September 30, 2025 and 2024 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Accounting Standard 34 "Interim Financial Reporting" as endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

The engagement partners on the reviews resulting in this independent auditors' review report are Chih-Ming Shao and Kuo-Ning Huang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

October 28, 2025

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to review such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' review report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. 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' review report and consolidated financial statements shall prevail.

DIVA LABORATORIES, LTD. AND SUBSIDIARIES

CONSOLIDATED BALANCE SHEETS
September 30, 2025, December 31, 2024 and September 30, 2024
(In Thousands of New Taiwan Dollars)

	September 30, 2025		December 31, 2024		September 30, 2024	
ASSETS	**Amount**	**%**	**Amount**	**%**	**Amount**	**%**
CURRENT ASSETS						
Cash and cash equivalents (Notes 6)	$ 486,713	37	$ 589,143	45	$ 546,194	44
Financial assets at fair value through profit or loss - current (Notes 7)	23	-	-	-	2,117	-
Accounts receivable, net (Notes 9 and 23)	288,743	22	251,214	19	223,396	18
Accounts receivable from related parties (Notes 23 and 29)	1,398	-	11,193	1	9,950	1
Other receivables (Note 9)	7,002	1	17,088	1	7,044	1
Other receivables from related parties (Note 29)	23,208	2	5,363	1	1,068	-
Current tax assets (Notes 4)	1,332	-	1,000	-	965	-
Inventories (Notes 10)	226,987	17	151,423	12	175,470	14
Prepayments (Note 29)	5,154	1	3,877	-	5,131	-
Other current assets (Note 17)	4,152	-	749	-	1,268	-
Total current assets	1,044,712	80	1,031,050	79	972,603	78
NON-CURRENT ASSETS						
Financial assets at fair value through other comprehensive income - non-current (Notes 8)	6,475	1	5,032	1	5,559	-
Property, plant and equipment (Notes 13 and 31)	213,857	16	218,041	17	218,479	18
Right-of-use assets (Notes 14)	3,484	-	4,923	-	5,568	-
Intangible assets (Notes 16)	1,060	-	1,713	-	1,638	-
Deferred tax assets (Notes 4)	39,732	3	40,764	3	44,848	4
Net defined benefit assets - non-current	2,528	-	2,123	-	172	-
Other non-current assets (Notes 17 and 30)	1,812	-	1,799	-	1,971	-
Total non-current assets	268,948	20	274,395	21	278,235	22
TOTAL	$ 1,313,660	100	$ 1,305,445	100	$ 1,250,838	100
LIABILITIES AND EQUITY						
CURRENT LIABILITIES						
Financial liabilities at fair value through profit or loss - current (Notes 7)	$ 1,811	-	$ 2,018	-	$ -	-
Contract liabilities - current (Notes 23)	6,904	1	6,512	-	6,506	1
Accounts payable (Note 18)	80,984	6	70,687	5	66,322	5
Accounts payable to related parties (Note 29)	204	-	-	-	19	-
Other payables (Note 19)	96,287	7	86,465	7	91,784	7
Other payables to related parties (Note 29)	80,586	6	34,267	3	7,715	1
Current tax liabilities (Notes 4)	18,943	2	23,323	2	17,416	1
Provisions - current (Notes 20)	11,960	1	9,609	1	8,957	1
Lease liabilities - current (Notes 14)	2,580	-	2,472	-	2,493	-
Other current liabilities (Note 19)	13,226	1	11,563	1	12,847	1
Total current liabilities	313,485	24	246,916	19	214,059	17
NON-CURRENT LIABILITIES						
Deferred tax liabilities (Notes 4)	506	-	425	-	423	-
Lease liabilities - non-current (Notes 14)	961	-	2,500	-	3,118	1
Credit balance of investments accounted for using the equity method (Notes 12)	572	-	102	-	1,529	-
Total non-current liabilities	2,039	-	3,027	-	5,070	1
Total liabilities	315,524	24	249,943	19	219,129	18
EQUITY (Note 22)						
Ordinary shares	586,682	45	600,906	46	600,906	48
Capital surplus	347,141	26	382,331	29	382,331	31
Retained earnings						
Legal reserve	31,629	2	22,217	2	22,217	2
Special reserve	5,804	-	7,717	1	7,717	-
Unappropriated earnings	33,443	3	94,122	7	70,475	6
Total retained earnings	70,876	5	124,056	10	100,409	8
Other equity	(6,563)	-	(5,804)	-	(5,950)	(1)
Treasury shares	-	-	(45,987)	(4)	(45,987)	(4)
Total equity	998,136	76	1,055,502	81	1,031,709	82
TOTAL	$ 1,313,660	100	$ 1,305,445	100	$ 1,250,838	100

The accompanying notes are an integral part of the consolidated financial statements.

DIVA LABORATORIES, LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For the three months and nine months ended September 30, 2025 and 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended September 30				For the Nine Months Ended September 30			
	2025		2024		2025		2024	
	Amount	%	Amount	%	Amount	%	Amount	%
OPERATING REVENUE, NET (Notes 23 And 29)	$196,986	100	$193,621	100	$639,117	100	$639,056	100
OPERATING COSTS (Notes 10, 16, 24 and 29)	145,935	74	134,058	69	447,741	70	445,434	70
GROSS PROFIT	51,051	26	59,563	31	191,376	30	193,622	30
REALIZED (UNREALIZED) GAIN ON TRANSACTIONS	521	-	(729)	(1)	(272)	-	(1,097)	-
REALIZED GROSS PROFIT	51,572	26	58,834	30	191,104	30	192,525	30
OPERATING EXPENSES (Notes 9, 14,16, 21, 24 and 29)								
Selling expenses	7,489	4	8,836	4	23,014	4	27,054	4
General and administrative expenses	12,439	6	12,798	7	37,981	6	37,718	6
Research and development expenses	17,634	9	17,658	9	54,794	8	55,403	9
Expected credit (gain) loss	5,754	3	(8)	-	5,794	1	(8,870)	(2)
Total operating expenses	43,316	22	39,284	20	121,583	19	111,305	17
PROFIT FROM OPERATIONS	8,256	4	19,550	10	69,521	11	81,220	13
NON-OPERATING INCOME AND EXPENSES								
Interest income (Note 24)	1,126	-	1,122	1	4,323	1	4,098	-
Other income (Notes 24 and 29)	1,798	1	1,971	1	4,968	1	4,178	1
Finance cost (Notes 24)	(104)	-	(30)	-	(196)	-	(178)	-
Share of profit or loss of associates	-	-	-	-	(61)	-	1,156	-
Net (loss) gain on financial assets at fair value through profit or loss (Notes 7)	(551)	-	2,987	1	22,496	3	(1,717)	-
Loss on disposal of property, plant and equipment, net	-	-	-	-	(17)	-	-	-
Foreign exchange gain (loss), net (Notes 24 and 32)	10,699	5	(6,332)	(3)	(18,932)	(3)	6,290	1
Net (loss) gain on financial liability at fair value through profit or loss (Notes 7)	(8,469)	(4)	603	-	(10,821)	(2)	(10,991)	(2)
Total non-operating income and expenses	4,499	2	321	-	1,760	-	2,836	-
INCOME BEFORE INCOME TAX	12,755	6	19,871	10	71,281	11	84,056	13
INCOME TAX EXPENSE (Notes 25)	(2,708)	(1)	(4,797)	(2)	(10,551)	(2)	(13,581)	(2)
NET INCOME	10,047	5	15,074	8	60,730	9	70,475	11
OTHER COMPREHENSIVE INCOME (Notes 8, 22 and 28)								
Items that will not be reclassified subsequently to profit or loss:								
Unrealized (loss) gain on equity instruments at fair value through other comprehensive income	2,032	1	(2,166)	(1)	1,443	-	948	-
Items that may be reclassified subsequently to profit or loss:								
Exchange differences on translation of the financial statements of foreign operations	1,227	1	(349)	(1)	(2,066)	-	817	-
Share of other comprehensive income of associates accounted for under the equity method	65	-	(33)	-	(136)	-	2	-
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD	$13,371	7	$12,526	6	$59,971	9	$72,242	11
NET INCOME ATTRIBUTABLE TO:								
Owners of the Company	$10,047	5	$15,074	8	$60,730	9	$70,475	11

(Continued)

DIVA LABORATORIES, LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
For the three months and nine months ended September 30, 2025 and 2024
(In Thousands of New Taiwan Dollars, Except Earnings Per Share)

	For the Three Months Ended September 30				For the Nine Months Ended September 30			
	2025		2024		2025		2024	
	Amount	%	Amount	%	Amount	%	Amount	%
TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO:								
Owners of the Company	$13,371	7	$12,526	6	$59,971	9	$72,242	11
EARNINGS PER SHARE (Note 26)								
Basic	$ 0.17		$ 0.26		$ 1.04		$ 1.20	
Diluted	$ 0.17		$ 0.26		$ 1.03		$ 1.20	

(Concluded)

The accompanying notes are an integral part of the consolidated financial statements.

DIVA LABORATORIES, LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY
For the nine months ended September 30, 2025 and 2024
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company												
	Ordinary Shares (Note 22)		Capital Surplus (Note 22)				Retained Earnings (Notes 22)			Other Equity (Notes 22)			
	Number of Shares (In Thousand)	Amounts	Premium of Shares	Employee Share Options	Share Options	Other	Legal Reserve	Special Reserve	Unappropriated Earnings	Exchange Differences on Translating Foreign Operations	Unrealized (Loss) Gain on Financial Assets at Fair Value Through Other Comprehensive Income	Treasury Shares (Note 22)	Total Equity
BALANCE ON JANUARY 1, 2024	60,091	$ 600,906	$ 365,436	$ 6,767	$ 9,654	$ 11,726	$ 17,925	$ 9,257	$ 64,835	($ 328)	($ 7,389)	($ 45,987)	$ 1,032,802
Appropriation of 2023 earnings													
Legal reserve	-	-	-	-	-	-	4,292	-	(4,292)	-	-	-	-
Special reserve	-	-	-	-	-	-	-	(1,540)	1,540	-	-	-	-
Cash dividends - NT$1.05820484 per share	-	-	-	-	-	-	-	-	(62,083)	-	-	-	(62,083)
Total	-	-	-	-	-	-	4,292	(1,540)	(64,835)	-	-	-	(62,083)
Cash dividends distributed from capital surplus - NT$0.19179516 per share	-	-	(11,252)	-	-	-	-	-	-	-	-	-	(11,252)
Net profit for the nine months ended September 30, 2024	-	-	-	-	-	-	-	-	70,475	-	-	-	70,475
Other comprehensive income for the nine months ended September 30, 2024, net of income tax	-	-	-	-	-	-	-	-	-	819	948	-	1,767
Balance on September 30, 2024	60,091	$ 600,906	$ 354,184	$ 6,767	$ 9,654	$ 11,726	$ 22,217	$ 7,717	$ 70,475	$ 491	($ 6,441)	($ 45,987)	$ 1,031,709
Balance on January 1, 2025	60,091	$ 600,906	$ 354,184	$ 6,767	$ 9,654	$ 11,726	$ 22,217	$ 7,717	$ 94,122	$ 1,164	($ 6,968)	($ 45,987)	$ 1,055,502
Appropriation of 2024 earnings													
Legal reserve	-	-	-	-	-	-	9,412	-	(9,412)	-	-	-	-
Special reserve	-	-	-	-	-	-	-	(1,913)	1,913	-	-	-	-
Cash dividends - NT$1.47648427 per share	-	-	-	-	-	-	-	-	(86,623)	-	-	-	(86,623)
Total	-	-	-	-	-	-	9,412	(1,913)	(94,122)	-	-	-	(86,623)
Cash dividends distributed from capital surplus - NT$0.52351573 per share	-	-	(30,714)	-	-	-	-	-	-	-	-	-	(30,714)
Cancelation of treasury shares	(1,423)	(14,224)	(4,476)	-	-	-	-	-	(27,287)	-	-	45,987	-
Net profit for the nine months ended September 30, 2025	-	-	-	-	-	-	-	-	60,730	-	-	-	60,730
Other comprehensive income (loss) for the nine months ended September 30, 2025	-	-	-	-	-	-	-	-	-	(2,202)	1,443	-	(759)
Balance on September 30, 2025	58,668	$ 586,682	$ 318,994	$ 6,767	$ 9,654	$ 11,726	$ 31,629	$ 5,804	$ 33,443	($ 1,038)	($ 5,525)	$ -	$ 998,136

The accompanying notes are an integral part of the consolidated financial statements.

DIVA LABORATORIES, LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
For the nine months ended September 30, 2025 and 2024
(In Thousands of New Taiwan Dollars)

	For the Nine Months Ended September 30	
	2025	2024
CASH FLOWS FROM OPERATING ACTIVITIES		
Income before income tax	$ 71,281	$ 84,056
Adjustments for:		
Depreciation expense	7,068	7,641
Amortization expense	653	615
Expected credit (gain) loss	5,794	(8,870)
Loss (gain) on financial assets at fair value through profit or loss, net	(22,496)	1,717
Loss on financial liabilities at fair value through profit or loss, net	10,821	10,991
Finance cost	196	178
Interest income	(4,323)	(4,098)
Share of profit or loss of associates	61	(1,156)
Loss on disposal of property, plant and equipment, net	17	-
Reversal of write-down of inventories	(12,262)	(468)
Unrealized gain on transactions with associates	272	1,097
Net changes in operating assets and liabilities		
Financial assets mandatorily classified as at fair value through profit or loss	22,473	534
Accounts receivable	(43,717)	(20,553)
Account receivable from related parties	9,795	(585)
Other receivables	10,055	(61)
Other receivables from related parties	(17,845)	1,789
Inventories	(63,302)	21,265
Prepayments	(1,285)	(264)
Other current assets	(3,403)	(423)
Net defined benefit assets	(405)	(172)
Financial liabilities held for trading	(11,028)	(10,991)
Contract liabilities	392	(2,601)
Accounts payable	10,297	5,520
Accounts payable to related parties	204	(244)
Other payables	9,660	12,440
Other payables to related parties	46,319	(2,481)
Provisions	2,351	554
Other current liabilities	1,751	2,137
Net defined benefit liabilities	-	(185)
Cash generated from operations	29,394	97,382
Income tax paid	(14,194)	(16,899)
Net cash generated from operating activities	15,200	80,483

(Continued)

DIVA LABORATORIES, LTD. AND SUBSIDIARIES

CONSOLIDATED STATEMENTS OF CASH FLOWS
For the nine months ended September 30, 2025 and 2024
(In Thousands of New Taiwan Dollars)

	For the Nine Months Ended September 30	
	2025	2024
CASH FLOWS FROM INVESTING ACTIVITIES		
Payments for property, plant and equipment	($ 759)	($ 230)
Decrease (Increase) in refundable deposits	(14)	177
Payments for intangible assets	-	(463)
Interest received	4,354	4,097
Net cash generated from investing activities	3,581	3,581
CASH FLOWS FROM FINANCING ACTIVITIES		
Proceeds from short-term borrowings	100,000	50,000
Repayments of short-term borrowings	(100,000)	(50,000)
Repayment of the principal portion of lease liabilities	(1,908)	(1,894)
Dividends paid	(117,337)	(73,335)
Interest paid	(196)	(178)
Net cash used in financing activities	(119,441)	(75,407)
EFFECTS OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS	(1,770)	612
NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS	(102,430)	9,269
CASH AND CASH EQUIVALENTS, BEGINNING OF THE PERIOD	589,143	536,925
CASH AND CASH EQUIVALENTS, END OF THE PERIOD	$ 486,713	$ 546,194

(Concluded)

The accompanying notes are an integral part of the consolidated financial statements.

1. GENERAL INFORMATION

DIVA Laboratories, Ltd. (the "Company") was incorporated in the Republic of China (ROC) on April 11, 1995 after approval was obtained from the Ministry of Economic Affairs. The Company is mainly engaged in the sale, manufacturing and development of medical equipment and computer related devices.

The Company has obtained approval for public offering by the Financial Supervisory Commission on August 18, 2010. The Company's shares were listed and have been trading on the Emerging Stock Board (ESB) of the Taipei Exchange (TPEx) since October 11, 2010 and its shares have been trading on the Taipei Exchange since May 23, 2013.

The consolidated financial statements of the Company and its subsidiaries (collectively referred to as the "Group") are presented in the Company's functional currency, the New Taiwan dollar.

2. APPROVAL OF CONSOLIDATED FINANCIAL STATEMENTS

The consolidated financial statements were approved by the board of directors on October 28, 2025.

3. APPLICATION OF NEW, AMENDED AND REVISED STANDARDS AND INTERPRETATIONS

a. Initial application of the amendments to the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), Interpretations of IFRS (IFRIC), and SIC Interpretations (SIC) (collectively, the "IFRS Accounting Standards") endorsed and issued into effect by the Financial Supervisory Commission (FSC)

Amendments to IAS 21 "Lack of Exchangeability"

The initial application of the Amendments to IAS 21 "Lack of Exchangeability" did not have a material impact on the Group's accounting policies.

b. The IFRS Accounting Standards endorsed by the FSC for application starting from 2026

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB
Amendments to IFRS 9 and IFRS 7 "Amendments to the Classification and Measurement of Financial Instruments"	January 1, 2026
Amendments to IFRS 9 and IFRS 7 "Contracts Referencing Nature-dependent Electricity"	January 1, 2026
Annual Improvements to IFRS Accounting Standards - Volume 11	January 1, 2026
IFRS 17 "Insurance Contracts" (including the 2020 and 2021 amendments to IFRS 17)	January 1, 2023

As of the date the consolidated financial statements were authorized for issue, the Group is still assessing the impact of each amendment on its financial position and financial performance. The related effects will be disclosed once the assessment is completed.

c. New IFRS Accounting Standards in issue but not yet endorsed and issued into effect by the FSC

New, Amended and Revised Standards and Interpretations	Effective Date Announced by IASB (Note 1)
Amendments to IFRS 10 and IAS 28 "Sale or Contribution of Assets between an Investor and its Associate or Joint Venture"	To be determined by IASB
IFRS 18 "Presentation and Disclosure in Financial Statements"	January 1, 2027(Note 2)
IFRS 19 "Subsidiaries without Public Accountability: Disclosures"	January 1, 2027

Note 1: Unless stated otherwise, the above IFRS Accounting Standards are effective for annual reporting periods beginning on or after their respective effective dates.

Note 2: On September 25, 2025, the FSC announced that IFRS 18 will take effect starting from January 1, 2028. Domestic entities could elect to apply IFRS 18 for an earlier period after the endorsement of IFRS 18 by the FSC.

IFRS 18 "Presentation and Disclosure in Financial Statements"

IFRS 18 will supersede IAS 1 "Presentation of Financial Statements". The main changes comprise:

- Items of income and expenses included in the statement of profit or loss shall be classified into the operating, investing, financing, income taxes and discontinued operations categories.

- The statement of profit or loss shall present totals and subtotals for operating profit or loss, profit or loss before financing and income taxes and profit or loss.

- Provides guidance to enhance the requirements of aggregation and disaggregation: The Group shall identify the assets, liabilities, equity, income, expenses and cash flows that arise from individual transactions or other events and shall classify and aggregate them into groups based on shared characteristics, so as to result in the presentation in the primary financial statements of line items that have at least one similar characteristic. The Group shall disaggregate items with dissimilar characteristics in the primary financial statements and in the notes. The Group labels items as "other" only if it cannot find a more informative label.

- Disclosures on Management-defined Performance Measures (MPMs): When in public communications outside financial statements and communicating to users of financial statements management's view of an aspect of the financial performance of the Group as a whole, the Group shall disclose related information about its MPMs in a single note to the financial statements, including the description of such measures, calculations, reconciliations to the subtotal or total specified by IFRS Accounting Standards and the income tax and non-controlling interests effects of related reconciliation items.

Except for the above impact, as of the date the consolidated financial statements were authorized for issue, the Group is continuously assessing the other impacts of the above amended standards and interpretations will have on the Group's financial position and financial performance and will disclose the relevant impact when the assessment is completed.

4. SUMMARY OF MATERIAL ACCOUNTING POLICY INFORMATION

a. Statement of compliance

These interim consolidated financial statements have been prepared in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, or other regulations and IAS 34 "Interim Financial Reporting" as endorsed and issued into effect by the FSC. Disclosure information included in these interim consolidated financial statements is less than the disclosure information required in a complete set of annual consolidated financial statements.

b. Basis of preparation

The consolidated financial statements have been prepared on the historical cost basis except for the financial instruments which are measured at fair value and net defined benefit liabilities which are measured at the present value of the defined benefit obligation less the fair value of plan assets.

The fair value measurements are grouped into Levels 1 to 3 based on the degree to which the fair value measurement inputs are observable and the significance of the inputs, which are described as follows:

1) Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities;

2) Level 2 inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly (i.e., as prices) or indirectly (i.e., derived from prices)

3) Level 3 inputs are unobservable inputs for the asset or liability.

c. Basis of consolidation

The consolidated financial statements incorporate the financial statements of the Company and the entities controlled by the Company (i.e., its subsidiaries). Income and expenses of subsidiaries acquired or disposed of during the period are included in the consolidated statement of comprehensive income from the effective date of acquisition up to the effective date of disposal, as appropriate. When necessary, adjustments are made to the consolidated financial statements of subsidiaries to bring their accounting policies into line with those used by the Company. All intra-group transactions, balances, income and expenses are eliminated in full upon consolidation. Total comprehensive income of subsidiaries is attributed to the owners of the Company and to the non-controlling interests even if this results in the non-controlling interests having a deficit balance.
See Note 11, Tables 2 and 3 for the detailed information of subsidiaries (including the percentage of ownership and main business).

d. Other material accounting policies

Except for the following, please refer to the consolidated financial statements for the year ended December 31, 2024.

1) Retirement benefits
Pension cost for an interim period is calculated on a year-to-date basis by using the actuarially determined pension cost rate at the end of the prior financial year, adjusted for significant market fluctuations since that time and for significant plan amendments, settlements, or other significant one-off events.
2) Income tax expense
Income tax expense represents the sum of the tax currently payable and deferred tax. Interim period income taxes are assessed on an annual basis and calculated by applying to an interim period's pre-tax income the tax rate that would be applicable to expected total annual earnings.

5. MATERIAL ACCOUNTING JUDGMENTS AND KEY SOURCES OF ESTIMATION UNCERTAINTY

In developing significant accounting estimates, the sources of critical accounting judgments, estimates, and assumptions used in the preparation of these consolidated financial statements are consistent with those disclosed in the 2024 consolidated financial statements. Please refer to the relevant disclosures regarding critical accounting judgments, estimates, and sources of estimation uncertainty in the 2024 consolidated financial statements.

6. CASH AND CASH EQUIVALENTS

	September 30, 2025	December 31, 2024	September 30, 2024
Cash on hand and petty cash	$ 250	$ 109	$ 112
Bank demand deposits	148,263	192,924	158,172
Cash equivalents-Time deposits with original maturities of 3 months or less	338,200	396,110	387,910
	$ 486,713	$ 589,143	$ 546,194

7. FINANCIAL INSTRUMENTS AT FAIR VALUE THROUGH PROFIT OR LOSS

	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets - current			
Financial assets mandatorily classified as at FVTPL			
Non-derivative financial assets			
Domestic unlisted shares	$ -	$ -	$ -
Derivative instruments (not under hedge accounting)			
Foreign exchange forward contracts	23	-	2,117
	$ 23	$ -	$ 2,117
Financial liabilities - current			
Held for trading			
Derivative instruments (not under hedge accounting)			
Foreign exchange forward contracts	$ 1,811	$ 2,018	$ -

The amounts of fair value changes of financial assets designated as at FVTPL for the three months and nine months periods ended September 30, 2025 and 2024 were gains (losses) of $(551) thousand, $2,987 thousand, $22,496 thousand and $(1,717) thousand, respectively. The gains (losses) on financial liabilities at FVTPL for the same periods were $(8,469) thousand, $603 thousand, $(10,821) thousand and $(10,991) thousand, respectively.

At the end of the reporting date, outstanding foreign exchange forward contracts not under hedge accounting were as follows:

September 30, 2025

	Currency	Maturity Date	Contract Amount (In Thousands)
Sell	USD/NTD	2025.10.2～2025.10.27	USD 7,500/NTD 226,704

December 31, 2024

	Currency	Maturity Date	Contract Amount (In Thousands)
Sell	USD/NTD	2025.01.06～2025.02.05	USD 7,000/NTD 227,127

September 30, 2024

	Currency	Maturity Date	Contract Amount (In Thousands)
Sell	USD/NTD	2024.10.4～2024.10.25	USD 6,500/NTD 207,485

The Group entered into foreign exchange forward contracts to hedge against the exchange risks on foreign currency assets and liabilities. Since these contracts did not meet the criteria for hedge accounting, the Group did not apply hedge accounting treatment for these foreign exchange forward contracts.

8. FINANCIAL ASSETS AT FAIR VALUE THROUGH OTHER COMPREHENSIVE INCOME

	September 30, 2025	December 31, 2024	September 30, 2024
Non-current			
Investments in equity instruments			
Unlisted shares	$ 6,475	$ 5,032	$ 5,559

The ordinary shares of Insight Genomics Inc. and Renown Information Technology Corp. are held for medium- to long-term strategic purposes Accordingly, the management elected to designate these investments at FVTOCI as they believe that recognizing short-term fluctuations in these investments' fair value in profit or loss would not be consistent with the Group's strategy of holding these investments for long-term purposes.

The unrealized gains (losses) on change in financial assets at FVTOCI for the three months and nine months periods ended September 30, 2025 and 2024 were $2,032 thousand, $(2,166) thousand, $1,443 thousand and $948 thousand, respectively.

9. NOTES RECEIVABLE, ACCOUNTS RECEIVABLE AND OTHER RECEIVABLES

	September 30, 2025	December 31, 2024	September 30, 2024
Accounts receivable			
At amortized cost			
Gross carrying amount	$ 295,339	$ 252,056	$ 224,242
Less: Allowance for impairment loss	(6,596)	(842)	(846)
	$ 288,743	$ 251,214	$ 223,396
Other receivables			
Gross carrying amount	$ 7,002	$ 17,088	$ 7,044
Less: Allowance for impairment loss	-	-	-
	$ 7,002	$ 17,088	$ 7,044

a. Accounts receivable

The average credit period of receivables are 30 days from the end of the month to 230 days. No interest is charged on trade receivables.

In order to minimize credit risk, the management of the Company has delegated a team responsible for determining credit limits, credit approvals and other monitoring procedures to ensure that follow-up action is taken to recover overdue debts. In addition, the Group reviews the recoverable amount of each individual trade debt at the end of the reporting date to ensure that adequate allowance is made for possible irrecoverable amounts. In this regard, the management believes the Group's credit risk was significantly reduced.

The Group measures the loss allowance for trade receivables at an amount equal to lifetime ECLs. The expected credit losses on trade receivables are estimated using a provision matrix prepared by reference to the past default records of the customer, the customer's current financial position and economic condition of the industry in which the customer operates. As there are different loss patterns for various customer segments, the Group uses different provision matrixes based on historical experience, the customer's individual current financial position and the competitive advantages and prospects of the industry in which the customer operates.

The Group writes off a receivable when there is evidence indicating that the debtor is in severe financial difficulty and there is no realistic prospect of recovery. e.g. when the debtor has been placed under liquidation. For receivables that have been written off, the Group continues to engage in enforcement activity to attempt to recover the receivables due. Where recoveries are made, these are recognized in profit or loss.

The following table details the loss allowance of accounts receivable based on the Group's provision matrix:

September 30, 2025

	Counterparties without Sign of Default					Counterparties with Sign of Default	
	Not Past Due	1 to 30 Days Past Due	31 to 60 Days Past Due	61 to 90 Days Past Due	Over 90 Days Past Due		Total
Expected credit loss rate	0%~1%	0%~36%	0%~36%	0%~36%	100%	100%	
Gross carrying amount	$ 289,984	$ -	$ 43	$ -	$ 4,510	$ 802	$ 295,339
Loss allowance (Lifetime ECLs)	(1,268)	-	(16)	-	(4,510)	(802)	(6,596)
Amortized cost	$ 288,716	$ -	$ 27	$ -	$ -	$ -	$ 288,743

December 31, 2024

	Counterparties without Sign of Default					Counterparties with Sign of Default	
	Not Past Due	1 to 30 Days Past Due	31 to 60 Days Past Due	61 to 90 Days Past Due	Over 90 Days Past Due		Total
Expected credit loss rate	0%	0%	0%	0%	100%	100%	
Gross carrying amount	$ 234,614	$ 15,949	$ -	$ 651	$ -	$ 842	$ 252,056
Loss allowance (Lifetime ECLs)	-	-	-	-	-	(842)	(842)
Amortized cost	$ 234,614	$ 15,949	$ -	$ 651	$ -	$ -	$ 251,214

September 30, 2024

	Counterparties without Sign of Default					Counterparties with Sign of Default	
	Not Past Due	1 to 30 Days Past Due	31 to 60 Days Past Due	61 to 90 Days Past Due	Over 90 Days Past Due		Total
Expected credit loss rate	0%	0%	0%	0%	100%	100%	
Gross carrying amount	$ 200,505	$ 19,982	$ 2,909	$ -	$ -	$ 846	$ 224,242
Loss allowance (Lifetime ECLs)	-	-	-	-	-	(846)	(846)
Amortized cost	$ 200,505	$ 19,982	$ 2,909	$ -	$ -	$ -	$ 223,396

The movements of the loss allowance of accounts receivable were as follows:

	For the nine months ended September 30	
	2025	2024
Balance on January 1	$ 842	$ 830
Add: Impairment loss recognized during the period	5,794	-
Less: Net remeasurement of loss allowance	-	(17)
Foreign exchange gains and losses	(40)	33
Balance on September 30	$ 6,596	$ 846

b. Other receivable

In determining the recoverability of other receivables, the Group measures the allowance loss of other receivables according to the probability of collection of accounts, and after assessing the debtor's operating conditions and the possibility of recovery of accounts, the accounts that cannot be collected are included in the loss allowance.

10. INVENTORIES

	September 30, 2025	December 31, 2024	September 30, 2024
Finished goods	$ 84,261	$ 51,467	$ 75,658
Work in process	72,881	48,355	27,390
Raw materials	69,845	51,601	72,422
	$ 226,987	$ 151,423	$ 175,470

The cost of goods sold related to inventories for the three months and nine months periods ended September 30, 2025 and 2024 amounted to $145,935 thousand, $134,058 thousand, $447,741 thousand and $445,434 thousand, respectively. The reversals of inventory write-downs included in the cost of goods sold for the same periods were $(3,677) thousand, $(1) thousand, $(12,262) thousand and $(468) thousand, respectively.

11. SUBSIDIARIES

Subsidiaries Included in the Consolidated Financial Statements

			% of Ownership		
Investor	Investee	Main Business	September 30, 2025	December 31, 2024	September 30, 2024
DIVA Laboratories, Ltd.	DIVA Laboratories U.S., LLC.	Sales of monitor	100%	100%	100%
	DIVA Laboratories GmbH	Sales of monitor	100%	100%	100%
	Panoramic Imaging Solutions Inc. (Note)	Sales of monitor	-	-	-
	Diva Capital Inc.	Reinvestment	100%	100%	100%
Diva Capital Inc.	Diva Holding Inc.	Reinvestment	100%	100%	100%
Diva Holding Inc.	Suzhou Diva Lab Inc.	Wholesale and import and export of medical equipment	100%	100%	100%

Note: On March 2, 2023, the Company's board of directors resolved to dissolve and liquidate its subsidiary, Panoramic Imaging Solutions Inc., and the liquidation and deregistration proceedings were completed on August 28, 2024.

12. INVESTMENTS ACCOUNTED FOR USING THE EQUITY METHOD

	September 30, 2025	December 31, 2024	September 30, 2024
Investments in associate(s)			
Associate that is not individually material			
The Linden Group Corp.	($ 572)	($ 102)	($ 1,529)
Plus: Reclassified to credit balance of using the equity method	572	102	1,529
	$ -	$ -	$ -

Associate that is not individually material and long-term equity investments with credit balances

Refer to Table 2 "Information on Investees" for the nature of activities, principal place of business and country of incorporation of the associate.

On December 22, 2017, the board of directors of the Company approved a capital increase of US$1,000 thousand in The Linden Group Corp. through a cash investment, acquiring a 19% equity interest.

Although the Group holds less than 20% of the shares in The Linden Group Corp., it is assessed that the Group has significant influence over the company.

The cumulative impairment loss on the investment in The Linden Group Corp. at September 30, 2025 was $25,787 thousand.

The investments accounted for under the equity method and the share of the profit or loss and other comprehensive income for the periods from January 1 to September 30, 2025 and 2024 were recognized based on the financial statements that have not been reviewed by independent auditors.

13. PROPERTY, PLANT AND EQUIPMENT

	Freehold Land	Buildings	Transportation Equipment	Business Equipment	Mold Equipment	Others	Total
Cost							
Balance on January 1, 2025	$ 154,922	$ 85,423	$ 2,120	$ 31,923	$ 57,321	$ 19,375	$ 351,084
Additions	-	-	-	351	248	389	988
Disposals	-	-	-	(15,126)	(1,785)	(95)	(17,006)
Effects of foreign currency exchange differences	-	-	-	(13)	-	-	(13)
Balance on September 30, 2025	$ 154,922	$ 85,423	$ 2,120	$ 17,135	$ 55,784	$ 19,669	$ 335,053
Accumulated depreciation							
Balance on January 1, 2025	$ -	($ 33,410)	($ 618)	($ 26,131)	($ 55,553)	($ 17,331)	($ 133,043)
Depreciation expenses	-	(1,780)	(265)	(1,153)	(967)	(987)	(5,152)
Disposals	-	-	-	15,109	1,785	95	16,989
Effects of foreign currency exchange differences	-	-	-	10	-	-	10
Balance on September 30, 2025	$ -	($ 35,190)	($ 883)	($ 12,165)	($ 54,735)	($ 18,223)	($ 121,196)
Carrying amount on December 31, 2024 and January 1, 2025	$ 154,922	$ 52,013	$ 1,502	$ 5,792	$ 1,768	$ 2,044	$ 218,041
Carrying amount on September 30, 2025	$ 154,922	$ 50,233	$ 1,237	$ 4,970	$ 1,049	$ 1,446	$ 213,857
Cost							
Balance on January 1, 2024	$ 154,922	$ 85,423	$ 2,120	$ 31,483	$ 57,191	$ 18,862	$ 350,001
Additions	-	-	-	100	130	-	230
Disposals	-	-	-	(262)	-	-	(262)
Effects of foreign currency exchange differences	-	-	-	9	-	-	9
Balance on September 30, 2024	$ 154,922	$ 85,423	$ 2,120	$ 31,330	$ 57,321	$ 18,862	$ 349,978
Accumulated depreciation							
Balance on January 1, 2024	$ -	($ 31,036)	($ 265)	($ 24,806)	($ 53,943)	($ 15,995)	($ 126,045)
Depreciation expenses	-	(1,780)	(265)	(1,247)	(1,250)	(1,165)	(5,707)
Disposals	-	-	-	262	-	-	262
Effects of foreign currency exchange differences	-	-	-	(9)	-	-	(9)
Balance on September 30, 2024	$ -	($ 32,816)	($ 530)	($ 25,800)	($ 55,193)	($ 17,160)	($ 131,499)
Carrying amount on September 30, 2024	$ 154,922	$ 52,607	$ 1,590	$ 5,530	$ 2,128	$ 1,702	$ 218,479

The above items of property, plant and equipment are depreciated on a straight-line basis over the estimated useful lives as follows:

Buildings	35 years
Transportation equipment	5 years
Business equipment	2-10 years
Mold equipment	2-3 years
Others	3-5 years

14. LEASE ARRANGEMENTS

a. Right-of-use assets

	September 30, 2025	December 31, 2024	September 30, 2024
Carrying amounts			
Office equipment	$ 422	$ 22	$ 54
Buildings	3,062	4,901	5,514
	$ 3,484	$ 4,923	$ 5,568

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Addition to right-of-use assets	$ -	$ -	$ 477	$ -
Depreciation charge for right-of-use assets				
Office equipment	$ 23	$ 32	$ 77	$ 96
Buildings	614	613	1,839	1,838
	$ 637	$ 645	$ 1,916	$ 1,934

Except for the aforementioned right-of-use assets and related additions and recognized depreciation, there was no material sublease agreement or impairment on the Group's right-of-use assets for the nine months ended September 30, 2025 and 2024.

b. Lease liabilities

	September 30, 2025	December 31, 2024	September 30, 2024
Carrying amounts			
Current	$ 2,580	$ 2,472	$ 2,493
Non-current	$ 961	$ 2,500	$ 3,118

Range of discount rate for lease liabilities was as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Office equipment	2.148%	1.090%	1.090%
Buildings	2.023%	2.023%	2.023%

c. Other lease information

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Expenses relating to short-term leases	$ 136	$ 79	$ 416	$ 378
Expenses relating to variable lease payments not included in the measurement of lease liabilities	$ 45	$ 76	$ 135	$ 133
Total cash outflow for leases	($ 842)	($ 795)	($ 2,531)	($ 2,507)

The Group's leases office, warehouse and parking lot that qualify as short-term leases. The Group has elected to apply the recognition exemption and thus, did not recognize right-of-use assets and corresponding lease liabilities on the Group's balance sheets.

All lease commitments with lease terms commencing after the balance sheet dates are as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Lease commitments	$ -	$ 129	$ -

15. GOODWILL

	For the nine months ended September 30
	2024
Cost	
Balance on January 1	$ 5,183
Disposal of subsidiaries	(5,183)
Balance on September 30	$ -
Accumulated impairment losses	
Balance at January 1	$ 5,183
Disposal of subsidiaries	(5,183)
Balance on September 30	$ -
Carrying amount on September 30	$ -

The Group acquired Panoramic Imaging Solutions Inc. on January 1, 2015 and recognized goodwill of $5,183 thousand relating to the department of medical and industrial monitors' expected benefit from developing the growth of high-end medical monitors.

Due to poor economic conditions, the Group's board of directors approved the liquidation of their subsidiary - Panoramic Imaging Solutions Inc on March 2, 2023, and the liquidation and deregistration process was completed on August 28, 2024. The recoverable amount was based on the liquidation value, along with the fair value of disposed assets after deducting the cost of disposal, which was measured by the Group.

16. INTANGIBLE ASSETS

	Patents	Computer Software Cost	Total
Cost			
Carrying amount on January 1 and September 30, 2025	$ -	$ 33,497	$ 33,497
Accumulated amortization and impairment			
Balance on January 1, 2025	$ -	($ 31,784)	($ 31,784)
Amortization expenses	-	(653)	(653)
Balance on September 30, 2025	$ -	($ 32,437)	($ 32,437)
Carrying amount on December 31, 2024 and January 1, 2025	$ -	$ 1,713	$ 1,713
Carrying amount on September 30, 2025	$ -	$ 1,060	$ 1,060
Cost			
Balance on January 1, 2024	$ 9,872	$ 31,943	$ 41,815
Additions	-	1,510	1,510
Disposals	(9,872)	-	(9,872)
Balance on September 30, 2024	$ -	$ 33,453	$ 33,453
Accumulated amortization and impairment			
Balance on January 1, 2024	($ 9,872)	($ 31,200)	($ 41,072)
Amortization expenses	-	(615)	(615)
Disposals	9,872	-	9,872
Balance on September 30, 2024	$ -	($ 31,815)	($ 31,815)
Carrying amount on September 30, 2024	$ -	$ 1,638	$ 1,638

Intangible assets are amortized on a straight-line basis over their estimated useful lives as follows:

Patents	10 years
Computer software cost	3-5 years

An analysis of amortization expenses by functions:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Operating costs	$ 125	$ 126	$ 377	$ 290
General and administrative expenses	58	81	218	243
Research and development expenses	8	25	58	82
	$ 191	$ 232	$ 653	$ 615

17. OTHER ASSETS

	September 30, 2025	December 31, 2024	September 30, 2024
Current			
Temporary payments	$ 9	$ 80	$ 68
Payment on behalf of others	4,143	669	1,200
	$ 4,152	$ 749	$ 1,268
Non-current			
Prepayment for equipment	$ -	$ -	$ 161
Refundable deposits	1,812	1,799	1,810
	$ 1,812	$ 1,799	$ 1,971

18. ACCOUNTS PAYABLE

	September 30, 2025	December 31, 2024	September 30, 2024
Accounts payable			
Operating	$ 80,984	$ 70,687	$ 66,322

The average credit period for purchases of goods from domestic suppliers is 30 to 120 days from the end of the month.

19. OTHER LIABILITIES

	September 30, 2025	December 31, 2024	September 30, 2024
Current			
Other payables			
Payables for salaries or bonuses	$ 28,418	$ 29,951	$ 24,813

(Continued)

Payables for processing fees	$ 16,023	$ 16,368	$ 12,677
Remuneration of employees and directors	15,485	9,579	14,229
Payables for annual leave	6,554	5,877	6,115
Payables for professional service fees	6,300	5,756	5,305
Payables for insurance premiums	3,517	3,065	3,435
Payables for shipping fees	957	1,842	1,746
Payables for others	19,033	14,027	23,464
	$ 96,287	$ 86,465	$ 91,784
Other liabilities			
Temporary receipts	$ 2,419	$ 2,180	$ 2,086
Receipts under custody	10,807	9,383	10,761
	$ 13,226	$ 11,563	$ 12,847

(Concluded)

20. PROVISIONS

	September 30, 2025	December 31, 2024	September 30, 2024
Current			
Warranties	$ 11,960	$ 9,609	$ 8,957

	Warranties
Balance on January 1, 2025	$ 9,609
Additional provisions recognized	3,173
Amount used	(822)
Balance on September 30, 2025	$ 11,960
Balance on January 1, 2024	$ 8,403
Additional provisions recognized	2,905
Amount used	(2,351)
Balance on September 30, 2024	$ 8,957

The provision for warranty claims represents the present value of management's best estimate of the future outflow of economic benefits that will be required under the Group's obligations for warranties under contracts for the sale of goods. The estimate has been made on the basis of historical warranty trends and may vary as a result of new materials, altered manufacturing processes or other events affecting product quality.

21. RETIREMENT BENEFIT PLANS

For the three months and nine months periods ended September 30, 2025 and 2024, the pension expenses of defined benefit plans decreased by $9 thousand, $0 thousand, $27 thousand and $0 thousand, respectively. These amounts were calculated based on the pension cost rate determined by the actuarial calculation on December 31, 2024 and 2023, respectively.

22. EQUITY

a. Share capital

Ordinary shares

	September 30, 2025	December 31, 2024	September 30, 2024
Shares authorized (in thousands of shares)	100,000	100,000	100,000
Shares authorized (in thousands of dollars)	$ 1,000,000	$ 1,000,000	$ 1,000,000
Shares issued and fully paid (in thousands of shares)	58,668	60,091	60,091
Shares issued and fully paid (in thousands of dollars)	$ 586,682	$ 600,906	$ 600,906

The share issued had a par value of NT$10 and the right of voting and receiving dividends.

The amount of shares reserved from shares for granting employee share options certificates, special shares with share options and corporate bonds with share options is 5,000 thousand.

There were still 20,856 thousand privately placed common shares of the Company on September 30, 2025, December 31, 2024 and September 30, 2024. The rights and obligations of the shares issued by private placement will be the same as the issued and outstanding common shares of the Company. However, according to the Securities and Exchange Act, unless certain circumstances are met, the privately placed shares shall not be transferred freely until three years after the delivery of privately placed shares.

b. Capital surplus

Depending on the source, capital surplus arising from shares issued in excess of par value (including share premiums from the issuance of ordinary shares and the conversion of bonds payable) expired share options (employee stock options and stock options) and donated assets may be used to offset a deficit; in addition, when the Company has no deficit, this capital surplus may be distributed as cash dividends, or may be transferred to share capital once a year within a certain percentage of the Company's capital surplus.

c. Retained earnings and dividends policy

Under the dividends policy as set forth in the Company's Articles of Incorporation (the "Articles"), where the Company made a profit in a fiscal year, the profit shall be first utilized for paying taxes, offsetting losses of previous years, setting aside as legal capital reserve 10% of the remaining profit, until the accumulated legal capital reserve equals the Company's paid-in share capital, setting aside or reversing a special reserve in accordance with the laws and regulations, and then any remaining profit together with any undistributed retained earnings shall be used by the Company's board of directors as the basis for proposing a distribution plan, which should be resolved in the shareholders' meeting for the distribution of dividends and bonuses to shareholders. For the policies on the distribution of compensation of employees and remuneration of directors, refer to compensation of employees and remuneration of directors in Note 24-f.

The Company's Articles also stipulate that the dividends for shareholders shall be distributed annually at not less than 10% of the distributable surplus, but no distribution may be made if the accumulated distributable surplus is less than 10% of the paid-in share capital. Dividends may be distributed in the form of both cash dividends and share dividends; however, the proportion of cash dividends shall not be less than 30% of the total dividends distributed. If the distribution of earnings is made in cash, the board

of directors is authorized to approve the distribution and report it at the shareholders' meeting.

The Company may issue new shares or cash out of the legal reserve or capital reserve in accordance with Article 241 of the Company Act. If there will be a distribution in cash, the Board of Directors is authorized to approve this distribution and report it at the shareholders' meeting for approval.

When a special reserve is appropriated for cumulative net debit balance reserves from the prior period, the sum of net profit for the current period and items other than net profit that are included directly in the unappropriated earnings for current period is used if the prior unappropriated earnings is not sufficient.

The appropriations of earnings for 2024 and 2023, were as follows:

	Appropriation of Earnings For the Year Ended December 31	
	2024	2023
Legal reserve	$ 9,412	$ 4,292
(Reversal of) special reserve	($ 1,913)	($ 1,540)
Cash dividends	$ 86,623	$ 62,083
Cash dividends per share (NT$)	$ 1.47648427	$ 1.05820484

On February 29, 2024, the board of directors resolved to distribute a cash dividend of NT$1.05820484 per share from unappropriated earnings. In addition, on May 31, 2024, the shareholders' meeting approved an additional cash distribution of NT$11,252 thousand from capital surplus, equivalent to NT$0.19179516 per share. In total, NT$1.25 per share was distributed for the year ended December 31, 2024.

On February 26, 2025, the board of directors resolved to distribute a cash dividend of NT$1.47648427 per share from unappropriated earnings. In addition, on May 27, 2025, the shareholders' meeting approved an additional cash distribution of NT$30,714 thousand from capital surplus, equivalent to NT$0.52351573 per share. In total, NT$2 per share was distributed for the year ended December 31, 2025.

The cash dividends and capital reserve distributions were approved by the board of directors. Other profit distribution items were approved at the annual general meetings held on May 27, 2025 and May 31, 2024.

d. Special reserve

	For the nine months ended September 30	
	2025	2024
Balance on January 1	$ 7,717	$ 9,257
Reversal of special reserve		
Reversal of the debits to other equity items	(1,913)	(1,540)
Balance on September 30	$ 5,804	$ 7,717

e. Other equity items

1) Exchange differences on translation of foreign operations

	For the nine months ended September 30	
	2025	2024
Balance on January 1	$ 1,164	($ 328)
Exchange differences on the translation of the net assets of foreign operations	(2,066)	817
Share of other comprehensive income of associates accounted for using the equity method	(136)	2
Balance on September 30	($ 1,038)	$ 491

2) Unrealized valuation gain/(loss) on financial assets at FVTOCI

	For the nine months ended September 30	
	2025	2024
Balance on January 1	($ 6,968)	($ 7,389)
Recognized during the period		
Unrealized gain or loss		
Equity investments (Note 8)	1,443	948
Balance on September 30	($ 5,525)	($ 6,441)

f. Treasury shares (in thousands)

	Shares Transferred to Employees (In Thousands of Shares)
Number of shares on January 1, 2025	1,423
Decrease during the period	(1,423)
Number of shares on September 30, 2025	-
Number of shares on January 1 and September 30, 2024	1,423

The Company's board of directors resolved to repurchase shares from the centralized market on October 31, 2018 to transfer them to employees. The buyback period was from November 1, 2018 to December 30, 2018. The Company repurchased a total of 2,000 thousand treasury shares (1,668 thousand shares after capital reduction) for $61,301 thousand.

The Company's board of directors resolved to repurchase shares from the centralized market on March 20, 2020 to transfer them to employees. The buyback period was from March 23, 2020 to May 21, 2020. The Company repurchased a total of 1,705 thousand treasury shares (1,423 thousand shares after capital reduction) for $43,973 thousand.

The Company's shareholders resolved in their meeting on May 28, 2020 to implement a cash capital reduction, and the benchmark date for capital reduction was set for August 24, 2020, with the authorization of the chairman. The Company's treasury shares were reduced by 614 thousand shares in

accordance with the capital reduction ratio.

On November 2, 2023, the board of directors resolved to cancel 1,668 thousand shares of treasury stock, and the base date of capital reduction was December 27, 2023, and the registration of change was completed on January 16, 2024.

On April 28, 2025, the board of directors resolved to cancel 1,423 thousand shares of treasury stock, and the base date of capital reduction was May 20, 2025, and the registration of change was completed on May 29, 2025.

23. REVENUE

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Revenue from contracts with customers				
Revenue from the sale of goods	$ 196,986	$ 193,621	$ 639,117	$ 639,056

a. Contract balances

	September 30, 2025	December 31, 2024	September 30, 2024	January 1, 2024
Accounts receivable (Note 9)	$ 288,743	$ 251,214	$ 223,396	$ 202,613
Accounts receivable from related parties (Note 29)	$ 1,398	$ 11,193	$ 9,950	$ 512
Contract liabilities				
Sale of goods	$ 6,904	$ 6,512	$ 6,506	$ 9,107

b. Disaggregation of contract revenue

	For the nine months ended September 30	
	2025	2024
Revenue recognized		
At the shipping point	$ 434,888	$ 486,770
At the point of arrival	204,229	152,286
	$ 639,117	$ 639,056

24. NET PROFIT

Net profit for this period:

a. Interest income

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Interest income	$ 1,126	$ 1,122	$ 4,323	$ 4,098

b. Other income

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Others (Note 29)	$ 1,798	$ 1,971	$ 4,968	$ 4,178

c. Finance costs

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Interest on bank loans	$ 83	$ -	$ 127	$ 78
Interest on lease liabilities	21	30	69	100
	$ 104	$ 30	$ 196	$ 178

d. Depreciation and amortization

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
An analysis of depreciation by function				
Operating costs	$ 1,739	$ 1,811	$ 5,375	$ 5,729
Operating expenses	555	598	1,693	1,912
	$ 2,294	$ 2,409	$ 7,068	$ 7,641
An analysis of amortization by function				
Operating costs	$ 125	$ 126	$ 377	$ 290
Operating expenses	66	106	276	325
	$ 191	$ 232	$ 653	$ 615

Refer to Note 16 for details on the allocation of amortization expenses of intangible assets to the respective line items.

e. Employee benefit expenses

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Short-term benefits	$ 43,339	$ 43,195	$131,824	$134,823
Post-employment benefits				
Defined contribution plan	1,523	1,490	4,520	4,503
Defined benefit plans (Note 21)	(9)	-	(27)	-
Total employee benefit expense	$ 44,853	$ 44,685	$136,317	$139,326

An analysis of employee benefit expense by function				
Operating costs	$ 15,891	$ 15,162	$ 49,195	$ 46,880
Operating expenses	28,962	29,523	87,122	92,446
	$ 44,853	$ 44,685	$136,317	$139,326

f. Compensation of employees and remuneration of directors

According to the Company's Articles, the Company should accrue 5% to 20% of net profit as compensation of employees and no higher than 1% as remuneration of directors. Pursuant to the amendments to the Securities and Exchange Act in August 2024, the Company approved the amendment its Articles of Incorporation at the 2025 Annual General Meeting. The proposed amendment will specify that, in the event the Company reports earnings for the year, 5% to 20% of such earnings shall be allocated as employee remuneration, and no more than 1% as director remuneration. Of the total amount allocated for employee remuneration, no less than 10% shall be distributed to grassroots-level employees.

The compensation of employees and remuneration of directors for nine months ended September 30, 2025 and 2024, respectively, are as follows:

Accrual rate

	For the nine months ended September 30	
	2025	**2024**
Compensation of employees	7.00%	7.00%
Remuneration of directors	0.75%	0.75%

Amount

	For the three months ended September 30		For the nine months ended September 30	
	2025	**2024**	**2025**	**2024**
Compensation of employees (cash)	$ 967	$ 1,489	$ 5,336	$ 6,271
Remuneration of directors (cash)	$ 102	$ 160	$ 570	$ 672

If there is still a change in the amount of the annual consolidated financial statements after the publication date, it will be treated as a change in the accounting estimate and will be adjusted and accounted for in the following year.

The remuneration of employees and Directors for 2024 and 2023 resolved by the Board on February 26, 2025 and February 29, 2024, respectively, is as follows:

Amount

	For the Year Ended December 31	
	2024	**2023**
Compensation of employees (cash)	$ 8,652	$ 6,581
Remuneration of directors (cash)	$ 927	$ 705

Information on the compensation of employees and remuneration of directors resolved by the

Company's board of directors is available at the Market Observation Post System website of the Taiwan Stock Exchange.

g. Gains or losses on foreign currency exchange

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Foreign exchange gains	$ 7,820	($ 304)	$ 79,035	$ 79,109
Foreign exchange losses	2,879	(6,028)	(97,967)	(72,819)
Net gains (losses)	$ 10,699	($ 6,332)	($ 18,932)	$ 6,290

25. INCOME TAXES

a. The major components of income tax expense recognized in profit or loss are as follows:

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Current tax				
In respect of the current year	($ 1,151)	$ 5,333	$ 14,037	$ 15,643
Adjustments for prior years	-	-	(5,975)	(6,604)
Others	152	637	1,376	2,515
	(999)	5,970	9,438	11,554
Deferred tax				
In respect of the current year	3,707	(1,173)	1,113	2,027
Income tax expense recognized in profit or loss	$ 2,708	$ 4,797	$ 10,551	$ 13,581

b. Income tax assessments

The income tax returns through 2022 had been assessed by the tax authorities.

26. EARNINGS PER SHARE

Unit: NT$ Per Share

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Basic earnings per share	$ 0.17	$ 0.26	$ 1.04	$ 1.20
Diluted earnings per share	$ 0.17	$ 0.26	$ 1.03	$ 1.20

The earnings and weighted average number of ordinary shares outstanding used in the computation of earnings per share were as follows:

Net Profit for the Period

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Net income used in the computation of basic earnings per share and diluted earnings per share	$ 10,047	$ 15,074	$ 60,730	$ 70,475

Weighted average number of ordinary shares outstanding

Unit: In Thousand Shares

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Weighted average number of ordinary shares in the computation of basic earnings per share	58,668	58,668	58,668	58,668
Effect of potentially dilutive ordinary shares:				
Compensation of employees	140	128	185	165
Weighted average number of ordinary shares in the computation of diluted earnings per share	58,808	58,796	58,853	58,833

The Group may settle the compensation of employees in cash or shares; therefore, the Group assumes that the entire amount of the compensation will be settled in shares, and the resulting potential shares are included in the weighted average number of shares outstanding used in the computation of diluted earnings per share, as the effect is dilutive. Such dilutive effect of the potential shares is included in the computation of diluted earnings per share until the number of shares to be distributed to employees is resolved in the following year.

27. CAPITAL MANAGEMENT

The Group manages its capital to ensure that entities in the Group will be able to continue as going concerns while maximizing the return to stakeholders through the optimization of the debt and equity balance.

The capital structure of the Group consists of net assets (cash and cash equivalents) and equity of the Group (comprising issued capital, reserves, retained earnings, and other equity.

The Group is not subject to any externally imposed capital requirements.

The capital structure of the Group consists of debt and equity of the Group (comprising issued capital, capital surplus, retained earnings and other equity).

Key management personnel of the Group review the capital structure annually. As part of this review, the Group considers the cost of capital and the risks associated with each class of capital. In order to balance

the overall capital structure, the Group may adjust the amount of dividends paid to shareholders, the number of new shares issued, and the amount of new debt issued or existing debt redeemed.

28. FINANCIAL INSTRUMENTS

a. Fair value of financial instruments not measured at fair value

The Group's management considers that the carrying amounts of those financial assets and financial liabilities that are not measured at fair value recognized in the consolidated financial statements approximate their fair values.

b. Fair value of financial instruments measured at fair value on a recurring basis

1) Fair value hierarchy

September 30, 2025

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL - current				
Unlisted shares	$ -	$ -	$ -	$ -
Derivative instrument	-	23	-	23
	$ -	$ 23	$ -	$ 23
Financial assets at FVTOCI - non-current				
Investments in equity instruments				
Unlisted shares	$ -	$ -	$ 6,475	$ 6,475
Financial liabilities at FVTPL - current				
Derivative instrument	$ -	$ 1,811	$ -	$ 1,181

December 31, 2024

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL - current				
Unlisted shares	$ -	$ -	$ -	$ -
Financial assets at FVTOCI - non-current				

(Continued)

Investments in equity instruments				
Unlisted shares	$ -	$ -	$ 5,032	$ 5,032
Financial liabilities at FVTPL - current				
Derivative instrument	$ -	$ 2,018	$ -	$ 2,018

(Concluded)

September 30, 2024

	Level 1	Level 2	Level 3	Total
Financial assets at FVTPL - current				
Unlisted shares	$ -	$ -	$ -	$ -
Derivative instrument	-	2,117	-	2,117
	$ -	$ 2,117	$ -	$ 2,117
Financial assets at FVTOCI - non-current				
Investments in equity instruments				
Unlisted shares	$ -	$ -	$ 5,559	$ 5,559

The Group subsequently measured financial assets at fair value at Level 3 and recognized other comprehensive gains (losses) of $2,032 thousand, $(2,166) thousand, $1,443 thousand, and $948 thousand for the three months and nine months periods ended September 30, 2025 and 2024, respectively.

There were no transfers between Levels 1 and 2 for the nine months ended September 30, 2025 and 2024.

2) Reconciliation of Level 3 fair value measurements of financial instruments

For the nine months ended September 30, 2025

Financial Assets	Financial Assets at FVTPL Equity Instruments	Financial Assets at FVTOCI Equity Instruments	Total
Balance on January 1	$ -	$ 5,032	$ 5,032
Recognized in other comprehensive income or loss (unrealized profit or loss of financial assets at FVTOCI)	-	1,443	1,443
Balance on September 30	$ -	$ 6,475	$ 6,475

For the nine months ended September 30, 2024

Financial Assets	Financial Assets at FVTPL Equity Instruments	Financial Assets at FVTOCI Equity Instruments	Total
Balance on January 1	$ -	$ 4,611	$ 4,611
Recognized in other comprehensive income or loss (unrealized profit or loss of financial assets at FVTOCI)	-	948	948
Balance on September 30	$ -	$ 5,559	$ 5,559

3) Valuation techniques and inputs applied for Level 2 fair value measurement

Financial Instrument	Valuation Technique and Inputs
Derivatives - foreign exchange forward contracts	Discounted cash flow. Future cash flows are estimated based on observable forward exchange rates at the end of the reporting date and contract forward rates, discounted at a rate that reflects the credit risk of various counterparties.

4) Valuation techniques and inputs applied for Level 3 fair value measurement

The domestic unlisted shares held by the Group and there was no market value for reference; therefore the valuation method was adopted.

c. Categories of financial instruments

	September 30, 2025	December 31, 2024	September 30, 2024
Financial assets			
FVTPL			
Mandatorily classified as at FVTPL	$ 23	$ -	$ 2,117
Financial assets at amortized cost (1)	808,876	875,800	789,462
Financial assets at FVTOCI			
Equity instruments	6,475	5,032	5,559
Financial liabilities			
FVTPL			
Held for trading	1,811	2,018	-
Amortized cost (2)	258,061	191,419	165,840

1) The balances include financial assets at amortized cost, which comprise cash and cash equivalents, accounts receivable, accounts receivable from related parties, other receivables, other receivables from related parties, and refundable deposits.

2) The balances included financial liabilities at amortized cost, which comprise accounts payable, accounts payable to related parties, other payables, and other payables to related parties.

d. Financial risk management objectives and policies

The Group's major financial instruments include debt investments, accounts receivable, and accounts payable. The Group's corporate treasury function provides services to the business, coordinates access to domestic and international financial markets, and monitors and manages the financial risks relating to the operations of the Group through internal risk reports that analyze exposures by degree and magnitude of risks. These risks include market risk (including foreign currency risk and interest rate risk), credit risk and liquidity risk.

The use of financial derivatives is governed by the Group's policies approved by the board of directors, which provided written principles on foreign currency risk, interest rate risk, credit risk, the use of financial derivatives and non-derivative financial instruments, and the investment of excess liquidity. Compliance with policies and exposure limits is reviewed by the internal auditors on a continuous basis. The Group did not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

1) Market risk

The Group's activities exposed it primarily to the financial risks of changes in foreign currency exchange rates (see (a) below) and interest rates (see (b) below). The Group used a variety of derivative financial instruments to manage its exposure to foreign currency risk and interest rate risk, including foreign exchange forward contracts to hedge the exchange rate risk arising on the export.

There has been no change to the Group's exposure to market risks or the manner in which these risks are managed and measured.

a) Foreign currency risk

The Group has foreign currency denominated sales and purchases, which expose the Group to foreign currency risk. Approximately 98% of the Group's sales are denominated in currencies other than the functional currency of the entity in the Group making the sale, whilst almost 68% of costs are denominated in currencies other than the functional currency of the entity in the Group. Exchange rate exposures are managed within approved policy parameters utilizing foreign exchange forward contracts.

The carrying amounts of the Group's foreign currency denominated monetary assets and monetary liabilities (including those eliminated on consolidation) and of the derivatives exposed to foreign currency risk at the end of the reporting date are set out in Note 32.

Sensitivity analysis

The Group is mainly exposed to the U.S. dollar.

The following table details the Group's sensitivity to a 1% increase and decrease in the New Taiwan dollar (i.e., the functional currency) against the relevant foreign currencies. The sensitivity rate used when reporting foreign currency risk internally to key management personnel and representing management's assessment of the reasonably possible change in foreign exchange rates is 1%. The sensitivity analysis included only outstanding foreign currency denominated monetary items and foreign exchange forward contracts designated as cash flow hedges, and adjusts their translation at the end of the year for a 1% change in foreign currency rates. A positive number below indicates an increase in pre-tax profit associated with the New Taiwan dollar weakening 1% against the relevant currency. For a 1% strengthening of the New Taiwan dollar against the relevant currency, there would be an equal and opposite impact on pre-tax profit, and the balances below would be negative.

	Impact of USD	
	For the nine months ended September 30	
	2025	2024
Profit or loss	$ 2,388 (i)	$ 2,293 (i)

(i) The result was mainly attributable to the exposure on outstanding receivables and payables in U.S. dollars that were not hedged at the end of the reporting date.
(ii) The Group's increase in sensitivity to U.S. dollars during the year was mainly due to an increase in net assets denominated in U.S. dollars.

b) Interest rate risk

The risk is managed by the Group by maintaining an appropriate mix of fixed and floating rate borrowings. Hedging activities are evaluated regularly to align with interest rate views and defined risk appetites ensuring the most cost-effective hedging strategies are applied.

The carrying amounts of the Group's financial assets and financial liabilities with exposure to interest rates at the end of the reporting date were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Fair value interest rate risk			
Financial assets	$ 338,200	$ 396,110	$ 387,910
Financial liabilities	3,541	4,972	5,611
Cash flow interest rate risk			
Financial assets	148,263	192,924	158,172

Sensitivity analysis

The sensitivity analysis below was determined based on the Group's exposure to interest rates for both derivative and non-derivative instruments at the end of the reporting date. For floating rate liabilities, the analysis was prepared assuming the amount of each liability outstanding at the reporting date was outstanding for the whole year. A 1% increase or decrease is used when reporting interest rate risk internally to key management personnel and represents management's assessment of the reasonably possible change in interest rates.

If interest rates had been 1% higher/lower and all other variables were held constant, the Group's pre-tax profit for the nine months ended September 30, 2025 and 2024 would have increased/decreased by $1,112 thousand and $1,186 thousand, respectively, which was mainly a result of the decrease in bank deposits.

2) Credit risk

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in a financial loss to the Group. At the end of the reporting date, the Group's maximum exposure to credit risk, which would cause a financial loss to the Group due to the failure of the counterparty to discharge its obligation and due to the financial guarantees provided by the Group, could be equal to the total of the following:

a) The carrying amount of the respective recognized financial assets as stated in the balance sheets; and

b) The maximum amount the entity would have to pay if the financial guarantee is called upon, irrespective of the likelihood of the guarantee being exercised.

The policy adopted by the Group is to deal only with reputable parties and, where necessary, obtain sufficient collateral to mitigate the risk of financial loss arising from default. The Group will only deal with companies with a rating equivalent to the investment grade or above. This information is provided by independent rating agencies; If such information is not available, the Group will use other publicly available financial information and each other's transaction records to rate their major customers. The Group continuously monitors the exposure and the credit ratings of its counterparties, and distributes the total transaction amount to customers with sound credit ratings.

The Group transacts with a large number of unrelated customers thus, credit risk is not highly concentrated.

3) Liquidity risk

The Group manages liquidity risk by monitoring and maintaining a level of cash and cash equivalents deemed adequate to finance the Group's operations and mitigate the effects of fluctuations in cash flows. In addition, the Group's management monitors the utilization of bank borrowings and ensures compliance with loan covenants.

The Group relies on bank borrowings as a significant source of liquidity. As of September 30, 2025, December 31, 2024 and September 30, 2024, the Group had available unutilized short-term bank loan facilities set out in (c) below.

a) Liquidity and interest rate risk tables for non-derivative financial liabilities

The following table details the Group's remaining contractual maturities for its non-derivative financial liabilities with agreed upon repayment periods. The table has been drawn up based on the undiscounted cash flows of financial liabilities from the earliest date on which the Group can be required to pay. The table includes both interest and principal cash flows. Specifically, bank loans with a repayment on demand clause were included in the earliest time band regardless of the probability of the banks choosing to exercise their rights. The maturity dates for other non-derivative financial liabilities were based on the agreed upon repayment dates.

September 30, 2025

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	Total
Lease liabilities	$ 219	$ 438	$ 1,971	$ 976	$ 3,604

Further information on the maturity analysis of the above financial liabilities was as follows:

	Less than 1 Year	1-5 Years	5+ Years
Lease liabilities	$ 2,628	$ 976	$ -

December 31, 2024

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	Total
Lease liabilities	$ 222	$ 432	$ 1,896	$ 2,528	$ 5,078

Further information on the maturity analysis of the above financial liabilities was as follows:

	Less than 1 Year	1-5 Years	5+ Years
Lease liabilities	$ 2,550	$ 2,528	$ -

September 30, 2024

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	Total
Lease liabilities	$ 222	$ 443	$ 1,918	$ 3,160	$ 5,743

Further information on the maturity analysis of the above financial liabilities was as follows:

	Less than 1 Year	1-5 Years	5+ Years
Lease liabilities	$ 2,583	$ 3,160	$ -

b) Liquidity and interest rate risk table for derivative financial liabilities

The following table details the Group's liquidity analysis of its derivative financial instruments. The table is based on the undiscounted contractual net cash inflows and outflows on derivative instruments that settle on a net basis, and the undiscounted gross inflows and outflows on those derivatives that require gross settlement. When the amount payable or receivable is not fixed, the amount disclosed is determined by reference to the projected interest rates as illustrated by the yield curves at the end of the reporting date.

September 30, 2025

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	Total
Net settled					
Foreign exchange forward contracts	$ 1,811	$ -	$ -	$ -	$ 1,811

December 31, 2024

	On Demand or Less than 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	Total
Net settled					
Foreign exchange forward contracts	$ 1,993	$ 25	$ -	$ -	$ 2,018

c) Financing facilities

	September 30, 2025	December 31, 2024	September 30, 2024
Unsecured bank loan facilities:			
Amount used	$ -	$ -	$ -
Amount unused	813,335	663,355	531,950
	$ 813,335	$ 663,355	$ 531,950

29. TRANSACTIONS WITH RELATED PARTIES

The Company's parent is Data Image Corporation, which held 36.26%, 35.40% and 35.40% of the ordinary shares of the Company as of September 30, 2025, December 31, 2024 and September 30, 2024, respectively. The Company's ultimate parent and ultimate controlling party is Qisda Corporation.

Balances and transactions between the Company and its subsidiaries, which are related parties of the Company, have been eliminated on consolidation and are not disclosed in this note. Besides information disclosed elsewhere in the other notes, details of transactions between the Group and other related parties are disclosed as follows.

a. Related parties and their relationship with the Group

Related Party	Relationship with the Group
Qisda Corporation	Ultimate parent
Data Image Corporation	The Company's parent
BenQ Materials Corp.	Sister company of the parent company
Benq Asia Pacific Corp.	Sister company of the parent company
Qisda Optronics (Suzhou) Co., Ltd.	Sister company of the parent company
Qisda (Suzhou) Co., Ltd.	Sister company of the parent company
Qisda Electronics(Suzhou) Co. Ltd.	Sister company of the parent company
Concord Medical Co., Ltd.	Sister company of the parent company
Metaguru Corporation	Sister company of the parent company
GLOBAL INTELLIGENCE NETWORK CO., LTD.	Sister company of the parent company
GOLDEN SPIRIT CO., LTD.	Sister company of the parent company
Simula Technology Inc.	Sister company of the parent company
BenQ Healthcare Corporation	Sister company of the parent company
BenQ Technology (Shanghai) Co., Ltd.	Sister company of the parent company
DFI Inc.	Sister company of the parent company
Data Image (Suzhou) Corporation	Sister company
The Linden Group Corp.	Associate
Kuo-Sheng Chen	Director

b. Operating revenue

Line Items	Related Party Category/Name	For the three months ended September 30 2025	For the three months ended September 30 2024	For the nine months ended September 30 2025	For the nine months ended September 30 2024
Sales					
	Ultimate parent entity	$ -	$ 2	$ -	$ 2
	Parent entity	-	117	3	1,680
	Associate				
	The Linden Group Corp.	1,404	11,299	13,713	20,342
		$ 1,404	$ 11,418	$ 13,716	$ 22,024

The transaction prices with related parties are determined based on the terms agreed upon by the two parties, and if there are no other similar transactions for comparison due to special specifications, the transaction prices are determined based on the sales price and credit terms agreed upon by both parties.

c. Purchases

Related Party Category/Name	For the three months ended September 30 2025	For the three months ended September 30 2024	For the nine months ended September 30 2025	For the nine months ended September 30 2024
Ultimate parent entity	$ 199	$ 19	$ 278	$ 19
Parent entity	-	-	-	(11)
Sister companies of the parent company	-	258	-	2,715
	$ 199	$ 277	$ 278	$ 2,723

The transaction prices and credit terms of the purchase of goods by related parties shall be determined based on the purchase price and credit terms agreed upon by both parties due to special specifications and with no other similar transactions for comparison.

d. Receivables from related parties (excluding loans to related parties)

Line Items	Related Party Category/Name	September 30, 2025	December 31, 2024	September 30, 2024
Accounts receivable from related parties	Parent entity	$ -	$ 161	$ 121
	Associate			
	The Linden Group Corp.	1,398	11,032	9,829
		$ 1,398	$ 11,193	$ 9,950
Other receivables from related parties	Parent entity	$ -	$ 6	$ 416
	Sister companies of the parent company			

(Continued)

Qisda Electronics (Suzhou) Co., Ltd.	$ 22,953	$ -	$ -
Qisda Optronics (Suzhou) Co., Ltd.	-	5,350	647
Associate			
The Linden Group Corp.	255	7	5
	$ 23,208	$ 5,363	$ 1,068

(Concluded)

The payment term of the parent entity accounts receivable is 60 days from the end of the month, the payment term of the sister company of the parent company's accounts receivable is 105 days from the end of the month, and the payment terms for the associates' accounts receivable are 75 days, respectively.

The outstanding trade receivables from related parties are unsecured.

The Group recognized expected credit impairment gains of $0 thousand and $8,853 thousand for the three months and nine months periods ended September 30, 2024, respectively.

e. Payables to related parties

Line Items	Related Party Category	September 30, 2025	December 31, 2024	September 30, 2024
Payables to related parties	Ultimate parent entity	$ 204	$ -	$ 19
Other payables to related parties	Ultimate parent entity	$ 68,661	$ 25,650	$ 3,389
	Parent entity	3,172	2,533	1,943
	Sister company of the parent company	8,723	6,016	2,294
	Associates			
	The Linden Group Corp.	30	68	89
		$ 80,586	$ 34,267	$ 7,715

The payment terms for the ultimate parent entity, parent entity and sister companies of the parent company are all 60 days from the end of the month.

The payment terms for the associates are 75 days from the end of the month as of September 30, 2025, December 31, 2024, and September 30, 2024.

The outstanding trade payables to related parties are unsecured.

f. Prepayments

Related Party Category/Name	September 30, 2025	December 31, 2024	September 30, 2024
Sister company of the parent company	$ 273	$ 281	$ 253
Associates	-	-	60
	$ 273	$ 281	$ 313

The prepayment to the sister company of the parent company was for software and other services, the prepayment to the associates was for services such as inspection and testing.

g. Other income

Line Items	Related Party Category/Name	For the three months ended September 30		For the nine months ended September 30	
		2025	2024	2025	2024
Other income (Note 24)	Parent entity	$ -	$ 650	$ -	$ 650
	Associates				
	The Linden Group Corp.	28	65	34	89
	Director				
	Kuo-Sheng Chen	-	-	2,120	-
		$ 28	$ 715	$ 2,154	$ 739

h. Lease arrangements

Related Party Category/Name	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Lease expense				
Sister company	$ 39	$ 43	$ 123	$ 127

The Group leased an office from its sister company. The lease term of the contract was one year and fixed lease payments are paid monthly.

Future lease payables related to short-term leases are as follows:

Related Party Category/Name	September 30, 2025	December 31, 2024	September 30, 2024
Sister company	$ 27	$ 156	$ 28

i. Other transactions with related parties

Line Items	Related Party Category/Name	For the three months ended September 30		For the nine months ended September 30	
		2025	2024	2025	2024
Operating cost	Ultimate parent entity	$ 1,293	$ 1,544	$ 1,733	$ 3,449
	Parent entity	-	-	-	3
	Sister company of the parent company	61	203	486	644
	Associates	54	77	57	2,541
		$ 1,408	$ 1,824	$ 2,276	$ 6,637

(Continued)

Operating cost - outsourcing fee	Ultimate parent entity	$ 6,522	$ 2,289	$ 35,147	$ 3,106
	Parent entity	2,962	1,854	6,983	7,071
	Sister company of the parent company	899	-	2,028	-
		$ 10,383	$ 4,143	$ 44,158	$ 10,177
Operating expense	Ultimate parent entity	$ 28	$ 131	$ 407	$ 202
	Parent entity	26	-	179	2
	Sister company of the parent company	105	239	367	677
	Associates	26	68	136	177
		$ 185	$ 438	$ 1,089	$ 1,058

(Concluded)

The ultimate parent company, the parent entity and associates provided inspection, testing and maintenance services to the Group.

The sister company of the parent company mainly provided miscellaneous purchases, consulting and software services to the Group.

j. Remuneration of key management personnel

	For the three months ended September 30		For the nine months ended September 30	
	2025	2024	2025	2024
Short-term employee benefits	$ 4,016	$ 3,629	$ 13,340	$ 12,129
Termination benefits	54	54	162	189
	$ 4,070	$ 3,683	$ 13,502	$ 12,318

The remuneration of directors and key executives, as determined by the remuneration committee, is based on the performance of individuals and market trends.

30. ASSETS PLEDGED AS COLLATERAL

The following assets of the Company are pledged as collaterals for customs clearance:

	September 30, 2025	December 31, 2024	September 30, 2024
Refundable deposits	$ 500	$ 500	$ 500

31. SIGNIFICANT CONTINGENT LIABILITIES AND UNRECOGNIZED COMMITMENTS

In addition to those disclosed in other notes, the Group's significant commitments and contingent liabilities as of the reporting date were as follows:

Unrecognized commitments were as follows:

	September 30, 2025	December 31, 2024	September 30, 2024
Acquisition of property, plant and equipment	$ -	$ -	$ 241

32. EXCHANGE RATE OF FINANCIAL ASSETS AND LIABILITIES DENOMINATED IN FOREIGN CURRENCIES

The Group's significant financial assets and liabilities denominated in foreign currencies aggregated by the foreign currencies other than functional currencies of the entities in the Group and the related exchange rates between the foreign currencies and the respective functional currencies were as follows:

September 30, 2025

	Foreign Currency	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 11,164	30.445	$ 339,876
Financial liabilities			
Monetary items			
USD	3,319	30.445	101,058

December 31, 2024

	Foreign Currency	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 9,413	32.785	$ 308,619
Financial liabilities			
Monetary items			
USD	2,488	32.785	81,576

September 30, 2024

	Foreign Currency	Exchange Rate	Carrying Amount
Financial assets			
Monetary items			
USD	$ 8,275	31.65	$ 261,907
Financial liabilities			
Monetary items			
USD	1,030	31.65	32,612

For the three months and nine months periods ended September 30, 2025 and 2024, the Group recognized net realized and unrealized foreign exchange gains (losses) of $10,699 thousand, $(6,332) thousand, $(18,932) thousand and $6,290 thousand, respectively.

33. SEPARATELY DISCLOSED ITEMS

a. Information on significant transactions:

1) Financing provided to others: None

2) Endorsements/guarantees provided: None

3) Marketable securities held: None

4) Total purchases from or sales to related parties amounting to at least NT$100 million or 20% of the paid-in capital: None

5) Receivables from related parties amounting to at least NT$100 million or 20% of the paid-in capital: None

6) Intercompany relationships and significant intercompany transactions (Table 1)

b. Information on investees (Table 2)

c. Information on investments in mainland China

1) Information on any investee company in mainland China, showing the name, principal business activities, paid-in capital, method of investment, inward and outward remittance of funds, ownership percentage, net income of investees, investment income or loss, carrying amount of the investment at the end of the reporting date, repatriations of investment income, and limit on the amount of investment in the mainland China area (Table 3)

2) Any of the following significant transactions with investee companies in mainland China, either directly or indirectly through a third party, and their prices, payment terms, and unrealized gains or losses: None

a) The amount and percentage of purchases and the balance and percentage of the related payables at the end of the reporting date

b) The amount and percentage of sales and the balance and percentage of the related receivables at the end of the reporting date

c) The amount of property transactions and the amount of the resultant gains or losses

d) The balance of negotiable instrument endorsements or guarantees or pledges of collateral at the end of the reporting date and the purposes

e) The highest balance, the ending balance, the interest rate range, and total current period interest with respect to the financing of funds

f) Other transactions that have a material effect on the profit or loss for the reporting date or on the financial position, such as the rendering or receipt of services

34. SEGMENT INFORMATION

Information reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance focuses on the types of goods or services delivered or provided.

The medical monitors segment includes a number of direct sales operations in various cities within China and Taiwan, each of which is considered a separate operating segment by the chief operating decision maker (CODM).

1. The products have similar characteristics and manufacturing processes;
2. The products are delivered to customers in the same manner.

a. Consolidated revenues and results

The following is an analysis of the Group's revenue and results from operations by reportable segments:

For the nine months ended September 30, 2025

	Business Department Taiwan	Business Department Overseas	Total
Revenue from external customers	$ 623,516	$ 15,601	$ 639,117
Inter-segment revenue	3,153	-	3,153
Segment revenue	626,669	15,601	642,270
Eliminations	(3,153)	-	(3,153)
Consolidated revenue	$ 623,516	$ 15,601	639,117
Segment income	$ 79,870	($ 9,779)	70,091
Interest income			4,323
Other income			4,968
Other gains or losses			(7,274)
Compensation of directors			(570)
Finance cost			(196)
The profit or loss of associate recognized under equity method			(61)
Profit before tax			$ 71,281

For the nine months ended September 30, 2024

	Business Department Taiwan	Business Department Overseas	Total
Revenue from external customers	$ 626,062	$ 12,994	$ 639,056
Inter-segment revenue	9,802	2,519	12,321
Segment revenue	635,864	15,513	651,377
Eliminations	(9,802)	(2,519)	(12,321)
Consolidated revenue	$ 626,062	$ 12,994	639,056
Segment income	$ 92,332	($ 10,440)	81,892
Interest income			4,098
Other income			4,178
Other gains or losses			(6,418)
Compensation of directors			(672)

(Continued)

Finance cost	(178)
The profit or loss of associate recognized under equity method	1,156
Profit before tax	$ 84,056

(Concluded)

Inter-segment revenue was accounted for according to market prices.

Segment profit represents the profit before tax earned by each segment without allocation of central administration costs and directors' salaries, share of profit of associates, interest income, other income, gains or losses on disposal of property, plant and equipment, exchange gains (losses), valuation gains (losses) on financial instruments, finance costs and income tax expense. This was the measure reported to the chief operating decision maker for the purpose of resource allocation and assessment of segment performance.

b. Total segment assets and liabilities

	September 30, 2025	December 31, 2024	September 30, 2024
Segment assets			
Business department - Taiwan	$ 1,254,891	$ 1,245,895	$ 1,188,863
Business department - Overseas	17,705	17,786	16,162
Unallocated assets	41,064	41,764	45,813
Consolidated total assets	$ 1,313,660	$ 1,305,445	$ 1,250,838
Segment liabilities			
Business department - Taiwan	($ 287,579)	($ 218,997)	($ 195,318)
Business department - Overseas	(7,924)	(7,096)	(4,443)
Unallocated assets	(20,021)	(23,850)	(19,368)
Consolidated total liabilities	($ 315,524)	($ 249,943)	($ 219,129)

For the purpose of monitoring segment performance and allocating resources between segments:

1) All assets were allocated to reportable segments other than current and deferred tax assets. Assets used jointly by reportable segments were allocated on the basis of the revenue earned by individual reportable segments; and

2) All liabilities were allocated to reportable segments other than Credit balance of investments accounted for using the equity method, current and deferred tax liabilities. Liabilities for which reportable segments are jointly liable were allocated in proportion to segment assets.

DIVA LABORATORIES, LTD. AND SUBSIDIARIES

INTERCOMPANY RELATIONSHIPS AND SIGNIFICANT INTERCOMPANY TRANSACTIONS
For the nine months ended September 30, 2025
(In Thousands of New Taiwan Dollars)

No.	Company Name (Note 1)	Counterparty	Relationship (Note 2)	Transaction Details			
				Financial Statement Account	Amount (Note 3)	Payment Terms	% of Total Sales or Assets
0	DIVA Laboratories, Ltd.	DIVA Laboratories U.S., LLC	1	Operating expenses	$ 12,282	Note 4	2%
				Other payables to related parties	(21,247)	Net 75 days	2%
1	DIVA Laboratories U.S., LLC	DIVA Laboratories, Ltd.	2	Other revenue	(12,282)	Note 4	2%
				Other receivables from related parties	21,247	Net 75 days	2%

Note 1: The No. column is denoted as follows:

a. Parent is numbered 0.
b. Subsidiaries are sequentially numbered starting from 1.

Note 2: There are three types of relationships with the trader:

1. From parent to subsidiary.
2. From subsidiary to parent.
3. Between subsidiaries.

Note 3: At the time of preparation of the consolidated financial statements, it was fully written off.

Note 4: The trading price is comparable to those in the market.

Note 5: The disclosure standard is that the amount of major intercompany transactions should reach more than 1% of the consolidated revenue or total assets.

DIVA LABORATORIES, LTD. AND SUBSIDIARIES

INFORMATION ON INVESTEES
For the nine months ended September 30, 2025
(In Thousands of New Taiwan Dollars, Unless Stated Otherwise)

Investor Company	Investee Company	Location	Main Businesses and Products	Original Investment Amount		As of September 30, 2025			Net Income (Loss) of the Investee	Share of Profit (Loss)	Note
				September 30, 2025	December 31, 2024	Number of Shares	Ratio (%)	Carrying Amount			
DIVA Laboratories, Ltd	DIVA Laboratories GmbH	Germany	Sales of monitor	$ 25,092 (EUR 664 thousand)	$ 25,092 (EUR 664 thousand)	-	100	$ 853	($ 206) (EUR 6 thousand)	($ 206) (EUR 6 thousand)	Note 5
	DIVA Laboratories U.S., LLC	U.S.	Sales of monitor	35,858 (US$ 1,150 thousand)	35,858 (US$ 1,150 thousand)	-	100	20,981	1,469 (US$ 44 thousand)	1,469 (US$ 44 thousand)	Note 5
	Diva Capital Inc.	Samoa	Reinvestment	52,908 (US$ 1,745 thousand)	52,908 (US$ 1,745 thousand)	-	100	8,923	339 (US$ 10 thousand)	339 (US$ 10 thousand)	Notes 1 and 5
	The Linden Group Corp.	U.S.	Sales of monitor	30,015 (US$ 1,000 thousand)	30,015 (US$ 1,000 thousand)	-	19	(572)	(323) (US$ 11 thousand)	(61) (US$ 2 thousand)	Notes 2 and 3
Diva Capital Inc.	Diva Holding Inc.	Samoa	Reinvestment	52,598 (US$ 1,735 thousand)	52,598 (US$ 1,735 thousand)	-	100	8,998	339 (US$ 10 thousand)	Note 4	Note 5

Note 1: The carrying amount deducted the unrealized gain on downstream transactions of $76 thousand.

Note 2: The carrying amount deducted the unrealized gain on downstream transactions of $2,280 thousand.

Note 3: The Company recognized the cumulative impairment loss of $25,787 thousand on its investment accounted for using the equity method in The Linden Group Corp.

Note 4: The profit and loss of the investee company has been included in its investor company. To avoid confusion, it will not be expressed separately.

Note 5: The profit and loss of reinvested inter-company investments, investment accounted for using the equity method and the net assets of the investee companies have been fully written off when preparing the consolidated financial statements.

DIVA LABORATORIES, LTD. AND SUBSIDIARIES

INFORMATION ON INVESTMENTS IN MAINLAND CHINA
For the nine months ended September 30, 2025
(In Thousands of New Taiwan Dollars and U.S. Dollars)

Investee Company	Main Businesses and Products	Paid-in Capital	Method of Investment	Accumulated Outward Remittance for Investment from Taiwan at the Beginning of Period	Remittance of Funds		Accumulated Outward Remittance for Investment from Taiwan at the End of Period	Net Gain (Loss) of the Investee	% Ownership of Direct or Indirect Investment	Investment Gain (Loss)	Carrying amount on the End of Period	Accumulated Repatriation of Investment Income at the End of Period	Note
					Outward	Inward							
Suzhou Diva Lab Inc.	Medical equipments wholesale, import and export business	$ 52,643 (US$ 1,725 thousand)	Diva Capital Inc. a 100% owned third region subsidiary, reinvested in a third region company Diva Holding Inc. and reinvested in a mainland China company	$ 52,643 (US$ 1,725 thousand)	$ -	$ -	$ 52,643 (US$ 1,725 thousand)	$ 339 (RMB 75 thousand)	100%	$ 339 (RMB 75 thousand)	$ 8,969 (RMB 2,097 thousand)	$ -	

Accumulated Outward Remittance for Investment in Mainland China as of September 30, 2025	Investment Amounts Authorized by Investment Commission, MOEA	Upper Limit on the Amount of Investments Stipulated by the Investment Commission, MOEA (Note 1)
$52,643	US$2,000 thousand (Note 2)	$ 998,136 × 60% = 598,881

Note 1: It is calculated according to the limit of consolidated net value based on the provisions of the relevant directives and orders of the Investment Commission under the Ministry of Economic Affairs.

Note 2: As of September 30, 2025 the Company had remitted an accumulated investment amount of US$1,725 thousand from Taiwan and an unexecuted investment amount of US$275 thousand.

Note 3: The gain or loss on inter-company investments, the long-term equity investment of the investment company and the net equity value of the investee company have been fully written off at the time of preparing the consolidated financial statements.