Stock Code: 4153

# DIVA Laboratories, Ltd.

# Annual General Meeting of Shareholders 2026

# Meeting Handbook

Time: 9am, May 27, 2026 (Wednesday)

Location: 10F, No. 351, Section 2, Zhongshan Road, Zhonghe District, New Taipei City (International Conference Hall)

Form of Shareholders' Meeting: Physical

# Annual General Meeting of Shareholders of DIVA Laboratories, Ltd. 2026

**Time: 9am, May 27, 2026 (Wednesday)**

**Location: 10F, No. 351, Section 2, Zhongshan Road, Zhonghe District, New Taipei City (International Conference Hall)**

**Form of Shareholders' Meeting: Physical**

Meeting Agenda:


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- (I) Business Report 2025 ..... 1
- (II) Audit Committee Review Report ..... 1
- (III) The company's report on the distribution of 2025 remuneration to employees and directors ..... 1
- (IV) The report on the distribution of 2025 cash dividends from earnings ..... 1
- (V) The report on the payout of cash dividends from capital surplus ..... 2

II. Proposals and Discussion Items ..... 3
- (I) Ratification of the motion for 2025 Financial Statements and Business Report ..... 3
- (II) Ratification of the motion for 2025 Earnings Distribution Proposal ..... 3
- (III) Motion for lifting non-compete restrictions on current directors and their representatives ..... 4

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# I. Report Items

## (I) Business Report 2025

For the Company's 2025 business report, please refer to Attachment I (P.5-P.8) of this handbook.

## (II) Audit Committee Review Report

For the Audit Committee Review Report, please refer to Attachment II (P.9) of this handbook.

## (III) The company's report on the distribution of 2025 remuneration to employees and directors

The Company's Board of Directors resolved on February 26, 2026 to distribute cash remuneration to employees and directors for an amount of NT$8,177,000 and NT$876,000, respectively. Of the employee amount, NT$1,880,710 was allocated to entry-level employees. The above resolved amounts are consistent with the expenses recognized in 2025.

## (IV) The report on the distribution of 2025 cash dividends from earnings

I. According to Article 31 of the Articles of Incorporation, if the proposal for distribution of earnings is in the form of cash dividends, the Board of Directors is authorized to make a resolution and report to the shareholders' meeting.

II. The Company's Board of Directors, on February 26, 2026, approved by resolution the distribution of shareholder dividends of NT$57,293,676 (the same below) from the 2025 cumulative distributable earnings, that is NT$0.97657128 per share, in cash. The Chairman is authorized to separately set the ex-dividend record date, payout date, and other related matters.

III. As for the cash dividend payout, in case of changes in the dividend distribution ratio due to changes in the Company's outstanding shares, the chairman is authorized to have the full power to revise such changes where necessary.

## (V) The report on the payout of cash dividends from capital surplus

I. According to Article 31-1 of the Articles of Incorporation, if cash is appropriated from the capital surplus, the Board of Directors is authorized to make a resolution and report to the shareholders' meeting.

II. The Company's Board of Directors, on February 26, 2026, approved by resolution the distribution of NT$60,042,718 (the same below) from the additional paid-in capital from the ordinary shares issued at premium (above par), that is NT$1.02342872 per share, in cash. The cash distributed to shareholders is rounded down to NT$1. The total amount of the odd share less than NT$1 is adjusted, from the higher to lower decimal point and from top down of the account number sequentially, till it is equal to the total cash distributed.

III. The dividends are paid out in cash at this time, the Chairman is authorized to determine the ex-dividend date, payout date, and other related matters. In case of changes in the payout ratio of cash to shareholders due to changes in the Company's outstanding shares, the Chairman is authorized to have the full power to revise such changes where necessary.

# II. Proposals and Discussion Items

Proposal 1:

Proposal: Ratification of the motion for 2025 Financial Statements and Business Report. (Proposed by the Board of Directors)

Explanation: I. The Company's Board of Directors has appointed Deloitte Taiwan, CPAs Chih-Ming Shao and Kuo-Ning Huang to audit the Company's 2025 Financial Statements. The audit has been completed and it is identified that the financial statements do give a fair presentation, in all material respects, the financial position of DIVA Laboratories, Ltd. as of December 31, 2025 and the financial performance and cash flow situation for 2025. Attached please find the Business Report.

II. Please refer to Attachment I (P.5-P.8) for the business report. Please refer to Attachment III (P.10-P.29) for the Independent Auditors' Report and Financial Statements.

Resolution:

Proposal 2:

Proposal: Ratification of the motion for 2025 Earnings Distribution Proposal. (Proposed by the Board of Directors)

Explanation: Please refer to Attachment IV (P.30) for the 2025 Earnings Distribution Table of the Company.

Resolution:

Proposal 3:

Proposal: Motion for lifting non-compete restrictions on current directors and their representatives. (Proposed by the Board of Directors)

Explanation: I. According to Article 209 of the Company Act, directors who act for themselves or others within the company's business scope shall explain the important content of their actions to and obtain permission from the shareholders meeting.

II. Directors who invest or are involved in similar or identical line of business to that of the Company shall seek consent in a shareholder meeting as required by law.

III. It is proposed to remove the non-compete restrictions for directors and their representatives at the 2026 annual shareholders' meeting. Please refer to Attachment V (P.31).

Resolution:

## III. Extraordinary Motions:

## IV. Meeting adjourned

**[Attachment I]**

# Business Report 2025

I. Business results 2025

In 2025, the global economy environment remained shrouded in significant challenges, including geopolitical conflicts and severe exchange rate volatility. As a result, terminal market demand recovered at a slower pace than expected. However, DIVA Laboratories has maximized its deep cultivation of the niche market for high-end medical displays and continued to optimize its product portfolio, exhibiting operational resilience amid headwinds. In 2025, the Company’ s consolidated net operating revenue was NT$868,840 thousand, an increase of 0.8% from 2024, with a gross profit margin of 30%. Earnings per share after tax in 2025 were NT$1.54, a decrease of NT$0.06 from 2024.

After joining the Qisda Group, DIVA Laboratories has leveraged the group’ s resources and continued to focus on niche markets. Despite facing global economic uncertainties in 2025, the company has maintained a high profit margin of 30% through product portfolio optimization and effective cost control, demonstrating stable earnings resilience. In 2025, we were committed to four major business strategies as follows:

(I) Optimizing Existing Customer Relationships: Successfully consolidated partnerships with global first-tier manufacturers; the European and American market continued to contribute over 80% of the Company's revenue. Faced with the economic volatility of the market, we sustained revenue growth from high-margin medical display products through customized services closely aligned with customer needs, effectively offsetting weak demand for industrial products. At the same time, we extended our product and service lines to support our customers’ future model development, becoming not merely a hardware supplier but also an indispensable technical partner to our customers.

(II) Expanding Market Share of Medical Displays: The OLED models developed for the high-end ultrasonic market successfully resolved image retention issues and optimized lifespan. Shipping of these models began in the second half of the year. Furthermore, the market for large-format surgical displays benefited from increased demand for hybrid operating rooms and revenue demonstrated strong growth momentum, which effectively expanded DIVA Laboratories' presence in the high-end medical display market.

(III) Synergizing Lean Manufacturing and R&D Technologies: The integration of the Group’ s knowledge repository with DIVA Laboratories’ medical R&D capabilities effectively accelerated the development cycle for new products. In terms of production and manufacturing, flexible allocation of production bases in Taiwan and overseas not only reduced geopolitical risk but also increased the supply chain's resilience and efficiency.

(IV) Providing Integrated Solutions: Market demand has shifted from single displays to system integration. In addition to providing display panels, we are providing more comprehensive solutions tailored to medical settings. For example, in surgical applications, we enhanced the compatibility between the monitor and medical imaging transmission systems, addressed customers' concerns regarding signal transmission distance and image latency, and increased the added value of products as well as customer stickiness.

II. Summary of the 2026 business plan

Looking ahead to 2026, following the increasing discussions and applications of AI smart medtech worldwide, the display, as the last mile in medical imaging interpretation, will see its value redefined. DIVA Laboratories will shift from measured deployment to a proactive approach and will comprehensively upgrade its four core strategies. The Company will employ three product lines—advanced surgery, AI diagnostics, and medical human–machine interfaces—as engines to convert its previously accumulated technical capabilities into tangible market profits. We will pursue not only the expansion of revenue scale but also profitability growth. The plans are as follows:

(I) Optimizing Existing Customer Relationships:

1. Deepen ODM cooperation: Continue collaborating with first-tier European and American medical equipment manufacturers to develop the next-generation medical display, which ensures our share in customers' high-end models.
2. Channel structure balance: Maintain the ODM advantage and actively promote standard product models through distribution channels to diversify concentration risk and increase overall revenue.

(II) Expanding Market Share of Medical Displays:

1. Commercialization of new products: The Medical HMI model developed and

completed in 2025 will enter mass production this year, marking our entry into the medical human-machine interface market.

2. High-end technology deployment: The Company launched a 32-inch Mini LED display that targets the high-end display market, capturing market share through its technical advantages of high contrast and high brightness.
3. Full range of surgical products: A comprehensive FHD/4K surgical display product line that meets the requirements of operating rooms at varying levels.

(III) Synergizing Lean Manufacturing and R&D Technologies:

1. Smart manufacturing upgrade: Implement automated production and inspection equipment to increase production yield and efficiency, in order to meet capacity requirements following the volume ramp-up of standardized products.
2. Supply chain optimization: Continue to leverage the Group's joint procurement advantages to implement a strategy of stocking and cost control for key components such as panels and ICs. Moreover, dynamically adjust regionalized production strategy in response to global market fluctuations to achieve an optimal cost structure and risk control.

(IV) Providing Integrated Solutions:

1. Operating room imaging integration: In response to the trend of hybrid operating rooms, we will provide a comprehensive solution encompassing image acquisition, transmission, and large-format display to address healthcare personnel’ s difficulties in switching among and interpreting multiple signal sources.
2. Value-added hardware and software: Based on monitor hardware, color calibration and remote management software are integrated to provide medical institutions with a more efficient and secure imaging management environment.

Looking ahead, smart medtech and precision imaging will serve as our core driving forces and, through close strategy integration with the Group, we will not only strengthen supply chain resilience but will also dedicate ourselves to providing customers with integrated services that exceed expectations. This will be the key for DIVA Laboratories to

deepen its market and to initiate the next phase of growth. Our management team will adopt a more rigorous approach to implementing corporate governance and carry out concrete measures to support environmental protection and social responsibility, ensuring the improvement of both corporate profitability and sustainable value. We look forward to sharing the fruits of our growth with every shareholder, and hope that all shareholders will continue to give us their support, guidance, and encouragement as always.

We wish you good health and all the best!

Chairman: Han-Chou (Joe) Huang President: Yvonne Liu Chief Accounting Officer: Susan Lin

**[Attachment II]**

# Audit Committee Review Report

**The Board of Directors has prepared the 2025 Business Report, financial statements, and the earnings distribution proposal, among which the financial statements were audited by CPAs Chih-Ming Shao and Kuo-Ning Huang of Deloitte Taiwan, and an Independent Auditors' Report was issued. We have reviewed the aforementioned Business Report, financial statements, and the earnings distribution proposal, to which we have found no misstatement, and we hereby issue a review report as presented above in accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act. Please proceed to review it.**

**Sincerely,**

**Annual General Meeting of Shareholders of DIVA Laboratories, Ltd. 2026**

**Convener of the Audit Committee: Michael Lin**

**February 26, 2026**

**[Attachment III]**

## INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
DIVA Laboratories, Ltd.

### Opinion

We have audited the accompanying consolidated financial statements of DIVA Laboratories, Ltd. and its subsidiaries (collectively referred to as the "Group"), which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the consolidated financial statements, including material accounting policy information (collectively referred to as the "consolidated financial statements").

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

### Basis for Opinion

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

### Key Audit Matters

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

The key audit matter identified during the audit of the Group's consolidated financial statements for the year ended December 31, 2025 is described as follows:

Occurrence of Operating Revenue

The Group develops, manufactures, and sells medical and industrial display equipment. As its products are customized and developed according to the specific requirements of customers, the occurrence of sales transactions related to certain clients has a significant impact on the presentation of the Group's financial statements; thus, we identified the occurrence of operating revenue of the aforementioned customers in 2025 as the key audit matter.

The key audit matter procedures we performed were as follows:

1. Obtained an understanding of and evaluated the design and implementation effectiveness of internal controls related to the occurrence of operating revenue.

2. Sampling from the operating revenue details of aforementioned customers by verifying sales transactions against related documents, thereby substantiating that the transactions had genuinely occurred, including customer orders, shipping documents, sales invoices, and payment receipts.

**Other Matter**

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

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

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

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

Those charged with governance, including the audit committee, are responsible for overseeing the Group's financial reporting process.

**Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Group's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Group to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Group to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

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

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 26, 2026

*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 audit such consolidated financial statements are those generally applied in the Republic of China.*

*For the convenience of readers, the independent auditors' 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' report and consolidated financial statements shall prevail.*

## DIVA LABORATORIES, LTD. AND SUBSIDIARIES

**CONSOLIDATED BALANCE SHEETS**
**DECEMBER 31, 2025 AND 2024**
**(In Thousands of New Taiwan Dollars)**

| | 2025 | | 2024 | |
|---|---|---|---|---|
| **ASSETS** | **Amount** | **%** | **Amount** | **%** |
| CURRENT ASSETS | | | | |
| Cash and cash equivalents (Notes 4 and 6) | $ 494,033 | 36 | $ 589,143 | 45 |
| Financial assets at fair value through profit or loss - current (Notes 4 and 7) | 70 | - | - | - |
| Accounts receivable, net (Notes 4, 9 and 23) | 277,728 | 21 | 251,214 | 19 |
| Accounts receivable from related parties (Notes 23 and 29) | 7,771 | 1 | 11,193 | 1 |
| Other receivables (Note 9) | 11,133 | 1 | 17,088 | 1 |
| Other receivables from related parties (Note 29) | 10,441 | 1 | 5,363 | 1 |
| Current tax assets (Notes 4 and 25) | 1,367 | - | 1,000 | - |
| Inventories (Notes 4 and 10) | 249,816 | 18 | 151,423 | 12 |
| Prepayments (Note 29) | 27,271 | 2 | 3,877 | - |
| Other current assets (Note 17) | 4,735 | - | 749 | - |
| Total current assets | 1,084,365 | 80 | 1,031,050 | 79 |
| NON-CURRENT ASSETS | | | | |
| Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8) | 5,550 | 1 | 5,032 | 1 |
| Investments accounted for using the equity method (Notes 4 and 12) | 2,028 | - | - | - |
| Property, plant and equipment (Notes 4 and 13) | 214,534 | 16 | 218,041 | 17 |
| Right-of-use assets (Notes 4 and 14) | 2,848 | - | 4,923 | - |
| Intangible assets (Notes 4 and 16) | 996 | - | 1,713 | - |
| Deferred tax assets (Notes 4 and 25) | 37,718 | 3 | 40,764 | 3 |
| Net defined benefit assets - non-current (Notes 4 and 21) | 3,816 | - | 2,123 | - |
| Other non-current assets (Notes 17 and 30) | 1,825 | - | 1,799 | - |
| Total non-current assets | 269,315 | 20 | 274,395 | 21 |
| TOTAL | $ 1,353,680 | 100 | $ 1,305,445 | 100 |
| **LIABILITIES AND EQUITY** | | | | |
| CURRENT LIABILITIES | | | | |
| Financial liabilities at fair value through profit or loss - current (Notes 4 and 7) | $ 1,234 | - | $ 2,018 | - |
| Contract liabilities - current (Notes 4, 23 and 29) | 8,186 | 1 | 6,512 | - |
| Accounts payable (Note 18) | 77,378 | 6 | 70,687 | 5 |
| Accounts payable to related parties (Note 29) | 90 | - | - | - |
| Other payables (Note 19) | 86,718 | 6 | 86,465 | 7 |
| Other payables to related parties (Note 29) | 92,754 | 7 | 34,267 | 3 |
| Current tax liabilities (Notes 4 and 25) | 24,440 | 2 | 23,323 | 2 |
| Provisions - current (Notes 4 and 20) | 13,037 | 1 | 9,609 | 1 |
| Lease liabilities - current (Notes 4 and 14) | 2,593 | - | 2,472 | - |
| Other current liabilities (Note 19) | 17,016 | 1 | 11,563 | 1 |
| Total current liabilities | 323,446 | 24 | 246,916 | 19 |
| NON-CURRENT LIABILITIES | | | | |
| Deferred tax liabilities (Notes 4 and 25) | 763 | - | 425 | - |
| Lease liabilities - non-current (Notes 4 and 14) | 308 | - | 2,500 | - |
| Credit balance of investments accounted for using the equity method (Notes 4 and 12) | - | - | 102 | - |
| Total non-current liabilities | 1,071 | - | 3,027 | - |
| Total liabilities | 324,517 | 24 | 249,943 | 19 |
| EQUITY (Note 22) | | | | |
| Ordinary shares | 586,682 | 43 | 600,906 | 46 |
| Capital surplus | 347,141 | 26 | 382,331 | 29 |
| Retained earnings | | | | |
| Legal reserve | 31,629 | 2 | 22,217 | 2 |
| Special reserve | 5,804 | - | 7,717 | 1 |
| Unappropriated earnings | 64,172 | 5 | 94,122 | 7 |
| Total retained earnings | 101,605 | 7 | 124,056 | 10 |
| Other equity | (6,265) | - | (5,804) | - |
| Treasury shares | - | - | (45,987) | (4) |
| Total equity | 1,029,163 | 76 | 1,055,502 | 81 |
| TOTAL | $ 1,353,680 | 100 | $ 1,305,445 | 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 YEARS ENDED DECEMBER 31, 2025 AND 2024
## (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

| | 2025 | | 2024 | |
|---|---|---|---|---|
| | Amount | % | Amount | % |
| OPERATING REVENUE, NET (Notes 4, 23, 29 and 33) | $ 868,840 | 100 | $ 862,323 | 100 |
| OPERATING COSTS (Notes 10, 14, 16, 24 and 29) | 604,699 | 70 | 602,143 | 70 |
| GROSS PROFIT | 264,141 | 30 | 260,180 | 30 |
| UNREALIZED GAIN ON TRANSACTIONS | - | - | (276) | - |
| REALIZED GAIN ON TRANSACTIONS | 541 | - | - | - |
| REALIZED GROSS PROFIT | 264,682 | 30 | 259,904 | 30 |
| OPERATING EXPENSES (Notes 9, 14, 16, 21, 24 and 29) | | | | |
| Selling expenses | 29,528 | 3 | 34,579 | 4 |
| General and administrative expenses | 52,786 | 6 | 51,130 | 6 |
| Research and development expenses | 72,464 | 8 | 71,898 | 8 |
| Expected credit loss (gain) | 7,649 | 1 | (8,870) | (1) |
| Total operating expenses | 162,427 | 18 | 148,737 | 17 |
| PROFIT FROM OPERATIONS | 102,255 | 12 | 111,167 | 13 |
| NON-OPERATING INCOME AND EXPENSES | | | | |
| Interest income (Note 24) | 6,179 | - | 5,802 | 1 |
| Other income (Notes 24 and 29) | 6,180 | - | 4,896 | 1 |
| Finance cost (Notes 14 and 24) | (240) | - | (205) | - |
| Share of profit or loss of associates | 1,666 | - | 1,711 | - |
| Loss on disposal of property, plant and equipment, net | (17) | - | - | - |
| Foreign exchange (loss) gain, net (Notes 4 and 31) | (10,122) | (1) | 14,703 | 2 |
| Net gain (loss) on financial assets at fair value through profit or loss (Notes 4 and 7) | 22,475 | 3 | (6,142) | (1) |
| Net loss on financial liability at fair value through profit or loss (Notes 4 and 7) | (19,626) | (2) | (15,981) | (2) |
| Total non-operating income and expenses | 6,495 | - | 4,784 | 1 |
| INCOME BEFORE INCOME TAX | 108,750 | 12 | 115,951 | 14 |
| INCOME TAX EXPENSE (Notes 4 and 25) | (18,210) | (2) | (22,290) | (3) |

(Continued)

# DIVA LABORATORIES, LTD. AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF COMPREHENSIVE INCOME
## FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
## (In Thousands of New Taiwan Dollars, Except Earnings Per Share)

| | 2025 | | 2024 | |
|---|---|---|---|---|
| | Amount | % | Amount | % |
| NET INCOME | $ 90,540 | 10 | $ 93,661 | 11 |
| OTHER COMPREHENSIVE INCOME (Notes 8, 21, 22 and 25) | | | | |
| Items that will not be reclassified subsequently to profit or loss: | | | | |
| Remeasurement of defined benefit plans | 919 | - | 461 | - |
| Unrealized gain on equity instruments at fair value through other comprehensive income | 518 | - | 421 | - |
| Items that may be reclassified subsequently to profit or loss: | | | | |
| Exchange differences on translation of the financial statements of foreign operations | (901) | - | 1,439 | - |
| Share of other comprehensive income of associates accounted for under the equity method | (78) | - | 53 | - |
| Other comprehensive income for the year, net of income tax | 458 | - | 2,374 | - |
| TOTAL COMPREHENSIVE INCOME FOR THE YEAR | $ 90,998 | 10 | $ 96,035 | 11 |
| NET INCOME ATTRIBUTABLE TO: | | | | |
| Owners of the Company | $ 90,540 | 10 | $ 93,661 | 11 |
| TOTAL COMPREHENSIVE INCOME ATTRIBUTABLE TO: | | | | |
| Owners of the Company | $ 90,998 | 10 | $ 96,035 | 11 |
| EARNINGS PER SHARE (Note 26) | | | | |
| Basic | $ 1.54 | | $ 1.60 | |
| Diluted | $ 1.54 | | $ 1.59 | |

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

## DIVA LABORATORIES, LTD. AND SUBSIDIARIES

**CONSOLIDATED STATEMENTS OF CHANGES IN EQUITY**
**FOR THE YEARS ENDED DECEMBER 31, 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 and 25) | | | Other Equity (Notes 8 and 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) |
| Subtotal | - | - | - | - | - | - | 4,292 | (1,540) | (64,835) | - | - | - | (62,083) |
| Cash dividends distributed from capital surplus - NT$0.19179516 per share | - | - | (11,252) | - | - | - | - | - | - | - | - | - | (11,252) |
| Net income for the year ended December 31, 2024 | - | - | - | - | - | - | - | - | 93,661 | - | - | - | 93,661 |
| Other comprehensive income (loss) for the year ended December 31, 2024 | - | - | - | - | - | - | - | - | 461 | 1,492 | 421 | - | 2,374 |
| BALANCE ON DECEMBER 31, 2024 | 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) |
| Subtotal | - | - | - | - | - | - | 9,412 | (1,913) | (94,122) | - | - | - | (86,623) |
| Cash dividends distributed from capital surplus - NT$0.52351573 per share | - | - | (30,714) | - | - | - | - | - | - | - | - | - | (30,714) |
| Cancellation of treasury shares | (1,423) | (14,224) | (4,476) | - | - | - | - | - | (27,287) | - | - | 45,987 | - |
| Net income for the year ended December 31, 2025 | - | - | - | - | - | - | - | - | 90,540 | - | - | - | 90,540 |
| Other comprehensive income (loss) for the year ended December 31, 2025 | - | - | - | - | - | - | - | - | 919 | (979) | 518 | - | 458 |
| BALANCE ON DECEMBER 31, 2025 | 58,668 | $ 586,682 | $ 318,994 | $ 6,767 | $ 9,654 | $ 11,726 | $ 31,629 | $ 5,804 | $ 64,172 | $ 185 | $ (6,450) | $ - | $ 1,029,163 |

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

# DIVA LABORATORIES, LTD. AND SUBSIDIARIES

## CONSOLIDATED STATEMENTS OF CASH FLOWS
## FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024
## (In Thousands of New Taiwan Dollars)

| | 2025 | 2024 |
|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Income before income tax | $ 108,750 | $ 115,951 |
| Adjustments for: | | |
| Depreciation expense | 9,323 | 10,078 |
| Amortization expense | 839 | 865 |
| Expected credit (gain) loss | 7,649 | (8,870) |
| (Gain) loss on financial assets and liabilities at fair value through profit or loss, net | (2,849) | 22,123 |
| Finance cost | 240 | 205 |
| Interest income | (6,179) | (5,802) |
| Share of profit or loss of associates | (1,666) | (1,711) |
| Loss on disposal of property, plant and equipment, net | 17 | - |
| Reversal of write-down of inventories | (18,043) | (925) |
| Unrealized gain on transactions with associates | - | 276 |
| Realized gain on transactions with associates | (541) | - |
| Net changes in operating assets and liabilities | | |
| Financial assets mandatorily classified as at fair value through profit or loss | 22,405 | (1,774) |
| Accounts receivable | (34,122) | (48,382) |
| Accounts receivable from related parties | 3,422 | (1,828) |
| Other receivables | 5,938 | (10,105) |
| Other receivables from related parties | (5,078) | (2,506) |
| Inventories | (80,350) | 45,775 |
| Prepayments | (23,410) | 991 |
| Other current assets | (3,985) | 97 |
| Net defined benefit assets | (545) | (292) |
| Financial liabilities at fair value through profit or loss | (20,410) | (13,963) |
| Contract liabilities | 1,674 | (2,595) |
| Accounts payable | 6,691 | 9,885 |
| Accounts payable to related parties | 90 | (263) |
| Other payables | (2,161) | 7,021 |
| Other payables to related parties | 58,487 | 24,071 |
| Provisions | 3,428 | 1,206 |
| Other current liabilities | 5,517 | 826 |
| Net defined benefit liabilities | - | (185) |
| Cash generated from operations | 35,131 | 140,169 |
| Income tax paid | (14,362) | (17,031) |
| Net cash generated from operating activities | 20,769 | 123,138 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Payments for property, plant and equipment | (878) | (1,504) |
| (Increase) decrease in refundable deposits | (26) | 188 |
| Payments for intangible assets | (122) | (627) |
| Interest received | 6,197 | 5,801 |

(Continued)

# DIVA LABORATORIES, LTD. AND SUBSIDIARIES

**CONSOLIDATED STATEMENTS OF CASH FLOWS**
**FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024**
**(In Thousands of New Taiwan Dollars)**

| | 2025 | 2024 |
|---|---|---|
| Net cash generated from investing activities | $ 5,171 | $ 3,858 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Proceeds from short-term borrowings | 150,000 | 50,000 |
| Repayments of short-term borrowings | (150,000) | (50,000) |
| Repayment of the principal portion of lease liabilities | (2,548) | (2,533) |
| Dividends paid | (117,337) | (73,335) |
| Interest paid | (240) | (205) |
| Net cash used in financing activities | (120,125) | (76,073) |
| EFFECTS OF EXCHANGE RATE CHANGES ON CASH AND CASH EQUIVALENTS | (925) | 1,295 |
| NET INCREASE (DECREASE) IN CASH AND CASH EQUIVALENTS | (95,110) | 52,218 |
| CASH AND CASH EQUIVALENTS, BEGINNING OF THE YEAR | 589,143 | 536,925 |
| CASH AND CASH EQUIVALENTS, END OF THE YEAR | $ 494,033 | $ 589,143 |

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

## INDEPENDENT AUDITORS' REPORT

The Board of Directors and Shareholders
DIVA Laboratories, Ltd.

### Opinion

We have audited the accompanying parent company only financial statements of DIVA Laboratories, Ltd. (the "Company"), which comprise the parent company only balance sheets as of December 31, 2025 and 2024, and the parent company only statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the parent company only financial statements, including material accounting policy information (collectively referred to as the "parent company only financial statements").

In our opinion, the accompanying parent company only financial statements present fairly, in all material respects, the parent company only financial position of the Company as of December 31, 2025 and 2024, and its parent company only financial performance and its parent company only cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

### Basis for Opinion

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

### Key Audit Matters

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

The key audit matter identified during the audit of the Company's parent company only financial statements for the year ended December 31, 2025 is described as follows:

Occurrence of Operating Revenue

The Company develops, manufactures, and sells medical and industrial display equipment. As its products are customized and developed according to the specific requirements of customers, the occurrence of sales transactions related to certain key clients has a significant impact on the presentation of the Company's parent company only financial statements; thus, we identified the occurrence of operating revenue of the aforementioned customers in 2025 as the key audit matter.

The key audit matter procedures we performed were as follows:

1. Obtained an understanding of and evaluated the design and implementation effectiveness of internal controls related to the occurrence of operating revenue.

2. Sampling from the operating revenue details of aforementioned customers by verifying sales transactions against related documents, thereby substantiating that the transactions had genuinely occurred, including customer orders, shipping documents, sales invoices, and payment receipts.

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

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

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

Those charged with governance, including the audit committee, are responsible for overseeing the Company's financial reporting process.

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

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

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Company's internal control.

3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Company's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the parent company only financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Company to cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the parent company only financial statements, including the disclosures, and whether the parent company only financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within the Company to express an opinion on the parent company only financial statements. We are responsible for the direction, supervision, and performance of the audit. We remain solely responsible for our audit opinion.

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

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

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

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

Deloitte & Touche
Taipei, Taiwan
Republic of China

February 26, 2026

*Notice to Readers*

*The accompanying parent company only financial statements are intended only to present the 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 audit such parent company only financial statements are those generally applied in the Republic of China.*

*For the convenience of readers, the independent auditors' report and the accompanying parent company only 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' report and parent company only financial statements shall prevail.*

## DIVA LABORATORIES, LTD.

**PARENT COMPANY ONLY BALANCE SHEETS**
**DECEMBER 31, 2025 AND 2024**
**(In Thousands of New Taiwan Dollars)**

| | 2025 | | 2024 | |
|---|---|---|---|---|
| **ASSETS** | **Amount** | **%** | **Amount** | **%** |
| CURRENT ASSETS | | | | |
| Cash and cash equivalents (Notes 4 and 6) | $ 482,653 | 35 | $ 576,218 | 44 |
| Financial assets at fair value through profit or loss - current (Notes 4 and 7) | 70 | - | - | - |
| Accounts receivable, net (Notes 4, 9 and 21) | 271,286 | 20 | 247,397 | 19 |
| Accounts receivable from related parties (Notes 21 and 27) | 7,920 | 1 | 11,193 | 1 |
| Other receivables (Note 9) | 11,070 | 1 | 17,088 | 1 |
| Other receivables from related parties (Note 27) | 10,729 | 1 | 6,884 | 1 |
| Inventories (Notes 4 and 10) | 249,915 | 18 | 151,522 | 11 |
| Prepayments (Note 27) | 26,944 | 2 | 3,865 | - |
| Other current assets (Note 15) | 4,733 | - | 738 | - |
| Total current assets | 1,065,320 | 78 | 1,014,905 | 77 |
| NON-CURRENT ASSETS | | | | |
| Financial assets at fair value through other comprehensive income - non-current (Notes 4 and 8) | 5,550 | - | 5,032 | 1 |
| Investments accounted for using the equity method (Notes 4 and 11) | 33,733 | 3 | 31,221 | 2 |
| Right-of-use assets (Notes 4 and 13) | 2,848 | - | 4,923 | - |
| Property, plant and equipment (Notes 4 and 12) | 214,474 | 16 | 218,029 | 17 |
| Intangible assets (Notes 4 and 14) | 996 | - | 1,713 | - |
| Deferred tax assets (Notes 4 and 23) | 37,718 | 3 | 40,764 | 3 |
| Net defined benefit assets - non-current (Notes 4 and 19) | 3,816 | - | 2,123 | - |
| Other non-current assets (Notes 15 and 28) | 1,781 | - | 1,755 | - |
| Total non-current assets | 300,916 | 22 | 305,560 | 23 |
| TOTAL | $ 1,366,236 | 100 | $ 1,320,465 | 100 |
| **LIABILITIES AND EQUITY** | | | | |
| CURRENT LIABILITIES | | | | |
| Financial liabilities at fair value through profit or loss - current (Notes 4 and 7) | $ 1,234 | - | $ 2,018 | - |
| Contract liabilities - current (Notes 4, 21 and 27) | 8,186 | 1 | 6,512 | 1 |
| Accounts payable (Note 16) | 77,378 | 6 | 70,687 | 5 |
| Accounts payable to related parties (Note 27) | 90 | - | - | - |
| Other payables (Note 17) | 86,035 | 6 | 85,360 | 6 |
| Other payables to related parties (Note 27) | 108,145 | 8 | 52,693 | 4 |
| Current tax liabilities (Notes 4 and 23) | 23,345 | 2 | 21,807 | 2 |
| Provisions - current (Notes 4 and 18) | 13,037 | 1 | 9,609 | 1 |
| Lease liabilities - current (Notes 4 and 13) | 2,593 | - | 2,472 | - |
| Other current liabilities (Note 17) | 15,959 | 1 | 10,778 | 1 |
| Total current liabilities | 336,002 | 25 | 261,936 | 20 |
| NON-CURRENT LIABILITIES | | | | |
| Deferred tax liabilities (Notes 4 and 23) | 763 | - | 425 | - |
| Lease liabilities - non-current (Notes 4 and 13) | 308 | - | 2,500 | - |
| Credit balance of investments accounted for using the equity method (Notes 4 and 11) | - | - | 102 | - |
| Total non-current liabilities | 1,071 | - | 3,027 | - |
| Total liabilities | 337,073 | 25 | 264,963 | 20 |
| EQUITY (Note 20) | | | | |
| Ordinary shares | 586,682 | 43 | 600,906 | 45 |
| Capital surplus | 347,141 | 25 | 382,331 | 29 |
| Retained earnings | | | | |
| Legal reserve | 31,629 | 2 | 22,217 | 2 |
| Special reserve | 5,804 | - | 7,717 | - |
| Unappropriated earnings | 64,172 | 5 | 94,122 | 7 |
| Total retained earnings | 101,605 | 7 | 124,056 | 9 |
| Other equity | (6,265) | - | (5,804) | - |
| Treasury shares | - | - | (45,987) | (3) |
| Total equity | 1,029,163 | 75 | 1,055,502 | 80 |
| TOTAL | $ 1,366,236 | 100 | $ 1,320,465 | 100 |

The accompanying notes are an integral part of the parent company only financial statements.

# DIVA LABORATORIES, LTD.

**PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME**
**FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024**
**(In Thousands of New Taiwan Dollars, Except Earnings Per Share)**

| | 2025 | | 2024 | |
|---|---|---|---|---|
| | Amount | % | Amount | % |
| OPERATING REVENUE, NET (Notes 4, 21 and 27) | $ 864,049 | 100 | $ 860,964 | 100 |
| OPERATING COSTS (Notes 10, 14, 22 and 27) | 601,571 | 70 | 601,667 | 70 |
| GROSS PROFIT | 262,478 | 30 | 259,297 | 30 |
| UNREALIZED GAIN ON TRANSACTIONS | (833) | - | (5,901) | (1) |
| REALIZED GAIN ON TRANSACTIONS | 1,374 | - | 5,646 | 1 |
| REALIZED GROSS PROFIT | 263,019 | 30 | 259,042 | 30 |
| OPERATING EXPENSES (Notes 9, 13, 14, 19, 22 and 27) | | | | |
| Selling expenses | 31,725 | 3 | 41,180 | 5 |
| General and administrative expenses | 51,199 | 6 | 49,568 | 6 |
| Research and development expenses | 72,464 | 8 | 71,898 | 8 |
| Expected credit loss (gain) | 7,649 | 1 | (7,076) | (1) |
| Total operating expenses | 163,037 | 18 | 155,570 | 18 |
| PROFIT FROM OPERATIONS | 99,982 | 12 | 103,472 | 12 |
| NON-OPERATING INCOME AND EXPENSES | | | | |
| Interest income (Note 22) | 6,173 | - | 5,656 | 1 |
| Other income (Notes 22 and 27) | 6,138 | - | 4,718 | - |
| Finance cost (Notes 13 and 22) | (240) | - | (205) | - |
| Share of profit or loss of associates | 3,052 | - | 7,777 | 1 |
| Loss on disposal of property, plant and equipment, net | (17) | - | - | - |
| Foreign exchange (loss) gain, net (Notes 4 and 29) | (10,175) | (1) | 14,724 | 2 |
| Net gain (loss) on financial assets at fair value through profit or loss (Notes 4 and 7) | 22,475 | 3 | (6,142) | (1) |
| Net loss on financial liability at fair value through profit or loss (Notes 4 and 7) | (19,626) | (2) | (15,981) | (2) |
| Total non-operating income and expenses | 7,780 | - | 10,547 | 1 |
| INCOME BEFORE INCOME TAX | 107,762 | 12 | 114,019 | 13 |
| INCOME TAX EXPENSE (Notes 4 and 23) | (17,222) | (2) | (20,358) | (2) |
| NET INCOME | 90,540 | 10 | 93,661 | 11 |

(Continued)

# DIVA LABORATORIES, LTD.

**PARENT COMPANY ONLY STATEMENTS OF COMPREHENSIVE INCOME**
**FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024**
**(In Thousands of New Taiwan Dollars, Except Earnings Per Share)**

| | 2025 | | 2024 | |
|---|---|---|---|---|
| | Amount | % | Amount | % |
| OTHER COMPREHENSIVE INCOME (Notes 8, 19, 20, 23 and 26) | | | | |
| Items that will not be reclassified subsequently to profit or loss: | | | | |
| Remeasurement of defined benefit plans | $ 919 | - | $ 461 | - |
| Unrealized gain on equity instruments at fair value through other comprehensive income | 518 | - | 421 | - |
| Items that may be reclassified subsequently to profit or loss: | | | | |
| Share of the other comprehensive (loss) income of subsidiaries and associates | (979) | - | 1,492 | - |
| Other comprehensive income for the year, net of income tax | 458 | - | 2,374 | - |
| TOTAL COMPREHENSIVE INCOME FOR THE YEAR | $ 90,998 | 10 | $ 96,035 | 11 |
| EARNINGS PER SHARE (Note 24) | | | | |
| Basic | $ 1.54 | | $ 1.60 | |
| Diluted | $ 1.54 | | $ 1.59 | |

The accompanying notes are an integral part of the parent company only financial statements. (Concluded)

**DIVA LABORATORIES, LTD.**

**PARENT COMPANY ONLY STATEMENTS OF CHANGES IN EQUITY**
**FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024**
**(In Thousands of New Taiwan Dollars)**

| | Ordinary Shares (Note 20) | | Capital Surplus (Note 20) | | | | Retained Earnings (Notes 20 and 23) | | | Other Equity (Notes 8 and 20) | | | |
|---|---|---|---|---|---|---|---|---|---|---|---|---|---|
| | 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 20) | 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) |
| Subtotal | - | - | - | - | - | - | 4,292 | (1,540) | (64,835) | - | - | - | (62,083) |
| Cash dividends distributed from capital surplus - NT$0.19179516 per share | - | - | (11,252) | - | - | - | - | - | - | - | - | - | (11,252) |
| Net income for the year ended December 31, 2024 | - | - | - | - | - | - | - | - | 93,661 | - | - | - | 93,661 |
| Other comprehensive income (loss) for the year ended December 31, 2024 | - | - | - | - | - | - | - | - | 461 | 1,492 | 421 | - | 2,374 |
| BALANCE ON DECEMBER 31, 2024 | 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) |
| Subtotal | - | - | - | - | - | - | 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 income for the year ended December 31, 2025 | - | - | - | - | - | - | - | - | 90,540 | - | - | - | 90,540 |
| Other comprehensive income (loss) for the year ended December 31, 2025 | - | - | - | - | - | - | - | - | 919 | (979) | 518 | - | 458 |
| BALANCE ON DECEMBER 31, 2025 | 58,668 | $ 586,682 | $ 318,994 | $ 6,767 | $ 9,654 | $ 11,726 | $ 31,629 | $ 5,804 | $ 64,172 | $ 185 | $ (6,450) | $ - | $ 1,029,163 |

The accompanying notes are an integral part of the parent company only financial statements.

# DIVA LABORATORIES, LTD.

**PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS**
**FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024**
**(In Thousands of New Taiwan Dollars)**

| | 2025 | 2024 |
|---|---|---|
| CASH FLOWS FROM OPERATING ACTIVITIES | | |
| Income before income tax | $ 107,762 | $ 114,019 |
| Adjustments for: | | |
| Depreciation expense | 9,315 | 10,078 |
| Amortization expense | 839 | 865 |
| Expected credit loss (gain) | 7,649 | (7,076) |
| (Gain) loss on financial assets and liabilities at fair value through profit or loss, net | (2,849) | 22,123 |
| Finance costs | 240 | 205 |
| Interest income | (6,173) | (5,656) |
| Share of profit or loss of subsidiaries and associates | (3,052) | (7,777) |
| Loss on disposal of property, plant and equipment, net | 17 | - |
| Reversal of write-down of inventories | (17,988) | (443) |
| Unrealized gain on transactions with subsidiaries and associates | - | 255 |
| Realized gain on transactions with subsidiaries and associates | (541) | - |
| Net changes in operating assets and liabilities | | |
| Financial assets mandatorily classified as at fair value through profit or loss | 22,405 | (1,774) |
| Accounts receivable | (31,538) | (50,585) |
| Accounts receivable from related parties | 3,273 | (3,563) |
| Other receivables | 6,000 | (10,106) |
| Other receivables from related parties | (3,845) | (1,764) |
| Inventories | (80,405) | 43,189 |
| Prepayments | (23,079) | 758 |
| Net defined benefit assets | (545) | (292) |
| Other current assets | (3,995) | 97 |
| Financial liabilities at fair value through profit or loss | (20,410) | (13,963) |
| Contract liabilities | 1,674 | (2,595) |
| Accounts payable | 6,691 | 9,885 |
| Accounts payable to related parties | 90 | (263) |
| Other payables | (1,727) | 6,388 |
| Other payables to related parties | 55,452 | 26,725 |
| Provisions | 3,428 | 1,206 |
| Other current liabilities | 5,181 | 826 |
| Net defined benefit liabilities | - | (185) |
| Cash generated from operations | 33,869 | 130,577 |
| Income tax paid | (12,529) | (16,097) |
| Net cash generated from operating activities | 21,340 | 114,480 |
| CASH FLOWS FROM INVESTING ACTIVITIES | | |
| Proceeds from disposal of subsidiaries | - | 25,773 |
| Payments for property, plant and equipment | (823) | (1,504) |
| (Increase) decrease in refundable deposits | (26) | 71 |
| Payments for intangible assets | (122) | (627) |

(Continued)

# DIVA LABORATORIES, LTD.

**PARENT COMPANY ONLY STATEMENTS OF CASH FLOWS**
**FOR THE YEARS ENDED DECEMBER 31, 2025 AND 2024**
**(In Thousands of New Taiwan Dollars)**

| | 2025 | 2024 |
|---|---|---|
| Interest received | $ 6,191 | $ 5,655 |
| Net cash generated from investing activities | 5,220 | 29,368 |
| CASH FLOWS FROM FINANCING ACTIVITIES | | |
| Proceeds from short-term borrowings | 150,000 | 50,000 |
| Repayments of short-term borrowings | (150,000) | (50,000) |
| Repayment of the principal portion of lease liabilities | (2,548) | (2,533) |
| Dividends paid | (117,337) | (73,335) |
| Interest paid | (240) | (205) |
| Net cash used in financing activities | (120,125) | (76,073) |
| NET (DECREASE) INCREASE IN CASH AND CASH EQUIVALENTS | (93,565) | 67,775 |
| CASH AND CASH EQUIVALENTS, BEGINNING OF THE YEAR | 576,218 | 508,443 |
| CASH AND CASH EQUIVALENTS, END OF THE YEAR | $ 482,653 | $ 576,218 |

The accompanying notes are an integral part of the parent company only financial statements. (Concluded)

## [Attachment IV]

**DIVA Laboratories, Ltd.**
**Earnings Distribution Table 2025**

**Unit: NT$**

| | |
|---|---|
| **Net income after tax** | **90,540,436** |
| Less: Disposal of treasury stock debited to retained earnings | (27,286,875) |
| Add: Actuarial gains on defined benefit plan were recognized in retained earnings | 918,713 |
| Less: Provision of legal reserve (10%) | (6,417,227) |
| Less: Provision of special reserve | (461,371) |
| **Distributable earnings for 2025** | **57,293,676** |
| Add: Undistributed earnings at beginning of period | **0** |
| **As of 2025, the accumulated distributable earnings** | **57,293,676** |
| Distribution items: | |
| Shareholders' cash dividend (NT$977 per 1,000 shares) | **(57,293,676)** |
| **Undistributed earnings at the end of the period** | **0** |

**Note 1: The current shareholders' cash dividend is rounded down to NT$1 according to the distribution ratio. The total amount of the odd share less than NT$1 is adjusted, from the higher to lower decimal point and from top down of the account number sequentially, till it is equal to the total cash dividend distributed.**

**Note 2: For this distribution, a cash dividend of NT$0.97657128 per share will be paid to shareholders.**

Chairman: Han-Chou (Joe) Huang President: Yvonne Liu Chief Accounting Officer: Susan Lin

## [Attachment V]

### Motion for lifting non-compete restrictions on current directors and their representatives

| Director | Non-compete restrictions Items | |
|---|---|---|
| Data Image Corporation<br><br>Representative: Daniel Hsueh | Qisda Electronics Corp. | Representative of Chairman |
| | Qisda America Corp. | Chairman |
| | Data Image Corporation | Corporate Director Representative |

**[Appendix I]**

# DIVA Laboratories, Ltd.
# Rules and Procedures of Shareholders' Meeting

Article 1: To establish an excellent governance system for the Company’s shareholders' meeting, improve the supervisory function, and strengthen the management function, these Rules are formulated in accordance with the provisions of Article 5 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies.

Article 2: Unless otherwise stipulated by laws or regulations, the rules of procedure for the Company’s shareholders' meeting shall be governed by these Rules.

Article 3: Unless otherwise provided by law or regulation, the Company's shareholders’ meetings shall be convened by the Board of Directors.

30 days before the Company convenes an annual shareholders’ meeting or 15 days before an extraordinary shareholders’ meeting, the Company shall prepare electronic files of the meeting notice, proxy form, information on proposals for ratification, matters for discussion, election or dismissal of directors, and other matters on the shareholders’ meeting agenda and upload them to the Market Observation Post System (MOPS). Meanwhile, 21 days before the Company convenes an annual shareholders’ meeting or 15 days before an extraordinary shareholders' meeting, it shall prepare an electronic file of the shareholders’ meeting agenda handbook and the supplementary materials and upload them to the MOPS. 15 days before the Company convenes a shareholders’ meeting, it shall prepare the shareholders’ meeting agenda handbook and supplementary materials and make them available for the shareholders to obtain and review at any time. In addition, the handbook shall be displayed at the Company and its professional shareholder service agency, and it shall be distributed at the shareholders’ meeting venue.

The reasons for convening a shareholders’ meeting shall be specified in the meeting notice and the public announcement. With the consent of the addressee, the meeting notice may be given in an electronic form. Election or dismissal of directors, amendments to the articles of incorporation, reduction of capital, application for the approval of ceasing its status as a public company, approval of the removal of the non-compete clause for the directors, capitalization of earnings, capitalization of legal reserve, dissolution, merger, or demerger of the Company, or every sub-paragraphs under Article 185, paragraph 1 of the Company Act; Articles 26-1 and 43-6 of the Securities and Exchange Act, and Articles 56-1 and 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, shall be set out and the essential contents explained in the notice of the shareholders’ meeting. None of the above matters may be raised by an extraordinary motion.

Where an election of all directors and their inauguration date shall be stated in the notice of the shareholders’ meeting, after the completion of the election in said meeting, such inauguration date may not be altered by any extraordinary motion or otherwise in the same meeting.

A shareholder holding one percent or more of the total number of the issued shares may submit in writing to the Company a proposal for discussion at a general shareholders’ meeting. The number of items so proposed is limited only to one, and no proposal containing more than one item will be included in the meeting agenda. A shareholder’s proposal in alignment with any circumstance under any subparagraph of paragraph 4 of Article 172-1 of the Company Act may not be included in the meeting agenda by the Board of Directors. A shareholder may propose a recommendation for urging the Company to promote public interests or fulfill its social responsibilities, provided procedurally the number of items so proposed is limited only to one

in accordance with Article 172-1 of the Company Act, and no proposal containing more than one item will be included in the meeting agenda.

Prior to the book closure date before an annual shareholders' meeting is held, the Company shall publicly announce its acceptance of shareholders' proposals and the location and time period for their submission; the period for acceptance of shareholders' proposals may not be fewer than 10 days.

Each of such proposals is limited to 300 words, and no proposal containing more than 300 words will be included in the meeting agenda. The shareholder making the proposal shall be present in person or by proxy at the annual general meeting of shareholders and take part in the discussion of the proposal.

Prior to the date for issuance of notice of a shareholders' meeting, the Company shall inform the shareholders who submitted proposals of the proposal screening results and shall list in the meeting notice the proposals that conform to the provisions of this article. With regard to the proposals submitted by shareholders but not included in the agenda of the meeting, the cause of exclusion of such proposals and explanation shall be made by the Board of Directors at the shareholders' meeting to be convened.

Article 4: For each shareholders' meeting, a shareholder may appoint a proxy to attend the meeting by providing the proxy form issued by the Company and stating the scope of the proxy's authorization.

Each shareholder may issue only one proxy form and appoint only one proxy for any given shareholders' meeting and shall deliver the proxy form to the Company at least 5 days before the date of the shareholders' meeting. When a duplicate proxy form is served, the one received earliest shall prevail. However, this restriction does not apply if a declaration has been made to cancel the previous proxy form.

Once a proxy form is received by the Company, if a shareholder wishes to attend the shareholders' meeting in person or to exercise their voting rights in writing or by electronic means, a written proxy rescission notice shall be filed with the Company 2 days prior to the date of the shareholders' meeting, otherwise, the voting power exercised by the authorized proxy at the meeting shall prevail.

Article 5: (Principles for the venue and time of a shareholders' meeting)

The venue for a shareholders' meeting shall be the premises of the Company or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may begin no earlier than 9 a.m. and no later than 3 p.m. Full consideration shall be given to independent directors' opinions with respect to the place and time of the meeting.

When the Company convenes a shareholders' meeting by video conference, it is not subject to the restriction on the venue of the meeting under the preceding paragraph.

Article 5-1: (Convening of the shareholders' meeting by video conference and the matters to be included in the meeting notice)

When the Company convenes the shareholders' meeting by video conference, the information below shall be stated in the meeting notice:

I. Methods for participating in the video conference and exercising their rights.

II. The response to the obstacles to the video conference platform or to the participation in the video conference due to natural disasters, incidents, or other force majeure events shall include at least the following:

(I) The time and the date of the next meeting when the meeting needs to be postponed or resumed as such obstacles cannot be resolved.

(II) Shareholders who did not register to participate in the original shareholders' meeting by video conference shall not participate in the meeting to be postponed

or resumed.

(III) When a physical shareholders' meeting is convened, along with a video conference, if the video conference cannot continue, after the number of shares in attendance through the video conference is deducted, the total number of shares in attendance at the physical shareholders' meeting reaches the number as required by law, the shareholders' meeting shall continue. For shareholders participating by video conference, the number of their shares shall be included in the total number of shares in attendance, and they shall be deemed to abstain for all motions resolved at the shareholders' meeting.

(IV) The handling method in the event that the resolution results of all motions have been announced, while extraordinary motions have not been resolved.

III. When a shareholders' meeting is to be convened by video conference, appropriate alternatives to shareholders who have difficulty participating in the meeting by video means shall be specified.

Article 6: (Preparation of a sign-in book and other documents)

The company shall specify in the meeting notice the time and place for the sign-in of the shareholders and other related matters.

The shareholders' meeting reporting time referred to in the preceding paragraph shall be 30 minutes prior to the meeting started. There should be clear signs at the reporting place with adequate staff assigned to handle the process.

The Company shall provide an attendance ledger for attending shareholders or their entrusted proxy to sign in at the shareholder meeting, or have attending shareholders turn in an attendance card as a means for signing in.

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

Shareholders themselves or the proxy appointed by the shareholder (hereinafter referred to as "shareholders") shall attend the shareholders' meetings with their attendance cards, sign-in cards, or other certificates of attendance. The Company may not arbitrarily add requirements for other documents beyond those showing eligibility to attendance presented by shareholders. Solicitors soliciting proxy forms shall also bring identification documents for verification.

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

Article 7: (Chair of the shareholders' meeting and attendees in a non-voting capacity)

When the shareholders meeting is convened by the Board of Directors, the chairman is to preside over the meeting. The chairman is to appoint a director on behalf of himself/herself if he/she cannot attend the meetings. In the event where the chairman does not appoint anyone, the directors are to recommend one person from the board.

It is advisable that shareholders' meetings convened by the Board of Directors be chaired by the Chairman in person and attended by a majority of the directors, at least one independent director in person, and at least one member of each functional committee on behalf of the committee. The attendance shall be recorded in the meeting minutes.

Where a shareholders' meeting is convened by a party with power to convene other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall mutually select a chair from among themselves.

The Company may appoint its attorneys, CPAs, or relevant persons retained by it to attend a shareholders' meeting in a non-voting capacity.

Article 8: (Evidence of the audio or video recordings of the shareholders' meeting)

The Company shall make an uninterrupted audio or video recording of the entire process of the shareholders' meeting from shareholders' sign-in, the proceedings of the meeting, as well as the process of voting and vote counting.

The audio and video recording in the preceding paragraph shall be kept for at least one year. However, if a shareholder raises a litigious claim against the Company in accordance with Article 189 of the Company Act, the records shall be retained until the conclusion of the litigation. When convening a video shareholders' meeting, the Company shall keep records of shareholder registration, sign-in, check-in, questions raised, votes cast and results of votes counted by the Company, and continuously audio and video record, without interruption, the proceedings of the virtual meeting from beginning to end. The materials and audio and video recordings shall be properly kept by the Company during the entirety of its existence, and copies of the audio and video recording shall be provided to and kept by the party appointed to handle matters of the virtual meeting.

Article 9: Attendance at shareholders' meetings shall be counted based on numbers of shares. The number of shares in attendance shall be calculated according to the shares indicated on the sign-in log book or the sign-in cards handed in, plus the number of shares whose voting rights are exercised by correspondence or electronically.

The chair shall call the meeting to order at the scheduled meeting time. Also, the information of the shares with voting rights and without rights should be announced at the same time.

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

If there are not enough shareholders representing at least one third of issued shares attending the meeting after two postponements, tentative resolutions may be passed in accordance with Article 175, paragraph 1 of the Company Act. Shareholders shall be notified of the tentative resolutions, and another shareholders' meeting will be convened within one month.

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

Article 10: (Proposal discussion)

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

The provisions of the preceding paragraph apply mutatis mutandis to a shareholders' meeting convened by a party with the power to convene other than the Board of Directors.

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

The chair shall allow ample opportunity during the meeting for explanation and discussion of proposals and of amendments or extraordinary motions put forward by the shareholders; when

the chair is of the opinion that a proposal has been discussed sufficiently to put it to a vote, the chair may announce the discussion closed, call for a vote, and schedule sufficient time for voting.

Article 11: (Speech of Shareholder)

Before speaking, an attending shareholder shall specify on a speaker's slip the subject of the speech, their shareholder account number (or attendance card number), and account name. The order in which shareholders speak will be set by the chair.

A shareholder in attendance who has submitted a speaker's slip but does not actually speak shall be deemed to have not spoken. When the content of the speech is not in alignment with the subject on the speaker's slip, the spoken content shall prevail.

Except with the consent of the chair, a shareholder may not speak more than twice on the same proposal, and a single speech may not exceed 5 minutes; if the shareholder's speech violates the rules or exceeds the scope of the motion, the chair may have the shareholder stop the speech. Shareholders who participate by video conference may ask questions in text on the video conference platform after the chair calls the meeting to order and before the chair declares the meeting adjourned. The number of questions raised by each shareholder for each motion shall not exceed two, each question shall be limited to 200 words.

Attending shareholders may not interfere with the speaking shareholders without the Chairman's consent and the speaking shareholders. The Chairman will have the violating shareholders stopped.

When an institutional shareholder appoints two or more representatives to attend a shareholders' meeting, only one of the representatives so appointed may speak on the same proposal. After an attending shareholder has spoken, the chair may respond in person or direct relevant personnel to respond.

Article 12: (Counting of voting shares and a recusal policy)

Votes cast at shareholders' meetings shall be calculated based on numbers of shares.

With respect to resolutions by a shareholders' meeting, the number of shares held by a shareholder without voting rights shall not be calculated as part of the total number of outstanding shares.

When a shareholder is an interested party in relation to an agenda item, and there is the likelihood that such a relationship would prejudice the interests of the Company, that shareholder may not vote on that item and may not exercise voting rights as a proxy for any other shareholder.

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

With the exception of a trust enterprise or a stock affairs agency approved by the competent securities authority, when one person is concurrently appointed as a proxy by two or more shareholders, the voting rights represented by that proxy may not exceed three percent of the voting rights represented by the total number of the issued shares. If that percentage is exceeded, the voting rights in excess of that percentage shall not be included in the counting.

Article 13: Each shareholder shall have one vote per share except for the restricted shares or non-voting shares specified in Article 179, paragraph 2 of the Company Act.

When the Company holds a shareholders' meeting, it may adopt the exercise of voting rights by correspondence or electronic method. When voting rights are exercised by correspondence or electronic means, the method of exercise shall be specified in the shareholders' meeting notice. A shareholder's exercise of voting rights by correspondence or electronic means will be deemed to have attended the meeting in person. However, such a shareholder will have

waived their rights with respect to the extraordinary motions and amendments to original proposals of that meeting; it is therefore advisable that the Company avoid the submission of extraordinary motions and amendments to original proposals.

A shareholder intending to exercise voting rights by correspondence or electronic means under the preceding paragraph shall deliver a written declaration of intent to the Company at least 2 days before the date of the shareholders' meeting. When duplicate declarations of intent are delivered, the one received earliest shall prevail. However, this restriction does not apply if a declaration has been made to cancel the earlier declaration of intent.

In case a shareholder who has exercised his/her/its voting power in writing or by way of electronic transmission intends to attend the shareholders' meeting in person, he/she/it shall, 2 days prior to the meeting date of the scheduled shareholders' meeting and in the same manner previously used in exercising his/her/its voting power, serve a separate declaration of intention to rescind his/her/its previous declaration of intention made in exercising the voting power under the preceding Paragraph Two. In the absence of a timely rescission of the previous declaration of intention, the voting power exercised in writing or by way of electronic transmission shall prevail. If the shareholder exercises the voting right in writing or by electronic means and appoints a proxy with a proxy form to attend the shareholders' meeting, the voting right exercised by the attending proxy at the meeting shall prevail.

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

When a shareholders' meeting is convened by video conference, shareholders participating by video conference shall vote on various motions and election(s) on the video conference platform after the chair calls the meeting to order. They shall complete the voting before the chair declares the voting closed, otherwise they shall be deemed to have waived their voting rights.

When a shareholders' meeting is convened by video conference, after the chair declares the voting closed, the votes shall be counted at one go, and the voting and election results shall be announced.

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

Scrutineers and vote counting personnel for the voting on proposals shall be appointed by the chair, provided all scrutineers be shareholders of the Company. Vote counting for proposals or elections at a shareholders' meeting shall be conducted in public at the place of the shareholders' meeting. Immediately after vote counting has been completed, the results of the voting, including the statistical tallies of the numbers of votes, shall be announced on-site at the meeting and recorded.

Article 14: (Election Matters)

The election of directors at a shareholders' meeting shall be held in accordance with the applicable election and appointment rules adopted by the Company, and the voting results shall be announced on-site immediately, including the names of those elected as directors and those who lost the election and the numbers of votes each candidate received.

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

Article 15: Matters relating to the resolutions by a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting. The meeting minutes may be produced and distributed in electronic form.

The distribution of the meeting minutes referred to in the preceding paragraph may be conducted by the Company through the MOPS.

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

Article 16: (Public announcement)

During the shareholders' meeting, the Company shall disclose information on the number of shares acquired by proxy form acquirers and the number of shares represented by proxies using the prescribed format.

If any resolutions by the shareholders' meeting are material information as stipulated by laws and regulations or Taipei Exchange, the Company shall upload the content to the MOPS prior to a deadline.

Article 17: (Maintenance of the order of the venue)

Staff handling administrative affairs of a shareholders' meeting shall wear an identification badge or an armband.

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

At the place of a shareholders' meeting, if a shareholder attempts to speak through any device other than the public address equipment set up by the Company, the chair may prevent the shareholder from so doing. When a shareholder violates the rules of procedure and defies the chair's correction, obstructing the proceedings and refusing to heed calls to stop, the chair may direct the proctors or security personnel to escort the shareholder from the meeting.

Article 18: (Recess and resumption of a shareholders' meeting)

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

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

A resolution may be adopted at a shareholders' meeting to defer or resume the meeting within 5 days in accordance with Article 182 of the Company Act.

Article 19: These Rules and all amendments thereto shall be enforced upon approval by a shareholders' meeting.

**[Appendix II]**

**DIVA Laboratories, Ltd.**
**Articles of Incorporation**

Chapter 1. General Pr ovisions

Article 1: The Company was incorporated as a company limited by shares under the Company Act of the Republic of China (Taiwan) and named 鈺緯科技開發股份有限公司 in the Mandarin language and DIVA Laboratories, Ltd. in the English language.

Article 2: The Company's business scope is as follows:

I. CC01110 Computer and Peripheral Equipment Manufacturing
II. F118010 Wholesale of Computer Software
III. F218010 Retail Sale of Computer Software
IV. F401010 International Trade
V. I301010 Information Software Services
VI. CF01011 Medical Devices Manufacturing
VII. F108031 Wholesale of Medical Devices
VIII. F208031 Retail Sale of Medical Apparatus
IX. ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

Article 2-1: The Company may provide endorsements or guarantees to external entities as it deemed necessary for business purposes.

Article 3: The Company is headquartered in New Taipei City and may establish or dissolve branches at home and abroad when necessary as approved by the resolution of the Board of Directors.

Article 4: The Company's announcement method shall be handled in accordance with the provisions of Article 28 of the Company Act.

Chapter 2. Shares

Article 5: The Company has an authorized capital of One Billion New Taiwan Dollars in One Hundred Million shares. Each share has a value of Ten New Taiwan Dollars. The shares are issued by installments. For unissued shares, the Board of Directors is authorized to make multiple issues of the share capital depending on the needs of the company business. Of the capital, an amount of Five Million shares is

reserved for the issuance of employee stock warrants, preferred shares with warrants or corporate bonds with warrants for exercising share options, which may be issued in installments by the resolution of the Board of Directors.

Article 5-1: The treasury stock acquired by the Company according to the Company Act may be transferred to the employees of the subordinate company who meet certain criteria.

The recipients of the Company’s employee stock warrants may include the employees of subordinate companies who meet certain criteria.

When the Company issues new shares, the employees who purchase the shares may include employees of subordinate companies who meet certain criteria.

When the Company issues Restricted Stock Awards (RSA), the recipients may include employees of subordinate companies who meet certain criteria.

Article 6: The total amount of the Company’s reinvestment is not be subject to the restriction as provided in Article 13 of the Company Act stating that reinvestment is limited to 40% of the Company's paid-in capital.

Article 7: The Company’s shares shall all be name-bearing share certificates with reference numbers and signed by directors representing the Company or affixed with seals thereof, and shall be duly certified or authenticated by the bank which is competent to certify shares under the laws before issuance thereof. The Company is not required to print share certificates for shares issued, but shall contact the centralized securities depository enterprise to register the shares issued by the Company in accordance with the regulations of such institutions.

Article 8: The Company's stock services are handled in accordance with the "Regulations Governing the Administration of Shareholder Services of Public Companies" unless otherwise specified by the laws and regulations.

Article 9: The entries in the Company’s shareholders roster shall not be altered within 60 days prior to the convening date of a regular shareholders' meeting, or within 30 days prior to the convening date

of a special shareholders' meeting, or within 5 days prior to the target date fixed by the issuing company for distribution of dividends, bonus or other benefits.

Chapter 3. Shareholders' Meeting

Article 10: There are the general and extraordinary shareholders' meetings. The Board of Directors shall convene the general meeting once a year within six months after the end of each fiscal year according to the laws. Extraordinary meetings may be convened at any time as needed.

The Board of Directors shall convene shareholders' meetings, unless otherwise specified in the Company Act or other applicable laws and regulations.

Shareholders' meetings of the Company may be convened by video conference or in other methods announced by the central competent authority.

Article 11: When the shareholders meeting is convened by the Board of Directors, it shall be chaired by the Chairman. When the Chairman is on leave or is unable to exercise his/her power for any reason, the Vice Chairman shall act on his/her behalf. When the Vice Chairman is also on leave or is unable to exercise his/her power and authority for any reason, the Chairman may appoint a director to act in place of the representative. If the Chairman does not appoint anyone as the proxy, the directors shall elect among themselves.

Article 12: All shareholders shall be informed of the date, venue, and motions of the shareholders' meeting in writing or by electronic means at least 30 days in advance for regular meetings and 15 days for extraordinary meetings.

The notice set forth in the preceding paragraph may be effected by means of electronic transmission after obtaining a prior consent from the recipient(s) thereof.

For the shareholders with less than 1,000 registered shares of the Company, the aforementioned notice of convening the meeting may be made by public announcement.

Article 13: In the event a shareholder cannot attend the shareholders' meeting for any cause, and in addition to complying with Article 177 of the Company Act and Article 25-1 of the Securities and Exchange Act, the matter shall be proceeded with according to the Regulations Governing the Use of Proxies for Attendance at Shareholder Meetings of Public Companies by the competent authority.

The Company may adopt the method for exercising shareholders' voting rights by correspondence or electronic means when convening the shareholders meeting which shall be handled in accordance with the Company Act and regulations of the competent authorities.

Article 14: Shareholders are entitled to one vote per share unless otherwise specified by law.

Article 15: Resolutions at a shareholders' meeting shall, unless otherwise provided for by the Company Act, be adopted by a majority vote of the shareholders present, who represent more than one-half of the total number of voting shares.

Matters relating to the resolutions by a shareholders' meeting shall be recorded in the meeting minutes. The meeting minutes shall be signed or sealed by the chair of the meeting and a copy distributed to each shareholder within 20 days after the conclusion of the meeting.

The preparation and distribution of the minutes of shareholders' meeting as required in the preceding Paragraph may be effected by means of electronic transmission and its distribution may be done through public announcement.

Article 16: If the Company wishes to revoke the public offering, unless approved by the Board of Directors, it may only revoke the public offering after the resolution is approved by the shareholders' meeting.

Chapter 4. Directors, Audit Committee, and Managerial Officers

Article 17: The Company shall have 7 to 11 Directors with a term of office of 3 years. The Company adopts the candidate nomination system. The Directors shall be elected by the Shareholders' Meeting from the candidate list and may be reelected for a second term of office.

During the election of directors at the shareholders meeting, each share is entitled to one voting right. The total number of votes of the shares may be consolidated for election of one candidate or may be split for election of two or more candidates. A candidate to whom the ballots cast represent a larger number of votes shall be deemed a director elect.

The Company may, upon resolution of the board of directors, purchase liability insurances for all Directors to protect the rights and interests of all shareholders and reduce operational risks of the Company.

Article 18: Among the directors of the Company, there must be at least three independent directors, who shall be elected by the shareholders' meeting from the candidate list of independent directors. The requirements for professional qualifications, shareholdings, concurrent job position restrictions, determination of independence, the nomination and election of independent directors, and other binding matters shall be handled in accordance with the relevant regulations of the competent authority of securities.

Article 19: The Board of Directors is to be formed by the Directors with the following functions and powers:

I. Preparation of business plans.
II. Proposal for the distribution of earnings or appropriation for making up losses.
III. Proposal for capital increase or decrease.
IV. Establishment of important charters and organizational rules of the company.
V. Appointment and discharge of the Company's managerial officers.
VI. The establishment and dissolution of branch offices.
VII. Budgeting and settlement of accounts.
VIII. Other powers assigned in accordance with the Company Act or the resolutions of the Shareholders' Meeting.

Article 20: The Chairman and Vice Chairman shall be elected among the directors with the attendance of more than two-thirds of the directors and the majority vote of the directors present at the board

meeting. The Chairman represents the Company externally.

Article 21: Board of Directors' meetings shall be convened by the Chairman, unless otherwise provided in the Company Act. Reasons for convening the Board of Directors' meeting shall be disclosed to all Directors 7 days in advance. In case of emergency, meetings may be convened at any time. The notice of convening the Board of Directors' meeting may be delivered in writing, email or facsimile method. Unless otherwise provided for by the laws, resolutions of the Board of Directors shall be adopted by a majority of the directors at a meeting attended by a majority of the directors.

Article 22: Unless otherwise provided by regulations, the Chairman shall preside over the board meeting. When the Chairman is on leave or is unable to exercise his/her power for any reason, the Vice Chairman shall act on his/her behalf. When the Vice Chairman is also on leave or is unable to exercise his/her power and authority for any reason, the Chairman may appoint a director to act in place of the representative. If the Chairman does not appoint anyone as the proxy, the directors shall elect among themselves.

Each director shall attend the board meeting in person. If a director is unable to attend the meeting for any reason, they may entrust another director to attend by proxy; however, each director shall act as a proxy for only one director.

A board meeting may be held by video conference, and directors who participate in the meeting by video conference shall be deemed to have attended the meeting in person.

Article 23: The power and authority of the Audit Committee are as follows:

I. Auditing the financial position of the Company.
II. Auditing the Company's accounts and documents.
III. Other functions and powers conferred by laws and regulations.

Article 24: When the number of vacancies in the board of directors equals one-third of the total number of directors, the board of directors shall call, within 60 days, a special shareholders meeting to elect succeeding directors to fill the vacancies for the remaining service time of the dismissed directors.

Article 25: The Company's Board of Directors is authorized to determine the

remuneration to directors with reference to the common standards in the industry at home and abroad.

Article 26: The Company may appoint managerial officers, and the appointment, discharge and the remuneration of the managerial officers shall be governed by the Company Act.

Article 27: The President shall preside over the business of the Company in accordance with the resolutions of the Board of Directors.

Chapter 5. Accounting

Article 28: The Company's fiscal year is from January 1 to December 31. The financial statements shall be processed at the end of each fiscal year.

Article 29: According to Article 228 of the Company Act, at the end of each fiscal year, the Board of Directors shall prepare the following reports and report and submit them to the ordinary shareholders' meeting for ratification.

I. Business Report

II. The financial statements.

III. Proposal for distribution of earnings or covering losses.

Article 30: The distribution of the dividends and bonuses shall be effected in proportion to the number of shares held by each shareholder accordingly. A company shall not pay dividends or bonuses, if there is no surplus earnings.

Article 31: 5% to 20% of the annual profit, if any, shall be set aside as remuneration to employees and not more than 1% as remuneration to directors. However, in case of the accumulated losses, certain profits shall first be reserved to cover them.

The allocation of remuneration to entry-level employees shall not be less than 10% of the total employee remuneration referred to in the preceding paragraph.

The employee remuneration referred to in paragraph 1 can be paid in shares or cash to employees of the affiliated company that meet certain criteria, and the criteria and method of distribution shall be determined by the Board of Directors or its authorized persons.

10% of the Company’ s profit, if any, shall be set aside as legal

reserve after paying tax and making up for accumulated losses in accordance with the law. Earnings may not be set aside if the legal reserve has already reached the Company’ s paid-in capital. The remaining balance shall be appropriated to or reversed from the special reserve in accordance with laws and regulations. Any further remaining balance, together with the accumulated undistributed earnings, shall be proposed by the Board of Directors in a distribution proposal and submitted to the shareholders' meeting for resolution to distribute dividends to shareholders.

The Company's dividend policy is based on the Company's current and future development plans, the investment environment, capital needs, domestic and international competition, while also taking into account shareholders' interests. Not less than 10% of the distributable earnings is appropriated annually for distribution as dividends and bonuses to shareholders, provided that if the cumulative earnings available for distribution is less than 10% of the paid-in capital, they may not be distributed; dividends to shareholders may be distributed in the form of cash or shares, of which cash dividends shall not be less than 30% of the total dividends.

If the aforementioned distribution of earnings is in the form of cash dividends, the Board of Directors is authorized to resolve and report the distribution at the shareholders’ meeting.

Article 31-1: The Company may allocate new shares or cash from the legal reserve or the additional paid-in capital in accordance with Article 241 of the Company Act.

If the payment is made in cash for the aforementioned distribution, the Board of Directors is authorized to resolve, and it shall be reported in the shareholders' meeting.

Article 32: Employees' remuneration may be paid in the form of shares or cash, and may include employees of subordinate companies that meet certain criteria.

Article 33: Dividends are limited to shareholders whose names are recorded in the shareholders' register on the base date for distribution of dividends and bonuses.

Chapter 6. Attachments

Article 34: The Company’ s organization charters and bylaws shall be established separately.

Article 35: All matters not specified in this Articles of Incorporation shall be handled in accordance with the Company Act, the Securities and Exchange Act and all other relevant laws and regulations.

Article 36: This Articles of Incorporation was made on March 24, 1995 with the consent of all the founders, and came into effect on the day the Articles of Incorporation was presented and approved by the competent authority for registration. The first amendment was made on April 6, 1995. The second amendment was made on February 12, 1999. The third amendment was made on June 2, 1999. The fourth amendment was made on April 10, 2002. The fifth amendment was made on June 30, 2004. The sixth amendment was made on June 13, 2005. The seventh amendment was made on June 19, 2006. The eighth amendment was made on January 11, 2007. The ninth amendment was made on February 22, 2008. The tenth amendment was made on June 11, 2010. The eleventh amendment was made on June 7, 2012. The twelfth amendment was made on June 30, 2014. The thirteenth amendment was made on May 25, 2015. The fourteenth amendment was made on June 20, 2016. The fifteenth amendment was made on June 23, 2017. The sixteenth amendment was made on August 20, 2021. The seventeenth amendment was made on December 15, 2021. The eighteenth amendment was made on June 13, 2022. The nineteenth amendment was made on May 27, 2025.

DIVA Laboratories, Ltd.

Chairman: Han-Chou (Joe) Huang

**[Appendix III]**

## Shareholdings of the Directors

I. The Company's paid-in capital was NT$586,681,970, and 58,668,197 shares were issued.

II. According to Article 26 of the Securities and Exchange Act and Article 2 of the "Rules and Review Procedures for Director and Supervisor Share Ownership Ratios at Public Companies," where two or more independent directors are elected, the calculation for the shareholding ratio of all directors other than the independent directors drops to 80%, i.e. the minimum numbers of shares required to be held by all of the directors: 4,693,455 shares.

III. As of the book closure date (March 29, 2026) for this shareholders regular meeting, the number of shares held by individual directors and the directors as a whole as recorded in the shareholder register is as follows:

| Title | Name | Date elected | Quantity of shares held recorded in the registrar as of the book closure date | |
|---|---|---|---|---|
| | | | Number of shares | Shareholding percentage (Note) |
| Chairman | Data Image Corporation Representative: Han-Chou (Joe) Huang | 2024.5.31 | 21,273,122 | 36.260% |
| Vice Chairman | Data Image Corporation Representative: Gene Chen | 2024.5.31 | | |
| Director | Data Image Corporation Representative: Daniel Hsueh | 2024.5.31 | | |
| Director | Data Image Corporation Representative: Phil Yu | 2024.5.31 | | |
| Director | Data Image Corporation Representative: Jeremy Lin | 2024.5.31 | | |
| Director | Luxon Capital Corp. Representative: YI Yang | 2024.5.31 | 3,639,101 | 6.203% |
| Independent director | Michael Lin | 2024.5.31 | 0 | 0% |
| Independent director | TS Yang | 2024.5.31 | 0 | 0% |
| Independent director | Iris Lou | 2024.5.31 | 0 | 0% |
| Total of all directors | | | 24,912,223 | 42.463% |

Note: Shareholding ratios are rounded off.