DIVA Laboratories, Ltd.
Affiliation Report
For the year ended December 31, 2025

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Declaration

The affiliation report for 2025 (from January 1, 2025 to December 31, 2025) has been prepared in accordance with the Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises. The disclosed information is consistent with relevant information disclosed in the notes to the financial reports for the aforementioned period, with no material discrepancies.

Sincerely,

Company name: DIVA Laboratories, Ltd.

Declared by: Han-Chou Huang

February 26, 2026

Auditors' Review Report of the Affiliation Report

Recipient: DIVA Laboratories, Ltd.

Subject: Opinion regarding the Statement on Material Consistency of Affiliation Report for 2025

Explanation:

1. Your company prepared the affiliation report for the fiscal year 2025 (from January 1, 2025, to December 31, 2025) on February 26, 2026, and declared that it was prepared in accordance with the " Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises." Furthermore, the disclosed information is not materially inconsistent with the relevant information disclosed in the notes to the financial reports for the aforementioned period. The declaration is attached.

2.The undersigned accountant has reviewed the affiliation report prepared by your company in accordance with the " Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises." and compared it with the notes to your company's financial report for the fiscal year 2025. No material inconsistencies have been found in the aforementioned declaration.

Deloitte & Touche Taipei, Taiwan Republic of China

CPA：Chih-Ming Shao

CPA：Kuo-Ning Huang

1. Relationship between subsidiaries and controlling company

Information of the relationship between the subordinate company and the controlling company

Unit: Shares; %

Controlling company name	Reasons for control	Shareholding and pledge situation of controlling company			Situation of the controlling company assigning personnel to serve as directors, supervisors, or president	
		Shares held	Shareholding ratio (%)	Pledged shares	Position	Name
Qisda Corporation (Qisda)	Appointed Chairman	-	-	-	-	-
Data Image Corporation (Data Image)	A majority of board seats	21,273,122	36.26%	-	Chairman Vice Chairman Director Director Director	Han-Chou Huang Kuo-Sheng Chen Tao-Lung Shiue Szu-Ping Yu Da-San Lin

Note: When the controlling company of a subsidiary is itself a subsidiary of another company, the relevant information of that other company should also be included; the same applies when that other company is a subsidiary of another company, and so on.

2. The transaction details should include the following items:

(1) Purchase (sales) transactions

Conditions of Purchase and Sales Transactions

Unit: thousand NTD; %

Transaction with the controlling company				Transaction terms with the controlling company		General trading conditions		Causes of discrepancy	Notes and accounts receivable (payable)		Overdue accounts receivables			Note
Purchase (Sales)	Amount	Percentage to the total (sales) purchases	Gross Margin	Unit price (dollar)	Credit period	Unit price (dollar)	Credit period		Balance	Percentage to the total account and note receivables (payables)	Amount	Handling method	Allowances for bad debt	
(Sales) Data Image	(3)	(0.00%)	-	Note 1	75 days from the end of the month	Note 1	30-230 days to pay	Note 1	-	-	-	-	-	
Purchase Qisda	365	0.08%	-	Note 2	60 days from the end of the month	Note 2	30-120 days to pay	Note 2	(89)	(0.11%)	-	-	-	

Note1: The transaction prices with related parties are determined based on the terms agreed upon by the two parties, and if there are no other similar transactions for comparison due to special specifications or based on the overall strategic consideration of the Group for a specific market, the transaction prices are determined based on the sales price and credit terms agreed upon by both parties.

Note2: The transaction prices and credit terms of the purchase of goods by related parties shall be determined based on the purchase price and credit terms agreed upon by both parties due to special specifications and with no other similar transactions for comparison.

(2) Property transaction : None.

(3) Financing Situation: None.

(4) Asset leasing: None.

(5) Other important transaction interactions:

The Company' s operating costs, operating expenses, other payables, other income, and other receivables arising from inspection and testing, pilot production and maintenance , and labor services for the year ended 2025 are summarized as follows:

Unit: NT$ thousands

Company name	Operating cost	Operating cost-outsourcing fee	Operating expense	Other payables-related parties	Other income	Other receivables-related parties
Qisda	7,049	53,833	436	80,279	738	-
Data Image	-	10,165	179	3,422	66	-

3. The details of the endorsement guarantee should include the following:

Endorsements and Guarantees

Unit: NT$ thousands;%

Maximum balance	Ending balance		Reason for endorsement	Provide collateral as a guarantee			Conditions or dates for the release of guarantee liabilities or the repossession of collateral	Total losses reported in the financial statements	Circumstances of violating the relevant established operational regulations
	Amount	Ratio of net value to financial statement equity		Name	Quantity	Value			
None									

4. Other matters with significant impact on financials or operations: None.