Stock Code: 4153

DIVA Laboratories, Ltd.

2025 Annual Report

Prepared by DIVA Laboratories, Ltd.
Market Observation Post System: http://mops.twse.com.tw
Website: http://www.diva.com.tw
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I. Names, titles, contact numbers and emails of the spokesperson and acting spokesperson

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II. Addresses and telephone numbers of the head office and factories

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III. Name, address, website and telephone number of stock transfer agency

Name: Stock Agency Department of Fubon Securities Co., Ltd.
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Website: **http://www.fubon.com/**
Tel: (02) 2361-1300

IV. Name of CPA certifying the latest annual financial statement and name, address, website and telephone number of the accounting firm

Names of CPAs: Chih-Ming Shao & Kuo-Ning Huang
Name of accounting firm: Deloitte Taiwan
Address: 20F, No. 100, Songren Rd., Xinyi Dist., Taipei City, 11073
Website: **http://www.deloitte.com.tw**
Tel: (02) 2725-9988

V. Name of any exchanges where the Company's securities are traded offshore, and the method by which to access information on said offshore securities: None.

VI. Website: **http://www.diva.com.tw**

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One. Report to the Shareholders

Dear Shareholders,

In 2025, the global economic 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 gross 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.

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

Two. Corporate Governance

I Information on the Company's directors, president, vice president, and assistant vice president of the Company's divisions and branch units

(I) Director

1. Information of the Directors

Book closure date: March 29, 2026; Unit: Shares

Title	Nationality or place of registration	Name	Gender and age	Date elected	Term of office	Date first elected	Shareholding when elected		Number of shares currently held		Current shareholding of spouse or minor children		Shareholding by nominee arrangement		Major education and experience	Concurrent positions in the Company and in other companies	Spouse or relatives within second degree of kinship who are other managers, directors, or supervisors of the Company			Remark
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relations	
Chairman	Republic of China	Data Image Corporation	-	2024.05.31	3	2021.12.15	20,856,000	34.708	21,273,122	36.260	0	0	0	0	Tsinghua University, Beijing EMBA Greenwich University, UK MBA Qisda Corporation President	Qisda Corporation Vice Chairman & Group CSO-cum-Corporate Director Representative AUO Corporation Corporate Director Representative Alpha Networks Inc. Corporate Director Representative Metaage Corporation Corporate Director Representative SIMULA TECHNOLOGY INC. Representative of Chairman Action Star Technology Co., Ltd. Representative of Chairman Data Image Corporation Representative of Chairman BenQ Foundation Director BenQ Biotech (Shanghai) Co., Ltd. Corporate Director Representative Shanghai Filter Technology Co., Ltd. Corporate Director Representative JYU CHENG Investment Ltd. Representative	-	-	-	-
	Republic of China	Representative: Han-Chou (Joe) Huang	Male 61~70	2024.05.31	3	2021.12.15	0	0	0	0	0	0	0	0			-	-	-	-
Vice Chairman	Republic of China	Data Image Corporation	-	2024.05.31	3	2021.12.15	20,856,000	34.708	21,273,122	36.260	0	0	0	0	Department of Electrical Engineering, Tamkang University Bachelor's Degree LUXON ELECTRONICS Corporation President Teapo Electronic Corp. Vice Chairman	DIVA Laboratories, Ltd. Chief Executive Officer Luxon Capital Corp. Chairman INSIGHT GENOMICS INC. Chairman	-	-	-	-
	Republic of China	Representative: Gene Chen	Male 71~80	2024.05.31	3	2002.04.10	143,311	0.238	143,311	0.244	0	0	0	0			Assistant Vice President	Oliver Chen	Father and son	-

Title	Nationality or place of registration	Name	Gender and age	Date elected	Term of office	Date first elected	Shareholding when elected		Number of shares currently held		Current shareholding of spouse or minor children		Shareholding by nominee arrangement		Major education and experience	Concurrent positions in the Company and in other companies	Spouse or relatives within second degree of kinship who are other managers, directors, or supervisors of the Company			Remark
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relations	
Director	Republic of China	Data Image Corporation	-	2024.05.31	3	2021.12.15	20,856,000	34.708	21,273,122	36.260	0	0	0	0	Business Administration, National Sun Yat-sen University Qisda Corporation	Qisda Electronics Corp. Qisda America Corp. Data Image Corporation	-	-	-	-
	Republic of China	Representative: Daniel Hsueh	Male 51~60	2024.05.31	3	2021.12.15	0	0	0	0	0	0	0	0	Master's Degree Director, Display Department, Information Product Business Group	Representative of Chairman Chairman Corporate Director Representative	-	-	-	-
Director	Republic of China	Data Image Corporation	-	2024.05.31	3	2021.12.15	20,856,000	34.708	21,273,122	36.260	0	0	0	0	Department of International Trade, National Tamkang University Data Image Corporation	Data Image Corporation Data Image (MAURITIUS) Corporation Data Image (SUZHOU) Corporation KYORITSU OPTRONICS CO., LTD.	-	-	-	-
	Republic of China	Representative: Phil Yu	Male 61~70	2024.05.31	3	2021.12.15	0	0	0	0	0	0	0	0	Bachelor's Degree Vice President, Sales Department	Vice Chairman-cum-President Chairman Chairman Director	-	-	-	-
Director	Republic of China	Data Image Corporation	-	2024.05.31	3	2021.12.15	20,856,000	34.708	21,273,122	36.260	0	0	0	0	National Taiwan University Department of Accounting Graduate Institute of Management Sciences, Tamkang University, DIVA Laboratories, Ltd. Formosa Sun Energy Corp. Corp. TSEC Corporation C-Media Electronics Inc. LUXON ELECTRONICS Corporation Prime Oil Chemical Service Corporation	None	-	-	-	-
	Republic of China	Representative: Jeremy Lin	Male 61~70	2024.05.31	3	2021.12.15	0	0	0	0	0	0	0	0	Bachelor's Degree Master's Degree Supervisor President Senior Vice President Vice President Vice President Chief of Finance and Administration Division		-	-	-	-
Director	Republic of China	Luxon Capital Corp.	-	2024.05.31	3	2002.04.10	3,639,101	6.056	3,639,101	6.203	0	0	0	0	Department of Electrical Engineering, Tamkang University Foxlink Image Technology Twinhead International Corp. Chih Ting Electronics Co., Ltd.	Litemax Electronics Inc.	-	-	-	-
	Republic of China	Representative: YI Yang	Male 71~80	2024.05.31	3	2011.02.14	185,370	0.308	185,370	0.316	136,745	0.233	0	0	Bachelor's Degree Vice President Vice President Special Assistant to the Chairman	Independent Director	-	-	-	-

Title	Nationality or place of registration	Name	Gender and age	Date elected	Term of office	Date first elected	Shareholding when elected		Number of shares currently held		Current shareholding of spouse or minor children		Shareholding by nominee arrangement		Major education and experience	Concurrent positions in the Company and in other companies	Spouse or relatives within second degree of kinship who are other managers, directors, or supervisors of the Company			Remark
							Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relations	
Independent Director	Republic of China	Michael Lin	Male 61~70	2024.05.31	3	2011.02.14	0	0	0	0	0	0	0	0	Tamkang University Department of Banking and Finance Bachelor's Degree NIKO Semiconductor Co., Ltd. President/ Director USUN TECHNOLOGY CO., LTD. Vice President Your Chance Technology Co., Ltd. Vice President UNIWILL COMPUTER Corp. Assistant Vice President/ Chief Financial Officer COMAX TECHNOLOGY Inc. Chief Financial Officer LUXON ELECTRONICS Corporation Assistant Vice President	Fore Shot Industrial Corporation Independent Director Tah Tong Textile Co., Ltd. Independent Director RBC BIOSCIENCE Corporation Independent Director	-	-	-	-
Independent Director	Republic of China	TS Yang	Male 61~70	2024.05.31	3	2023.06.14	0	0	0	0	0	0	0	0	National Taiwan University of Science and Technology Department of Industrial Management MBA Program, National Chengchi University FLEXIUM INTERCONNECT INC. President TUBE SONIC TECHNOLOGY CO., LTD. President KINSUS INTERCONNECT TECHNOLOGY CORP. Senior Vice President	PEGAVISION CORPORATION Corporate Director Representative-cum-President	-	-	-	-
Independent Director	Republic of China	Iris Lou	Female 51-60	2024.05.31	3	2024.05.31	0	0	0	0	0	0	0	0	Tunghai University Bachelor's Degree National Taiwan University EMBA Class 2024 in progress HP International Pte. Ltd., Taiwan Branch (Singapore) Vice President	Teyu Innovation Investment Co., Ltd. President	-	-	-	-

Note: Shareholding ratios are rounded off.

2. Major shareholders of institutional shareholders

Name of institutional shareholder (Note 1)	Major shareholders of institutional shareholders	
	Title	Shareholding
Data Image Corporation (Note 2)	Qisda Corporation	31.11%
	Deng Fu-Ji	5.17%
	Darly Venture Inc.	4.94%
	Phil Yu	4.91%
	Darly2 Venture, Inc.	3.85%
	Hsu Hsien Sheng	2.43%
	Wei Hsiao-Ching	2.07%
	FUTURE TECHNOLOGY CONSULTING,INC.	1.93%
	Wei Hong-Yan	1.79%
	Lin Chin-Yuan	1.55%
Luxon Capital Corp.	Gene Chen	26.44%
	Chen Wu Li-Fen	23.77%
	Chen Kuan-Ling	20.39%
	Kevin Chen	13.94%
	Oliver Chen	13.46%
	Chen I-An	0.40%
	Chen I-Hsuan	0.40%
	Chen I-Ju	0.40%
	Chen Yun-Ting	0.40%
	Chen Yun-Fan	0.40%

Note 1: The directors are corporate shareholders.
Note 2: The source of data for Data Image Corporation is the data on the Company's book closure date, March 25, 2025.

3. Major shareholders who are major shareholders of legal entities

Name of shareholder (Note 1)	Major shareholder of legal entity	
	Title	Shareholding
Qisda Corporation (Note 2)	AUO Corporation	12.20%
	ACER INCORPORATED	4.21%
	Taishin International Bank entrusted with the Qisda Corporation Employee Stock Ownership Trust Account	3.89%
	Konly Venture Corp.	2.60%
	Darfon Electronics Corp.	2.07%
	Chunghwa Post Co., Ltd.	1.39%
	Business Department of Standard Chartered Bank (Taiwan) Limited in custody for Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	0.99%
	Citibank (Taiwan) in Custody of Polunin Developing Countries Fund, LLC	0.95%
	JPMorgan Chase Bank N. A., Taipei Branch in custody for Vanguard Emerging Markets Stock Index Fund, A Series of Vanguard International Equity Index Funds	0.92%
	Dong-Mu Association	0.89%
Darly Venture Inc. (Note 3)	Qisda Corporation	100.00%
Darly2 Venture, Inc. (Note 3)	BenQ Corporation	100.00%
FUTURE TECHNOLOGY CONSULTING,INC. (Note 3)	Deng Fu-Ji	76.36%
	Wei-Ling Hsieh	13.03%
	Wei-Chuan Hsieh	7.58%
	Yu-Hui Feng	3.03%

Note 1: The directors are corporate shareholders.
Note 2: The source of data for Qisda Corporation is the data on the Company's book closure date, March 31, 2025.
Note 3: Data published by the Ministry of Economic Affairs.

4. Information disclosure of professional qualifications of directors as well as the independence of independent directors

Criteria / Name	Professional qualifications and experience	Independence (Note)	Number of other public companies where the individual serves as an independent director concurrently
Chairman Data Image Corporation Representative: Han-Chou (Joe) Huang	1. MBA from the University of Greenwich, UK and EMBA from Tsinghua University, Beijing; former President of Qisda Corporation 2. Current positions are Vice Chairman & Group CSO-cum-Corporate Director Representative of Qisda Corporation and Director of BenQ Foundation. 3. Has multi-industry experience and leadership capabilities, has forged strong relationships with key players across the industry, values public welfare and international market perspectives; does not meet any of the circumstances defined in Article 30 of the Company Act.	Not applicable.	Not applicable.
Vice Chairman Data Image Corporation Representative: Gene Chen	1. Bachelor, Department of Electrical Engineering, Tamkang University; formerly President of LUXON ELECTRONICS and Vice Chairman of Teapo Electronic Corp. 2. Current positions are CEO of DIVA Laboratories and Chairman of Luxon Capital Corp., among others. 3. Has multi-industry experience and leadership capabilities, has forged strong relationships with key players across the industry; does not meet any of the circumstances defined in Article 30 of the Company Act.	Not applicable.	Not applicable.
Director Data Image Corporation Representative: Daniel Hsueh	1. MBA, Sun Yat-sen University; formerly Director of Display Department, Information Product Business Group, Qisda Corporation. 2. Currently serves as the Representative of Chairman of Qisda Electronics Corp. and the Corporate Director Representative of Data Image Corporation. 3. Has multi-industry experience and leadership capabilities, has forged strong relationships with key players across the industry; does not meet any of the circumstances defined in Article 30 of the Company Act.	Not applicable.	Not applicable.
Director Data Image Corporation Representative: Phil Yu	1. Bachelor, International Trade, Tamkang University; formerly Vice President of Business Department, Data Image. 2. Current positions are Vice Chairman and President of Data Image and Chairman, Data Image (SUZHOU). 3. Has multi-industry experience and leadership capabilities, has forged strong relationships with key players across the industry; does not meet any of the circumstances defined in Article 30 of the Company Act.	Not applicable.	Not applicable.

Criteria / Name	Professional qualifications and experience	Independence (Note)	Number of other public companies where the individual serves as an independent director concurrently
Director Data Image Corporation Representative: Jeremy Lin	1. Master's degree in Management Department of Tamkang University and bachelor's degree in accounting department of National Taiwan University; formerly President of Formosa Sun Energy and Senior Vice President of TSEC. 2. Has multi-industry experience and financial and accounting expertise, and does not meet the circumstances defined in Article 30 of the Company Act.	Not applicable.	Not applicable.
Director Luxon Capital Corp. Representative: YI Yang	1. Department of Electrical Engineering, Tamkang University; formerly Vice President of Foxlink Image Technology and Vice President of Twinhead International. 2. Current position is Independent Director of Litemax Electronics 3. Has experience in diverse industries; does not meet any of the circumstances defined in Article 30 of the Company Act.	Not applicable.	Not applicable.
Independent Director Michael Lin	1. Bachelor of Finance, Tamkang University; formerly President of NIKO-SEM and Vice President of USUN TECHNOLOGY. 2. Current positions are Independent Director of FORESHOT Industrial, Independent Director of Tah Tong Textile, and Independent Director of RBC BIOSCIENCE. 3. Has multi-industry experience and financial and accounting expertise, and does not meet the circumstances defined in Article 30 of the Company Act.	Met	3
Independent Director TS Yang	1. Master's degree in Business Administration from National Chengchi University and a Bachelor's degree in Industrial Management from National Taiwan University of Science and Technology; served as President of Taiwan FLEXIUM INTERCONNECT INC and President of Tube Sonic Technology Co., Ltd. 2. Main current positions are Representative and President of Corporate Director, PEGAVISION CORPORATION. 3. Has multi-industry experience and leadership capabilities, has forged strong relationships with key players across the industry; does not meet any of the circumstances defined in Article 30 of the Company Act.	Met	0

Criteria / Name	Professional qualifications and experience	Independence (Note)	Number of other public companies where the individual serves as an independent director concurrently
Independent Director Iris Lou	1. Bachelor's degree, Tunghai University; currently studying in EMBA Class 2024 in National Taiwan University; Former Vice President, HP International Pte. Ltd., Taiwan Branch (Singapore) 2. Current position is President, Teyu Innovation Investment Co., Ltd. 3. Has multi-industry experience and leadership capabilities, has forged strong relationships with key players across the industry; does not meet any of the circumstances defined in Article 30 of the Company Act.	Met	0

Note: Independence: For independent directors, their state of independence must be specified, including but not limited to whether they, their spouses, or second-degree relatives serve as a director, supervisor or employee in the Company or affiliates; the proportion of shares held by the independent director, their spouses or relatives within second degree of kinship (or in the name of others); whether the independent director serves as a director, supervisor or an employee of a company with which the Company has a specific relationship (refer to Subparagraphs 5 to 8, Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies); and the amount of remuneration received for commercial, legal, financial and accounting services provided by the Company or its affiliates in the most recent two years.

5. Diversity and independence of the Board of Directors:

(1) Board diversity:

A. Policy on the diversity of the Board of Directors of the Company:

The "Corporate Governance Best-Practice Principles" approved by the Board of Directors on August 19, 2011 stipulates the diversification policy in Chapter 3 "Enhancing the Functions of the Board of Directors". The Company's nomination and selection of Board members is based on a candidate nomination system in accordance with the provisions of the Company's Articles of Incorporation. In addition to evaluating the education, experience, and qualification of each candidate, the Board of Directors follows the "Procedures for Election of Directors" and "Corporate Governance Best-Practice Principles" to ensure the diversity and independence of the Board members.

Members of the Board of Directors shall generally possess the knowledge, skills, and qualities necessary to perform their duties. The overall abilities that shall be possessed by them are as follows:

(A) Ability to make operational judgements.

(B) Ability to perform accounting and financial analysis.

(C) Ability to operate and manage.

(D) Ability to manage crises.

(E) Industry knowledge.

(F) Knowledge of international markets.

(G) Ability to lead.

(H) Ability to make decisions.

The composition of the Board of Directors shall be determined by taking diversity into consideration and formulating an appropriate policy on diversity based on the Company's business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards:

- Basic requirements and values: age, gender, and status.
- Industrial knowledge and skills: professional background, professional skills, and industrial experience.

B. The specific management objectives of the Company's Board of Directors' diversification policy and the achievement are as follows:

Management Objectives	Achievement Status
The chairman and the president are not the same person.	Achieved
The number of directors who concurrently serve as the Company's managers shall not exceed one-third of the total number of directors of the Company's Board of Directors	Achieved
Director seats of any one gender accounted for one-third of the Board	Not achieved

◆ Reason for the Current Situation:

The current Board members were elected based on nominations from the previous Board. Due to limited availability of qualified female candidates at that time—considering industry experience, professional background, and shareholder structure—only one female director was appointed. Planned Actions for Improvement: The Company values Board diversity and supports gender balance goals.

◆ Planned improvement measures:

The Company placed great importance on the diversity of the Board of Directors' membership and supported the gender-balance target advocated by the competent authorities. To gradually increase female representation, we plan to:

- Consider gender balance in future director nominations.

- Actively include more qualified female candidates in nomination lists, drawing from industry peers and leading companies, to include in the candidate pool.

C. The implementation of the Company Board of Directors' diversity policy was as follows:

Title	Name	Gender	Multi-industry and professional capabilities					Term of office of independent director
			Corporate management	Knowledge of the industry.	Sustainable development	Finance and accounting	Information technology	
Chairman	Han-Chou (Joe) Huang	Male	V	V	V			Not applicable.
Vice Chairman	Gene Chen	Male	V	V	V			Not applicable.
Director	Daniel Hsueh	Male	V	V	V		V	Not applicable.
Director	Phil Yu	Male	V	V	V			Not applicable.
Director	Jeremy Lin	Male	V	V		V		Not applicable.
Director	YI Yang	Male	V	V				Not applicable.
Independent Director	Michael Lin	Male	V	V		V		More than 3 terms (Note)
Independent Director	TS Yang	Male	V	V	V			Less than 3 terms
Independent Director	Iris Lou	Female	V	V	V			Less than 3 terms

Note: Although Independent Director Michael Lin has served as Independent Director over 3 consecutive terms, after evaluating Mr. Michael Lin's participation as a member of the Board of Directors and his valuable input, the Company believes that Mr. Michael Lin continues to be independent and has the ability to make fair judgments. Mr. Michael Lin has financial, business and commercial management expertise and has served as a finance and accounting officer of TWSE/TPEx (including Emerging) and public companies for more than eight years, and is able to oversee the performance of the Company's operations.

(A) The Company's Board of Directors comprises nine directors. Among them, Han-Chou (Joe) Huang, Gene Chen, Daniel Hsueh, Phil Yu, and TS Yang have leadership, business judgement, business management, and crisis management expertise, accounting for 56% of all directors; Michael Lin and Jeremy Lin have finance and accounting expertise, accounting for 22% of all directors; Han-Chou (Joe) Huang has contributed to public welfare undertakings, accounting for 11% of all directors; YI Yang and Iris Lou have industry knowledge and international market perspectives, accounting for 22% of all directors.

(B) Based on the list of directors of the Company, the directors are competent in business management, industry knowledge, and sustainable development. In addition, Independent Director Michael Lin has financial and accounting

expertise. The diversified experiences and capabilities of the Company's Board members are beneficial to the Company's overall business operations.

(C) There are 9 directors in total, including 3 independent directors, 1 director concurrently serving as an employee and 1 female director (accounting for 33%, 11% and 11% of all directors, respectively). 2 directors are aged 51-60, 5 are aged 61-70, and 2 are aged 71-80; 6 directors have tenure of 0-10 years, 2 directors has tenure of 11-20 years, and 1 director has tenure of 21-30 years.

(2) Independence of the Board:

As of March 29, 2026, all of the independent directors met all of the regulations concerning independent directors set forth by the Securities and Futures Bureau Financial Supervisory Commission. As no directors are a relative within the second degree of kinship of another, there are no circumstances under Article 26-3 of the Securities and Exchange Act that require items 3 and 4. In conclusion, the Company's Board of Directors is independent.

(II) Information on the Company's president, vice president, and assistant vice president of the Company's divisions and branch units

March 29, 2026; Unit: Shares

Title	Nationality	Name	Gender	Date elected	Shareholding		Shareholding of spouse or minor children		Shareholding by nominee arrangement		Major education and experience	Concurrent positions in other companies	Managers who are a spouse or a relative within the second degree of kinship			Remark
					Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio			Title	Name	Relations	
Chief Executive Officer	Republic of China	Gene Chen	Male	2021.12.30	143,311	0.244	0	0	0	0	Department of Electrical Engineering, Tamkang University Bachelor's Degree LUXON ELECTRONICS Corporation President Teapo Electronic Corp. Vice Chairman	Luxon Capital Corp. Chairman INSIGHT GENOMICS INC. Chairman	Assistant Vice President	Oliver Chen	Father and son	-
President	Republic of China	Yvonne Liu	Female	2024.11.01	0	0	0	0	0	0	National Taiwan University EMBA Class in progress Department of Business Administration, National Chengchi University Bachelor's Degree TAIWAN BOE VISION-ELECTRONIC TECHNOLOGY CO., LTD President, Display Business Group Qisda Corporation Senior Director, Display Business Division	None	-	-	-	-
Vice President	Republic of China	Michael Mai	Male	2022.07.06	0	0	0	0	0	0	Department of Civil Engineering, National Taiwan University Bachelor's Degree Ruentex Engineering & Construction Co., Ltd. Assistant Vice President. Information Department SAP System Consultant of the Financial Module	None	-	-	-	-
Assistant Vice President	Republic of China	Kent Hsieh	Male	2000.03.01	13,046	0.022	0	0	0	0	Department of Electronic Engineering, National Chiao Tung University Bachelor's Degree Meige Technology Deputy Chief, Engineering Department	None	-	-	-	-
Assistant Vice President	Republic of China	Oliver Chen	Male	2019.09.05	4,171	0.007	0	0	0	0	Department of Communications Engineering, Tohoku University Doctoral Degree DIVA Laboratories, Ltd. Assistant Vice President, Marketing and Sales Department Panoramic Imaging Solutions Inc. Representative of Corporate Chairman	Yuhua Business Management Consulting Person in Charge Luxon Capital Corp. Supervisor Suzhou Diva Lab Inc. Legal representative	Vice Chairman Chief Executive Officer	Gene Chen	Father and son	-

Title	Nationality	Name	Gender	Date elected	Shareholding		Shareholding of spouse or minor children		Shareholding by nominee arrangement		Major education and experience		Concurrent positions in other companies	Managers who are a spouse or a relative within the second degree of kinship			Remark
					Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio				Title	Name	Relations	
Assistant Vice President	Republic of China	Michael Young	Male	2024.10.31	0	0	0	0	0	0	Department of Electrical Engineering, National Taiwan University AverLogic Technologies Tung Thih Electronic TPV Technology	Master's Degree Assistant Vice President Assistant Vice President Deputy Chief	None	-	-	-	-
Finance Supervisor	Republic of China	Angel Chiang	Female	2017.09.16	0	0	0	0	0	0	Department of Business Administration, Ming Chuan University Auras Technology Co., Ltd.	Bachelor's Degree Accounting Manager	None	-	-	-	-
Accounting Supervisor	Republic of China	Susan Lin	Female	2006.04.06	24,737	0.042	0	0	0	0	Department of Accounting, Jinwen University of Science and Technology Everest CPA & Co.	 Auditor	None	-	-	-	-
Audit Office Senior Specialist	Republic of China	Joy Peng	Female	2013.10.28	0	0	0	0	0	0	Department of Accounting, China University of Technology Crowe Horwath International	 Tax Specialist	None	-	-	-	-

II Remuneration paid during the most recent fiscal year to directors, supervisors, presidents, and vice presidents, and others

(I) Remuneration to directors

2025; Unit: NT$ thousand

Title	Name	Remuneration to directors								Total sum of A, B, C and D and their proportion to net income (Note 5)		Remuneration received for serving as an employee concurrently								Total sum of A, B, C, D, E, F and G, and their proportion to net income (Note 5)		Remuneration received from investees other than subsidiaries or parent company (Note 8)
		Remuneration (A) (Note 1)		Pension (B) (Note 2)		Remuneration to Directors (C) (Note 3) (proposed amount)		Expenses for Services Rendered (D) (Note 4)				Salaries, Bonuses and Special Allowances (E) (Note 6)		Pension (F) (Note 2)		Remuneration to Employees (G) (Note 7) (proposed amount)						
																The Company		All companies included in the financial report (Note 9)				
		The Company	All companies included in the financial report (Note 9)	The Company	All companies included in the financial report (Note 9)	The Company	All companies included in the financial report (Note 9)	The Company	All companies included in the financial report (Note 9)	The Company	All companies included in the financial report (Note 9)	The Company	All companies included in the financial report (Note 9)	The Company	All companies included in the financial report (Note 9)	Cash amount	Stock amount	Cash amount	Stock amount	The Company	All companies included in the financial report (Note 9)	
Chairman	Data Image Corporation Representative: Han-Chou (Joe) Huang	1,800	1,800	0	0	657	657	135	135	2,592 (2.86%)	2,592 (2.86%)	5,208	5,208	0	0	920	0	920	0	8,720 (9.63%)	8,720 (9.63%)	37,421
Vice Chairman	Data Image Corporation Representative: Gene Chen																					
Director	Data Image Corporation Representative: Daniel Hsueh																					
Director	Data Image Corporation Representative: Phil Yu																					
Director	Data Image Corporation Representative: Jeremy Lin																					
Director	Luxon Capital Corp. Representative: YI Yang																					
Independent Director	Michael Lin	840	840	0	0	219	219	75	75	1,134 (1.25%)	1,134 (1.25%)	0	0	0	0	0	0	0	0	1,134 (1.25%)	1,134 (1.25%)	0
Independent Director	TS Yang																					
Independent Director	Iris Lou																					

1. Please provide, in detail, the policy, system, standards and structure of remuneration to independent directors, and describe the relevance to the amount of remuneration according to the responsibilities, risks, time invested and other factors: The Company's Board of Directors is authorized to determine the remuneration to directors in accordance with the Articles of Incorporation. The determination is based on the level of participation in the Company's operations and the value of their contributions, as well as the domestic and international standards in accordance with the "Procedures for the Remuneration of Directors and Members of Functional Committee Members". If the Company has earnings, the Board of Directors shall determine the amount of remuneration to the Directors in accordance with the Articles of Incorporation. Independent directors are ex-officio members of the Audit Committee. In addition to the remuneration to general directors, independent directors are offered reasonable remunerations in consideration of their responsibilities, exposure, and time commitment.
2. Except for the compensation listed in the above table, the compensation that directors received by offering services (such as serving as a consultant of parent company, all companies included in the financial statements and all invested companies instead of an employee) for companies in the financial statements is: None.

Remuneration range table

Ranges of remuneration paid to each director of the Company	Name of director			
	Sum of A+B+C+D		Sum of A+B+C+D+E+F+G	
	The Company	All companies included in the financial report (Note 9)	The Company	Parent company and all reinvested businesses (Note 9)
Below NT$1,000,000	Luxon Capital Corp, Han-Chou (Joe) Huang, Gene Chen, Daniel Hsueh, Phil Yu, Jeremy Lin, YI Yang, Michael Lin, TS Yang, Iris Lou	Luxon Capital Corp, Han-Chou (Joe) Huang, Gene Chen, Daniel Hsueh, Phil Yu, Jeremy Lin, YI Yang, Michael Lin, TS Yang, Iris Lou	Luxon Capital Corp, Han-Chou (Joe) Huang, Daniel Hsueh, Phil Yu, Jeremy Lin, YI Yang, Michael Lin, TS Yang, Iris Lou	Luxon Capital Corp, Han-Chou (Joe) Huang, Daniel Hsueh, Phil Yu, Jeremy Lin, YI Yang, Michael Lin, TS Yang, Iris Lou
NT$1,000,000 (inclusive) – NT$2,000,000 (exclusive)				
NT$2,000,000 (inclusive) – NT$3,500,000 (exclusive)	Data Image Corporation	Data Image Corporation	Data Image Corporation	Data Image Corporation
NT$3,500,000 (inclusive) – NT$5,000,000 (exclusive)				
NT$5,000,000 (inclusive) – NT$10,000,000 (exclusive)			Gene Chen	Gene Chen
NT$10,000,000 (inclusive) – NT$15,000,000 (exclusive)				
NT$15,000,000 (inclusive) – NT$30,000,000 (exclusive)				
NT$30,000,000 (inclusive) - NT$50,000,000 (exclusive)				
NT$50,000,000 (inclusive) – NT$100,000,000 (exclusive)				
NT$100,000,000 and above				
Total	11 directors (including two legal entities)	11 directors (including two legal entities)	11 directors (including two legal entities)	11 directors (including two legal entities)

Note 1: Refers to remuneration to Directors in 2025 (including salaries, allowances, severance pay, bonuses, incentives, etc.).
Note 2: The amount appropriated and paid according to laws in 2025.
Note 3: Remuneration to directors in 2025.
Note 4: Refers to the director's relevant business execution expenses in 2025 (including the difference between the remuneration of the legal representative directors appointed by the subsidiaries and the remuneration of the directors paid by the subsidiaries, transportation fees, special expenses, various allowances, dormitory, vehicle allocation and other in-kind provisions).
Note 5: Net profit after tax refers to the net profit after tax in the 2025 Parent Company Only Financial Statements.
Note 6: Refers to the remuneration received by directors serving as employees in 2025 (including president, vice president, other managers and employees) including the difference between the remuneration of legal representative directors appointed by the Company and the remuneration of directors paid by the subsidiaries, the salary, job bonus, severance payment, various bonuses, incentive payments, transportation fees, special expenses, various allowances, dormitory, vehicle allocation and other in-kind provisions. Salary expenses recognized in accordance with IFRS2 “shares-based payment”, including obtaining employee stock options, restricting employee rights, new shares, and participating in capital injection subscription shares, should also be included in remuneration.
Note 7: Refers to those who have received employee remuneration (including stocks and cash) for concurrent directors (including while concurrently serving as a president, vice president, or other officer or employee) in 2025: Handled in accordance with the remuneration approved by the Board of Directors on February 26, 2026.
Note 8: Refers to the compensation, remuneration (including remuneration to employees, directors and supervisors) and business execution expenses related to the director's role as a director, supervisor or manager of an investee company other than a subsidiary in 2025.
Note 9: All companies included in the consolidated financial statements include the Company.

(II) Remuneration to supervisors

The Company established the Audit Committee on September 3, 2021. The Audit Committee is responsible for carrying out the duties and responsibilities of the supervisor as set forth by relevant laws and regulations.

(III) Remuneration to President and Vice President 2025; Unit: NT$ thousand

Title	Name	Salary (A) (Note 1)		Pension (B) (Note 2)		Remuneration, bonus, and allowance (C) (Note 3)		Remuneration Amount to Employees (D) (Note 4) (proposed amount)				Total sum of A, B, C and D and their proportion to net income (%) (Note 5)		Remuneration received from investees other than subsidiaries or parent company (Note 6)
								The Company		All companies included in the financial report (Note 7)				
		The Company	All companies included in the financial report (Note 7)	The Company	All companies included in the financial report (Note 7)	The Company	All companies included in the financial report (Note 7)	Cash amount	Stock amount	Cash amount	Stock amount	The Company	All companies included in the financial report (Note 7)	
Chief Executive Officer	Gene Chen	8,557	8,557	216	216	5,266	5,266	2,268	0	2,268	0	16,307 (18.01%)	16,307 (18.01%)	700
President	Yvonne Liu													
Vice President	Michael Mai													

Remuneration range table

Range of remuneration paid to the President and Vice Presidents of the Company	Name of President/Vice President	
	The Company	All companies included in the financial report (Note 7)
Below NT$1,000,000		
NT$1,000,000 (inclusive) – NT$2,000,000 (exclusive)		
NT$2,000,000 (inclusive) – NT$3,500,000 (exclusive)		
NT$3,500,000 (inclusive) – NT$5,000,000 (exclusive)	Michael Mai, Yvonne Liu	Michael Mai, Yvonne Liu
NT$5,000,000 (inclusive) – NT$10,000,000 (exclusive)	Gene Chen	Gene Chen
NT$10,000,000 (inclusive) – NT$15,000,000 (exclusive)		
NT$15,000,000 (inclusive) – NT$30,000,000 (exclusive)		
NT$30,000,000 (inclusive) - NT$50,000,000 (exclusive)		
NT$50,000,000 (inclusive) – NT$100,000,000 (exclusive)		
NT$100,000,000 and above		
Total	3 persons in total	3 persons in total

Note 1: Refers to the 2025 salary, job allowance, and severance pay of the current President and Vice Presidents as of the end of 2025.
Note 2: The amount appropriated and paid according to laws in 2025.
Note 3: Refers to the difference between the bonuses, incentive payments, transportation fees, special expenses, various allowances, dormitory, vehicle allocation and other in-kind provisions for the president and vice president, the remuneration of the legal representative appointed by the Company for the subsidiaries and the remuneration of the directors paid by the subsidiaries in 2025. Salary expenses recognized

in accordance with IFRS2 “shares-based payment”, including obtaining employee stock options, restricting employee rights, new shares, and participating in capital injection subscription shares, should also be included in remuneration.

Note 4: The 2025 remuneration to employees was based on the proposal approved by the Company's Board of Directors on February 26, 2026.

Note 5: Net profit after tax refers to the net profit after tax in the 2025 Parent Company Only Financial Statements.

Note 6: Refers to the compensation, remuneration (including remuneration to employees, directors and supervisors) and business execution expenses related to the president's and vice president's role as a director, supervisor or manager of an investee company other than a subsidiary or the parent company in 2025.

Note 7: All companies included in the consolidated financial statements include the Company.

(IV) Name of the manager who receives employee remuneration and distribution:

Unit: NT$ Thousand

	Title	Name (Note 1)	Stock amount (Note 2) (proposed)	Cash amount (Note 2) (proposed)	Total	Total as a percentage of net income after tax (%) (Note 3)
Manager	Chief Executive Officer	Gene Chen	0	3,244 (Note)	3,244 (Note)	3.58%
	President	Yvonne Liu				
	Vice President	Michael Mai				
	Assistant Vice President	Kent Hsieh				
	Assistant Vice President	Oliver Chen				
	Assistant Vice President	Michael Young				
	Finance Supervisor	Angel Chiang				
	Accounting Supervisor	Susan Lin				

Note: The Company's 2025 distribution of remuneration to employees was approved by the Board of Directors on February 26, 2026.
Note 1: Those in office as of December 31, 2025.
Note 2: Remuneration to employees in 2025.
Note 3: Refers to the net profit after tax in the Parent Company Only Financial Statements 2025.

(V) Analysis of the total remuneration paid to the directors, supervisor, president, and vice president of the Company for the 2 most recent fiscal years by the Company and all companies in the consolidated financial statements as a proportion to net income of the parent company only financial reports or individual financial reports; and explain the payment remuneration policies, standards and combinations, procedures for determining remuneration, and their correlation with business performance and future risks

1. Total remuneration paid in the most recent 2 years by the Company and by all other companies included in the consolidated financial statements to the directors, supervisors, president, and vice presidents of the Company as a percentage of after-tax net income

Unit: NT$ Thousand

Title	2025 ratio of total compensation to net income after tax (%)		2024 ratio of total compensation to net income after tax (%)	
	The Company	All companies included in the consolidated financial statements	The Company	All companies included in the consolidated financial statements
Remuneration to Directors	4.11%	4.11%	4.09%	4.09%
Remuneration to President and Vice President	18.01%	18.01%	16.57%	16.57%
Net profit after tax	90,540	-	93,661	-

2. Payment remuneration policies, standards and combinations, procedures for determining remuneration, and their correlation with business performance and future risks

The remuneration to directors and managers is evaluated periodically based on the results of the Company's "Procedures for the Performance of Boards of Directors" and "Procedures for Performance Management".

(1) The remuneration to the directors of the Company is distributed by the Board of Directors as authorized by the Articles of Incorporation. The determination is based on the level of participation in the Company's operations and the value of their contributions, as well as the domestic and international standards in accordance with the "Procedures for the Remuneration of Directors and Members of Functional Committee Members". If the Company has earnings, the Board of Directors may, in accordance with Article 31 of the Articles of Incorporation, decide to distribute the remuneration to directors for the current year at an amount not more than 1% of the current year's profit. The Company regularly evaluates remuneration to directors in accordance with the "Procedures for the Performance of Boards of Directors", and the performance evaluation and reasonableness of the remuneration have been reviewed by the Remuneration Committee and the Board of Directors.

(2) The Company arranges various work allowances and bonuses in accordance with the relevant regulations on remuneration (compensation) management to reward employees for their hard work. The related bonuses are also subject to the Company's annual business performance, financial status, operating performance if the Company makes a profit in the year, 5-20% of the profit is distributed as remuneration to the employees. The allocation of remuneration to entry-level employees shall not be less than 10% of the total employee remuneration. The Company's performance evaluation is carried out in accordance with the "Procedures for Performance Management" serving as the reference for distributing bonuses. The performance evaluation of

each manager is divided into 1. Financial indicator: The contribution of each department to the Company's profit according to the Company's income statement and achievement rate of each manager; 2. Non-financial indicators: The implementation of the Company's core values, operational management capabilities, and participation in sustainable development. The calculation of the business performance is based on the actual situation, with the remuneration system reviewed in a timely manner based on the operating conditions and related laws and regulations.

(3) Correlation with future risks: The remuneration payment of the Company will be evaluated and adjusted in consideration of future environmental changes and operating performance, and any directors and employees involved in illegal activities that result in losses to the Company will be disciplined as necessary by law.

III State of operation of corporate governance

The Company believes in creating profits for shareholders and then giving back to society. The Company supports and advocates operational transparency and fair information transmission, so that the Company's shareholders, customers, and stakeholders can access business and financial information in real time.

The interests of the Company and all of its shareholders are considered the highest priority when it comes to business evaluation and making major resolutions of the Board of Directors. CPAs and independent directors also play a supervisory role and carefully review the business operations of the Company and the Board of Directors.

The Company has established independent directors, Audit Committee, and Remuneration Committee in accordance with relevant regulations to maintain a more robust decision-making and execution organization. In

doing so, we continuously improve the operating efficiency of the Company, and implement corporate governance with practical actions.

(I) Operation of the Board of Directors

The Company's Board of Directors held five meetings in 2025 (A), and the attendance of Directors and is as follows:

Title	Name	Attendance in person (B)(B)	Attendance by proxy	Percentage of actual attendance (%) (B/A)(B/A)	Remark
Chairman	Data Image Corporation Representative: Han-Chou (Joe) Huang	5	0	100%	-
Vice Chairman	Data Image Corporation Representative: Gene Chen	5	0	100%	-
Director	Data Image Corporation Representative: Daniel Hsueh	4	1	80%	-
Director	Data Image Corporation Representative: Phil Yu	4	1	80%	-
Director	Data Image Corporation Representative: Jeremy Lin	4	1	80%	-
Director	Luxon Capital Corp. Representative: YI Yang	5	0	100%	-
Independent Director	Michael Lin	5	0	100%	-
Independent Director	TS Yang	5	0	100%	-
Independent Director	Iris Lou	5	0	100%	-

Additional information:

I. If the operations of the Board of Directors falls under any of the circumstances below, the date of the board meeting, the session, the content of the proposal, all opinions of the independent directors, and the Company's response to said opinions shall be specified:

1. Matters listed in Article 14-3 of the Securities and Exchange Act: The Company has already established an Audit Committee, therefore matters listed in Article 14-3 are not applicable. For descriptions of matters listed in Article 14-5 of the Securities and Exchange Act, please refer to "Audit Committee Operations" (P27) of this annual report.
2. Except for the above matters, other matters resolved by the Board of Directors with objection or reservation made by any independent directors, with records or a written statement: None.

II. In the event of directors' recusal from proposals, the name of director, the content of proposal, the reasons for recusal, and the participation in voting shall be specified:

Date of Board meeting	Name of director	Contents of the motion	Reasons for recusal	Participation in voting
February 26, 2025 (4th meeting of the 12th term)	Data Image Corporation Chairman Representative: Han-Chou (Joe) Huang, Data Image Corporation Director Representative: Phil Yu	Approved the motion for releasing non-competition restrictions for current directors and their representatives	Director or corporate director representative released from the non-compete restrictions	Did not participate in the discussion or voting

Date of Board meeting	Name of director	Contents of the motion	Reasons for recusal	Participation in voting
February 26, 2025 (4th meeting of the 12th term)	Data Image Corporation Vice Chairman Representative: Gene Chen	Motion for approval of 2024 remuneration to senior managers	A manager of the Company	Did not participate in the discussion or voting
		Motion for approval of 2025 remuneration indicators for senior managers	A manager of the Company	Did not participate in the discussion or voting
		Motion for approval of policies for bonuses and salary adjustments of senior managers in 2025	A manager of the Company	Did not participate in the discussion or voting

III. Disclose information on the cycle, period, scope, method, and content of the Board of Directors' self-evaluation (peer evaluation):

The Company's Board of Directors approved the "Procedures for the Performance of Boards of Directors" on May 5, 2020, and approved its amendment on March 3, 2022, stipulating that the Board shall conduct at least one internal performance evaluation annually and at least one external performance evaluation every three years.

1. The Company completed the Board of Directors' self-evaluation by the end of 2025 and reported the evaluation results at the Board meeting held in February 2026. The average score in the self-evaluation of the Board of Directors and its members was 99 out of 100; the average score in the self-evaluation of the Audit Committee was 100 out of 100; the average score in the self-evaluation of the Remuneration Committee was 98 out of 100. The Board of Directors and the functional committees were all rated "Excellent", sufficiently demonstrating the sound functions and efficiency of the Company's Board of Directors and two functional committees.
2. In 2024, the Company engaged the external independent evaluation organization, the Taiwan Corporate Governance Association, to assess the effectiveness of the Company's Board of Directors. As there are no other business dealings between the Association and the Company, the requirement for independence is satisfied.

   The Taiwan Corporate Governance Association evaluated the Board of Directors across five major dimensions: composition and division of responsibilities, guidance and oversight, authorization and risk management, communication and collaboration, and self-discipline and improvement. The evaluation methods included online self-assessments, a review of relevant documents, and an online video interview conducted on October 23, 2024. The interview participants included the Chairman, three independent directors, the President, the Chief Sustainability Officer, the Chief Corporate Governance Officer, and the Chief Auditor.

   The Board performance evaluation report was issued on November 1, 2024, and the evaluation results were presented at the Board meeting held in February 2025.

3. Implementation:

Cycle	Period	Scope	Method	Content
Once a year	January 1 to December 31, 2025	Board of Directors and Board members	Self-valuation of Board of Directors and members	A. Alignment of the goals and mission of the company B. Participation in the operation of the company C. Management of internal relationship and communication D. Improvement of the quality of decision making of the Board of

Cycle	Period	Scope	Method	Content
Once a year	January 1 to December 31, 2025	Board of Directors and Board members	Self-valuation of Board of Directors and members	Directors E. Composition and structure of the Board of Directors F. Awareness of the responsibilities of the director G. The director's election, professionalism and continuing education H. Internal control
	January 1 to December 31, 2025	Audit Committee	Self-evaluation of the Audit Committee	A. Participation in the operation of the company B. Awareness of the duties of the Audit Committee C. Improvement of the decision-making quality of the Audit Committee D. Composition of the Audit Committee and election of its members E. Internal control
	January 1 to December 31, 2025	Remuneration Committee	Self-evaluation of the Remuneration Committee	A. Participation in the operation of the company B. Awareness of the duties of the Remuneration Committee C. Improvement of the decision-making quality of the Remuneration Committee D. Composition of the Remuneration Committee and election of its members
Once in every three years	September 1, 2023 to August 31, 2024	Effectiveness of the Board of Directors	External Independent Organization's Document Review and Video Interview	Five Major Dimensions including: Composition and Division of Responsibilities, Guidance and Oversight, Authorization and Risk Management, Communication and Collaboration, Self-Discipline and Improvement

IV. Objectives (e.g., forming an audit committee, improving information transparency) to enhance Board functions during the most recent fiscal year and evaluation of the implementation:

1. The Company established the Audit Committee on September 3, 2021, to exercise powers specified in the Securities and Exchange Act, the Company Act, and other laws and regulations.
2. In accordance with Paragraph 8, Article 26-3 of the Securities and Exchange Act, the Company formulated its "Rules of Procedure for Board of Directors Meetings". The contents, procedures, minutes, announcements, and other matters to be complied with at Board of Directors meetings are governed by these rules. The Board of Directors is convened at least once every quarter. The Board members are committed to maximizing the interests of shareholders, fulfilling their duties of good management and loyalty, and exercising their powers with a high degree of self-discipline and prudence.

(II) Audit Committee Operations

The Audit Committee held five meetings in the most recent year (2025) (A), and the attendance of the independent directors is as follows:

Title	Name	Attendance in person (B)	Attendance by proxy	Percentage of actual attendance (%)(B/A)	Remark
Independent Director	Michael Lin	5	0	100%	-
Independent Director	TS Yang	5	0	100%	-
Independent Director	Iris Lou	5	0	100%	-

Additional information:

I. If the operations of the Audit Committee fall under any of the circumstances below, the date of the Audit Committee meeting, the session, the content of the proposal, any objection, reservation, or major suggestion made by independent directors, the results of resolutions by the Audit Committee, and the Company's response to the committee's opinions shall be specified.

1. Matters listed in Article 14-5 of the Securities and Exchange Act:

Date of meeting (session)	Contents of the motion	Content of dissenting opinions, qualified opinions, or significant recommendations raised by independent directors	Resolution results	Company's response to the Audit Committee's opinions
February 26, 2025 (3rd meeting of the 3rd term)	1. Motion for report on the implementation result of statement of internal control system and self-assessment in 2024 2. Motion for 2024 Financial Statements, and Business Report 3. Motion for 2024 remuneration distribution 4. Motion for amendment to the "Internal Control System" and the "Implementation Rules for Internal Audits" 5. Motion for reviewing the official fees for CPA services in 2025	None	Approved by all members of the Audit Committee present at the meeting.	Approved by the Board of Directors with the consent of all directors present at the meeting.
April 14, 2025 (4th meeting of the 3rd term)	1. Shareholder proposal pursuant to Article 172-1 of the Company Act – proposal to conduct capital reduction by cash and return NT$3 per share to shareholders	None	Approved by all members of the Audit Committee present at the meeting.	Approved by the Board of Directors with the consent of all directors present at the meeting.
April 28, 2025 (5th meeting of the 3rd term)	1. Motion for consolidated financial statements for Q1 2025	None	Approved by all members of the Audit Committee present at the meeting.	Approved by the Board of Directors with the consent of all directors present at the meeting.
July 29, 2025 (6th meeting of the 3rd term)	1. Motion for consolidated financial statements for Q2 2025	None	Approved by all members of the Audit Committee present at the meeting.	Approved by the Board of Directors with the consent of all directors present at the meeting.
October 28, 2025 (7th meeting of the 3rd term)	1. Motion to establish the 2026 internal audit plan 2. Motion for consolidated financial statements for Q3 2025	None	Approved by all members of the Audit Committee	Approved by the Board of Directors with the consent of all directors present at the meeting.

Date of meeting (session)	Contents of the motion	Content of dissenting opinions, qualified opinions, or significant recommendations raised by independent directors	Resolution results	Company's response to the Audit Committee's opinions
October 28, 2025 (7th meeting of the 3rd term)	3. Motion for appointment of CPAs for the Company's 2026 financial statements		present at the meeting.	

2. All of which were approved by more than half of the Audit Committee members. There were no motions proposed that were not approved by the attending Directors. Other than those described above, any resolutions not approved by the Audit Committee but approved by more than two-thirds of all directors: None.

II. In the event of independent directors' recusal from proposals, the name of independent director, the content of proposal, the reasons for recusal, and the participation in voting shall be specified: None.

III. Communication between independent directors and the chief internal auditor/CPAs (including material financial and business matters communicated and communication methods and results):

The independent directors of the Company convene meetings at least once every quarter on a regular basis and invite the CPA, internal audit, legal, finance and accounting, and other relevant units to report to or discuss with the independent directors on matters including the findings from recent financial statement audits, internal audit results, major litigation cases, and the overview of financial and business operations. In 2025, all independent directors maintained good communication with the internal audit officer and the accountants.

Communicated with the internal audit officer:

1. In addition to regularly submitting various internal audit reports to the independent directors, regular meetings with the Audit Committee are held at least once every quarter.
2. Communication is conducted directly through e-mail, telephone, or other means as needed.
3. Internal audit result reports are submitted on a quarterly basis.
4. Follow-up reports on subsequent tracking matters are provided from time to time.
5. Updates on major audit regulations and other topics.

Summary of Communication Between Independent Directors and the Internal Audit Officer in 2025

Meeting Date	Attendees	Key Communication Topics	Nature	Recommendations and Corrections from Independent Directors
2025/2/26	Independent Director: Michael Lin, TS Yang, Iris Lou Audit Supervisor: Joy Peng	1. Report on the implementation result of statement of internal control system and self-assessment in 2024 2. Report on key audit activities conducted from October to December 2024 and explanation of post-audit follow-up status	Pre-meeting of the Audit Committee	None
2025/4/28	Independent Director: Michael Lin, TS Yang, Iris Lou Audit Supervisor: Joy Peng	Report on key audit activities conducted from January to March 2025 and explanation of post-audit follow-up status	Pre-meeting of the Audit Committee	None
2025/7/29	Independent Director: Michael Lin, TS Yang, Iris Lou Audit Supervisor: Joy Peng	Report on key audit activities conducted from April to June 2025 and explanation of post-audit follow-up status	Pre-meeting of the Audit Committee	None
2025/10/28	Independent Director: Michael Lin, TS Yang, Iris Lou Audit Supervisor: Joy Peng	1. Motion for the 2026 internal audit plan 2. Report on key audit activities conducted from July to September 2025 and explanation of post-audit follow-up status	Pre-meeting of the Audit Committee	None

Communication with the CPA:

The CPA communicates and exchanges views with the independent directors on the following matters on a quarterly basis

1. Responsibilities and independence of the lead CPA
2. Scope and methods of audit or review
3. Quarterly financial report review results or annual audit results
4. Audit quality indicators (AQI) report
5. Significant accounting treatments, major regulatory updates, and other topics

A summary of the communication between the independent directors and the CPA in 2025 is as follows:

Meeting Date	Attendees	Key Communication Topics	Nature	Recommendations and Corrections from Independent Directors
2025/2/26	Independent Director: Michael Lin, TS Yang, Iris Lou Certified Public Accountant of Deloitte Taiwan: Kuo-Ning Huang Assistant Vice President of Deloitte Taiwan: Nai-Yu Wang	Audit conclusions for 2024	Pre-meeting of the Audit Committee	None
2025/4/28	Independent Director: Michael Lin, TS Yang, Iris Lou Certified Public Accountant of Deloitte Taiwan: Kuo-Ning Huang Assistant Vice President of Deloitte Taiwan: Nai-Yu Wang	Review conclusions for Q1 2025	Pre-meeting of the Audit Committee	None
2025/7/29	Independent Director: Michael Lin, TS Yang, Iris Lou Certified Public Accountant of Deloitte Taiwan: Kuo-Ning Huang Assistant Vice President of Deloitte Taiwan: Nai-Yu Wang	Review conclusions for Q2 2025	Pre-meeting of the Audit Committee	None
2025/10/28	Independent Director: Michael Lin, TS Yang, Iris Lou Certified Public Accountant of Deloitte Taiwan: Kuo-Ning Huang Assistant Vice President of Deloitte Taiwan: Nai-Yu Wang	Review conclusions for Q3 2025 Audit quality indicators (AQI) report	Pre-meeting of the Audit Committee	None

IV. Work focus and progress in the year:

1. Work focus in the year:
   (1) Regularly communicate the audit report results with the internal audit officer according to the annual audit plan.
   (2) Regularly communicate with the Company's external auditors' review or audit findings on the financial statements.
   (3) Review financial statements.
   (4) Review the effectiveness of the internal control system.
   (5) Review the appointment, dismissal and remuneration of CPAs and their services.
   (6) The Company conducts an annual evaluation of the engagement CPA's independence and reviews the CPA's independence declaration, and reports the evaluation results to the Board of Directors.
   (7) Review assets, derivatives, loaning of funds, endorsement and guarantee regulations, and major asset lending, endorsement and guarantee transactions.
   (8) Regulatory compliance.
   (9) Management and control of existing or potential risks of the Company (in accordance with the Company's Risk Management Policy and Procedure)
2. The state of operations in 2025: All the motions of the Audit Committee were reviewed or approved by the Audit Committee, and there are no objections from the independent directors.

(III) The operations of corporate governance and the deviation from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor

Item	Operations			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
I. Has the Company formulated and disclosed the Corporate Governance Best-Practice Principles in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"?	V		The Company's Board of Directors approved the amendments on October 28, 2025, and disclosed the amendments on the Company's website. Updated in line with the amendments to law and regulations. The latest amendments have been disclosed on the Market Observation Post System and the Company's website.	No difference.
II. The Company's shareholding structure and shareholders' equity				
(I) Has the Company formulated internal operating procedures for handling shareholders' suggestions or questions or disputes and litigation with them and complied with the procedures?	V		The Company has formulated the "Rules and Procedures of Shareholders' Meeting", and established a spokesperson and deputy spokesperson as required by the regulations. A dedicated person is in place to handle investor relations and shareholder-related issues. There is a contact channel and email available for investors relations on the Company's website.	No difference.
(II) Does the Company have a list of the major shareholders with ultimate control over the Company and a list of the ultimate controllers of the major shareholders?	V		The Company reports changes in shareholdings of directors, managers, and major shareholders with more than 10% ownership interest on a monthly basis on the MOPS. Meanwhile, the shares agent is appointed to update the roster of shareholders and the roster of major shareholders periodically to fully maintain an understanding of the ultimate controllers of the Company's equity.	No difference.
(III) Has the Company established and implemented a risk control and a firewall mechanism between itself and affiliates?	V		The Company keeps data on affiliates independently and off-site backup with clear management rights and responsibilities. Comprehensive risk assessments are irregularly conducted on affiliates, major banks, customers, and suppliers on a regular basis to reduce credit risks. The Company has established control systems such as the "Rules Governing Financial and Business Matters Between this Corporation and its Affiliated Enterprises" and the "Internal Control System" based on the principle of mutual independence for each financial operation between the Company and its affiliates.	No difference.

Item	Operations			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
(IV) Has the Company formulated internal regulations to prohibit insiders from using inside information in the market to buy and sell securities?	V		The Company has established the "Procedures for Handling Material Inside Information and Prevention of Insider Trading", which regulate the related matters including insider trading prevention. The Procedures are disclosed on the Company's website.	No difference.
III. Composition and responsibilities of the Board of Directors				
(I) Does the Board of Directors formulate and implement diversified policies, specific management goals?	V		1. The Company has established and implemented the "Procedures for Election of Directors". 2. The Company has established the "Corporate Governance Best Practice Principles" to build an effective corporate governance structure, protecting the rights and interests of shareholders, strengthening the functions of the Board of Directors, respecting the rights and interests of the stakeholders, and enhancing information transparency. 3. The information on the Board members as a whole has been disclosed on the Company's website. Please refer to "Information of the Directors on (P5)" of this annual report. 4. The policy on board diversity with respect to the composition of the Board has been disclosed on the Company's website or see "Information disclosure of professional qualifications of directors as well as the independence of independent directors" on (P9) and "Diversity and independence of the Board of Directors" on (P11).	No difference.
(II) Has the Company voluntarily established other functional committees in addition to the remuneration and the audit committees established in accordance with the law?	V		The Company has set up a Risk Management Committee. For details of the operation of the Risk Management Committee, please refer to the “Risk Management” chapter of the annual report (P127). Although the Company has not set up a Nomination Committee, in practice, the nomination of candidates is adopted for the election of directors (including independent directors). The candidate list of incumbent directors (including independent directors) is proposed by shareholders who hold more than 1% of the total shareholdings of the Company or the Board of Directors. The candidate list is reviewed by the Board of Directors according to law, and then submitted to the shareholders' meeting for election.	No difference.
(III) Has the Company formulated board performance evaluation regulations and evaluation methods, conducted performance evaluations annually and regularly, reported the results of performance evaluations to the Board of Directors, and adopted such results as a reference for	V		1. The Company has established the Procedures for the Performance of Boards of Directors and completed the self-evaluation on the performance of the Board in 2025. The evaluation results have been submitted for report at the meeting of the Board of Directors in Q1 2026. The evaluation results can be used as a reference for the remuneration of individual directors and nomination for reappointment and are regularly reviewed and used as a recommendation by the	No difference.

<table>
<tr><th rowspan="2">Item</th><th colspan="3">Operations</th><th rowspan="2">Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor</th></tr>
<tr><th>Yes</th><th>No</th><th>Brief description</th></tr>
<tr><td>deciding the remuneration of and nominating candidates for individual directors?</td><td></td><td></td><td>Remuneration Committee. For performance evaluation methods and implementation, please see the “Disclose information on the cycle, period, scope, method, and content of the Board of Directors' self-evaluation (peer evaluation)” on (P25) of this annual report.
2. According to Article 31 of the Articles of Incorporation, the remuneration to the directors of the Company shall not exceed 1% of the annual profit. The Remuneration Committee and the Board of Directors shall determine the remuneration of directors and consider their reappointment based on the Company's operating results and the "Procedures for the Remuneration of Directors and Members of Functional Committee Members", and the results of performance evaluation shall also be considered.</td><td></td></tr>
<tr><td>(IV) Does the Company regularly assess the independence of the CPAs?</td><td>V</td><td></td><td>The Audit Committee and the Board of Directors periodically assess the independence and competence of the CPAs on a yearly basis, and request the CPAs to provide a Declaration of Independence and a brief description of their experiences for evaluation based on the independence items. After evaluation, the CPAs have met the Company's independence evaluation criteria.
The results of the most recent annual evaluation of CPA independence were as follows:
<table>
<tr><th>Item</th><th>Evaluation results</th><th>Meeting Independence criteria</th></tr>
<tr><td>1. Does the CPA have any direct or material indirect financial interest in the Company</td><td>No</td><td>Yes</td></tr>
<tr><td>2. Does the CPA have any financing or guaranteed relationship with the Company or any director of the Company</td><td>No</td><td>Yes</td></tr>
<tr><td>3. Does the CPA have a close business relationship or potential employment relationship with the Company</td><td>No</td><td>Yes</td></tr>
<tr><td>4. Has the CPA or any member of the audit team held any position as director, manager,</td><td>No</td><td>Yes</td></tr>
</table></td><td>No difference.</td></tr>
</table>

<table>
<tr><th rowspan="2">Item</th><th colspan="3">Operations</th><th rowspan="2">Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor</th></tr>
<tr><th>Yes</th><th>No</th><th>Brief description</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><th>Item</th><th>Evaluation results</th><th>Meeting Independence criteria</th></tr>
<tr><td>or position in the Company in the most recent two years that has had significant influence on the audit work</td><td></td><td></td></tr>
<tr><td>5. Does the CPA provide non-audit services that may directly affect the audit work to the Company</td><td>No</td><td>Yes</td></tr>
<tr><td>6. Does the CPA have the brokerage of the shares or other securities issued by the Company</td><td>No</td><td>Yes</td></tr>
<tr><td>7. Does the CPA act as the Company's defender or coordinate on behalf of the Company in conflicts with other third parties</td><td>No</td><td>Yes</td></tr>
<tr><td>8. Does the CPA have a kinship with the Company's directors, managers, or personnel who have a significant influence on the audit case</td><td>No</td><td>Yes</td></tr>
</table>
It has been confirmed that there is no other financial interest or business relationship between the CPAs and the Company, except for the expenses of financial statement assurance and taxation matters, and the CPA firm (the CPAs and members of the audit team) has not violated the independence requirements.
In the most recent year, the Company assessed the suitability of the CPA primarily based on the Audit Quality Indicators (AQI Report) issued by Deloitte Taiwan, which describes the firm's quality management system and the audit team's performance in auditing the Company. The Company confirmed that the CPA and the accounting firm possess audit experience comparable to industry peers, maintain training hours above the industry average, and utilize innovative audit tools and digitalized processes to enhance audit quality. Based on the foregoing, pursuant to Article 29 of the Corporate Governance Best Practice Principles, the Company regularly evaluates the independence and</td><td></td></tr>
</table>

Item	Operations			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
			suitability of its certifying CPA with reference to the Audit Quality Indicators (AQIs) at least once a year. The most recent evaluation results were reviewed and approved by the Audit Committee on October 28, 2025, and subsequently submitted to the Board of Directors on October 28, 2025, which approved the evaluation of the CPA's independence and suitability. The AQI Report is based on the Audit Quality Indicator (AQI) Disclosure Framework published by the FSC and the five major components and 13 indicators covered in the AQI Disclosure Template, Information at the "firm level" and "audit case level" according to the nature of the indicators is disclosed. After evaluation, the CPAs have met the Company's independence and competence criteria.	
IV. Has the Company has appointed an appropriate number of competent corporate governance personnel and designated a corporate governance officer to be responsible for corporate governance affairs (including but not limited to providing directors and supervisors with the materials required for performance of their duties, assisting directors and supervisors with compliance, handling matters related to board meetings and the shareholders' meetings, and preparing minutes of board meetings and shareholders' meetings)?	V		On August 3, 2022, the Company's Board of Directors approved the appointment of Ms. Angel Chiang as Chief Corporate Governance Officer, responsible for the supervision and planning of corporate governance. Her qualifications have met the requirements set forth in Paragraph 1 Article 3-1 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies. The role of the Chief Corporate Governance Officer include: providing the directors and the Audit Committee with the information required to perform their duties; assisting the directors and the Audit Committee in complying with laws and regulations; reporting the status of corporate governance to the Corporate Governance Committee and the Board of Directors on a yearly basis; and organizing board meetings and shareholder meetings in accordance with laws, prepares minutes of board meetings and shareholder meetings, and assists directors and audit members in their appointment and continuing education. The business performance in 2025 is as follows: 1. Assisted independent directors and general directors in performing their duties, provided required documents, and arranged for directors' training. 2. Regularly informed the members of the Board of the latest development in laws and regulations related to the Company's business operations and corporate governance. 3. Reviewed the confidential level of relevant information and provided the directors with the company information needed to maintain smooth communication and exchange of ideas between the directors and business managers. 4. Reviewed the release of important information made by the Board of Directors after the meeting, and ensured the legality and accuracy of the re-	No difference.

<table>
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<tr><th>Yes</th><th>No</th><th>Brief description</th></tr>
<tr><td></td><td></td><td></td><td>information to protect the trading information of investors.
5. Assist all Board members in completing at least 6 credit of mandatory continuing education courses each year.
6. In 2025, five Board of Directors' Meeting and five Audit Committee meetings were held.
7. One AGM was held in 2025.
8. The Company has taken out liability insurance for the Company's Directors and key staff. The insurance has been renewed and was reported to the Board of Directors in July 29, 2025.
9. Executed internal performance evaluation of the performance of the Board and Functional Committees in 2025, and the evaluation result was excellent. This was reported to the meeting of the Board of Directors on February 26, 2026.
10. The rating of the Company's 11th corporate governance evaluation in 2024 was 6%-20%.
11. The Chief Corporate Governance Officer's continuing education in 2025 is summarized as follows, with a total of 12 hours completed:
<table>
<tr><th>Serial number</th><th>Organizer</th><th>Course title</th><th>Date of continuing education</th><th>Hours of continuing education</th></tr>
<tr><td>1</td><td>Taiwan Institute for Sustainable Energy</td><td>Trends in Labor Rights within the Global Supply Chain and the Sharing of Corporate Practices</td><td>2025/06/19</td><td>3 hours</td></tr>
<tr><td>2</td><td>Taiwan Stock Exchange</td><td>2025 Cathay Sustainable Finance and Climate Change Summit</td><td>2025/07/09</td><td>6 hours</td></tr>
<tr><td>3</td><td>Taiwan Independent Director Association</td><td>Big Update to Financial Statements! IFRS 18 “Presentation and Disclosure in Financial Statements”: The Complete Guide</td><td>2025/11/13</td><td>3 hours</td></tr>
</table>
Note: As of 2025.</td><td></td></tr>
<tr><td>V. Has the Company has established communication channels with stakeholders (including but not limited to shareholders, employees, clients, and suppliers) and set up a section dedicated to stakeholders on the Company's website to properly</td><td>V</td><td></td><td>The Company maintains open channels for communication with its correspondent banks, creditors, and employees, and respects and protects their legitimate rights and interests. The contact emails of the spokesperson and stakeholders have been disclosed on the Company's website to properly respond to the material CSR issues they are concerned about. The Company also regularly publishes financial</td><td>No difference.</td></tr>
</table>

Item		Operations			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
		Yes	No	Brief description	
	respond to stakeholders' major CSR issues of concern?			and business information on the Market Observation Post System and the Company's website. The Company releases material information immediately in response to events that may have impact on the stakeholders.	
VI.	Does the Company appoint a professional stock affairs agency to handle the affairs related to shareholders' meetings?	V		The Company has appointed Stock Agency Department of Fubon Securities as its shareholder agent for shareholders' affairs.	No difference.
VII.	Information disclosures				
(I)	Has the Company set up a website to disclose information on financial business and corporate governance?	V		The Company has established both Chinese (https://www.diva.com.tw/zh-tw/) and English websites (https://www.diva.com.tw/en/) and discloses relevant information on the MOPS as required. Disclosure of Financial Information: The Company's website has an investor section where financial information and announcements such as institutional investor conference updates are regularly posted for investors' reference. Disclosure of Business Information: The Company's website provides product introductions and technical descriptions, offering real-time information on various products and business activities. Disclosure of Corporate Governance Information: The Company's website features a dedicated corporate governance section, which includes information on the corporate governance framework, the Board of Directors, committees, and related regulations and policies.	No difference.
(II)	Does the Company adopt other methods to disclose information (such as setting up an English website, designating personnel to collect and disclose company information, implementing a spokesperson system, or placing the proceeding of investor conferences on the Company website)?	V		The Company has an English version of the website. According to the laws and regulations, the Company has designated personnel to collect and disclose information, implemented the spokesperson system, held regular and irregular business conferences and uploaded presentation materials and audiovisual recordings of the sessions to its website. In addition, an investor mailbox has also been set up to respond to investors in a timely manner in order to be able to disclose the information affecting the decision-making of shareholders and stakeholders.	No difference.
(III)	Does the Company announce and submit an annual financial report to the competent authority within two months after the end of each fiscal year and announce and submit the	V		The Company completed the announcement and filing of the 2025 consolidated and parent company only financial statements on March 20, 2026. The financial reports for the first, second and third quarters of 2025 and the monthly revenue information were announced and filed on the Market Observation	No difference.

Item	Operations			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
financial reports for the first, second, and third quarters and the operations of each month to the competent authority before a specified deadline?			Post System and uploaded to the Company's website before the prescribed deadline.	
VIII. Does the Company have other important information that is helpful to understand the operation of corporate governance:				
(I) Employee rights and employee care	V		At DIVA, we are committed to creating a healthy and safe working environment for our employees. Apart from implementing the pension system and providing year-end bonuses, we are also keen on protecting the legal rights of employees in accordance with the Labor Standards Act and other relevant laws and regulations. We value labor relations and provide equal employment opportunities. We have established our personnel management regulations in accordance with the Labor Standards Act, Gender Equality Act, Sexual Harassment Prevention Act, and other government laws and regulations to protect the rights and interests of our employees. We hope that every employee will have a foundation of mutual support and trust through communication. Based on this, we provide personal care and supervisor feedback for new employees within three months of joining the Company. We have an "Employee Welfare Committee" in place that provides funds on a monthly basis to organize employee welfare activities on a regular basis. Detailed welfare planning and budgeting are prepared on a yearly basis, including vouchers, employee travel trips, subsidies for weddings and funerals, a lucky draw at year-end parties, and labor, health and group insurance, etc. For information regarding employee rights, please refer to the section on “Labor relations” (P116).	No difference.
(II) Investor relations	V		As required by laws and regulations, the public information of the Company is disclosed on the Market Observation Post System to protect the rights and interests of investors. There is also an investor section on the Company's website to update various financial information on a regular basis. In doing this, our investors are able to fully understand the performance of the Company's operating results and the direction of its long-term management strategy in a timely manner.	No difference.

Item		Operations			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
		Yes	No	Brief description	
(III)	Supplier relationship	V		The Company has established a supplier onboarding procedure, which is based on future product trend requirements and procurement strategies. It involves assessing potential suppliers' production and engineering capabilities, hazardous substance management capabilities, quality management capabilities, regulatory compliance, and competitiveness to ensure they meet the Company's standards for future engagement. In addition, the communication channels between the Company and suppliers are smooth. The Company maintains good relationships with the suppliers, treating them with honesty and trust.	No difference.
(IV)	The rights of the stakeholders	V		Different ways of interaction, disclosed in the Sustainability Report each year, are available on the Company's official website for stakeholders. The Company has smooth communication channels with its employees, customers, suppliers, banks and other stakeholders, and respects their legitimate rights and interests. In addition, the Company's shareholder agent, Stock Agency Department of Fubon Securities Co., Ltd. also assists in resolving shareholders' queries. Nine key issues were identified through the 2025 stakeholder engagement process, and the results were reported to the Board of Directors on February 26, 2026.	No difference.
(V)	Continuing education of directors and supervisors	V		All directors of the Company have professional backgrounds. The Company also provides information on continuing education from time to time as a reference. Please refer to (Note) for the continuing education of directors in 2025.	No difference.
(VI)	Implementation of risk management policies and risk assessment standards	V		The Company has established a Risk Management Committee to formulate its "Risk Management Policies and Procedures" and regularly assess corporate risks in order to reduce corporate risks. The Company has formed a Risk Management Committee. For information on the operation of the Committee, please refer to the “Risk Management” chapter of the annual report (P127).	No difference.
(VII)	Implementation of customer policies	V		The Company is committed to quality improvement and the enhancement of professional skills, viewing customer feedback as a crucial foundation for strengthening customer relationships. We gather insights into customer needs through multiple channels. In response to customer feedback, the Company conducts an annual review and analysis and develops appropriate improvement plans, establishing a comprehensive customer feedback response process to enhance customer satisfaction.	No difference.

Item	Operations			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
(VIII) The purchase of liability insurance for directors and supervisors	V		The Company and its subsidiaries have insured directors with liability insurance, so that directors can exercise due care in consideration of investors' interests. The Company reports the status of liability insurance of directors and supervisors to the Board of Directors at least once a year. This report was completed in July 29, 2025 and disclosed on MOPS.	No difference.
(IX) Others	V		(I) Statement on the promotion of corporate social responsibility: 1. Actively create job opportunities and give priority to hiring local workers. 2. Create a maternal care and friendly workplace by providing childcare allowances and group insurance subsidies, shaping a work environment where female employees enjoy a balance between work, family and life. (II) Human rights: 1. Convene a labor-management meeting every quarter for effective communication in accordance with the “Regulations for Implementing Labor-Management Meeting”. 2. The "Prevention, Correction, Complaint and Punishment of Sexual Harassment" has been established to protect the rights, interests and privacy of the concerned parties. 3. There is a grievance mailbox in place to timely respond to employee suggestions and grievances. (III) Implementation and progress of the intellectual property management plan: 1. To strengthen corporate governance, the Company has established an “Intellectual Property Management Plan” and “Intellectual Property Rights Management Regulations” linked to its operating objectives and reports the implementation status to the Board of Directors at least once a year. 2. Intellectual Property Management Plan (1) DIVA Laboratories attaches great importance to technological innovation and development. Intellectual property is the core means by which enterprises protect their R&D results, and implementing intellectual property-related systems is essential to safeguarding core competitiveness. Accordingly, the Company has established an intellectual property management system in response to its operating strategies, with a focus on the	No difference.

Item	Operations			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
			quality and value of patents and with "creating value through patents" as the ultimate goal, thereby generating value and revenue through patents. (2) In line with its operating strategies and business development, and to avoid the risk of patent litigation after products reach a certain economic scale, the Company has established an intellectual property management system. Through the establishment of regulations related to R&D and patent management, the Company ensures implementation quality and operational effectiveness, focuses on patent risk control, and formulates optimal strategies through patent technology information analysis to reduce operational risks. 3. Implementation Status of the Intellectual Property Management Plan: As of September 2025, DIVA Laboratories held 14 valid patents, including 4 U.S. patents, 7 Taiwan patents, 2 patents in the People's Republic of China, and 1 European Union patent. 4. The implementation status of the 2025 Intellectual Property Management Plan was reported to the Board of Directors on October 28, 2025.	

IX. Please specify any improvements made as per the results of the corporate governance evaluation announced by the Corporate Governance Center, Taiwan Stock Exchange Corporation, in the most recent year and put forth prioritized measures to improve those that have not yet improved.

(I) TPEx-Listed Company Corporate Governance Evaluation Results: The Company ranked within the 21% to 35% tier in the 10th Corporate Governance Evaluation (2023) and improved to the 6% to 20% tier in the 11th Corporate Governance Evaluation (2024), demonstrating the Company's continuous enhancement of its corporate governance system and management mechanisms and the significant improvement in its governance performance.

(II) In 2026, the Company plans to focus on the following improvement items: Disclosure of Scope 1 and Scope 2 greenhouse gas emissions for the past two years and obtaining external assurance.

(Note) Continuing education of directors in 2025

Title	Name	Date of continuing education	Organizer	Course title	Number of hours
Chairman	Han-Chou (Joe) Huang	2025/06/19	Taiwan Institute for Sustainable Energy	Trends in Labor Rights within the Global Supply Chain and the Sharing of Corporate Practices	3
		2025/10/03	Taiwan Academy of Banking and Finance	Corporate Governance Forum	3
Vice Chairman	Gene Chen	2025/06/19	Taiwan Institute for Sustainable Energy	Trends in Labor Rights within the Global Supply Chain and the Sharing of Corporate Practices	3
		2025/11/13	Taiwan Independent Director Association	Big Update to Financial Statements! IFRS 18 "Presentation and Disclosure in Financial Statements": The Complete Guide	3
Director	Daniel Hsueh	2025/06/19	Taiwan Institute for Sustainable Energy	Trends in Labor Rights within the Global Supply Chain and the Sharing of Corporate Practices	3
		2025/11/13	Taiwan Independent Director Association	Big Update to Financial Statements! IFRS 18 "Presentation and Disclosure in Financial Statements": The Complete Guide	3
Director	Phil Yu	2025/06/19	Taiwan Institute for Sustainable Energy	Trends in Labor Rights within the Global Supply Chain and the Sharing of Corporate Practices	3
		2025/11/13	Taiwan Independent Director Association	Big Update to Financial Statements! IFRS 18 "Presentation and Disclosure in Financial Statements": The Complete Guide	3
Director	Jeremy Lin	2025/06/19	Taiwan Institute for Sustainable Energy	Trends in Labor Rights within the Global Supply Chain and the Sharing of Corporate Practices	3
		2025/11/13	Taiwan Independent Director Association	Big Update to Financial Statements! IFRS 18 "Presentation and Disclosure in Financial Statements": The Complete Guide	3
Director	YI Yang	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
		2025/11/13	Taiwan Independent Director Association	Big Update to Financial Statements! IFRS 18 "Presentation and Disclosure in Financial Statements": The Complete Guide	3
Independent Director	Michael Lin	2025/06/19	Taiwan Institute for Sustainable Energy	Trends in Labor Rights within the Global Supply Chain and the Sharing of Corporate Practices	3
		2025/11/13	Taiwan Independent Director Association	Big Update to Financial Statements! IFRS 18 "Presentation and Disclosure in Financial Statements": The Complete Guide	3
Independent Director	TS Yang	2025/04/28	Taiwan Corporate Governance Association	Next-Gen AI Servers: Development Trends in Silicon Photonics and Co-Packaged Optics	3
		2025/10/27	Taiwan Corporate Governance Association	The Digital Finance Revolution: Blockchain Fundamentals and Development Trends of Virtual Assets	3
Independent Director	Iris Lou	2025/07/09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6

(IV) If the company has established a remuneration committee, the composition, responsibilities, and operations of the committee shall be disclosed:

1. Information on members of the Remuneration Committee

Status	Criteria / Name	Professional qualifications and experience	Independence (Note)	Number of other public companies where the individual serves as a member of the remuneration committee concurrently
Independent Director (Convener)	Michael Lin	1. Bachelor of Finance, Tamkang University; formerly President of NIKO-SEM and Vice President of USUN TECHNOLOGY. 2. Current positions are Independent Director of FORESHOT Industrial, Independent Director of Tah Tong Textile, and Independent Director of RBC BIOSCIENCE.	Met	2
Independent Director	TS Yang	1. Master's degree in Business Administration from National Chengchi University and a Bachelor's degree in Industrial Management from National Taiwan University of Science and Technology; served as President of Taiwan FLEXIUM INTERCONNECT INC and President of Tube Sonic Technology Co., Ltd. 2. Main current positions are Representative and President of Corporate Director, PEGAVISION CORPORATION.	Met	None
Independent Director	Iris Lou	1. Bachelor's degree, Tunghai University; currently studying in EMBA Class 2024 in National Taiwan University; Former Vice President, HP International Pte. Ltd., Taiwan Branch (Singapore) 2. Current position is President, Teyu Innovation Investment Co., Ltd.	Met	None

Note: Independence: For independent directors, their state of independence must be specified, including but not limited to whether they, their spouses, or second-degree relatives serve as a director, supervisor or employee in the Company or affiliates; the proportion of shares held by the independent director, their spouses or relatives within second degree of kinship (or in the name of others); whether the independent director serves as a director, supervisor or an employee of a company with which the Company has a specific relationship (refer to Subparagraphs 5 to 8, Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies); and the amount of remuneration received for commercial, legal, financial and accounting services provided by the Company or its affiliates in the most recent two years.

2. Responsibilities of the Remuneration Committee

The Remuneration Committee shall exercise the due care of a good administrator, faithfully perform the following functions, and submit its recommendations to the Board of Directors for discussion:

(1) Establish and regularly review the policies, systems, standards and structures for the performance evaluation and remuneration of directors and managers.

(2) Periodically evaluate and prescribe the remuneration of directors and executive officers.

Work focus and progress in the year:

(1) Establish and regularly review the policies, systems, standards and structures for the performance evaluation and remuneration of directors and managers.

(2) Periodically evaluate and prescribe the remuneration of directors and executive officers

The state of operations in 2025: All the motions of the Remuneration Committee were reviewed or approved by the Remuneration Committee, and there are no objections from the independent directors.

3. Information on the operation of the Remuneration Committee

(1) There are three members in the Remuneration Committee.

(2) The term of office of the current term: May 31, 2024 to May 30, 2027. The Remuneration Committee held two committee meetings (A) in the most recent year (2025), and the qualifications and attendance of members are as follows:

Title	Name	Attendance in person (B)	Attendance by proxy	Attendance (%) (B/A)	Remark
Convener	Michael Lin	2	0	100%	
Member	TS Yang	2	0	100%	
Member	Iris Lou	2	0	100%	

4. Remuneration Committee's motions and resolutions, and the Company's response to the Remuneration Committee's opinions in 2025:

Date of meeting (session)	Contents of proposal and subsequent actions taken	Resolution results	The Company's response to the Remuneration Committee's opinions
February 26, 2025 (2nd meeting of the 7th term)	Report: 1. The previous resolutions of the Remuneration Committee and their implementation 2. 2024 senior manager salary and remuneration report 3. Report on the 2024 succession plan and its implementation Motion for discussion: 1. Motion for 2024 remuneration to employees and directors 2. Motion for 2024 remuneration to senior managers 3. Motion for 2025 remuneration indicators for senior managers 4. Motion for policies for bonuses and salary adjustments of senior managers in 2025	Unanimously approved by all Remuneration Committee members present.	The motion was approved by the Board of Directors with the consent of all directors present at the meeting.
October 28, 2025 (3rd meeting of the 7th term)	Report: 1. The previous resolutions of the Remuneration Committee and their implementation 2. Implementation report on 2025 salary adjustment for senior managers 3. Implementation report on 2024 remuneration to senior managers Motion for discussion: None	No resolution was required.	None.

Additional information:

I. If the Board of Directors did not adopt or amend the Remuneration Committee's suggestions, the date of the board meeting, the session, the content of the proposal, the results of the resolutions by the Board of Directors, and the Company's response to said opinions shall be specified (if the remuneration approved by the Board of Directors is better than the Remuneration Committee's suggestions, the difference and the reasons therefor shall be specified): None.

II. For proposals resolved by the Remuneration Committee, if any members expressed objection or reservation with a record or written statement, the date of the Remuneration Committee meeting, the session, the content of the proposal, all members' opinions, and the response to the members' opinions shall be specified: None.

(V) The promotion of sustainable development and the deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor

Items to be promoted	Status of implementation			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
I. Has the company established a governance structure to promote sustainable development and set up a special (part-time) unit to promote sustainable development which is authorized by the Board of Directors to be handled by senior management and supervised by the Board of Directors?	V		1. The Company established the "ESG Corporate Sustainability Development Task Force" in December 2022. Meetings are held quarterly, and the Task Force is responsible for proposing and implementing corporate social responsibility policies, systems, related management guidelines, and specific action plans. The unit is led by Vice President of the Management Division as the Task Force Leader, with senior executives from various departments serving as members responsible for different dimensions. The Deputy Leader is responsible for coordinating and promoting cross-departmental corporate sustainability initiatives. The Task Force integrates efforts across relevant departments to establish goals and KPIs in five key areas: employee, social, and community care; customer care; corporate governance; environmental sustainability; and responsible procurement. 2. Each quarter, progress reports and performance reviews are conducted on a rotating basis by each area, and the management platform consolidates the information to monitor the achievement of KPIs. The management team reports quarterly to the Vice Chairman and the President to ensure that the team is implementing the sustainability initiatives as planned, and provides recommendations for improvements based on the progress of each task. 3. Sustainability Report: DIVA Laboratories prepares its Sustainability Report in accordance with the Company's Procedures for Sustainability Report Preparation and Verification and in compliance with the reporting standards of the GRI Standards. The 2024 Sustainability Report obtained an assurance report issued by DQS on June 26, 2025, in accordance with the AA1000AS v3 2020 standard. The report was approved by the Board of Directors on July 29, 2025, and published in August 2025. 4. Supervision by the Board of Directors on Sustainable Development The 2025 sustainability execution status was reported to the Board of Directors on February 26, 2026. The report covered: (1) DIVA Laboratories' carbon reduction targets, (2) stakeholder engagement and key areas of concern, and (3) corporate sustainability performance and achievements, as detailed in (Note 1). The "ESG Corporate Sustainability Development Task Force" will continue to track stakeholders' key areas of concern based on the Board's recommendations. The Board of Directors will supervise the Task Force to ensure continuous progress toward achieving the carbon reduction targets.	No difference.

<table>
<tr><th colspan="2" rowspan="2">Items to be promoted</th><th colspan="3">Status of implementation</th><th rowspan="2">Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor</th></tr>
<tr><th>Yes</th><th>No</th><th>Brief description</th></tr>
<tr><td>II.</td><td>Does the Company conduct risk assessments of environmental, social, and corporate governance issues related to company operations as per the principle of materiality? Has the Company formulated relevant risk management policies or strategies?</td><td>V</td><td></td><td>The Company has formulated its "Organizational Strategies and Risk Management Procedures" for the ISO9001 quality system that has been certified on a regular basis.

The Company established the Risk Management Committee in February 2023 and has formulated its "Risk Management Policies and Procedures" to effectively manage risks that exceed the Company's risk tolerance and use risk management tools to optimize the total cost of risk management. DIVA Laboratories conducts risk assessments annually in accordance with the materiality identification approach of the GRI Standards. Questionnaires are distributed annually to understand the material topics of concern to stakeholders across the three dimensions of economy/governance, environment, and society. Based on the material topics identified for the year, the Company reviews their significance and impact scope, establishes annual risk management objectives, conducts annual reviews of the objectives, and discloses the results of the management objectives.

Based on the assessed risks, the relevant risk management policies or strategies are formulated as follows:
<table><tr><th>Material issues</th><th>Risk assessment items</th><th>Risk management strategy</th></tr><tr><td rowspan="3">Economics/ Governance</td><td>Green products R&D and innovation</td><td>1. Examine the carbon emissions and reduction opportunities of the product's full life cycle from a life cycle perspective.</td></tr><tr><td>Customer relationship management</td><td>1. 100% comply with customer requirements and provide better service quality.
2. Draw up countermeasures for improvement through customer satisfaction feedback to enhance the quality of products and services.</td></tr><tr><td>Sustainable supply chain management</td><td>1. Suppliers are required to comply with local laws and regulations, social standards and environmental protection plans, and to conduct regular investigations and audits. By doing so, suppliers can add value to their products and make commitments to the environment and society, and to add value to its products, together with DIVA.
2. Regularly review the supply chain's environmental responsibility practices and performance through written investigations and on-site audits.</td></tr></table></td><td>No difference.</td></tr>
</table>

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<tr><td></td><td></td><td></td><td>
<table>
<tr><th>Material issues</th><th>Risk assessment items</th><th>Risk management strategy</th></tr>
<tr><td rowspan="3">Society</td><td>Talent recruitment</td><td>1. Create a quality work environment and diverse career development channels to attract and retain outstanding talent. Improve the education and training system in line with the Company's strategic development and business goals; enhance the overall competitive advantage of the organization.
2. Provide a quality working environment and remuneration package.</td></tr>
<tr><td>Employee benefits and salary</td><td>1. Provide employees with competitive remuneration and benefits; attract and retain talented people.</td></tr>
<tr><td>Employee education and training</td><td>1. Construct a comprehensive education, training and development system to provide a diverse learning and development environment to attract and retain outstanding talent.
2. 100% completion rate of policy-based compulsory courses.</td></tr>
<tr><td rowspan="3">Environment</td><td>Waste impact management</td><td>1. Start from the source design, increase the ratio of 3Rs (reduce, reuse, and recycle) for products and packaging; reduce operational waste and increase the recycling rate.
2. Increase the percentage of recyclable waste.</td></tr>
<tr><td>Energy management</td><td>1. Improve energy efficiency and increase the use of renewable energy.
2. Use high-efficiency equipment to continuously improve energy performance and efficiency.
3. Instill carbon reduction mindset and methods for employees and suppliers to avoid waste.</td></tr>
<tr><td>Climate mitigation and adaptation</td><td>1. Continue to introduce TCFD to deepen climate risk management.
2. GHG Scope 1+2 reduction.</td></tr>
</table>
The Company has formed a Risk Management Committee. For information on the operation of the Committee, please refer to the “Risk Management” chapter of the annual report (P127).
</td><td></td></tr>
</table>

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<tr><th>Yes</th><th>No</th><th>Brief description</th></tr>
<tr><td>III. Environmental issues</td><td></td><td></td><td></td><td></td></tr>
<tr><td>(I) Has the Company set up an appropriate environmental management system as per its industrial characteristics?</td><td>V</td><td></td><td>The Company has obtained ISO 14001 Environmental Management System certification and conducts regular internal and external audits to ensure the effective operation of all environmental management standards.
The Company has completed its greenhouse gas inventory and publicly disclosed the results on its website.
The Company primarily engages in the R&D and assembly of medical and industrial displays that do not generate wastewater or waste gas.
For the validity periods of the certificates, please refer to the section on “The certifications relating to the quality, environment, and safety of international standards” in the Annual Report (P57).</td><td>No difference.</td></tr>
<tr><td>(II) Is the Company committed to improving energy efficiency and adopting recycled materials with low environmental impact?</td><td>V</td><td></td><td>The Company values the environment, safety and health. The ISO14001 management system has been in use for a long time, and the system is certified each year. In addition to actively promoting resource recycling and garbage sorting, we also assign dedicated personnel to take charge of the overall environmental and resource planning of the Company in order to improve the utilization efficiency of various resources.</td><td>No difference.</td></tr>
<tr><td>(III) Has the Company assessed its current and future potential risks and opportunities of climate change and taken countermeasures?</td><td>V</td><td></td><td>Under the supervision of the Board of Directors, the Company follows the TCFD framework through the Risk Management Committee to identify climate-related risks and opportunities under the four pillars of "Governance", "Strategy", "Risk Management", and "Metrics and Targets". Referring to the climate scenarios developed by the Intergovernmental Panel on Climate Change (IPCC), the Company conducts risk assessments for transition risks, acute physical risks, and chronic physical risks. It identifies and analyzes short-, medium-, and long-term climate-related risks and opportunities within the scope of its operations and proposes response plans based on risk scenario analysis.
For the “Implementation of Climate-related Information”, please see (P 59) of the annual report.</td><td>No difference.</td></tr>
<tr><td>(IV) Has the Company counted the greenhouse gas emissions, water consumption, and total weight of waste over the past two years and formulated policies on greenhouse gas reduction, water consumption reduction, or other waste management?</td><td>V</td><td></td><td>The Company gathers annual statistics on energy and resource consumption, including water, electricity, and paper consumption, and continues to promote policies for energy conservation and carbon reduction.
The greenhouse gas emissions data for the past three years are as follows (unit: metric tons CO_2e):
<table>
<tr><th>Year</th><th>Scope 1</th><th>Scope 2</th><th>Scope 1+2</th></tr>
<tr><td>2023</td><td>15.8492</td><td>200.2503</td><td>216.0995</td></tr>
<tr><td>2024</td><td>14.7576</td><td>188.6681</td><td>203.4257</td></tr>
<tr><td>2025</td><td>14.5262</td><td>177.6666</td><td>192.1928</td></tr>
</table>
The implementation status in 2025 was reported to the Board of Directors on February 26, 2026, see (Note 2).</td><td>No difference.</td></tr>
</table>

Items to be promoted	Status of implementation			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
IV. Social issues				
(I) Does the Company formulate relevant management policies and procedures in accordance with applicable laws and the International Bill of Human Rights?	V		The Company has established and implemented a management system and employment policies for its employees in accordance with labor- related laws and regulations and principle. The Company's employment policy is free from discrimination and it respects internationally recognized basic labor human rights, such as employee attendance, assessment, reward and punishment, and employee employment policy, to ensure employees are equal in employment opportunities. The Company's human rights management policy and specific programs were summarized as follows: 1. Policy Formulation and Compliance The Company has established the DIVA Laboratories Human Rights Policy: "People-oriented" has always been a core value of DIVA Laboratories. DIVA Laboratories supports and complies with internationally recognized human rights norms and principles, including the International Covenant on Civil and Political Rights (ICCPR), the International Covenant on Economic, Social and Cultural Rights (ICESCR), the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work. The Company also complies with applicable local laws and regulations in formulating its human rights policy and implements human rights protection through the principles of "Protect, Respect and Remedy." 2. Responsible Unit The responsible unit for this policy is the Administration Department, which is responsible for coordinating the formulation, implementation, periodic evaluation, and reporting of human rights management policies to the Board of Directors or relevant management. 3. Scope of Application The DIVA Laboratories Human Rights Policy applies to DIVA Laboratories and its investee companies, covering employees, customers, suppliers, and business partners. The Company also requires its suppliers and business partners to uphold human rights standards equivalent to those set forth in this policy. 4. Implementation Guidelines: In response to DIVA Laboratories' major human rights issues, the following guidelines have been established: ● Provide a safe and healthy working environment ● Ensure equal employment opportunities and prohibit any form of discrimination ● Provide fair and reasonable compensation and working conditions ● Respect employees' freedom of assembly and association ● Prohibit child labor and forced labor ● Adhere to integrity values, fight corruption, and prohibit bribery and improper payments	No difference.

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<tr><th>Yes</th><th>No</th><th>Brief description</th></tr>
<tr><td></td><td></td><td></td><td>● Provide communication channels for stakeholders
5. Specific results of human rights management policy implementation
<table><tr><th>Human Rights Management Policy</th><th>Specific Measures</th></tr><tr><td rowspan="2">Provide a safe and healthy working environment</td><td>● Provide annual regular employee health examinations, with examination items and frequency exceeding regulatory requirements. Additional specialized health examinations are also provided for supervisors and employees operating specific equipment. In addition to ensuring employees receive examinations on schedule and stay informed of their health conditions, the Company reminds employees from a care-oriented perspective to return for follow-up visits when necessary.</td></tr><tr><td>● Engage professional occupational health consulting service providers to conduct monthly workplace health services. In addition to providing employees with professional medical consultation services, the Company also plans and implements health promotion activities, such as workplace musculoskeletal hazard services, and professional medical personnel follow up on employees' health examination reports.</td></tr><tr><td>Assist employees in maintaining physical and mental health and work-life balance</td><td>A one-hour lunch break is provided, and lights in office and plant areas are turned off during lunch breaks as appropriate. This practice not only contributes to energy saving and carbon reduction but also provides employees with a more comfortable lunch break environment.</td></tr><tr><td>Prohibit forced labor and strictly comply with local labor laws and regulations</td><td>To implement the leave system, the HR system automatically sends reminders regarding employees' annual leave balances and encourages employees to pay attention to work-life balance.</td></tr><tr><td>Establish harmonious labor-management relations and effective communication</td><td>Convene a labor-management meeting every quarter for effective communication.</td></tr><tr><td>Prevent workplace sexual harassment and protect employee rights</td><td>The "Prevention, Correction, Complaint and Punishment of Sexual Harassment" has been established to protect the rights, interests and privacy of the concerned parties.</td></tr><tr><td>Establish diverse complaint channels and feedback mechanisms</td><td>In accordance with the "Regulations on the Management of Reports and Complaints", the Company has established a dedicated complaint mailbox to respond promptly to employee suggestions and handle complaint cases.</td></tr></table>
The Company has established and disclosed its human rights due diligence process and a summary of its implementation as follows:
I. Human Rights Due Diligence Process
Led by the Administration Department, the Company has established a human rights due diligence procedure to identify, assess, mitigate, and track human rights risks:
(I) Risk Identification: Reference is made to international human rights standards to establish a list of potential human rights risks.
(II) Impact Assessment: Questionnaire surveys are conducted for different groups, such as employees and suppliers, to assess the likelihood and impact level of</td><td></td></tr>
</table>

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<tr><th>Yes</th><th>No</th><th>Brief description</th></tr>
<tr><td></td><td></td><td></td><td>risks.
(III) Action Taken: Mitigation measures or remediation plans are formulated for high-risk items.
(IV) Performance Tracking: Improvement progress is tracked regularly, and the results are incorporated into the annual review.
(V) External Disclosure: Investigation results are disclosed annually on the Company's official website or in the Sustainability Report.

II. Scope of Human Rights Due Diligence and Major Human Rights Issues in 2025
The Company completed its human rights assessment in 2025. Details are as follows:
● Scope of Investigation: Covers all employees of the Company, core suppliers, and major customers.
● Results of Major Human Rights Issue Identification:
<table><tr><th>Investigation Subject</th><th>Major Human Rights Issues</th><th>Description of Impact</th></tr><tr><td>Employees</td><td>Occupational safety and health, salaries and working hours</td><td>Ensure that there is no excessive overtime and provide a safe working environment.</td></tr><tr><td>Suppliers</td><td>Prohibition of child labor and forced labor</td><td>Ensure that the supply chain complies with labor and human rights regulations.</td></tr><tr><td>Customers</td><td>Customer privacy and information security protection</td><td>Protect the security of customer data and trade secrets.</td></tr></table>III. Mitigation and remedial measures implemented in 2025
In response to the identified risks, the Administration Department has implemented the following specific measures:
(I) Employee Communication and Grievance Mechanism: An e-grievance mailbox has been established and is managed by designated personnel of the Administration Department. In 2025, the number of human rights grievance cases received was zero.
(II) Health Examinations and Follow-Up: Employee health examinations are conducted annually, and healthcare professionals provide health guidance to employees with abnormal examination results.
(III) Salary Transparency and Adjustments: Salary analyses are conducted regularly to ensure compliance with the principle of equal pay for equal work and alignment with market standards.</td><td></td></tr>
</table>

Items to be promoted	Status of implementation			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
			IV. Implementation of Human Rights Due Diligence for Suppliers The Company extends its human rights management to the supply chain and has established a Supplier Sustainable Development Code of Conduct and online questionnaire surveys. (I) Process Establishment: ● Screening Stage: New suppliers are required to sign the Supplier Sustainable Development Code of Conduct. ● Evaluation Stage: Online questionnaire surveys are conducted annually for suppliers accounting for the top 50% of procurement spending. ● Audit Stage: Audits are conducted for high-risk suppliers. (II) Implementation Status in 2025: Survey Subjects: Human rights risk surveys were completed for 107 major suppliers. Focus Areas: The key audit areas were “prohibition of child labor” and “safety and hygiene.” Implementation Results: All evaluated suppliers complied with the Company's human rights standards, and no material violations were identified.	
(II) Has the Company formulated and implemented reasonable employee benefit measures (including remuneration, leave, and other benefits) and reflected business performance or achievements in employee remuneration appropriately?	V		The Company upholds the business philosophy of “respect for humanity and care for employees” and is committed to safeguarding the physical and mental well-being of employees and their family members. To establish comprehensive life protection, the Company has developed a multi-faceted welfare system, including incentive compensation (year-end and holiday bonuses, performance bonuses, and operating profit sharing), physical and mental health (group insurance and health examinations), life balance (leave system), and professional development (employee continuing education programs). The aforesaid regulations governing compensation, attendance and leave, and employee benefits are clearly set forth in the Work Rules to ensure transparency and continuity of the system, thereby enabling employees to fully apply their professional expertise and grow together with the Company. **1. The Company's Articles of Incorporation expressly stipulate the percentage or range for employee remuneration:** If the Company has annual profits in a given year, 5% to 20% thereof shall be allocated as employee compensation, and the remuneration allocated to grassroots employees shall not be less than 10% of the total employee remuneration. **2. Employee Remuneration** In order to provide employees with a competitive salary policy, employees' salaries will be adjusted based on individual academic background, professional skills, and employee performance to ensure that their salaries are in line with market conditions and fairness. DIVA refers to the salary survey report of a third-party independent salary consulting company and the Company's operations, subject to whether the goal has been achieved at the end of the year is reviewed. Regarding the remuneration of senior executives whether the performance indicators related to	No difference.

Items to be promoted	Status of implementation			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
			annual remuneration have been achieved is reviewed in the meeting of the Remuneration Committee, with their annual remuneration regulated. **3. Employee welfare measures** The Company has established an Employee Welfare Committee and allocates welfare funds annually. Each year, the Company provides employees with a variety of quality benefits, including short-term overseas travel insurance, free health examinations, employee special sales of corporate products, subsidies for quarterly employee activities, and subsidies for weddings, funerals, celebrations, illness, injury, condolences, and condolence allowance. With respect to the leave system, in addition to the fixed two-day weekend, employees who have completed one full year of service are entitled to seven days of special leave each year. Where employees encounter major illness, serious contingencies, or other circumstances requiring a longer period of leave, they may also apply for unpaid leave so as to accommodate the needs of both family members and the household. **4. Employee retirement system and implementation** ● Retirement reserve appropriated in accordance with the Labor Standards Act Since October 1998, according to the Labor Standards Act, the retirement reserve is deposited at 2% - 15% of the paid salaries at the Bank of Taiwan. The Labor Pension Act came into effect on July 1, 2005, and the Company adopts the defined contribution system. Upon promulgation, employees may choose to be subject to the pension provisions of the Labor Standards Act, or adopt the pension system in the Labor Pension Act and retain their seniority in accordance with the Act. ● Pension appropriated in accordance with the Labor Pension Act 6% of the employee's monthly salary is appropriated to the Individual Accounts at the Bureau of Labor Insurance. In addition, at the end of each year, an actuary is engaged to evaluate the labor pension reserve, with an actuarial evaluation report prepared to ensure that the pension reserve is sufficient. ● Criteria for employees to apply for retirement (1) Employees who fall under any of the following circumstances may voluntarily retire: Applicable to Article 53 of the Labor Standards Act Those who have worked for more than 15 years and have reached the age of 55. Those who have worked for more than 25 years. Those who have worked for more than 10 years and reached the age of 60. (2) Applicable to Article 24 of the Labor Pension Act Those who have worked for 15 years or more and have reached the age of 60 may apply for monthly pension. Those who have worked for less than 15 years shall apply for a lump sum of pension. The number of years of service is based on actual pension	

Items to be promoted	Status of implementation			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
			contributions. In the case of interruption of service, the contribution periods before and after the interruption shall be combined for calculation. (3) The Company may force employees to retire if they meet any of the following circumstances: Age at retirement: Those aged 65 or above. Forced retirement: Where the worker is unable to perform his/ her duties due to disability. The retirement age specified in item 1 of the preceding paragraph may be postponed through mutual agreement between the employer and the worker. The Company may request the central competent authority to adjust the retirement age if the specific job entails risk, requires substantial physical strength, or otherwise of a special nature; provided, however, that the retirement age shall not be reduced below fifty-five.	
			5. Diversity and Equal Opportunity Achieve equal compensation conditions and equal promotion opportunities for men and women for equal work, and promote sustainable and shared economic growth. Ratio of Women's to Men's Base Salary and Compensation: Please refer to the 2025 Sustainability Report. To achieve equal compensation conditions and equal promotion opportunities for men and women for equal work, performance communication and career development reviews are conducted semiannually. For the male-to-female ratio of indirect personnel who completed performance evaluations in 2025, please refer to the 2025 Sustainability Report. **6. Business performance is reflected in employee remuneration** The Remuneration Committee of DIVA convenes at least twice a year, and is convened when necessary. Committee members the Remuneration Committee shall exercise the due care of a good administrator, faithfully perform relevant functions, and submit its recommendations to the Board of Directors for discussion. The distribution of remuneration to employees and directors is approved by the Remuneration Committee and the Board of Directors, and then submitted to the shareholders' meeting and reported to the Company's highest management unit. Information on the remuneration of the Board of Directors and senior management, such as managers, is also appropriately disclosed in the Company's annual report. By doing this, all stakeholders can fully understand the correlation between the remuneration of senior executives and the Company's operating performance. The actual distribution of employee remuneration in 2025 complied with the Company's Articles of Incorporation: 5% to 20% was allocated as employee remuneration, and the compensation allocated to entry-level employees was not less than 10% of the total employee remuneration.	

Items to be promoted	Status of implementation			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
(III) Does the Company provide employees with a safe and healthy work environment and offer safety and health education to employees regularly?	V		To safeguard employee rights and interests, the Company has established an Occupational Safety and Health Committee in accordance with the requirements of the Management Regulations of Occupational Safety and Health. Its duties are to enhance the standards of safety and health management and achieve safety management objectives through the planning, implementation, evaluation, and improvement of the occupational safety and health environment. Meetings are held quarterly in accordance with applicable regulations. Topics discussed at such meetings include proposals on occupational safety and health policies to be formulated by the employer, coordination and recommendations regarding occupational safety and health management plans, review of implementation plans for safety and health education and training, review of workplace environmental monitoring plans, monitoring results and adopted measures, and review of self-inspections and occupational safety and health audit matters of the business entity. To enable employees to work in a healthy and safe working environment, DIVA Laboratories has fully implemented orientation and training programs for new hires. In addition, to ensure personnel can respond promptly in the event of an accident, company-wide evacuation/drill exercises are conducted annually. During such drills, every step, from the onset of the incident to personnel evacuation and the final assembly and roll call of each unit, must be fully carried out. For the required retraining hours for various occupational safety and health professional certifications, employees are assigned to attend training in accordance with applicable regulations. Through full participation, the Company ensures the effectiveness and realism of training and drills. In addition to appointing the relevant occupational safety and health personnel as required by law, the Company exceeds the legally required headcount by training one additional Class A occupational safety and health supervisor and one additional first-aid personnel member. DIVA Laboratories implements sound occupational safety and health measures to enhance the health and safety of all employees, create a healthy and friendly workplace environment, and achieve the goal of mutual prosperity, reciprocal benefit, and shared value. The implementation status in 2025 was as follows: (1) Retraining for occupational safety and health management personnel (business supervisor): 1 participant; Retraining for occupational safety and health management personnel (safety and health administrator): 1 participant. (2) Occupational safety and health education and training received by 13 new recruits. (3) Emergency response drills (once in the first and second half of the year) (4) Test the operating environment (once every six months) Fire safety inspection and building safety inspection (once a year).	No difference.

Items to be promoted		Status of implementation			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
		Yes	No	Brief description	
				The Company has also appointed on-site healthcare personnel in accordance with law, including one physician and one nurse, to provide employees with health consultations, diversified health promotion seminars (three sessions with a total of 34 participants), and physical therapist consultation (one session with a total of 8 participants). On-site healthcare services were provided 4 times per month. The Company also provided annual employee health examinations and annual group insurance, with the aim of helping employees achieve balance among work, health, and life. The Company did not experience any fires or other accidental incidents in 2025.	
(IV)	Has the Company established an effective career development training program for employees?	V		The Company is committed to cultivating talent and enhancing employee capabilities. To this end, it has planned a comprehensive education and training system covering new hire training, professional skills required for each position, and leadership training for mid- to senior-level managers. Dedicated personnel are assigned to design training programs, and diversified learning platforms, including in-person instruction, online learning videos, and digital learning platforms, together with training satisfaction feedback mechanisms, are used to continuously improve the Company's training programs. For employee training in 2025, please refer to the 2025 Sustainability Report.	No difference.
(V)	Does the Company comply with applicable laws and international standards regarding issues, such as customer health and safety, customer privacy, as well as marketing and labelling of products and services? Has it formulated relevant policies and complaint procedures to protect consumers' or customers' or rights and interest?	V		The Company's products comply with international safety regulations, and procedures for customer privacy and health and safety have been established. The Company maintains smooth customer complaint channels to protect the rights of consumers.	No difference.
(VI)	Has the Company formulated a supplier management policy, requiring suppliers to follow applicable regulations on issues, such as environmental protection, occupational safety and health, or labor rights? The	V		The Company requires suppliers to fulfill social and environmental responsibilities, and shall comply with labor safety and health regulations and other relevant laws and regulations. Also, the fulfillment of social and environmental responsibilities is included in the scope of supplier evaluation, including the requirement of signing RoHS. Suppliers who fail to comply with the prohibition of hazardous substances in their materials, resulting in significant impact on the environment and society, must propose improvement plans. Where the supplier fails to	No difference.

Items to be promoted	Status of implementation			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
implementation thereof?			improve or in the event of significant circumstances, the Company may propose to terminate or cancel the contract.	
V. Has the Company referred to the internationally accepted reporting standards or guidelines to prepare reports, such as ESG reports that discloses the Company's non-financial information? Has a third-party verification entity provided assurance or assurance opinion for said report?	V		DIVA Laboratories prepares its Sustainability Report in accordance with the Company's Procedures for Sustainability Report Preparation and Verification and in compliance with the reporting standards of the GRI Standards. The 2024 Sustainability Report obtained an assurance report issued by DQS on June 26, 2025, in accordance with the AA1000AS v3 2020 standard. The report was approved by the Board of Directors on July 29, 2025, and published in August 2025. The 2025 Sustainability Report is scheduled to be submitted to the Board of Directors for approval by July 2026 and published by the end of August 2026.	No difference.

VI. Where the Company has formulated its own sustainable development code in accordance with the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, please specify the differences between the implementation and the principles:

The "Corporate Social Responsibility Best-Practice Principles" established in 2011 have been amended and renamed the "Sustainability Best Practice Principles" in August 2022, and the latest revision was approved on February 26, 2026. The overall operation is not significantly different from the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies". We have taken into consideration the current status of the Company and the law and regulations in order to implement these Principles gradually.

We have published the "Corporate Social Responsibility Report" every year since 2017, and have renamed it the "Sustainability Report" in 2022.

VII. Other important information that is helpful in understanding the status of implementation of sustainable development:

The certifications relating to the quality, environment, and safety of international standards that the Company has obtained are summarized as follows:

Date of certificate	System
2017~2026	ISO14001:2015 Environmental management system converted to the 2015 version and renewal
2018~2027	ISO13485: The certification and renewal from the 2016 medical quality system converted to the 2016 version
2018~2027	ISO9001:2015 - Quality system converted to the 2015 version and renewal
2022~2025	Accredited and registered with the Ministry of Health and Welfare for the conversion from GMP to QMS Medical Device Manufacturing License (P.2020).
2025~2028	Renewal of the Ministry of Health and Welfare for QMS Medical Device Manufacturing License (P.2050/P.2020/P.2010)
2026~2028	Passed the biennial factory inspection by the U.S. Food and Drug Administration (FDA)
2026~2031	Mainland China CCC Factory Certification

The Company's actual social participation in the past five years is as follows:

Year	Participation
2021	Small donation made to the Garden of Hope Foundation
2021	Receipts donated to Syin-lu Social Welfare Foundation.
2022	Receipts donated to Syin-lu Social Welfare Foundation.
2023	Receipts donated to Syin-lu Social Welfare Foundation.
2023	Protect the Ocean and Clean the Beach + 1 Taoyuan Zhuwei Fishing Port/Taichung Dajia Songbo Fishing Port/Yilan Zhuangwei Sand Dune cleanups.
2024	BenQ Foundation Reforestation Initiative — Sustainable Land Action at Jiufen Ershan
2024	BenQ Foundation Support for Sustainable Agriculture — Pure Fruits from Kind- Farmed Land

Items to be promoted	Status of implementation			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	

Year	Participation
2024	Receipts donated to Syin-lu Social Welfare Foundation.
2024	Small Donations to the Syin-lu Social Welfare Foundation
2025	BenQ Foundation DOC Volunteer Excursion - Summer Tea Harvest in Hengshan, Hsinchu
2025	BenQ Foundation Hsichou Autumn Harvest Activity
2025	ESG Sustainability Strategy Workshop
2025	BenQ Foundation BenQ Honest Smart Camp
2025	BenQ Foundation Hotoushan Land Art Festival
2025	Warmth in Winter: Donate Blood, Share Love - Blood Supply Support
2025	"Dream Enabler - Learning with FUN, Growing Up with You" - Hsinchu Children's Cultivation Program

(Note 1)Report on the implementation of sustainable development

1. Sustainability Report: The 2025 Sustainability Report of DIVA Laboratories has been entrusted to Kind Management Consulting Co., Ltd. for consulting services and is scheduled to be assured by GREAT International Certification Co., Ltd. in May 2026. It is expected to be submitted to the Board of Directors for approval by July 2026 and published by the end of August 2026.
2. 2025 ESG performance:

(1) DIVA Laboratories' Net-Zero and Carbon Reduction Targets (Base Year: 2022):

- Commitment to reduce carbon emissions by 30% by 2030.
- Commitment to achieve RE100 and full use of renewable energy by 2040.
- Commitment to achieve Net Zero by 2050.

(2) Stakeholder Engagement: 74 valid questionnaires were collected, identifying 9 key issues of stakeholder concern.

- Governance Aspect: Innovation and R&D, operating performance, customer service, and information security protection.
- Social Aspect: Talent development, occupational safety, compensation, and benefits.
- Environmental Aspect: Sustainable supply chain and energy saving and carbon reduction.

(Note 2)Report on the implementation of Greenhouse Gas Inventory

1. According to the "Roadmap for the Sustainable Development of TWSE/TPEx Listed Companies" published by the Financial Supervisory Commission in March 2022, the Company is a company with a paid-up capital of less than NT$5 billion, which is subject to the third phase of the GHG inventory (Ie., the inventory will be completed in 2026 and verification in 2028).
2. The Company completed the greenhouse gas inventory and verification for the parent company and consolidated companies for 2024 in September 2025, and will continue to conduct annual greenhouse gas inventory and verification in line with the "Sustainable Development Roadmap for TWSE/TPEx Listed Companies."
3. The implementation status of the greenhouse gas inventory and verification schedule for the consolidated companies is as follows:

Work Items	The Group
Determination of the full-time (part-time) units, the number of full-time (part-time) employees and the scope of duties	Completed in December 2022 (6 companies in total; a total of 6 companies should have been completed; completion rate 100%)
Education training for the members of the inventory team	Completed in July 2022 (6 companies in total; a total of 6 companies should have been completed; completion rate 100%)
GHG inventory completed	Completed in October 2022 (6 companies in total; a total of 6 companies should have been completed; completion rate 100%)
Completion of external assurance	Completed in September 2025 (6 companies in total; a total of 6 companies should have been completed; completion rate 100%)

(VI) Climate-related information of TWSE/TPEx-listed companies

1. Implementation of climate-related information

Item		Status of implementation
I.	Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	The Company has established the "ESG Corporate Sustainability Development Task Force", responsible for formulating and implementing sustainability strategies across five major dimensions, with quarterly KPI reviews. Starting in 2024, ESG indicators have been incorporated into senior executives' performance evaluations and long-term incentive plans. Management regards climate risk as a highly important issue and, through the Risk Management Committee, has implemented an enterprise risk management system. Risk radar charts are used for evaluation, and measures such as energy conservation and carbon reduction, green procurement, and climate resilience have been established. The Company is committed to achieving net-zero emissions by 2050 to ensure the realization of its sustainability goals.
II.	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	The Company has identified climate-related risks and opportunities over the short, medium, and long term (short term: 0-3 years; medium term: 3-10 years; long term: more than 10 years). Transition Risks: In the short term, the Company focuses on "compliance costs for greenhouse gas inventory" and "supply chain rating risks associated with international major manufacturers," particularly in connection with the net-zero targets of European and U.S. medical customers, where failure to meet such targets may affect supplier ratings. In the medium and long term, the Company will face challenges related to "lagging ESG ratings affecting investment" and the "adoption of low-carbon medical materials." Physical Risks: Over the short, medium, and long term, the Company pays close attention to "logistics disruptions caused by extreme weather," especially where urgent deliveries to or from the Zhonghe area or cross-border air freight orders may be affected. In the long term, the Company must also address the risk of increased energy consumption costs caused by rising temperatures due to climate change. Market Opportunities: In the short term, the Company actively promotes "localized and diversified supply chains" to enhance resilience. In the medium and long term, it is focused on the R&D of "low-power medical displays" and entry into the "green supply chain," while planning long-term "green energy procurement" to fulfill its RE100 commitment.
III.	Describe the financial impact of extreme weather events and transformative actions.	In response to extreme climate events and transition actions, the Company has assessed the potential financial impacts and adopted corresponding measures: Extreme Weather Events: Strong typhoons or torrential rain may paralyze transportation in the Zhonghe area, resulting in disruptions to the logistics of raw materials and finished goods. The financial impacts include annual insurance budget allocations, potential losses due to affected production capacity, and asset damage. In response, the Company has established a safety stock mechanism, procured adequate commercial insurance coverage, and implemented flexible attendance arrangements and a key-position backup system to minimize losses arising from operational interruptions. Transition Action Plan: To comply with the requirements of the Financial Supervisory Commission and international customers, the Company has invested in consulting and verification fees to initiate greenhouse gas inventory and assurance operations and has responded to the CDP questionnaire. Although this increases management costs in the short term, it helps avoid the material risk of being removed from the supply chains of international major manufacturers. In addition, by promoting supply chain localization while maintaining a strategy of at least two suppliers, the Company not only reduces cross-border logistics costs but also effectively lowers carbon emissions arising from transportation, thereby enhancing overall financial and climate resilience.

Item		Status of implementation
IV.	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	In 2023, DIVA Laboratories Ltd. established the Risk Management Committee to oversee enterprise risk control. Each year, all departments are responsible for identifying and assessing climate-related risks and opportunities. Climate change risks have been included in the annual risk radar chart since 2023. After the corresponding countermeasures are formulated and approved by the President, they are executed by the ESG Task Force and reviewed quarterly. An annual report is also presented to the Board of Directors to strengthen operational resilience and ensure the achievement of sustainability goals.
V.	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	The Company has referenced the TCFD framework and applied climate scenario analysis to assess its operational resilience under different climate change impacts. The parameter settings, model assumptions, assessment factors, and specific analysis results regarding the financial impacts of the scenario analysis are set forth in detail in the climate-related disclosure section of the Company's 2025 Sustainability Report (ESG Report) to provide stakeholders with more comprehensive information.
VI.	If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	Using 2022 as the base year, the Company has established short-, medium-, and long-term strategies and targets for reducing greenhouse gas emissions. Through measures such as energy conservation, carbon reduction initiatives, and the adoption of renewable energy, the Company aims to achieve a 30% reduction in Scope 1 and Scope 2 emissions by 2030, reach a 30% share of renewable energy by 2030, align its renewable energy ratio with RE100 requirements by 2040, and achieve net-zero emissions by 2050.
VII.	If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	The Company belongs to the low-energy-consumption manufacturing sector, and its annual emissions are well below the domestic threshold for carbon fee collection. To maintain its competitive leading position in the international medical supply chain, the Company is evaluating the incorporation of the concept of internal carbon management into the assessment criteria for major equipment procurement, with priority given to high-efficiency equipment in order to preserve its low-carbon operating advantage, while continuously assessing the necessity of establishing an internal carbon pricing mechanism.
VIII.	If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	At present, the Company is giving priority to internal carbon reduction actions in order to comply with the principle of substantive emission reduction. With respect to residual emissions in the future, the Company will continue to monitor international developments in carbon offsetting and renewable energy certificates and, depending on the carbon reduction gap, incorporate them as supplementary tools where appropriate to ensure achievement of carbon reduction targets at each stage.The Company aims to follow the direction set by the Qisda Group and to achieve a 30% reduction in Scope 1 and Scope 2 emissions and a 30% share of renewable energy by 2030, align its renewable energy ratio with RE100 requirements by 2040, and achieve net-zero emissions by 2050.

Item	Status of implementation

IX. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan.

(I) Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

1. Greenhouse Gas Inventory Information

Describe the greenhouse gas emissions (metric tons CO_2e), intensity (metric tons CO_2e/NT$ million), and data coverage for the most recent two years.

In 2024, the Company's Scope 1 and 2 greenhouse gas emissions totaled 203.4257 metric tons of CO_2e, with an intensity of 0.2359 metric tons CO_2e per NT$1 million.

In 2025, the Company's Scope 1 and 2 greenhouse gas emissions totaled 192.1928 metric tons of CO_2e, with an intensity of 0.2212 metric tons CO_2e per NT$1 million.

Intensity Calculation: Based on revenue.

2. Greenhouse Gas Assurance Information

Describe the assurance status for the most recent two years as of the printing date of the annual report, including the assurance scope, assurance institution, assurance standards, and assurance opinion.

Assurance Year	Assurance Scope (Note)	Assurance Institution	Standards	Assurance Opinion
2024	DIVA	Crowe Global	GHG Protocol, TWSAE 3410	Nothing has come to our attention that causes us to believe that the greenhouse gas statement is not prepared, in all material respects, in accordance with the GHG Protocol (limited assurance level).
2025	DIVA	Crowe Global	GHG Protocol, TWSAE 3410	Nothing has come to our attention that causes us to believe that the greenhouse gas statement is not prepared, in all material respects, in accordance with the GHG Protocol (limited assurance level).

Note: The Company adopts the operational control approach to define the organizational boundary for greenhouse gases, covering the Taiwan headquarters, DIVA Laboratories U.S., LLC, DIVA Laboratories GmbH, Diva Capital Inc., Diva Holding Inc., and Suzhou Diva Lab. Inc. Under the operational control approach, the Company recognizes 100% of the emissions covered within the operating scope it owns and controls.

(II) Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Describe the greenhouse gas reduction base year and its data, reduction targets, strategies, specific action plans and achievement of reduction targets.

Greenhouse Gas Reduction Base Year: 2022, Emissions: 240.7731 metric tons CO_2e.

Long-term goal of achieving net-zero emissions by 2050; Actual emissions in 2025: 192.1928 metric tons of CO_2e, the emissions were reduced by 20.18% compared to the first inventory conducted in 2022.

Strategies and Specific Action Plans: Short Term: save electricity and improve energy efficiency; reduce carbon emissions by 3% in 2026 compared with the previous year; conduct greenhouse gas inventory and obtain a third-party verification certificate. Medium to Long Term: reduce carbon emissions by 30% by 2030 compared with 2022; achieve 100% renewable energy usage by 2040; and achieve zero-carbon emissions (net zero) by 2050.

(VII) The Company's implementation of ethical management and any deviation from the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies and reasons therefor

Item	Operations			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
I. Formulation of ethical management policies and plans				
(I) Has the Company formulated an ethical management policy approved by the Board of Directors and disclosed the policy and practice of ethical management in its regulations and public documents? Are the Board of Directors and the senior management committed to actively implementing the policy?	V		The Company has the Ethical Management Division (concurrently) responsible for the promotion and supervision of the implementation. The "Ethical Corporate Management Best Practice Principles" has been established and approved by the Board of Directors, which provides clear guidelines for the policies and methods of ethical corporate management. In addition to proactive promotion in employee education and training, we also make public announcements on the Company's website and MOPS. Please refer to (Note 1) for details. Implementation of Business Policies: Course Topic: “Ethical Corporate Management Handbook” Online Training and Test Number of Participants: 136 Total Training Hours: 68 hours In 2025, 100% of employees at the Taiwan operations headquarters completed the training.	No difference.
(II) Has the Company established an assessment mechanism for the risk of unethical conduct to regularly analyze and evaluate the business activities with a higher risk of unethical conduct within the business scope and formulated a prevention plan accordingly, at least covering the prevention measures for the acts under each subparagraph under Article 7, paragraph 2 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies?	V		To ensure ethical business practices, the Company has established a rigorous accounting system and internal control system, and the compliance status is checked from time to time. Risk Assessment Mechanism: Each year, the Company's risk management department regularly identifies and assesses behaviors with relatively high integrity risks within the scope of its operations. Based on the assessment results, the Company revises the code of conduct, which covers preventive measures against bribery and improper benefits, illegal political contributions, improper charitable donations, infringement of intellectual property rights, and unfair competition, so as to ensure that all business activities comply with applicable laws and regulations. Code of Conduct and Discipline: The code of conduct serves as the highest standard for all employees of the Company in performing their duties. All new hires are required to complete integrity training upon onboarding. The Company adheres to a zero-tolerance principle. Where any employee is found, upon verification, to have violated integrity principles through acts such as fraud for personal gain, misappropriation of public funds, acceptance of bribes, engaging in outside business activities resulting in conflicts of interest, or unauthorized use of seals, the Company shall impose disciplinary actions in accordance with the disciplinary provisions of the "work rules" and	No difference.

Item	Operations			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
			"personnel regulations", including demerits or reprimands depending on the severity of the circumstances, and dismissal in serious cases, with no leniency granted.	
(III) Has the Company clearly specified operating procedures, guidelines for conduct, and a violation punishment and complaint system in the unethical conduct prevention plan and duly implemented them?	V		The Company has established the Ethical Corporate Management Best Practice Principles, which set out in detail the operating procedures for the prevention of dishonest conduct, codes of conduct, and procedures for handling the receipt of improper benefits. Through regular education and training, the Company promotes its ethical corporate management policies to ensure that employees fully understand the relevant requirements. To strengthen management, the Company has formulated a Code of Conduct, which clearly stipulates requirements regarding conflict of interest, legal compliance, business confidentiality, and other matters. In the event of any suspected incident involving a breach of integrity, the audit unit and the Administration Department will conduct an independent review and investigation of the facts and evidence, and legal counsel or external experts may be invited to provide opinions depending on the circumstances. If any material breach of integrity principles is identified, the Company will report the matter to the Audit Committee or the Board of Directors in accordance with applicable laws and regulations and internal operating procedures. Based on risk assessments, the audit unit conducts sampling evaluations and detection procedures for high-risk business processes to eliminate the possibility of dishonest conduct. For serious violations such as conflicts of interest and improper bribery, the Company strengthens management from the three dimensions of prevention, detection, and response. The human resources management department incorporates integrity performance into employee performance evaluation indicators and has established clear grievance channels and disciplinary mechanisms to ensure strict confidentiality and protection for whistleblowers. Violations are subject to severe disciplinary action in accordance with the personnel regulations, thereby implementing a business culture of rewarding merit and disciplining misconduct.	No difference.
II. Implementation of ethical management				
(I) Does the Company evaluate each counterparty's records to check for any unethical conduct? Has the Company specified the terms of ethical conduct in each contract signed with each counterparty?	V		The Company has established a regular evaluation mechanism for its sales customers and suppliers. When entering into a contract, the rights and obligations of both parties are stipulated in detail to protect the rights and interests of the Company.	No difference.

Item	Operations			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
(II) Has the Company established a dedicated (concurrent) unit under the Board of Directors to conduct ethical corporate management, regularly (at least once a year) report to the Board of Directors on its ethical management policies and prevention plans for unethical conduct, and supervise the implementation?	V		Integrity Management Policy Promotion Unit: To implement a corporate culture of ethical corporate management, promote sound corporate development, and establish good business operations, the Company has adopted the DIVA Laboratories, Ltd. Ethical Corporate Management Best Practice Principles, as approved by the Board of Directors. Professional personnel from the relevant units under the Administration Department are responsible for formulating and supervising the implementation of the Company's integrity management policies and prevention programs. Work Plan and Responsibilities of the Integrity Management Unit: The Company's integrity management promotion unit, the Administration Department, is primarily responsible for the planning, promotion, and supervision of integrity management policies and related systems, and regularly reports the implementation status to the Board of Directors. Its principal work plans and responsibilities are as follows: 1. Formulate and revise policies, guidelines, and operating procedures related to ethical corporate management to ensure compliance with applicable laws and regulations and corporate governance principles. 2. Plan and promote education, training, and awareness programs on ethical corporate management and anti-corruption to enhance all employees' awareness of integrity and legal compliance. 3. Establish and review internal control and management mechanisms for the prevention of dishonest conduct. 4. Assist each unit in implementing the relevant ethical corporate management requirements and provide consultation and awareness support. 5. Regularly review ethical corporate management policies and implementation status, and report the annual implementation results to the Board of Directors. The implementation status is reported to the Board of Directors on a regular annual basis. The implementation status of Ethical Corporate Management Best Practice Principles in 2025 was reported to the Board of Directors on February 26, 2026. Please refer to (Note 1) for details.	No difference.
(III) Has the Company formulated policies to prevent conflicts of interest, provided appropriate methods for stating one's conflicts of interest, and implemented them appropriately?	V		In response to conflicts of interest, the Company has established the "Codes of Ethical Conduct for Directors and Managers", "Ethical Corporate Management Best Practice Principles", and the "DIVA Laboratories, Ltd. Code of Conduct" to implement the standards for conduct, misconduct prevention, reporting, and investigation. The directors of the Company shall recuse themselves from any discussion or voting on any meeting of the Board of Directors in which they or the legal entity they represent have an interest that may be harmful to the interests of the Company.	No difference.

Item	Operations			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
(IV) Has the Company established an effective accounting system and an internal control system for the implementation of ethical management and assigned the internal audit unit to formulate relevant audit plans based on the assessment results of the risk of unethical conduct and audit the compliance with the unethical conduct prevention plan accordingly or commissioned a CPA to perform such audits?	V		The Company follows the requirements of laws and regulations to continue to revise the internal control system, and conducts inspections and evaluations on the effectiveness of the implementation of the internal control system. The Audit Office draws up audit plans based on the results of ethical conduct risk assessments and conducts regular audits. All statutory items are incorporated into the annual audit plan, and related audit results and improvements will be reported to the Audit Committee and the Board of Directors. The Company's accounting system is formulated in accordance with the requirements of laws and regulations. The financial statements of the Company are also inspected or reviewed on a quarterly basis by the CPAs, with a report issued. The audit or review results are reported to the Audit Committee members at the pre-meeting of the Audit Committee on a regular basis.	No difference.
(V) Does the Company regularly hold internal and external education and training on ethical management?	V		In addition employee education and training, the Company also conveys the idea of ethical corporate management with suppliers on a regular basis. The Company arranges an ethical corporate management handbook online course for all employees every year. In 2025, all employees completed the training course.	No difference.
III. Implementation of the Company's whistleblowing system				
(I) Has the Company formulated a specific whistleblowing and reward system, established a convenient whistleblowing method, and assigned appropriate personnel to handle the party accused?	V		The Company has established a whistle-blowing system and set up a dedicated contact for receiving complaints from employees via the employee grievance mailbox and the employee grievance hotline. The whistle-blowing system is disclosed on the Company's website. In September 2024, the Company adopted the Regulations on the Management of Reports and Complaints, which expressly set forth internal and external whistleblowing and grievance channels and provide for the confidentiality and protection of whistleblowers' identities and the content of their reports.	No difference.
(II) Has the Company formulated standard operating procedures for investigation of reported cases, the follow-up measures to be taken after the investigation is completed, and a confidentiality mechanism?	V		For the handling of whistle-blowing matters, the Company has established the "Codes of Ethical Conduct for Directors and Managers", "Personnel Rules", and the "Regulations on the Management of Reports and Complaints" to disclose in detail the Company's whistle- blowing system and methods for internal and external personnel for illegal (including corruption) and unethical conduct.	No difference.
(III) Does the Company take measures to protect whistleblowers from being mistreated due to their whistleblowing behavior?	V		The Company's regulations expressly provide that the Company will investigate the contents and results of the investigation in strict confidence and ensure that the rights and interests of relevant personnel are not damaged.	No difference.

Item	Operations			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the reasons therefor
	Yes	No	Brief description	
IV. Enhanced information disclosure Has the Company disclosed the content of its Corporate Governance Best Practice Principles and the effectiveness of the implementation of the principles on its website and the MOPS?	V		The Company has established the "Ethical Corporate Management Best Practice Principles", which have been disclosed on the Company's website and MOPS. The Management Division is responsible for promoting the policies related to ethical corporate management.	No difference.
V. If the Company has formulated its own Corporate Governance Best Practice Principles as per the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, please specify the difference between its operation and the principles: The Company established the "Ethical Corporate Management Best Practice Principles" in August 2011, which were amended in August 2022. The overall operation is not significantly different from the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies".				
VI. Other important information that facilitates the understanding of the Company's ethical management (e.g., reviewing and amending the Company's corporate governance best practice principles): 1. Internal training and advocacy: The orientation for new employees is organized from time to time, in which the nine service principles of the Company are promoted to promote the idea of ethical corporate management at DIVA. 2. The Company has established complaint (reporting) channels. Any internal or external personnel of the Company who violate the ethical corporate management rules or conduct can be reported through the email: integrity@diva.com.tw(ethics and integrity related) or opinion@diva.com.tw(other complaints). The Company will deal with the incident immediately. For those who make a complaint or file a grievance, the Company will investigate the contents and results of the investigation in strict confidence and ensure that the rights and interests of relevant personnel are not damaged. 3. The Company's business operations are carried out in accordance with the laws and regulations as well as the regulations of the relevant competent authorities. The interests of the shareholders and the Company are taken into consideration in decision-making, while also complying with the internal norms. For information on the Company's ethical corporate management, please refer to annual sustainability reports issued by the Company or the Corporate Governance Section from the official website of the Company: https://www.diva.com.tw/zh-tw/.				

(VIII) Other important information to the understanding of the Company's corporate governance:

1. On June 30, 2008, the Board of Directors passed a resolution to establish the "Procedures for Prevention of Insider Trading", to which the Board of Directors resolved to amend on November 2, 2022 and was renamed to the "Procedures for Handling Material Inside Information and Prevention of Insider Trading". The amended "Procedures for Prevention of Insider Trading" have been announced in the Company's internal public folder to make known for managers and employees.

2. By resolution adopted by the Board of Directors on May 2, 2019, the Company appointed a Chief Corporate Governance Officer to protect the rights and interests of shareholders and strengthen the functions of the Board of Directors.
3. The Company informs the new directors of all the regulations (including the aforementioned Procedures for Handling Material Inside Information and Prevention of Insider Trading) and precautions upon assumption of duty, for the new directors to comply with.
4. The Company discloses material information in a timely manner and announces relevant information in accordance with the law when an investor conference is held in the future. Relevant information will be posted on MOPS and the Company's website.

Note 1: Report on the Implementation of the Ethical Corporate Management Best Practice Principles.

The Company amended its "Ethical Corporate Management Best Practice Principles" in 2022 which has been approved by the Board of Directors as the ethical corporate management policy. The Company has also established a "Code of Conduct" to specify the precautions for directors, managers, employees, and substantial controllers to prevent unethical conduct.

The Company has implemented its ethical management policy. The implementation status in 2025 is as follows:

1. Ethical policy: In compliance with the “Code of Conduct of DIVA Laboratories. Ltd.”, established in accordance with the Dow Jones Sustainability Indices (DJSI) standards, the company sets forth guidelines for members to follow in the execution of business activities and implements measures to prevent unethical practices, thereby ensuring alignment with international standards.
2. Ethical risk evaluation: All units are assessed to be at low risk.
3. Ethical corporate management audit: The audit results show that the ethical provisions are all complied with.

4. Advocacy and training: All DIVA's employees have completed the training courses on ethical conduct.
5. External disclosure: The measures, implementation, quantitative data, and promotion results of ethical corporate management are publicly disclosed in the Company's annual report, ESG report, Market Observation Post System, and the Company's official website.

(IX) Implementation of the internal control system:

1. Statement of the Internal Control:
   It has been disclosed in the Corporate Governance Section of the Market Observation Post System (MOPS): https://mops.twse.com.tw/mops/#/web/t06hsg20
2. For those who appointed a CPA to review the internal control system, the CPA's review report shall be disclosed: None.

(X) Important resolutions by the shareholders' meeting and the Board of Directors (including the implementation status) in the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report

Date	2025 Name of meeting	Content
February 26, 2025	1st Board meeting	1. Approved the motion for report on the implementation result of statement of internal control system and self-assessment in 2024 2. Approved the motion for 2024 remuneration to employees and directors 3. Approved the motion for 2024 Financial Statements, and Business Report 4. Approved the motion for 2025 business plan 5. Approved the motion for 2024 remuneration distribution 6. Approved the motion for 2024 distribution of cash dividends from earnings 7. Approved the motion for allocation of cash from capital reserve 8. Approved the motion for the definition of the Company's entry-level employees. 9. Approved motion for amending the "Articles of Incorporation". 10. Approved the motion for amending the "Internal Control System" and the “Implementation Rules for Internal Audits” 11. Approved the motion for releasing non-competition restrictions for current directors and their representatives 12. Approved the motion for setting the date and meeting agenda of the general shareholders' meeting in 2025 13. Approved the motion for contract renewal of bank loan limit 14. Approved the motion for reviewing the official fees for CPA services in 2025 15. Approved the motion for 2024 remuneration to senior managers 16. Approved the motion for 2025 remuneration indicators for senior managers 17. Approved the motion for policies for bonuses and salary adjustments of senior managers in 2025

Date	2025 Name of meeting	Content
April 14, 2025	2nd Board meeting	1. Approved the shareholder proposal pursuant to Article 172-1 of the Company Act - proposal to conduct capital reduction by cash and return NT$3 per share to shareholders 2. Approved the motion for the date and meeting agenda of the general shareholders' meeting in 2025
April 28, 2025	3rd Board meeting	1. Approved the motion for consolidated financial statements for Q1 2025 2. Approved the motion for contract renewal of bank loan limit increase 3. Approved the motion for treasury share retirement and capital reduction
May 27, 2025	Shareholders' Meeting	1. Ratification of the motion for 2024 Business Report and Financial Statements. Status of implementation: The resolution was passed. 2. Ratification of motion for 2024 remuneration distribution. Status of implementation: The resolution was passed. 3. Ratified motion for amending the "Articles of Incorporation". Status of implementation: The resolution was passed. 4. Motion for releasing non-competition restrictions for current directors and their representatives Status of implementation: The resolution was passed. 5. Acknowledged the shareholder proposal pursuant to Article 172-1 of the Company Act - proposal to conduct capital reduction by cash and return NT$3 per share to shareholders Status of implementation: The resolution wasn't passed.
July 29, 2025	4th Board meeting	1. Approved the motion for consolidated financial statements for Q2 2025 2. Approved the motion for contract renewal of bank loan limit 3. Approved the motion for the 2024 Sustainability Report
October 28, 2025	5th Board meeting	1. Approved the motion for the 2026 internal audit plan 2. Approved the motion for consolidated financial statements for Q3 2025 3. Approved the motion for contract renewal of bank loan limit 4. Approved the motion for appointment of CPAs for the Company's 2026 financial statements 5. Approved the motion for the amendments to the Corporate Governance Best Practice Principles

Date	2026 Name of meeting	Content
February 26, 2026	1st Board meeting	1. Approved the motion for report on the implementation result of statement of internal control system and self-assessment in 2025 2. Approved the motion for 2025 remuneration to employees and directors 3. Approved the motion for 2025 Financial Statements and Business Report 4. Approved the motion for 2026 business plan 5. Approved the motion for 2025 remuneration distribution 6. Approved the motion for 2025 distribution of cash dividends from earnings 7. Approved the motion for allocation of cash from capital reserve 8. Approved the motion for releasing non-competition restrictions for current directors and their representatives 9. Approved the motion for the date and meeting agenda of the general shareholders' meeting in 2026 10. Approved the motion for contract renewal of bank loan limit 11. Approved the motion for reviewing the official fees for CPA services in 2026 12. Approved the motion for 2025 remuneration to senior managers 13. Approved the motion for 2026 remuneration indicators for senior managers 14. Approved the motion for policies for bonuses and salary adjustments of senior managers in 2026 15. Approved the motion for the amendments to the Sustainable Development Best Practice Principles

(XI) In the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, if the directors or supervisors had different opinions on important resolutions approved by the Board of Directors with records or written statements, the main content of the opinions: None.

IV Information on the professional fees of the attesting CPAs

Unit: NT$ Thousand

Name of CPA firm	Name of CPA	Audit period	Audit fees	Non-audit fees	Total	Remark
Deloitte Taiwan	Chih-Ming Shao Kuo-Ning Huang	2025.1.1~2025.12.31	1,920	640	2,560	Tax certification and financial statement translation services.

(I) If the CPA firm is replaced and the audit fees paid during the year in which the replacement occurs are less than those paid in the prior year, the amount of the decrease in the audit fees and the reason thereof shall be disclosed: None.

(II) When the audit fees paid for the current year are lower than those paid for the prior year by 10% or more, the amount and percentage of the decrease and thereof shall be disclosed: None.

V Information on replacement of CPAs:

If the company has replaced its certified public accountant within the last 2 fiscal years or any subsequent interim period, it shall disclose the following information:

(I) Former CPAs

Date of replacement	January 1, 2024		
Reason for replacement and explanation	Due to the internal deployment of Deloitte Taiwan, the CPAs were changed from Shu-Chuan Yeh and Chih-Ming Shao to Chih-Ming Shao and Kuo-Ning Huang.		
Has the company or the CPA terminated or discontinued the appointment	Parties involved / Situation	Certified Public Accountant	The Company
	Voluntarily terminated the appointment	Not applicable.	Not applicable.
	Declined (continued) to be appointed	Not applicable.	Not applicable.
An audit report issued during the most recent 2 years containing an opinion other than an unqualified opinion, state the opinion and reason	None.		
Different opinions from the issuer	None.		

Other matters for disclosure (matters listed in items 1-4 to 1-7, subparagraph 6, Article 10 of these Regulations should be disclosed)	None.

(II) Successor CPAs

Accounting firm	Deloitte Taiwan
Name of CPA	CPAs Chih-Ming Shao & Kuo-Ning Huang
Date of appointment	November 2, 2023
If prior to the formal appointment of the succeeding CPA, the company consulted the new CPA regarding the accounting treatment of or application of accounting principles to a specific transaction, or the type of audit opinion that might be rendered on the company's financial report	None
Written opinions of the former CPA of which the succeeding CPAs disagreed with.	None

(III) Former CPA Letters Regarding Clause 6.1 and 6.2.3, Article 10 of these Guidelines: Not applicable

VI Where the Company's chairman, president or any managers in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of its CPAs or at an affiliated enterprise of such accounting firm, their name, position and period of employment in the accounting firm or an affiliated enterprise shall be disclosed: None.

VII Any transfer of equity interests and/or pledge of or change in equity interests by a director, supervisor, managers, or shareholder with a stake of more than 10 percent in the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report:

(I) Changes in Shareholding of Directors, Supervisors, Managers, and Shareholders Holding More Than 10 percent of the Shares

Title	Name	March 29, 2026		2025	
		Increase (decrease) in the number of shares held	Increase (decrease) in the number of shares pledged	Increase (decrease) in the number of shares held	Increase (decrease) in the number of shares pledged
Director/Major shareholder	Data Image Corporation	0	0	0	0
Director	Luxon Capital Corp.	0	0	0	0
Representative of the Chairman/Director	Han-Chou (Joe) Huang	0	0	0	0
Representative of the Vice Chairman/Director	Gene Chen	0	0	0	0
Director Representative	Phil Yu	0	0	0	0
Director Representative	Daniel Hsueh	0	0	0	0
Director Representative	Jeremy Lin	0	0	0	0
Director Representative	YI Yang	0	0	0	0
Independent Director	TS Yang	0	0	0	0
Independent Director	Michael Lin	0	0	0	0
Independent Director	Iris Lou	0	0	0	0
President	Yvonne Liu	0	0	0	0
Vice President	Michael Mai	0	0	0	0
Assistant Vice President	Kent Hsieh	0	0	0	0
Assistant Vice President	Oliver Chen	0	0	0	0
Assistant Vice President	Michael Young	0	0	0	0
Finance Supervisor	Angel Chiang	0	0	0	0
Accounting Supervisor	Susan Lin	0	0	0	0

Note: Refers to those in office at the publication date of the annual report.

(II) Information on the transfer of the shares of counterparties that are related parties: None.

(III) Information on the pledge of the shares of counterparties that are related parties: None.

VIII Information about the top ten shareholders with shareholding ratio, and their relationship with each other or their spouses or relatives within the second degree of kinship

Relationship information, if among the company's 10 largest shareholders any one is a related party

closure date: March 29, 2026

Name (Note 1)	Shareholding of the individual		Shareholding of spouse or minor children		Total shareholding by nominee arrangement		Information on the relations among the top 10 shareholders if anyone is a related party, a spouse, or a relative within second degree of kinship of another and their names. (Note 2)	
	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Title (or Name)	Relations
Data Image Corporation	21,273,122	36.26%	0	0.00%	0	0.00%	None	None
Data Image Corporation Representative: Han-Chou (Joe) Huang	0	0.00%	0	0.00%	0	0.00%		
Luxon Capital Corp.	3,639,101	6.20%	0	0.00%	0	0.00%	None	None
Luxon Capital Corp. Representative: Gene Chen	143,311	0.24%	0	0.00%	0	0.00%	LUXON ENTERPRISE CORP.	The person in charge is the second-degree relative of the representative
LUXON ENTERPRISE CORP.	2,612,573	4.45%	0	0.00%	0	0.00%	None	None
LUXON ENTERPRISE CORP. Representative: Chen Kuo-En	0	0.00%	0	0.00%	0	0.00%	Luxon Capital Corp.	The person in charge is the second-degree relative of the representative
Li Wen-Hsiung	2,568,000	4.38%	1,000	0.00%	2,500,000	4.26%	Representative of the preparatory office of Jinzhi Investment Co., Ltd.: Li Wen-Hsiung	The individual serves as the representative of Jinzhi Investment Co., Ltd.
Preparatory office of Jinzhi Investment Co., Ltd. Representative: Li Wen-Hsiung	2,500,000	4.26%	0	0.00%	0	0.00%	Li Wen-Hsiung	Served as the Company's representative.
LUXON INVESTMENT CORP.	2,199,502	3.75%	0	0.00%	0	0.00%	None	None
LUXON INVESTMENT CORP. Representative: LEE, CHUI-TO	0	0.00%	0	0.00%	0	0.00%	None	None
LEE CHUI-TO TRUST ACCOUNT (Principal: Luxon Capital Corp.)	1,988,849	3.39%	0	0.00%	0	0.00%	LUXON ENTERPRISE CORP.	The person-in-charge is a second-degree relative to the representative of the principal
Chen Kuo-An in custody for Luxon Investment Corp. Trust Property Account	1,950,000	3.32%	0	0.00%	0	0.00%	None	None

Name (Note 1)	Shareholding of the individual		Shareholding of spouse or minor children		Total shareholding by nominee arrangement		Information on the relations among the top 10 shareholders if anyone is a related party, a spouse, or a relative within second degree of kinship of another and their names. (Note 2)	
	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Number of shares	Shareholding ratio	Title (or Name)	Relations
(Principal: Luxon Investment Corp.)								
CHEN KUOEN TRUST ACCOUNT (Principal: Luxon Capital Corp.)	1,509,358	2.57%	0	0.00%	0	0.00%	LUXON ENTERPRISE CORP.	The person-in-charge is a second-degree relative to the representative of the principal
Chen Ching-Tung	1,356,000	2.31%	0	0.00%	0	0.00%	None	None

Note 1: List the top 10 shareholders. If they are corporate shareholders, list the names of the corporate shareholders and their representatives separately.
Note 2: The aforementioned shareholders for disclosure shall include corporate shareholders and natural persons, with the relationships between the shareholders disclosed as required by the Criteria for the Compilation of Financial Statements by Securities Issuers.
Note 3: Shareholding ratios are rounded off.

IX The total number of shares and total equity stake held in any single enterprise by the Company, its directors, supervisors, managers, and any companies controlled either directly or indirectly by the Company:

December 31, 2025; Unit: Shares; %

Investee (Note 1)	Investment by the Company		Investment by directors, supervisors, managers, or any companies controlled either directly or indirectly by the Company (Note 2)		General investment	
	Number of shares	Shareholding	Number of shares	Shareholding	Number of shares	Shareholding
Diva Laboratories U.S.,LLC	-	100%	-	-	-	100%
Diva Laboratories GmbH	-	100%	-	-	-	100%
Diva Capital Inc.	-	100%	-	-	-	100%
Diva Holding Inc.	-	-	-	100%	-	100%
Suzhou Diva Lab Inc.	-	-	-	100%	-	100%
The Linden Group Corp.	-	19%	-	-	-	19%

Note 1: Investments accounted for under the equity method by the Group.
Note 2: Investments held by directors and managers as of the most recent book closure date.

Three. Fundraising

I Company capital and shares

(I) Source of share capital

1. Formation of share capital

Unit: Thousand shares; NT$ thousand

Year and month	Issue price	Authorized capital		Paid-in capital		Remark				
		Number of shares	amount	Number of shares	amount	Source of share capital	Capital increase approval Date	Approval order number	Capital increased by assets other than cash	Others
November 2005	10	10,000	100,000	7,616	76,160	Capital increase by NT$8,160 thousand from earnings	November 29,2005	Jing-Shou-Zhong-Zi No. 09433253790	-	-
December 2005	10	10,000	100,000	10,000	100,000	Capital increase by NT$23,840 thousand from cash	December 27,2005	Jing-Shou-Zhong-Zi No. 09433415640	-	-
Jul. 2006	10	20,000	200,000	10,000	100,000	Total capital increased	July 5, 2006	Jing-Shou-Zhong-Zi No. 09532436710	-	-
October 2006	10	20,000	200,000	10,850	108,500	Capital increase by NT$8,500 thousand from earnings	October 2,2006	Jing-Shou-Zhong-Zi No. 09532923000	-	-
September 2007	10	20,000	200,000	11,371	113,708	Capital increase by NT$5,208 thousand from earnings	September 17, 2007	Jing-Shou-Zhong-Zi No. 09632761080	-	-
November 2008	10	20,000	200,000	11,792	117,915	Capital increase by NT$4,207 thousand from earnings	November 13, 2008	Jing-Shou-Zhong-Zi No. 09733425790	-	-
September 2009	10	20,000	200,000	13,523	135,225	Capital increase by NT$7,370 thousand from earnings Employee stock options of NT$9,940 thousand	September 16, 2009	Jing-Shou-Zhong-Zi No. 09833063930	-	-
July 2010	10	20,000	200,000	16,885	168,851	Capital increase by NT$30,426 thousand from earnings Capital increase by NT$3,200 thousand from earnings	27 July, 2010	Bei-Fu-Jing-Deng-Zi No. 0993142684	-	-
October 2011	10	20,000	200,000	18,000	180,000	Capital increase by NT$11,149 thousand from earnings	October 12, 2011	Bei-Fu-Jing-Deng-Zi No. 1005063647	-	-
June 2012	10	30,000	300,000	18,000	180,000	Total capital increased	June 26, 2012	Bei-Fu-Jing-Deng-Zi No. 1015038631	-	-
September 2012	10	30,000	300,000	18,900	189,000	Capital increase by NT$9,000 thousand from earnings	September 25, 2012	Bei-Fu-Jing-Deng-Zi No. 1015059988	-	-
June 2013	10	30,000	300,000	21,500	215,000	Capital increase by NT$26,000 thousand from cash	June 5, 2013	Bei-Fu-Jing-Si Zi No.1025033838	-	-
September 2013	10	30,000	300,000	22,540	225,395	Capital increase by NT$10,395 thousand from earnings	September 16, 2013	Bei-Fu-Jing-Si Zi No.1025058314	-	-
May 2014	10	30,000	300,000	22,599	225,987	The first domestic secured convertible corporate bonds into common stock of NT$592 thousand	May 9, 2014	Bei-Fu-Jing-Si Zi No.1035148015	-	-
August 2014	10	30,000	300,000	22,699	226,993	The first domestic secured convertible corporate bonds into common stock of NT$1,006 thousand	August 21, 2014	Bei-Fu-Jing-Si Zi No.1035173960	-	-
October 2014	10	30,000	300,000	26,306	263,056	Capital increase by NT$13,524 thousand from earnings Capital increased by NT$22,539 thousand from capital surplus	October 15, 2014	Bei-Fu-Jing-Si Zi No.1035187229	-	-

Year and month	Issue price	Authorized capital		Paid-in capital		Remark				
		Number of shares	amount	Number of shares	amount	Source of share capital	Capital increase approval Date	Approval order number	Capital increased by assets other than cash	Others
November 2014	10	30,000	300,000	26,540	265,403	The first domestic secured convertible corporate bonds into common stock of NT$2,347 thousand	November 5, 2014	Bei-Fu-Jing-Si Zi No.1035193471	-	-
February 2015	10	80,000	800,000	30,972	309,720	The first domestic secured convertible corporate bonds into common stock of NT$70 thousand NT$44,247 thousand of shares issued by merging GeneTouch Corporation	February 3, 2015	Bei-Fu-Jing-Si Zi No.1045126628	-	-
April 2015	10	80,000	800,000	31,309	313,085	The first domestic secured convertible corporate bonds into common stock of NT$3,365 thousand	April 29, 2015	Bei-Fu-Jing-Si Zi No.1045145253	-	-
July 2015	10	80,000	800,000	31,419	314,190	The first domestic secured convertible corporate bonds into common stock of NT$1,105 thousand	July 31, 2015	Bei-Fu-Jing-Si Zi No.1045168284	-	-
September 2015	10	80,000	800,000	37,613	376,134	Capital increase by NT$30,972 thousand from earnings Capital increased by NT$30,972 thousand from capital surplus	September 4, 2015	Bei-Fu-Jing-Si Zi No.1045177722	-	-
November 2015	10	80,000	800,000	37,924	379,241	The first domestic secured convertible corporate bonds into common stock of NT$3,107 thousand	November 10, 2015	Bei-Fu-Jing-Si Zi No.1045191017	-	-
January 2016	10	80,000	800,000	38,546	385,463	The first domestic secured convertible corporate bonds into common stock of NT$6,222 thousand	January 29,2016	Bei-Fu-Jing-Si Zi No.1055125666	-	-
August 2016	10	80,000	800,000	44,328	443,283	Capital increase by NT$19,273 thousand from earnings Capital increased by NT$38,547 thousand from capital surplus	August 24,2016	Bei-Fu-Jing-Si Zi No.1055305420	-	-
October 2016	10	80,000	800,000	44,393	443,934	The first domestic secured convertible corporate bonds into common stock of NT$651 thousand	October 20, 2016	Bei-Fu-Jing-Si Zi No.1055318323	-	-
January 2017	10	80,000	800,000	49,367	493,666	The first domestic secured convertible corporate bonds into common stock of NT$49,732 thousand	January 24, 2017	Bei-Fu-Jing-Si Zi No.1068005217	-	-
December 2017	10	80,000	800,000	54,367	543,666	First private placement of common stock of NT$50,000 thousand in 2017	December 29, 2017	Jing-Shou-Shang-Zi No. 10601173530	-	-
February 2018	10	80,000	800,000	74,367	743,666	Second and third private placements of common stock of NT$200,000 thousand in 2017	February 1,2018	Jing-Shou-Shang-Zi No. 10701012810	-	-
June 2020	10	100,000	1,000,000	74,029	740,296	Treasury shares cancelled in the amount of NT$3,370 thousand	June 19, 2020	Jing-Shou-Shang-Zi No. 10901097690	-	-
September 2020	10	100,000	1,000,000	61,759	617,591	Capital returned due to capital reduction in the amount of NT$122,705 thousand	September 10, 2020	Jing-Shou-Shang-Zi No. 10901165690	-	-
January 2024	10	100,000	1,000,000	60,091	600,906	Treasury shares cancelled in the amount of NT$16,685 thousand	January 16, 2024	Jing-Shou-Shang-Zi No. 11230248840	-	-
May 2025	10	100,000	1,000,000	58,668	586,682	Treasury shares cancelled in the amount of NT$14,224 thousand	May 29, 2025	Jing-Shou-Shang-Zi No. 11430073250	-	-

2. Share type

March 29, 2026

Share type	Authorized capital			Remark
	Number of shares issued	Number of shares unissued	Total	
Registered common stock	58,668,197 shares	41,331,803 shares	100,000,000 shares	

3. Shelf registration method information: Not applicable.

(II) List of major shareholders:

March 29, 2026

Share / Name of major shareholder	Number of shares held	Shareholding
Data Image Corporation	21,273,122	36.26%
Luxon Capital Corp.	3,639,101	6.20%
LUXON ENTERPRISE CORP.	2,612,573	4.45%
Li Wen-Hsiung	2,568,000	4.38%
Li Wen-Hsiung, representative of the preparatory office of Jinzhi Investment Co., Ltd.	2,500,000	4.26%
LUXON INVESTMENT CORP.	2,199,502	3.75%
LEE CHUI-TO TRUST ACCOUNT	1,988,849	3.39%
Chen Kuo-An in custody for Luxon Investment Corp. Trust Property Account	1,950,000	3.32%
CHEN KUOEN TRUST ACCOUNT	1,509,358	2.57%
Chen Ching-Tung	1,356,000	2.31%

(III) Dividend policy and implementation:

1. The provisions of the Company's Articles of Incorporation on dividend policy are as follows:

   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, if any, shall be combined with undistributed earnings to be approved by laws and regulations, and then submitted to the shareholders' meeting for the 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.

2. Dividend distribution proposed in the current shareholders' meeting:

   The 2025 earnings appropriation of the Company was approved by the Board of Directors on February 26, 2026 by a resolution: to distribute cash dividends to shareholders of NT$57,293,676 (NT$0.97657128 per share) and to appropriate cash NT$60,042,718 (NT$1.02342872 per share), and will be reported at the 2026 AGM.

3. Expected major changes in the dividend policy: None.

(IV) The influence of the stock dividend proposed at the shareholders' meeting on the Company's operating performance and earnings per share:

Not applicable as distribution of stock dividends is not intended.

(V) Employee remuneration and directors' and supervisors' remuneration

1. The percentage of the profit for or scope of employee remuneration and directors' remuneration as stated in the Company's Articles of Incorporation:

   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.

2. Basis for estimation of employee remuneration and directors' and supervisors' remuneration in this period, basis for the calculation of the number of shares for stock dividends to employees, and accounting treatment if the amount paid out is different from the estimated amount:

   The Company estimates the remuneration to employees and directors based on the current profit (i.e., the pre-tax profit before deduction of remuneration to employees and directors) less accumulated losses, and if there is a difference between the expected distribution amount and the actual distributed amount, it will be recognized as operating costs or expenses. If the employee remuneration is distributed in shares, the number of shares distributed shall be calculated based on the closing price of the common stock on the day before the resolution is reached. If there is a change after the date when the financial report is approved and released, it is treated as a change in accounting estimate and recognized as the profit or loss of the next year.

3. The distribution of remuneration approved by the Board of Directors:

(1) The amount of remuneration to employees and directors and supervisors distributed in cash or shares: On February 26, 2026, the Board of Directors resolved to distribute NT$8,177 thousand as remuneration to employees and NT$876 thousand as remuneration to directors in 2025.

(2) The amount of employee remuneration in stock and the amount as a percentage of the sum of net income after tax as in the standalone financial statement for this period and the total employee dividends for this period: Not applicable as distribution of stock dividends is not intended.

4. Where there is a difference between the employee remuneration and directors' and supervisors' remuneration paid out and the estimated amounts for the prior year (including the number of shares distributed, amount, and stock price), the amount of the difference, reason, and accounting treatment shall also be specified:

(1) Actual remuneration to employees and directors for the previous year: NT$8,652 thousand to employees and NT$927 thousand to directors were distributed in cash.

(2) The difference between the distribution proposed before the board meeting and the actual amount: The actual distribution is the same as the distribution proposed by the Board of Directors.

(VI) The repurchase of the Company's shares:

The repurchase of the Company's shares(completed)			
Session of repurchase	1st repurchase	2nd repurchase	3rd repurchase
Purpose of repurchase	To transfer shares to employees	To transfer shares to employees	To transfer shares to employees
Repurchase period	March 30, 2017 to May 28, 2017	November 1, 2018 to December 30, 2018	March 23, 2020 to May 21, 2020
Range of repurchase price	NT$28.00~NT$45.00	NT$17.92~NT$44.10	NT$11.41~NT$38.68
Type and quantity of shares repurchased	Common stock of 337,000 shares	Common stock of 2,000,000 shares	Common stock of 1,705,000 shares
Amount of shares repurchased	NT$10,424,618	NT$61,300,933	NT$43,973,492

The repurchase of the Company's shares(completed)			
The number of the shares repurchased as a percentage of the number scheduled to be repurchased (%)	22.47%	100.00%	56.83%
Number of shares cancelled and transferred	337,000 shares were cancelled (Note 1)	331,502 shares were canceled due to capital reduction (Note 2) 1,668,498 shares were cancelled (Note 3)	282,606 shares were canceled due to capital reduction (Note 2) 1,422,394 shares were cancelled (Note 4)
Cumulative number of the Company's shares held	0 share	0 share	0 shares
Cumulative number of the Company's shares held as a percentage of the Company's total issued shares (%)	0.00%	0.00%	0.00%

Note 1: The Company has completed the registration for cancellation and alteration of treasury stock in June 2020.
Note 2: The Company completed the registration for capital reduction in cash in September 2020, and the treasury stock was reduced by 614,108 shares proportionally to the capital reduction.
Note 3: The Company completed the cancellation and registration of treasury shares in January 2024.
Note 4: The Company completed the cancellation and registration of treasury shares in May 2025.

II Issuance of Corporate Bonds:

(I) Issuance of corporate bonds: None.

(II) Information on convertible corporate bonds: None.

(III) Exchangeable corporate bonds: None.

(IV) Overall declaration of issuance of corporate bonds: None.

(V) Corporate bonds with warrants: None.

III Issuance of preference shares:

(I) Issuance of preference shares: None.

(II) Preferred shares with warrants: None.

IV Issuance of overseas depository receipts: None.

V Employee stock options:

(I) The status of the Company's employee stock warrants that have not yet been due and its impact on shareholders' rights and interests shall be disclosed up to the date of publication of this annual report: Not applicable as the Company did not have any outstanding employee stock options as of the publication date of the annual report.

(II) Names of managers who have obtained employee stock warrants and the top ten employees with the most employee stock warrants up to the publication date of this annual report as well as their acquisition and subscription: Not applicable.

VI Issuance of restricted stock awards:

(I) Restricted stock awards issued by the Company that were not yet fully vested, and their impacts on shareholders' equity: Not applicable, as the Company did not issue restricted stock awards.

(II) Names of managers who have obtained restricted stock awards and the top ten employees with the most restricted stock awards up to the publication date of this annual report as well as their acquisition: Not applicable.

VII Issuance of new shares in connection with mergers or acquisitions or with acquisitions of shares of other companies:

(I) Issuance of new shares in connection with mergers or acquisitions or with acquisitions of shares of other companies in the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report: Not applicable.

(II) Issuance of new shares in connection with mergers or acquisitions or with acquisitions of shares of other companies resolved by the Board of Directors in the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report: Not applicable.

VIII Execution of the fund application plan:

(I) As of one quarter prior to the publication date of this annual report, the Company's previous securities offerings or private placements have not been completed, or the plans have been completed within the past three years and the benefits have not yet shown: Not applicable.

(II) As of one quarter prior to the publication date of this annual report, the Company's previous securities offerings or private placements have not been completed, or the execution has been completed within the past three years and the benefits have not yet shown: Not applicable.

Four. Overview of Operations

I Description of the Business:

(I) Business scope

1. Main businesses

(1) CC01110 Computer and Peripheral Equipment Manufacturing

(2) F118010 Wholesale of Computer Software

(3) F218010 Retail Sale of Computer Software

(4) F401010 International Trade

(5) I301010 Information Software Services

(6) CF01011 Medical Devices Manufacturing

(7) F108031 Wholesale of Medical Devices

(8) F208031 Retail Sale of Medical Apparatus

(9) ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.

2. Product categories and business weights

Business items	2025		2024	
	Net sales (NT$ thousand)	Percentage of Revenue (%)	Net sales (NT$ thousand)	Percentage of Revenue (%)
Medical display	559,243	64.37%	508,224	58.94%
Medical components	203,666	23.44%	187,346	21.73%
Industrial monitor	52,248	6.01%	71,812	8.33%
Components for industrial use	33,835	3.89%	70,788	8.20%
Spare parts	19,848	2.29%	24,153	2.80%
Total	868,840	100.00%	862,323	100.00%

3. New products planned to be developed

Name of R&D project
Telemetry display in operating rooms
Digital image output display
All-in-one display
High-resolution digital pathology display
Comprehensive solution for operating room peripheral equipment based on network IP architecture
Research and development of next generation display technology (OLED, mini LED) medical display

(II) Overview of the industry

1. Current status and development of the industry

Thanks to the development of medical imaging technology, many high-end medical image capturing and processing devices have been developed and applied. With high-resolution images, medical personnel can easily judge the actual condition of the subjects' internal bodies. However, in order to interpret such high resolution images, in addition to the front-end image capturing system, the related display interface is also an important key. In order to ensure that the display can precisely present medical image information, not only medical displays must be in compliance with the medical device related regulations, but they must also have extremely high requirements in terms of resolution, brightness, delay rate and stability, making it more difficult to enter this field. Due to the fact that the gross profit of medical displays is higher than that of general consumer displays, it has naturally attracted many manufacturers to invest in the deployment.

In recent years, the Company has been committed to the R&D and production of professional medical grade monitors, mainly because the medical information system has become mature and necessary. Generally speaking, a hospital information system can be divided into two parts: one is the management information system that meets the management requirements; the other is the clinical information management system that meets the clinical medical requirements. As the Medical Imaging Standard DICOM (Digital Imaging and Communications in Medicine) became mature in the 1990s, the picture archiving and communication system (PACS) in the clinical information system was widely supported by international medical device manufacturers. The PACS is not only necessary for today's hospital information system, but the entering of the era of digitization by the medical industry has also been confirmed.

Medical imaging technology has entered the digital era, replacing film and X-ray films with professional medical monitors, that allow doctors to display X-rays, ultrasound, MRI or hemodialysis images stored in the image server through high-resolution medical monitors. Thanks to this, doctors and patients do not have to wait a long time for films, and can make more accurate judgments through the high

resolution display. Hospitals no longer worry about how to store and manage films, reducing labor management and reducing the operating costs, while significantly improving efficiency and quality of care, providing better care for the patients. As digital services advance, more real-time and accurate medical care will be available in the future, and telemedicine is expected to become another trend.

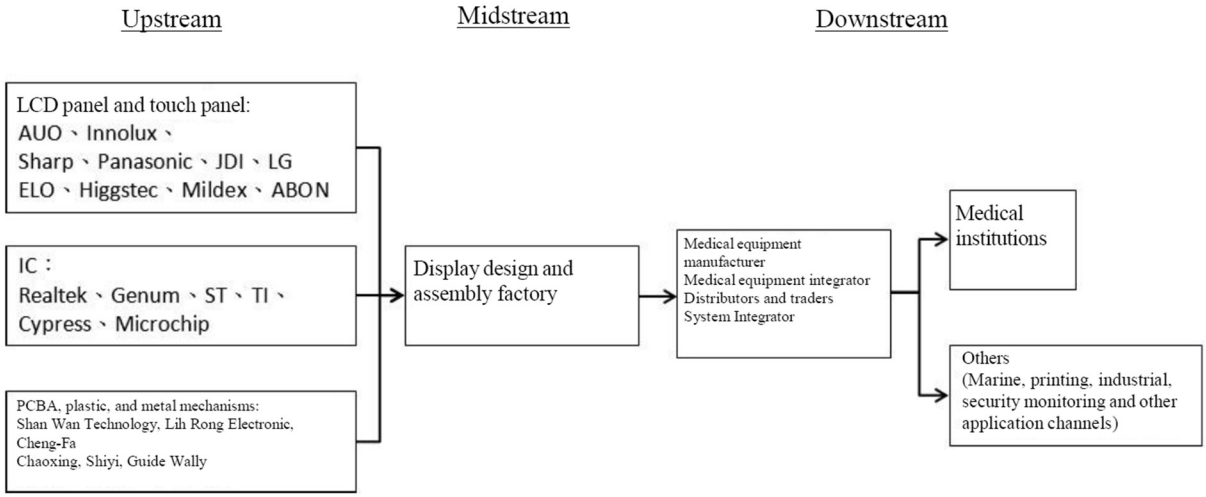
Due to the popularity of ultra-high resolution technology and large-sized screens, the application of monitors above FHD level is increasing. Medium-size 4K monitors are gradually applied to surgeries and endoscopes to bring clearer display contents. When combined with routers in hospitals, large 4K monitors can display multiple signal sources on a single screen with the ability to freely allocate the magnitude and display position of each signal to facilitate monitoring and medical teaching during surgery. In addition to improvements in size and resolution, technologies that have been widely adopted in commercial applications, such as OLED and Mini LED, are also gradually being embraced by the medical industry. These technologies offer superior imaging quality, providing better support for doctors in diagnosis and surgical procedures.

In addition, with the rapid development of minimally invasive surgery and endoscopic surgery, 3D medical monitors have gradually become an important development direction in medical image display. Through stereoscopic imaging technology, physicians can more intuitively observe the spatial structure and depth information of human tissues. Compared with traditional 2D images, this helps improve the accuracy and safety of surgical judgment. At present, 3D display technology has gradually been applied in fields such as minimally invasive surgery, endoscopic surgery, and medical education. With the maturity of 4K resolution and high-refresh-rate display technologies, 3D medical monitors are able to present more detailed and smoother stereoscopic images. The Company also continues to monitor development trends in 3D medical display technology and, by leveraging its existing strengths in image processing and display technologies, actively invests in the R&D of related products to provide medical equipment manufacturers with more comprehensive high-end imaging display solutions.

With the market development of the medical industry anticipated, nearly 100 new companies have been attracted, including the main imaging equipment software

and hardware vendors, medical and healthcare information companies. The competition is fierce as even panel manufacturers have established subsidiaries to invest in this field. There are few domestic manufacturers specializing in the R&D and production of medical displays, and they are mainly from the United States, Europe, and Japan. We have entered this industry ahead of other domestic manufacturers. With the unique Field Programmable Gate Array (FPGA) design and color adjustment technology and the long-term cooperation with well-known international medical manufacturers in Europe, the United States, and Japan, our technologies have been recognized. We will continue to actively develop products that better meet our customers' needs.

2. The relations between the up-, mid-, and downstream industries



The industries in which the Company is engaged are described below:

A. Upstream

The main raw materials for the Company's products are panels, ICs, and touch modules. The current supply status is described as follows:

(A) Panel:

In 2025, global LCD panel production capacity continued to concentrate among leading manufacturers. At the same time, Korean manufacturers continued to withdraw, Mainland Chinese manufacturers increased their market share, and growing demand for OLED and MiniLED backlit displays for medical diagnostic monitors led to changes in the market share structure. As of the end of 2025, the updated global panel market share rankings were as follows:

BOE (35.2%)

TCL CSOT (15.8%)

HKC (12.5%)

Innolux (10.3%)

AUO (9.1%)

(B) IC: Realtek, ST, TI, Microchip, and Rohm manufacturers use ICs that meet the medical product specifications. As this is a technology- and capital-intensive industry, the Company only purchases items that meet industrial specifications.

(C) Touch module: At present, domestic touch module suppliers include Young Fast Optoelectronics, Wanda, Mildex, and GIS, while foreign manufacturers include ELO, Everglory and others. However, as the technical threshold for touch modules is lower than that of panels, new suppliers continue to enter the market. However, due to the specification requirements of industrial and medical products, the Company purchased items above the industrial specifications.

B. Midstream

The Company is a medical and industrial monitor manufacturer. Its current major overseas competitors include: NDS (US), BARCO (Belgium), and EIZO (Japan). Industrial monitor manufacturers in Taiwan are Promate, Getac, Litemax, and Winmate. Meanwhile, Chinese manufacturers such as Beacon and Jusha are also eager to enter this industry.

C. Downstream

At present, the main medical equipment suppliers include, Canon, Fujifilm (Japan), Siemens and Draeger (Germany), GE, Stryker (U.S.), and Philips (Netherlands). The printing system and image editing manufacturers include NEC and Ricoh (Japan).

3. Product development trend

In the early days, the Company focused on information and industrial displays. In recent years, as information and industrial monitors have faced price competition among other manufacturers in the same trade, the Company has been actively exploring niche product markets, such as various medical monitors and high-end

surgical monitors. The Company's niche products are customized and require high technology thresholds. On the one hand, they are used to differentiate from other domestic competitors, widen the gap from them, and enhance competitiveness with international major manufacturers; while on the other hand they are higher added value products and enhance product stability and reliability. The Company will continue to commit to improving its overall competitiveness and profitability.

The niche products that the Company has been actively developing in recent years include diagnostic and picture archiving and communication system (PACS), endoscopic testing, surgery, ultrasonography, and cardiac catheterization monitors. With the technologies accumulated over the years, the Company will not only meet the stringent requirements of the global ODM and OEM customers, but also actively establish the capability to participate in large-scale tenders in the future.

4. Competition

The Company has been engaged in the R&D and production of displays for many years, including high-end medical displays, medical touch displays, and industrial displays. The Company has competitive advantage in the mastery of key technologies, formulation of product specifications, product design and development, production processes, and end customer applications. The Company's main competitors are traditional LCD manufacturers, IPC manufacturers, and manufacturers specializing in ODM and OEM businesses. However, due to the shrinking consumer market and price competition in recent years, many well-known domestic notebook computer manufacturers or LCD manufacturers have become potential competitors of the Company through mergers or acquisitions or establishment of new business groups to produce LCDs.

(III) Technology and R&D

1. Technical level and research and development

The R&D team of the Company as a whole is skilled in R&D technology. The control board developed by the R&D team can support LCD panels of different sizes and resolutions from 8" to 65", with full consideration of functionality, cost efficiency and modularity. The core technology is the introduction of 3D drawing and the consideration of heat dissipation and production combination in the modular

design of the system, and the current waterproof and dustproof technology has reached the IP65 level. We will continue to work hard to meet the R&D technical capabilities of international ship certification standards.

In addition, the monitors developed and manufactured by the Company have passed many electronic regulations and safety certifications worldwide, including FCC-B, CSA (cUL), UL1950, CE, TUV/GS, VCCI, EPA Energy star and TCO. In addition, our medical monitors have passed many major medical regulations and safety certifications, including medical-related UL60601-1, CSA C22.2 No.601.1, TUV (EN60601-1), TUV/GM, CE, FCC-B and FDA.

2. Academic experience of R&D personnel

Year		2025	2024	2023
Education	Doctoral Degree	-	-	-
	Master's Degree	6	6	6
	College/University	32	33	35
	Senior High (Inclusive) and Below	3	1	-
Total		41	40	41
Average Years of Service		10.52	9.91	9.68

3. Research and development expenses for each of the past five years

Year	2025	2024	2023	2022	2021
Net sales (NT$ thousand)	868,840	862,323	893,844	949,204	712,232
R&D expenses (NT$ thousand)	72,464	71,898	69,158	82,619	69,515
Percentage of net revenue (%)	8.34%	8.34%	7.74%	8.70%	9.76%

4. Technologies or products successfully developed in the past five years

Year	R&D achievements
2021	Advanced ultrasound medical display
	Methods for display calibration system and calibration applied to endoscope
	Complete solution for display peripheral equipment (12G SDI to HDMI converter)
2022	Next-generation 8MP high-resolution surgical monitor
	Complete solution for display peripheral equipment (SDVoE)
	Next-generation 3MP radiology diagnostic monitor
2023	C-arm special equipment advanced diagnostic display
	New-type display for endoscope and surgery
	New generation integrated USB video input display
	Large-size, high-resolution integrated medical displays
	Automatic Gamma display
2024	OLED high-end ultrasound display
	New-generation display interface (USB-C) patient monitor
	Medical signal converter box integrating different video signals
	5.6" MRI-dedicated display

Year	R&D achievements
2025	Video Multiplexer Box
	OLED high-end anti-burn-in ultrasound medical display
	Next-generation 24”/27” catheterization laboratory monitors
	13.3” industrial control monitor

(IV) Long-term and short-term business development plans

In response to the future industry development and the overall economic environment, the Company has mapped out its future operation and enhanced competitiveness by formulating various long-term and short-term plans. The Company's short-term and long-term plans are summarized as follows:

1. Short-term development plan

(1) Marketing strategies

A. Expand the medical application market

Continue to monitor development trends in medical imaging applications, actively develop potential customer groups across different medical application fields, and leverage existing products and technological advantages to promote own-brand and ODM businesses in order to expand market penetration.

B. Strengthen overseas market presence and customer service

Establish strategic alliances with regional partners to actively expand into special application and niche markets, thereby enhancing the visibility and market share of the Company's products in the international medical display market.

C. Deepen cooperation with system integrators

Continue to cultivate the existing customer base of system integrators and, based on current cooperation, horizontally expand into other potential customers and application fields in order to further increase product adoption opportunities and market penetration.

D. Strengthen digital marketing and information platforms

Establish a comprehensive product information website and database system to integrate product technology and application information,

enhance customer understanding of products, and improve the efficiency of pre-sales technical support and after-sales service.

E. Promote high-end medical display products

Promote high-end medical display products through major global market locations and improve delivery stability through comprehensive supply chain management to meet medical equipment customers' requirements for quality and delivery schedules.

F. Enhance localized service capabilities

Continue to establish regional service locations and technical support capabilities, shorten after-sales service processes, and improve customer service efficiency to strengthen customer satisfaction and long-term cooperative relationships.

G. Leverage group synergies

Promote existing standard products and solutions through group resource integration and strategic cooperation, jointly explore market opportunities, and enhance overall competitiveness.

(2) Production and procurement strategies

A. Continue to drive manufacturing process optimization and improve production line efficiency

Continuously optimize production line processes through process standardization, work-hour analysis, and bottleneck improvements to enhance production efficiency and reduce unit production costs.

B. Promote production line automation and digitalization

Gradually introduce automated equipment and testing systems and combine them with information systems for production data collection and analysis to improve production stability and quality consistency.

C. Continue to improve the new product introduction (NPI) process

Establish standardized pilot-run and mass-production introduction processes and strengthen cross-department collaboration mechanisms to shorten product introduction lead time and reduce quality risks in the initial stage of mass production.

D. Optimize production scheduling and capacity utilization

Improve equipment and manpower utilization efficiency through production scheduling management and capacity allocation adjustments to reduce the impact of idle capacity and production fluctuations on operations.

E. Build a highly flexible modular platform to address material supply disruptions in the AI era

Procurement and R&D jointly promote a "shared motherboard" modular design. Modularization enables production lines to switch rapidly among different component specifications while maintaining product mix flexibility. At the same time, the Company collaborates with automation equipment manufacturers to improve production line efficiency and product mix flexibility.

F. We will maintain good cooperative relationships with upstream manufacturers and diversify procurement sources to ensure the supply of key parts.

G. We will make good use of the resources of Qisda to expand the Company's production scale and provide support for overseas production.

In response to the increase in customers and the production needs of large-size products, we will continue to invest in software and hardware resources. In doing so, we will be able to centralize production and procurement of most products of the Group and share resources to reduce overall production costs and improve overall competitiveness. By integrating Qisda Group resources, the Company strategically consolidates materials such as ICs and memory components that are being crowded out by AI demand to obtain bargaining power and production priority superior to industry peers. For large-sized medical panel demand, it also shares support from the Group's overseas production bases to reduce overall production costs and enhance overall competitiveness.

H. Optimize sample certification procedures and alternate material approval mechanisms

Through the strategic deployment of key components and safety stock, together with new product development, the Company optimizes sample

certification procedures and alternate material approval mechanisms to ensure that next-generation medical products such as OLED and MiniLED can shorten the development cycle by 20% and precisely respond to customer order demand in the US$2.69 billion niche medical display market.

I. In response to the globalization strategy, we have set up outsourcing warehouses and after-sale service locations in the U.S., Japan, and Netherlands to serve the maintenance needs of local customers nearby, while saving the commute time and transportation cost. We have also built an online customer service system to facilitate customer tracking and problem solving, improving overall customer satisfaction.

(3) Research and development strategies

A. Raise the level and application of existing products.

B. Establish a product sharing platform in accordance with market demand and provide customers with solutions.

C. Develop complete peripheral solutions for medical displays.

D. Utilize the Group's resources to shorten the time required for development and increase the breadth of research and development.

2. Long-term development plan

(1) Marketing strategies

A. Establish international branding and product strategies

Continue to develop the Company's own-brand product architecture and provide ODM/OEM services to major international medical equipment manufacturers, gradually establish a global marketing network, gain command of medical imaging display technologies and application demand, strengthen technological innovation capabilities, and become a competitive professional brand in the high-end medical display field.

B. Build a global information and service system

Strengthen the global information network system and distribution mechanisms, integrate product information, technical support, and after-

sales service platforms, provide timely and efficient customer service, and establish long-term international competitive advantages.

C. Promote globalized operational deployment

Leverage Group resources to establish production and service locations in major markets and gradually promote localized production and technical support systems to enhance supply efficiency and respond quickly to global customer needs.

(2) Production and procurement strategies

A. Establish a highly efficient and highly flexible smart manufacturing system

Gradually build a smart manufacturing environment through automation equipment, manufacturing data integration, and information system applications to improve production efficiency and operational transparency.

B. Continue to optimize plant layout and capacity planning

Continue to optimize production line configuration and logistics flow at factories based on product development trends and order demand to improve overall production efficiency and space utilization.

C. Establish a highly skilled manufacturing team and talent development mechanism

Develop a manufacturing team with multi-skill capabilities and process improvement competence through comprehensive education, training, and skills development systems to support the Company's long-term operational development.

D. Strengthen collaborative development between manufacturing and R&D

Establish an early manufacturing participation mechanism in product development to enhance design for manufacturability (DFM), thereby reducing mass-production risks and improving product quality and cost competitiveness.

E. Deepen strategic cooperation with distributors/original manufacturers and implement a 12-month rolling forecast material preparation mechanism

In 2025, surging AI demand caused serious crowding-out of standard memory and related ICs, significantly extending lead times from 16 weeks to more than 36 weeks and driving price increases of up to 300%. The Company deepened strategic cooperation with distributors/original manufacturers and implemented a 12-month rolling forecast mechanism. For materials with long lead times and a high risk of crowding out, the Company adopted policy-based procurement and safety stock allocation to ensure that high-end medical models could still maintain a high on-time delivery rate amid the AI-driven material shortage.

F. In response to its globalization strategy, the Company establishes outsourced shipping warehouses and after-sales service locations in each region according to regional business volume, which not only reduces transportation costs by 30% but also provides uninterrupted after-sales service to international medical equipment customers.

G. Accelerate supply chain de-risking

In the first half of 2025, the U.S. government initiated high reciprocal tariffs on Taiwan electronic products, and in the second half of the year, industrial metals and raw material prices surged sharply, with copper prices exceeding US$11,700 per metric ton, up 36% year on year, while gold and silver prices rose by 69% and 140%, respectively. The Company has accelerated supply chain de-risking. In addition to continuously optimizing the existing supply chain, the Company has also approved sources of goods from both sides of the Taiwan Strait and Southeast Asia and requires suppliers to have third-party capacity backup so as to minimize single-region supply risks.

(3) Research and development strategies

The Company's R&D team is highly innovative and we will continue to invest in R&D and recruit and develop professional R&D personnel in the future. We will develop corresponding peripheral equipment and provide customers with complete solutions. In addition to creating distinctive features for products in the market, the Company will also seek to form strategic alliances with companies that complement the industry, and build a stronger R&D team

through technical cooperation to develop towards a wide range of applications and diversified products.

(4) Coordination of operation and finance

Strive for scale development of long-term operations to move toward internationalization and diversification, and reduce financial costs to support operational needs using various financial tools.

II Analysis of the market as well as the production and marketing situation:

(I) Market analysis

1. Locations where the Company's main products (services) are sold (provided)

Region \ Year		2025		2024	
		Net sales (NT$ thousand)	Ratio (%)	Net sales (NT$ thousand)	Ratio (%)
Domestic sales		28,013	3.22%	32,397	3.76%
Foreign sales	Americas	388,240	44.69%	395,101	45.82%
	Europe	317,064	36.49%	325,582	37.76%
	Others	135,523	15.60%	109,243	12.66%
Total		868,840	100.00%	862,323	100.00%

2. Market share

The Company mainly provides customers with complete and flexible design services and is a professional manufacturer focused on special medical application display solutions. Because many of the Company's products are developed through ODM customization based on customer requirements, the industry profile differs from that of the general standardized product market. In addition, because the medical industry is relatively conservative in nature and medical equipment manufacturers generally engage in long-term cooperation according to their own product requirements and certification processes, there is currently no complete and consistent statistical data available in the global medical monitor market to precisely measure market share. By virtue of its years of technological accumulation and customer cooperation experience in the medical display field, the Company has established a stable customer base and competitive advantages in specific medical application display markets.

3. Supply and demand and growth potential of the market in the future

   As the global aging trend continues, medical demand and the number of surgeries increase year by year, driving continued growth in the markets for medical equipment and related imaging systems. The digitalization of medical imaging and the increasing adoption of hospital information systems have gradually driven up demand for medical electronic imaging systems. It is estimated that the future global output value of medical electronic imaging systems will exceed US$20 billion and maintain a steady growth trend. In addition, the gradual adoption of high-resolution display technologies such as 4K and 3D imaging in operating rooms, endoscopic systems, and medical image diagnosis has further increased demand for medical monitors. Compared with general consumer displays, medical monitors have higher technical barriers and certification requirements. Because the Company entered this field earlier and has already established relevant technologies and customer foundations, its future growth potential is promising. The Company will also continue to invest in the R&D of high-end medical display technologies and seize market opportunities arising from the digitalization of medical imaging and high-resolution display applications.

4. Competitive niche

   (1) The market for diagnostic medical equipment is relatively closed. Related products must meet the highly reliable MTBF (Mean Time Between Failures) in order to obtain opportunities to work with international equipment manufacturers. The main management and R&D personnel have long been involved in the professional medical display field and have a profound understanding of the industrial environment and trends. With many years of experience in cooperating with various manufacturers, we have proven that our technology has achieved a position comparable to that of major Japanese, European and American manufacturers.

   (2) The Company has rich experience in the R&D and production of screens of different sizes. The special application LCDs developed and manufactured are highly dust-proof, waterproof, high-temperature resistant, and vibration-

resistant. The technology of the Company is higher than what is found in general LCDs.

(3) The monitors developed and produced by the Company have passed many electronic regulations and safety certifications worldwide, including FCC-B, CSA (cUL), UL, CE, CCC, BSMI, and VCCI In addition, the Company's core business of medical-grade displays has obtained multiple major international medical regulatory and safety certifications, including ANSI/AAMI ES60601-1, CSA CAN/CSA-C22.2 No. 60601-1, CE (EN60601-1, EN60601-1-2 4th edition), and U.S. FDA certification, as well as QMS certification for medical devices from the Ministry of Health and Welfare. Its manufacturing technology capabilities are among the industry leaders.

(4) The Company fully considers the functions, production cost effectiveness, and compatibility modular principle in the design of products. With the commonality and modularity in mechanism design, the Company is able to combine different product lines according to customization requirements, providing customers with prompt and flexible services.

(5) Competitive niches of the planned products of the Company in the future are described as follows:

Product planning	Product function	Future competition foundation	Application
Projected capacitive multi-touch display	The integration of projected capacitive touch screen technology enables its application in industrial control and medical displays, upgrading functionality from single-touch to multi-touch. In addition, the full-flat touch screen design enhances the product’s waterproof and dustproof performance.	1. Enhance product multi-touch capability. 2. The "all-plane" feature improves the waterproof and dustproof properties of the product. For example, the dustproof and waterproof grade of application of endoscope, medical trolley and machine tools have reached IP65 (completely protected from powder and low pressure water injection in different directions). 3. Expand product applications and develop diversified sizes.	1. Industrial machine tools 2. Medical operating room monitor 3. Medical trolley 4. Blood test machine

Product planning	Product function	Future competition foundation	Application
Endoscopic display	With realistic color reproduction and high-standard dynamic image processing, endoscopic display faithfully presents the most natural color and image quality of blood and organs to show the most complete surgical procedures.	The use of single chip resolution ahead of the industry gives a clearer picture.	Endoscopic
PACS display	With over 2048 x 2560 resolution and picture uniformity compensation, PACS can be support a high-resolution that can provide the best diagnosis accuracy, and can provide a picture-in-picture function for easier diagnosis by doctors.	Endoscopic are developed using a single chip with high functionality, high market demand, and low cost, compared to other medical display industry products of 5MP or more.	1. Advanced PACS 2. Mammography
Optical fiber signal conversion box	The fiber optic signal conversion box can be used to extend the transmission distance of the existing digital signal.	Not only does the fiber optic signal conversion box prolong the image transmission distance, thanks to its small fiber optic cable, it can also be applied to long-distance transmission to expand the scope of use of the product, perfect for large buildings and complex structures.	1. Large medical institutions 2. Large ships
80W AC and DC power system	This can automatically switch between different power supply (AC and DC) systems to provide a stable backup power supply for ships or MRT cars, and maintain the power required for the operation of the transportation system.	In general, if a long-distance transmission causes power consumption in the transportation system, or if the power drops due to the instantaneous activation of the battery, or if the voltage drops below the standard range, the conventional power system will not be able to supply power. The "80W AC and DC power system" can provide a wide range of power (10-32V) input, when the DC (or AC) power is exhausted. The dual power (with AC and DC power) system will automatically switch to the AC (or DC) state to provide backup power.	1. Ships 2. MRT cars
Multi-image management system	The IP-based video signal technology combines multiple imaging and control signal sources into a single signal. The output target can be assigned as desired, and the display size and position of each signal can be changed at will.	The future trend is leaning towards replacing plural small-size displays with single large-size displays. The system can control the position as desired and size of each input signal displayed on the large display.	1. Operating room 2. Ship and flight control room

5. Favorable and unfavorable factors for future development and countermeasures

(1) Favorable factors

A. Professional product development ability and stable quality

The Company has long invested in innovative research and technology development in the field of professional displays. We are constantly striving to develop and design multifunctional medical, industrial and special application displays with high resolution, high brightness, high color saturation, wide viewing angle, high response speed, full display size, low cost, water and dust resistance, and shock resistance. As the technology level is higher than that of general functional LCDs, we aim to establish our independent professional technology capabilities. In addition, the Company's product quality is stable and well recognized by customers. The product variety and functionality can meet the needs of different customers. Moreover, the Company has set up a dedicated department committed to product quality improvement, product quality inspection, and maintenance of customer after-sales service. Our products have passed the ISO9001, and the quality system certifications of environmental management ISO14001 and medical ISO13485. We have also obtained QMS certification for medical devices from the Ministry of Health and Welfare, Executive Yuan. Furthermore, some of our large, high-end medical displays have been certified by the FDA, providing customers with effective quality assurance and enhancing customer trust.

B. Serving downstream customers with customized capabilities to stabilize cooperative relations

The Company customizes products to meet the special needs of customers and enhance their competitiveness. In addition, the Company has a complete product line with excellent performance that provides customers with complete solutions, shortens product development time, and improves and increases customers' profitability, forming long-term cooperative partnerships with customers.

C. Medical display application platform is well established, ahead of domestic competitors

With the rapid aging of the population, the medical expenditure for elderly patients with chronic diseases has increased year by year, resulting in a corresponding increase in the market demand for medical diagnostic imaging products, and the acquisition of medical displays has become the

focus of medical institutions or PACS manufacturers. The Company has been committed to the development of high-end medical displays for many years, and is also one of the few manufacturers in Taiwan capable of developing and manufacturing such products with a complete product line. The Company's products are in compliance with international medical regulations and safety certifications. Compared with other domestic competitors, the Company has leading advantages with respect to technology and experience, and has been recognized by world leading manufacturers.

D. High market entry barriers

Different from general consumer electronic products, our medical, industrial and special application display products are niche, and high-end, with a longer life cycle, a high degree of customization, a high technology threshold, a higher price and relevant quality and safety standard certifications. The Company's revenue and profitability have been stable over the years, demonstrating its experience and customization capabilities in the LCD market for special applications. The Company enters the supply chain of world-renowned brands through European and American distributors. In the future, the Company will have more independent capabilities and competitive advantages in terms of distribution and marketing. In conclusion, the medical equipment industry has barriers to entry and a high degree of customization. The products are quite competitive and customers have bargaining room over price. Therefore, the medical equipment industry can retain a considerable gross profit and a stable customer base.

E. Good prospect of industrial application

Due to the improvement of the economy and the overall aging of society, people pay more and more attention to the need for medical care. With the increasing production value of medical electronic imaging system, the coordinated development of medical equipment and software, and the rise

of health care awareness, the demand for higher resolution, higher brightness, higher stability, and error-free medical image display information, as well as meeting the DICOM (Digital Imaging and Communications in Medicine) standards, are driving the market demand for medical-grade display products. In addition, Taiwan possesses advanced optoelectronics, communications, electronics, and semi-conductor technologies and complete development of upstream, midstream and downstream industries, alongside the support from the government. All of the above is favorable to the development of medical products. The Company not only produces professional medical grade monitors, but also develops niche products such as industrial displays. The products are applied in a wide range of fields, such as monitors for trams, radar displays, ships for electronic charts, charging station touch screens, etc.

(2) Unfavorable factors and countermeasures

A. Slow sales of key raw materials panels and ICs have resulted in large inventories

The Company mainly produces medical, industrial and special application displays with long product life cycle, with the main key materials being touch panels and ICs. However, with the continuous evolution of touch panel and IC processes and functions, the life cycle of key raw materials is shorter than the life cycle of our products, causing the Company's products to face the problem of product continuity. Given this, it is necessary for the Company to keep sufficient inventory to meet customers' demand for delivery during the design period, thus increasing the risk of raw material inventory obsolescence. As our products are specialized for use in professional applications, they are customized and produced in small quantities. This makes the raw materials and related components such as panels, ICs and mechanisms vary in specifications and variety, and they cannot be produced and sold in large quantities like standardized

consumer electronics products. In order to provide customers with a complete product line, the Company currently produces more than 100 types of products. Therefore, it is necessary to prepare a small number of diversified products in our inventory of raw materials and spare parts to meet the needs of customers. As a result, the Company has more than 4,000 types of raw materials, and among them, the sales amount of key components, panels and ICs, is relatively high and the sales price is relatively slow. To meet the needs of customers for customized products, the Company needs to have more diversified inventories. However, taking into account procurement cost, a large quantity will be purchased at once. Coupled with the fact that the replacement speed of the main raw material panels is shorter than the Company's product life cycle, the Company needs to purchase a large quantity at one time before they are discontinued. Therefore, inventory control becomes increasingly important.

Countermeasures:

(A) In addition to maintaining good and long-term cooperative relations with the existing major suppliers, we will also appropriately adjust the source of procurement and distribute the products to different suppliers to reduce operational risks.

(B) During the R&D and design stage, we will improve product standardization and modular design, increase the sharing and substitutability of parts, and reduce the increase of the number of raw materials in order to facilitate the speed of inventory depletion and reduce the risk of inventory backlog.

(C) The Company has the following countermeasures in place in response to the risk of slow depletion of inventory due to higher inventory levels of major raw materials:

a. Production and sales: The supply chain management and the sales department will conduct production and sales analysis on raw materials that are aged in the inventory and slow to be eliminated

from the inventory on a monthly basis. In the case of raw materials that are not as good as expected in customer orders and the procurement of raw materials is considered to be a common material, we will ask the sales department to confirm with other customers whether there is additional demand for the material. We will then start the production and sale of such material to other customers in need; or ask the R&D department to give priority to the development of new models in order to eliminate such material.

b. Procurement: Production management, supply chain management, and business departments will hold meetings on a weekly basis, so that sales forecast orders and inventory preparation can be more closely linked.

c. Finance: We will keep track of the number and amount of materials allocated by different customers, and control the overall inventory value to less than 50% of the paid-in capital.

d. We will require customers to pay a deposit in advance to reduce the risk of non-commitment.

(D) The Company has the following countermeasures in place in response to the risk that the inventory of major raw materials will be difficult to manage due to excessive inventory:

a. Production and sales: The production management unit checks the inventory system every six months to collect statistics on the inventory and count the material numbers of the machines that have not been shipped for a long time, and to confirm the future usage of raw materials with customers. Where it is determined that the raw materials cannot be disposed of in the future, production management and production units, in conjunction with relevant departments, will review the obsolete inventory and hold the

relevant personnel accountable, and then report the obsolete inventory to reflect the true inventory status.

b. Procurement: the Company strictly controls the quantity to be purchased, and commences the production of materials based on the PO & Forecast inputted into the MRP system for business operations, and controls the incoming materials and inventory with the material lead time. If a raw material purchased by the customer based on estimated orders for the next two years is discontinued, due to the large procurement amount, the customer should consider whether the raw materials can be procured from other distributors after the production is discontinued, and consider whether there is a more cost-effective alternative material in the near future. It is also necessary to evaluate the accuracy of customer' past estimates and contribution to the Company's revenue, in order to prevent excessive inventory that leads to warehouse management difficulty.

(E) The Company has the following measures in place in response to the risk of greater pressure on working capital due to higher inventory levels of major raw materials:

a. Production and sales: The sales department and the R&D department keep abreast of the latest information on the market, such as panel and IC process and function evolution, so that the Company's procurement department can grasp information on more cost-effective alternative materials and avoid purchasing too much inventory, which may restrict working capital turnover and affect the Company's future R&D capital requirements.

b. Procurement: The Company keeps track of the latest information on raw materials through production-sales meetings, and retains sufficient working capital to purchase more cost-effective substitute materials.

c. Finance: If the overall inventory level exceeds 50% of the paid-in capital, the finance department should issue a notice immediately, requesting the sales and production management departments to review the existing inventory amount, so as to avoid the concentration of working capital on inventory.

d. Internal control: The internal audit department has formulated the Procedures for the Management of Obsolete Inventories. An audit plan is scheduled to track the slow-moving raw materials every 3 months in line with the audit period of the accountants. The accountants follow up the subsequent implementation of their audit plan during subsequent periods.

B. ODM orders mostly, no own brand yet

At present, the high-end or large-scale medical equipment used by domestic medical institutions is mostly imported from Europe and the United States. With the domestic market being relatively small, the Company mainly undertakes the ODM production of foreign brands.

Countermeasures:

(A) Improve product differentiation, focus on the development of niche products, grasp the timeliness of new product introduction into the market, and move toward the goal of reducing procurement and production costs, improving production efficiency, increasing added value, and expanding sales revenue and market share.

(B) Strengthen the product inspection process, improve product quality management, speed up and accurately implement the service ability before and after sales to customers, provide professional consultation and maintenance on various products of customers, in order to increase the added value of products, and continue to maintain the image of a quality supplier, and actively maintain stable cooperative relationships with foreign medical equipment manufacturers.

(C) Enter the market by investing in branded factories. As most of the products are ODM-based at present, there is still a distance to reach the end customer. Investing in brand factories can reduce the commission from intermediaries, achieving the purpose of increasing gross profit margin.

C. Effect of exchange rate fluctuations on profitability

The Company's products are mainly exported, and receivables are mainly denominated in USD. Although major raw materials, including panels and ICs are also denominated in U.S. dollars, the Company's foreign currency assets are greater than its foreign currency liabilities and its foreign currency exposure is susceptible to fluctuations in the U.S. dollar exchange rate, resulting in a net gain or loss on exchange. Therefore, fluctuations in the market exchange rate still have a considerable impact on the Company's revenue and profit.

Countermeasures:

(A) Maintain a close contact with major banks, monitor the changes in the foreign exchange market and international financial situation at any time, grasp the latest exchange rate information, adjust foreign currency positions based on exchange rate fluctuations, and undertake some derivative instruments, such as foreign exchange forward contract transactions, in order to reduce the financial risk arising from exchange rate changes.

(B) In the business quotation, exchange gains and losses arising from changes in exchange rates are taken into account to protect the Company's profit.

(C) Through the offsetting of regular purchases and sales, a certain level of natural hedge is created to reduce the impact of exchange rate fluctuations on operating income.

(D) Engage in foreign exchange forward contracts and foreign exchange swap contracts to hedge the risks arising from exchange rate

fluctuations for foreign currency-denominated assets or liabilities; use derivatives that are highly negatively correlated with changes in the fair value of the hedged items as hedging instruments, which are evaluated on a regular basis. Failing to meet the criteria for hedge accounting and are classified as financial assets or liabilities at fair value through profit or loss.

D. The Company's revenue and profit increase or decrease due to the project cycle

As the Company's business is mainly based on ODM project orders of customers, its operating income is easily affected by changes in the project cycle of customer products, unlike the general consumer product market which is affected by fluctuations in the economy. When an old product project is completed, the product will be replaced with a new one. The Company will inevitably develop new markets and undertake new project orders to continue the Company's revenue growth. Therefore, the development of new customers and business expansion are the main objectives of the Company.

Countermeasures:

(A) The customer loyalty and repurchase rates of the Company's products are high, with long life cycles. The Company is also committed to long-term cooperation with distributors or equipment integrators in order to cultivate and develop overseas markets.

(B) Continue the research and development of niche-type LCDs and their application platform technologies, strengthen the Company's competitiveness, and expand diversified product application fields to explore new customers, which are the key factors for the Company to maintain profitability.

E. The rising cost of labor

With the gradual increase of the basic wage of labor by the Ministry of Labor and the introduction of the new system for employees to have “one fixed

day off and one flexible rest day”, the rate of overtime work has increased, which in turn is increasing the Company's labor wage costs. In the future, the Company will continue to promote the standardization of production processes to improve production efficiency and reduce the risk of increasing direct labor year by year. As the Company's indirect labor costs have not fluctuated significantly in recent years, there is no risk of a significant increase in indirect labor.

Countermeasures:

(A) Improve production efficiency and use modular production (integration of electronic components with similar functions into a common substrate to reduce software and hardware design time and manpower) as the main design. This will reduce assembly procedures and manpower-hours, improving production efficiency and reducing manpower requirements. Furthermore, the Company has also strengthened the competency training of its employees.

(B) Enhance production process standardization procedures and continue to improve the production process to enhance the efficiency of manpower usage.

(C) Continue to strengthen employee competency training and provide employees with comprehensive benefits to improve the quality and loyalty of employees, and to reduce heavy production costs and product defect rates.

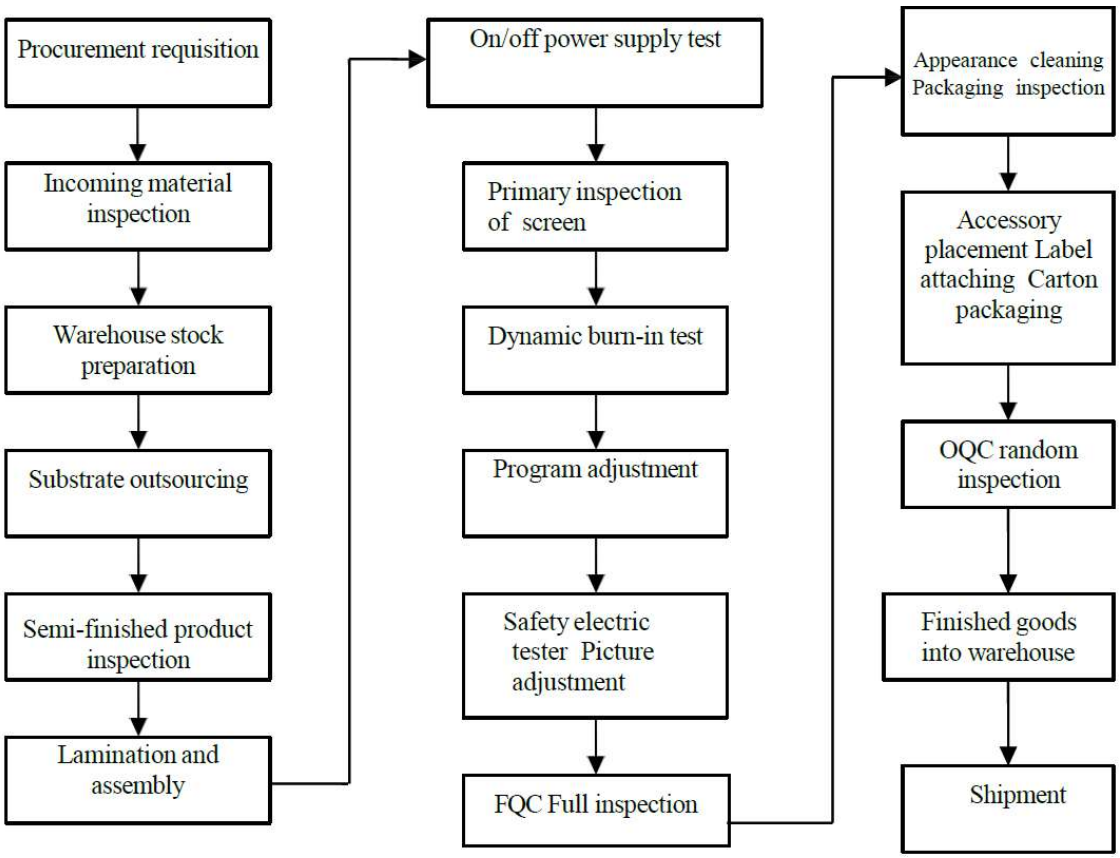
(D) Appropriately introduce automatic and semi-automatic equipment and processes to cooperative and self-owned production bases, reduce production man-hours and reduce manpower requirements, expand day shift capacity planning, and reduce expenses for overtime and night shifts.

(II) Important functions and production processes of main products

1. Important purposes

Category	Usage
A. Medical display	
Color monitor for general outpatient medical care and business.	In line with medical regulations, but is only provided to doctors for outpatient consultations and general hospital business.
Touch display	In line with medical regulations, and can be used to control displays for medical equipment and devices.
PACS display	The monitor is designed for medical picture archiving and communication system (PACS).
Imaging display for endoscope and surgery	Provide the surgeon with a complete visualization of the surgical procedure and an auxiliary endoscopic display for minimally invasive surgery.
Monitor for intensive care unit	Monitors designed for intensive care units with wide viewing angles, good waterproof performance, and are highly compatibility with medical equipment.
Color and grayscale monitor for advanced diagnostic radiology	This equipment enables doctors to make accurate diagnoses based on pathological images captured by CT, MR, and angiography.
Ultrasound diagnosis and treatment monitor	Monitors that are exclusively used by doctors for diagnosis and treatment of ultrasonography.
B. Large high-resolution monitors	Monitors for operating room and control systems.
C. Industrial monitor	Monitors for long-term use of navigation, EV charging stations, railway, ATMs.

2. Production process



(III) Supply of main raw materials

Name of main raw materials	Major suppliers	Status of supply
Panel	AUO, Innolux, LGD	Normal
Touch Panel	ELO, MILDEX, Wanda, GIS, Everglory	Normal
Integrated circuit (IC)	Realtek, Gennum, ST, TI, Cypress, Microchip, Xilinx	Lead times show an extending trend due to increased AI demand and the crowding out of testing plant capacity.
PCB assembly	Lih Rong Electronic	Normal

The Company's main raw materials include liquid crystal panels, integrated circuits (IC), printed circuit boards, and various plastic and metal structures. The Company has maintained good relationships with domestic and foreign suppliers of raw materials, and has autonomy and flexibility in the procurement of key components.

(IV) The names of clients/suppliers with purchases (sales) accounting for at least 10% of the total in any of the last two years, the amount and percentage of the purchases (sales), and reason for increase/decrease

1. Information on major suppliers in the most recent two years

Item	2025				2024			
	Title	amount (NT$ thousand)	Percentage of total net procurement (%)	Relations with the issuer	Title	amount (NT$ thousand)	Percentage of total net procurement (%)	Relations with the issuer
1	ACMEPOINT TECHNOLOGY CO., LTD.	-	-	-	ACMEPOINT TECHNOLOGY CO., LTD.	80,107	19.84%	-
2	ACMEPOINT INTERNATIONAL CO., LTD.	228,070	47.46%	-	ACMEPOINT INTERNATIONAL CO., LTD.	69,195	17.13%	-
3	Others	252,444	52.54%	-	Others	254,555	63.03%	-
Total	Net purchase	480,514	100.00%	-	Net purchase	403,857	100.00%	-

Reason for the increase/decrease ratio:

Since July 1, 2024, as a result of operational adjustments at the ACMEPOINT Group and the fact that large-sized products have entered mass production, purchases have increased compared to the previous year.

2. Information on major customers in the most recent two years

Item	2025				2024			
	Title	amount (NT$ thousand)	As a percentage of the annual net sale(%)	Relations with the issuer	Title	amount (NT$ thousand)	As a percentage of the annual net sale(%)	Relations with the issuer
1	Company A	209,055	24.06%	-	Company A	138,772	16.09%	-
2	Company B	149,752	17.24%	-	Company B	126,007	14.61%	-
3	Others	510,033	58.70%	-	Others	597,544	69.30%	-
Total	Net sale	868,840	100.00%	-	Net sale	862,323	100.00%	-

Reason for the increase/decrease ratio:

In response to changes in market demand, Company A increased the procurement share of large-sized products this year.
Driven by the sales growth trend, Company B also increased its overall procurement scale this year to support the subsequent expansion in order volume.

III The number, average years of service, average age, and distribution of education attainment of in-service employees during the most recent two years:

Year		As of February 28, 2026 (Note)	2025	2024
Number of employees	Direct employees	26	23	30
	Indirect employees	115	115	112
	Total	141	138	142
Average age		44.98	44.79	43.58
Average years of service		9.15	9.07	8.47
Distribution of education attainment(%)	Doctoral Degree	0.71%	0.72%	0.70%
	Master's Degree	11.35%	11.60%	9.15%
	College/University	73.04%	72.47%	72.54%
	Senior high school	11.35%	11.59%	13.38%
	Below senior high school	3.55%	3.62%	4.23%

Note: As of March 29, 2026. For accuracy, the information is only listed up to February 28, 2026.

IV Disbursements for environmental protection:

(I) According to laws and regulations if it is required to apply for a permit for installing anti-pollution facilities, or a permit of pollution drainage, or to pay anti-pollution fees, or to organize and set up an exclusively responsible unit/office for environmental issues, the description of the status of such applications, payment or establishment shall be made: Not applicable.

(II) Setting forth the company's investment on the major anti-pollution facilities, the use purpose of such facilities and the possible effects to be produced: Not applicable.

(III) Describing the process undertaken by the company on environmental pollution improvement in the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report. If there had been any pollution dispute, its handling process shall also be described: Not applicable.

(IV) Describing any losses suffered by the company in the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report due to environmental pollution incidents (including any compensation paid and any violations of environmental protection laws or regulations found in environmental protection inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided: None.

(V) The impact of the current pollution, the influence of the improvement on the Company's earnings, competitiveness, and capital expenditures, and the major environmental capital expenditures in the following two years: None.

V Labor relations:

(I) The Company's various employee benefit measures, continuing education, training, pension system, and implementation thereof, as well as labor-management agreements and various employee rights protection measures

1. Employee welfare measures

   The Company has established the Employee Welfare Committee in accordance with the law. The Committee coordinates welfare activities for employees, such as: organizing employee trips, gatherings for employees, setting up clubs, issuing gifts for New Year's and festivities, birthdays, coffee machines amongst other welfare measures.

2. Continuing education and training measures for employees

   The continuing training required for employees of various departments of the Company includes internal and external training courses. At the end of each year, each department submits an annual training plan, and employees apply for training according to the plan and actual needs.

3. Employee retirement system and implementation

   - Retirement reserve appropriated in accordance with the Labor Standards Act

     Since October 1998, according to the Labor Standards Act, the retirement reserve is deposited at 2% - 15% of the paid salaries at the Bank of Taiwan. The Labor Pension Act came into effect on July 1, 2005, and the Company adopts the defined contribution system. Upon promulgation, employees may choose to be subject to the pension provisions of the Labor Standards Act, or adopt the pension system in the Labor Pension Act and retain their seniority in accordance with the Act.

   - Pension appropriated in accordance with the Labor Pension Act

     6% of the employee's monthly salary is appropriated to the Individual Accounts at the Bureau of Labor Insurance.

In addition, at the end of each year, an actuary is engaged to evaluate the labor pension reserve, with an actuarial evaluation report prepared to ensure that the pension reserve is sufficient.

● Criteria for employees to apply for retirement

(1) Employees who fall under any of the following circumstances may voluntarily retire:

Applicable to Article 53 of the Labor Standards Act

Those who have worked for more than 15 years and have reached the age of 55.

Those who have worked for more than 25 years.

Those who have worked for more than 10 years and reached the age of 60.

(2) Applicable to Article 24 of the Labor Pension Act

Those who have worked for 15 years or more and have reached the age of 60 may apply for monthly pension.

Those who have worked for less than 15 years shall apply for a lump sum of pension.

The number of years of service is based on actual pension contributions.

In the case of interruption of service, the contribution periods before and after the interruption shall be combined for calculation.

(3) The Company may force employees to retire if they meet any of the following circumstances:

Age at retirement: Those aged 65 or above.

Forced retirement: Where the worker is unable to perform his/ her duties due to disability.

The retirement age specified in item 1 of the preceding paragraph may be postponed through mutual agreement between the employer and the worker. The Company may request the central competent authority to adjust the retirement age if the specific job entails risk, requires substantial physical strength, or otherwise of a special nature; provided, however, that the retirement age shall not be reduced below fifty-five.

4. Labor agreement

   We value the opinions of employees while encouraging them to offer their views on management and the welfare system for us to make improvements. Given this effort, the relationship between the Company and employees has been harmonious.

5. Measures to protect the rights and interests of employees

   To protect the rights and interests of employees, and to coordinate the relationship between the Company and the employees, we are committed to enhancing labor-management harmony. To this effect, we hold a labor-management meeting on a quarterly basis, and strive for positive two-way communication and coordination to resolve problems.

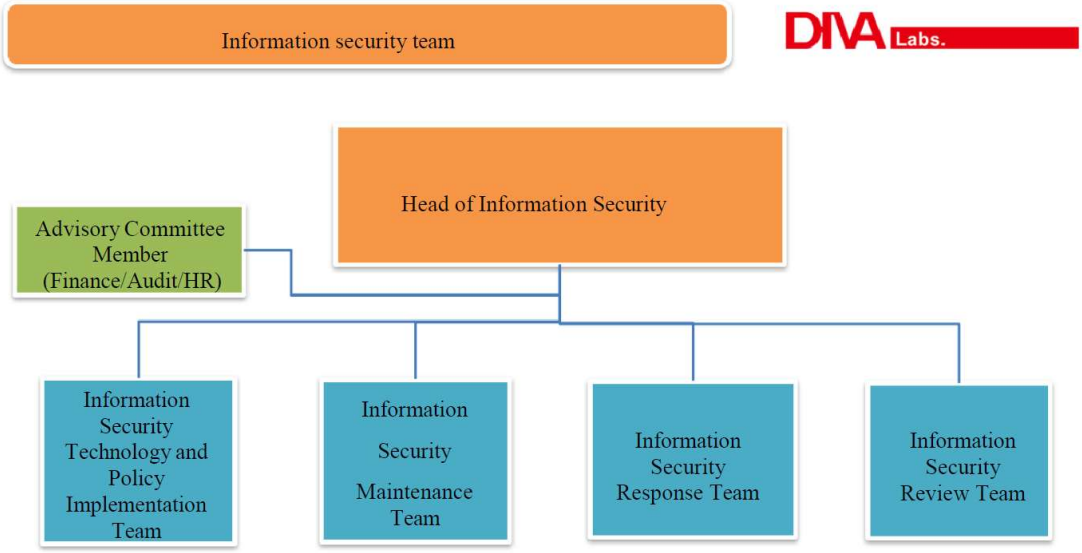
(II) Describe any losses suffered by the company in the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report of this annual report due to labor disputes, and disclose an estimate of possible expenses that could be incurred currently and in the future and measures being taken currently or to be taken in the future. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided

The Company has always attached great importance to the communication between itself and employees, and maintained harmonious labor-management relations. No labor dispute had occurred in the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report.

VI Cyber security management:

(I) Cyber security management strategy and framework:

In order to ensure the implementation of the information security management system and implement the information security policy, an information security organization has been established. The information security organizational structure is shown in the figure below:



The information security organization is an independent unit not affiliated to the user unit. The Information Section is responsible for coordinating and implementing information security policies, promoting information security messages, raising employees' information security awareness, and collecting and improving the technologies, products or procedures adopted for the performance and effectiveness of the organizational information security management system. The information security unit conducts an information security audit on the internal control system - Information System Circulation every year to evaluate the effectiveness of the internal control over the Company's information operations.

(II) Information security policy:

To implement information security management, the Company has established an internal control system - Information System Circulation and IT Information Security Rules. Through the joint efforts of all employees, the Company expects to achieve the following policy goals:

- Ensure the confidentiality and integrity of information assets.
- Ensure data access is regulated according to departmental functions.
- Ensure the continuous operation of the information system.
- Prevent unauthorized modification or use of data and systems.

- Perform regular information security audits to ensure the implementation of information security.

(III) Specific management methods:

Internet information security control	Data access control	Response and recovery mechanism	Advocacy and inspection
➔ Construction of firewalls ➔ Conduct regular virus scans on computer systems and data storage media ➔ The use of each network service shall be carried out in accordance with the information security policy. ➔ Review the System Log of each network service item regularly to track down the irregularities	➔ Assign a dedicated person for the custody of the computer and set the account and password ➔ Grant different access privilege based on fimcti011s ➔ Cancel the original privilege of a person who is transferred ➔ The confidential and sensitive information and copyrighted software should be removed or overwritten before the equipment is scrapped ➔ The remote login management information system shall be subject to the appropriate authorization	➔ Regular review of contingency plans ➔ Rehearsal of system recovery on a yearly basis ➔ Establish system backup mechanism and implement off-site backup ➔ Regular review of network security control measures	➔ Promote information security at all times to raise employees' information security awareness ➔ Conduct security inspections on information and communications on a yearly basis, and report to the chairman

(IV) Resources invested in cybersecurity management:

1. The Company's information security team consists of two members, including one Chief Information Security Officer and one dedicated information security personnel. The Company holds a meeting once every six months and reports the implementation of information security management to the Board of Directors every year.

2. In order to properly protect the information assets under the Company's information security management system, we have formulated and implemented relevant regulations for information assets and implemented risk assessment procedures to confirm the risk level of information assets. Risks are determined through risk assessment results and internal meetings to ensure that risks can be effectively reduced, transferred, eliminated or even accepted.

3. The Company also reviews laws and regulations and assesses the Company's internal information security rules each year to ensure compliance and effectiveness,

and regularly promotes relevant information security rules to prevent colleagues from violating internal rules and causing damage to the Company.

4. In the supply chain environment, contracts with third-party service providers set forth that they must comply with confidentiality and network security requirements. In addition, the Company also regularly organizes e-mail social engineering drills to educate employees on information security knowledge such as e-mail sending and receiving. By doing this, we are able to reduce the risk of employees' accidental clicks on malicious e-mails. Aside from enhancing the information security awareness of colleagues, an assortment of courses also ensures that information security concepts can be incorporated into daily operations.

(V) Information security risk assessment, analysis and countermeasures:

To ensure the security and stability of the information environment, the Company implements information and communication security risk identification and control. The specific response measures are as follows:

1. External Audits and Compliance Verification: In addition to continuously maintaining the requirements of the ISO 13485 medical device quality management system for data validation and information record integrity, the Company annually engages Deloitte Taiwan to audit the “information cycle system” to ensure that all key processes comply with the requirements of the internal control system and, based thereon, assess the potential impact of information security risks on operations.
2. Core Technology Defense and Proactive Monitoring: To reduce potential attack risks, the Company has established a multi-layered technical protection system and implemented the operation of various control devices:
   - System Defense: including access control for the core ERP system and deployment of high-performance firewalls.
   - Endpoint Protection: implementation of endpoint anti-virus software monitoring and e-mail filtering systems.

- Compliance Management: implementation of software license compliance checks to prevent information security vulnerabilities caused by unauthorized software. In addition, the Company regularly conducts vulnerability scans on its network architecture and promptly strengthens and improves systems based on analysis reports to proactively reduce the risk of cyberattacks.

3. Internal Control and Regulatory Compliance: The Company includes information and communication security inspections as a key annual audit item. The audit unit conducts at least one project audit each year and submits the effectiveness of internal control implementation to the Board of Directors for review and confirmation as the basis for issuing the Declaration of Internal Control System. The Company also continues to conduct rolling reviews of internal and external regulations and internal IT rules to ensure the legality and effectiveness of operational standards. Through regular awareness activities, it strengthens employees' awareness of information security compliance and prevents operational risks caused by human error.

(VI) Implementation status:

- Tasks completed by the information security team in 2025:
  - An annual email social engineering drill is conducted, with a click rate of 28.57% (32/112). The 32 individuals who clicked were retrained and completed the required courses after the drill.
  - A system restoration drill is conducted every six months, with 100% success rate.
  - The Chief Information Security Officer and the dedicated information security personnel participate in and complete information security training courses annually.
  - An information security plan has been established, with scheduled initiatives including the enhancement of information security policies, drills for incident response procedures, employee awareness campaigns, and online training courses.

In 2025 and up to the publication date of the annual report, the Company did not suffer any business damage caused by any material information security incident.

VII Important contracts: Other than general commercial transactions, the Company has not entered into other important contracts that would affect shareholders' equity.

Five. Review and Analysis of Financial Position and Financial Performance, and Assessment of Risks

I Financial position: Comparative Analysis of Financial Positions

Unit: NT$ Thousand

Item \ Year	2025	2024	Difference	
			Amount	%
Current assets	1,084,365	1,031,050	53,315	5.17
Property, plant and equipment	214,534	218,041	(3,507)	(1.61)
Intangible assets	996	1,713	(717)	(41.86)
Other non-current assets	53,785	54,641	(856)	(1.57)
Total assets	1,353,680	1,305,445	48,235	3.69
Current liabilities	323,446	246,916	76,530	30.99
Other non-current liabilities	1,071	3,027	(1,956)	(64.62)
Total liabilities	324,517	249,943	74,574	29.84
Ordinary shares	586,682	600,906	(14,224)	(2.37)
Capital surplus	347,141	382,331	(35,190)	(9.20)
Retained earnings	101,605	124,056	(22,451)	(18.10)
Other equity	(6,265)	(5,804)	(461)	7.94
Treasury shares	-	(45,987)	45,987	(100.00)
Total equity attributable to owners of parent company	1,029,163	1,055,502	(26,339)	(2.50)
Total equity	1,029,163	1,055,502	(26,339)	(2.50)

Reason for the increase/decrease ratio in the most recent two years:

1. The decrease in intangible assets was primarily attributable to a reduction in additional acquisitions of intangible assets.
2. The increase in current liabilities was mainly due to higher processing fees payable in the current period, which in turn drove an increase in total liabilities.
3. The decrease in other non-current liabilities was primarily due to the periodic amortization of lease liabilities during the period.
4. The decrease in treasury shares was mainly due to the retirement of treasury shares resolved by the Board of Directors during the current year.

Source: Financial statements audited by CPAs

II Financial performance

(I) Comparative analysis of financial performance

Unit: NT$ Thousand

Item \ Year	2025	2024	Amount of increase (decrease)	Percentage of increase (decrease)
Operating revenue, net	868,840	862,323	6,517	0.76
Operating cost	604,699	602,143	2,556	0.42
Gross profit	264,141	260,180	3,961	1.52
Realized (unrealized) gain on transactions	541	(276)	817	(296.01)
Realized gross profit	264,682	259,904	4,778	1.84
Operating expenses	162,427	148,737	13,690	9.20
Profit from operations	102,255	111,167	(8,912)	(8.02)
Non-operating income and expenses	6,495	4,784	1,711	35.77
Income before income tax	108,750	115,951	(7,201)	(6.21)
Income tax expense	18,210	22,290	(4,080)	(18.30)
Net income	90,540	93,661	(3,121)	(3.33)
Reason for the increase/decrease ratio in the most recent two years: 1. The increase in realized gain on sales was mainly attributable to the recognition of gain on sales among associates in 2025. 2. The increase in non-operating income was mainly attributable to compensation income received in 2025.				

Source: Financial statements audited by CPAs

(II) Sales volume forecast and the basis therefor, and describe the effect upon the company's future financial operations as well as measures to be taken in response:

1. Possible effect on the future financial operations of the Company: The sales volume forecast of the Company is based on the revenue and business development status of the previous year, plus the forecast of the future market and global economy, after comprehensive consideration and detailed review the plan made afterwards. In response to the Company's operating policy in the future, the Company actively explores niche product markets, special industrial application displays, ODM/OEM customers, and high-end medical display customers. Recently, the AI boom has caused supply chain crowding-out effects, compounded by regional conflicts, geopolitical tensions, and the U.S. trade war, making it difficult to predict future situations. In terms of the Company's operations, there will be an impact on the control of the cost and supply chain.
2. Response plan: In response to the unclear future situation, we will strengthen the communication with customers and suppliers. To avoid delivery delays caused by issues such as extended lead times for raw materials or shipping schedules, or

significant cost increases due to tariffs, it is necessary to appropriately adjust orders or relocate manufacturing sites to minimize the impact of undelivered shipments on business performance.

III Cash flow

(I) Changes in consolidated cash flow

Unit: NT$ Thousand

Cash balance at the beginning of 2025	2025 Cash inflows (outflows)	Cash flow surplus (deficit) amount
589,143	(95,110)	494,033

(II) Analysis of changes in cash flow in the most recent two years

Unit: NT$ Thousand

	2025	2024	Changes in amount	Change (%)
Net cash flow from operating activities	20,769	123,138	(102,369)	(83.13)
Net cash flow from investing activities	5,171	3,858	1,313	34.03
Net cash flow from financing activities	(120,125)	(76,073)	(44,052)	57.91

1. Net cash inflow from operating activities decreased in 2025 compared with 2024, mainly due to increased purchases of inventories, higher prepayments, and an increase in other payables to related parties in 2025.
2. Net cash inflow from investing activities increased in 2025 compared with 2024, mainly due to increased interest income and lower cash outflows for equipment purchases in 2025.
3. Net cash outflow from financing activities increased in 2025 compared with 2024, mainly due to a higher cash dividend distribution in 2025 than in the previous year.

(III) Improvement plans for insufficient liquidity: The Company has no cash shortage.

(IV) Cash liquidity analysis for the coming year: To maintain stable cash liquidity, the Company will evaluate the financial market condition based on the cash balance on the book and cash flow from operating and investing activities to make prudent plans.

IV Influence of major capital expenditures on financial business in the most recent year: None.

V Reinvestment policy for the most recent fiscal year, the main reasons for the profits/losses generated thereby, the plan for improving re-investment profitability, and investment plans for the coming year

The Company's reinvestment policy is made in line with the business development strategy and operational needs. In the 2025 consolidated financial statements, the net investment gain recognized under the equity method was NT$1,666 thousand. In the coming year, the Company will continue to invest strategically in its own business and continue to carefully evaluate reinvestment plans.

VI Risk management

The Company's risk management focuses on corporate governance risk management system and risk transfer planning: strategic, financial, operational, and hazard risks, managed by the Risk Management Committee. The company's risk management vision and policies are clearly defined to effectively manage risks that exceed the Company's risk tolerance and use risk management tools to optimize the total cost of risk management.

(I) Prospects of risk management:

1. Commit to continuing to provide products and services to create long-term value for customers, shareholders, employees, and society.
2. Risk management requires systematic organization and risk management operating procedures to identify, evaluate, process, report, and monitor major risks that affect the Company's viability in a timely and effective manner, and to raise the risk awareness of all employees.
3. Risk management is not the pursuit of "zero" risk, but rather the pursuit of maximum profit in order to optimize the cost of risk management under an acceptable risk condition.

(II) Risk management policies:

1. To ensure the sustainable operation of the Company, the Risk Management Committee should identify, evaluate, process, report and monitor the risks that may negatively affect the Company's business objectives on a regular basis every year.
2. Risks should be identified and controlled prior to occurrence, in order to contain losses, and quickly resume the provision of products and services after the occurrence. We also develop business continuity plans for major risk scenarios identified by the Risk Management Committee.
3. Different management tools may be used for the risks that do not exceed the risk tolerance in order to take into account the risk management costs, except for the following situations.
   - Negative impact on employee life and safety
   - Violation of laws and regulations
   - Negative impact on the Company's goodwill

(III) Organization and structure of the Risk Management Committee:



(IV) Report on the status of risk management:

1. Operation of the Risk Management Committee (RMC): The President of DIVA serves as the committee chairperson, the Manager of the Management Department serves as the Director General, and the heads of the tier-one units are committee members.
2. The Committee convenes quarterly meetings to discuss the Company's response to major risks. Annual major risks at the company level: The four major risks are summarized according to strategy, finance, operation and hazard to produce the

risk radar chart for the new year, and the three major risks at the company level are determined by the President. For 2026:

(1) Strategic risks: e.g., slowing market demand and cost control.

(2) Operational risks: e.g., information security risks and quality risks.

(3) Financial risk: e.g., accounts receivable and exchange rate fluctuations.

3. Identification of risks and implementation of corresponding strategies: Each member identifies the major risks affecting the achievement of annual goals of the unit by referring to the annual three major risks, the risk radar chart and the risk physical examination table, and conducts analysis and takes countermeasures. Including

(1) The worst-case scenario that may result from the occurrence of such risk.

(2) Risk countermeasures (tips), and the expected results of the implementation of the countermeasures.

(3) Set KRI (Key Risk Indicators) as the indicators for activating risk countermeasures.

4. Implementation Results: A total of three KRIs were managed and controlled in 2025. Due to the EOL of customer models and the fact that the revenue scale of standard products had not yet expanded, the revenue target achievement rate was 87%. The compliance rate for the other two items, accounts receivable and quality, was 100%.

VII Analysis and assessment of risks in the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report

(I) The impact of interest rate, exchange rate changes, and inflation on the Company's profit or loss and future countermeasures

Unit: NT$ Thousand

Item	2025		2024	
	Amount	As a percentage of operating revenue (%)	Amount	As a percentage of operating revenue (%)
Interest expense	240	0.03	205	0.02
Foreign exchange gains (losses)	(10,122)	(1.17)	14,703	1.71

1. The impact of interest rates on the Company's profit or loss and future countermeasures.

The Company's interest expense as a percentage of net operating income was less than 1% for both current and the previous years. Therefore, the impact of interest rate changes on the Company's profit and loss is limited.

In the future, the Company will adjust the use of funds in a timely manner depending on changes in financial interest rates, to reduce the impact of interest rate changes on the Company's profit and loss.

2. The impact of exchange rate on the Company's profit or loss and future countermeasures

   The Company's exchange gains and losses for both current and the previous years accounted for (1.17%) and 1.71% of the Company's net operating revenue, respectively. Therefore, the impact of exchange rate changes on the Company's profit or loss is not significant. However, as the Company's products are mainly exported, the transaction currency is denominated in US dollars. Therefore, changes in the exchange rate of the New Taiwan dollar against the U.S. dollar have a certain degree of impact on the Company's profit or loss.

   The Company's hedging strategy is to enter into foreign exchange forward contracts and exchange rate swap contracts to manage the exchange rate risk of the net foreign currency positions generated from the sales and purchase transactions that have occurred. The use of such derivative financial instruments can help the Company and its subsidiaries reduce but not completely eliminate the effects caused by changes in foreign currency exchange rates.

   The derivative financial instruments operated by the Company have a maturity of shorter than six months and do not meet the hedging accounting conditions.

3. The impact of inflation on the Company's profit or loss and future countermeasures.

   In recent years, prices have been rising steadily. The Company will continue to pay close attention to inflation and appropriately adjust product selling prices and inventory levels to reduce the impact of inflation on the Company, and sign procurement contracts with major raw material suppliers.

(II) The policy on engagement in high-risk and highly leveraged investment, loans to others, endorsements/guarantees provided, and derivatives trading, the main reason for profit or loss, and countermeasures:

The Company and its subsidiaries have always adhered to the policy of not engaging in high-risk and high-leverage investments. Trading of derivative instruments is conducted to hedge risks and the Company refrains from engaging in speculative transactions. The Company engaged in 2025 derivatives transactions under the principle of hedging, and no related operational risk occurred. In the future, the Company will continue to engage in derivatives transactions based on the principle of hedging risks arising from exchange rate and interest rate fluctuations, and continue to evaluate foreign exchange positions and risks on a regular basis to reduce corporate risks.

The Company engages in foreign exchange forward contracts and foreign exchange swap contracts to mainly hedge the risks arising from exchange rate fluctuations for foreign currency-denominated assets or liabilities; use derivatives that are highly negatively correlated with changes in the fair value of the hedged items as hedging instruments, which are evaluated on a regular basis. Failing to meet the criteria for hedge accounting and are classified as financial assets or liabilities at fair value through profit or loss.

The Company, in addition to complying with operating procedures when engaging in lending of funds, endorsements and guarantees, and derivatives transactions, makes regular announcements and reports in accordance with the regulations of the competent authority. As of the date of publication of the annual report, the Company and its subsidiaries had not lent funds to others or provided endorsements/guarantees.

(III) Future R&D plan and estimated R&D expenses

1. Future R&D projects

Name of R&D project
Large-format advanced diagnostic display for operating rooms
New-type display for endoscope and surgery
New generation integrated USB video input display

Name of R&D project
Comprehensive solution for operating room peripheral equipment based on network IP architecture
Research and development of next generation display technology (OLED, mini LED) medical display

The Company currently focuses on niche monitors, including patient monitors for medical applications, PACS, Modality, Endoscopic, Ultrasound, MRI IN-ROOM, marine applications, machine tools applications, and railway transportation, with the sales strategy centering on ODM. With technology capabilities exceeding competitors, we combine PCAP, LED, high-resolution panels and touch components to enter the high threshold marine, transportation and military markets. At the same time, we develop next-generation medical products to provide better quality. Our products are considered to be the most competitive among the international medical manufacturers. Future product layout strategies:

(1) Medical monitors for in-depth diagnostic radiology include 5M/6M/8M high resolution diagnostic monitors.

(2) Operating room integration solutions, development of corresponding peripheral equipment, and providing customers with complete solutions.

(3) Expand the marketing of Endoscope, PACS & Maritime products in China/the Americas.

(4) Establish its own brands for Endoscope, PACS & Maritime and other application displays, to improve the reliability of customers and market position.

(5) Develop more display applications in the aviation and navigation fields.

2. The Company has estimated the R&D expenditure for the above-mentioned R&D projects at NT$79,714 thousand.

(IV) The influence of the changes in important policies and regulatory environment at home or abroad on the Company's financial business, and countermeasures

In the most recent year and up to the publication date of the annual report, the Company has not been affected by important domestic and foreign policy and legal changes that have significantly affected the Company's financial operations. The Company's day-to-day operations are conducted and enforced in

accordance with relevant domestic and foreign laws and regulations. The Company also constantly pays attention to domestic and foreign policy developments and the impact of changes in laws and regulations on the Company's operations.

In the future, the Company's management and the task force will also keep track of domestic and foreign policy developments and changes to relevant laws and regulations. Management and the task force will consult relevant experts if necessary and take appropriate countermeasures to meet the Company's operational needs.

(V) Impacts of technological changes (including cybersecurity risks) and industrial shifts on the Company's financial operations, and countermeasures

1. Impact of Technological and Industry Changes and Corresponding Measures: Facing the global trend of digital transformation and the rapid evolution of industrial technologies, the Company is fully aware that technological R&D and innovation are the core of maintaining competitive advantages. To this end, the Company's R&D team actively invests in the development and application of forward-looking technologies and continuously improves product quality and production efficiency to ensure that the Company's technological standards remain aligned with international benchmark enterprises, thereby strengthening market competitiveness and diversifying risks arising from fluctuations in the industry environment.

2. Control and Enhancement of Information and Communication Security Risks: In the area of information and communication security maintenance, the Company regards “information security” as an important element of operational resilience. The Company has established comprehensive information and communication security policies and a protection system and, through regular risk identification, vulnerability scanning, and information security education and training, ensures that employees possess a high level of risk prevention awareness. At the same time, the Company has implemented various information security incident response

procedures to ensure that key systems and digital assets can maintain stable operation and recover quickly when encountering potential threats.

3. Overall Assessment: Based on the foregoing, the Company has transformed the challenges brought by technological change into momentum for corporate growth through proactive technological deployment and a rigorous information and communication security management system. To date, technological change, including information and communication security risks, or changes in the industry environment have not caused any material adverse effect on the Company's finances or business.

(VI) The influence of a change in corporate image on corporate crisis management and countermeasures:

The Company upholds the ethical management principles and the stability of the spirit. Since its inception, the Company has actively strengthened internal management to improve quality and efficiency. In addition, the Company continues to introduce more outstanding talents to join the Company to reinforce the strength of the management team and also to bring new and innovative ideas to the Company. We fulfill our corporate social responsibilities by giving back to shareholders and the public. As of the publication date of this annual report, no crisis has occurred due to the change of the corporate image.

(VII) Expected benefits and possible risks associated with any merger and acquisitions, and mitigation measures being or to be taken:

The Company has no merger or acquisition plan in the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report.

(VIII) Estimated benefits, potential risks of plant expansion, and countermeasures:

The Company has no plan to expand the plant in the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report.

(IX) Risks associated with any concentration of procurement or sales operations, and countermeasures

1. Risks associated with concentration of procurement

The Company has long maintained strategic partnership relationships with core suppliers, and as of the end of 2024, there was no supply chain disruption risk. However, in 2025, the global supply chain faced a capacity siphoning effect caused by the sharp increase in AI hardware demand and a super-cycle of costs triggered by geopolitics. Procurement risk management has therefore shifted from the traditional focus on preventing supply interruptions to addressing high inflation and resource crowding-out.

(1) AI Capacity Crowding-Out and the Memory Supply Crisis: Due to the substantial increase in demand for AI hardware, capacity for standard memory products (DRAM/NAND) was crowded out, and production capacity for standard electronic components tightened sharply in 2025. According to TrendForce statistics, memory market prices surged by more than 300% in 2025, and lead times extended from 16 weeks to more than 40 weeks. Through active negotiations with distributors and the synergies of the Qisda Group, the Company ensured a stable supply of high-end medical monitors and avoided production shutdowns caused by AI-driven material shortages.

(2) Raw Material Price Volatility and Tariff Hedging: In 2025, metal prices reached record highs, with copper prices exceeding US$11,700 per metric ton and gold and silver increasing by 69% and 140%, respectively. To address this, the Company not only implemented a diversified sourcing strategy but also improved UPH through automation and production-end process optimization to offset raw material price increases.

(3) Group Synergy and Technological Risk Resistance: The Company deeply integrates the procurement resources of the Qisda Group and makes good use of group resources to secure price advantages and stable supply. In the niche medical monitor market, it has introduced OLED and next-generation display technologies and, through technological barriers and diversified procurement sources, effectively transformed geopolitical risks into market-leading momentum to ensure the optimization of long-term shareholder returns.

2. Risks associated with concentration of sales

Our main products are ODM and OEM related products for medical displays, with our customers spanning in Japan, Europe and the United States. As the Company's respective product sales to all customers are below a certain percentage, the Company has not encountered concentration of sales. Furthermore, the Company has been actively developing new customers and different types of products in recent years, further reducing the risk of excessive concentration on one product.

(X) The influence of massive transfer or replacement of shares by the directors, supervisors, or shareholders each holding more than 10 % of the shares issued by the Company, the risk thereof, and countermeasures

In the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, there was no significant transfer or replacement of shares of the Company's directors, supervisors or major shareholders holding more than 10% of the shares.

(XI) The influence of change in the Company's management right, the risk thereof, and countermeasures:

There was no significant change in the Company's Board of Directors or the management team. Therefore, it is not applicable.

(XII) Litigation and non-litigation incidents

1. If there has been any material impact upon shareholders' equity or prices for the company's securities as a result of any litigation, non-litigious proceeding, or administrative dispute involving the company that was finalized or remained pending during the most recent 2 fiscal years or during the current fiscal year up to the publication date of the annual report, the annual report shall disclose the facts in dispute, amount in dispute, commencement date, main parties involved, and current status of the case: None.
2. The major litigious, non-litigious or administrative disputes that: None.
3. Occurrence of any event set forth under Article 157 of the Securities and Exchange Act that involves a company director, supervisor, its general manager, or any major shareholder with a stake of more than 10 percent, provided the event occurred in

the most recent 2 fiscal years or during the current fiscal year up to the publication date of the annual report: None.

(XIII) Other important risks and countermeasures: None.

VIII Other important matters: None.

Six. Special Items to Be Included

I Relevant information on affiliates:

The consolidated business report, consolidated financial statement, and affiliation report, compiled in accordance with the Regulations Governing Preparation of Consolidated Business Reports Covering Affiliated Enterprises, Consolidated Financial Statements Covering Affiliated Enterprises, and Reports on Affiliations.

The three Statements of Affiliated Enterprises have been disclosed on the Market Observation Post System (MOPS) website at https://mopsov.twse.com.tw/mops/web/t57sb01_q10 under "Basic Information / E-books / Statements of Affiliated Enterprises Section." Shareholders may search by entering the company code 4153 and the relevant year to access the information.

II Private placement of securities in the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report: None.

III Other matters that require additional description: None.

Seven. Any event as specified in Article 36, paragraph 3, subparagraph 2 of the Securities and Exchange Act with a material impact on shareholders' rights and interest or securities prices occurred to the Company during the most recent year and up to the publication date of this annual report: None.

DIVA Laboratories, Ltd.

Chairman: Han-Chou (Joe) Huang