



Stock Code: 3168

# DATA IMAGE CORPORATION

## 2024 Annual Report

Published on March 25, 2025

Website for annual report: <http://mops.twse.com.tw>

I. Names, titles, telephone, and e-mails of the spokesperson and acting spokesperson

Name of spokesperson: Huang Chao-Wei

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Acting spokesperson: Yan Cheng-Chin

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II. Address and telephone of the headquarters, branch offices, and plants

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Plant address: 3F, No. 159, Shanying Rd., Guishan Dist., Taoyuan City

Telephone: (02)2697-6808

III. Name, address, website, and telephone of the stock affairs agency

Name: Stock Affairs Agency Department, Fubon Securities Co., Ltd.

Address: 11F, No. 17, Xuchang St., Zhongzheng Dist., Taipei City

Website: <http://www.fbs.com.tw>

Telephone: (02)2361-1300

IV. Name of CPAs for the financial statements of the most recent year, name of CPA's firm, address, website, and telephone

CPA name: CPA Eddie Shao and CPA Leon Huang

CPA's firm: Deloitte Taiwan

Address: No. 100, Songren Rd., Xinyi Dist., Taipei City

Website: <http://www.deloitte.com.tw>

Telephone: (02)2725-9988

V. Names of overseas exchanges where the Company's securities are traded and methods for inquiring information about the overseas securities

None.

VI. Company website

<http://www.dataimage.com.tw>

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## One. Report to Shareholders

Dear shareholders,

Amid the impacts of global demand slowdown, geopolitical tensions, and inflation, the Company's consolidated revenue for fiscal year 2024 amounted to NT\$3.4 billion, representing a 13% decrease compared to the previous year. Consolidated net income after tax was NT\$271 million, of which NT\$241 million was attributable to the owners of the parent company.

The 2024 operating results, 2025 business plan and future development strategies are hereby reported as follows

### I. 2024 Business results

#### (I) Business plan implementation results

In 2024, the Company faced dual challenges of inflationary pressure and customer inventory adjustments, leading to a decline in consolidated revenue compared to 2023. Nevertheless, the Company maintained strong momentum in new product development, particularly focusing on the research and development of ruggedized, weather-resistant outdoor displays to meet the growing market demand for high-performance display solutions.

Furthermore, by leveraging close collaboration with subsidiaries within the Qisda Group, the Company partnered with the Group's IPC company to jointly develop multifunctional artificial intelligence (AI) outdoor products with edge computing capabilities. These efforts actively drive the integration of technologies and products, with the goal of developing new customer bases and delivering integrated software and hardware solutions that combine intelligent computing with algorithmic processing. These strategies are expected to help the Company sustain its competitive edge in an increasingly competitive market.

#### (II) Budget execution

The Company did not issue a financial forecast in 2024; therefore, this is not applicable.

#### (III) Analysis of financial income and expenses and profitability

Unit: NT\$ thousand			
Item		2024	2023
Financial income and	Net consolidated operating income	3,418,445	3,916,245
	Consolidated net profit before tax	331,815	398,048
Profitability	Consolidated return on assets	7.78%	8.89%
	Consolidated return on equity	10.67%	13.37%
	Consolidated net profit before tax to paid-in	42.49%	57.36%
	Consolidated net profit margin	7.94%	8.03%
	Earnings per share (NT\$)	2.93	4.02

#### (IV) Research and development

The Company continues to optimize its existing business operations and actively shifts toward high value-added product segments. With years of deep technical expertise in marine, industrial control, and outdoor applications, the Company has developed robust multifunctional touch display technologies capable of withstanding harsh outdoor environments. These products

feature outstanding weather resistance and rugged durability, and have been widely adopted in professional display applications. Moreover, the product portfolio has been expanded to include human-machine interfaces for specialized vehicle dashboards and DC fast-charging stations, targeting high-growth market demands.

To further enhance its R&D capabilities, the Company remains committed to investing in new technologies and product development, with a particular focus on innovations in weather-resistant outdoor displays. In parallel, through close collaboration within the Group, the Company is integrating software and hardware technologies to develop intelligent computing and algorithm-enabled solutions. Customer feedback also plays a vital role in driving continuous product design improvements, ensuring market competitiveness and accelerating both technological upgrades and market expansion.

In recent years, under the strategic realignment of its product portfolio and value enhancement efforts, the Company has maintained its operational objectives while improving profitability. In 2024, the Company launched the development of new high-end models for customers, which is expected to contribute to future gross margin improvements. The expansion of new product lines helps to mitigate the impact of softening market demand. In the green energy sector, the Company has already introduced touch displays for high-end EV charging stations and dashboards for electric scooters, which are expected to drive increased demand for complete system shipments and contribute to revenue growth.

Looking ahead, the Company is also collaborating with new clients to develop high-end display units for financial service terminals—an industrial control product line characterized by long-term and stable growth. This initiative is anticipated to secure consistent annual orders and provide the Company with a steady stream of revenue.

## II. 2025 business prospect plan and future development strategy report:

Although inflation and customer inventory adjustments have continued to heighten concerns over the global economic outlook, the Company is actively adjusting its product mix to drive a value transformation for the Company. By leveraging its production technology and weather-resistant materials originally developed for marine displays, the Company aims to replicate this expertise across other product applications. Through the delivery of comprehensive solutions, this strategy is expected to support sustained revenue growth for the Company.

### (I) Business policy

1. By possessing the attributes of raw materials and the integration capability of the supply chain, we can provide customers with complete system integration solutions and expand the business opportunities of system integration services.
2. Continue to develop various niche products with customized and diversified product service abilities to meet the needs of end applications of customers and product benefits.
3. In response to the requirements of different product application fields, continue to improve the design and R&D capabilities of touch displays to improve the added value of products.
4. Strengthen its processes and quality management, continue to improve product yield and reduce production costs, and establish an image of good product quality to enhance its market competitiveness.
5. Strengthen the management of investees, continue to implement lean solutions, and improve the overall operating efficiency of the Company.

(II) Expected new product development market and sales status

The Company has cultivated deep expertise over the years in the marine, industrial control, and outdoor application fields, mastering multifunctional touch display technologies capable of withstanding harsh environments. It has progressively increased its market share in high-end product segments. Through continuous product portfolio optimization and the promotion of mass production for high-end models, the Company has effectively enhanced its gross profit margin.

Moreover, the Company is actively expanding its product lines in complete system integration solutions, such as HMI displays for charging stations, instrument panels for specialized vehicles (such as snowmobiles and ATVs), and dashboards for electric cars and scooters. By adopting a dual strategy of “enhancing added value” and “driving value transformation,” the Company is injecting new momentum into future revenue growth and laying a solid foundation for long-term development.

The complementary nature of products between Data Image and its subsidiary DIVA Laboratories has created synergies in the medical and industrial display markets, driving new order intake and boosting revenue. At the same time, Data Image continues to incubate a broader range of system integration solutions, aiming to ignite new growth drivers in the coming years and strengthen its operational momentum..

(III) Important production and marketing policies

1. In response to changes in the global market, the Company has established a backup production base in Taiwan and aligned with Qisda Group’s strategic shift toward Southeast Asian countries. This includes enhancing automation capabilities to address labor shortages. In addition, the Company is collaborating with the Group’s U.S. subsidiary to support customers requiring local manufacturing in the United States. This partnership serves as a flexible service model to comply with U.S. policies on localized production, offering customers a diverse range of manufacturing options.
2. Continue to develop new products and new customers and actively expand business.
3. Strengthen the improvement in production quality and process efficiency and implement cost control to improve product gross profit.
4. Strengthen production and marketing management, reduce inventory risks, and improve inventory turnover efficiency.
5. Reduce administrative expenses and revitalize the use efficiency of assets.

In terms of capital allocation, we will continue to reinforce our cooperation with financial institutions. In addition to actively improving the efficiency of accounts receivable turnover, we will also control inventory stock and carefully evaluate the effectiveness of capital expenditures to maintain the sufficiency and effective use of working capital. In addition, the Company will cooperate with the competent authorities to promote and enhance the quality of information disclosure for the Company’s promotion of sustainable development and strengthen information disclosure for cybersecurity management.

III. Impacts of the external competitive environment, regulatory environment, and macroeconomic environment

In response to global climate change and the goal of achieving net-zero carbon emissions by 2050, the company will take proactive actions, including the adoption of energy-efficient equipment, the use of low-carbon materials, and the optimization of production processes to reduce energy

consumption and carbon emissions. Regardless of external environmental changes, the company will continue to maintain close cooperation with customers and suppliers, stay aligned with market trends, continuously improve product quality, and strengthen its core competitiveness to mitigate the impact of external environmental fluctuations on operations, ensuring sustainable development.

Although the global economic outlook appears to be stabilizing in the short term, there are still numerous uncertainties, such as new policies under Trump, the direction of monetary policies by central banks, and China's economic stimulus measures. Despite the potential impact of these variables on company operations, our company will continue to strengthen the capabilities of its R&D team to ensure a technological leadership advantage. In addition to persistently reducing costs and actively expanding high-margin products, we will closely monitor industry trends, regulatory changes, and competitor movements. We will proceed steadily according to our established business plan and future development strategy while maintaining flexibility, responding to internal and external environmental changes, and taking necessary countermeasures to ensure the company's steady growth.

Looking forward to the future, all employees of Data Image will continue to contribute to the sustainable operation and profitability of the Company in order to repay the support and encouragement from shareholders. We wish all shareholders

Good health and good luck

Chairman: Huang Han-Chou

President: Yu Si-Ping



## Two. Corporate Governance Report

### I. Directors, supervisors, President, Vice Presidents, Assistant Vice Presidents, and executives of departments and branches

#### (I) Directors

##### 1. Name, work experience (educational background), shareholding and nature of Directors

March 25, 2025 ; unit: share

Title	Nationality or place of registration	Name	Gender	Date of election	Term of office	Date of initial election	Shares held at the time of the election		Number of shares held at present		Shares held by spouse and minors at present		Shares held in the name of others		Major educational background and work experience	Concurrent positions in the Company and other companies	Other executives, Directors, or supervisors who are spouses or relatives within the second degree of kinship			Remarks (Note 1)
							Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)			Title	Name	Relationship	
Chairman	Republic of China	Qisda Corporation	Male 61 ~ 70	2024 05 28	3	2019 01 08	20,000,000	25.61%	24,295,000	31.11%	-	-	-	-	-	Note 2	-	-	-	-
		Representative: Huang Han-Chou					-	-	-	-	-	-	1,000,000	1.28%	EMBA, Tsing Hua University, Beijing MBA, University of Greenwich (UK) Senior AVP, Qisda Corporation	President and corporate director representative, Qisda Corporation Corporate director representative, AUO Corporation Corporate director representative, Alpha Networks Inc. Corporate chairman representative, Simula Technology Inc. Corporate chairman representative, Action Star Technology Co., Ltd. Corporate chairman representative, DIVA Laboratories, Ltd. Corporate chairman representative, Qisda Optronics Corp. Corporate chairman representative, Metaage Corporation Corporate chairman representative, BenQ Foundation Corporate chairman representative, BenQ Biotech (Shanghai) Co., Ltd Corporate chairman representative, Shanghai Filter Technology Co., Ltd Representative, Ju Cheng Investment Co., Ltd.	-	-	-	-
Vice Chairman and President	Republic of China	Yu Si-Ping	Male 61 ~ 70	2024 05 28	3	2000 10 20	3,827,516	4.90%	3,831,516	4.91%	-	-	-	-	Department of International Trade, Tamkang University VP of Sales Department, Data Image Corporation Vice Chairman and CEO, Data Image Corporation	Chairman, Data Image (MAURITIUS) Corporation Chairman, Data Image (Suzhou) Corporation Corporate director representative, DIVA Laboratories, Ltd. Director, Kyoritsu Optronics Co., Ltd.	-	-	-	-
Director	Republic of China	Qisda Corporation	Male 51 ~ 60	2024 05 28	3	2019 01 08	20,000,000	25.61%	24,295,000	31.11%	-	-	-	-	-	Note 2	-	-	-	-
		Representative: Xue Dao-Long					-	-	-	-	-	-	-	-	MBA, National Sun Yat-Sen University Department of Mechanical Engineering, National Taiwan University Manager, Display Business Division, Information Products Business Group, Qisda Corporation	Corporate director representative, Qisda Optronics Corp. Director, Qisda America Corp. Corporate director representative, DIVA Laboratories, Ltd.	-	-	-	-
Director	Republic of China	Qisda Corporation	Female 51 ~ 60	2024 05 28	3	2019 01 08	20,000,000	25.61%	24,295,000	31.11%	-	-	-	-	-	Note 2	-	-	-	-
		Representative: Hong Chiu-Jin					-	-	-	-	-	-	-	-	EMBA, National Taiwan University MBA, California State University Fullerton AVP of Finance, Qisda Corporation CFO, BenQ Materials Corp.	The corporate director representative of the following companies: Darfon Electronics Corp., Alpha Networks Inc., Metaage Corporation, BenQ Corporation, Qisda Optronics Corp., BenQ Healthcare Consulting Corporation, Nanjing BenQ Hospital Management Consultants Co., Ltd., Nanjing BenQ Hospital Co., Ltd., Suzhou BenQ Hospital Co., Ltd., Suzhou BenQ	-	-	-	-

Title	Nationality or place of registration	Name	Gender Age	Date of election	Term of office	Date of initial election	Shares held at the time of the election		Number of shares held at present		Shares held by spouse and minors at present		Shares held in the name of others		Major educational background and work experience	Concurrent positions in the Company and other companies	Other executives, Directors, or supervisors who are spouses or relatives within the second degree of kinship			Remarks (Note 1)
							Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)			Title	Name	Relationship	
Director	Republic of China	Qisda Corporation	Male 51 ~ 60	2024 05 28	3	2019 09 12	20,000,000	25.61%	24,295,000	31.11%	-	-	-	-	-	Note 2	-	-	-	-
		Representative: Li Zi-Pei					-	-	13,000	0.02%	200,000	0.26%	-	-	Department of Business Administration, Fu Jen Catholic University EMBA, National Central University AVP of Supply Chain Management, Qisda Corporation		-	-	-	-
Director	Republic of China	Deng Fu-Ji	Male 61~70	2024 05 28	3	2023 06 15	4,041,366	5.17%	4,041,366	5.17%	-	-	1,507,462	1.93%	Post-graduate Business Management Program for Chairpersons and Inc. Entrepreneurs, National Chengchi University Chairman, Tainet Telecommunication Co., Ltd. Independent director, Shun On Electronics Co. Ltd. Director, Data Image Corporation	Chairman, Future Technology Consulting Inc. Corporate chairman representative, Green Power Semiconductor Corporation Corporate director representative, Tainet Telecommunication Co., Ltd. Corporate director representative, Future Technology Consulting (BVI), Inc. Corporate director representative, PERFEC TPRIME LTD.(SAMOA) Corporate director representative, OPC Microelectronics Co., Ltd. Independent director, TUL Corporation Independent director, CASWELL, INC. Corporate director representative, Fuhong Investment Co., Ltd. Corporate chairman representative, Hsinpu Star Venture Capital Co., Ltd. Director, Zhinan Star Venture Capital Co., Ltd. Director, NTUST Star Venture Capital Co., Ltd. Corporate director representative, NCCU Star Venture Capital Co., Ltd.	-	-	-	-
Independent Director	Republic of China	Yeh Hui-Xin	Female 51 ~ 60	2024 05 28	3	2019 01 08	-	-	-	-	-	-	-	-	Department of Accounting, Tunghai University Partner, Ernst & Young	Responsible person, V.King & Co., CPAs Director, Weixin Financial Consulting Co., Ltd. Independent director, Simula Technology Inc.	-	-	-	-
Independent Director	Republic of China	Ma Xiao-Kang	Male 71 ~ 80	2024 05 28	3	2019 01 08	-	-	-	-	-	-	-	-	PhD, Mechanical Engineering, University of Illinois (US) Master of Mechanical Engineering, University of Wisconsin (US) Professor, Department of Mechanical Engineering/Researcher, Climate Change and Sustainable Development Research Center of National Taiwan University Committee, Environmental Protection Administration, Executive Yuan Independent director, Taiwan Power Company Chairman, Environmental Resources Research and Development Foundation Chairman, Chinese Boiler Association Taiwan	Founding chairman, Taiwan Carbon Capture Storage and Utilization Association Secretary general, Taiwan Net Zero Emissions Association TC Committee, National Environmental Research Academy Member, Environmental Assessment Independent director, Ho-Ping Power Company Independent director, Chung Hua Chemical Industrial Works Ltd. Independent director, Chung Hwa Pulp Corporation Commissioner, Environmental Impact Assessment Review Committee	-	-	-	-

Title	Nationality or place of registration	Name	Gender Age	Date of election	Term of office	Date of initial election	Shares held at the time of the election		Number of shares held at present		Shares held by spouse and minors at present		Shares held in the name of others		Major educational background and work experience	Concurrent positions in the Company and other companies	Other executives, Directors, or supervisors who are spouses or relatives within the second degree of kinship			Remarks (Note 1)
							Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)			Title	Name	Relationship	
															Chairman, The Combustion Institute of R.O.C. Director, CTCI Foundation Chairman, Resource Recycling Fund Management Committee for Waste Electronics and Appliances Research engineer, Energy and Environmental Research Corp. (US)					
Independent Director	Republic of China	Chu, Hsuan-Lien	Female 51 ~ 60	2024 05 28	3	2024 05 28	-	-	-	-	-	-	-	-	Ph.D. in Accounting, Department of Accounting, National Taiwan University Executive Director, Land Bank of Taiwan	Independent director, BenQ Medical Technology Corporation Independent director, MIRLE Automation Corporation External Member, Securities Listing Review Committee, Taiwan Stock Exchange (TWSE) Member, Medical Fund Oversight and Management Committee, Taipei City Municipal Hospitals Director, PwC Education Foundation Member, Review Committee, Taipei Exchange (TPEX) Member, Disciplinary Committee for Certified Public Accountants	-	-	-	-

Note 1: When the President or person of an equivalent post (the highest level manager) and the Chairman of the Company are the same person, spouses, or relatives within the first degree of kinship, the reason, reasonableness, necessity, and measures adopted shall be disclosed: Not applicable as the Chairman and the President of the Company are not the same person.

Note 2: The corporate director of Qisda Corporation, BenQ Corporation, Simula Technology Inc., Alpha Networks Inc., Metaage Corporation, Golden Spirit Co., Ltd., Qisda Optronics Corp., Darly Venture Inc., BenQ Dialysis Technology Corp., DFI Inc., Partner Tech Corp., Darfon Electronics Corp., Topview Optronics Corp., BenQ Materials Corp., Rapidtek Technologies Inc., AUO Corporation, H2 Energy Co., Ltd., QS Control Corp., TCI Gene Inc., Mingji Biotechnology (Shanghai) Co., Ltd., Qisda Vietnam Corporation, MarkeTop Smart Solutions Co., Ltd., Norbel Baby CO., LTD., and Dunpin No.1 Innovation Investment Co., Ltd. and the corporate supervisor of BenQ Corporation, Darly Venture Inc., Qisda Optronics Corp., BenQ Dialysis Technology Corp., Mingji Biotechnology (Shanghai) Co., Ltd., and Qisda Vietnam Corporation.

2. Major shareholders of corporate shareholders

Name of corporate shareholder (Note)	Major shareholders of corporate shareholders	
	Name	Shareholding ratio
Qisda Corporation	AUO Corporation	11.96%
	Acer Incorporated	4.53%
	Taishin International Bank entrusted with the Qisda Corporation Employee Stock Ownership Trust Account	3.97%
	Taipei Fubon Bank entrusted with Fuh Hwa Taiwan Technology Dividend Highlight ETF	3.73%
	Konly Venture Corp.	2.55%
	Darfon Electronics Corp.	2.03%
	Hua Nan Commercial Bank entrusted with Yuanta Taiwan Value High Dividend ETF	1.49%
	JPMorgan Chase Bank N.A., Taipei Branch in custody for J.P. MORGAN SECURITIES LTD	1.25%
	Chunghwa Post Co., Ltd.	0.98%
	JPMorgan Chase Bank N.A., Taipei Branch in custody for Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	0.95%

Note: The data of Qisda Corporation is the data on the book closure day, March 31, 2024

3. Major shareholders of corporate shareholders that are corporations

Name of corporate shareholder	Major shareholders of corporate shareholders	
	Name	Shareholding ratio
AUO Corporation (Note 1)	Qisda Corporation	6.90%
	Trust Holding for Employees for AUO	5.08%
	Quanta Computer Inc.	4.61%
	Yuanta Taiwan Dividend Plus ETF	2.99%
	ADR of AUO	2.44%
	New Labor Pension Fund	1.97%
	Nan Shan Life Insurance Company, Ltd.	1.62%
	HSBC Bank in Custody for Morgan Stanley & Co. International Plc Account	1.35%
	JPMorgan Chase Bank N.A., Taipei Branch in custody for Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	0.93%
	JPMorgan Chase Bank N.A. Taipei Branch in custody for JPMorgan Asset Management	0.85%

Name of corporate shareholder	Major shareholders of corporate shareholders	
	Name	Shareholding ratio
Acer Incorporated (Note 1)	Yuanta/P-shares Taiwan Dividend Plus ETF	4.72%
	Hung Rouan Investment Corp.	2.42%
	Fuh Hwa Taiwan Technology Dividend Highlight ETF	2.40%
	Stan Shih	1.15%
	Labor Pension Fund (The New Fund)	1.09%
	JPMorgan Chase Bank N.A., Taipei Branch in custody for Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	1.01%
	J.P. MORGAN SECURITIES PLC	0.96%
	Acer GDR	0.91%
	Government of Singapore	0.65%
	VANGUARD EMERGING MARKETS STOCK INDEX FUND, A SERIES OF VANGUARD INTERNATIONAL EQUITY INDEX FUNDS	0.63%
Kangli Investment Co., Ltd. (Note 2)	AUO Corporation	100.00%
Darfon Electronics Corp. (Note 1)	Qisda Corporation	20.72%
	BenQ Corporation	5.01%
	Taishin International Bank entrusted with the Darfon Electronics Corp, Employee Stock Ownership Trust Account	3.85%
	Mega International Commercial Bank Co., Ltd.	1.62%
	New Labor Pension Fund	1.60%
	Andy Su	1.45%
	JPMorgan Chase Bank N.A., Taipei Branch in custody for Investment of Japan Securities Finance Co., Ltd.	1.27%
	Chang Hwa Commercial Bank, Ltd.	1.21%
	Taiwan Cooperative Bank	1.16%
	HSBC Hosted Mitsubishi UFJ Morgan-Tripa Transaction	1.09%

Note 1: The data source is the 2023 annual report of the company

Note 2: The data source is the data disclosed by the Ministry of Economic Affairs

4. Disclosure of the professional qualifications of Directors and independence of Independent Directors:

<div><div></div><div>Condition</div><div>Name</div></div>	Professional qualifications and experience	Status of independence (Note)	Number of concurrent positions as an independent director in other public companies
Chairman Qisda Corporation Representative: Huang Han-Chou	<div><div>1.</div><div>MBA, University of Greenwich (UK); EMBA, Tsinghua University, Beijing; former senior vice president of Qisda Corporation.</div></div> <div><div>2.</div><div>His major current positions include the president and corporate director representative of Qisda Corporation, the corporate director representative of AUO Corporation, Alpha Networks Inc., and DIVA Laboratories, Ltd., and the representative of BenQ Foundation and Ju Cheng Investment Co., Ltd.</div></div> <div><div>3.</div><div>He possesses over five years of work experience required for the Company’s business, is well aware of the knowledge required by the industry environment, and is equipped with professional leadership, operation and management capabilities.</div></div> <div><div>4.</div><div>There were no circumstances described in Article 30 of the Company Act that occurred.</div></div>	Not applicable	-
Vice Chairman Yu Si-Ping	<div><div>1.</div><div>Department of International Trade, Tamkang University; former Vice President of Sales Department, Data Image Corporation; Chairman and CEO of ZF Data Image Corporation.</div></div> <div><div>2.</div><div>His major current positions include the chairman and president of Data Image (MAURITIUS) Corporation and Data Image (Suzhou) Corporation, corporate director representative of DIVA Laboratories, Ltd., and director of Kyoritsu Optonics Co., Ltd.</div></div> <div><div>3.</div><div>He possesses over five years of work experience required for the Company’s business, is well aware of the knowledge required by the industry environment, and is equipped with professional leadership, marketing and management capabilities.</div></div> <div><div>4.</div><div>There were no circumstances described in Article 30 of the Company Act that occurred.</div></div>	Not applicable	-
Director Qisda Corporation Representative: Xue Dao-Long	<div><div>1.</div><div>MBA, National Sun Yat-Sen University; former manager of Display Business Division, Information Products Business Group, Qisda Corporation.</div></div> <div><div>2.</div><div>His major current positions include the corporate director representative of Qisda Optronics Corp. and DIVA Laboratories, Ltd. and the director of Qisda America Corp.</div></div> <div><div>3.</div><div>He is well aware of the knowledge required by the industry environment and is equipped with professional leadership, operation and management capabilities.</div></div> <div><div>4.</div><div>There were no circumstances described in Article 30 of the Company Act that occurred.</div></div>	Not applicable	-
Director Qisda Corporation Representative: Hong Chiu-Jin	<div><div>1.</div><div>MBA, California State University, Fullerton; EMBA, National Taiwan University; former AVP of Finance of Qisda Corporation and CFO of BenQ Materials Corp.</div></div> <div><div>2.</div><div>Her major current positions include the corporate director representative of Darfon Electronics Corp., Alpha Networks Inc., and Metaage Corporation, and the director of Qisda Corporation.</div></div> <div><div>3.</div><div>She is equipped with finance, accounting and business management capabilities.</div></div> <div><div>4.</div><div>There were no circumstances described in Article 30 of the Company Act that occurred.</div></div>	Not applicable	-

Name \ Condition	Professional qualifications and experience	Status of independence (Note)	Number of concurrent positions as an independent director in other public companies
Director Qisda Corporation Representative: Li Zi-Pei	<ol style="list-style-type: none"> <li>1. Department of Business Administration, Fu Jen Catholic University; EMBA, National Central University; former AVP of Supply Chain Management, Qisda Corporation.</li> <li>2. His major current position is the special assistant of the Chairman of Data Image Corporation.</li> <li>3. He is well aware of the knowledge required by the industry environment and is equipped with professional leadership and management capabilities.</li> <li>4. There were no circumstances described in Article 30 of the Company Act that occurred.</li> </ol>	Not applicable	-
Director Deng Fu-Ji	<ol style="list-style-type: none"> <li>1. Post-graduate Business Management Program for Chairpersons and Entrepreneurs, National Chengchi University; former Chairman of Tainet Telecommunication Co., Ltd., independent director of Shun On Electronic Co. Ltd., and supervisor of Data Image Corporation.</li> <li>2. His main current positions include the chairman of Future Technology Consulting Inc., chairman of Green Power Semiconductor Corporation, and corporate director representative of Tainet Telecommunication Co., Ltd.</li> <li>3. He is well aware of the knowledge required by the industry environment and is equipped with professional leadership, operation and management capabilities.</li> <li>4. There were no circumstances described in Article 30 of the Company Act that occurred.</li> </ol>	Not applicable	-
Independent Director Yeh Hui-Xin	<ol style="list-style-type: none"> <li>1. Department of Accounting, Tunghai University; former partner, Ernst &amp; Young.</li> <li>2. Her main current positions include the responsible person of V.King &amp; Co., CPAs, the director of Weixin Financial Consulting Co., Ltd., and the independent director of Simula Technology Inc..</li> <li>3. She is equipped with finance, accounting and business management capabilities.</li> <li>4. There were no circumstances described in Article 30 of the Company Act that occurred.</li> </ol>	Compliant	1
Independent Director Ma Xiao-Kang	<ol style="list-style-type: none"> <li>1. PhD, Mechanical Engineering, University of Illinois (US); Master of Mechanical Engineering, University of Wisconsin (US); former professor of the Department of Mechanical Engineering of the National Taiwan University, Committee, Environmental Protection Administration, Executive Yuan, Independent director, Taiwan Power Company, the chairman of the Environmental Resources Research and Development Foundation, and the chairman of Chinese Boiler Association Taiwan and the Combustion Institute of R.O.C.</li> <li>2. His main current positions include the chairman of the Taiwan Carbon Capture Storage and Utilization Association, the secretary general of the Taiwan Net Zero Emissions Association, TC Committee, National Environmental Research Academy, the independent director of Ho-Ping Power Company, the independent director of Chung Hua Chemical Industrial Works Ltd., the independent director of Chung Hwa Pulp Corporation, and the commissioner of Environmental Impact Assessment Review Committee.</li> <li>3. He is well aware of the knowledge required by the industry environment and is equipped with professional leadership and management capabilities.</li> <li>4. There were no circumstances described in Article 30 of the Company Act that occurred.</li> </ol>	Compliant	3

Name Condition	Professional qualifications and experience	Status of independence (Note)	Number of concurrent positions as an independent director in other public companies
Independent Director Chu, Hsuan-Lien	<ol style="list-style-type: none"> <li>1. Ph.D. in Accounting, Department of Accounting, National Taiwan University, and executive director of Land Bank of Taiwan.</li> <li>2. Her main current major position include the independent director of BenQ Medical Technology Corporation, the independent director of MIRLE Automati External, the member of Securities Listing Review Committee, Taiwan Stock Exchange (TWSE)on corporation, the member of Medical Fund Oversight and Management Committee, Taipei City Municipal Hospitals, the director of PwC Education Foundation, the member of Review Committee, Taipei Exchange (TPEX),and the member of Disciplinary Committee for Certified Public Accountants.</li> <li>3. She is equipped with in finance, accounting, and academic research capabilities.</li> <li>4. There were no circumstances described in Article 30 of the Company Act that occurred.</li> </ol>	Compliant	2

Note: All Independent Directors comply with the status of independence, including but not limited to whether themselves, their spouses, or relatives within the second degree of kinship are serving as Directors, supervisors, or employees of the Company or its affiliates; the number and ratio of shares held by themselves, their spouses, relatives within the second degree of kinship (or in the name of others); whether they serve as the directors, supervisors, or employees of companies with special relationships with the Company (please refer to the requirements under subparagraphs 5 to 8, paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies); compensation received from the Company or its affiliates for the provision of business, legal affairs, finance, and accounting services in the most recent two years.

## 5. Board diversification and independence:

### (1) Board diversification

The Board approved amendments the “Corporate Governance Best Practice Principles” on May 4, 2023, which specifies the policy of Board diversification in Chapter 3. The nomination and selection of the Company’s board members are conducted in accordance with the Articles of Incorporation under a candidate nomination system. In addition to evaluating the educational background, work experience and qualifications of each candidate, with reference to the opinions of stakeholders, the Company complied with the “Procedures for Election of Directors” and “Corporate Governance Best Practice Principles” to ensure the diversification and independence of Board members.

The composition of the board shall have the necessary knowledge, skill, and experience to perform their duties. To achieve the ideal goal of corporate governance, the board of directors shall possess the following abilities.

- (A). Ability to make operational judgment. (B). Ability to perform accounting and financial analysis.
- (C). Ability to conduct management administration. (D). Ability to conduct crisis management.
- (E). Industry knowledge. (F). International market perspective.
- (G). Ability to lead. (H). Ability to make decisions.



The composition of Board Members shall be determined by taking diversity into consideration and formulating an appropriate approach 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:

- (A). Basic requirements and values: Age, gender, nationality, cultural background and more.
- (B). Professional knowledge and skills: Professional background, professional skills, industry experience, and more.

The implementation of diversification of the Board of the Company is as follows:

Title	Name	Gender	Diversified industries and professional capabilities								Term of office of Independent Director
			Operational judgment	Accounting and financial analysis	Business management	Crisis management	Industry knowledge	International market perspective	Leadership	Decision-making ability	
Chairman	Huang Han-Chou	Male	✓		✓	✓	✓	✓	✓	✓	
Vice Chairman	Yu Si-Ping	Male	✓		✓	✓	✓	✓	✓	✓	
Director	Xue Dao-Long	Male	✓		✓	✓	✓	✓	✓	✓	
Director	Deng Fu-Ji	Male	✓		✓	✓	✓	✓	✓	✓	
Director	Hong Chiu-Jin	Female	✓	✓	✓	✓	✓	✓	✓	✓	
Director	Li Zi-Pei	Male	✓		✓	✓	✓	✓	✓	✓	
Independent Director	Yeh Hui-Xin	Female		✓		✓	✓	✓		✓	Less than three sessions
Independent Director	Ma Xiao-Kang	Male				✓	✓	✓		✓	Less than three sessions
Independent Director	Chu Hsuan-Lien	Female		✓		✓	✓	✓		✓	Less than three sessions

The Company currently has a total of nine Board members, including three Independent Directors (accounting for 33.33% of the Board members). Among the current nine directors, one Director is aged between 71 to 80, three Directors are aged between 61 to 70, and five Directors are aged between 51 to 60; there are three female Directors.

The management objectives achieved by the Board of the Company:

- A. The number of Directors who are concurrently managers of the Company shall not exceed one-third of the total number of Directors.
- B. The number of Independent Directors constitutes one-third of the board.
- C. The board includes three directors of different genders.
- D. The selection of board members follows the principle of meritocracy, with an emphasis on diversity in industry experience and professional expertise. Board members collectively possess competencies such as operational judgment, accounting and financial analysis, business management, crisis management, industry knowledge, international market perspective, leadership, and decision-making.

(2) Independence of the Board

The Board of the Company has nine Directors, and three of them are Independent Directors, accounting for one-third of the total number of Directors. All Independent Directors of the Company are in compliance with the requirements of the Securities and Futures Bureau, Financial Supervisory Commission, on independent directors, and none of the Directors are spouses or relatives within the second degree of kinship. None of the matters specified in paragraphs 3 and 4, Article 26-3 of the Securities and Exchange Act have occurred. In summary, the Company's Board is independent.

## (II) President, Vice Presidents, Assistant Vice Presidents, and executives of departments and branches

March 25, 2025; unit: share

Title	Nationality	Name	Gender	Date of election	Shares held		Shares held by spouse and minors		Shares held in the name of others		Major educational background and experience	Concurrent positions in other companies	Managers who are spouses or relatives within the second degree of kinship			Remarks (Note)
					Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)			Title	Name	Relationship	
Vice Chairman and President	Republic of China	Yu Si-Ping	Male	2019.10.29	3,831,516	4.91%	-	-	-	-	Department of International Trade, Tamkang University VP of Sales Department, Data Image Corporation	Vice Chairman and President, Data Image Corporation Chairman, Data Image (MAURITIUS) Corporation Chairman, Data Image (Suzhou) Corporation Corporate director representative, DIVA Laboratories, Ltd.	-	-	-	-
Vice President and CTO	Republic of China	Chan Wei-Hsiang	Male	2019.10.29	963,041	1.23%	-	-	-	-	EMBA, Yuan Ze University VP of Facility Department, Data Image Corporation VP of the Product R&D Center, Data Image Corporation President, Data Image Corporation	Director, Data Image (MAURITIUS) Corporation Chairman, Data Image (Suzhou) Corporation	-	-	-	-
Vice President	Republic of China	Huang Chao-Wei	Male	2015.05.01	118,599	0.15%	37,037	0.05%	-	-	Department of International Trade, Tamkang University Manager of the Finance Department and spokesperson, Chien Tai Cement Co., Ltd.	Director, Data Image (MAURITIUS) Corporation	-	-	-	-
Director of the Finance Division	Republic of China	Yan Cheng-Chin	Male	2019.04.01	188,122	0.24%	-	-	-	-	EMBA, Ming Chuan University Chief of finance, Data Image Corporation	Supervisor, Data Image (MAURITIUS) Corporation	-	-	-	-
Assistant Vice President	Republic of China	Gao Chih-Min	Male	2022.01.20	334,695	0.44%	-	-	-	-	Department of Electrical Engineering, Minth University of Science and Technology Plant manager, Data Image Corporation Plant manager, Data Image (Suzhou) Corporation	-	-	-	-	-
Chief of the Audit Office	Republic of China	Gu, Ya-Jing	Female	2012.08.29	13,722	0.02%	-	-	-	-	Graduated from the Department of Business Administration, Tamkang University Senior Specialist, Administration Dept., Bestdisk Technology Corp.	-	-	-	-	-

Note: When the President or person of an equivalent post (the highest level manager) and the Chairman of the Company are the same person, spouses, or relatives within the first degree of kinship, the reason, reasonableness, necessity, and measures adopted shall be disclosed: Not applicable as the Chairman and the President of the Company are not the same person.

## II. Remuneration paid to Directors, supervisors, President, and Vice Presidents in the most recent year

### (I) Directors' remuneration

December 31, 2024; unit: NT\$ thousand

Title	Name	Remuneration of Directors								The sum of A, B, C, and D and as a percentage of net profit after tax (Note 4)		Compensation received for the concurrent position as employees								The sum of A, B, C, D, E, F, and G and as a percentage of net profit after tax (Note 4)		Compensation received from investees other than subsidiaries or the parent company (Note 7)
		Compensation (A) (Note 1)		Severance pay and pension (B)		Remuneration of Directors (C) (Note 2)		Business execution expenses (D) (Note 3)				Salaries, bonuses and allowances (E) (Note 5)		Severance pay and pension (F)		Remuneration of employees (G) (Note 6)						
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company		All companies included in the financial statements		The Company	All companies included in the financial statements	
Chairman	Qisda Corporation Representative: Huang Han-Chou	3,600	4,600	-	-	1,497	1,497			5,247 2.35%	6,322 2.84%	10,375	14,119	-	-	2,620	-	2,620	-	18,242 8.18%	23,061 10.34%	52,458
Vice Chairman and President	Yu Si-Ping																					
Director	Qisda Corporation Representative: Xue Dao-Long																					
Director	Qisda Corporation Representative: Hong Chiu-Jin																					
Director	Qisda Corporation Representative: Li Zi-Pei																					
Director	Deng Fu-Ji																					
Independent Director	Yeh Hui-Xin	1,680	1,680	-	-	641				2,396 1.07%	2,396 1.07%	-	-	-	-	-	-	-	-	2,396 1.07%	2,396 1.07%	-
Independent Director	Ma Xiao-Kang																					
Independent Director	He Wen-Xian(Note 8)																					
Independent Director	Chu Hsuan-Lien																					

- Please specify the policy, system, standard and structure of the remuneration of Independent Directors, and specify the correlation between the amount of remuneration and their responsibilities, risks, time invested and other factors:  
The remuneration of Directors includes the fixed monthly compensation and the remuneration of Directors stipulated in the Articles of Incorporation, which is based on the current operation and scale of the Company's operations with reference to the standards within the industry. Also, arrangements are made according to the regulations for the remuneration of Directors and functional committee members of the Company.
- Other than the disclosure in the above table, the compensation received by the Company's Directors for providing services (i.e., serving as a non-employee consultant to the parent company/all companies included in the financial statements/investees) in the most recent year: None.

# Remuneration range table

Range of remuneration paid to Directors 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 statements	The Company	All companies included in the financial statements
Less than NT\$1,000,000	Huang Han-Chou and Yu Si-Ping Hong Chiu-Jin and Xue Dao-Long Deng Fu-Ji and Li Zi-Pei Yeh Hui-Xin and Ma Xiao-Kang He Wen-Xian and Chu Hsuan-Lien	Huang Han-Chou and Yu Si-Ping Hong Chiu-Jin and Xue Dao-Long Deng Fu-Ji and Li Zi-Pei Yeh Hui-Xin and Ma Xiao-Kang He Wen-Xian and Chu Hsuan-Lien	Huang Han-Chou Hong Chiu-Jin and Xue Dao-Long Deng Fu-Ji and Li Zi-Pei Yeh Hui-Xin and Ma Xiao-Kang He Wen-Xian and Chu Hsuan-Lien	Huang Han-Chou Hong Chiu-Jin and Xue Dao-Long Deng Fu-Ji and Li Zi-Pei Yeh Hui-Xin and Ma Xiao-Kang He Wen-Xian and Chu Hsuan-Lien
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)	Qisda Corporation	Qisda Corporation	Qisda Corporation	Qisda Corporation
NT\$5,000,000 (inclusive) - NT\$10,000,000 (exclusive)	—	—	—	—
NT\$10,000,000 (inclusive) - NT\$15,000,000 (exclusive)	—	—	Yu Si-Ping	Yu Si-Ping
NT\$15,000,000 (inclusive) - NT\$30,000,000 (exclusive)	—	—	—	—
NT\$30,000,000 (inclusive) - NT\$50,000,000 (exclusive)	—	—	—	—
NT\$5,000,000 (inclusive) - NT\$10,000,000 (exclusive)	—	—	—	—
Over NT\$100,000,000	—	—	—	—
Total	Eleven persons (including one corporation)	Eleven persons (including one corporation)	Eleven persons (including one corporation)	Eleven persons (including one corporation)

Note 1: Refer to the compensation of Directors in 2024 (including Directors' salaries, allowances, severance pay, various bonuses, and incentives).

Note 2: Refer to the amount of remuneration of Directors in 2024 approved by the Board.

Note 3: Refer to the Director's business execution expenses in 2024 (including transportation allowance, special allowances, various subsidies, accommodation, vehicles and other benefits-in-kind).

Note 4: Net profit after tax refers to the net profit after tax in the financial statements in 2024.

Note 5: Refer to the salaries, allowances, severance pay, various bonuses, incentives, transportation allowance, special allowances, various subsidies, accommodation, vehicles and other benefits-in-kind received by a Director who is concurrently an employee in 2024. For salary expenses recognized in accordance with IFRS 2 "Share-based Payment," the acquisition of employee stock options, RSAs, and the participation in cash capital increase to subscribe for shares shall also be included in the remuneration.

Note 6: The remuneration of employees received by the Directors who are concurrently employees (including who are concurrently the President, Vice Presidents, other managers, and employees) in 2024 is based on the amount of remuneration of employees for distribution approved by the Board on March 4, 2025.

Note 7: Refer to the compensation, remuneration (including remuneration of employees, Directors, and supervisors), and business execution expenses received by the Directors from investees other than subsidiaries or the parent company for serving as their directors, supervisors, or managers in 2024.

Note 8: At the shareholders' meeting on May 28, 2024, a full re-election of the Board was conducted. Mr. He Wen-Xian stepped down as Independent Director, and Miss. Chu Hsuan-Lien was elected as Independent Director.

(II) Remuneration of supervisors

Since January 16, 2019, the Audit Committee has been responsible for carrying out the functions and powers of supervisors stipulated by relevant laws and regulations.

(III) Remuneration of the President and Vice Presidents

December 31, 2023; unit: NT\$ thousand

Title	Name	Salaries (A) (Note 1)		Severance pay and pension (B)		Bonuses and special allowances (C) (Note 2)		Remuneration of employees (D) (Note 3)				The sum of A, B, C, and D and a percentage of net profit after tax (Note 4)		Compensation received from investees other than subsidiaries or the parent company (Note 5)
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company		All companies included in the financial statements		The Company	All companies included in the financial statements	
								Amount in cash	Amount in shares	Amount in cash	Amount in shares			
Vice Chairman and President	Yu Si-Ping	9,035	14,987	216	216	5,618	6,610	4,029	—	4,029	—	18,898 8.47%	25,842 11.58%	None.
Vice President	Chan Wei-Hsiang													
Vice President	Huang Chao-Wei													

Remuneration range table

Range of remuneration paid to the President and Vice Presidents of the Company	Name of the President and Vice Presidents	
	The Company	All companies included in the financial statements
Less than 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)	Huang Chao-Wei	Huang Chao-Wei
NT\$5,000,000 (inclusive) - NT\$10,000,000 (exclusive)	Chan Wei-Hsiang	Chan Wei-Hsiang
NT\$10,000,000 (inclusive) - NT\$15,000,000 (exclusive)	Yu Si-Ping	Yu Si-Ping
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)	—	—
Over NT\$100,000,000	—	—
Total	Three persons	Three persons

Note 1: Refer to the salaries, allowances, and severance pay of the President and Vice Presidents in 2024.

Note 2: Refer to the amount of various bonuses, incentives, transportation allowance, special allowances, various subsidies, accommodation, vehicles, other in-kind benefits, and other compensation of the President and Vice Presidents in 2024. For salary expenses recognized in accordance with IFRS 2 “Share-based Payment,” the acquisition of employee stock options, RSAs, and the participation in cash capital increase to subscribe for shares shall also be included in the remuneration.

Note 3: The amount of remuneration of employees (including stocks and cash) approved by the Board to be distributed to the President and Vice Presidents in 2024 is based on the amount of remuneration of employees for distribution approved by the Board on March 4, 2025.

Note 4: Net profit after tax refers to the net profit after tax in the or individual financial statements in 2024.

Note 5: Refer to the compensation, remuneration (including remuneration of employees, Directors, and supervisors), and business execution expenses received by the President and Vice Presidents from investees other than subsidiaries or the parent company for serving as their directors, supervisors, or managers in 2024.

(IV) Names of managers distributing employees' remuneration and distribution:

December 31, 2024; unit: NT\$ thousand

	Title	Name	Amount in stock (Note 1)	Amount in cash (Note 1)	Total	Total amount as a percentage of net profit after tax (%) (Note 2)
Manager	President	Yu Si-Ping	-	4,859	4,859	2.18%
	Vice President and CTO	Chan Wei- Hsiang				
	Vice President	Huang Chao- Wei				
	Assistant Vice President	Gao Chih- Min				
	Director of the Finance Division	Yan Cheng- Chin				

Note 1: The amount of remuneration of employees (including shares and cash) approved by the Board to be distributed to the managers in 2024 is based on the amount of remuneration of employees for distribution approved by the Board on March 4, 2025.

Note 2: Net profit after tax refers to the net profit after tax in the financial statements in 2024.

(V) Compare and describe the analysis of the total remuneration paid to the Directors, supervisors, President, and Vice Presidents by the Company and all companies included in the financial statements as a percentage of the net profit after tax in the individual financial statements in the most recent two years, and specify the policies, standards, and packages for remuneration payment, the procedures for establishing the remuneration, and the correlation with business performance and future risks

1. The total remuneration paid to the Directors, supervisors, President, and Vice Presidents by the Company and all companies included in the financial statements as a percentage of the net profit after tax in the individual financial statements in the most recent two years

Category \ Year	2024		2023	
	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements
Director	3.42%	3.91%	2.97%	2.99%
President and Vice Presidents	8.47%	11.58%	6.73%	8.42%
Net profit after tax	223,194		278,863	

2. The policies, standards, and packages for remuneration payment, the procedures for establishing the remuneration, and the correlation with business performance and future risks:

(1) Directors' remuneration

The Company's policy regarding directors' remuneration is stipulated in the Articles of Incorporation. If the Company reports a profit, no more than 1% of the profit shall be allocated as directors' compensation. In accordance with the "Board Performance Evaluation Procedures" and the "Remuneration Policy for Directors and Functional Committee Members," the Company regularly assesses directors' remuneration.

The remuneration for directors is calculated based on the Company's profitability for the year. For the year 2024, the estimated amount of directors' compensation is NT\$2,138 thousand. The related performance evaluation and the reasonableness of the remuneration have been reviewed and approved by the Remuneration Committee and the Board of Directors.

## (2) Remuneration of managers

The remuneration of the Company's President and Vice Presidents includes salary, bonuses, and employee remuneration. Key criteria for determining remuneration include the Company's overall operating performance, future industry risks, and development trends, along with individual performance and contributions to corporate results. Reasonable remuneration is determined based on these factors and executed in accordance with the principles recommended by the Remuneration Committee and approved by the Board of Directors.

According to the Articles of Incorporation, if the Company reports a profit, between 5% to 20% of the earnings shall be allocated as employee remuneration. In line with the "Executive Remuneration Policy" and compensation benchmarks within the industry, remuneration is granted based on the scope of responsibility and the executive's contribution to the Company's business objectives. The Remuneration Committee proposes recommendations, which are then reviewed and approved by the Board of Directors.

Executive performance evaluation comprises two main categories:

A. Financial Indicators: Based on the Company's internal profit and loss statements, contribution to profits, and the achievement rate of individual targets.

B. Non-financial Indicators: Includes performance in upholding core corporate values, management capabilities, and involvement in sustainability initiatives.

Remuneration is assessed based on these indicators, and the system is periodically reviewed in accordance with operational conditions and relevant regulations.

The 2024 employee remuneration for senior executives was resolved by the Remuneration Committee on March 4, 2025, and subsequently approved by the Board of Directors.

## (3) Relevance to Future Risks

The Company will evaluate and adjust remuneration payments in consideration of future environmental changes and operational performance. Furthermore, if any director or employee engages in unlawful conduct that results in losses to the Company, appropriate actions may be taken in accordance with applicable laws and regulations.



### III. Implementation status of corporate governance

#### (I) Operation of the Board

The Board held five meetings (A) in 2024, and the attendance of the Directors is as follows:

Title	Name	Attendance (presence) in person B	Attendance by proxy	Attendance (presence) rate in person 【B/A】	Remarks
Chairman	Qisda Corporation Responsible person: Huang Han-Chou	5	-	100%	Re-elected on May 28, 2024.
Vice Chairman	Yu Si-Ping	5	-	100%	Re-elected on May 28, 2024.
Director	Qisda Corporation Representative: Xue Dao-Long	5	-	100%	Re-elected on May 28, 2024.
Director	Qisda Corporation Representative: Hong Chiu-Jin	5	-	100%	Re-elected on May 28, 2024.
Director	Qisda Corporation Representative: Li Zi-Pei	5	-	100%	Re-elected on May 28, 2024.
Director	Deng Fu-Ji	5	-	100%	Re-elected on May 28, 2024.
Independent Director	Yeh Hui-Xin	5	-	100%	Re-elected on May 28, 2024.
Independent Director	Ma Xiao-Kang	5	-	100%	Re-elected on May 28, 2024.
Independent Director	He Wen-Xian	2	-	100%	Resign on May 28, 2024.
Independent Director	Chu Hsuan-Lien	3		100%	Newly elected on May 28, 2024.

Note : A full re-election of the Board of Directors was conducted at the Annual General Shareholders' Meeting on May 28, 2024.

Other information to be disclosed:

- I. If the operation of the Board is under any of the following circumstances, the date and session of the Board meeting, the contents of the proposals, the opinions of all Independent Directors, and the measures adopted by the Company for the opinions of the Independent Directors shall be stated:
  1. Matters referred to in Article 14-3 of the Securities and Exchange Act: Not applicable as the Company has established its Audit Committee; however, matters referred to in Article 14-5 of the Securities and Exchange Act shall apply.
  2. Other than the aforementioned matters, other resolutions of the Board with objections or reservations expressed by Independent Directors with records or written statements: None.
- II. For the recusal of Directors from proposals due to conflicts of interest, the name of the Director, the content of the proposal, the reason for the recusal due to conflicts of interest, and the participation in voting shall be specified:

Date	Name of Director	Proposal Content	Reason for recusal due to conflicts of interest	participation in voting
2024.03.01	Representatives Huang Han-Chou, Xue Dao-Long, Hong Chiu-Jin, and Li Zi-Pei of Qisda	Approval of the Proposed Candidates for Directors and Independent Directors	The Directors and Independent Directors who have been nominated as candidates for the upcoming election	Did not participate in discussion or voting

Date	Name of Director	Proposal Content	Reason for recusal due to conflicts of interest	participation in voting
2024.03.01	Corporation Director Yu Si-Ping, and Deng Fu-Ji Independent Director Yeh Hui-Xin, and Ma Xiao-Kang	Approval of the Proposal to Release Newly Appointed Directors and Their Representatives from Non-Competition Restrictions	Director subject to exemption from non-competition restrictions, or representative of a corporate director subject to such exemption	Did not participate in discussion or voting
	Director Yu Si-Ping Yu Si-Ping	Approval of the Executive Compensation Allocation for Fiscal Year 2023	Serving as an executive officer of the company	Did not participate in discussion or voting
		Approval of the Executive Compensation Metrics for the Year 2024	Serving as an executive officer of the company	Did not participate in discussion or voting
		Approval of the Executive Bonus and Salary Adjustment Policy for the Year 2024	Serving as an executive officer of the company	Did not participate in discussion or voting
		Approval of the Executive Stock Subscription Plan for Cash Capital Increase Prior to Initial Public Offering in 2024	Serving as an executive officer of the company	Did not participate in discussion or voting
	Director Yu Si-Ping Yu Si-Ping Representatives Li Zi-Pei of Qisda Corporation	Approval of the Employee Share Trust Proposal	Employee of the company	Did not participate in discussion or voting
2024.05.08	Independent Director Yeh Hui-Xin, Ma Xiao-Kang and Chu Hsuan-Lien	Approval of the Appointment of Members to the Compensation Committee	The appointed candidates for this proposal	Did not participate in discussion or voting

### III. Implementation Status of the Board Performance Evaluation

1. The Board of the Company approved the “Regulations for Performance Evaluation of the Board” on November 3, 2022. The Board shall conduct the performance evaluation of the Board and its members at least once a year, and an external professional independent institution or external team of experts and scholars shall conduct the Board performance evaluation at least once every three years.

2. In 2024, the Board Secretariat conducted internal self-assessments through questionnaires completed by members of the Board of Directors and its functional committees, including the Audit Committee and the Compensation Committee. The evaluation covered the performance of the Board, individual directors, and the two functional committees. The results of the assessment were reported to the Board in March 2025. The Board, individual directors, and both functional committees received an "Excellent" rating, indicating that the Company's Board and its functional committees operate with high effectiveness and efficiency.

3. In 2024, the Company engaged an external independent evaluation organization, Taiwan Corporate Governance Association, to conduct a performance evaluation of the Board of Directors. The assessment covered eight major aspects: Board composition, guidance, authorization, oversight, communication, self-discipline, internal control, and risk management.

The evaluation methodology included a review of the Company's written responses to assessment indicators and related documents, as well as on-site interviews conducted on October 25, 2024. Interviewees included the Chairperson, three independent directors, the President, the Corporate Governance Officer, the Chief Auditor, and the Chief Sustainability Officer.

The results of the evaluation were presented to the Board of Directors in March 2025. The overall evaluation, key recommendations from the evaluating institution, and the Company's follow-up improvement actions are summarized as follows:

(1) Overall Evaluation

The Company's Board of Directors consists of nine members, including four corporate representatives, three independent directors, and two individual directors. Among them, three are female directors. The proportions of both independent directors and female directors reach one-third, demonstrating the Board's strong independence and diversity. The Board possesses expertise in corporate management, finance and accounting, mechanical engineering, climate change, and environmental matters, aligning with the operational and developmental needs of the Company.

(2) Recommendations and Follow-up Actions

Item	Recommendation	Company's Planned Action
1	It is recommended that the Company incorporate ESG performance outcomes into the key performance indicators (KPIs) and incentive schemes for senior management, to promote the implementation and advancement of related ESG objectives and initiatives.	The Company is formulating appropriate supporting measures to link ESG performance with the compensation of senior management.
2	Although the Company currently provides a whistleblower mailbox on the corporate governance section of its website, it is recommended to establish a direct communication channel between whistleblowers and independent directors.	The external whistleblower mailbox will be configured to automatically forward reports to the independent directors' email addresses.

#### 4. Implementation status:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Implement every three years	From September 1, 2023, to August 31, 2024	Effectiveness of the Board of Directors	Written Review and On-site Evaluation by an External Independent Institution	The Eight Key Areas of Board Composition, Leadership, Delegation, Supervision, Communication, Self-discipline, Internal Control, and Risk Management.
Implement once a year	From January 1, 2024, to December 31, 2024	The Board and Board members	Internal self-evaluation of the Board and Board members	(1) Alignment with the Company's goals and mission (2) Participation in the Company's operations (3) Internal relationship management and communication (4) Improving the quality of the Board's decision-making (5) Composition and structure of the Board (6) Awareness of the duties of Directors (7) Election, professionalism, and continuing education of Directors (8) Internal control
Implement once a year	From January 1, 2024, to December 31, 2024	Audit Committee	Internal self-evaluation of the Audit Committee	(1) Participation in the Company's operations (2) Awareness of the duties of the Audit Committee (4) Improving the quality of the Audit Committee's decision-making (4) Composition of the Audit Committee and the election of members (5) Internal control
Implement once a year	From January 1, 2024, to December 31, 2024	Remuneration Committee	Internal self-evaluation of the Remuneration Committee	(1) Participation in the Company's operations (2) Awareness of the duties of the Remuneration Committee (4) Improving the quality of the Remuneration Committee's decision-making (4) Composition of the Remuneration Committee and the election of members

IV. Objectives to strengthen the functions of the Board (i.e., establishment of the Audit Committee and improvement in information transparency) and the implementation evaluation of the year and the most recent year

1. The Company established its Remuneration Committee in 2011 and the Independent Directors and Audit Committee in 2019 to exercise the functions and powers specified in the Securities and Exchange Act, the Company Act and other laws and regulations in order to strengthen its corporate governance and improve the remuneration system for the Company's Directors and managers.
2. In accordance with paragraph 8, Article 26-3 of the Securities and Exchange Act, the Company has established the "Rules of Procedure for Board of Meetings." The agenda of Board meetings, operating procedures, matters to be specified in meeting minutes, announcements, and other matters of compliance shall be subject to the Rules. The Board meeting is convened at least once every quarter. Adopting maximizing the interests of shareholders as the policy, Board members shall fulfill their obligations of a good

administrator and loyalty and exercise their powers with a high level of self-discipline and prudence.

## (II) Operation of the Audit Committee

The Audit Committee held four meetings (A) in 2024, and the attendance of Independent Directors is as follows:

Title	Name	Presence in person (B)	Attendance by proxy	Presence rate in person (%) 【B/A】	Remarks
Independent	Yeh Hui-Xin	4	-	100%	Re-elected
Independent	Ma Xiao-Kang	4	-	100%	Re-elected
Independent	He Wen-Xian	2	-	100%	Resign
Independent	Chu Hsuan-Lien	2		100%	Newly elected

Note1: The Audit Committee was established on January 16, 2019.

Note2: The Annual General Meeting of Shareholders on May 28, 2024, conducted a full re-election of the Board of Directors.

Other information to be disclosed:

- I. In the event that the operation of the Audit Committee is under any of the following circumstances, the date and session of the Audit Committee meeting, the contents of the proposals, the opposing opinions, qualified opinions, or major recommendations expressed by the Independent Directors, and the measures adopted by the Company for the opinions of the Audit Committee shall be stated:

### 1. Matters referred to in Article 14-5 of the Securities and Exchange Act.

Date	Session	Proposal Content	The opinions of all Independent Directors and the measures adopted by the Company for the opinions of the Independent Directors
2024.03.01	The 1st meeting in 2024	Report on the 2023 internal control system statement and the implementation results of the self-evaluation	1. The opposing opinions, qualified opinions, or major recommendations expressed by the Independent Directors: None. 2. All attending Independent Directors and Directors approved the proposal without any opinion. 3. Measures adopted by the Company for the opinions of the Independent Directors: None.
		The 2023 business report, financial statements and the 2024 business plan	
		Proposal for the 2023 earnings distribution	
		Proposal for the CPAs fees for 2024	
2024.05.02	The 2nd meeting in 2024	2024 Q1 consolidated financial statements	
2024.08.05	The 3rd meeting in 2024	2024 Q2 consolidated financial statements	
2024.10.31	The 4th meeting in 2024	Proposal for the amendment to the "Internal Control System" and "Implementation Rules for Internal Audits"	
		Proposal for the formulation of the 2025 internal audit plan	
		2024 Q3 consolidated financial statements	
		Proposal for the endorsement/guarantee provided to the subsidiary Data Image (Suzhou) Corporation in which the Company holds 100% equity	
		Proposal for the appointment of CPAs for the 2025 financial statements	
		Proposal for the revision of the Company's pre-approval non-assurance service policy	

2. Other than the aforementioned matters, resolutions not approved by the Audit Committee but approved by more than two-thirds of all Directors: None.

- II. For the recusal of Independent Directors from proposals due to conflicts of interest, the name of the Independent Director, the content of the proposal, the reason for the recusal due to conflicts of interest, and the participation in voting shall be specified: None.

III. Communication between Independent Directors and chief internal auditor and accountants (including material matters, methods, and conclusions of communications for the Company's finance and business):

The Company's Audit Committee holds quarterly meetings and discussions regularly and invites accountants, internal auditors, and finance and accounting departments to report to and discuss with the members of the Audit Committee regarding the findings in the audit of the latest financial statements, internal audit results, summary of major litigation cases, and finance and business overview. The communication between all independent directors, the internal audit department, and the external auditors was satisfactory.

IV. The annual work focus and operation

1. Annual work focus

- (1) Regularly communicate with the chief internal auditor about the results of the report audits based on the annual audit plan.
- (2) Regularly communicate with the Company's CPAs about the review or audit results of the financial statements
- (3) Review the financial statements.
- (4) Evaluate the effectiveness of the internal control system.
- (5) Review the appointment, dismissal, remuneration and services of CPAs.
- (6) Review of the regulations for assets, derivatives, lending of funds to others, endorsement/guarantee, and transactions of material assets, lending of funds to others, and endorsement/guarantee.
- (7) Legal compliance.

2. The operation in 2024: All the proposals for the Audit Committee have been reviewed or approved by the Audit Committee, and there are no objections from the Independent Directors.

(III) The implementation status of corporate governance and the deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons therefor

Evaluation item	Implementation status			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
I. Has the Company established and disclosed its corporate governance best practice principles in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies"?	v		The Company established the "Corporate Governance Best Practice Principles" as approved by the Board of Directors on November 3, 2022. In response to subsequent amendments to relevant regulations, the Principles have been updated accordingly. The latest version has been disclosed on the Market Observation Post System and the Company's official website.	No significant difference
II. The Company's equity structure and shareholders' interests				
(I) Has the Company established internal operating procedures to handle shareholders' recommendations, doubts, disputes and litigation and implement them in accordance with the procedures?	v		(I) The Company has designated a spokesperson and deputy spokesperson. An Investor Relations section is also established on the Company's official website to provide relevant contact information and handle shareholder suggestions, inquiries, disputes, and litigation matters.	No significant difference
(II) Has the Company kept track of a list of major shareholders who have substantial control over the Company and the ultimate controllers of such major shareholders?	v		(II) The Company makes reports based on the changes in the equity of Directors, managers, and major shareholders with over 10% shareholding and makes monthly reports and filings to the MOPS regularly.	No significant difference
(III) Has the Company established and implemented risk control and firewall mechanisms with its affiliates?	v		(III) The company has clearly delineated the responsibilities and authorities related to its operations, business, and financial matters with its affiliated enterprises, ensuring that each entity operates independently. Additionally, the company has implemented relevant policies, including the "Supervision and Management of Subsidiaries," "Regulations on Financial and Business Transactions between Related Parties," and the "Internal Control System," to enforce effective risk management mechanisms and firewall controls for affiliated companies.	No significant difference
(IV) Has the Company established internal regulations to prohibit insiders from trading securities using undisclosed information in the market?	v		(IV) The Company has established its "Procedures for Handling Material Inside Information and Prevention of Insider Trading" to regulate the trading of marketable securities of insiders of the Company.	No significant difference

Evaluation item	Implementation status			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
III. Composition and duties of the Board				
(I) Has the Board formulated the diversification policy and specific management targets and duly implemented them?	v		(I) The Board members have different professional fields and provide diversified recommendations and implement them. The specific management targets and implementation status of the diversification policy have been disclosed. Please refer to the dedicated chapter on Board diversification and independence (P16-18).	No significant difference
(II) In addition to establishing the Remuneration Committee and the Audit Committee according to the law, has the Company established other functional committees voluntarily?		v	(II) The Company has established its Remuneration Committee and the Audit Committee according to the law and will establish other functional committees in the future based on its business requirements. Although the company currently does not have a Nomination Committee, in practice, the election of the company's directors (including independent directors) follows a candidate nomination system. The list of candidates for the current directors (including independent directors) is proposed by shareholders holding more than 1% of the company's total shares or by the board of directors. The proposed candidate list is then reviewed by the board of directors in accordance with the law before being submitted to the shareholders' meeting for election.	They will be established according to the actual needs of the Company.
(III) Has the Company established its regulations for performance evaluation of the Board and its evaluation method? Has the performance been annually and regularly performed with the results of the performance evaluation reported to the Board? Are the results used as the reference for remuneration and nomination for re-appointment of individual Directors?	v		(III) The Board of the Company approved the "Regulations for Performance Evaluation of the Board" on November 3, 2022. For the performance evaluation method and implementation status, please refer to the evaluation cycle and period, methods, and evaluation content of the Board self-evaluation (or peer evaluation) of the Board to be disclosed by TWSE/TPEX listed companies (P26-28). In accordance with Article 16 of the Company's Articles of Incorporation, the remuneration for the company's directors shall not exceed 1% of the annual profit. The Compensation Committee and the Board of Directors, based on the company's operational results and the "Remuneration Policy for Directors and Functional Committee Members," will determine the directors' remuneration by considering the performance evaluation results and taking into account the nomination for reappointment.	No significant difference
(IV) Has the Company regularly assessed the independence of the CPAs?	v		(IV) The Company's Audit Committee and the Board evaluate the independence and adequacy of the CPAs annually and require the CPAs to provide the independence declaration and resumes to carry out the evaluation based on the independence items.	No significant difference



Evaluation item	Implementation status			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor																											
	Yes	No	Description																												
			<p>Standards for evaluating the independence of the Company’s CPAs:</p> <table><tr><th>Evaluation item</th><th>Evaluation results</th><th>Compliant with the independence</th></tr><tr><td>1. Do the CPAs have direct or material indirect financial interest in the Company?</td><td>No</td><td>Yes</td></tr><tr><td>2. Do the CPAs have any financing or guarantees with the Company or its Directors?</td><td>No</td><td>Yes</td></tr><tr><td>3. Do the CPAs have a close business relationship or potential employment relationship with the Company?</td><td>No</td><td>Yes</td></tr><tr><td>4. Do the CPAs and their audit team members serve as Directors, managers, or positions that have a significant influence on the audit work of the Company at present or in the most recent two years?</td><td>No</td><td>Yes</td></tr><tr><td>5. Do CPAs provide any non-audit services to the Company that may directly affect the audit work?</td><td>No</td><td>Yes</td></tr><tr><td>6. Do the CPAs act as brokers for the shares or other securities issued by the Company?</td><td>No</td><td>Yes</td></tr><tr><td>7. Do the CPAs act as the defender of the Company or coordinate with other third parties on behalf of the Company in the event of conflicts?</td><td>No</td><td>Yes</td></tr><tr><td>8. Do the CPAs have a relative relationship with the Company’s Directors, managers or personnel who have a significant impact on the audit?</td><td>No</td><td>Yes</td></tr></table> <p>After confirmation, it has been determined that, aside from the fees for financial statement certification and tax-related matters, there are no other financial interests or business relationships between the company and the auditor. The accounting firm (including the certified public accountants and their audit team members) also adheres to the independence requirements. Additionally, referring to the audit quality indicators (AQIs) provided by the accounting firm, the independence and competence of the certified public accountants were assessed based on five key areas (professionalism, quality control, independence, oversight, and innovation). The most recent evaluation, conducted for the year, was discussed and approved by the Audit Committee on October 31, 2024, and subsequently approved by the Board of Directors on October 31, 2024, regarding the assessment of the auditor's independence.</p>	Evaluation item	Evaluation results	Compliant with the independence	1. Do the CPAs have direct or material indirect financial interest in the Company?	No	Yes	2. Do the CPAs have any financing or guarantees with the Company or its Directors?	No	Yes	3. Do the CPAs have a close business relationship or potential employment relationship with the Company?	No	Yes	4. Do the CPAs and their audit team members serve as Directors, managers, or positions that have a significant influence on the audit work of the Company at present or in the most recent two years?	No	Yes	5. Do CPAs provide any non-audit services to the Company that may directly affect the audit work?	No	Yes	6. Do the CPAs act as brokers for the shares or other securities issued by the Company?	No	Yes	7. Do the CPAs act as the defender of the Company or coordinate with other third parties on behalf of the Company in the event of conflicts?	No	Yes	8. Do the CPAs have a relative relationship with the Company’s Directors, managers or personnel who have a significant impact on the audit?	No	Yes	
Evaluation item	Evaluation results	Compliant with the independence																													
1. Do the CPAs have direct or material indirect financial interest in the Company?	No	Yes																													
2. Do the CPAs have any financing or guarantees with the Company or its Directors?	No	Yes																													
3. Do the CPAs have a close business relationship or potential employment relationship with the Company?	No	Yes																													
4. Do the CPAs and their audit team members serve as Directors, managers, or positions that have a significant influence on the audit work of the Company at present or in the most recent two years?	No	Yes																													
5. Do CPAs provide any non-audit services to the Company that may directly affect the audit work?	No	Yes																													
6. Do the CPAs act as brokers for the shares or other securities issued by the Company?	No	Yes																													
7. Do the CPAs act as the defender of the Company or coordinate with other third parties on behalf of the Company in the event of conflicts?	No	Yes																													
8. Do the CPAs have a relative relationship with the Company’s Directors, managers or personnel who have a significant impact on the audit?	No	Yes																													

Evaluation item	Implementation status			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
IV. Has the listed company appointed a competent and appropriate number of corporate governance personnel and appointed a corporate governance officer to be responsible for corporate governance-related affairs (including but not limited to providing Directors and supervisors with the information needed to perform their duties, assisting Directors and supervisors in legal compliance, handling matters related to the Board meetings and shareholders' meetings in accordance with the law, and preparing minutes of Board meetings and shareholders' meetings)?	v		<p>On November 3, 2022, the Company's Board resolved to appoint Mr. Yan Cheng-Chin as the corporate governance officer to be responsible for the supervision and planning of corporate governance. His qualifications complied with the requirements for the chief of corporate governance in paragraph 1, Article 3-1 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies. The duties of the corporate governance officer include providing Directors and the Audit Committee with the information needed for business execution and the latest regulatory developments related to the Company's operations, assisting the Directors and the Audit Committee in legal compliance, reporting to the Corporate Governance Committee and the Board on the implementation of corporate governance annually, handling matters related to the Board meetings and shareholders' meetings in accordance with the law, preparing minutes of Board meetings and shareholders' meetings, and assisting in the appointment and continuing education of Directors and Audit Committee members. The status of business execution in 2024 is as follows:</p> <ol style="list-style-type: none"> <li>1. Assisting Independent Directors and general Directors in performing their duties, providing the required information, and arranging the continuing education of Directors.</li> <li>2. Regularly informing the members of the Board of the latest amendments and developments of laws and regulations related to the Company's business operations and corporate governance.</li> <li>3. Review the confidentiality level of relevant information, provide company information required by Directors, and maintain the smooth communications and exchanges between Directors and business executives.</li> <li>4. Responsible for reviewing the announcement of important information for the material resolutions of the Board after Board meetings to ensure the legality and accuracy of the material information so as to safeguard the equality of investors' trading information.</li> <li>5. All Board members have completed at least six credits of continuing education courses.</li> <li>6. In 2024, a total of five Board meetings and four Audit Committee meetings were held.</li> <li>7. In 2024, one annual shareholders' meeting was held.</li> <li>8. The Company has purchased liability insurance for Directors and crucial employees. The renewal of the insurance was reported to the</li> </ol>	No significant difference

Evaluation item	Implementation status			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor																								
	Yes	No	Description																									
			<p>Board of Directors in August 2024.</p> <p>9. An external evaluation of the Board of Directors' performance for 2024 was conducted and reported to the Board of Directors in March 2025. Additionally, an internal evaluation of the Board's performance for the same year was carried out, with the evaluation result being rated as "Excellent," and the report was also submitted to the Board of Directors in March 2025.</p> <p>10. The continuing education of the corporate governance officer is as follows:</p> <table><tr><th>Organizer</th><th>Course name</th><th>Date of continuing education</th><th>Hours of continuing education</th></tr><tr><td>Corporate Operating and Sustainable Development Association</td><td>The Competitive Edge: Challenges and Business Perspectives for Taiwanese Enterprises</td><td>2024.04.26</td><td>3</td></tr><tr><td>Securities and Futures Institute</td><td>Sustainable Disclosure Practice Workshop</td><td>2024/05/02 ~2024/05/03</td><td>9</td></tr><tr><td>Independent Director Association Taiwan</td><td>Introduction to IFRS Sustainability Disclosure Standards and Sharing on Domestic and International Net-Zero Carbon Emission Trends</td><td>2024/06/13</td><td>3</td></tr><tr><td>Taiwan Corporate Governance Association</td><td>Focusing on Governance Priorities and Leveraging Talent Advantages</td><td>2024/10/16</td><td>3</td></tr><tr><td>Taiwan Institute of Directors</td><td>Short- and Long-Term Economic Trends Every Business Executive Should Know</td><td>2024/11/13</td><td>3</td></tr></table> <p>Note: As of the end of 2024</p>	Organizer	Course name	Date of continuing education	Hours of continuing education	Corporate Operating and Sustainable Development Association	The Competitive Edge: Challenges and Business Perspectives for Taiwanese Enterprises	2024.04.26	3	Securities and Futures Institute	Sustainable Disclosure Practice Workshop	2024/05/02 ~2024/05/03	9	Independent Director Association Taiwan	Introduction to IFRS Sustainability Disclosure Standards and Sharing on Domestic and International Net-Zero Carbon Emission Trends	2024/06/13	3	Taiwan Corporate Governance Association	Focusing on Governance Priorities and Leveraging Talent Advantages	2024/10/16	3	Taiwan Institute of Directors	Short- and Long-Term Economic Trends Every Business Executive Should Know	2024/11/13	3	
Organizer	Course name	Date of continuing education	Hours of continuing education																									
Corporate Operating and Sustainable Development Association	The Competitive Edge: Challenges and Business Perspectives for Taiwanese Enterprises	2024.04.26	3																									
Securities and Futures Institute	Sustainable Disclosure Practice Workshop	2024/05/02 ~2024/05/03	9																									
Independent Director Association Taiwan	Introduction to IFRS Sustainability Disclosure Standards and Sharing on Domestic and International Net-Zero Carbon Emission Trends	2024/06/13	3																									
Taiwan Corporate Governance Association	Focusing on Governance Priorities and Leveraging Talent Advantages	2024/10/16	3																									
Taiwan Institute of Directors	Short- and Long-Term Economic Trends Every Business Executive Should Know	2024/11/13	3																									
V. Has the Company established channels for communication with stakeholders (including but not limited to shareholders, employees, customers and suppliers), set up a stakeholder section on the Company’s website, and appropriately responded to material corporate social responsibility issues of concern by stakeholders?	v		<p>The Company has established a dedicated section for stakeholders on its official website, providing communication channels tailored to the needs of different stakeholder groups. This allows the Company to respond appropriately to material corporate social responsibility (CSR) issues of concern to stakeholders. In addition, the Company discloses relevant financial and operational information on the Market Observation Post System (MOPS) in accordance with regulatory requirements. Material information is also announced in a timely manner to ensure that stakeholders are kept well-informed of any events that may have a significant impact on their interests.</p>	No significant difference																								



Evaluation item	Implementation status			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
			<p>shareholdings on the Market Observation Post System in accordance with legal requirements to protect investors' rights and interests. Additionally, the Company's official website provides contact information for the investor relations window.</p> <p>(III) Supplier relations : The Company has unblocked communication channels with suppliers and upholds the principle of integrity to maintain relationships with suppliers and customers.</p> <p>(IV) Stakeholders' rights : The Company has established a dedicated Stakeholders section on its website, providing various stakeholders with appropriate channels for communication with the Company based on their specific circumstances. The Company maintains open communication channels with stakeholders, including employees, customers, suppliers, and partner banks, while respecting their legitimate rights and interests.</p> <p>(V) Continuing education of Directors and supervisors : The Company periodically notifies its directors and independent directors to participate in relevant professional development training and keeps them informed of updates to corporate governance-related regulations. The training status of directors for the fiscal year 2024 has been disclosed on the Market Observation Post System (website: <a href="https://mops.twse.com.tw/">https://mops.twse.com.tw/</a> Corporate Governance / Information on Directors and Supervisors / Attendance at Board Meetings, Training Status, and Current Positions, Experience, and Concurrent Roles of Independent Directors (Individual)). Please enter the company code: 3168 to access the information.</p> <p>(VI) Implementation Status of Risk Management Policies and Risk Measurement Standards : The Company has established a Risk Management Committee to formulate the "Risk Management Policies and Procedures" and conducts regular assessments of corporate risks in order to mitigate enterprise exposure. For further details, please refer to pages 91-92.</p> <p>(VII) Implementation of customer policies : The Company maintains a healthy and stable relationship with its</p>	<p>No significant difference</p> <p>No significant difference</p> <p>No significant difference</p> <p>No significant difference</p>

Evaluation item	Implementation status			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
			<p>customers and is committed to quality improvement and professional technology improvement in order to provide customers with the best services and products.</p> <p>(VIII)Liability insurance purchased by the Company for Directors and supervisors :</p> <p>The Company and its subsidiaries have purchased liability insurance for directors and independent directors to enable them to diligently perform their duties with a focus on protecting investors' interests without concern. The status of directors' and supervisors' liability insurance is reported to the Board of Directors at least annually, with the report completed in August 2024 and disclosed on the Market Observation Post System.</p>	No significant difference
<p>IX. Please describe the improvements made based on the Corporate Governance Evaluation results published by the Corporate Governance Center of Taiwan Stock Exchange in the most recent year and propose prioritized enhancement matters and measures for the areas that have not yet been improved: As the Company has been listed for less than one year in 2024, it was not included among the evaluated companies.</p>				

(IV) If the Company has a Remuneration Committee, the composition, duties and operation of the Committee shall be disclosed:

1. Members of the Remuneration Committee

Identity	Condition	Professional qualifications and experience	Status of independence (Note)	Number of concurrent positions as a remuneration committee member in other public companies
	Name			
Independent Director (convener)	Yeh Hui-Xin	Please refer to Professional qualifications and independence analysis of directors. (P.14-P16)	Compliant	1
Independent Director	Ma Xiao-Kang		Compliant	3
Independent Director	Chu Hsuan-Lien		Compliant	2

Note1: Status of independence: including but not limited to whether themselves, their spouses, relatives within the second degree of kinship are serving as Directors, supervisors, or employees of the Company or its affiliates; the number and ratio of shares held by themselves, their spouses, relatives within the second degree of kinship (or in the name of others); whether they serve as the directors, supervisors, or employees of companies with special relationships with the Company (please refer to the requirements under subparagraphs 5 to 8, paragraph 1, Article 6 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange); compensation received from the Company or its affiliates for the provision of business, legal affairs, finance, and accounting services in the most recent two years.

Note2: The Annual General Meeting of Shareholders on May 28, 2024, conducted a full re-election of the Board of Directors.

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

- (1) Formulate and regularly review the policies, systems, standards and structures for the performance evaluation and remuneration of Directors and managers.
- (2) Regularly assess and determine the remuneration of Directors and managers.

3. Operation of the Remuneration Committee

- (1) The Company's Remuneration Committee consists of 3 members.
- (2) The term of office of the current members: From May 28, 2024 to May 27, 2027. In 2024, the Remuneration Committee held two meetings (A), and the qualifications and attendance of members are as follows:

Title	Name	Attendance in person (B)	Attendance by proxy	Attendance rate in person (%) (B/A)	Remarks
Convener	Yeh Hui-Xin	2	-	100%	Re-elected
Member	Ma Xiao-Kang	2	-	100%	Re-elected
Member	He Wen-Xian	1	-	100%	Resign
Member	Chu Hsuan-Lien	1	-	100%	Newly elected

Note: The Company conducted a comprehensive re-election of directors on May 28, 2024.

Other information to be disclosed:

1. If the Board did not adopt or amend the recommendations of the Remuneration Committee, the date and session of the Board meeting, the contents of the proposals, resolutions of the Board, and the measures adopted by the Company for the opinions of the Remuneration Committee (if the remuneration approved by the Board is more favorable than the recommendation of the Remuneration Committee, the deviation and reason shall be stated) shall be specified:
2. For the resolutions made by the Remuneration Committee with objections or reservations expressed by the members with records or written statements, the date and session of the Remuneration Committee meeting, the contents of the proposals, opinions of all members, and the measures adopted by the Company for the opinions of members shall be stated:

Date	Session	Proposal Content	Resolution results and the measures adopted by the Company for the opinions of members
2024.03.02	The 1st meeting in 2024	1. Distribution of Employee and Director Remuneration for the Fiscal Year 2023.	1. Approved by all attending members. 2. Measures adopted by the Company for the opinions of members: None.
		2. Distribution of Senior Management Remuneration for the Fiscal Year 2023.	
		3. Proposal for the Suggested Remuneration Benchmarks for Senior Management for the Fiscal Year 2024.	
		4. Proposal for the Bonus and Salary Adjustment Policy for Senior Management for the Fiscal Year 2024.	
		5. Proposal for the Employee Stock Subscription Plan for Senior Management in Connection with the Cash Capital Increase Prior to the Initial Public Offering in Fiscal Year 2024.	
		6. Proposal for the Implementation of an Employee Stock Ownership Trust Plan.	
2024.10.31	The 2nd meeting in 2024	Report on the Salary Adjustment for Senior Management in Fiscal Year 2024 and the Actual Implementation of Employee Remuneration for Fiscal Year 2023	



(V) The implementation status of sustainable development and the deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, and the reasons therefor

Evaluation item	Implementation status			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
I. Has the Company established a governance structure to promote sustainable development and set up a dedicated (or part-time) unit to promote sustainable development, with the senior management authorized by the Board to make arrangements? How is the supervision of the Board?	v		The Company officially established the “Corporate Sustainability Promotion Team” on July 6, 2023 to be responsible for proposing and implementing sustainable development policies, systems or related management guidelines and substantial promotion plans. President Yu Si-Ping is the chairman, and senior executives of departments are members of different aspects. Vice President Huang Chao-Wei of the Operations Management Center is responsible for coordinating and promoting cross-department sustainable corporate development affairs and integrating relevant departments to establish promotion targets in terms of green products, green operations, green supply chain, social responsibility, and financial performance. It is estimated that reporting and examination of the implementation effects will be performed annually, and reporting to the Board will be carried out regularly. The implementation status for the fiscal year 2024 was reported to and completed at the Board of Directors meeting on March 4, 2025.	No significant difference
II. Has the Company conducted risk assessments on environmental, social and corporate governance issues related to corporate operations in accordance with the principle of materiality and established relevant risk management policies or strategies?	v		(I) The disclosure covers the sustainable development performance of the Company’s main business locations in 2024. Risk assessments focus on the Taiwan HQ, as well as the Shuangxing Plant in Taoyuan, and the Suzhou Plant in China, both are manufacturing bases. The Company distributes questionnaires on a regular basis to understand the major topics of concern of stakeholders in the three major aspects of economy/governance, society, and environment. Regarding material topics identified for the year, the Company examines its meaning to the Company and its scope of effect, sets annual risk management targets for control, examines the target annually, and discloses the achievements of the management targets. (II) Based on the risk assessment, relevant risk management policies or strategies are formulated as follows:	No significant difference

Evaluation item	Implementation status					Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description			
			Material issues	Risk assessment item	Risk management strategy	
			Economy / governance	R&D and innovation of green products	Examine the reduction opportunities of product carbon emission from the perspective of the life cycle.	
				Customer relationship management	1. Comply with customer requirements and provide better service quality. 2. Formulate improvement measures based on customer satisfaction feedback. Provide product and service quality.	
				Sustainable supply chain management	1. Attach attention to the supplier’s governance, environmental, and social aspects in order to work together to promote the sustainable development of the value chain. 2. Through risk assessment and identification, suppliers can respond to relevant deficiencies early, avoid possible crises, and further strengthen the sustainable supply chain.	
			Society	Talent recruitment	1. Create premium work environments and diverse career development channels to attract and retain outstanding talents. Improve the education and training system in line with the Company’s strategic development and business management targets; enhance the overall competitive advantage of the organization. 2. Providing premium work environments and remuneration packages.	
				Employee welfare and salary	1. Provide employees with competitive compensation and welfare to attract and retain outstanding talents. 2. Increase the fixed monthly salary each year, annual salary adjustment, employee bonuses and year-end bonuses compared to the regional peers.	
				Employee education and training	1. Build a comprehensive education, training and development system that provides diverse learning and development environments to attract and retain outstanding talents. 2. 100% completion rate of policy-based compulsory courses.	
			Environment	Pollutant impact management	1. Starting from the source design, increase the 3R ratio for products and packaging materials; reduce business waste and increase the recycling rate. 2. Introduce green product courses and recycle waste.	
				Energy management	1. Improve energy efficiency. 2. Use high-efficiency equipment to continuously improve energy performance and efficiency. 3. Allow employees and suppliers to be aware of the carbon reduction mindset and methods to avoid waste.	

Evaluation item	Implementation status			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor										
	Yes	No	Description											
III. Environmental issues														
(I) Has the Company established an appropriate environmental management system based on the characteristics of its industry?	v		(I) The environmental management system of the Company focuses on the Shuangxing Plant in Taoyuan and the Suzhou Plant in China, both are manufacturing bases. The Company obtained the ISO 14001 environmental management system certification in 2006 and regularly performed internal and external audits each year to ensure the operation of various environmental management standards. In the future, GHG inventories will also be conducted to improve energy performance and further reduce GHG emissions. Certificate validity period: <table><tr><td></td><td>Shuangxing Plant in Taoyuan</td><td>Suzhou Plant in China</td></tr><tr><td>ISO 14001</td><td>2027/08/04</td><td>2025/06/16</td></tr></table>		Shuangxing Plant in Taoyuan	Suzhou Plant in China	ISO 14001	2027/08/04	2025/06/16	No significant difference				
	Shuangxing Plant in Taoyuan	Suzhou Plant in China												
ISO 14001	2027/08/04	2025/06/16												
(II) Has the Company been committed to improving energy efficiency and using recycled materials with low impact on the environment?	v		(II) In order to reduce the impact of energy consumption on global warming, we plan to replace old power consumption equipment with inverter/energy-saving equipment and continue to adopt administrative management to save energy so as to achieve the target of GHG emissions reduction. <table><tr><td>Climate indicators</td><td>2022 (Base Year)</td><td>2023</td><td>2024</td><td>Reduction % (compared to the base year)</td></tr><tr><td>Total GHG emissions (tCO<sub>2</sub>e)</td><td>5,549.4682</td><td>5,483.7065</td><td>4,909.2102</td><td>11.54%</td></tr></table> <p>The Company is committed to improving the consumption efficiency of various resources and actively implementing resource recycling and classification in terms of source management, which significantly reduces waste generation and increases the amount of resource recycling. In terms of water resources management, no wastewater is generated from the process. Each manufacturing site only generates domestic wastewater. Therefore, there is no water for industrial use, and the risk of water pollution is low. From the R&amp;D and design to the manufacturing stage of products, the green product concept is adopted as the starting point, and the Company further considers the extension of the product life cycle, energy conservation, recycling convenience, low toxicity, and reduction of environmental hazards.</p> <p>In accordance with international regulations and customers’ requirements, raw materials used by the Company are in compliance with</p>	Climate indicators	2022 (Base Year)	2023	2024	Reduction % (compared to the base year)	Total GHG emissions (tCO <sub>2</sub> e)	5,549.4682	5,483.7065	4,909.2102	11.54%	No significant difference
Climate indicators	2022 (Base Year)	2023	2024	Reduction % (compared to the base year)										
Total GHG emissions (tCO <sub>2</sub> e)	5,549.4682	5,483.7065	4,909.2102	11.54%										

Evaluation item	Implementation status			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor											
	Yes	No	Description												
(III)Has the Company evaluated the potential risks and opportunities of climate change on the Company at present and in the future and adopted relevant countermeasures?	v		the EU’s RoHS regulations. Through communications with suppliers in terms of the self-disclosure of the use of direct materials, indirect materials, energy and resources, waste emissions, and transportation energy consumption, we allow suppliers to understand the calculation method for products’ life cycle and possible impacts on the ecology. (III) On July 6, 2023, the Board approved the “Sustainable Development Best Practice Principles” and established the “Corporate Sustainability Promotion Team.” For the assessment of climate change-related risks and opportunities, as well as corresponding response measures, please refer to the section “Climate-Related Disclosures of TWSE/TPEX Listed Companies” (P.52-54)..	The Company will adopt countermeasures based on the subsequent assessment results.											
(IV)Has the Company kept statistics on the amount of greenhouse gas (GHG) emission, water consumption and total weight of waste in the most recent two years and formulated policies for GHG reduction, reduction of water consumption, or the management of other wastes?	v		(IV)For the 2024 GHG emission inventory, an inventory on Scope 1 and Scope 2 was performed in accordance with ISO 14064-1. The Company keeps annual statistics on GHG emissions, water consumption and total weight of waste as follows: 1. The results of the greenhouse gas (GHG) inventory, assurance status, and emission reduction policies are disclosed in the section “Climate-Related Disclosures of TWSE/TPEX Listed Companies” (P.52-54).. 2. Water Resource Management and Efficiency Enhancement:: The Company is committed to energy conservation, carbon reduction, and the sustainable use of water resources. We continuously monitor water use efficiency throughout our operations and actively promote water-saving initiatives. Water conservation mechanisms are integrated into both daily management practices and manufacturing processes. (1) Water consumption in the past 2 years <table><tr><th>Year</th><th>Total water consumption (mt)</th><th>Growth rate(%)</th><th>Note</th></tr><tr><td>2022</td><td>4,940.15</td><td>-</td><td rowspan="2">The scope of the data includes the Xizni Headquarters, Taoyuan Factory, and Suzhou Factory.</td></tr><tr><td>2023</td><td>4,998.947</td><td>+0.29%</td></tr></table> Although the total water consumption in 2013 increased slightly by 0.29% compared with the previous year, this increase was mainly due to the slight increase in the number of employees at the Taoyuan factory and the Suzhou factory and changes in seasonal demand. Compared with the increase in operation scale and manpower, the overall water intensity remains stable, indicating that water-saving management measures have certain effectiveness.	Year	Total water consumption (mt)	Growth rate(%)	Note	2022	4,940.15	-	The scope of the data includes the Xizni Headquarters, Taoyuan Factory, and Suzhou Factory.	2023	4,998.947	+0.29%	No significant difference
Year	Total water consumption (mt)	Growth rate(%)	Note												
2022	4,940.15	-	The scope of the data includes the Xizni Headquarters, Taoyuan Factory, and Suzhou Factory.												
2023	4,998.947	+0.29%													

Evaluation item	Implementation status			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
			<p>(2) Wastewater treatment and compliance discharge</p> <p>The company's three major sites all conduct domestic wastewater treatment in compliance with the environmental regulations and standards of their respective locations:</p> <p>a. Xizni Headquarters: The employees' wastewater is treated by the shared facilities of the Far Eastern U-Town building and then discharged into the New Taipei City government's sewer system.</p> <p>b. Taoyuan Factory: There is a contact aeration treatment facility, and the treated domestic sewage is discharged into the sewage system established by the government, with the discharge water quality exceeding the standards of the Guishan Industrial Zone.</p> <p>c. Suzhou Factory: After pre-treatment, the domestic sewage meets the "Comprehensive Discharge Standards for Wastewater" and is directly discharged into the local municipal sewer system.</p> <p>All locations conduct regular water quality monitoring to ensure that the discharged water meets local environmental protection standards.</p> <p>(3) Current Status and Prospects of Water Resource Reuse</p> <p>Currently, the wastewater from each plant has not yet been integrated into a recycling and reuse system, mainly due to:</p> <p>a. Limitations in the spatial configuration of the plant, making it difficult to install water recycling equipment.</p> <p>b. Current regulations and building facility designs do not yet support the integration of recycling processes.</p> <p>In the future, we will conduct feasibility assessments in the following areas:</p> <p>a. Implementing a rainwater harvesting system as a supplementary water source for non-potable uses (such as toilet flushing and landscape irrigation).</p> <p>b. Planning and evaluating the reuse of treated wastewater, selecting a site to pilot wastewater recycling.</p> <p>c. Establishing water resource reuse targets, such as increasing the proportion of non-potable water reuse to over 15% by 2030.</p> <p>3. Waste Management and Resource Recycling Strategies:</p> <p>The company has been certified with the ISO 14001 Environmental Management System and is committed to the core strategy of "resource recycling and reuse." We strive to reduce waste generation and enhance recycling rates by integrating design source management and process optimization to achieve energy-saving and waste-reduction goals.</p>	

Evaluation item	Implementation status			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor															
	Yes	No	Description																
			<p>(1) Annual waste output and density</p> <table border="1"> <thead> <tr> <th>Year</th><th>hazardous waste (mt)</th><th>Non-hazardous waste (mt)</th><th>total amount (mt)</th><th>waste intensity (mt/million yuan turnover)</th></tr> </thead> <tbody> <tr> <td>2023</td><td>13.34</td><td>37.75</td><td>51.09</td><td>0.013</td></tr> <tr> <td>2024</td><td>9.29</td><td>27.47</td><td>36.79</td><td>0.011</td></tr> </tbody> </table> <p>(2) Principles of Waste Classification and Management The company prioritizes reducing the use of raw materials through in-house reuse and waste reduction design in the manufacturing process. Secondly, recyclable materials are handed over to qualified operators for reuse processing. Finally, non-recyclable waste is disposed of through incineration or landfill.</p>	Year	hazardous waste (mt)	Non-hazardous waste (mt)	total amount (mt)	waste intensity (mt/million yuan turnover)	2023	13.34	37.75	51.09	0.013	2024	9.29	27.47	36.79	0.011	
Year	hazardous waste (mt)	Non-hazardous waste (mt)	total amount (mt)	waste intensity (mt/million yuan turnover)															
2023	13.34	37.75	51.09	0.013															
2024	9.29	27.47	36.79	0.011															
<p>IV. Social issues</p> <p>(I) Has the Company established relevant management policies and procedures in accordance with relevant regulations and International international human rights covenants?</p>	v		<p>(I) Data Image adheres to the current national laws, including the Labor Standards Act, Employment Service Act, and Gender Equality in Employment Act, and recognizes and follows the principles set forth in international human rights conventions such as the "Universal Declaration of Human Rights," "United Nations Global Compact," "UN Guiding Principles on Business and Human Rights," and the International Labour Organization's "Declaration on Fundamental Principles and Rights at Work." Our company is committed to protecting employee rights and has established multiple communication channels. Employees who encounter any incidents of sexual harassment or improper treatment can report directly to the company's human resources department in accordance with the "Measures for the Prevention of Sexual Harassment in the Workplace, Complaint and Disciplinary Procedures" and the "Prevention Plan for Illegal Infringement During the Performance of Duties." The company ensures the confidentiality of the identity of whistleblowers. External stakeholders who have any concerns regarding this issue can file a complaint through the external integrity mailbox announced on the company's official website. The Company's personnel management policies and specific plans are summarized as follows:</p>	No significant difference															

Evaluation item	Implementation status					Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor	
	Yes	No	Description				
			Counterparty	Human rights management targets	Specific plan	Achievements	
			Internal employees	Plan for diversified employee welfare so that all employees can experience a premium work environment and a healthy and happy corporate culture.	Employee salaries and pensions	In 2024, the Company has maintained consistent starting salary standards for new entry-level employees regardless of gender.	
					Employee benefits	Data Image complies with relevant social insurance regulations and systems worldwide to protect the basic rights and interests of employees. The Company also provides group insurance for employees and arranges insurance companies to assist in claim filing services.	
					Establishment of unblocked and healthy labor-capital communication channels and relationships	In accordance with labor laws and regulations, the Employee Welfare Committee meetings and labor-capital conferences are convened on a quarterly basis for communication with the Company’s management representatives.	
					Employee health management	1.Occupational health services: Establish on-site health services: occupational safety interviews, health interviews with medical personnel, implementing occupational disaster prevention and control, and reducing the occurrence of occupational disasters. So far, Data Image has no instance of occupational disease caused by work-related reasons. 2.Promotion of workplace maternal health protection: Since 2021, we have implemented a maternal health protection program to adopt necessary maternal health protection and care management	

Evaluation item	Implementation status					Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description			
(II) Has the Company formulated and implemented reasonable employee welfare measures (including remuneration, leave and other welfare) and appropriately reflect the business performance or results in the remuneration of employees?	v				<div>for female workers who are pregnant, who gave birth within one year, or who are breastfeeding.</div> <div>3. Promotion of LOHAS: Since October 2021, the Company has been promoting the weekly health reports through on-site health services. Promote diet, exercise, disease and other health improvement activities.</div>	No significant difference
			<div>(II) Respecting humanity and caring for employees has always been a part of the Company’s business philosophies. In order to duly take care of the physical and mental health of employees and their dependents and provide them with living security, the Company provides bonuses for Chinese New Year and festivals, performance bonuses, operating bonuses, leave, group insurance, health inspections, and employee training programs, and the remuneration, working hours, and various benefits are specified in the working rules, so that employees can focus on their work without distractions.</div> <div>1. <u>Employees’ remuneration</u> In order to provide employees with a competitive remuneration policy, employees’ salaries are adjusted based on individual academic background and work experience, professional skills, and employees’ performance to ensure that their salaries are in line with the market conditions and fairness. Every year, Data Image mainly refers to the third-party salary survey report and the Company’s operation status and reviews whether the targets are achieved at the end of the year. Regarding the remuneration of senior executives, it examines whether the performance indicators related to annual remuneration have been achieved at the meeting of the Remuneration Committee and determines their annual remuneration.</div> <div>2. <u>Employee welfare measures</u> The Company has established the Employee Welfare Committee, which appropriates the welfare fund on a monthly basis. In addition, the Company provides various premium welfare for employees each year: insurance for overseas business trips, free health inspection, special discounts for employees on corporate products, subsidies for employees’</div>			



Evaluation item	Implementation status			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
(III) Has the Company provided employees with a safe and healthy work environment, and provided employees with safety and health education on a regular basis?	v		<p>activities, subsidies for weddings and funerals, and condolences for illness.</p> <p>In terms of the leave system, in addition to the basic weekend, employees who have been with the Company for more than one year are granted seven days of leave per year. Employees may apply for leave without pay due to severe injury, illness or significant accident that requires them to take longer leaves to care for the requirements of family members and families.</p> <p>3. <u>Diversity and equality opportunity</u> The Company offers equal pay and equal promotion opportunities for men and women for the same job and maintains more than 25% and 35% of female executives in Taiwan and Suzhou, thereby promoting the economic growth of sustainable co-prosperity.</p> <p>4. <u>Percentage of local employees</u> When recruiting new employees, priority is given to the local residents (Xizhi District), and the Company cultivates outstanding local management personnel; the percentage of the employment of local residents is maintained at over 20%.</p> <p>5. <u>Business performance is reflected in employees' remuneration</u> The Company's employee remuneration distribution is approved by the Board and then reported to the shareholders' meeting, which can be used as a performance management approach to measure and motivate all employees. In addition, the remuneration of the Board and senior management (i.e., managers) is appropriately disclosed in the Company's annual report to allow all stakeholders to fully understand the correlation between employees' compensation and the Company's business performance.</p> <p>(III) All our business locations comply with items and frequency specified in national laws and regulations for 1. occupational safety and health education and training, 2. voluntary inspection of production equipment and operations, 3. monitoring of workplace environment, 4. employees' health inspections, 5. fire system inspection, and 6. emergency response drills. The occupational safety department conducts spot checks and patrol inspections regularly or from time to time to confirm the implementation status of responsible departments. There were no fire incidents in 2024. In addition, the Company also conducts annual</p>	No significant difference

Evaluation item	Implementation status			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
(IV) Has the Company established an effective career ability development training program for employees?	v		<p>employee health inspections and health events from time to time to maintain the physical and mental health of employees.</p> <p>(IV) Crucial employee development plans</p> <ol style="list-style-type: none"> <li>1. In response to future challenges, the Company established an employee learning course blueprint and developed employees' professional capabilities.</li> <li>2. Leadership development plan for executives.</li> <li>3. Development plan for potential talents.</li> <li>4. Cultivation of marketing data analysis talents.</li> </ol>	No significant difference
(V) Has the Company complied with relevant regulations and international standards on issues such as customer health and safety, customer privacy, marketing, and labeling? Has the Company established relevant policies and complaint procedures for the protection of consumers' or customers' rights and interests?	v		<p>(V) The Company has established a code of conduct for the protection of personal data and management protection based on the basic principles of the GDPR and common regulatory requirements to serve as the framework of conduct to be followed within the Company and by all employees and the Company promises that the operations and business execution will not violate the code of conduct.</p> <p>In terms of customers' rights and complaints, Data Image regularly conducts customer satisfaction surveys to ensure that customers' requirements are understood and satisfied. Customers can also use the questionnaire for appeal and proposing any issues that require Data Image to improve or provide assistance. Data Image conducts a comprehensive customer service satisfaction survey in January each year, and the customer service department will issue a notice to the corresponding contacts of the customers at once.</p>	No significant difference
(VI) Has the Company had a supplier management policy in place to require suppliers to comply with relevant regulations on environmental protection, occupational safety and health, or labor human rights? What is the implementation status?	v		<p>(VI) The Company requires its suppliers to comply with social and environmental responsibilities and is committed to complying with laws related to environmental protection, occupational safety and health, and labor human rights. Such requirements are included in the scope of supplier evaluation, including the signing of the RoHS declaration. Through the supplier selection process, suppliers are reviewed and evaluated at different levels. The review levels include basic corporate information, product information, major customers and financial status, relevant contracts with the Company's procurement obligations, and suppliers' hazardous substances control documents.</p> <p>If the suppliers have material impacts on the environment and society as their materials fail to comply with the Restriction of the Use of Hazardous Substance and other regulations, the suppliers have to propose</p>	No significant difference

Evaluation item	Implementation status			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
			improvement plans. If improvements cannot be made or in the case of severe circumstances, the Company may propose terms of contract termination or cancelation.	
V. Has the Company prepared reports that disclose the Company's non-financial information (i.e., the sustainability report) with reference to international standards or guidelines for the preparation of reports? Has the Company obtained assurance or guarantee opinions from a third-party certifying institution for the aforementioned reports?	v		On July 6, 2023, the Board approved the "Sustainable Development Best Practice Principles" and established the "Corporate Sustainability Promotion Team." However, it has not prepared its sustainability report or reports that disclose the Company's non-financial information. The Company has commenced preparing its sustainability report and reports that disclose the Company's non-financial information with reference to international standards or guidelines for the preparation of reports.	The Company will complete the preparation of the sustainability report in accordance with the deadline and regulations required by the competent authority.
VI. If the Company has established its own sustainable development best practices principles in accordance with the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies," please describe the current practices and any deviations from the Principles: On July 6, 2023, the Board has approved the "Sustainable Development Best Practice Principles" and established the "Data Image Sustainable Development Promotion Taskforce" to be responsible for promoting various activities related to sustainable development and social responsibility, and the overall operation has no significant difference from the "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies."				
VII. Other important information helpful to facilitate a better understanding of the implementation status of sustainable development:				
1. The Company is committed to promoting participation in public welfare. Since 2020, the Company has continued to donate to the BenQ Foundation each year, with a cumulative amount of over N\$3 million, to support the foundation's activities that adopt humans and land as the start and "care for the land" and "care for society" as the foundation, and adopt four major themes of "narrowing digital gap," "cultivating honest and smart people," "improving the original culture value," and "care for the land" to integration the core abilities of enterprises and investment in the four major targets of digital opportunities, education of harmony, culture value, and environmental sustainability. By doing so, the Company can facilitate the positive force of social communities and shape and deepen the cultivation of its internal corporate culture so as to nurture outstanding talents and become a public citizen of harmony. 2. Since 2022, the Company has cooperated with the New Taipei City Blind Welfare Association for the provision of massage and healthcare to care for employees by taking action. It not only helps employees relieve their emotional stress but also creates an environment that supports the employment of persons with physical disability and encourages persons with visual disabilities to become the productive population. By doing so, the Company can facilitate social stability and economic development, fulfilling its corporate social responsibility.				

(VI). Climate-related information of listed OTC companies

1 . Implementation of climate-related information

Item	Execution situation
1. Describe board and management supervision and governance of climate-related risks and opportunities.	Our company plans to establish a Sustainability Committee under the Board of Directors, which will assess environmental, social, and corporate governance issues relevant to the company's operations based on significant principles. The committee will be responsible for proposing and executing sustainability policies, systems, or related management guidelines, as well as specific implementation plans. It will report on progress to the Board of Directors annually.
2. Describe how the identified climate risks and opportunities affect the business, strategy and finances (short, medium and long term).	None.
3. Describe the financial impact of extreme climate events and transitional actions.	None.
4. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.	Since 2016, our company has obtained ISO 14001 certification for environmental management systems. We conduct regular internal and external audits each year to ensure compliance with various environmental management standards. Additionally, since 2022, we have been monitoring greenhouse gas emissions. In the future, we will conduct greenhouse gas inventories and verifications in accordance with regulations from the competent authorities, aiming to improve energy performance and further reduce greenhouse gas emissions.
5. 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 explained.	None.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and goals used to identify and manage physical risks and transition risks.	None.
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	None.
8. If climate-related goals are set, the covered activities, scope of greenhouse gas emissions, planning schedule, annual progress and other information should be stated, if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, the offset should be stated. Replace it with the source and quantity of carbon reduction credits or the quantity of renewable energy certificates (RECs).	To reduce the impact of energy consumption on global warming, we plan to replace old electrical equipment with energy-efficient devices such as variable frequency equipment. We will also continue administrative management efforts to conserve energy. These measures aim to achieve the goal of reducing greenhouse gas emissions, with regular monitoring of effectiveness and reporting to management levels.
9. Greenhouse gas inventory and assurance, reduction goals, strategies and specific action plans (fill in 1-1 and 1-2 separately).	See attachments 1-1 and 1-2.

# 1-1 Company greenhouse gas inventory and confirmation status in the last two years

1-1-1 Greenhouse gas inventory information: Describe the emission volume (metric tons CO2e), intensity (metric tons CO2e/million yuan) and data coverage of greenhouse gases in the past two years.

year scpoe		2023		2024	
		Total emissions (metric tons O2e)	Intensity (metric tons of CO2e/million yuan)	Total emissions (metric tons CO2e)	Intensity (metric tons of CO2e/million yuan)
Scope 1	Parent company	37.7541		41.2901	
	subsidiaries	31.2700		69.6383	
	subtotal	69.0241		110.9284	
Scope 2	Parent company	258.4424		309.6273	
	subsidiaries	5156.3000		4488.6545	
	subtotal	5414.7424		4798.2818	
total		5483.7665	1.40035	4909.2102	1.4361

The data coverage is the same range as the financial statements.

1-1-2 Greenhouse Gas Confirmation Information: The description of the confident situation for the most recent two years as of the publication date of the annual report is as set out in the table above.

According to the roadmap for sustainable development of listed companies, assurance should be implemented at least within the defined coverage scope:

- (1) According to the exclusive roadmap for listed parent companies of group corporations.
- (2) The parent company entity should implement assurance starting from 2027.
- (3) Subsidiaries included in the consolidated financial statements should implement assurance starting from 2027.

Year Item	2023	2024
Assurance Scope	Parent company and subsidiaries	Parent company and subsidiaries
Assurance Provider	Internal verification	Internal verification
Assurance Standards	ISO14064-1:2018	ISO14064-1:2018
Assurance Opinion	Conducted in accordance with the exclusive roadmap for listed companies.	Conducted in accordance with the exclusive roadmap for listed companies.

## 1-2 Greenhouse gas reduction goals, strategies, and specific action plans

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

Greenhouse gas reduction baseline year and reduction target

In 2022, the consolidated company completed counts with the boundary of the consolidated financial statements, thus the baseline year is 2022. The Scope 1 emissions were 71.2745 metric tons CO<sub>2</sub>e, and Scope 2 emissions were 5478.1937 metric tons CO<sub>2</sub>e, resulting in a total greenhouse gas emissions of 5549.4682 metric tons. Reduction targets are set as follows: a 20% reduction in carbon emissions by 2030, achieving RE100 by 2040, and achieving net zero emissions by 2050.

Greenhouse gas reduction strategies and specific actions

- (1) Enhancing energy efficiency: To improve energy efficiency, we aim to replace outdated electrical equipment with energy-efficient variable frequency devices. Additionally, we will continue administrative management efforts to conserve energy, thereby achieving our goal of reducing greenhouse gas emissions.
- (2) Utilizing renewable energy: Investing in rooftop solar power generation equipment to increase the proportion of renewable energy usage.

(VII) The implementation status of ethical corporate management and the deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor

Evaluation item	Implementation status			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
I. Establishment of ethical corporate management policies and plans				
(I) Has the Company established an ethical corporate management policy approved by the Board and stated in its Articles of Incorporation or external documents the Company's policies, practices of ethical corporate management, and the commitment of the Board and senior management to actively implement business policies?	v		(I) The Company established the "Ethical Corporate Management Best Practice Principles" on November 4, 2020, which was approved by the Board. The Principles provide clear regulations for the policies and practices of ethical corporate management.	No significant difference
(II) Has the Company established a risk assessment mechanism against unethical conduct, analyzed and assessed on a regular basis the business activities within their business scope that are at a higher risk of being involved in unethical conduct, and established prevention programs accordingly, which at least cover the prevention measures against the conducts listed in paragraph 2, Article 7 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies?	v		(II) The Company has clearly stipulated in the "Ethical Corporate Management Best Practice Principles" the prohibition of any unethical conduct and has organized education and training and established a whistle-blowing system to prevent employees or Directors and supervisors from taking advantage of their positions to seek unlawful benefits, leak trade secrets, accept rebates, or engage in other unethical conducts.	No significant difference
(III) Has the Company defined operating procedures, conduct guidelines, disciplinary penalties and grievance processes in the program preventing unethical conduct, put them in practice, and regularly reviewed and amended the program?	v		(III) The Company has clearly stipulated in the "Ethical Corporate Management Best Practice Principles" that the unethical behavior of the Company's Directors, managers and employees is prohibited and specifically regulates the matters that the Company's personnel shall pay attention to when conducting business, including specifying operating procedures and behavioral guidelines, and the disciplinary and complaint system. The scope of application is the Company, and the Company duly implements them in business operations and regularly makes corrections based on audits and examinations.	No significant difference
II. Implementing ethical corporate management				
(I) Has the Company evaluated the ethical records of its trading counterparties and specified the ethical conduct clauses in the contracts signed with its trading counterparties?	v		(I) The Company carries out ethical conduct evaluation before having transactions with customers or suppliers and adopts legal measures as remedial measures in case of breach of contract subsequently.	No significant difference
(II) Has the Company set up a dedicated unit under the Board to promote corporate ethical management? Has the unit regularly (at least once a year) reported to the Board regarding its ethical corporate policies, the programs for preventing unethical conduct, and the supervisory status?	v		(II) The Company has established a management unit under the Board to promote ethical corporate management (the Company's Operations Management Division) and regularly reports to the Board annually. The implementation status in	No significant difference

Evaluation item	Implementation status			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
			<p>2024 was reported to the Board on March 4, 2025.</p> <p>The Company has effectively implemented its integrity management policy. The implementation status for 2024 is as follows:</p> <p>A. Education and Training In 2024, the training program focused on key topics including the Integrity Statement, Conflict of Interest and Avoidance, Regulatory Compliance, Protection of Trade Secrets and Company Assets, and Participation in Political Activities. The training aimed to raise awareness and prevent unethical behavior. On November 14, 2024, a one-hour training and advocacy session was conducted for all employees across the Taiwan Headquarters, Taoyuan Plant, and Suzhou Plant, with a total of 399 participants.</p> <p>B. Annual Testing An annual online test is administered to all employees, covering the Code of Integrity, Integrity Operation Procedures, and the Code of Conduct. Additionally, the Company has developed an “Integrity Handbook” to serve as a guideline for all employees on integrity and ethical behavior. The 2024 testing content included the Code of Integrity and the Integrity Handbook (including the whistleblowing system).</p> <p>C. Regular Audits The Company regularly analyzes and assesses risks related to unethical conduct within its business operations and develops prevention programs accordingly. These programs include standard operating procedures (SOPs) and behavior guidelines tailored to specific job functions. Independent audits are conducted by the internal audit unit to ensure the effectiveness of the overall mechanism. In 2024, Jhong Fu Technology reported no incidents of corruption or anti-competitive behavior.</p> <p>D. Whistleblowing Mechanism and Whistleblower Protection The Company has established a concrete whistleblowing mechanism within its “Corporate Governance Best Practice Principles,” “Code of Integrity,” and “Integrity Operation</p>	



Evaluation item	Implementation status			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
			<p>Procedures and Code of Conduct” to actively prevent unethical behavior. Internal and external parties are encouraged to report any unethical or inappropriate conduct. The Operations Management Department is designated as the responsible unit for handling whistleblower cases. A dedicated stakeholder communication section is provided on the Company’s official website, offering effective communication channels for employees, shareholders, stakeholders, and external parties. The Audit Committee (independent directors) has a direct email address publicly disclosed for receiving such reports. If the reported matter involves a director or senior executive, it will be escalated to the independent directors.</p> <p>A whistleblower protection system is in place to ensure strict confidentiality of the whistleblower’s identity and the content of the report. The Company is committed to protecting whistleblowers from any unfair treatment as a result of their report.</p> <p>There were no incidents of corruption or unethical behavior reported in 2024.</p>	
(III)Has the Company established policies to prevent conflicts of interest, provided appropriate channels for communication, and implemented such policies?	v		(III) The Company’s “Code of Ethical Conduct for Directors, Supervisors and Managers” and “Rules of Procedure for Board Meetings” have regulated the recusal from matters with interests or related parties due to conflicts of interest.	No significant difference
(IV)Has the Company established an effective accounting and internal control system to put ethical operations management into practice and arranged for the internal audit unit to formulate audit plans based on the risk assessment of unethical conduct and audit the compliance to prevent unethical conduct, or commissioned independent auditors to conduct the audit?	v		(IV) The Company continues to amend its internal control system in compliance with the requirements of the laws and regulations and conducts inspections and evaluations on the effectiveness of the implementation of the internal control system. The Audit Office formulates audit plans based on the results of unethical conduct risk assessments and conducts audits on a regular basis. Items required by law are included in the annual audit items, and the audit results and improvement status are reported to the Audit Committee and the Board on a quarterly basis. The Company’s accounting system is established in accordance with the requirements of laws and regulations. The CPAs also audit or review the Company’s financial statements on a quarterly basis and issue reports, and report the audit or review results	No significant difference

Evaluation item	Implementation status			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
(V) Has the Company provided internal and external ethical conduct training programs on a regular basis?	v		to the Audit Committee members at Audit Committee meetings on a regular basis. (V) The Company strengthens its ethical corporate management policy through internal promotion on a regular basis. In 2024, all employees of the Company have received the Ethics Handbook training and questionnaires.	No significant difference
III. The implementation status of the Company's whistleblowing system				
(I) Has the Company established a specific whistleblowing and reward system, established convenient channels for whistleblowing, and assigned appropriate dedicated personnel to handle the reported subjects?	v		(I) The Company's Ethical Corporate Management Best Practice Principles stipulate that all illegal incidents must be reported to the superiors; there are a whistleblower mailbox, hotline and dedicated personnel in place.	No significant difference
(II) Has the Company established standard operating procedures for the investigation of whistleblowing matters, the follow-up measures to be taken after the investigation is completed, and the related confidentiality mechanism?	v		(II) For the investigation of reported cases accepted by the dedicated unit, the procedures have related confidentiality mechanisms.	No significant difference
(III) Has the Company taken measures to protect the whistleblower from improper treatment due to their reporting?	v		(III) The Company's dedicated unit protects whistleblowers from improper treatment due to their reporting.	No significant difference
IV. Strengthening of information disclosure				
(I) Has the Company disclosed the content of its Ethical Corporate Management Best Practice Principles and the implementation effects on its website and MOPS?	v		The Company has disclosed its Code of Integrity on the official website and the Market Observation Post System (MOPS). For details regarding the implementation status, please refer to the Investor Relations section of the Company's website.	No significant difference
V. If the Company has established its own Ethical Corporate Management Best Practice Principles in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies," please describe the current practices and any deviations from the Principles: The Company has established its Ethical Corporate Management Best Practice Principles on November 4, 2020, which was approved by the Board, and its implementation is in line with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies."				
VI. Other important information to facilitate a better understanding of the Company's corporate conduct and ethics compliance practices (such as reviewing and amending the Company's existing Ethical Corporate Management Best Practice Principles): The Ethical Corporate Management Best Practice Principles specify that the Company shall regularly organize education, training, and communication for Directors, management, employees, proxies, and substantial controllers and invite counterparties who engage in business conducts with the Company to participate.				

(VIII) Other important information that is helpful to facilitate a better understanding of the Company's corporate governance:

1. The Board approved the resolution to formulate the "Procedures for Handling Material Inside Information and Prevention of Insider Trading" on December 17, 2009 and resolved to make the amendments on November 3, 2022. The Procedures were announced in the corporate governance section on the Company's website.
2. The Board approved the resolution to appoint a corporate governance officer on November 3, 2022 to protect the rights and interests of shareholders and strengthen the functions and powers of the Board.
3. Newly elected directors of the Company are notified of all laws and regulations (including the aforementioned Procedures for Handling Material Inside Information and Prevention of Insider Trading) and precautions when assuming the office for the benefit of new directors' compliance.

(IX) The following matters regarding the implementation status of the internal control system shall be disclosed

1. Statement on Internal Control:

Data Image Corporation

Statement on Internal Control:

Date: March 4, 2025

Based on the findings of a self-assessment, the Company states the following with regard to its internal control system during the year of 2024:

- I. The Company's Board and management are responsible for establishing, implementing and maintaining a proper internal control system, and the Company has established the system. Its purpose is to provide reasonable assurance over the effectiveness and efficiency of our operations (including profitability, performance and safeguarding of assets), reliability, timeliness, and transparency of financial reporting, and the compliance with applicable laws and regulations.
- II. An internal control system has inherent limitations. No matter how perfectly designed, an effective internal control system can provide only reasonable assurance of accomplishing its stated objectives. Moreover, the effectiveness of an internal control system may be subject to changes in environments and circumstances. Nevertheless, our internal control system contains self-monitoring mechanisms, and we take immediate remedial actions in response to any identified deficiencies.
- III. The Company evaluates the design and execution of its internal control system based on the criteria specified in "Regulations Governing Establishment of Internal Control Systems by Public Companies" (the "Regulations") to determine whether or not the existing policies continue to be effective. The criteria adopted by the Regulations divided the internal control system into five key components based on the course of management control: 1. control environment, 2. risk assessment, 3. control activities, 4. information and communication, and 5. monitoring. Each component further includes several items. For the abovementioned items, please refer to the "Regulations."
- IV. We have evaluated the design and operating effectiveness of our internal control system according to the aforementioned identified items for the internal control system.
- V. Based on the evaluation results referred to above, the Company believes that the design and the implementation of its internal control system (including the supervision and management of subsidiaries) related to the level of achievements regarding the effectiveness and efficiency of our operations, reliability, timeliness, and transparency of financial reporting, and the compliance with applicable laws and regulations are effective as of December 31, 2024, and can reasonably assure the achievement of the abovementioned targets.
- VI. The Statement will be an integral part of the Company's annual report and prospectus and will be made public. Any falsehood, concealment or other illegality in the content made public will entail legal liability under Article 20, Article 32, Article 171 and Article 174 of the Securities and Exchange Act.
- VII. The Statement has been approved by the Board on March 4, 2025. Among the nine directors present, none of them has any objection, and all the others agree with the content of the Statement, which is hereby stated.

Data Image Corporation

Chairman: Huang Han-Chou

President: Yu Si-Ping

2. Where a CPA has been hired to carry out a special audit of the internal control system, furnish the CPA audit report: None.

(X) Important resolutions of the shareholders' meeting and the Board in the most recent year and up to the publication date of the annual report:

1. Important resolutions of shareholders' meetings and their implementation

Date	Meeting	Content
2024.05.28	Annual shareholders' meeting	<p>1. Election of nine Directors (including three Independent Directors) Implementation status: The elected directors are as follows: Huang Han-Chou(representatives of Qisda Corporation), Yu Si-Ping, Deng Fu-Ji , Xue Dao-Long(representatives of Qisda Corporation), Hong Chiu-Jin(representatives of Qisda Corporation), Li Zi-Pei(representatives of Qisda Corporation), Yeh Hui-Xin(Independent Director), Ma Xiao-Kang(Independent Director), Chu Hsuan-Lien(Independent Director). The term of office is from May 28, 2024 to May 27, 2027.</p> <p>2. Approved 2023 Business Report and Financial Statements Implementation status: The resolution was passed.</p> <p>3. Approved the 2023 earnings distribution Implementation status: It was resolved to distribute a cash dividend of NT\$4 per share, with a total cash dividend amounting to NT\$ 277,598,596. The ex-dividend date is set for July 2, 2024, and the cash dividend will be distributed on July 31, 2024.</p> <p>4. List of Non-competition Restrictions of Directors Implementation status: The resolution was passed.</p>

## 2. Important resolutions of the Board

Date	Meeting	Content
2024.03.01	The 1st Board meeting	<ol style="list-style-type: none"> <li>1. Approved the report on the 2023 internal control system statement and the implementation results of the self-evaluation</li> <li>2. Approved the proposal for the distribution of remuneration of employees and Directors for 2023</li> <li>3. Approved the 2023 business report, financial statements and the 2024 business plan</li> <li>4. Approved the proposal for 2023 earnings distribution</li> <li>5. Approved the proposal for 2023 earnings distribution through the distribution of cash dividends</li> <li>6. Proposal for the re-election of 9 directors (including 3 independent directors)</li> <li>7. Approval of the nomination of candidates for directors and independent directors.</li> <li>8. Approved the proposal for the release of the non-competition restrictions of new Directors and their representatives</li> <li>9. Approved the date and agenda of the 2024 annual shareholders' meeting</li> <li>10. Approved proposal for the contract renewal of bank limits</li> <li>11. Approved the proposal for the CPAs fees for 2024</li> <li>12. Approved the proposal for the distribution of the remuneration of the senior management for 2024</li> <li>13. Approved the proposal for the recommended remuneration indicators of the senior management for 2024</li> <li>14. Approved the proposal for the policy for bonus and salary adjustment of the senior management in 2024</li> <li>15. Approved the 2024 Pre-IPO Cash Capital Increase and Employee Stock Subscription Plan for Managers</li> <li>16. Approved the Establishment of an Employee Stock Ownership Trust</li> <li>17. Approved the Establishment of the "Risk Management Policies and Procedures"</li> </ol>
2024.05.02	The 2nd Board meeting	<ol style="list-style-type: none"> <li>1. Approved the 2024 Q1 consolidated financial statements</li> <li>2. Approved the Amendments to the "Audit Committee Charter"</li> <li>3. Approved the Amendments to the "Rules of Procedure for Board Meetings"</li> <li>4. Approved the proposal for the contract renewal of bank limits</li> </ol>
2024.05.28	The 3rd Board meeting	<ol style="list-style-type: none"> <li>1. Approved the proposal for the Election of a New Chairman and Vice Chairman of the Board</li> <li>2. Approved the Appointment of Members of the Compensation Committee</li> </ol>
2024.08.05	The 4th Board meeting	<ol style="list-style-type: none"> <li>1. Approved the 2024 Q2 consolidated financial statements</li> <li>2. Approved the Renewal and Addition of Credit Lines with Banks</li> <li>3. Approved the Amendments to the 'Regulations Governing Financial and Business Transactions Among Related Parties'</li> </ol>
2024.10.31	The 5th Board meeting	<ol style="list-style-type: none"> <li>1. Approved the Establishment of the 'Sustainability Information Management Procedures'</li> <li>2. Approved the Establishment of the 'Procedures for the Preparation and</li> </ol>

Date	Meeting	Content
		<p>Assurance of the Sustainability Report'</p> <p>3. Approved the proposal for the amendment to the “Internal Control System” and “Implementation Rules for Internal Audits”</p> <p>4. Approved the proposal for the formulation of the 2025 internal audit plan</p> <p>5. Approved the 2024 Q3 consolidated financial statements</p> <p>6. Approved the proposal for the contract renewal of bank limits</p> <p>7. Approved the proposal for the endorsement/guarantee provided to the subsidiary Data Image (Suzhou) Corporation in which the Company holds 100% equity</p> <p>8. Approved the proposal for the appointment of CPAs for the 2025 financial statements</p> <p>9. Approved the revision of the Company’s pre-approval non-assurance service policy</p>
2025.03.04	The 1th Board meeting in 2025	<p>1. Approved the report on the 2024 internal control system statement and the implementation results of the self-evaluation</p> <p>2. Approved the proposal for the distribution of remuneration of employees and Directors for 2024</p> <p>3. Approved the 2024 business report, financial statements and the 2025 business plan</p> <p>4. Approved the proposal for 2024 earnings distribution</p> <p>5. Approved the proposal for 2024 earnings distribution through the distribution of cash dividends</p> <p>6. Approved the Definition of Entry-level Employees of the Company</p> <p>7. Approved the amendment to Articles of Incorporation</p> <p>8. Approved the proposal for the amendment to the “Internal Control System” and “Implementation Rules for Internal Audits”</p> <p>9. Approved the proposal for the release of the non-competition restrictions of new Directors and their representatives</p> <p>10. Approved the date and agenda of the 2025 annual shareholders’ meeting</p> <p>11. Approved the proposal for the CPAs fees for 2025</p> <p>12. Approved the proposal for the distribution of the remuneration of the senior management for 2024</p> <p>13. Approved the proposal for the recommended remuneration indicators of the senior management for 2025</p> <p>14. Approved the proposal for the policy for bonus and salary adjustment of the senior management in 2025</p> <p>15. Approved the Donation to the BenQ Foundation</p> <p>16. Approved the Retirement Plan for Managerial Officers</p> <p>17. Approved the Acquisition of Right-of-Use Assets for Operating Real Estate</p>

(XI) Where, during the most recent year and up to the publication date of the annual report, a Director or supervisor has expressed a dissenting opinion with respect to a material resolution approved by the Board with records or written statements, disclose the principal content thereof: None.

#### IV. Audit fees of CPAs

##### (I) Audit fees of CPAs

Unit: NT\$ thousand

Name of CPA's firm	Name of CPA	Audit period	Audit fees	Non-audit fees	Total	Remarks
Deloitte Taiwan	Eddie Shao	2024/1-2024/12	2,080	1,000	3,080	Tax certification, Regulatory Filing Documents, and payments in advance, etc.
	Leon Huang					

##### (II) The following shall be disclosed in case of any occurrence of the following circumstances:

1. When the Company changes its CPA's firm and the audit fees paid for the year in which such change took place are lower than those for the preceding year, the amount of the audit fees before and after the change and the reasons shall be disclosed: None.
2. When the audit fees paid for the current year are lower than those for the preceding year by 10% or more, the reduction in the amount of audit fees, reduction percentage, and reasons shall be disclosed: None.

#### V. Information on the replacement of CPAs

The Company shall disclose the following if it has replaced its CPA in the most recent two years and thereafter:

##### (I) Former CPAs

Replacement date	January 1, 2024		
Replacement reason and description	In response to the internal job rotation of the CPA firm, the CPAs were changed from CPAs Vivian Yeh and Eddie Shao to CPAs Eddie Shao and Leon Huang.		
Specify whether the consignor terminates or the CPA refuses to accept the appointment	Parties involved	CPA	Consignor
	Circumstances		
	Active termination of the appointment	Not applicable	Not applicable
	Refuse to accept (continue) the appointment	Not applicable	Not applicable
Opinions other than unqualified opinions for the audit of reports in the most recent two years and reasons	None.		
Whether there is any opinion different from the issuer	None.		
Other disclosures (disclosures under item 1-4 to item 1-7, subparagraph 6, Article 10 of the Standards)	None.		



(II) Succession CPAs

Name of CPA's firm	Deloitte Taiwan
Name of CPA	CPA Eddie Shao and CPA Leon Huang
Date of appointment	January 1, 2024
Consultation of accounting treatments or accounting principles for particular transactions and possible opinions to be issued for the financial statements before the appointment and results	None.
Written opinions for matters that the succession CPAs have different from the opinions of the former CPAs	None.

(III) Response letter of former CPAs regarding matters in item 1 and item 2-3, subparagraph 6, Article 10 of the Regulations: Not applicable.

VI. Where the Company's Chairman, President, or any manager in charge of finance or accounting matters has held a position at the CPA's firm of its CPAs or at an affiliate of the CPA's firm in the most recent year: None.

VII. The transfer of equity and changes in equity pledges of Directors, supervisors, managers, and shareholders with a shareholding of 10% and above in the most recent year and up to the publication date of the annual report

(I) Changes in equity of Directors, managers, and major shareholders:

Unit: share

Title	Name	2024		As of March 25, 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
Chairman and major shareholder	Qisda Corporation Representative: Huang Han-Chou	-	-	-	-
Vice Chairman and President	Yu Si-Ping	10,000	-	-	-
Chairman and major shareholder	Qisda Corporation Representative: Xue Dao-Long	-	-	-	-
Chairman and major shareholder	Qisda Corporation Representative: Hong Chiu-Jin	-	-	-	-
Chairman and major shareholder	Qisda Corporation Representative: Li Zi-Pei	13,000	-	-	-
Director (Note)	Deng Fu-Ji	-	-	-	-
Independent Director	Yeh Hui-Xin	-	-	-	-
Independent Director	Ma Xiao-Kang	-	-	-	-
Independent Director	Chu Hsuan-Lien	-	-	-	-
Vice President and Director of Manufacturing Center	Chan Wei-Hsiang	33,000	-	-	-
Vice President	Huang Chao-Wei	35,000	-	-	-
Director of the Finance Division	Yan Cheng-Chin	16,000	-	-	-
Assistant Vice President	Gao Chih-Min	30,000	-	-	-

Note: Incumbent as of the date of the annual report publication.

(II) Information on the counterparty of the equity transfer who is a related party: None.

(III) Information on the counterparty of the equity pledge who is a related party: None.

VIII. Information on shareholders with the top ten shareholdings who are related parties, spouses, or relatives within the second degree of kinship

March 25, 2025; unit: share

Name	Shares held by the shareholder		Shares held by spouse and minors		Total shares held in the name of others		The titles or names and relationships of the top ten shareholders who are related parties, spouses, or relatives within the second degree of kinship		Remarks
	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Title (or name)	Relationship	
Qisda Corporation	24,295,000	31.11%	—	—	—	—	Darly Venture Inc. Darly2 Venture, Inc.	Subsidiary Subsidiary	
Qisda Corporation Representative: Huang Han-Chou	—	—	—	—	1,000,000	1.28%	Jucheng Investment Co., Ltd.	Huang Han-Chou is the chairman of the company	
Deng Fu-Ji	4,041,366	5.17%	—	—	1,507,462	1.93%	Future Technology Consulting, Inc.	Deng Fu-Ji is the chairman of the company	
Dali Investment Co., Ltd.	3,857,305	4.94%	—	—	—	—	Qisda Corporation Darly2 Venture, Inc.	Parent company Sister company	
Dali Investment Co., Ltd. Representative: Hong Chiu-Jin	—	—	—	—	—	—	—	—	
Yu Si-Ping	3,831,516	4.91%	—	—	—	—	—	—	
Darly2 Venture, Inc.	3,005,000	3.85%	—	—	—	—	Qisda Corporation Darly Venture Inc.	Parent company Sister company	
Darly2 Venture, Inc. Representative: Hong Chiu-Jin	—	—	—	—	—	—	—	—	
Hsu Hsien-Sheng	1,899,648	2.43%	—	—	—	—	—	—	
Wei Xiao-Ching	1,614,462	2.07%	—	—	—	—	Wei Hung-Yen	Relatives within the second degree of kinship	
Future Technology Consulting Inc.	1,507,462	1.93%	—	—	—	—	Deng Fu-Ji	THE COMPANY CHAIRMAN	
Wei Hung-Yen	1,394,321	1.79%	—	—	—	—	Wei Xiao-Ching	RELATIVES WITHIN THE SECOND DEGREE OF KINSHIP	
Lin Jin-yuan	1,212,000	1.55%	—	—	—	—	—	—	

IX. The total number of shares and the consolidated shareholding held in any single investee by the Company, its Directors, supervisors, managers, or any companies controlled either directly or indirectly by the Company:

December 31, 2024; unit: thousand shares

Investee (Note)	Investments of the Company		Investments of Directors, supervisors, managers, and companies controlled either directly		Consolidated investment	
	Number	Shareholdi	Number of	Shareholding	Numbe	Shareholdi
Data Image (MAURITIUS) Corporation	20,215	100.00%	-	-	20,215	100.00%
DIVA Laboratories, Ltd.	21,273	36.26%	-	-	21,273	36.26%
DMC Components International, LLC.	300	30.00%	-	-	300	30.00%

Note: Refer to investment accounted for using the equity method.

## Three. Fundraising

### I. Capital and shares

#### (I) Sources of share capital

##### 1. Types of shares

Unit: share

Type of shares	Authorized capital			Remarks
	Outstanding shares	Unissued share capital	Total	
Ordinary share	78,099,649	121,900,351	200,000,000	-

##### 2. The formation of share capital

Unit: thousand shares; NT\$ thousand

Year/ month	Issuance price	Authorized capital		Paid-in capital		Remarks		
		Number of shares	Amount	Number of shares	Amount	Sources of share capital	Property other than cash as share payment offset	Others
1997.11	10	9,900	99,000	9,900	99,000	Initial investment for the establishment of the Company	None.	
1998.06	10	19,000	199,000	19,900	199,000	Capital increase in cash of NT\$100,000 thousand	None.	Jing-(87)-Shang-Zi No. 115681 dated June 26, 1998
2001.09	10	20,895	208,950	20,895	208,950	Capital increase from earnings of NT\$9,950 thousand	None.	Jing-(90)-Shang-Zi No. 09001385380 dated 2001.09.28
2002.06	15	40,000	400,000	30,000	300,000	Capital increase from earnings of NT\$25,000 thousand and capital increase in cash of NT\$66,050 thousand	None.	Jing-Shou-Shang-Zi No. 09101244600 dated July 9, 2002
2003.03	15	40,000	400,000	36,000	360,000	Capital increase in cash of NT\$60,000 thousand	None.	Jing-Shou-Shang-Zi No. 09201084930 dated March 25, 2003
2004.12	12.3	65,400	654,000	42,000	420,000	Capital increase in cash of NT\$60,000 thousand	None.	Fu-Jian-Shang-Zi No. 09326518800 dated December 23, 2004
2005.08	10	65,400	654,000	43,093	430,933	Capital increase from earnings of NT\$10,933 thousand	None.	Fu-Jian-Shang-Zi No. 09418570700 dated September 26, 2005
2006.09	10	65,400	654,000	44,110	441,105	Capital increase from earnings of NT\$10,172 thousand	None.	Fu-Jian-Shang-Zi No. 09583423800 dated September 19, 2006
2007.09	10	65,400	654,000	48,365	483,647	Capital increase from earnings of NT\$42,542 thousand	None.	Fu-Jian-Shang-Zi No. 09689099300 dated September 7, 2007
2007.10	20	65,400	654,000	54,365	543,647	Capital increase in cash of NT\$60,000 thousand	None.	Jing-Shou-Shang-Zi No. 09601257560 dated October 22, 2007
2008.06	20	65,400	654,000	56,365	563,647	Private placement of ordinary shares of NT\$20,000 thousand	None.	Jing-Shou-Shang-Zi No. 09701194700 dated August 5, 2008
2008.10	10	65,400	654,000	63,217	632,171	Capital increase from earnings of NT\$68,524 thousand	None.	Jing-Shou-Shang-Zi No. 09701282080 dated November 5, 2008
2009.07	10	120,000	1,200,000	63,217	632,171	Additional authorized capital	None.	Jing-Shou-Shang-Zi No. 09801162200 dated July 22, 2009
2015.07	10	120,000	1,200,000	49,400	493,996	Capital reduction of NT\$138,175 thousand for loss compensation	None.	Xin-Bei-Fu-Jing-Si-Zi No. 1045172707 dated August 14, 2015
2018.11	13	120,000	1,200,000	69,400	693,996	Private placement of ordinary shares of NT\$200,000 thousand	None.	Jing-Shou-Shang-Zi No. 10701152020 dated December 18, 2018
2024.04	50	200,000	2,000,000	78,100	7890,996	Capital increase in cash of NT\$87,000 thousand	None.	Jing-Shou-Shang-Zi No. 11330054160 dated April 8, 2024

(II) List of major shareholders: shareholders with 5% shareholding or above or shareholders with top ten shareholdings.

March 25, 2025; unit: share

Share Name of major shareholder	Number of shares held	Shareholding ratio
Qisda Corporation	24,295,000	31.11%
Deng Fu-Ji	4,041,366	5.17%
Dali Investment Co., Ltd.	3,857,305	4.94%
Yu Si-Ping	3,831,516	4.91%
Darly2 Venture, Inc.	3,005,000	3.85%
Hsu Hsien-Sheng	1,899,648	2.43%
Wei Xiao-Ching	1,614,462	2.07%
Future Technology Consulting Inc.	1,507,462	1.93%
Wei Hung-Yen	1,394,321	1.79%
Lin Jin-yuan	1,212,000	1.55%

(III) The Company's dividend policy and implementation

1. Dividend policy stipulated in the Articles of Incorporation

If there is a profit in the final accounting, the Company shall pay tax and make up past losses, and then appropriate 10% as the legal reserve. However, when the legal reserve amounts to the Company's paid-in capital, the appropriation is not required. For the remaining, it shall appropriate or reverse the special reserve according to laws and regulations. If there is any remaining balance, the Board shall prepare a proposal for the distribution of the earnings, together with the accumulated undistributed earnings, and submit it to the shareholders' meeting for resolution on the distribution of dividends to shareholders. The Company's dividend policy complies with the current and future development plans, taking investment environments, capital requirements, and domestic/foreign competition status into account, and considers shareholders' interest and other factors. For the distribution of shareholders' dividends or bonuses, if there are earnings from the annual final account and the distributable earnings of the year reach 2% of its capital, the distribution shall be no less than 10% of the distributable earnings of the year, which may be distributed in cash or stocks, in which cash dividends shall be no less than 10% of the total dividend. If the aforementioned proposal for earning distribution is made in the form of cash dividends, the board of directors is authorized to resolve and report to the shareholders' meeting.

2. Distribution of dividends to be proposed at the shareholders' meeting

For the proposal for 2024 earnings distribution, the Board resolved on March 4, 2025 to distribute a shareholders' cash bonus of NT\$234,298,947, with a distribution of cash dividend of NT\$3.00 per share. After the approval, it will be announced on MOPS and be reported at the 2025 annual shareholders' meeting.

(IV) Effects of the intended share grants on the operating performance and earnings per share of the Company

The Company has no plan to perform any share grants for the year year; therefore, there is no impact.

(V) Remuneration of employees, Directors and supervisors

1. The percentages and ranges with respect to the remuneration of employees, Directors, and supervisors, as set forth in the Articles of Incorporation:

If the Company records profit of the year, it shall distribute 5% to 20% as the remuneration of employees and distribute no more than 1% as the remuneration of directors. However, if the Company has cumulative losses, it shall make up such losses.

The counterparties for the distribution of stocks or cash may include employees of subordinated companies who fulfill certain conditions; the board of directors is authorized to determine the conditions and distribution method.

2. Accounting treatment when there is a difference between the basis for estimating the amount of remuneration of employees, Director, and supervisor, the basis for calculating the number of shares of remuneration of employees distributed in shares, the distributed amount, and the estimated amount

The Company's estimated amount of remuneration of employees and Directors is based on the net profit before tax of the period and the percentages specified in the Articles of Association and is recognized as salary expenses. If there is any difference between the actual distribution amount resolved by the shareholders' meeting and the estimated amount, it will be treated as a change in accounting estimates of the year.

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

On March 4, 2025, the Board of Directors of the Company approved the following resolutions:

- (1) To distribute employee compensation in cash in the amount of NT\$22,810 thousand and directors' remuneration in the amount of NT\$2,138 thousand. The approved amounts are consistent with the estimated expenses previously recognized in the financial statements for the year.
  - (2) Ratio the remuneration of employees distributed in shares to the sum of net profit after tax and total remuneration of employees of the period: Not applicable.
4. The actual distribution of remuneration of employees, Directors, and supervisors in the previous year:

- (1) Actual distribution of employee and director remuneration for the previous year:

Employee compensation of NT\$28,856 thousand and directors' remuneration of NT\$2,705 thousand were distributed in cash.

- (2) Differences between the amounts originally proposed by the Board of Directors and the actual distribution:

The actual distribution was consistent with the amounts originally proposed by the Board of Directors.

(VI) Shares repurchased by the Company: None.

- II. Issuance of corporate bonds: None.
- III. Preferred shares: None.
- IV. GDR: None.
- V. Employee stock option certificates: None.
- VI. RSA: None.
- VII. M&A or transfer of shares of other companies and issuance of new shares: None.
- VIII. Implementation of the capital utilization plan: None.

## Four. Business Overview

### I. Business Activities

#### (I) Scope of business

##### 1. The Company's main scope of business

The Company is engaged in the design, manufacture and sales of touch LCD modules and LCD modules. The main application fields of the Company's products are ECDIS, industrial control displays, special vehicle displays and medical displays.

##### 2. Business proportion

Unit: NT\$ thousand; %

By product	Year	2024	
		Net operating income	Percentage (%)
LCD touch module		2,101,894	61.49
LCD module		436,986	12.78
Medical and industrial displays		576,956	16.88
Others (Note)		302,609	8.85
Total		3,418,445	100.00

Note: Others include foundry and sale of raw materials, semi-finished products, parts and components, commodities, molds, and samples.

##### 3. The Company's current products (services)

The Company designs and develops various customized touch LCD modules and LCD modules according to the needs of customers. It provides LCD modules with various special requirements, including different sizes, specifications, high brightness, high contrast, high hardness, scratch-proof surface processing, waterproof, dust-proof, shock resistant, anti-reflection, anti-corrosion, wide temperature, and wide viewing angle) and in different application fields, mainly used in the vessel, industrial control, special vehicle and medical fields.

##### 4. Planned Products and Services for Development

- (1) Refinement of the optical lamination process.
- (2) Whole machine system solutions.
- (3) HMI for charging poles.
- (4) Gamma automatic image calibration displays.
- (5) All-in-one displays with combined monitor and main frame.

#### (II) Industry overview

##### 1. Industry status and development

With the continuous advancement of display technologies, global display panel products now encompass a wide range of technologies, including large- and medium-to-small-sized TFT-LCDs, Organic Light Emitting Diodes (OLEDs), electronic paper, TN/STN-LCDs, and microdisplays. Among these, TFT-LCD remains the most cost-effective and mature mainstream display technology due to its characteristics of being lightweight, energy-efficient, high-resolution, low-voltage, and low-radiation. It is widely applied in various devices such as televisions, notebook computers, automotive displays, and industrial control systems.

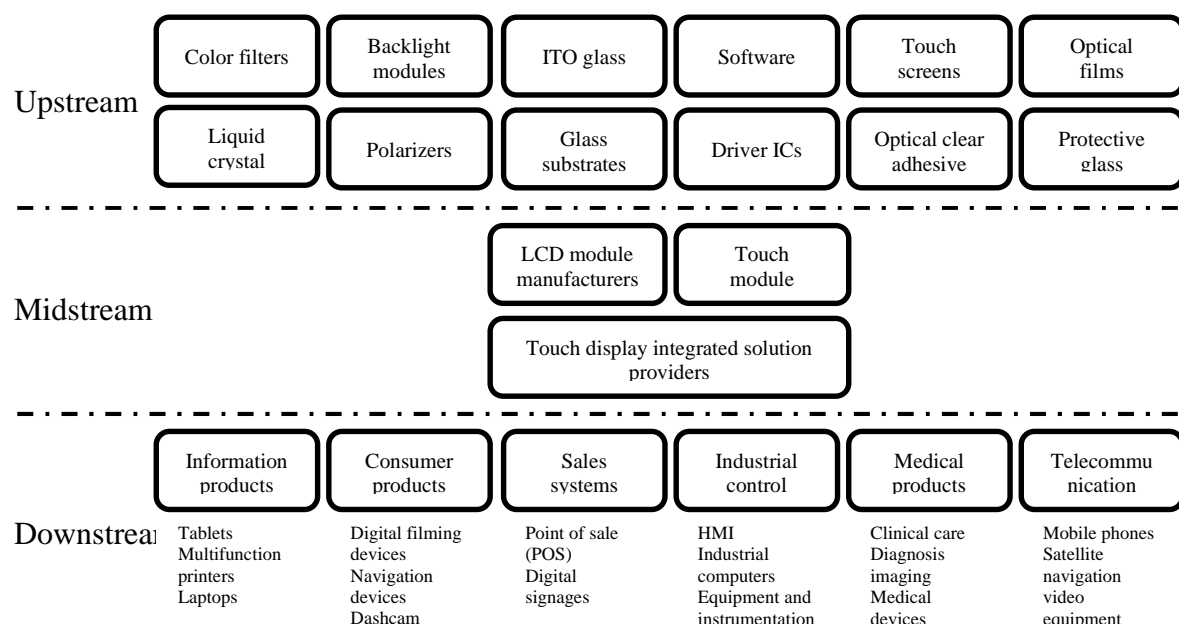


OLED, on the other hand, offers advantages such as self-illumination, high contrast, and rapid response times. It is increasingly being adopted in high-end smartphones, wearable devices, and emerging display terminals. With the ongoing advancements in manufacturing processes and expansion of production capacity, the market penetration of OLED continues to grow steadily.

Facing the structural transformations brought by the waves of digitalization and smart applications, display technologies continue to integrate with 5G communications, artificial intelligence (AI), sensing modules, and cloud services, driving the emergence of numerous innovative application fields. Examples include interactive signage and electronic shelf labels in smart retail environments, real-time traffic displays and in-vehicle information systems in smart transportation, remote diagnostic equipment and smart wards in smart healthcare, as well as smart entertainment applications such as motion-sensing interactive systems, e-sports arenas, and large-scale electronic whiteboards. Displays have gradually evolved from single-function output devices into multifunctional integrated platforms combining sensing, control, and communication capabilities.

Overall, the global display industry is advancing along two parallel paths: "technology platform integration" and "deep cultivation of application fields." This dual-track development not only accelerates the expansion of emerging market applications but also creates new growth momentum for Taiwan's panel manufacturers by strengthening their roles in system integration and solution provision, thereby driving continuous upgrading across the industry value chain and fostering steady expansion of the market scale.

## 2. Correlations between upstream, midstream and downstream of the industry



## 3. Product development trends and competition status

### (1) Development trends of products

In recent years, driven by continuous innovation in display technologies as well as the accelerated adoption of emerging technologies such as 5G, the Internet of Things (IoT), and Artificial Intelligence (AI), display applications have expanded into diverse fields including smart retail, smart mobility, smart healthcare, and smart entertainment. This expansion has led

to the ongoing growth of niche display product markets. Display module manufacturers are also gradually transforming from traditional module production to cross-sector integrated service providers, offering complete devices and system solutions to enhance product value and strengthen market competitiveness.

From a technological perspective, TFT-LCD remains the mainstream display technology, widely adopted across various products due to its cost advantages and mature mass production capabilities. OLED, with its features of self-emission, high contrast ratio, wide color gamut, and low power consumption, is increasingly popular in high-end consumer electronics with medium and small-sized displays. As manufacturing technologies advance, OLED's cost structure is also gradually improving.

Among next-generation display technologies, Mini LED, regarded as an upgraded version of LCD backlight technology, offers superior image quality, brightness, and contrast compared to traditional LCDs, along with better energy efficiency and longer lifespan. It has already been introduced in televisions, smartphones, tablets, and automotive displays. Micro LED, considered a revolutionary ultimate display technology, features ultra-high resolution, high brightness, long lifespan, and extremely low power consumption. Initially, Micro LED applications are focused on high-end commercial and professional display markets; however, its widespread adoption is currently constrained by high manufacturing costs and technical barriers. Looking forward, as improvements in yield rates and cost control are realized, Mini/Micro LED technologies are expected to become critical growth drivers for the Company's business expansion and revenue enhancement.

## (2) Product competition

The Company operates as a midstream display module integration solution provider within the flat panel display industry, specializing in the design, research and development, manufacturing, and sales of touch LCD modules and rugged outdoor display modules. Our products emphasize small-volume, high-mix production, customization, and high reliability, and are widely applied in non-consumer markets such as marine, industrial control, specialty vehicles, and medical equipment.

In particular, for outdoor application environments, the Company's rugged and weather-resistant display modules offer waterproof, dustproof, wide-temperature tolerance, and high-brightness features, enabling long-term operation under harsh conditions—one of our key competitive advantages. Compared with other listed peers such as Emerging Display Technologies Corp., Giantplus Technology CO., LTD., and United Radiant Technology Corp., the Company's products are more focused on maritime, specialty vehicle, and outdoor industrial control sectors, demonstrating clear differentiation in R&D depth and manufacturing reliability.

Over the years, the Company has established a solid customer base and technical credibility in relevant markets. We continue to strengthen our system integration capabilities and co-development mechanisms with clients, further solidifying our leading position in niche markets and providing stable support for sustainable operational growth.

### (III) Technology and R&D overview

#### 1. R&D Expenditures in the Past Two Years

Unit: NT\$ thousand

Item \ Year	2024	2023
R&D expenses	209,496	191,557
Net operating income	3,418,445	3,916,245
As a percentage of net	6.13%	4.89%

#### 2. Successfully developed technologies or products

Year	Technology or product
2020	2-inch high-brightness outdoor electronically power-assisted cycle dashboard display module
	3.5-inch curved sphere round display module
	3-inch circular display module for motorcycle dashboard
2021	7-inch special vehicle standard display module
	12.3-inch marine V-shaped curved dual-screen display module
	43-inch KIOSK display module
2022	15-, 29-, and 58-inch special vehicle ultra-wide display modules
	15-inch V-shaped curve dual-screen display module
	12.1-inch floating touch module
	15.6-inch touch display module for outdoor charging poles
2023	Obsidian black panel design
	Gesture recognition
2024	Large-Sized All-Weather High-Sensitivity Metal Mesh Touch Solution
	Smart Mini Green Energy Electric Vehicle Embedded Instrument Platform Solution
	Display Panel Color Gamut Uniformity Standardization Technology

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

#### 1. Short-term development plan

To strengthen the Company's competitive advantages in existing niche markets and accelerate the upgrade of technology products, the Company will focus on the following strategic directions in the short term:

##### (1) Deepen Customer Relationships and Upgrade Cooperation Models:

Establish co-creation mechanisms with core customers for early-stage products, address customer pain points, expand vertical integration cooperation, and enhance customer loyalty and cooperation depth.

##### (2) Promote All-Weather Touch and Customized Module Development:

Actively invest in the development of capacitive touch panel modules for all-weather and application extensions, introducing waterproof touch and high-sensitivity touch technologies, to be applied in thick gloves and thick glass, guiding customers' products toward high added-value upgrades.

(3) Enhance Product Competitiveness in Niche Application Areas:

For special vehicles, marine, industrial control, and medical display applications, continue to integrate weather-resistant materials (UV-resistant, moisture-proof, heat-resistant), high-brightness display technologies, and special coating designs to enhance the end-user experience.

(4) Optimize Production Scheduling and Flexible Order Handling:

Establish smart scheduling systems and digital production collaboration platforms to enhance production scheduling flexibility. Actively establish overseas production bases to reduce geopolitical risks and strengthen the ability to deliver small-batch, customized orders in real-time.

2. Long-term development plan

In the long term, the Company will continue to deepen its market positioning as a "Supplier of Outdoor Rugged Display System Integration" and pursue growth momentum through the following strategies:

(1) Transition from Module Products to Integrated Solution Provider:

In addition to existing display module design and manufacturing capabilities, gradually expand into the full system level by integrating display, human-machine interfaces, and hardware/software systems, to provide comprehensive solutions for all-weather outdoor terminal equipment.

(2) Establish Strategic Alliances and Technology Cooperation Ecosystems:

Establish long-term partnerships with upstream and downstream technology manufacturers or solution providers. Form strategic alliances in maritime, special vehicles, industrial control, and medical fields, enhancing system integration and verification capabilities.

(3) Expand into Diverse Applications and International Markets:

Expand into emerging applications such as smart cities, industrial automation, and green energy equipment monitoring, while strengthening brand presence and sales channels in Europe, North America, and other regions to enhance global order-taking capabilities.

(4) Implement Sustainability and Digital Transformation Mechanisms:

Actively adopt eco-friendly materials, improve energy efficiency, and strengthen product compliance with ESG regulations. At the same time, build an enterprise digital management system (ERP/MES/PLM) to promote operational transparency and efficiency.

Through the above short- and long-term strategies, the Company will continue to deepen its technological advantages, strengthen market differentiation, and seize opportunities for industry transformation, thereby building a robust operational foundation and long-term competitive edge.

## II. Overview of the market and production and marketing

### (I) Market analysis

#### 1. Sales (provision) regions of major products (services)

Unit: NT\$ thousand

Sales region \ Year		2024		2023	
		Amount	Percentage	Amount	Percentage
Domestic sales		136,283	3.99%	389,762	9.95%
Export sales	Asia	1,020,854	29.86%	1,052,122	26.87%
	America	1,576,146	46.11%	1,546,541	39.49%
	Europe	681,324	19.93%	926,398	23.65%
	Others	3,838	0.11%	1,422	0.04%
	Subtotal	3,282,162	96.01%	3,526,483	90.05%
Total		3,418,445	100.00%	3,916,245	100.00%

#### 2. Market share

The Company has long focused on professional application display markets such as maritime navigation, outdoor industrial control, special vehicles, and medical equipment. Leveraging its expertise in the development of multifunctional touch display technologies for operation in harsh environments, the Company has successfully created solutions characterized by "small-volume, high-mix, high reliability, and customization," earning the trust of both domestic and international customers.

In the global TFT-LCD panel market, which is widely applied in consumer electronics, the Company focuses on non-consumer, mission-critical application fields, successfully establishing itself as a leading brand in the supply of rugged display modules and customized touch solutions. Currently, the Company holds a solid market share in professional sectors such as marine navigation displays, outdoor industrial control equipment, and special vehicle systems, and is a leader in the ODM integrated solution service sector.

Looking ahead, the Company will continue to enhance its market competitiveness through product technology upgrades, material innovations, and co-development with strategic customers. The Company is also actively expanding its application scenarios, with the expectation of further increasing its market share in the global professional display market and consolidating its leadership in high-reliability outdoor application display technologies.

#### 3. Future supply, demand and growth of the market

In recent years, with the global slowdown in the expansion of TFT-LCD production capacity, overall supply growth has stabilized, and the display industry structure has gradually returned to rationality, which helps maintain a long-term supply-demand balance in the panel market. However, within the module industry, competition remains intense. The market has gradually shifted from traditional standard products to high-end, application-oriented, and customized solutions. To meet the diversified demand, manufacturers are actively improving product specifications, including high resolution, slim design, ultra-narrow bezels, low power consumption, and the integration of all-weather touch and optical bonding module designs, which

enhance product integration and design flexibility, accelerating market adoption and further strengthening competitiveness.

In terms of demand, the display module market in 2023 was affected by excessive stockpiling during the pandemic, resulting in high inventory levels at customer end-users, leading to weakened order momentum. Brand manufacturers and distributors prioritized inventory clearance, which in turn suppressed new order demand. However, as we enter 2024, with end-user inventories gradually returning to healthy levels, market demand is picking up. Orders in niche application areas such as marine, special vehicles, industrial control, and medical displays have seen stable and growth-potential order recovery. The demand in these specialized markets is characterized by high customization, high reliability, and long product life cycles, which can effectively reduce the impact of market fluctuations on revenue stability, becoming an important support for the Company's operations.

Looking ahead, the display application market will accelerate its expansion with trends such as 5G, Artificial Intelligence (AI), Industrial Internet of Things (IIoT), and new energy applications. Companies will focus on vertical integration, modular platforms, and embedded platform applications to promote rapid growth in professional display module demand. Especially in fields such as automotive information systems, smart medical display terminals, human-machine interaction interfaces, and smart factory control panels, the demand for small-to-medium-sized, highly reliable, and highly integrated modules will become the main growth driver for the industry.

Overall, the supply of the display module market will advance toward application-oriented and differentiated designs, while demand will benefit from digital transformation and the expansion of smart applications, driving stable growth in mid-to-high-end customized modules. The Company will continue to enhance its position in the product value chain, focusing on key technology integration and vertical application layouts, expanding into high-margin application markets, and strengthening its market share and growth potential in the global niche display market.

#### 4. Competitive niche

##### (1) Cross-disciplinary Professional Management Team

The Company's management team possesses cross-disciplinary expertise in mechanical engineering, electronics technology, international trade, and business management. Core team members have 15 to 25 years of practical experience in the display industry and are well-versed in global market demand and technological trends. The team demonstrates flexibility and forward-looking planning capabilities, enabling them to quickly grasp the dynamics of application markets. They continuously invest in the introduction of new materials and process technologies to help customers develop differentiated product solutions. Additionally, through the international business team, the Company promotes global product marketing, actively expanding into overseas niche markets.

##### (2) High Customization and Cross-application Integration Capabilities

The Company's R&D team is deeply involved in maritime, outdoor industrial control, and special vehicle application fields, with strong capabilities in highly customized product design

and development. The team can quickly evaluate specifications, materials, and integration solutions based on different application requirements, providing high-reliability, long-lifecycle touch LCD module solutions with mission-critical functions. The products feature excellent outdoor visibility and multi-environment durability, including high/low-temperature resistance, waterproofing, dustproofing, anti-fogging, corrosion resistance, explosion-proofing, electromagnetic interference resistance, UV resistance, and shock resistance. These rugged features enable the products to operate stably in harsh environments over extended periods. Furthermore, the Company integrates product design with the R&D expertise of its subsidiary in the medical display field, entering the medical terminal integrated product market, achieving cross-disciplinary system integration, and further enhancing product value and market segmentation.

(3) Complete Process and One-stop Display Module Integration Service

The Company possesses in-house full-process display module manufacturing capabilities, combining advanced optical optimization technologies (such as optical bonding, brightness enhancement, anti-reflection), wide viewing angles, and all-weather capacitive touch solutions across multiple applications. This enables the Company to offer one-stop value-added integration services to customers. With a highly flexible manufacturing platform, the Company supports multi-size, multi-specification, and multi-application design and manufacturing requirements, helping customers quickly complete sample development and mass production, accelerating time-to-market. At the same time, the Company has established long-term, stable partnerships with key upstream suppliers to ensure consistent material quality and delivery schedules, providing competitive delivery capabilities and long-term support in an uncertain global supply chain environment.

5. Favorable and unfavorable factors of development prospects and countermeasures

(1) Favorable factors

A. Continuous Growth in Market Demand

With the accelerated development of 5G, the Internet of Things (IoT), Artificial Intelligence (AI), and industrial digitalization, global demand for professional application-oriented LCD modules continues to grow, particularly in fields such as maritime navigation, outdoor industrial control, special vehicle applications, smart healthcare, and smart city infrastructure. The demand for high-reliability, high-integration display solutions is increasingly rising. The Company possesses strong customized R&D and manufacturing capabilities, enabling it to quickly provide differentiated product designs to meet the diverse vertical market needs. Additionally, the Company is actively expanding into new product application areas and co-creating solutions with strategic partners, advancing its complete machine integration business, thereby further enhancing product value-added and revenue scale, establishing a foundation for long-term growth.

B. Long-term cumulative R&D and technical capacity

The Company has long been dedicated to the high-durability and mission-critical application markets, particularly in the maritime and outdoor industrial control sectors. It

has established a rigorous R&D process and design specifications, including raw material selection, mechanical design, environmental resistance verification, and reliability testing, creating a solid technical barrier and quality trust. The R&D team has cross-disciplinary display technology integration capabilities and continues to invest in new display technologies (such as Mini/Micro LED), low-power designs, Human-Machine Interface (HMI), and system platform integration. Innovation in technology is the core of the Company's competitive advantage, strengthening long-term partnerships with customers.

#### C. Complete and Diverse Upstream Supply Chain Backup Capabilities

Taiwan has a complete industry chain and technical advantages in the display panel and key component fields. The Company has established stable relationships with major material suppliers over the long term and implements a dual sourcing strategy for critical raw materials to ensure supply stability and cost-effectiveness.

To address international supply chain risks and geopolitical challenges, the Company has built a diverse procurement mechanism and strategic inventory management system. It is also actively collaborating with upstream suppliers for material co-research, process co-development, and quality standard co-creation, thereby strengthening overall supply chain resilience. Furthermore, the Company is setting up third-party production lines to mitigate geopolitical and tariff impacts, ensuring stable product delivery times and long-term customer support.

### (2) Unfavorable factors and countermeasures

#### A. Intense market competition and rapid product change

The competition in the small and medium-sized display industry is fierce, with rapid technological advancements in products. Additionally, niche applications are increasingly demanding higher reliability and customization. Companies must possess the ability to quickly adapt and develop flexible solutions. Failure to timely launch new products that meet market demands may affect the company's competitive advantage and order-taking ability.

##### Countermeasures:

The Company has a deep focus on harsh application fields such as maritime, industrial control, and special vehicle sectors, with a robust and weather-resistant technology platform. It has established a flexible modular design framework and product platform strategy to support quick implementation and technological upgrades. At the same time, the Company has implemented a "Technology Radar Mechanism" by participating in international exhibitions, co-developing customer projects, and conducting cross-departmental regular product specification assessments to stay on top of market dynamics and technological advancements. Furthermore, the Company has integrated automation production and smart manufacturing investments to improve delivery efficiency and manufacturing flexibility, reinforcing its leadership position in the high-reliability market.



## B. Difficulties in recruiting professional talents

As the display industry transitions into a knowledge-intensive and highly integrated field, the demand for cross-disciplinary technical talent continues to rise. Due to the concentration of related industries in Taiwan, competition for talent is intense. Moreover, the younger generation places greater emphasis on salary, work environment, and career development, which has posed challenges for the company in recruiting and retaining professional talent.

### Countermeasures:

The company offers a competitive compensation and benefits system, a high-quality work environment, and transparent promotion channels. Additionally, we have established internal professional training programs and job rotation systems to cultivate R&D and manufacturing talents with multi-tasking skills.

Moreover, the company actively collaborates with academic and research institutions to organize industry-academia programs and internship platforms, enhancing talent reserves. By leveraging our listing, we also increase the visibility of our corporate brand and, through employee stock option plans, performance-based rewards, and sustainable sharing mechanisms, strengthen employee loyalty and retention.

## C. The rise of global environmental awareness and the risk of increased operating costs

Global environmental regulations are becoming increasingly stringent, with rising requirements for carbon emissions standards, waste management, material safety certifications, and more. The company must invest in upgrading equipment and processes, implementing green manufacturing practices to comply with international standards, and bear the corresponding operational cost pressures.

### Countermeasures:

The company has obtained ISO 14001 Environmental Management System certification and continues to introduce energy-saving equipment and process optimization solutions to improve energy efficiency and reduce carbon footprint. At the same time, green design is applied as the principle for product development, with the selection of raw materials that comply with environmental regulations such as RoHS and REACH. The company is promoting an eco-friendly material substitution plan to reduce reliance on high-environmental-risk materials. In the future, the company will gradually implement ESG disclosure mechanisms and Sustainable Development Goals (SDGs) indicators to strengthen its sustainability management capabilities.

## D. Raw material price fluctuation risk

The manufacturing of display modules involves a variety of raw materials, including panels, IC chips, backlight modules, glass cover plates, and printed circuit boards. The prices of these raw materials are highly susceptible to fluctuations in supply and demand, market conditions, and geopolitical factors, which can lead to cost volatility and impact product gross margins and overall business performance.

### Countermeasures:

The company has established long-term partnerships with key material suppliers and adopts a diversified supplier strategy to mitigate risks. At the same time, we have implemented a predictive procurement mechanism and inventory strategy management to control purchasing timing and cost. On the design side, we continue to enhance the flexibility of alternative materials, improving our ability to withstand raw material shortages. Additionally, we retain the ability to negotiate raw material price adjustment clauses with customers, moderately reflecting price fluctuations in the final selling price to maintain the company's stable profitability.

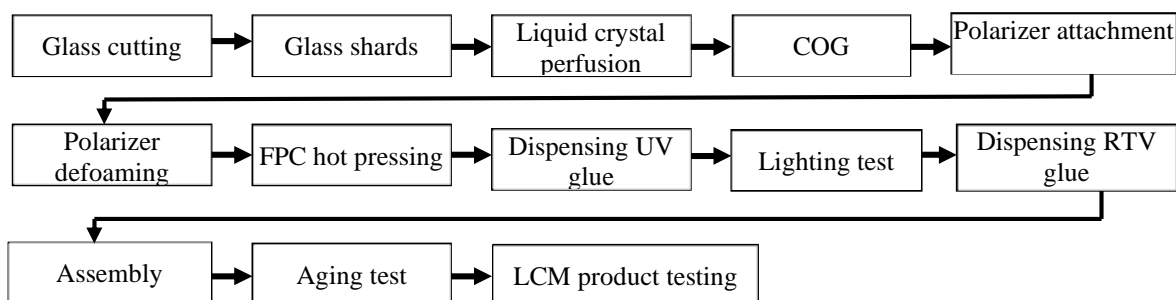
## (II) Important uses and production processes of major products

### 1. Important uses of the major products

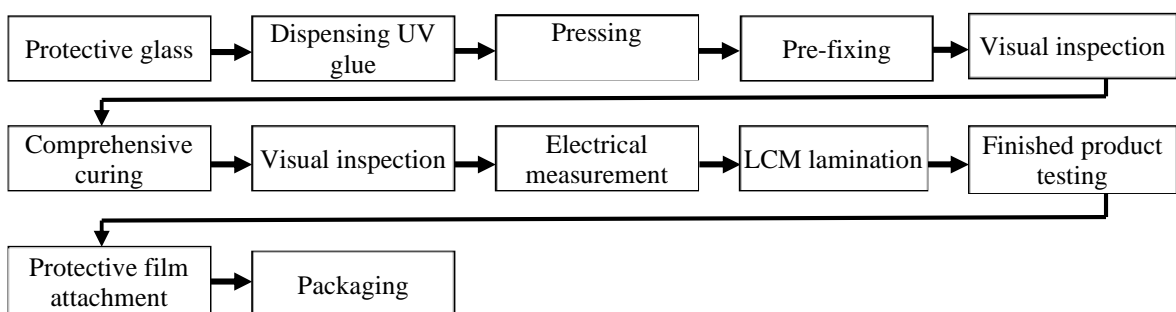
The Company is principally engaged in the design, manufacturing and sales of touch LCD modules and LCD modules. It carries out product development based on customer requirements, and its products are used in ECDIS, industrial control instrumentation, HMI, POS systems, medical devices, multi-function printers, special vehicle displays, satellite navigation and positioning systems. The Company focuses on the non-consumer product application fields of small volume and large variety.

### 2. Production process

#### (1) LCD module (LCM process)



#### (2) LCD touch module



## (III) Supply of main raw materials

The main raw materials for the touch LCD panel modules and LCD panel modules produced by the Company are LCD panels, IC chips, backlight modules, glass covers, FPC, touch panels and other parts and components. The Company maintains healthy relationships with domestic and foreign suppliers, and has two suppliers or more for key materials to ensure the supply.

(IV) Customers accounting for more than 10% of total purchases (sales) in any of the most recent two years, and the amount and proportion of purchases (sales)

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

Unit: NT\$ thousand

Item	2024				2023			
	Name	Amount	Proportion to net purchase of the year (%)	Relationship with the issuer	Name	Amount	Proportion to net purchase of the year (%)	Relationship with the issuer
	Others	1,994,754	100.00		Others	2,053,918	100.00	
	Total	1,991,754	100.00		Total	2,053,918	100.00	

Explanation for the changes: In 2023 and 2024, the Company did not have suppliers whose purchase ratio exceeded 10%.

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

Unit: NT\$ thousand

Item	2024				2023			
	Name	Amount	Proportion to net sales of the whole year (%)	Relationship with the issuer	Name	Amount	Proportion to net sales of the whole year (%)	Relationship with the issuer
1	A	576,447	16.86	None.	B	627,399	16.02	None.
2	B	328,028	9.60					
	Others	2,513,970	73.54		Others	3,288,846	83.98	
Total	Total	3,418,445	100.00		Total	3,916,245	100.00	

Explanation for the changes: The changes in sales customers in each period are due to business expansion, changes in the market demand of end customers in the product application fields, new product development and sales, and adjustments to order acceptance strategies in consideration of business performance.

III. The number of employees, average years of service, average age, and educational distribution ratio of employees in the most recent two years and up to the publication date of the annual report

February. 28, 2025; unit: person

Year		2024	2023	As of February 28, 2025
Number of employees	Direct labor	162	167	158
	Direct labor	372	364	375
	Total	534	531	533
Average age		41.10	40.08	41.20
Average years of service		8.66	7.90	8.68
Education distribution ratio	Ph.D.	0.24%	0.22%	0.23%
	Master's Degree	7.84%	7.56%	7.94%
	Junior College	53.01%	52.56%	52.63%
	Senior High School	31.19%	31.84%	31.54%
	Below high school	7.72%	7.82%	7.66%

#### IV. Information on environmental protection expenditure

Any losses suffered due to environmental pollution in the most recent year and up to the publication date of the annual report (including compensation violations of environmental protection regulations found in environmental protection audit results; the date of disposal, disposal document No., article violated, the content of the violation of regulations, and the content of disposal shall be specified); disclose the estimated amount that may occur at present and in the future and the countermeasures. If the amount cannot be reasonably estimated, the reason why it cannot be estimated shall be stated: None.

#### V. Labor-capital relations

(I) The Company's employee welfare measures, continuing education, training, and retirement systems and their implementation, as well as the labor-capital agreements and measures to protect the rights and interests of employees

##### 1. Employee welfare measures and implementation

In order to enhance employee welfare, the Company continues to plan for diversified employee welfare policies and is committed to improving the workplace environment for employees through aspects of food, clothing, domicile, transportation, education, and entertainment to take care of employees' workplace lives with diversity. The existing welfare measures majorly include:

- (1) Legal welfare such as labor insurance, retirement pension, health insurance, and additional group insurance for employees; annual health checkups and a designated nurse.
- (2) Comprehensive on-boarding and in-service education and training.
- (3) Company-provided welfare such as birthday and holiday gifts, subsidies for weddings, funerals, and childbirth, performance bonuses, employee stock trust, year-end dinners, lucky draws, and irregular company-sponsored travel activities.
- (4) Employee Welfare Committee: The Company has established the Employee Welfare Committee in accordance with the Employee Welfare Fund Act to coordinate various employee welfare and ensure labor rights and interests. The Employee Welfare Committee meetings are held on a quarterly basis, and the budget and welfare measures are prepared annually.
- (5) To address chronic disease risks such as hypertension, hyperglycemia, hyperlipidemia, and obesity, Data Image promotes an integrated health management approach that encompasses prevention, monitoring, and intervention measures, including the following:
  - Regular health examinations and follow-up reporting system
  - Personalized health consultation and feedback mechanism
  - Health education on nutrition, physical activity programs, and psychological support resources
  - Trend analysis and early warning models based on employee health risk data

Company health data indicates a significant improvement in employees' chronic disease risk levels:

Health Indicators	Performance Description
Blood pressure indicators	The prevalence of hypertension has steadily declined for three consecutive years.
Blood Lipid Indicators	<ul style="list-style-type: none"> <li>• Abnormal total cholesterol levels: Stable with slight decline.</li> <li>• Abnormal triglyceride levels: Significant decline after initial fluctuation.</li> <li>• Abnormal LDL levels: Steadily decreasing.</li> <li>• Low HDL levels: Gradual improvement observed.</li> </ul>
Blood Glucose Indicator	Slight increase in fasting blood glucose; continued reinforcement of dietary and lifestyle interventions underway.
Obesity Indicator	Abnormal BMI significantly improved.
Meets the criteria for metabolic syndrome.	

## 2. Continuing education and training

The Company implements internal and external in-service training based on the work requirements of employees and the future operating status of the Company to enhance employees' skills in their own duties and improve work efficiency.

## 3. Retirement system and implementation

- (1) The Company's regulations for employee retirement were formulated in accordance with the Labor Standards Act, and the Supervisory Committee of the Labor Retirement Reserve was established in April 1999.
- (2) In accordance with the Labor Standards Act, the Company appropriates the labor pension reserve on a monthly basis at the appropriation rate approved and deposited it in an account with the Central Trust of China for preservation and use. At the same time, according to the Labor Pension Act, 6% of the monthly salaries is appropriated and deposited into the accounts with the Bureau of Labor Insurance of employees, with the Act applying, as the retirement reserve.
- (3) All employees of the Company have the rights and obligations to comply with the regulations for employee retirement.

## 4. Labor-capital agreements and measures to protect the rights and interests of employees

In addition to complying with laws and protecting the rights and interests of employees, the Company fully communicates with and promotes employees before implementing any major policies in order to understand the needs of employees, obtain their support, and create win-win and harmonious labor-capital relations.

- (II) Any losses suffered due to labor-capital disputes in the most recent year and up to the publication date of the annual report (including labor inspection results and violations of the Labor Standards Act; the date of disposal, disposal document No., article violated, the content of the violation of regulations, and the content of disposal shall be specified); disclose the estimated amount that may occur at present and in the future and the countermeasures. If the amount cannot be reasonably estimated, the reason why it cannot be estimated shall be stated: None.

## VI. Cybersecurity management

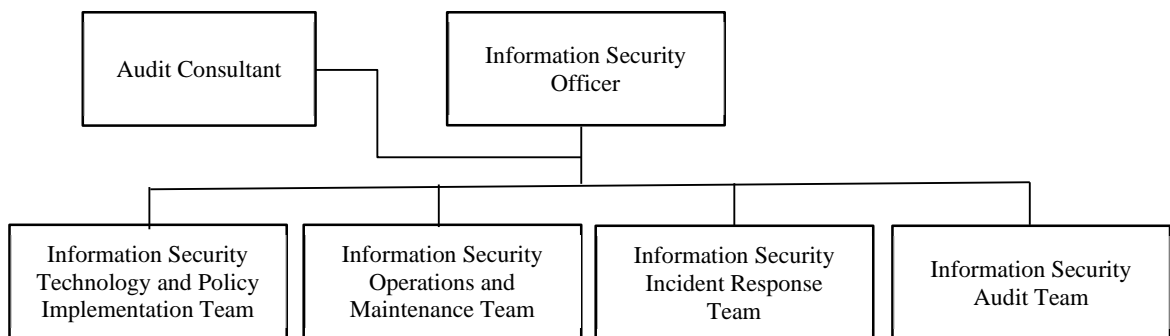
- (I) Describe the cybersecurity risk management structure, the cybersecurity policy, the specific management plan, and the resources invested in cybersecurity management:

### 1. Cybersecurity management strategy and framework

In 2023, the company established a dedicated information security unit. The Information Department serves as the primary execution unit for information security, implementing security policies and promoting information security awareness among employees to enhance overall security consciousness. This ensures stable system operations and maintains the integrity of the information security system.

Additionally, the Audit Department serves as the supervisory unit for information security checks. If any deficiencies are identified during audits, relevant improvement plans are proposed, and improvements are tracked periodically to reduce internal information security risks.

Each year, an audit of the information operations is conducted by an external auditor. If deficiencies are found, corrective actions are required, and results are tracked for improvement. The organizational structure for information security is shown in the diagram below.



### 2. Information security policy

In order to strengthen cybersecurity management, ensure the availability, integrity and confidentiality of the information system, and prevent internal and external intentional or accidental threats, the Company has established its procedures for computer resource management in the hope of achieving the following policy targets through the joint observation of all employees:

- (1) Ensure the validity, confidentiality and integrity of information assets.
- (2) Ensure that sensitive data is accessed in accordance with the department's duties.
- (3) Ensure the stable and continuous operation of the information system.
- (4) Prevent data theft and maintain the security of accounts and passwords.
- (5) Implement data backup and disaster recovery drills.
- (6) Conduct information security audits to ensure the implementation of information security policies.

### 3. Specific management measures

#### (1) Internet Security Control

##### A. Firewall Setup

- B. Endpoint Device Antivirus Software Installation for Enhanced Endpoint Protection
  - C. Management of Network Equipment and Services According to Information Security Policies
  - D. Vulnerability Scanning and Regular Tracking for Servers
- (2) Data Access Control
- A. Mandatory Account and Password Setup for Information Equipment, with Regular Changes
  - B. Establishing Individual Access Permissions Based on Departmental Roles, with Regular Reviews
  - C. Modification or Deactivation of Permissions When Employees Transfer or Leave
  - D. VPN and Other Special Remote Access Permissions Must Be Approved by Supervisors
- (3) Disaster Recovery Mechanism
- A. Regular Review of Backup Adequacy
  - B. Quarterly Disaster Recovery Drills
  - C. Implementation of Local, Remote, and Offline Backup Mechanisms
  - D. Regular Review and Continuous Optimization of Disaster Recovery Processes
- (4) Awareness and Audits
- A. Induction and Periodic Information Security Awareness Training to Enhance Employee Awareness
  - B. Annual Social Engineering Drills, with Follow-up Security Training and Testing
  - C. Annual Information Security Audits Conducted by the Audit Department
  - D. Annual Information Systems Audit by External Auditors, with Follow-up Tracking of Improvements
- (5) Internet Security Control
- A. Participation in TWCERT/CC Taiwan Computer Emergency Response Team Coordination Center
  - B. Participation in Vulnerability and Threat Intelligence Notification Networks from Security Product Vendors
  - C. Establishment of Security Operations Center (SOC), Integrating Real-Time Threat Intelligence and Network Activity Monitoring
  - D. Daily Receipt of International Threat Intelligence and Continuous Improvement of Security Defenses
4. Resources invested in cybersecurity management

At present, the Company implements Internet information security control, data access control, disaster recovery systems, and audits of information security loopholes according to the information security policy to carry out the protection and vulnerability improvement of network firewalls. It sets up individual access for the duties of different departments and regularly examines the disaster recovery process, continues to make optimizations, and communicates with all employees from time to time to improve the information security

awareness of employees. The Audit Office also implements the cybersecurity audit each year to ensure the implementation of the cybersecurity policy. As of the publication date of the annual report, there was no harm to the operations due to material information security events. In the future, the Company will continue to implement the cybersecurity management policy and regularly implement drills under the disaster recovery plan to maintain the Company's important operating systems and cybersecurity.

The corresponding information security management initiatives and resources invested are as follows:

(1) Education and Training: The investments and completion status for various training programs during the year are as follows:

A. Orientation information security training was provided for all new employees, achieving a 100% completion rate.

B. Social engineering drills were conducted for all employees, with additional information security retraining for non-compliant individuals, achieving a 100% completion rate.

(2) Disaster Recovery Drills:

Disaster recovery drills were conducted for key internal systems. A total of 12 system recovery drills were performed during the year, achieving a 100% completion rate.

(3) Host Vulnerability Scans:

Monthly vulnerability scans were carried out on key internal system hosts. A total of 12 scans were conducted during the year, with no critical vulnerabilities identified, achieving a 100% completion rate.

(II) Any losses suffered by the Company in the most recent year and up to the publication date of the annual report due to significant cybersecurity incidents, the possible impacts therefrom, and countermeasures. If the amount cannot be reasonably estimated, the reason why it cannot be estimated shall be stated: None.

## VII. Important contracts

Nature of	Parties involved	Start and end dates	Main content	Restrictive
Lease contract	Hung Chou Fiber Industrial Co., Ltd.	2024/10/30 - 2029/10/29	Plant lease contract	None
Lease contract	Qisda Corporation	2020/5/1 - 2025/4/30	Plant lease contract	None



## Five. Review and Analysis of Financial Position Financial Performance and Risks

### I. Review and analysis of the financial position

Unit: NT\$ thousand

Item \ Year	2024	2023	Difference	
			Amount	%
Current assets	2,608,849	2,137,649	471,200	22.04
Property, plant and equipment	776,169	787,051	(10,882)	(1.38)
Intangible assets	220,896	237,847	(16,951)	(7.13)
Other assets	148,171	121,218	26,953	22.24
Total assets	3,754,085	3,283,765	470,320	14.32
Current liabilities	904,189	912,351	(8,162)	(0.89)
Non-current liabilities	74,067	57,455	16,612	28.91
Total liabilities	978,256	969,806	8,450	0.87
Share capital	780,996	693,996	87,000	12.54
Capital surplus	480,527	60,000	420,527	700.88
Retained earnings	698,506	756,370	(57,864)	(7.65)
Other equity	(8,278)	(26,854)	18,576	(69.17)
Equity attributable to owners of the Company	1,951,751	1,483,512	468,239	31.56
Non-controlling interests	824,078	830,447	(6,369)	(0.77)
Total equity	2,775,829	2,313,959	461,870	19.96
Analysis of changes in the percentage in the most recent two years (changes reaching 20% with an amount of change reaching NT\$10 million or above):				
1. Increase in Current Assets : Primarily due to an increase in cash and cash equivalents resulting from the cash capital increase in 2024.				
2. Increase in Other Assets : Primarily due to an increase in right-of-use assets for buildings in 2024.				
3. Increase in Non-Current Liabilities : Primarily due to an increase in non-current lease liabilities in 2024.				
4. Increase in Capital Surplus : Primarily due to the share premium arising from the issuance of shares through cash capital increase.				
5. Increase in Other Equity : Primarily due to an increase in exchange differences arising from the translation of the financial statements of foreign operations.				
6. Increase in Equity Attributable to Owners of the Parent Company : Primarily due to the cash capital increase in 2024.				

## II. Review and analysis of the financial performance

Unit: NT\$ thousand

Item \ Year	2024	2023	Amount increased (decreased)	Percentage of change (%)
Net operating income	3,418,445	3,916,245	(497,800)	(12.71)
Operating cost	2,563,645	2,986,378	(422,733)	(14.16)
Gross profit	854,800	929,867	(75,067)	(8.07)
Realized (unrealized) gains of associates	761	2,476	(1,715)	(69.26)
Realized gross profit	855,561	932,343	(76,782)	(8.24)
Operating expenses	529,351	535,634	(6,283)	(1.17)
Operating income	326,210	396,709	(70,499)	(17.77)
Non-operating income (expenses)	5,605	1,339	4,266	318.60
Income before income tax	331,815	398,048	(66,233)	(16.64)
Income tax expenses	60,327	83,547	(23,220)	(27.79)
Net profit after tax	271,488	314,501	(43,013)	(13.68)
Analysis of changes in the percentage in the most recent two years (changes reaching 20% with an amount of change reaching NT\$10 million or above): Decrease in Income Tax Expense : Primarily due to the decrease in profit compared to the previous year and the reduction of the additional 5% surtax on undistributed earnings in 2024, resulting in lower income tax expenses.				

## III. Cash flow

### (I) Analysis of changes in cash flow in the most recent year

Unit: NT\$ thousand

Item \ Year	2024	2023	Amount increased (decreased)	Percentage of change (%)
Net cash flow from operating activities	277,761	745,743	(467,982)	(62.75)
Net cash flow from investing activities	(39,290)	(25,296)	(13,994)	(55.32)
Net cash flow from financing activities	109,842	(615,648)	725,490	117.84
Analysis of changes in the percentage in the most recent two years (changes reaching 20% ): 1. Operating Activities : The net cash outflow from operating activities increased mainly due to the increase in accounts receivable in 2024. 2. Investing Activities : The net cash outflow from investing activities increased mainly due to the acquisition of property, plant, and equipment. 3. Financing Activities : The net cash inflow from financing activities was primarily attributable to the cash capital increase in 2024.				

(II) Improvement plan for insufficient liquidity: The Company has sufficient cash, and there is no concern about insufficient liquidity.

(III) Cash flow analysis for the following year:

Unit: NT\$ thousand

Cash balance at the beginning of the period ①	Expected net cash flow from operating activities throughout the year ②	Expected net cash flow from investing activities throughout the year ③	Expected net cash flow from financing activities throughout the year ④	Cash surplus (deficit) ①+②+③+④	Remedial measures for expected cash deficit	
					Investment plan	Financing plan
1,305,799	393,000	(70,000)	(263,000)	1,365,799	Not applicable	Not applicable
<p>1. Analysis of changes in cash flow in the following year:</p> <p>(1) Operating activities : The net cash inflow from operating income throughout the year is primarily due to the estimated generation of cash inflow arising from the stable profit.</p> <p>(2) Investing activities : The net cash outflow due to the estimated purchase of machines and office equipment.</p> <p>(3) Financing activities : Cash dividends distributed resulted in net cash outflow.</p> <p>2. Remedial measure for estimated cash deficit: Not applicable as there is no estimated cash deficit.</p>						

IV. The impact of material capital expenditures on finance and business in the most recent year

The Company had no material capital expenditure in 2024; therefore, there was no material adverse impact on the Company's finance and business.

V. The policy on investments in the most recent year, the main reason for gain or loss, improvement plans, and investment plans for the following year

The Company's investment policy is aligned with its business development strategy and operational needs. In the consolidated financial statements for the year 2024, the net investment gain recognized under the equity method amounted to NT\$577 thousand. In the coming year, the Company will continue to focus on strategic investments related to its core business and will prudently assess investment plans on an ongoing basis.

VI. Risk Management

The Company's risk management focuses on the governance-based risk management system and risk transfer planning, which include strategic, financial, operational, and hazard risks, all of which are managed by the Risk Management Committee. The Company has clearly defined its risk management vision, policies, and procedures to effectively manage risks that exceed the Company's risk tolerance, and employs risk management tools to optimize the total cost of risk management.

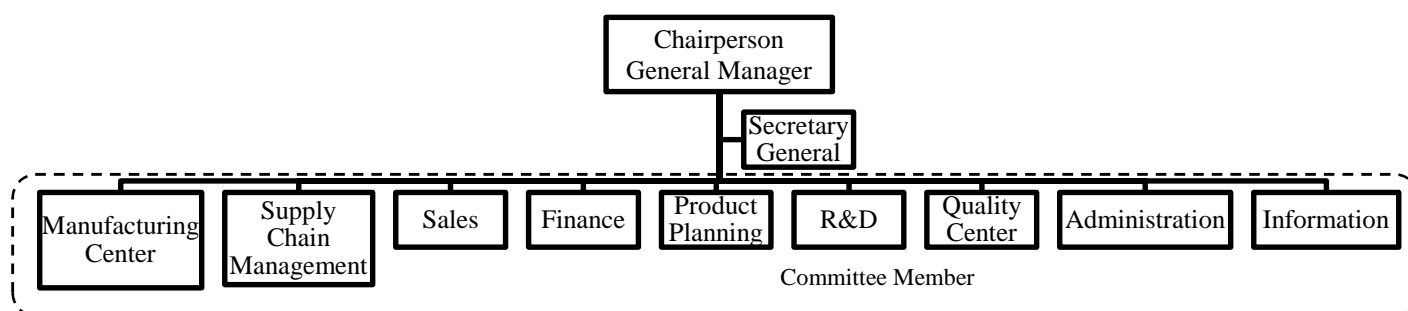
(1) Risk Management Vision:

1. Commit to continuously providing products and services that create long-term value for customers, shareholders, employees, and society.
2. Risk management requires a systematic organization and operational procedures to promptly and effectively identify, assess, handle, report, and monitor major risks that may impact the company's survival ability, while enhancing risk awareness among all employees.
3. Risk management does not aim for "zero" risk, but seeks to maximize benefits within an acceptable level of risk to optimize the cost of risk management.

(2) Risk Management Policy:

- 1.To ensure the Company's sustainable operations, the Risk Management Committee shall annually identify, assess, handle, report, and monitor risks that may negatively affect the achievement of the Company's operational goals.
- 2.Before incidents occur, risks should be identified and controlled. In case of incidents, losses should be mitigated, and the restoration of products and services should be rapid. For significant risk scenarios identified by the Risk Management Committee, business continuity plans and emergency response manuals should be established and regularly updated.
- 3.For risks that do not exceed the risk tolerance level, consideration of risk management costs may lead to the use of different management tools. However, the following situations are exceptions:
  - Risks that negatively affect employee life safety
  - Risks leading to violations of laws and regulations
  - Risks that negatively impact the company's reputation

(3) Risk Management Committee Organization and Structure:



VII. Analysis of risks in the most recent year and up to the publication date of the annual report

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

1. Impacts of changes in interest rate change on the Company's profit or loss and future countermeasures

The net interest expenses of the Company accounted for 0.08% of its net operating income in 2024. The ratio to net profit before tax was 0.83%, representing that changes in interest rate have an insignificant impact on the Company's operations.

In addition to continuing to attach attention to changes in the economic environment and interest rate trends, the Company also maintains healthy relationships with its banks in terms of credit loans. Apart from actively fighting for lower interest rates with banks, the Company also constantly obtains more favorable interest rates from other banks in order to reduce the interest rate risks that may arise from various liabilities.

2. Impacts of changes in exchange rate change on the Company's profit or loss and future countermeasures

The Company's sales and purchases are mainly quoted in USD to ensure that the profit margin is not excessively affected by the fluctuation of the exchange rate. The Company's exchange (loss) gain for 2024 was NT\$27,526 thousand, accounting for 0.81% of its net operating income or 8.30% of net profit before tax, representing that changes in the exchange rate have an insignificant impact on the Company.

The hedging strategy of the company is to enter into forward foreign exchange contracts and foreign exchange swap contracts with financial institutions with good domestic credit to achieve hedging purposes. The company regularly evaluates its foreign exchange positions

and risks to reduce operational risks. The company pays close attention to international economic conditions and refers to bank analysis reports regarding its USD net asset position and potential future cash flows. Hedging methods include entering into forward foreign exchange transactions, foreign exchange swaps, or directly selling USD spot transactions. The company maintains close communication with financial institutions to monitor exchange rate trends and minimize the negative impact of exchange rate fluctuations.

3. Impacts of changes in exchange rate change on the Company's profit or loss and future countermeasures

The Company's quotation to customers is adjusted flexibly with reference to the changes in raw material prices in the market. Inflation has an insignificant impact on the Company's profit or loss. The Company will keep abreast of the price changes of upstream raw materials and downstream products to reduce the impact of inflation on the Company's profit and loss.

- (II) Policies on engaging in high-risk and high-leverage investments, loans to others, endorsements and guarantees, and derivative transactions, the main reasons for gains or losses, and future countermeasures

1. Implementation of high-risk and high-leverage investments and future countermeasures:

The Company concentrates on its core business and does not engage in high-risk or high-leverage investments.

2. Implementation of loans to others and future countermeasures:

The Company has established the "Procedures for Loans to Others," which were approved by the shareholders' meeting to serve as the basis for the Company's when engaging in loans to others. The Company has no loans to others in the most recent year and up to the publication date of the annual report. If there is a need for financing in the future due to business requirements, the Company will make arrangements according to its "Procedures for Loans to Others" and announce the information on loans to others accurately and in a timely manner according to laws and regulations.

3. Implementation of endorsements and guarantees and future countermeasures:

The Company has established the "Procedures for Endorsements and Guarantees," which were approved by the shareholders' meeting to serve as the basis for the Company's endorsements and guarantees. In the most recent year and up to the publication date of the annual report, the Company provided endorsements and guarantees of US\$1 million to Data Image (Suzhou) Corporation (the "Data Image (Suzhou)") for its business requirements. Such endorsements and guarantees were implemented in compliant with the "Procedures for Endorsements and Guarantees" established by the Company, and the Company announced the information on endorsements and guarantees provided to others accurately and in a timely manner according to laws and regulations.

4. Implementation of derivative transactions and future countermeasures:

The Company has established the "Procedures for Acquisition or Disposal of Assets," which were approved by the shareholders' meeting to serve as the basis for the Company's derivative transactions. To avoid the risks of exchange rate, the Company engages in forward exchange and other derivative transactions and continues to regularly assess foreign currency

positions and risks to minimize the operating risks of the Company. Derivative transactions are conducted in accordance with the “Procedures for Acquisition or Disposal of Assets” established by the Company.

(III) Future R&D plans and expected R&D expenses

1. Future R&D plans

The company will continue to strengthen its core technological capabilities, focusing on high reliability, smart applications, modular integration, and human factors engineering in application scenarios. It will also introduce new technologies such as AIoT, low-power consumption, and eco-friendly materials to support niche markets and cross-platform product development. The key R&D directions for the future are as follows:

- (1) Industrial-grade enhanced display modules : Develop optical enhanced display modules with features such as anti-reflection, anti-fingerprint, antibacterial, sunlight visibility, high brightness, explosion-proof, high hardness scratch resistance, and wide viewing angles, tailored for harsh environmental applications. This will enhance the reliability and lifespan of products in outdoor industrial control, medical, and public facility applications.
- (2) Touch and Display Integration Module Platform : Develop integrated display solutions that combine display panels, touch sensors, and backlight modules into plastic enclosures. This will provide a modular platform for customers, reducing assembly complexity and labor time for end products, while improving system integration efficiency and product consistency.
- (3) Smart In-Car Display Modules : Develop display modules with high resolution, wide color gamut, wide temperature range, high noise resistance, and low reflection, supporting multiple input signal integration and AI image processing. These modules will meet the needs of next-generation in-car applications such as smart cockpits, electric vehicles, and autonomous driving.
- (4) Marine Navigation and Human-Machine Interface Display Systems : Develop EMC-resistant display modules that meet the IEC 60945 maritime standards for shipboard applications. These modules will improve resistance to extreme environmental conditions such as salt mist, humidity, vibration, and electromagnetic interference. The introduction of curved dual-screen touch display technology will support large integrated dashboard systems, providing optimized human-machine interfaces and user experiences to drive the next-generation smart maritime control platforms.

2. Expected R&D expenses

To support the development of the new products and key technologies mentioned above, the company plans to invest approximately NT\$210,000 thousand in R&D expenses for the year 2024. The execution pace will be adjusted based on product development progress and market demand to ensure the effective allocation of R&D resources. In the future, the company will continue to maintain stable and growth-oriented R&D expenditures, with a focus on platform-based technologies, modular applications, and differentiated design. This will enhance product added value and customer loyalty, strengthening the company's leadership

position in the professional display market.

- (IV) Impacts of changes in important domestic and foreign policies and laws on the Company's finance and business and countermeasures:

The Company keeps abreast of changes in policies and laws that may affect its operations and adjusts its internal systems to ensure the smooth operations of the Company. In the most recent year and up to the publication date of the annual report, there was no impact on the Company's finance and business due to changes in important domestic and foreign policies and laws.

- (V) Impacts of changes in technology (including cybersecurity risks) and changes in the industry on the Company's finance and business and responsive measures: None.

The Company keeps abreast of changes in technology and technological developments related to the industry in which it operates at all times, continues to upgrade its engineering technology in line with industrial and market trends, and is committed to the integration of engineering technologies and technology upgrades to meet customer needs; the Company has formulated its information security policy and relevant regulations for cybersecurity risks. In addition, the Company has established a dedicated information security unit, which is responsible for promoting, coordinating, supervising, and reviewing matters related to cybersecurity management. In the most recent year and up to the publication date of the annual report, there was no impact on the Company's finance and business due to changes in technology (including cybersecurity risks) and changes in the industry.

- (VI) Impacts of changes in corporate image on corporate crisis management and countermeasures:

The Company has always adhered to the principles of professionalism and integrity and attached great importance to corporate image and risk management. In the most recent year and up to the publication date of the annual report, the Company had not faced any crisis management due to changes in its corporate image.

- (VII) Expected benefits and possible risks of mergers and acquisitions (M&A) and countermeasures:

In the most recent year and up to the publication date of the annual report, the Company did not have any M&A plan. However, if there is any M&A plan in the future, it will be arranged in accordance with the relevant laws and regulations and related management regulations to ensure the protection of the Company's benefits and shareholders' rights and interests.

- (VIII) Expected benefits and possible risks of plant expansion and countermeasures:

In the most recent year and up to the publication date of the annual report, the Company has no plan for plant expansion.

- (IX) Risks associated with the concentration of purchases or sales and countermeasures

1. Risks associated with the concentration of purchases and countermeasures

In 2024, the highest purchase ratio from a single supplier in 2024 was 8.63%; therefore, there was no concentration of purchases. Furthermore, the Company has long been establishing long-term, stable, and favorable cooperating relationships with suppliers, and there was no impact on the Company's business due to supply shortage or suspension. In the future, with the development of new products, the Company will increase its supply sources to ensure the supplies for production capacity.

2. Risks associated with the concentration of sales and countermeasures

The sales to the top ten sales customers in 2024 accounted for 55.19% of the net operating income of the respective year. Regarding the sales to customers, the use in Customer A's products accounted for the most (16.86%), and the sales ratio to the remaining customers was less than 10%; sales targets are dispersed. The Company continues to strive to explore internationally renowned customers, develop new markets, and diversify product application fields, and there is no risk of sales concentration. In addition, the company evaluates the financial attributes of individual customers and manages risks through insurance companies. The company also tracks customer payment status in a timely manner to safeguard its interests.

(X) Impact of mass transfers of or changes in the equity of Directors, supervisors, or major shareholders with over 10% shareholdings on the Company, risks, and countermeasures:

In the most recent year and up to the publication date of the annual report, there has been no significant impact on the Company's operations due to mass transfers of or changes in the equity of Directors, supervisors, or major shareholders with over 10% shareholdings.

(XI) Impacts of changes in the right of management on the Company, risk, and countermeasures:

In the most recent year and up to the publication date of the annual report, there has been no change in the Company's right of management. The Company has strengthened its corporate governance measures and established its Audit Committee in the hope of improving the overall protection of shareholders' rights and interests.

(XII) For litigious or non-litigious matters, material litigations, non-litigious matters, or administrative disputes with a confirmed indictment or ongoing of the Company, Directors, supervisors, President, substantial responsible person, major shareholders with over 10% shareholdings, and subordinates of the Company shall be specified; if the results may have material impacts on shareholders' rights and interests or securities prices, the fact of the dispute, target amount, starting day of the litigation, major parties involved, and the handling status as of the publication date of the annual report shall be specified

1. Results of litigations, non-litigious matters, or administrative disputes with a confirmed indictment or ongoing of the Company that may have material impacts on shareholders' rights and interests or securities prices: None.
2. Results of material litigations, non-litigious matters, or administrative disputes with a confirmed indictment or ongoing of the Directors, supervisors, President, substantial responsible person, major shareholders with over 10% shareholdings, and subordinates that may have material impacts on shareholders' rights and interests or securities prices: None.
3. Any circumstances specified in Article 157 of the Securities and Exchange Act that occurred to the Directors, supervisors, managers, and major shareholders with over 10% of shareholdings in the most recent two years and up to the publication date of the annual report and measures adopted by the Company: None.

(XIII) Other material risks and countermeasures: None.

VIII. Other material matters: None.



## Six. Special Disclosure

### I. Information on affiliates

The Affiliated Companies' Consolidated Business Report, Consolidated Financial Statements and Related Reports have been prepared in accordance with the "Guidelines for the Preparation of Consolidated Business Reports, Consolidated Financial Statements and Related Reports for Affiliated Companies."

The principal contents of these three documents are available on the Market Observation Post System (MOPS) website. Please go to the MOPS (<https://mops.twse.com.tw>) and click on "Single Company" under "Electronic Document Download" and then "Three Forms and Documents of Related Enterprises" to search, enter Company Code 3168 and the desired fiscal year to access the information.

### II. Private placement of securities in the most recent year and up to the publication date of the annual report: None.

### III. Other necessary supplementary disclosures: None.

Seven. Occurrences of events defined under subparagraph 2, paragraph 3, Article 36 of the Securities and Exchange Act in the most recent year and up to the publication date of the annual report that would materially affect shareholders' rights and interest or the securities prices: None.

# Data Image Corporation