

2024 Sustainability Report



ENVIRONMENTAL | SOCIAL | GOVERNANCE

DIVA Labs.
鈺緯科技開發股份有限公司

CONTENTS

2

Message from
the Chairman

4

About the
Report

6

Sustainability
Performance

7

Analysis of Material Topics and
Stakeholder Communication

25

CHAPTER 1

About Us

- » About DIVA Laboratories
- » Sustainable Commitment and Strategy
- » External Engagement

35

CHAPTER 2

Corporate Governance

- » Governance Structure
- » Functional Committees
- » Ethical Management
- » Risk Management
- » Information Security and Personal Data Risks

56

CHAPTER 3

Supply Chain Management

- » Sustainable Value Chain
- » Supply Chain Evaluation and Audit
- » Supplier Risk Assessment
- » Sustainable Green Procurement
- » Customer Service

69

CHAPTER 4

Climate Change Response

- » Management of Climate Risks and Opportunities
- » GHG Emissions
- » Energy Management
- » Water Resource Management
- » Use of Materials
- » Waste Management

85

CHAPTER 5

Social Inclusion

- » Overview of the Workforce
- » Employee Rights and Benefits
- » Human Resource Development
- » Secure Workplace Environment
- » Social Care and Common Good

111

APPENDIX

- » GRI Standards Index
- » SASB Index
- » Climate-related Information of TWSE/TPEX-listed Companies
- » Independent Assurance Statement

Message from the Chairman

Since its establishment in 1995, DIVA Laboratories has always adhered to the core values of "high quality and the pursuit of excellence", starting with information and industrial displays, and gradually transforming to focus on high-end medical displays and professional color applications. In the face of the challenges of intensified competition in the industry, we focus on developing niche products with high added value and technical thresholds based on innovation and technology to distinguish ourselves from the market. We also strive to consolidate the cooperation with major international firms to continuously enhance the Company's overall competitive edge and profitability.

In 2024, the global economic environment was volatile, and factors such as geopolitical risks, changes in medical equipment demand, and unstable supply chains tested the Company's adaptability. Thanks to the concerted efforts of all employees, the consolidated operating revenue of DIVA Laboratories totaled NTD 862,323 thousand, a slight decrease of 3.5% compared to last year. However, through precise cost control and operational strategy, the EPS growth was up to NTD 1.6, a new high in the past nine years, illustrating our stable operations and continuous innovation.

Since joining the Qisda Group, DIVA Laboratories has taken advantage of the group's resources to cultivate the niche market. We adhere to the concept of "the sustainability of a company is not as powerful as the sustainability of a whole group; the sustainability of a group is not as powerful as the sustainability of the entire industry in Taiwan". We regard sustainable development as the core goal of business management.

In terms of corporate governance, the results of the 10th Corporate Governance Evaluation of DIVA Laboratories put the Company in the 21% - 35% range, which was highly recognized by the competent authority. In the future, we will continue to strengthen our ethical management and transparent governance mechanisms to deepen the practice of corporate social responsibility. In terms of environmental sustainability, we have actively promoted green design and carbon reduction actions. In 2024, the total GHG emissions reduced by over 15.76% compared to 2022, demonstrating our commitment to a green planet. In terms of talent development, we regard employees as the most important asset, and are committed to creating a healthy, friendly, and balanced workplace. We also provide diverse learning and comprehensive benefits, so that employees can grow and find value in their work.

DIVA Laboratories also continues to give back to society through beach cleanups, tree planting, and charity donations, realizing the corporate spirit of "giving back to society". We are committed to linking the positive connections between the Company and society, and jointly promoting a more resilient and inclusive future.

Looking ahead to 2025, DIVA Laboratories will continue to focus on the cultivation and innovation of the medical imaging market, optimize customer management, expand market share, integrate R&D and manufacturing resources, and provide integrated imaging solutions to respond to the rapid development of smart healthcare and data management. We believe that only by integrating innovative and sustainable thinking can we stand out in the challenging international market.

In the next three to five years, DIVA Laboratories is expected to face multiple challenges such as geopolitical situations, international trade policies, and exchange rate fluctuations. The global supply chain continues to be affected by regional conflicts and trade protectionism. Raw material prices and transportation costs are uncertain; in particular, the US-China trade policy, the carbon border adjustment mechanism (CBAM) that may be promoted by the US and the EU. This may affect the export market structure and the allocation of production costs. In addition, the fluctuation of exchange rates in emerging markets and changes in interest rate policies in major economies also pose a challenge to the capital allocation and financial management of enterprises.

In the face of these challenges, DIVA Laboratories will continue to strengthen the deployment of diversified supply sources and local procurement strategies to enhance supply chain resilience. At the same time, we will strengthen our financial risk control capabilities, evaluate the effectiveness of exchange rate hedging tools, and reduce the impact of external economic changes on our operations. In terms of governance, the Company will also pay close attention to changes in global policies, adjust its operating strategies and export layout in a timely manner, and accelerate the introduction of sustainability-related preparations, including carbon inventory, product life cycle management and information disclosure. In doing this, we enhance our ability to respond to international norms and ensure that the Company can continue to operate steadily in an uncertain environment.

We will continue to lead the next growth stage with a high sense of responsibility and vision to create a more stable and influential future, and work together with all stakeholders to create a sustainable future.



About the Report

Overview and Frequency of Issue of Report

Thank you for reading the 4th Sustainability Report of DIVA Laboratories Co., Ltd. ("DIVA Laboratories", "the Company", and "we"). We publish this report annually and continue to disclose to the outside world our environmental, social, and corporate governance results beyond just our financial performance. We take actions to practice the corporate vision of sustainable management. This report was issued in August 2025, and the next report is expected to be issued in August 2026.

Boundaries and Scope of the Report

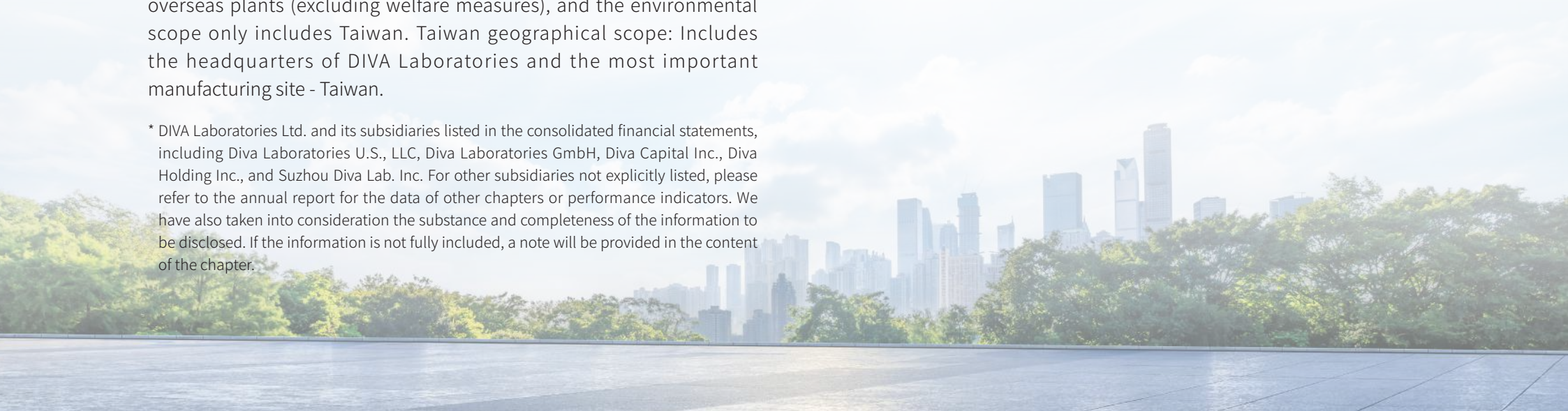
The reporting period of this report is from January 1 to December 31, 2024, and is published regularly once a year. The financial data of this report comes from the 2024 consolidated financial statements of DIVA Laboratories. The governance and social (people) scopes include overseas plants (excluding welfare measures), and the environmental scope only includes Taiwan. Taiwan geographical scope: Includes the headquarters of DIVA Laboratories and the most important manufacturing site - Taiwan.

* DIVA Laboratories Ltd. and its subsidiaries listed in the consolidated financial statements, including Diva Laboratories U.S., LLC, Diva Laboratories GmbH, Diva Capital Inc., Diva Holding Inc., and Suzhou Diva Lab. Inc. For other subsidiaries not explicitly listed, please refer to the annual report for the data of other chapters or performance indicators. We have also taken into consideration the substance and completeness of the information to be disclosed. If the information is not fully included, a note will be provided in the content of the chapter.

Compilation guidelines

This report has been compiled in accordance with the latest Global Reporting Initiative (GRI) Standards. The universal standards followed the 2021 version, while topic standards GRI 303 and GRI 403 followed the 2018 version; GRI 207 followed the 2019 version; and GRI 306 followed the 2020 version; the other standards followed the 2016 version. A GRI content index is provided in the Appendix.

The report also discloses the sustainability accounting standards indicators for the Technology and Communications sector issued by the Sustainability Accounting Standards Board (SASB) and the Task Force on Climate-related Financial Disclosures (TCFD) information of the Financial Stability Board (FSB).



Main Responsible Unit and Quality Management Method of the Report

In order to strengthen the integrity and credibility of the sustainability reporting of DIVA Laboratories, the Company has established the procedures for preparing the sustainability report and the procedures for internal audit or external verification in accordance with the "Regulations Governing the Preparation and Submission of Sustainability Reports by Companies Listed on the TPEX", and incorporated them into the Company's "Internal Control System". The procedures were submitted to the Board of Directors for review and approval of the appropriateness of the system.

| Operating Procedures | Practices | Responsible unit (or position) |
|---------------------------|---|---|
| Compilation of the Report | The ESG Task Force was responsible for the overall planning of this report. The data, strategic goals, and performance indicators disclosed in the report were provided by the responsible units, and then integrated, compiled, and verified by the ESG Task Force. | ESG Task Force, responsible departments |
| Internal review | Once the report was prepared, it was reviewed by all units to make sure that the content was complete and correct, and then approved by the relevant unit head. | Relevant responsible departments and their highest-level executives |
| External assurance | In order to improve the accuracy and credibility of the information in this report, the Company: <ul style="list-style-type: none"> Engaged DQS Taiwan Inc. to verify the Report in accordance with AA1000AS v3 Assurance Standard and based on Type 1 Application and Moderate Assurance Level to ensure that the content of the Report complied with the GRI Standards and AA1000AP (2018) Accountability Principles. The financial statement data has been audited and certified by Deloitte & Touche Taiwan in accordance with the "International Financial Reporting Standards (IFRS)" and is uniformly calculated in NTD. | DQS Taiwan Inc. Deloitte & Touche Taiwan |
| Approval for Finalization | The final version of the complete draft was submitted to the Board of Directors by the ESG Task Force and was publicly issued after review and approval by the Board of Directors. | Board of Directors/ Chairman |

Contact Information

If you have any suggestions or doubts about the "2024 Sustainability Report of DIVA Laboratories", please feel free to contact us through the following means. To fulfill our responsibility to disclose corporate information, we have also published this report on the official website.

Responsible unit: ESG Task Force

Contact person: Angel Chiang

Email: opinion@diva.com.tw

Tel: (02) 2226-8631

Fax: (02) 2226-2423

Address: 9F, No. 351, Sec. 2, Zhongshan Road, Zhonghe District, New Taipei City

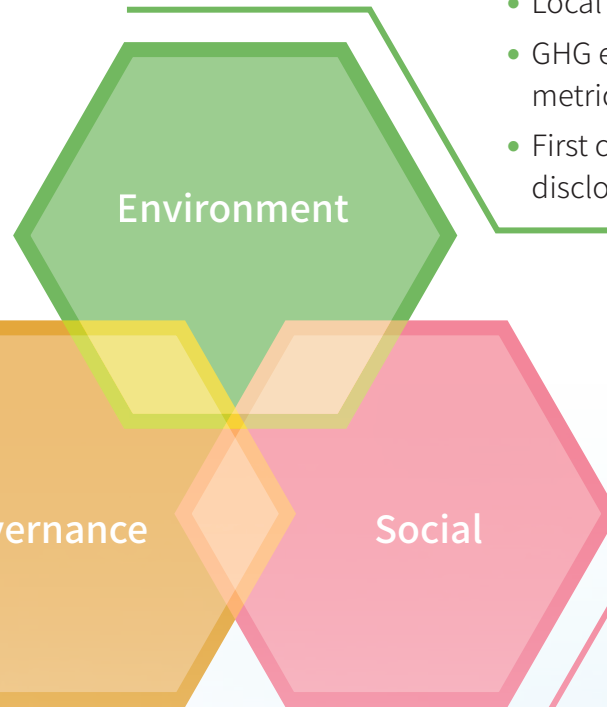
<https://www.diva.com.tw/zh-tw/>

Corporate Sustainability Section
<https://www.diva.com.tw/zh-tw/esg/>

Sustainability Performance

ESG Performance

- 2024 EPS: NTD 1.6, a new high in the past nine years
- R&D expenses accounted for 8% of operating revenue
- Completion of the "Ethical Corporate Management Best Practice Principles" training and examination for employees: 100%
- Corporate Governance Evaluation for TPEX Listed Companies: 21% - 35%



- Local procurement: 89%
- GHG emissions (Scopes 1 + 2) totaled 191.493 metric tons, down 5.5% year-over-year.
- First completion of TCFD climate-related financial disclosure

- 2024 R&D personnel retention rate: 89%
- 2024 average training hours of employees: 21.04 hours
- Group beach cleanup: 1.4 metric tons of garbage



Analysis of Material Topics and Stakeholder Communication

DIVA Laboratories mainly referred to the sustainability topics outlined in the GRI Standards and the SASB (Hardware). We also identified material topics in accordance with the AA1000 AccountAbility Principles (2018) based on four core principles, namely, inclusivity, materiality, responsiveness, and impact. Then, we ranked them according to the requirements of the GRI Universal Standards 2021 and disclosed the impact, management strategy, and practical status of each material topic. This outcome is used to calibrate DIVA Laboratories' sustainable development goals and strategies while strengthening the effectiveness of external communication.

Stakeholder Engagement

Based on the characteristics of the operating activities and the nature of the industry, the Company has evaluated the dependence, responsibility, tension, influence, and diverse perspectives from the list of stakeholders in the previous year with reference to the five principles of the AA1000 Stakeholder Engagement Standard (SES) 2015 version. We identified five key stakeholders, including (1) shareholders/financial institutions/investors, (2) employees, (3) customers/consumers, (4) raw material suppliers/contractors/outsourcers, and (5) government agencies.

In order to fully understand the issues of concern to stakeholders and the actual or potential impact on them, and to confirm the degree of impact, the Company actively communicates with various stakeholders through various two-way, continuous channels in daily practice, while collecting and responding to their issues of concern.

In November 2024, we held a meeting to invite department heads and representatives to collect information on the issues of concern to stakeholders through interviews, telephone interviews, or emails, or through various business interactions and exchanges. At the same time, we also referred to national policy trends and various international standards (SASB, TCFD¹), competitions (CDP²), and initiatives (SDGs³, UNGC⁴, RBA⁵). We focused on 15 sustainability issues that were highly relevant to the Company in the economic, environmental, and social aspects, which were explored according to the Company's development strategies, industry status, and value chain practices and expert recommendations. We then confirmed the impact of these issues on the economy, environment, and people and their human rights, followed by identifying and ranking the annual material topics. These material topics served as the main axis of the information disclosure in this report, providing stakeholders with effective evaluation and decision-making.

¹ Task Force on Climate-related Financial Disclosures.




² Formerly known as the Carbon Disclosure Project.



³ Sustainable Development Goals.

⁴ The United Nations Global Compact.

⁵ Responsible Business Alliance Code of Conduct

▼ Stakeholder Engagement Status of DIVA Laboratories

| Stakeholders | Significance to DIVA Laboratories and purpose of engagement | Engagement Method/ Channel | Communication Frequency | Issues of Concern | 2024 Communication Performance |
|--|---|---|--|--|---|
|  Shareholders/ financial institutions/ investment institutions | Investors provide a source of capital for the Company, and the Company realizes shareholders' profits through operating results, which in turn increases investor support | Shareholders' meeting, investor conference, website investor section, external communication mailbox | Regularly/ Occasionally/ Regularly | <ul style="list-style-type: none"> • Climate response and energy saving and carbon reduction • Economic Performance • Business integrity/business ethics • Information security • Innovative R&D • Customer service • Risk management • Product safety • Sustainable development strategy | <ul style="list-style-type: none"> • Held 1 shareholders' meeting • 8 credit-providing banks • 2 investor conferences |
|  Employees | Talent is the key to maintaining sustainable competitiveness. We maintain harmonious labor-management relations through smooth channels to create a win-win situation | Labor-management meetings, opinion surveys, complaint email, education and training, performance appraisals | Regularly/ occasionally | <ul style="list-style-type: none"> • Talent cultivation and management • Employee benefits • Employer-employee relationship • Occupational safety and health • Social engagement • Climate response and energy saving and carbon reduction | <ul style="list-style-type: none"> • Held 4 labor-management meetings • 21.04 hours of average education and training • 2 performance appraisals |
|  Customers/ consumers | Customers are the main source of operating revenue for the Company. We take in their views and strive to achieve business continuity and mutual benefits | Customer satisfaction survey | Regularly | <ul style="list-style-type: none"> • Climate response and energy saving and carbon reduction • Information security • Product safety • Customer service • Sustainable development strategy • Business integrity/business ethics | 12 customer satisfaction surveys |

| Stakeholders | Significance to DIVA Laboratories and purpose of engagement | Engagement Method/ Channel | Communication Frequency | Issues of Concern | 2024 Communication Performance |
|---|--|--|-------------------------|--|--|
|  Raw material suppliers/ contractors/ outsourcers | Suppliers/contractors/ outsourcers are an important part of our corporate sustainability. Only with the support of the value chain can we achieve our goals and ensure customer satisfaction | On-site visits, questionnaires, the complaint hotline, assessments, self-evaluations | Occasionally | <ul style="list-style-type: none"> • Supply chain management • Information security • Occupational safety and health • Business integrity/business ethics • Climate response and energy saving and carbon reduction • Sustainable development strategy | <ul style="list-style-type: none"> • Number of signed and returned Non-use of Conflict Minerals Commitment by suppliers: 10 • 7 on-site audits |
|  Government agencies | Government agencies establish regulations for the Company to follow, with the Company's active participation in communication | Official letters, seminars, and continuing education courses | Occasionally | <ul style="list-style-type: none"> • Climate response and energy saving and carbon reduction • Occupational safety and health • Information security • Business integrity/business ethics • Sustainable development strategy | Total of 69 hours of training courses organized by the competent authority |



Identification and ranking of material topics

After completing stakeholder engagements, the stage of operational impact evaluation, identification, inspection, and material topic verification stages were completed. We used the "Materiality Assessment Questionnaire for Sustainability Issues" for standardized and quantified internal assessment operations to identify and prioritize 15 material topics for this report, including one environmental topic, five social topics, nine economic topics, and two additional SASB topics. The ESG Team discussed and reviewed the relevant processes and standards with external consulting experts, and the major topics were verified and it was confirmed that there were no omissions in the material topics. The report was submitted to the Board of Directors for approval before the report preparation. Compared to the previous reporting period (2023 Sustainability Report), due to the re-preparation of the materiality topic questionnaire, new issues of concern have been included. The addition of six new material topics and the remaining three material topics were combined and their titles adjusted.

Furthermore, to ensure effective communication with a wide range of stakeholders through the sustainability report, we have set up an "[ESG Section](#)" on our official website to provide stakeholders with contact information: opinion@diva.com.tw. For any questions, suggestions or complaints regarding information on material topics or other contents in the report, this email can be used to contact us to facilitate smooth and robust interaction.



Assess the impact of operations

After referring to the material topics, sustainability trends, and collecting the issues of concern to peers, the impact assessment of the 15 sustainability issues identified through internal discussions was conducted. The Company used the "Materiality Assessment Questionnaire for Sustainability Issues" to invite 24 senior executives in charge of sustainability operations to conduct a more detailed and standardized internal assessment of each issue and an assessment of human rights infringement risks (100% questionnaire recovery rate).

Identify material topics

The results of the "Materiality Assessment Questionnaire for Sustainability Issues" were analyzed using the weighted score method and were ranked according to the quantitative value. The significant impacts of each issue were analyzed, and the threshold standards for material topics were set. In 2024, a total of nine material topics were identified.

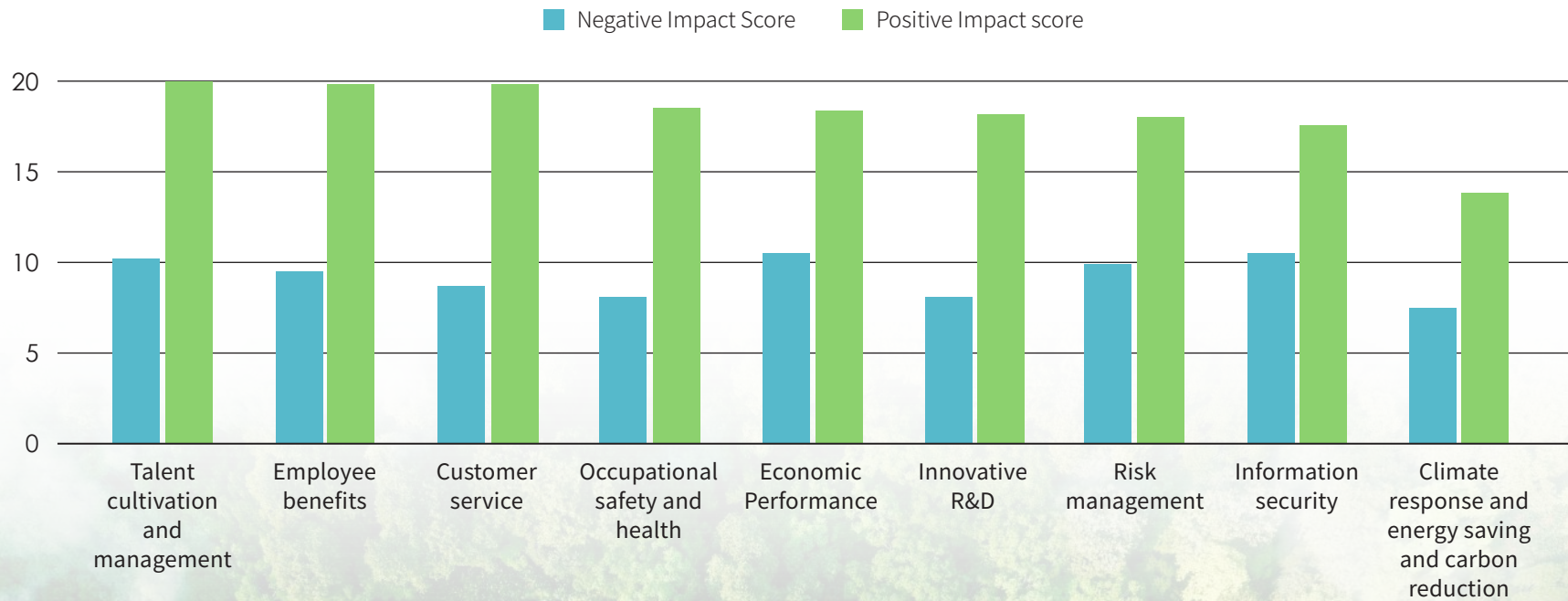
Examine material topics

External consultants were engaged to jointly review and examine the appropriateness of the identified material topics and thresholds to ensure that no omissions or insufficiencies were found in the material topics to be reported, and to ensure comprehensiveness, inclusiveness, and the holistic nature of the material topics, and their consistency with the Company's sustainable development strategy.

Identify material topics

The nine material topics identified by DIVA Laboratories in 2024 were evaluated for their positive and negative, and actual and potential impacts. After the ESG Task Force reported to the Board of Directors for approval and confirmation, the impacts of each material topic were disclosed in this report one by one. The Company's corresponding policies, commitments, management actions, indicators, and goals have also been disclosed.

Negative Impact Score and Positive Impact Score



▼ List of Material Topics

| Ranking | Material Topics (Orientation) | Positive and negative (severity, scale, scope) Actual, potential impacts (probability of occurrence) | Significance and importance to DIVA Laboratories | Value chain impact | | | Corresponding chapter |
|---------|-----------------------------------|---|---|--|--|---|-------------------------------------|
| | | | | Upstream LCD Panel, Touch panel, IC, PCBA, Plastic, Metal mechanism | DIVA Laboratories Display design and assembly plant | Downstream Medical institutions, Industry, ships | |
| 1 | Talent cultivation and management | <ul style="list-style-type: none"> Actual positive impact: Enhance employee skills and productivity, and elevate corporate competitiveness. Positive potential impact: Attract more talented people and strengthen the Company's long-term development potential. Actual negative impact: If the investment is insufficient, it may lead to a loss of talent and increase personnel costs. Potential negative impact: May result in an increase in employee turnover, which in turn may damage the corporate image. | Effective talent cultivation and management can enhance the competitiveness and innovation of the enterprise, ensuring that human resources can support the long-term growth goals of the enterprise. | | ○ | | CH5 Human Resource Development |
| 2 | Employee benefits | <ul style="list-style-type: none"> Actual positive impact: Increase employee loyalty and work satisfaction, and reduce turnover. Positive potential impact: Establishing a good employer brand helps attract more quality talent. Actual negative impact: Increased costs may affect short-term financial performance. Negative potential impact: Poor benefits may lead to unfair feelings or disputes among employees. | A comprehensive employee welfare system can increase work satisfaction and loyalty, reduce turnover, decrease personnel costs, and build a good corporate image. | | ○ | | CH5 Employee Rights and Benefits |

| Ranking | Material Topics (Orientation) | Positive and negative (severity, scale, scope) Actual, potential impacts (probability of occurrence) | Significance and importance to DIVA Laboratories | Value chain impact | | | Corresponding chapter |
|---------|--------------------------------|--|---|--|--|---|-------------------------------------|
| | | | | Upstream LCD Panel, Touch panel, IC, PCBA, Plastic, Metal mechanism | DIVA Laboratories Display design and assembly plant | Downstream Medical institutions, Industry, ships | |
| 3 | Customer service | <ul style="list-style-type: none"> Actual positive impact: Increase customer satisfaction and loyalty, and promote sales growth. Positive potential impact: Build a good corporate reputation and attract new customers. Actual negative impact: If the service quality drops, it may lead to customer complaints or business losses. Negative potential impact: Reduced customer trust affects brand value and market position. | High-quality customer service is the foundation of customer trust and brand loyalty, which can directly promote sales growth and enhance market competitiveness. | | ● | ● | CH3 Customer Service |
| 4 | Occupational safety and health | <ul style="list-style-type: none"> Actual positive impact: Reduce work-related accidents, protect employee health, and improve work efficiency. Positive potential impact: Strengthen corporate compliance and social image to attract ESG investment. Actual negative impact: If the measures are insufficient, major accidents, legal liability and related compensation may occur. Negative potential impact: Continuous negligence may damage the Company's image and lead to fines or lawsuits. | Providing a safe and healthy work environment can protect the welfare of employees, reduce the risk of accidents, comply with regulatory requirements, and enhance the corporate image. | ● | ● | ● | CH5 Secure Workplace Environment |

| Ranking | Material Topics (Orientation) | Positive and negative (severity, scale, scope) Actual, potential impacts (probability of occurrence) | Significance and importance to DIVA Laboratories | Value chain impact | | | Corresponding chapter |
|---------|-------------------------------|---|--|--|--|---|--------------------------|
| | | | | Upstream LCD Panel, Touch panel, IC, PCBA, Plastic, Metal mechanism | DIVA Laboratories Display design and assembly plant | Downstream Medical institutions, Industry, ships | |
| 5 | Economic Performance | <ul style="list-style-type: none"> Actual positive impact: Stable financial performance can attract investment and shareholder support. Positive potential impact: Sufficient capital can support more innovative and expansion strategies. Actual negative impact: Poor performance may result in the loss of shareholders and the price of shares. Negative potential impact: Long-term low performance may affect credit ratings and financing ability. | Stable economic performance is the foundation of sustainable business operations, which can attract investors and ensure that resources are sufficient to achieve development plans. | ● | ● | ● | CH1 Economic Performance |
| 6 | Innovative R&D | <ul style="list-style-type: none"> Actual positive impact: Bring new products and new markets, increase profits and market share. Positive potential impact: Lead the industry technology trend and strengthen the competitive edge. Actual negative impact: High R&D costs may affect short-term financial performance. Negative potential impact: Failure to develop a product may result in waste of resources and damage to the Company's reputation. | Drive the launch of new products and services through innovation and R&D, so that DIVA Laboratories can adapt to market changes and maintain its leading position in technology. | ● | ● | ● | CH1 Innovative R&D |

| Ranking | Material Topics (Orientation) | Positive and negative (severity, scale, scope) Actual, potential impacts (probability of occurrence) | Significance and importance to DIVA Laboratories | Value chain impact | | | Corresponding chapter |
|---------|---|---|--|--|--|---|--|
| | | | | Upstream LCD Panel, Touch panel, IC, PCBA, Plastic, Metal mechanism | DIVA Laboratories Display design and assembly plant | Downstream Medical institutions, Industry, ships | |
| 7 | Risk management | <ul style="list-style-type: none"> Actual positive impact: Reduce business interruption and crisis costs to protect corporate value. Positive potential impact: Enhance corporate resilience and investor confidence. Actual negative impact: Failure to pay attention to risks may result in major losses or legal disputes. Negative potential impact: Failure to predict the potential threat to the long-term survival of the Company. | Comprehensive risk management helps prevent and respond to potential threats, ensure stable operations, and reduce losses caused by unexpected events. | ○ | ○ | ○ | CH2 Risk Management |
| 8 | Information security | <ul style="list-style-type: none"> Actual positive impact: Protect sensitive data and maintain customer and partner trust. Positive potential impact: Strengthen the foundation of digital transformation and enhance market competitiveness. Actual negative impact: Information leakage can lead to lawsuits and reputational damage. Negative potential impact: Cyberattacks may seriously interfere with business operations. | Information security management ensures the stability of data protection and business operations, which is a key factor in maintaining customer trust and corporate reputation. | ○ | ○ | ○ | CH2 Information Security and Personal Data Risks |
| 9 | Climate response and energy saving and carbon reduction | <ul style="list-style-type: none"> Actual positive impact: Lower operating costs, meet compliance requirements, and attract ESG funds. Positive potential impact: Further establish the green brand and enhance market competitiveness. Actual negative impact: High transition costs may affect profitability in the short term. Negative potential impact: Failure to proactively address market and regulatory risks may result from climate change. | Actively respond to climate change and carbon reduction to reduce costs, comply with regulations, and enhance the Company's environmental responsibility image to attract more green investment. | ○ | ○ | ○ | CH4 Climate Change Response |

Changes in material topics and management

In 2024, DIVA Laboratories re-identified and reassessed its material topics. When evaluating the scope of these topics, we referred not only to the GRI Standards but also considered the Sustainability Accounting Standards Board (SASB) disclosure requirements applicable to our industry, as well as material issues identified by peer companies. To better align with key and emerging sustainability trends, we made slight adjustments to certain topics, revised some topic titles, and added six new material topics.

▼ 2024 Changes in Material Topics of DIVA Laboratories

| 2023 Material Topics | 2024 Material Topics | Explanation of Change |
|--|---|-----------------------|
| Energy conservation and carbon reduction | Climate response and energy saving and carbon reduction | Topics combined |
| Paper reduction | | |
| Employee relations | Employee benefits | Title adjusted |
| Corporate Governance Evaluation | - | |
| Code of conduct | - | |
| Customer satisfaction survey | Customer service | Title adjusted |
| - | Risk management | Newly added |
| - | Information security | Newly added |
| - | Talent cultivation and management | Newly added |
| - | Occupational safety and health | Newly added |
| - | Economic Performance | Newly added |
| - | Innovative R&D | Newly added |



▼ Management Status of the 2024 Material Topic “Talent Cultivation and Management” of DIVA Laboratories

| | |
|----------------------------------|---|
| Material Topic | Talent cultivation and management |
| Impact Assessment | Stakeholders impacted: Employees |
| Corresponding GRI Indicators | GRI 401-1, GRI 404-1, GRI 404-2, GRI 404-3 |
| Policy or Commitment | Formulated the "DIVA Laboratories Talent Program" to emphasize diversity and skill enhancement, covering management and technical training. |
| Indicators and targets | <p>Short-term targets:</p> <ul style="list-style-type: none"> • The education and training evaluation for new hires must be 100% completed within three months. • The number of the Company’s employee education and training classes must exceed 105. <p>Mid-term targets:</p> <ul style="list-style-type: none"> • Education and training expenses account for 0.03% of the Company’s revenue. • R&D personnel turnover rate of less than 10%. • The Company’s succession plan is to develop management personnel. |
| Effectiveness tracking mechanism | <ul style="list-style-type: none"> • HR statistics "training test pass rate of new hires". • Review the training progress every year and collect employee feedback for improvement plans. • The accounting department calculates the annual training expenses. • Formulate succession plans for Board members and key management personnel, and supervise the effectiveness of implementation. • HR tallies the number of resigned R&D personnel every year. |
| Annual actions and measures | <ul style="list-style-type: none"> • 100 courses offered in 2024. • In 2024, three courses on management leadership were offered, totaling 28 hours. • In 2024, a management consensus camp was held with 20 managers participating in a total of 30 hours. • In 2024, the education and training budget accounted for 0.02% of the Company’s operating revenue. • Resignation interviews and counseling mechanism for new hires. |



▼ Management Status of the 2024 Material Topic "Employee Benefits" of DIVA Laboratories

| | |
|---|--|
| Material Topic | Employee benefits |
| Impact Assessment | Stakeholders impacted: Employees |
| Corresponding GRI Indicators | GRI 201-3, 401-2 |
| Policy or Commitment | Promote a comprehensive health promotion plan, including psychological health counseling, free health checkups, and employee childcare support; set up special allowances to encourage on-the-job training. |
| Indicators and targets | <p>Short-term targets:</p> <ul style="list-style-type: none"> • 50% of the employee satisfaction questionnaires were returned. • Employee satisfaction score increased by 5% compared to the previous year. <p>Mid-term targets:</p> <ul style="list-style-type: none"> • Provide more diverse health promotion programs. • Encourage employees to voluntarily contribute 30% of their wage to their pension accounts. |
| Effectiveness tracking mechanism | <ul style="list-style-type: none"> • An employee satisfaction survey is conducted annually to analyze the direction for improvement. • Periodically review and optimize the welfare policy. • Compile statistics on "number of health activities" and "number of participants". • Calculate the number of employees who voluntarily contribute to pensions every year. |
| Annual actions and measures | <ul style="list-style-type: none"> • Flexible working hours starting from 8:30–9:00 and finishing between 17:30–18:00. • 4 labor-management meetings held in 2024. • In 2024, 53 employee satisfaction questionnaires were returned, with a response rate of 37%. • The overall average employee satisfaction in 2024 was 3 out of 5 points. The employee satisfaction with the "work environment" was the highest (3.57 points), and the "promotion system" was the lowest (2.88 points). • In 2024, the employees' voluntary pension contribution rate was 24%. |

▼ Management Status of the 2024 Material Topic "Customer Service" of DIVA Laboratories



| | |
|---|---|
| Material Topic | Customer service |
| Impact Assessment | Stakeholders impacted: Customers |
| Corresponding GRI Indicators | Custom Topics |
| Policy or Commitment | Commit to providing high-quality products and customized solutions, regularly surveying customer satisfaction and promoting digital service transformation of customers. |
| Indicators and targets | <p>Short-term targets:</p> <ul style="list-style-type: none"> Maintain or improve customer satisfaction to 4 (out of 5) by 2025. <p>Mid-term target:</p> <ul style="list-style-type: none"> One new customer from the international market. |
| Effectiveness tracking mechanism | <ul style="list-style-type: none"> Regularly analyze customer satisfaction survey data and track progress of improvement. Establish 24-hour support mechanism |
| Annual actions and measures | <ul style="list-style-type: none"> 2024 customer satisfaction score of 3.9 in 2024 (out of 5). |

▼ Management Status of the 2024 Material Topic "Occupational Safety and Health Management" of DIVA Laboratories



| | |
|---|---|
| Material Topic | Occupational safety and health |
| Impact Assessment | Stakeholders impacted: Employees |
| Corresponding GRI Indicators | GRI 403 |
| Policy or Commitment | Execute the zero accident plan, establish standard operating procedures for high-risk positions, and continue to improve occupational safety management. |
| Indicators and targets | <p>Short-term targets:</p> <ul style="list-style-type: none"> Reduce the work injury rate to 0% by 2025. <p>Mid-term target:</p> <ul style="list-style-type: none"> Promote the completion of occupational safety training for all employees, and achieve zero accidents. |
| Effectiveness tracking mechanism | <ul style="list-style-type: none"> Regular tracking of "number of monthly industrial safety notifications". Hold safety and health committee meetings every quarter to track the status. Periodically check production facilities and operational safety; set up employee feedback channels. Track the implementation of the occupational safety plan through internal and external audits. |
| Annual actions and measures | <ul style="list-style-type: none"> In 2024, two employees received special health checkups, and no anomalies were found. In 2024, we implemented environmental testing above the standard prescribed by law. In 2024, four safety and health committee meetings were held. |

▼ Management Status of the 2024 Material Topic "Economic Performance" of DIVA Laboratories



| | |
|---|--|
| Material Topic | Economic Performance |
| Impact Assessment | Stakeholders impacted: Investors |
| Corresponding GRI Indicators | GRI 201-1, GRI 201-2, GRI 201-4 |
| Policy or Commitment | Increase operating revenue and market share. |
| Indicators and targets | <p>Short-term targets:</p> <ul style="list-style-type: none"> Gradual growth of operating revenue year by year. <p>Mid-term target:</p> <ul style="list-style-type: none"> Optimize existing customer management and refine manufacturing and R&D technologies to achieve synergies. Expand market share and provide integrated solutions for medical displays. |
| Effectiveness tracking mechanism | <ul style="list-style-type: none"> Review the operating revenue performance quarterly and adjust the market strategy. Submit the financial and economic performance report to the Board of Directors on a quarterly basis. |
| Annual actions and measures | <ul style="list-style-type: none"> The consolidated net operating revenue in 2024 was NTD 862,323 thousand, a slight decrease of 3.5% from the previous year. However, benefiting from favorable changes in exchange rates and effective control of operating expenses, the gross profit margin increased to 30%, an increase of 2% compared to 28% from 2023. The consolidated after-tax earnings per share in 2024 was NTD 1.6, an increase of NTD 0.35 from 2023. |

▼ Management Status of the 2024 Material Topic "Innovative R&D" of DIVA Laboratories



| | |
|---|--|
| Material Topic | Innovative R&D |
| Impact Assessment | Stakeholders impacted: Customer, partners |
| Corresponding GRI Indicators | Custom Topics |
| Policy or Commitment | Increase R&D investment, focus on the development of medical displays and high-end technology. |
| Indicators and targets | <p>Short-term targets:</p> <ul style="list-style-type: none"> Add one patent engineer in 2025. <p>Mid-term target:</p> <ul style="list-style-type: none"> R&D expenditure as a percentage of operating revenue >8% One new patent. |
| Effectiveness tracking mechanism | <ul style="list-style-type: none"> HR and R&D Department track the progress of patent engineer recruitment. The accounting unit calculates the R&D expenditure and its proportion to the operating revenue every year. The R&D Department updates the progress of innovation every six months and reviews market demand. The R&D Department and the Group's patent department are responsible for the development of products and the progress of patent applications. |
| Annual actions and measures | <ul style="list-style-type: none"> In 2024, R&D expenses accounted for 8% of operating revenue. In 2024, the development of 3 R&D products was completed. |



▼ Management Status of the 2024 Material Topic "Risk Management" of DIVA Laboratories

| | |
|---|---|
| Material Topic | Risk management |
| Impact Assessment | Stakeholders impacted: Suppliers, investors |
| Corresponding GRI Indicators | Custom Topics |
| Policy or Commitment | Improve supply chain management and risk response capabilities to ensure stable operations; develop diversified supplier strategies to reduce dependence. |
| Indicators and targets | <p>Short-term targets:</p> <ul style="list-style-type: none"> • The return rate of the Non-use of Conflict Minerals Commitment by suppliers reaches 90%. • Complete the integrity and anti-corruption education and training for all employees, with a participation rate of 100%. <p>Mid-term target:</p> <ul style="list-style-type: none"> • Introduce the digital risk management system. • For the Company to complete the annual self-assessment of integrity risk. |
| Effectiveness tracking mechanism | <ul style="list-style-type: none"> • The Procurement Department compiles the number of signed letters from suppliers online every quarter. • Update the risk map every year to monitor market and supply chain risks. • Establish a diverse supplier strategy to diversify risks. • Track the list of those who have yet to complete the courses and the status of the supplementary courses on a regular basis every year. |
| Annual actions and measures | <ul style="list-style-type: none"> • In 2024, the Risk Management Committee held 4 meetings to produce the new year’s risk radar map, and the President determined the three major risks at the company level were determined by the General Manager. • In 2024, a total of three KRIs were monitored. Due to the impact of weakened end-customer demand caused by economic conditions, the revenue achievement rate was 86%, and the accounts receivable and quality achievement rate were 100%. • In 2024, the return rate of the signed Non-use of Conflict Minerals Commitment by suppliers reached 73%. • In 2024, 137 employees completed the "Ethical Corporate Management Best Practice Principles" online training and test, and all of them passed. |



▼ Management Status of the 2024 Material Topic "Information Security" of DIVA Laboratories

| | |
|---|--|
| Material Topic | Information security |
| Impact Assessment | Stakeholders impacted: Customers, government agencies |
| Corresponding GRI Indicators | GRI 418-1 |
| Policy or Commitment | Complete ISO 27001 information security management system certification, and continue to improve data protection and defense measures. |
| Indicators and targets | <p>Short-term targets:</p> <ul style="list-style-type: none"> • Increase the coverage of information security education for all employees to 100%. <p>Mid-term target:</p> <ul style="list-style-type: none"> • Introduce AI security threat detection technology. • Complete ISO 27001 information security management system certification. |
| Effectiveness tracking mechanism | <ul style="list-style-type: none"> • Conduct information security promotion and simulation drills regularly every year, and all employees must pass the tests. • Perform information security drills every year to check system vulnerabilities and make corrections. • Conduct information security audits every quarter to check system vulnerabilities and make corrections. • Third-party information security testing and optimization suggestions are commissioned every year. |
| Annual actions and measures | <ul style="list-style-type: none"> • In 2024, we conducted social engineering exercises, implemented source code testing, introduced a multi-factor authentication mechanism, and continued to conduct digital recovery drills and other corresponding implementation operations. • No major information security incident occurred in 2024, fully protecting the security of information assets and maintaining business stability. • In 2024, the coverage rate of information security education reached 100%. |



▼ Management Status of the 2024 Material Topic "Climate Response and Energy Conservation and Carbon Reduction" of DIVA Laboratories

| | |
|---|---|
| Material Topic | Climate response and energy saving and carbon reduction |
| Impact Assessment | Stakeholders impacted: Government agencies |
| Corresponding GRI Indicators | GRI 201-2, 302-1, 302-3, 302-4, 302-5, 305-1, 305-2, 305-4, 305-5 |
| Policy or Commitment | Promote the goal of reaching zero carbon emissions (net zero) by 2050, implement annual GHG Scope 1 and Scope 2 inventories and reduction, and launch renewable energy projects. |
| Indicators and targets | <p>Short-term targets:</p> <ul style="list-style-type: none"> • Reduce carbon emissions by 3% by 2025 compared to the previous year. • Reduce electricity consumption by 3% by 2025 compared to the previous year. • Conduct an inventory of GHG emissions and obtain third-party verification. <p>Mid-term and long-term targets:</p> <ul style="list-style-type: none"> • Reduce carbon by 30% by 2030 compared to 2022. • Reach 100% renewable energy use by 2040 Increase the percentage of renewable energy usage to 100 by 2040%. • Reach Ccarbon neutrality by 2050. • Establish a renewable energy procurement plan. • Establish a carbon footprint monitoring mechanism. |
| Effectiveness tracking mechanism | <ul style="list-style-type: none"> • Report the information and progress of the GHG inventory plan to the Board of Directors on a quarterly basis. • The results of the GHG inventory are disclosed on the ESG section of the website every year. • Continue to conduct third-party annual GHG inventory and performance review. |
| Annual actions and measures | <ul style="list-style-type: none"> • Report the information and progress of the GHG inventory plan to the Board of Directors on a quarterly basis. A total of 4 reports were made in 2024. • The results of the GHG inventory are disclosed on the ESG section of the website every year. • Carbon emissions in 2024 decreased by 5.5% compared to the previous year. • Electricity consumption in 2024 decreased by 1.4% compared to the previous year. |



Chapter 1

About Us

About DIVA Laboratories

- Global Operating Sites

Sustainable Commitment and Strategy

- Business Items
- Economic Performance
- Innovative R&D

External Engagement

- External Initiatives
- Participation in Associations

About DIVA Laboratories

Established in 1995, DIVA Laboratories was first listed on TPEX in May 2013 (stock code: 4153). Currently, we have sales offices in Europe, the Americas, and Asia, and are committed to providing global ODM and OEM customers with high-quality products and services.

In the early days, the Company focused on information and industrial displays. However, as the market competition intensified, the Company has been actively transforming in the past decade, focusing on the niche product market with high technological thresholds, including operating room displays, large-size high-resolution integrated medical displays, MRI displays, and high-end medical displays and professional color application displays. These products have customized design and high added value features, which not only help the Company distinguish itself from its competitors in the domestic market, but also enhance its international competitive edge and overall profitability.

Particularly in the medical application field, the Company has successfully developed picture archiving and communication system (PACS), endoscopic testing, surgical and ultrasound testing and other related products. With the accumulation of technological experience, the Company has gradually built the capability to participate in large-scale global tenders.

In terms of quality and certification, DIVA Laboratories has established a professional department to focus on the improvement of product quality and after-sales service support. Currently, the Company has obtained ISO 9001 quality certification, ISO 14001 environmental management certification, ISO 13485 medical device quality system certification, and QMS certification for medical devices from the Ministry of Health and Welfare, Executive Yuan. In addition, some of the Company's high-end large-size medical displays have been certified by the US Food and Drug Administration (FDA), further enhancing customer trust and satisfaction. Through continuous innovation and refinement, DIVA Laboratories is committed to leading the development of the high-end display market and creating a highly competitive and internationally influential brand.



▼ Basic Information of DIVA Laboratories

| | |
|---|---|
| Company name | DIVA Laboratories, Ltd. |
| Date of establishment | April 11, 1995 |
| Location of the Company's Headquarters | 9F, No. 351, Sec. 2, Zhongshan Rd., Zhonghe Dist., New Taipei City, Taiwan |
| No. of employees worldwide | 142 people |
| Paid-in capital | Paid-in capital of NTD 600 million |
| Main business | R&D, manufacturing, and manufacturing of medical and other professional high-level displays and their components |
| Product service | Provide high-quality precision displays to meet the strict product needs of global OEM and ODM customers |
| Affiliated enterprise | The business operated by the Company's affiliated companies includes sales and customer service |
| Revenue and cost | The consolidated operating revenue in 2024 was NTD 862,323 thousand, and the consolidated operating cost was NTD 602,419 thousand |

Global Operating Sites

The Company's main products and services are currently sold (provided) in Europe and the Americas. The locations in which the Company provides services are as follows:

▼ Global Operating Sites of DIVA Laboratories

| Location | Name of Operating Site | Address | Phone number |
|---------------------------------------|------------------------------|---|------------------|
| Operating Sites / Headquarters | DIVA Laboratories, Ltd. | 9F, No. 351, Sec. 2, Zhongshan Rd., Zhonghe Dist., New Taipei City | 02-2226-8631 |
| Operating Sites/Subsidiaries | Suzhou Diva Lab. Inc. | Room 201, Building 1, No. 205, Tangzhuang Road, Suzhou Industrial Park, Suzhou City, Jiangsu Province | 86-512-6288-8268 |
| Service Center | The Linden Group Corporation | 2B Wing Drive Cedar Knolls, NJ 07927 | 973-983-8809 |

Sustainable Commitment and Strategy

DIVA Laboratories' Sustainability Policy

“Ethical Corporate Management, Innovation and Coexistence, Green Inclusion, Sustainable Future”

Based on the core principle of ethical corporate management, DIVA Laboratories is committed to establishing a transparent, responsible, and trustworthy corporate governance culture. In the face of rapidly changing market environments and sustainability challenges, we continue to focus on innovation and emphasize co-existence and co-prosperity with customers, employees, the supply chain, and society, jointly creating forward-looking solutions. In terms of the environment, we promote green design, low-carbon processes, and resource circulation, and strengthen environmental collaboration with internal and external partners. Finally, DIVA Laboratories is committed to upholding a long-term perspective and sense of responsibility in every step of our corporate growth, and we are committed to working with our stakeholders towards a sustainable future.

See the [ESG Policy](#) on the official website for details.

Based on the shared vision of Qisda Group's "Bringing Enjoyment 'N' Quality to Life", DIVA Laboratories practices the four values of "integrity and self-discipline", "enthusiasm", "pursuing excellence", and "caring and contributing".

| Value | Content |
|--------------------------------------|--|
| Integrity and self-discipline | “Integrity and self-discipline” - we do not engage in speculative activities, but follow the Company’s disciplinary rules and regulations, and are committed to achieving what we promise. |
| Enthusiasm | “Enthusiasm” - we actively and positively complete tasks; we love what we do and enjoy working with partners, and keep our promises. |
| Pursuing excellence | “Pursuing Excellence” - we keep an open mindset that is constantly pursuing innovation and change, and continues to learn and grow. |
| Caring and contributing | “Caring and contributing” - we are committed to caring and contributing to society as a whole through environmental and sustainable development practices, making contributions to the interests of customers, society, and the environment. |

In December 2022, DVA Laboratories established the "ESG Task Force" to regard sustainable development as a part of the Company's operational decision-making. Through the ESG framework, we review our corporate management actions and develop sustainable strategies to achieve the goal of sustainable management and fulfill our corporate social responsibility.

Customer relations and product innovation

DVA Laboratories is deeply committed to the niche market, and continues to expand our high-resolution and large-size medical display product lines to meet customers' needs for technological innovation. Through the application of new materials and technologies, we develop integrated medical solutions, such as medical integrated machines, to improve the accuracy and application value of medical products, and help customers maintain competitiveness and sustainable operation.

Supplier relations

Based on long-term mutual trust and cooperation, DVA Laboratories has built production and sales partnerships with its suppliers, and continues to introduce new environmental protection technologies and materials to jointly promote the sustainable development of the industry. At the same time, we encourage suppliers to comply with human rights policies and achieve the goal of sustainable management and mutual prosperity.

Talent cultivation and employee development

Talent is the core competitiveness of a company. We are committed to creating a platform where talented employees can unleash their full potential and providing employees with diverse learning opportunities and continuing education incentives to achieve work-life balance. Meanwhile, a transparent and fair career development mechanism has been established to nurture leaders who meet the needs of sustainable development.

Environmental responsibility and social contribution

We combine the development of environmental protection technology with sustainable technology, actively respond to global climate challenges, and provide customers and society with more environmentally valuable products and services through innovative technology. DVA Laboratories continues to exert positive economic and social influence to drive the industry towards the goal of a green environment.

Business Items

With the design and manufacturing of high-end displays as the core business, DIVA Laboratories' products cover a wide range of applications, including medical imaging equipment, industrial displays, professional color displays, and other specific application displays.

- **Medical imaging equipment:** Offers high-resolution, large-size display, and is used in picture archiving and communication systems (PACS), MRIs, ultrasound testing, endoscopic testing, and surgical displays, meeting the precision needs of medical care.
- **Industrial display:** Designed for harsh environments, durable and high-performance, widely used in industrial automation, aerospace and energy monitoring, etc.
- **Professional color display:** Designed for designers, image processing, and visual inspection applications that require high-precision color performance, providing display solutions with high contrast and accurate color presentation.
- **Customized solutions:** Tailored display products with high added value are designed for global customers based on the ODM and OEM models to meet specific needs and provide complete solutions.

In addition, DIVA Laboratories has also formulated four strategic directions to better meet the needs of customers.

▼ Sales and Market Overview of DIVA Laboratories for the Most Recent Three Years

| Sales Market | | Major Product Categories | Sales / Share | | |
|----------------|----------|--|---------------|------|------|
| | | | 2022 | 2023 | 2024 |
| Domestic Sales | | Medical and industrial displays and components | 8% | 6% | 4% |
| Export Sales | Americas | | 43% | 37% | 46% |
| | Europe | | 39% | 44% | 38% |
| | Others | | 10% | 13% | 12% |

Economic Performance

▼ Direct Economic Value Generated and Distributed by the Organization

| Items (Unit: NTD thousand) | | 2022 | 2023 | 2024 |
|---------------------------------|--------------------------------------|---------|---------|---------|
| Direct economic value generated | Operating revenue | 933,802 | 889,358 | 860,964 |
| | Non-operating income | 0 | 0 | 0 |
| Distributed economic value | Operating costs | 670,126 | 640,291 | 601,667 |
| | Employee wages and benefits | 171,468 | 163,735 | 167,706 |
| | Payments to the capital contributors | 21,908 | 58,997 | 73,540 |
| | Payments to the government | 2,778 | 20,923 | 16,097 |
| | Community investment | 0 | 0 | 3 |
| Retained economic value | | 67,522 | 5,412 | 1,951 |

Note: Retained economic value = Direct economic value generated - Distributed economic value



▼ Condensed Consolidated Statement of Comprehensive Income of DIVA Laboratories for the Most Recent Three Years ^{Note 1} (Currency: NTD)

| Year | Unit | 2022 | 2023 | 2024 |
|--|--------------|---------|---------|---------|
| Operating revenue | NTD thousand | 949,204 | 893,844 | 862,323 |
| Operating cost | NTD thousand | 683,532 | 640,902 | 602,419 |
| Gross profit | NTD thousand | 265,672 | 252,942 | 259,904 |
| Operating expenses | NTD thousand | 180,842 | 160,790 | 148,737 |
| Net operating income | NTD thousand | 84,830 | 92,152 | 111,167 |
| Non-operating income and expenses | NTD thousand | -17,187 | -4,383 | 4,784 |
| Net income before tax | NTD thousand | 67,643 | 87,769 | 115,951 |
| income tax expense | NTD thousand | 17,982 | 14,152 | 22,290 |
| Net income for the period | NTD thousand | 49,661 | 73,617 | 93,661 |
| Other comprehensive income (net amount after tax) | NTD thousand | 1,806 | 1,671 | 2,374 |
| Total comprehensive income | NTD thousand | 51,467 | 75,288 | 96,035 |
| Net income attributable to owners of parent company | NTD thousand | 49,661 | 73,617 | 93,661 |
| Comprehensive income attributable to parent company shareholders | NTD thousand | 51,467 | 75,288 | 96,035 |
| Earnings per share | NTD | 0.85 | 1.25 | 1.60 |
| Cash dividend yield ^{Note 2} | NTD | 1.00 | 1.25 | 2.00 |

Note :

1. The subsidiaries listed in the consolidated financial statements of DIVA Laboratories and its subsidiaries, include DIVA Laboratories U.S., LLC, Diva Laboratories GmbH, Panoramic Imaging Solutions Inc. (which was liquidated and dissolved in August 2024), DIVA Capital Inc., DIVA Holding Inc., and Suzhou DIVA Lab. Inc. For other companies not listed, please refer to the annual report.
2. Based on the year of earnings.

Financial subsidies received from the government

In 2024, the tax returns of the Company's 2023 operations were filed with the tax authorities in accordance with the "Regulations for the Application of Investment Tax Credit for the Research and Development Expenditures of Small and Medium Enterprises under the Act for Development of Small and Medium Enterprises", and a total of NTD 6,569 thousand was credited to the income tax of the Company's profit-making business.

Innovative R&D

The Company's R&D team is highly innovative and we will continue to invest in R&D funds and recruit and develop professional R&D personnel in the future. In addition to providing faster customized products, we are also developing advanced technologies required in the market. Currently, we are working towards being a total solutions provider and providing peripheral products other than displays to achieve the goal of increasing customer stickiness.

- Introduction of new technologies: In line with the new style of display technology, DIVA Laboratories has also developed new OLED medical displays and the adjustment technology required for the development of OLED simultaneously, which has met the optical specifications required for medical display devices.
- Differentiated service: The sales team regularly contacts customers to understand their production line and material usage status, and to propose product use and instruction suggestions, in order to establish differentiated services with other channels.
- Customer database: The customer visit records, sales status, and industry intelligence are integrated in the management system to establish a complete customer database, and the relevant data and information are regularly compiled. The Company actively proposes services and product introduction to customers.
- Optimization of internal processes: With the assistance of the computer system, the responsible units are clearly defined from order placement, purchase, inventory, and sales management processes, to provide more rapid and clear supply services to customers.
- Collaboration with customers: DIVA Laboratories has long-term partnerships with customers to provide the best solutions for materials and equipment, promote the use of materials in innovative processes, and assist customers in more effectively producing high-quality products.
- Exhibitions and official organizations: The Company regularly participates in medical and display-related exhibitions and actively partakes in display-related official organizations. By doing this, the Company keeps abreast of the latest technology and product trends in the industry, expands corporate visibility and promotes interaction with customers, and moves toward the goal of establishing long-term sustainable cooperation. At this stage, the Company regularly participates in exhibitions including Computex in Taiwan and Healthcare+ Expo. Computex is an Asian benchmark information and professional communication exhibition focusing on AI computing, smart IoT and high-performance computing. The Company demonstrates its latest display technologies and expands opportunities in the international market. Healthcare+ Expo is an important platform for the domestic medical industry, where the Company strengthens the market position of medical display products and deepens the connection with medical institutions and industrial chain partners.

According to the standard procedures of the ISO 13485 medical device quality management system standard process, DIVA Laboratories conducts customer satisfaction surveys every year targeting the top 10 customers. The feedback received from these customers is used to determine the direction of future improvement. The content includes quality, delivery, service, and price competitiveness, which are used as the overall planning and review of the Company. In addition, a customer service system has been built, in which customer feedback is recorded. We regularly track customer cases until customer satisfaction is achieved. The goal is to continuously improve customer satisfaction and provide more suitable quality services.

We are committed to innovation and technology development to maintain our competitive advantage. In the past two years, the average investment in product innovation and R&D accounted for more than 8% of the operating revenue. The number of valid patents in different countries from 2006 to the end of 2024 is 14.

▼ R&D Investment of DIVA Laboratories for the Most Recent Three Years (Unit: NTD Thousand)

| Year | 2022 | 2023 | 2024 |
|--------------------------------------|--------|--------|--------|
| Investment amount | 82,619 | 69,158 | 71,898 |
| As a percentage of operating revenue | 9% | 8% | 8% |
| Annual increase/decrease rate | 19% | -16% | 4% |





▼ Patents Attained by DIVA Laboratories in the Most Recent Three Years

| Country of Origin | Number of New Patents | | | Cumulative Number of Valid Patents |
|-------------------|-----------------------|------|------|------------------------------------|
| | 2022 | 2023 | 2024 | |
| Taiwan | 0 | 0 | 0 | 7 |
| European Union | 0 | 1 | 0 | 1 |
| USA | 0 | 0 | 0 | 4 |
| China | 0 | 0 | 0 | 2 |
| Total | 0 | 1 | 0 | 14 |

External Engagement

External Initiatives

▼ International Initiatives Supported by DIVA Laboratories

| | |
|---|---|
|  <p>ESG</p> | <p>UN's 17 Sustainable Development Goals (SDGs) - advocate the integration of sustainability indicators in the three aspects of society, economy, and environment to work together with the world to achieve sustainability.</p> |
|  <p>Environmental</p> | <ul style="list-style-type: none"> • The Task Force on Climate-related Financial Disclosures (TCFD) - helps investors and decision-makers understand climate-related risks, opportunities, and financial impacts to help organizations overcome transformation challenges. • Introduce the ISO 14001 environmental management system to improve the efficiency of production resources, while planning for and preventing adverse impacts or accidents on the environment. • Comply with international restricted substance directives and regulations, including the Restriction of Hazardous Substances (RoHS) and EU (REACH), to mitigate the impact of the product manufacturing process on the environment and comply with international regulations. |
|  <p>Social</p> | <ul style="list-style-type: none"> • International Labor Organization (ILO) - continue to improve the working and living conditions of employees and protect their rights. • Responsible Minerals Initiative (RMI) - prohibit the use of conflict minerals. |
|  <p>Governance</p> | <ul style="list-style-type: none"> • United Nations Convention against Corruption (UNCAC) - build a sound governance system for prevention of corruption and have zero incidents of corruption. • UN's Principles for Responsible Investment (PRI) - help investors obtain ESG-oriented information and incorporate it into investment considerations. |

Participation in Associations

▼ Associations and Advocacy Organizations With Significant Involvement

| Item | Name of Organization | Strategic Significance | Membership Qualification |
|------|---|---|--------------------------|
| 1 | Taiwan Medical And Biotech Industry Association | The medical materials industry is currently dominated by major brands. As a small to medium-sized enterprise, the capital and scale of DIVA Laboratories are greatly different from major international manufacturers. In view of this, we aim to effectively integrate with other industries through membership in associations and leverage complementary strengths to pursue a collective goal for overall solutions. This strategy can replace the monopoly of individual products and enhance the Company's promotional efforts. | Member |



Chapter 2

Corporate Governance

Governance Structure

- Policy Commitment
- Selection and Structure of Board of Directors
- Continuing Education of Board of Directors
- Performance Evaluation of Board of Directors
- Remuneration Policy for Directors and Managers

Functional Committees

- Audit Committee
- Remuneration Committee
- ESG Task Force

Ethical Management

- Ethical Management Unit
- Anti-corruption and Anti-bribery Policies
- Regulatory Compliance

Risk Management

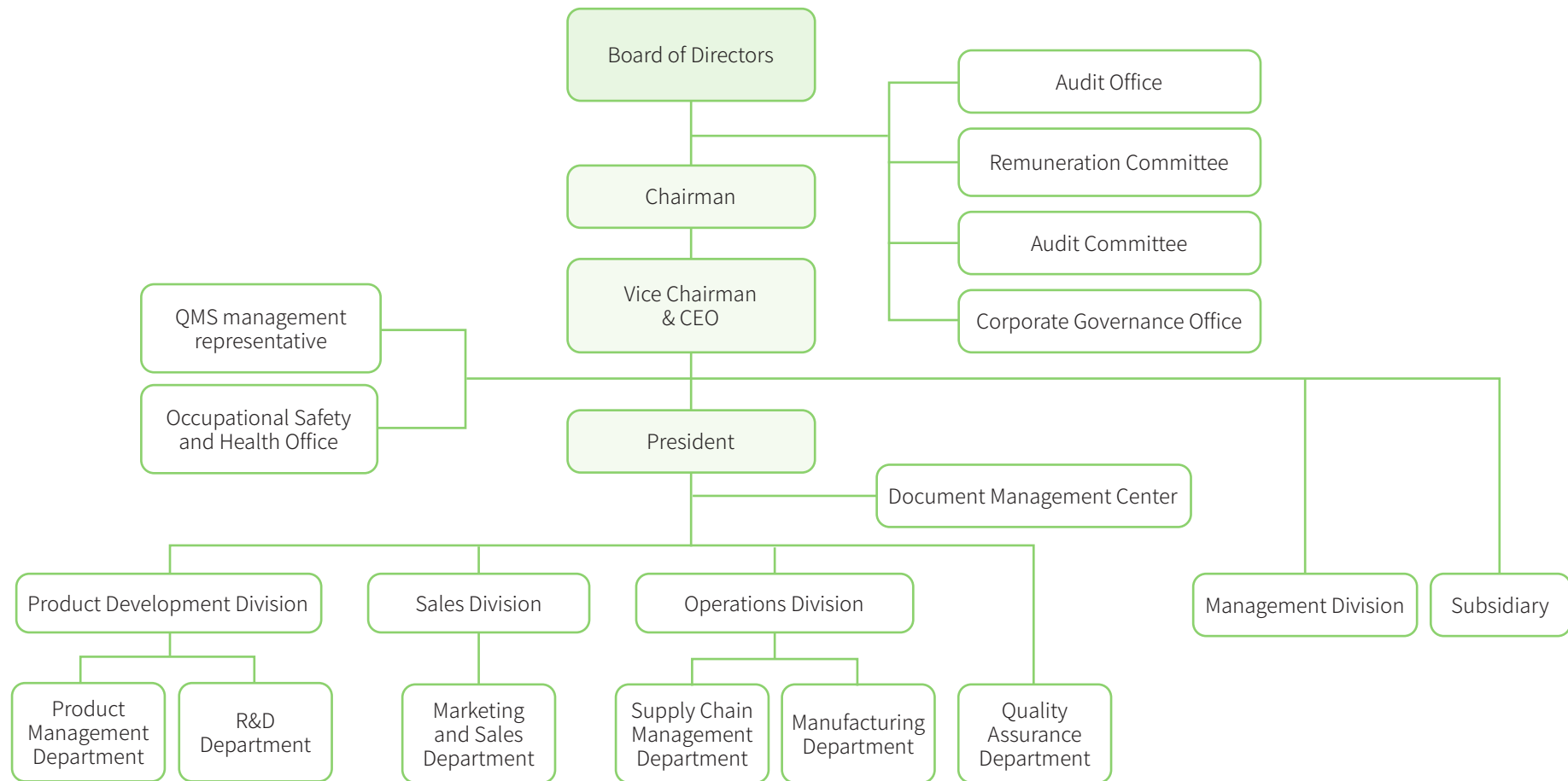
- Risk Management Committee

Information Security and Personal Data Risks

- Information Security Policy
- Personal Data Management Policy

Governance Structure

▼ Organizational Structure of DIVA Laboratories



Policy Commitment

In order to achieve sustainable development and comply with ESG development, the Company continues to demonstrate its care for economic governance, human rights and humanities, and environmental conservation. We have formulated the "Sustainable Development Best Practice Principles" in accordance with the following initiatives, and publicly pledged that all operations must comply with responsible business practices:

- Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies;
- Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies;
- Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies;
- Guidelines for the Adoption of Codes of Ethical Conduct for TWSE/TPEX Listed Companies.

The above standards/policies are reviewed and approved by the Board of Directors, and then implemented by the management division. They are applicable to the entire company and are conveyed to internal and external stakeholders via email, relevant meetings, official website or intranet, contract terms, etc.

In addition, our principles also promise to fulfill the relevant due diligence and precautionary principles, particularly in the field of human rights. We follow human rights initiatives such as the "United Nations Guiding Principles on Business and Human Rights" and the "International Labor Organization Standards". We also place emphasis on the Company's internal and external respect for human rights in light of our emphasis on economic performance development.

To reasonably integrate the Company's internal control system when implementing our commitment to our sustainability policy, we have formulated relevant contents as internal documents such as the Company's Articles of Incorporation, including the internal control system for sustainable information management, which is incorporated into the Company's operational policies and procedures. The Management Division is the highest level of supervision and implementation of this policy commitment, and is audited by the Audit Department on a regular basis.

To effectively achieve our commitment to sustainable development, we will actively require our external supply chain to complete the "Supplier ESG Questionnaire" and sign the "Supplier Sustainable Development Code of Conduct" in 2025. We hope to jointly practice our commitment to sustainability by integrating upstream and downstream resources in the industry.

Selection and Structure of the Board of Directors

The highest governance body of DIVA Laboratories is the Board of Directors, which is responsible for decision-making, supervision, and management of the Company's economic, environmental, human rights/ social impacts. The Board of Directors currently has 9 directors, of which 3 are independent directors, accounting for 33% of the seats.

The current Board of Directors members were elected by the annual general meeting on May 31, 2024. The candidates for directors and independent directors are diverse, independent, and have academic qualifications, industrial experience, professional backgrounds and professional skills and other abilities related to organizational impact. The independent directors, Michael Lin, TS Yang and Ting-Hsuan Yu, all comply with the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies". The Board of Directors elected Joe Huang as chairman on May 31, 2024. The term of office of the current Board of Directors is from May 2024 to May 2027.

The Company values the diverse industrial experience, professional background and ability of the Board members, and continues to include the voices of people of different genders, ages and disadvantaged groups. There is one female director, one director aged 41-50 and one director

aged 51-60 on the current Board. The Company hopes to continue to promote the Board of Directors to be younger and gender diverse, in order to promote diverse ideas of the Board of Directors, and reduce the overall operational risk of the Company. For more information, see official website.

In 2024, the Board of Directors of DIVA Laboratories held a total of 6 meetings, with an average of at least one every 2 months. The average annual attendance rate of all directors was 96%. The Board of Directors' meeting mainly reviews the Company's business performance, discusses key ESG strategies and key material events (such as major complaints, negative impacts, public opinions, etc.), assigns and confirms the responsible units for relevant matters, and continuously tracks and supervises the actual progress and handling status in subsequent meetings. In 2024, the Board of Directors engaged in communications over 22 issues, including 14 issues of corporate governance, 5 issues relating to the environment, and 3 issues relating to society. The issues included key material events such as supervising business performance, preventing conflicts of interest, and ensuring the Company's compliance with various laws and regulations.



Conflict of Interest

The chair for the highest governance body of DIVA Laboratories is Chairman Joe Huang who does not hold any other senior management positions. All members of the Company's Board of Directors are nominated/selected. The Board of Directors has established the "Procedures for Election of Directors" in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies" and regulates the principle for the recusal of the directors. In order to avoid and mitigate conflicts of interest, the Company has established a comprehensive principle of recusal and required the Board members to fulfill the ethical obligations of managers, faithfully perform their duties and powers, and discuss proposals involving the interests of directors, spouses, those of the second degree of kinship, or companies with controlling and controlling relationships with directors. If the interests of directors are involved, the important contents of the interests shall be explained at the Board meeting. If the interests of the Company are damaged, the director shall not participate in the discussion and voting and shall recuse himself or herself during the discussion and voting and may not exercise voting rights on behalf of other directors.

Continuing Education of Board of Directors

We actively promote the improvement of professional knowledge and governance ability of Board members, and periodically arrange continuing courses covering economic, environmental, social, and other multi-faceted issues, to strengthen the sustainable development insights of the highest governance body. In order to ensure that directors are kept updated on the Company's relevant information, the Company regularly publishes announcements and industry news, and optimizes training plans based on needs and feedback. In 2024, the Board of Directors received 69 hours of training, equivalent to 7.6 hours per person. The details are disclosed in the Company's annual report.

In addition, the Company provides annual management training courses. In 2024, three management leadership courses were held, totaling 28 hours of training; the management consensus camp - Camp Vivo was held to reach a consensus on the strategic direction of senior executives. In 2024, 20 supervisors participated in a total of 30 hours of training.

▼ 2024 Continuing Education of the Board of Directors

| | Course title | Course Hours |
|---------------|--|--------------|
| Environmental | Introduction to IFRS Sustainability Disclosure Standards and Sharing of Global and Domestic Net-Zero Carbon Trends | 24 |
| | Director and Supervisor Seminar – "2024 Taishin Net-Zero Summit Forum" | 3 |
| Social | Director, Supervisor, and Corporate Governance Officer Training Series – New ESG Trends in Labor Relations: Practical Discussion on Labor and Human Rights Management in Sustainable Supply Chains | 3 |

| | Course title | Course Hours |
|--------------------------|--|--------------|
| Economics/ Governance | Short- and Long-Term Economic Trends That Business Executives Need to Know | 15 |
| | 2024 Insider Shareholding Compliance and Legal Awareness Seminar | 3 |
| | Corporate Governance, Directors' and Supervisors' Personal Responsibilities, and Risk Management | 3 |
| | Practical Analysis of Risk Management Committee Operation | 3 |
| | The New Era of Artificial Intelligence: How ChatGPT is Transforming Industry Trends | 3 |
| | AI Applications Across Industries: Trends, Practical Implementation, and Challenges | 3 |
| | Director, Supervisor, and Chief Corporate Governance Officer Training Series – How ChatGPT is Transforming Industry Trends | 3 |
| | Director, Supervisor, and Chief Corporate Governance Officer Training Series – Trends and Challenges in International Financial Cybersecurity Regulation | 3 |
| | Awareness-Raising Event for the Equity of Insiders at Companies Listed on Taipei Exchange and Emerging Stock Market - 1st Taipei Session | 3 |
| | Total | 69 |



▼ 2024 Training by Individual Directors

| Title | Name | Environmental | Social | Economics/ Governance | Total hours of continuing education |
|----------------------|--------------|---------------|--------|-----------------------|-------------------------------------|
| Chairman | Joe Huang | V | | V | 6 |
| Vice Chairman | Gene Chen | V | | | 6 |
| Director | Daniel Hsueh | V | V | | 6 |
| Director | Phil Yu | V | | V | 6 |
| Director | Jeremy Lin | V | | V | 6 |
| Director | YI Yang | V | | V | 6 |
| Independent director | Michael Lin | V | | V | 12 |
| Independent director | TS Yang | | | V | 6 |
| Independent director | Iris Lou | V | | V | 15 |
| Total | | | | | 69 |



Performance Evaluation of Board of Directors

To strengthen corporate governance and enhance the functions of the Board of Directors, the Company's Board of Directors approved the adoption of the "Procedures for the Performance of Boards of Directors" in 2020, and approved its amendment in 2022, stipulating that the Board shall conduct at least one internal performance evaluation annually and at least one external performance evaluation every three years.

The Company conducts regular internal self-evaluation of the Board of Directors and functional committees (Audit Committee, Remuneration Committee) every year, and conducts individual self-evaluation of each director through questionnaires. The evaluation indicators cover multiple aspects, including participation in the Company's operations, improvement of decision-making quality, and achievement of sustainability performance targets. The evaluation results are divided into four levels: excellent, good, standard, and to be strengthened.

Starting from 2020, the annual internal self-assessment results are reported to the Board of Directors before the first quarter of the following

year. The internal self-evaluation results for 2021-2023 were "excellent" for the past three years, fully demonstrating the operational efficiency and excellent functions of the Board of Directors. The scope of evaluation includes the Board of Directors, Audit Committee, and Remuneration Committee. The evaluation covers target mastery, member selection, internal control, and professional training.

In 2024, the Company appointed the Taiwan Corporate Governance Association to perform an independent evaluation, using online self-evaluation, written review, and video interview. The targets of the evaluation included the chairman, independent directors, and senior executives. The evaluation results emphasized the professionalism, independence, and diversity of the Board of Directors, and the risk management mechanism and ESG development are recognized.

In accordance with the recommendations of the evaluation, the Company will regularly report to the Remuneration Committee on a regular basis on the cultivation and succession plan for senior talent. The Company will also optimize the "complainant mailbox" mechanism to continuously improve the effectiveness of Board operations. For more details, please see, [Performance Evaluation of Board of Directors on the Company's official website](#).

Remuneration Policy for Directors and Managers

The remuneration policies, systems, standards and structures of directors and senior managers are determined and reviewed by the Remuneration Committee. The Committee is composed of all independent directors and provides external diverse perspectives and opinions. At least two meetings are held each year to review and ensure the competitiveness and reasonableness of remuneration.

The annual remuneration of the Board members of DIVA Laboratories includes remuneration to directors, wages and bonuses (the latter two apply only to directors who also serve as employees); the remuneration to senior managers includes wages, bonuses, and severance pay, which are regularly disclosed every year. For details, please refer to the chapter of the "total remuneration to directors, presidents, and vice presidents as a percentage of after-tax net income" in the Annual Report.

In terms of bonuses, the Board of Directors and the Remuneration Committee have established the ESG key performance indicator (KPI) to encourage senior managers to achieve the Company's sustainable development goals.

By linking sustainable performance, we have substantively affirmed the continued contribution of senior managers to the sustainability of the enterprise in the environmental (E), social (S), and governance (G) aspects. We encourage them to continue to focus on long-term value contributions, including putting efforts in building climate resilience, cultivating and nurturing talent, and fulfilling their corporate social responsibility.

Clawback Policy for Improper Gains

In order to improve the behavioral quality, business ethics and professional capabilities of the Company and all employees, DIVA Laboratories has formulated the "DIVA Laboratories Ethical Corporate Management Best Practice Principles". Those who violate the principles shall be held accountable for the repayment of all improper gains obtained, and shall be punished for the breach of the principles, including withholding performance bonuses, year-end bonuses, bonuses, imposing dismissals or demotions, or even taking legal action. We hope that all employees, including managers, will fulfill their management and supervisory responsibilities and strictly abide by business ethics regulations to ensure the sustainable growth and development of the Company.

Functional Committees

As a means to effectively implement operational risk impact management and to implement the identification of the Company's economic, environmental and human impact and monitoring procedures, DIVA Laboratories has established two functional committees under the Board of Directors: the Audit Committee and the Remuneration Committee.

In addition, an ESG Task Force has been established, with the Vice President of the Management Division as the team leader, responsible for coordinating and promoting cross-departmental corporate sustainable development affairs, as well as integrating the promotion goals and KPIs established by relevant departments.

In addition, a Risk Management Committee has been established, with the President as the chairman. The responsibilities of the Committee is to establish a comprehensive risk governance structure, clearly define the responsibilities of the Board of Directors, functional committees, risk management promotion units and operating units, and strengthen the overall risk management and implementation effectiveness of the Company.

Each functional committee conducts due diligence through routine business communication channels, internal meetings, various questionnaires/opinion surveys, document signing, and the existing complaint mechanism. After collecting the stakeholders' feedback on the significant positive and negative risk impacts on the Company's operations, the Committees are responsible for developing, approving, and updating the relevant strategies and policies for each impact. The Board of Directors oversees the functional committees' impact on management procedures and results, and the effectiveness of the procedures is reviewed at least once a year and the results reported to the Board of Directors.

Audit Committee

The main function of the Audit Committee is to implement corporate risk control. The Audit Committee is composed of three independent directors elected at the AGM, and holds regular cross-departmental risk management meetings at least four times a year to discuss the handling of cross-departmental material risk-related issues. The Audit Committee is responsible for the fair presentation of the Company's financial statements, the selection, independence and performance of CPAs, the effective implementation of the Company's internal control, the Company's compliance with relevant laws and regulations, and the control of the Company's existing or potential risks. The Audit Committee determines whether to report to the Board of Directors based on the materiality of the risk report. In 2024, the Audit Committee held a total of four meetings, with an average attendance rate of 92%. For more details, please refer to [Audit Committee Composition and Operations on the official website](#).

Remuneration Committee

In order to improve corporate governance and strengthen the remuneration management function of the Board of Directors, DIVA Laboratories has established a Remuneration Committee and formulated the "Remuneration Committee Charter" to assist the Board of Directors in implementing and evaluating the Company's overall remuneration and remuneration policies, as well as the individual remuneration of directors and senior managers. This ensures that the Company's remuneration arrangements are in compliance with relevant laws and regulations and are sufficient to attract outstanding talent.

The Remuneration Committee evaluates and reviews the ratio of remuneration to senior management and remuneration to employees. The Remuneration Committee has prepared a statement of the "total remuneration to directors, presidents, and vice presidents as a percentage of after-tax net income". Please refer to the Company's "2024 Annual Report". The Remuneration Committee evaluates and reviews the reasonableness of the remuneration to the management team based on their own individual ability, as well as their contribution to the Company, and performance, in order to effectively grasp the risk of talent loss. In 2024, the Remuneration Committee held a total of three meetings, with an average attendance rate of 89%. For details, please refer [Remuneration Committee Composition and Operations" on the official website](#).



ESG Task Force

In December 2022, DIVA Laboratories established the "ESG Task Force" and holds quarterly meetings. The Deputy General Manager of the Management Division serves as the team leader and senior executives of various departments serve as members. The task force is responsible for promoting the implementation and review of the five major aspects of sustainable development (colleagues/social/community care, customer relations, corporate governance, environmental sustainability, and responsible procurement) goals and KPIs. The progress of KPIs is grasped through a management platform. The management team reports the implementation status to the president and vice chairman on a quarterly basis, and proposes improvement suggestions.

With reference to GRI Standards, DIVA Laboratories voluntarily publishes its sustainability report each year. The 2023 report was released in August 2024 and the 2024 implementation results and future plans were reported to the Board of Directors in February 2025. In 2024, the promotion team held a total of four meetings, and the specific performance is as follows:

- **Environmental:** The annual GHG emissions in 2024 decreased by 5.5%.
- **Social:** 275,152 hours of work without occupational accidents in 2024. Since 2022, the number of hours of work without occupational accidents has reached 878,496. In cooperation with employment assistance groups, one person with disabilities has been hired in accordance with the law.
- **Governance:** The sustainability rating was upgraded to 21% - 35% in the Corporate Governance Evaluation for TPEX-listed Companies. The GHG inventory is underway, and the verification is expected to be completed in 2027.

▼ “ESG Task Force” Framework



Ethical Management

DIVA Laboratories values the reputation of the organization as a whole. We uphold the core values of integrity and fairness as the core values of corporate ethics. We adhere to the concept of "self-discipline" and implement ethical management practices to promote corporate ethics and strengthen our business philosophy.

Ethical Management Unit

The Ethical Corporate Management Department is the dedicated unit for management. When engaging in a business transaction with others, the legitimacy of the counterparty is evaluated first to fully understand the status of the counterparty's ethical management and compliance with the corporate social responsibility policy. We advocate ethical management and ethical business conduct, and implement the balance of the interests of each stakeholder. At DIVA Laboratories, we regularly educate and test employees every year according to the "Ethical Corporate Management Best Practice Principles" (also known as the "Ethical Corporate Management Handbook") to demonstrate a workplace of proper behavior and professional ethics. If there is a violation of work ethics or a reportable incident, the investigation results are reported to senior management and the dedicated unit for ethical management, with an audit report submitted to the Board of Directors.

Implementation and Execution of Policies

1. The Company regularly implements the "Ethical Corporate Management Handbook" training course every year. The contents include: Ethical Statement, Conflicts of Interest and Recusal, Legal Compliance, Trade Secrets and Company Assets, and Matters to Pay Attention to in Political Activities for the Company and Colleagues, supplemented by actual case studies and post-class tests to review the learning results of the colleagues.
2. In November 2024, the Company conducted an online training and test course of "Ethical Corporate Management Handbook" for 137 employees, and all of the employees passed the test. For new hires who joined the Company after November, the Company also provided them with a textbook on the day of their arrival. They were asked to sign the "Ethical Corporate Management Handbook Textbook Sheet" and completed the online training and test of the "Ethical Corporate Management Handbook" in the newcomer orientation program.
3. Nine Major Principles of Service:

| | | |
|--|--|--|
| 1 Adhere to announcement of the Company's rules and measures | 2 Abide by supervisors' reasoning and supervision | 3 Respect the Company's reputation and do not use the Company's name without authorization |
| 4 Not to operate or invest in duties similar to the Company's business | 5 No acceptance of gifts or invitations to meals from others (over NTD 1,000) | 6 Have cost concepts internally, and be modest and humble when dealing with external parties |
| 7 Fulfill duties and keep business secrets confidential | 8 Confidential work files and books shall not be provided to those not related to work without consent | 9 Partners work together and strive together |

Education and Training and Promotion

In order to implement the establishment of a corporate culture of ethical management and sound development, and to establish robust business operations, the Company has formulated the "DIVA Laboratories Ethical Corporate Management Best Practice Principles". The Board of Directors has approved the relevant professional personnel of the management division to be responsible for the formulation and supervision of the Company’s ethical management policies and preventive programs. 100% of all employees received online education and training.

Anti-corruption and Anti-bribery Policies

The Company advocates ethical corporate management, and adheres to high ethical standards in all business activities. We have adopted a zero-tolerance approach to corruption and bribery, and formulated integrity management-related policies to establish clear anti-corruption and anti-bribery guidelines. The relevant procedures are based on the "Ethical Corporate Management Handbook", with communication and training provided to employees to help them refrain from bribery and corruption.

▼ Training on Anti-Corruption Policies and Procedures

| Employee category | Training Topic/No. of hours | Number of Training Sessions | Total of This Category | Percentage of Trainees |
|--------------------|--|-----------------------------|------------------------|------------------------|
| Direct employees | Ethical Corporate Management Handbook/ 4 hours | 60 | 60 | 100% |
| Indirect employees | Ethical Corporate Management Handbook/ 4 hours | 216 | 216 | 100% |

Note 1: "Direct employees" refers to employees directly involved in production.

Note 2: "Indirect employees" refers to employees not directly involved in production.

Regulatory Compliance

Complying with regulatory requirements and operating legally and compliantly is the most basic responsibility of an enterprise, and it is also the key to sustainable operation. To ensure that our operations comply with the laws and regulations of the local government, we regularly monitor the domestic and foreign policy and regulatory requirements that may affect our operations and finances, and pay close attention to the formulation of regulations that may affect the Company and the latest amendments. We have also established relevant policies and measures according to the regulatory requirements to ensure that the practical operations of each unit is on par with relevant requirements and specifications.

Related practices include, but are not limited to, the Fair Trade Act, environmental protection, financial report preparation/internal control/insider trading, labor

regulations, anti-harassment, anti-discrimination, anti-corruption, personal data protection, document management, ethical requirements, intellectual property rights, information security protection, and conflict mineral management. The management policies mentioned above are critical to the management of business ethics and legal compliance requirements of DIVA Laboratories. In addition to meeting basic operational requirements, all employees must understand the relevant business laws and regulations in order to make the correct ethical judgments and operational decisions.

Any penalties incurred or major incidents that have a significant impact on the Company’s operations must be publicly disclosed in the sustainability report in order to comply with the Company’s open and transparent principles and the balanced reporting requirements of GRI Standards. In 2024, DIVA Laboratories did not violate any laws or regulations related to ethical management or corruption that resulted in penalties by the competent authorities, nor did we receive any legal action related to anti-competitive behavior, anti-trust violations or monopoly laws and regulations, or concluded legal actions. In terms of economic, environmental, and social regulations, DIVA Laboratories did not violate any local regulations in 2024, and was not penalized or punished by local authorities for major violations.

▼ Major laws and regulations governing DIVA Laboratories

| Governance / Operation | Environment | Labor | Products and services |
|--|---|--|--|
| <ul style="list-style-type: none"> • Corporate governance-related • Ethical corporate management-related • Fair trade-related • Securities trading-related | <ul style="list-style-type: none"> • Air pollution prevention-related • Water pollution prevention and control-related • Waste disposal-related • Toxic and substances of concern-related | <ul style="list-style-type: none"> • Labor Standards-related • Labor contract-related • Union organization-related • Labor dispute-related | <ul style="list-style-type: none"> • Product health and safety-related • Advertising and labeling of products and services-related • Personal data protection-related |

We have established a platform for legal and regulatory information to provide timely assistance and consultation services to various departments. Employees can obtain relevant information and information on the internal website. In addition, we organize training and announce information on various laws and regulations from time to time to ensure that relevant colleagues understand and grasp the latest regulations, review and update their practical operations, and refrain misuse and violations due to ignorance of the regulations. On the other hand, we can also strengthen the colleagues’ legal compliance and ethical awareness to fulfill the most basic corporate social responsibility.

▼ Legal Education and Training on Compliance of DIVA Laboratories for the Recent Three Years

| Year | No. of Training Courses | No. of Training Hours | No. of Trainees |
|------|-------------------------|-----------------------|-----------------|
| 2022 | 25 | 919 | 427 |
| 2023 | 19 | 558 | 207 |
| 2024 | 22 | 1,963 | 508 |

Compliance Training

Complaint and Suggestion Channel

Ethical and responsible business conduct is the foundation of sustainable business operations. To maintain high ethical standards and comply with the laws and market standards of various countries, DIVA Laboratories does not engage in any improper business conduct. We do not offer, promise, request, or accept any improper benefits, or engage in other unethical conduct. We adhere to ethical management, establish integrity-based policies, and implement sound corporate governance and risk control mechanisms to foster a sustainable development business environment. We have established diverse complaint channels to encourage all stakeholders to actively participate in the creation of an honest and transparent corporate culture.

Our complaint channels include:

- **Complaint Email:** Directly report any illegal acts to the Company, and the rights of anonymous reporting are protected.
- **Complaint Hotline:** There is also a complaint hotline at +886-2-2226-8631, providing you with more direct communication channels.:
- **Email:** You can also file complaints or make suggestions at integrity@diva.com.tw (Ethical Corporate Management) or opinion@diva.com.tw (Other Complaints).

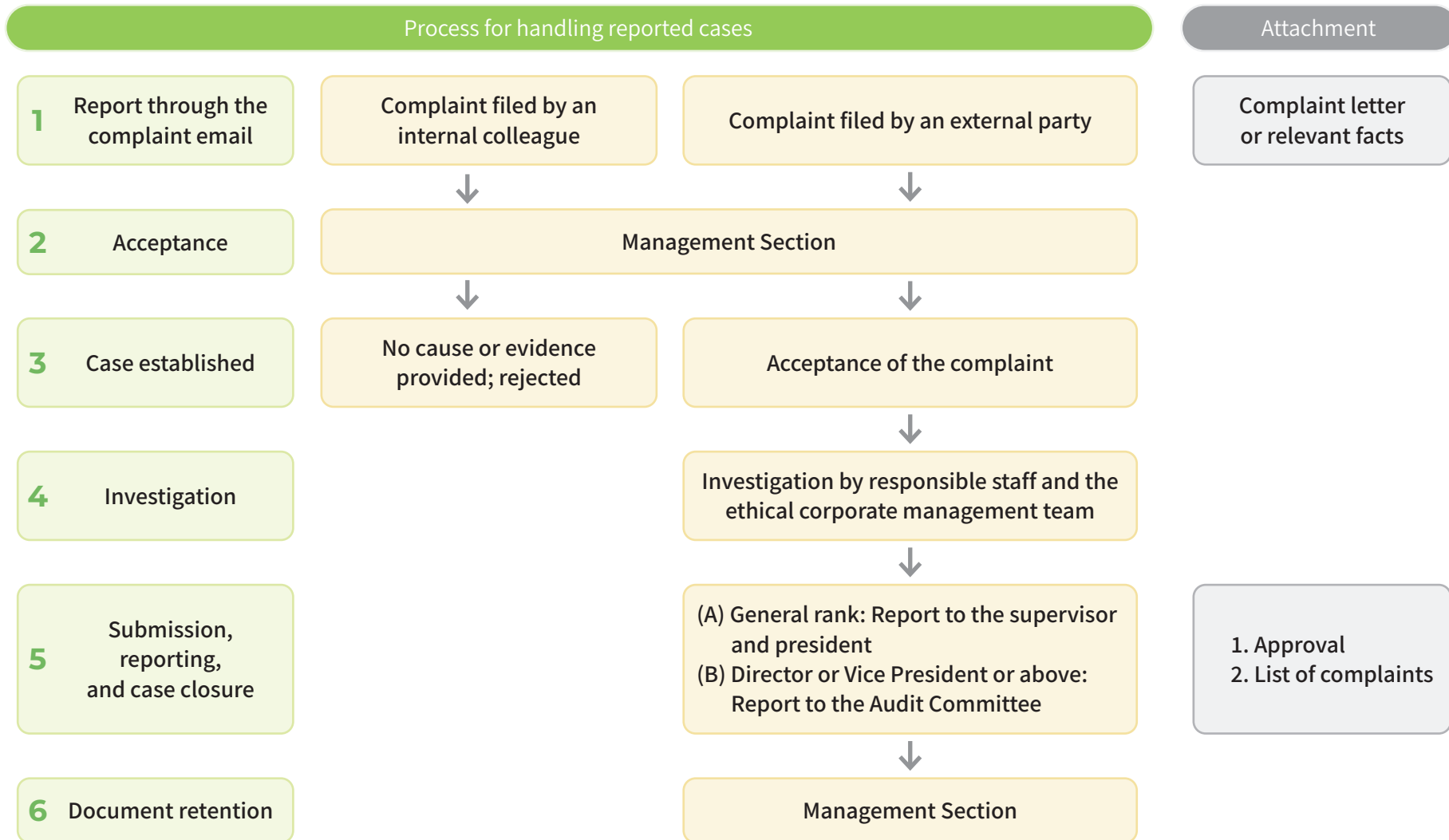
We are committed to handling all complaints in accordance with the following principles:

- **Confidentiality:** We will strictly abide by the Personal Data Protection Act and keep the identity of the complainant and the information provided in strict confidence.
- **Objectivity:** We conduct an objective and fair investigation of all complaints.
- **Time-effectiveness:** We handle all complaints as soon as possible and send the investigation results and handling methods to the complainant.
- **Protection:** We guarantee that the complainant will not be subject to any mistreatment due to the complaint.

From 2022 to 2024, DIVA Laboratories did not receive any reports of employee mistreatment, discrimination, sexual harassment, employee misconduct, product quality problems or environmental pollution. The Company adheres to the principle of "zero tolerance" for illegal acts. If any illegal act is found, the Company will take corresponding disciplinary measures depending on the seriousness of the act. Such measures include, but are not limited to, verbal warning, written warning, termination of employment contract, and legal proceedings or compensation actions in accordance with the local laws and regulations. By implementing a rigorous internal management system and continuing to promote education, we are committed to creating an open, just, respectful, and inclusive working environment.

DIVA Laboratories has formulated the "Guidelines for Handling Reports and Complaints" to clearly regulate the case acceptance process, investigation procedures, and the standard for handling violations. The identity of the complainant and the content of the report are kept confidential, and the Company is committed to protecting the complainant from improper treatment due to the report, in order to create an honest and transparent working environment. Upon the receipt of a complaint, it will be handled in the following process:

The process is as follows:



Risk Management

Risk Management Committee

We have established the Risk Management Committee, which is subordinate to the Board of Directors, with the President as the chairman and the head of the Management Division as the executive secretary. The Committee is responsible for assigning responsible units to implement management according to the characteristics of each type of risk. The Committee was established in February 2023, and the Board of Directors approved the formulation of the "Risk Management Policies and Procedures" on March 2, 2023, based on the "Risk Management Best Practice Principles for TWSE/TPEX Listed Companies" published by the Taiwan Stock Exchange in 2022. The responsibilities of the Committee is to establish a comprehensive risk governance structure, clearly define the responsibilities of the Board of Directors, functional committees, risk management promotion units and operating units, and strengthen the overall risk management and implementation effectiveness of the Company.

According to the "Risk Management Policies and Procedures", the Company identifies and assesses risks in four major aspects, namely strategy, finance, operations, and hazards, every year, and determines annual major risks for the Company. The three major risks identified by the president in 2024 include:

| | |
|----------------------------|--|
| 1 Strategic risk | Demand decline, profit/cost control, operation ramp up speed. |
| 2 Operational risks | Information security risks/detection and drills, quality risks. |
| 3 Financial risk | Accounts receivable management and financial structure optimization. |


The Risk Management Committee holds meetings on a quarterly basis. The responsible unit reports the risk types, impact descriptions, and response strategies and actions in the meetings, and identifies the Company's risks, analyzes important risks and their possible impacts, takes countermeasures, and sets key risk indicators (KRIs) as the basis for activating risk countermeasures. In addition, the Risk Management Committee regularly reports the control results, future assessments and its state of operation to the Board of Directors and the Audit Committee to ensure the implementation of risk management.

As international sustainability standards and responsible investment trends have gained attention, the risks faced by enterprises are no longer limited to operational and financial aspects, but also climate change, supply chain responsibility, customer relations, and product carbon footprint. These factors have gradually transformed into potential risks that affect the stability of the Company's operations and reputation. In response to this trend, DIVA Laboratories has officially incorporated ESG-related risks into its overall risk management system since 2023. The Risk Management Committee has been responsible for coordinating the efforts, following the existing risk assessment framework, and conducting systematic inventory and identification of economic, governance, environmental, and social aspects. Furthermore, the Company has formulated response actions based on the degree of impact and likelihood of occurrence, which serve as a key component of the annual risk management strategy. The main risk items and management actions identified by DIVA Laboratories for each sustainability issue are as follows.

Through a comprehensive risk management framework and operation mechanism, the Company can effectively respond to major impacts and risks, maintain stable operations and long-term development.

▼ Risk Impact and Response Strategies and Its Actions of DIVA Laboratories

| Dimension | Risk Assessment Items | Risk management strategy | Responsible Unit / Personnel |
|--|--------------------------------------|---|------------------------------|
|  <p>Economics / Governance</p> | R&D and innovation of green products | Examine the opportunities for carbon emissions reduction of products with the life cycle mindset. | R&D Department |
| | Customer relationship management | <ol style="list-style-type: none"> 100% comply with customer requirements and provide better service quality. Draw up countermeasures for improvement through customer satisfaction feedback to enhance the quality of products and services. | Sales Department |
| | Sustainable supply chain management | <ol style="list-style-type: none"> Suppliers are required to comply with local laws and regulations, social standards and environmental protection plans, and to conduct regular investigations and audits. By doing so, suppliers can add value to their products and make commitments to the environment and society, and to add value to its products, together with DIVA. Regularly review the supply chain's environmental responsibility practices and performance through written investigations and on-site audits. | Procurement Department |
|  <p>Society</p> | Talent recruitment | <ol style="list-style-type: none"> Create a quality work environment and diverse career development channels to attract and retain outstanding talent. Improve the education and training system in line with the Company's strategic development and business goals; enhance the overall competitive advantage of the organization. Provide a quality working environment and remuneration package. | Management Division |
| | Employee benefits and wages | Provide employees with competitive remuneration and benefits; attract and retain talented people. | Management Division |
| | Employee education and training | <ol style="list-style-type: none"> Construct a comprehensive education, training and development system to provide a diverse learning and development environment to attract and retain outstanding talent. 100% completion rate of policy-based compulsory courses. | Management Division |

| Dimension | Risk Assessment Items | Risk management strategy | Responsible Unit / Personnel |
|---|-----------------------------------|---|------------------------------|
|  Environment | Pollutant impact management | <ol style="list-style-type: none"> 1. Increase the 3R ratio (reduce, reuse, recycle) of products and packaging materials from the source design; reduce operational waste and increase the recycling rate. 2. Increase the percentage of recyclable waste. | Design Department |
| | Energy management | <ol style="list-style-type: none"> 1. Improve energy efficiency. 2. Use high-efficiency equipment to continuously improve energy performance and efficiency. 3. Instill a carbon reduction mindset and provide practical methods for employees and suppliers to avoid waste. | Management Division |
| | Climate mitigation and adaptation | <ol style="list-style-type: none"> 1. Continue to introduce TCFD to deepen climate risk management. 2. GHG Scope 1+2 reduction. | Management Division |

Information Security and Personal Data Risks

Information Security Policy

In 2023, DIVA Laboratories established an information security organization as an independent unit responsible for the coordination and implementation of information security policies. The information security unit regularly conducts vulnerability scanning, effectiveness verification of protection systems, and other related information security testing, and provides relevant information security promotion and education and training courses. Through the operation of the information department and the implementation of the information security policy, the unit provides a secure information security environment to protect the information security of the Company’s various services. We conduct internal control audits every year to enhance the effectiveness of information security management. We also continue to provide information security education and promotion to ensure that employees’ information security awareness is integrated into their daily operations. We plan to pass the ISO 27001 certification by December 2029, so that the Company’s information security can be more comprehensive, and ensure the data security of customers and related personnel.

Information security policy objectives

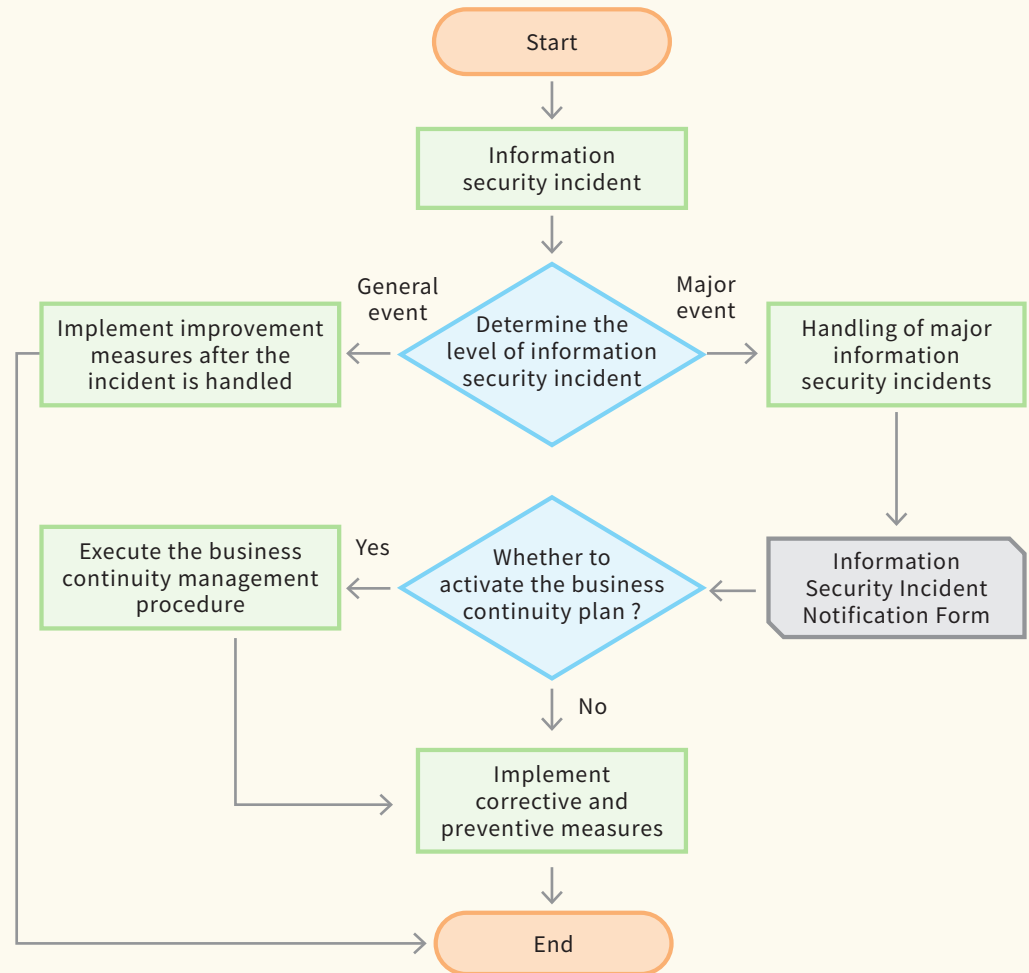
1. Ensure the confidentiality and integrity of information assets.
2. Regulate data access permissions, and prevent unauthorized use or modification.
3. Ensure the continuous operation of the information system and conduct regular audits.

2024 implementation results:

1. The information security team held meetings in April and October to report the management effectiveness and the issue progress to the president and the Board of Directors.
2. Continued to refer to the ISO 27001 standard to conduct social engineering drills, source code testing, multi-factor authentication, and digital recovery drills.
3. Signed a confidentiality agreement with a third party, and strengthened supply chain information security management.

No major information security incident occurred in 2024, fully protecting the security of information assets and maintaining business stability.

▼ Information Security Incident Operating Procedure

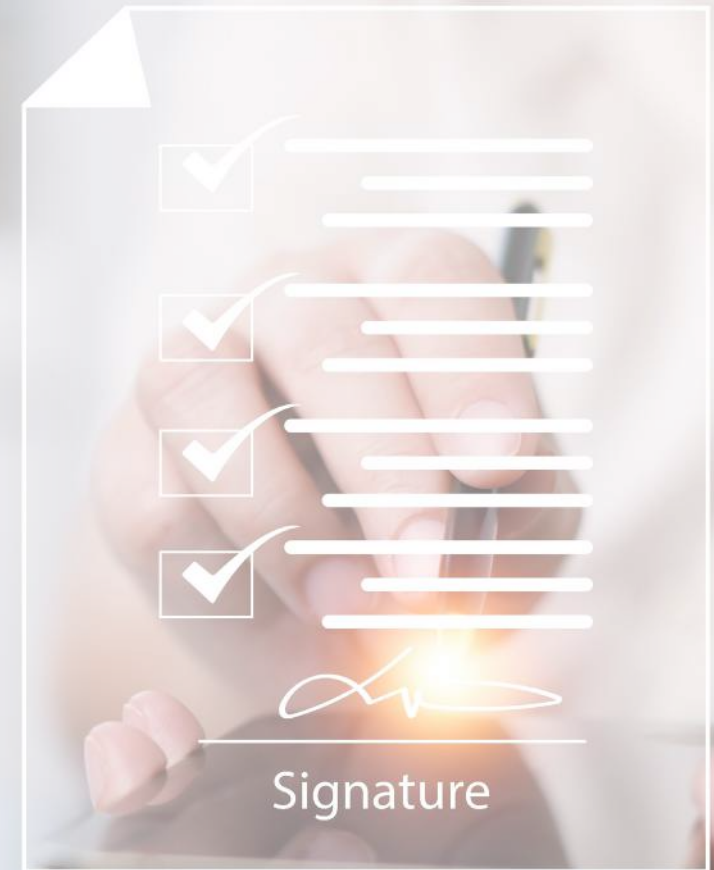


Personal Data Management Policy

We make every effort to ensure that the Company's confidential information, related business secrets and personal information are properly protected, and continue to strengthen the information security protection capabilities. In addition to complying with international information security standards, we also comply with domestic and foreign regulations and promote the protection of confidential information, including:

1. Promote the concept of confidential information and compliance through daily work and various occasions.
2. Implement employee education and training to raise employee information security awareness and ability. In addition to controlling the confidential information and including it in the mandatory training for new hires, we strengthen and enhance the information security awareness of employees on an ongoing basis.
3. When leaving the office or after work, the computer and the screen must be turned off. When leaving the computer temporarily, the screen must be turned off or the password protection must be turned on to prevent important data from being seen by someone.
4. New hires must sign the confidentiality agreement.

The Company's IT Department regularly review the personal data of employees and customers to determine whether the personal data server has been attacked or data stolen, and continually enhance the control of server room personnel to prevent the leakage of important personal data.





Chapter 3 Supply Chain Management

Sustainable Value Chain

- Supply Chain Management Mechanism

Supply Chain Evaluation and Audit

- Supplier / Outsourcer Evaluation
- Supplier / Outsourcer Audit

Supplier Risk Assessment

Sustainable Green Procurement

- Product Responsibility

Customer Service

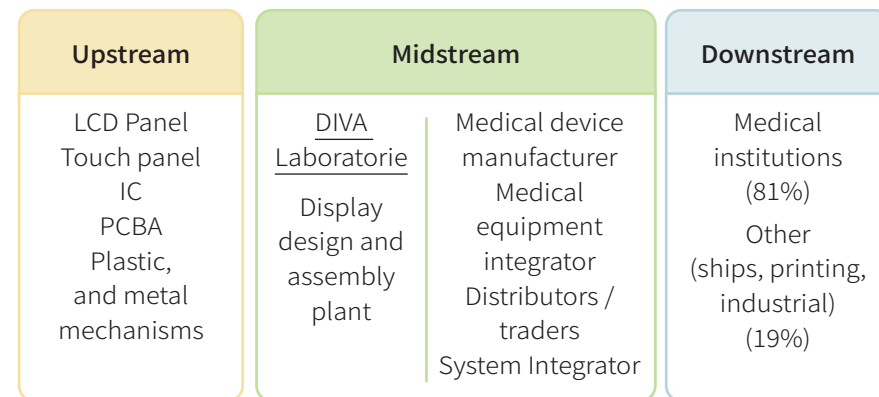
- Customer Satisfaction Survey
- Customer Privacy Protection

Sustainable Value Chain

DIVA Laboratories is focused on the research, development, and manufacturing of medical, industrial, and professional color application displays. In the medical device industry chain, DIVA Laboratories is a professional display device manufacturer, sourcing key raw materials such as upstream display panels, touch panels, electronic components, and other related components from upstream suppliers. After processing and manufacturing high-quality medical displays, the products are shipped to downstream medical device manufacturers. In 2024, there was no significant change in the business relationship between the Company’s supply chain and upstream and downstream manufacturers and customers.

We are committed to implementing supply chain management. Aside from continuously improving in the business fields of product quality and technological innovation, strengthening the cooperative relationship with the upstream, midstream and downstream supply chains, we also continue to promote the improvement of ESG aspects for suppliers and outsourcers. Through regular management exchanges, self-assessment, management audits and experience sharing, we hope to work with major suppliers and contractors to strengthen partnerships, launch more quality products and services, and create more outstanding sustainable values together.

▼ Industrial Value Chain of DIVA Laboratories



Supply Chain Management Mechanism

Committed to achieving the highest goal of sustainable management, DIVA Laboratories continuously complies with regulations through supplier management and implements the business philosophy of green and sustainable development. Supply chain management covers three major aspects: environment, society, and governance. We require our suppliers to meet the requirements in these aspects.

| Dimension | Content |
|-------------|--|
| Environment | <ul style="list-style-type: none"> ● Comply with ISO14001 environmental standard certification ● Comply with RoHS and REACH regulations ● Commitment to Prohibition of Environmental Hazard Risk Substances ● Stakeholder Environmental Requirements |
| Society | <ul style="list-style-type: none"> ● Conflict mineral management |
| Governance | <ul style="list-style-type: none"> ● Quality competitiveness ● Price competitiveness ● Stable delivery time ● Technology innovation ● After-sales service |

Based on product characteristics, DIVA Laboratories classifies suppliers into raw material suppliers, third-party plants/contractors, and outsourcers. The supply chain management strategy of DIVA Laboratories extends from traditional supply chain management (such as quality and delivery) to the development of sustainable supply chains. This strategy begins with basic compliance with laws and regulations and further communication with suppliers on the concept of sustainable development, combined with sustainable procurement, and finally identifying key suppliers to deepen management. For these suppliers, DIVA Laboratories has established corresponding management mechanisms and continues to refine the depth and implementation of management over time. We ultimately work with our suppliers to grow together through regular and unscheduled audits.

When purchasing raw materials, producing components and products, each business group emphasizes the establishment of mutual trust and mutual assistance with suppliers to ensure that the raw materials required for production and sales are obtained in the most optimal manner, and to promote joint growth. The Company is committed to ensuring that quality suppliers can deliver goods on time and provide high-quality products on a mutually beneficial basis. Key materials (e.g. panel, power, and scaler) are subject to risk assessment. At each development stage, based on the cycle of the raw materials, the difficulty of obtaining them, and the supply and demand situation are assessed for risk. This helps us better facilitate the preparation and replacement of materials at an earlier stage. Generally, we first talk with the suppliers to see if they can supply materials stably for a period of 5-10 years, and then we will discuss the subsequent matters if the material can be supplied.

We hope to establish a solid partnership with the supply chain and implement responsible procurement. In addition to the considerations of costs and quality, DIVA Laboratories also values the overall sustainable value created by the supply chain. We implement supply chain management strategies through specific action plans and dynamically review risks and opportunities to actively launch innovative cooperation solutions to create a win-win ecosystem with our suppliers.

We are committed to establishing a responsible and resilient supply chain, actively managing supply chain risks, and designing a sustainable supply chain management framework with two major steps based on the supplier’s sustainability strategy. The goal is to formulate supply chain sustainability norms and requirements, conduct supplier risk investigations, and make decisions on rewards or penalties. With guidance and enhancement of supplier capabilities, DIVA Laboratories continues to strengthen the entire supply chain and sets goals to achieve continuous improvement.

In order to strengthen the resilience and responsible governance of the supply chain, DIVA Laboratories has also been planning the supplier identification and classification mechanism. In the future, the pre-review system of suppliers will be used to conduct preliminary screening and classification of potential and existing suppliers according to the following indicators:

- Amount of purchase and cooperation
- Whether the supplier is a key raw material or process supplier
- Quality and delivery performance
- Level of implementation of sustainability actions (e.g. whether ESG policies and social responsibility performance are in place)

The Company will prioritize the development of procurement cooperation and strategic partnerships with highly rated suppliers, and improve and guide them to strengthen the overall supply chain sustainability.

In addition, the Company has established a two-step sustainable supply chain management framework:

- | | | |
|----------|--|---|
| 1 | Formulate sustainability norms and requirements | Communicate the sustainability norms to suppliers. |
| 2 | Performance evaluation and decision-making | Reward or replace suppliers based on their performance to establish a positive cycle. |

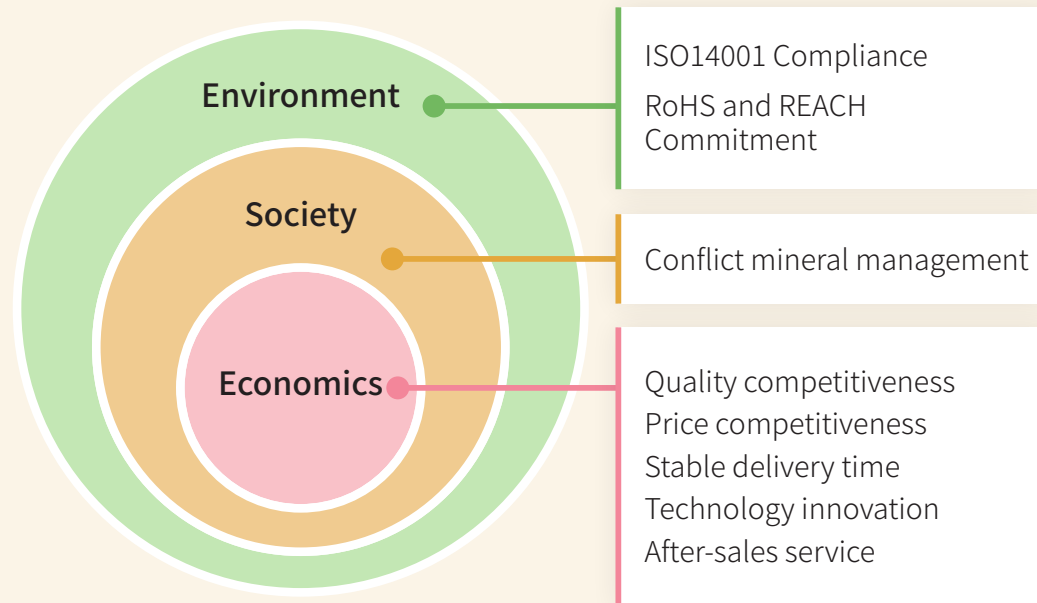
DIVA Laboratories emphasizes the establishment of mutual trust and co-prosperity with suppliers. In addition to strengthening cost and quality competitiveness, we also incorporate environmental, social, and responsibility aspects together with risk response and innovative cooperation into procurement evaluation to actively create a win-win ecosystem.

The results of these processes are reported to the Board of Directors every year, and the Board of Directors is responsible for making decisions and supervising the promotion results of the sustainable supply chain to ensure that they are in line with the Company’s sustainable development strategy. As a leader in the industry, DIVA Laboratories builds robust partnerships with suppliers to forge ahead towards a future of sustainable development.



Supply Chain Sustainability Management

- To achieve the highest goal of the Company’s sustainable operation, we adhere to the business philosophy of compliance with laws and regulations and green and sustainable development in supplier management. The following requirements are imposed on suppliers in terms of economic, social, and environmental aspects:



Supplier Selection

- According to the quality policy of ISO 13485 & 9001, product safety, customer satisfaction, active improvement, sustainable management, and conformity assessment for new suppliers are defined to be evaluated.
- The assessment methods include, but are not limited to, on-site assessment, remote evaluation, supplier self-evaluation, and review of the historical data of similar products or services of suppliers at an appropriate time. By taking this approach, we evaluate the quality, price, delivery time, technical ability, service, and the Company’s long-term cooperation willingness. The “Qualified Supplier List” is compiled based on the evaluation results and is uploaded to the ERP system.

Supply Chain Evaluation and Audit

Supplier / Outsourcer evaluation


In order to meet customer product requirements, DIVA Laboratories manages the technical, delivery, and quality capabilities and performance of suppliers to ensure they meet the Company’s standards and can work with the Company on a long-term basis. Supplier Evaluation Procedures" and "Outsourcing Management Procedures" are established. Comprehensive assessments are conducted through on-site evaluations, self-evaluations, historical performance, and technical capabilities. The assessment results are recorded in the qualified supplier list in the ERP system to ensure product quality, safety, and sustainable cooperation.

When new suppliers are added, they must be evaluated by the R&D, procurement, and QA departments together. In order to be qualified as suppliers, they must reach a score of 70 or higher, with the evaluation divided into 3 aspects: quality (40%), technology (30%), and cooperation (30%).

The Company conducts regular monitoring and evaluation of suppliers, including the following items and proportions: acceptance rate of incoming materials (accounting for 60% of the score) and key process control ability (accounting for 40% of the score).

After supplier evaluation, the results are divided into grades A, B, C, D, and E, and an audit plan is arranged for suppliers classified as C level. Those graded D or E are disqualified and will be required to make improvements within a specified time limit. Otherwise, no cooperation will be expected. No unqualified suppliers or outsourcers in 2024.

▼ Results of the Supplier and Outsourcer Evaluation Conducted by DIVA Laboratories for the Most Recent Three Years

| Vendors | Grade | 2022 | 2023 | 2024 |
|--|---------|------|------|------|
|  Supplier | Grade A | 233 | 202 | 202 |
| | Grade B | 8 | 2 | 3 |
| | Grade C | 0 | 0 | 0 |
| | Grade D | 1 | 0 | 0 |
| | Grade E | 0 | 0 | 0 |
|  Outsourcer | Grade A | 4 | 11 | 7 |
| | Grade B | 0 | 0 | 0 |
| | Grade C | 0 | 0 | 0 |
| | Grade D | 0 | 0 | 0 |
| | Grade E | 0 | 0 | 0 |

Note: The subjects of the outsourcer evaluation include assembly OEMs, equipment/software technology providers, testing or calibration laboratories, and mold factories.

Supplier / Outsourcer audit

According to the supplier evaluation results, the Company arranges audits for suppliers with more significant impacts or suppliers with a relatively low rating.




In 2024, DIVA Laboratories conducted 7 audits on major suppliers and outsourcers, and no major deficiencies and risks were found during the audits. When a major defect occurs, if the supplier has any material incoming defect, abnormal batch size, or defect problem, the supplier must respond to the defect and correct the defect within the deadline according to the Company's procedures. The Company will conduct unscheduled audits to review the defect and improvement status.

▼ Audit of New Suppliers and Outsourcers Conducted by DIVA Laboratories for the Most Recent Three Years

| Vendor Category | | Supplier | | | Outsourcer | | |
|-----------------|---------------------------------|----------|------|------|------------|------|------|
| Audit Method | | 2022 | 2023 | 2024 | 2022 | 2023 | 2024 |
| On-site audit | Estimated No. of On-site Audits | 3 | 5 | 4 | 0 | 2 | 3 |
| | No. of Suppliers Audited | 3 | 5 | 4 | 0 | 2 | 3 |
| | Achievement Rate | 100% | 100% | 100% | 0% | 100% | 100% |

Supplier Risk Assessment

To diversify risks and continuously improve the overall supply chain quality, DIVA Laboratories has followed the RBA's requirement to establish the "Supplier Qualification and Evaluation Recognition Procedures" and incorporated this policy into the necessary items of supplier procurement management. Therefore, DIVA Laboratories requires that new raw material suppliers and old suppliers with whom the Company has business dealings sign the "Prohibition of Environmental Hazardous Substances Pledge", "Non-Use of Conflict Minerals Pledge", and "Stakeholder Environmental Requirements". This helps us ensure that the products or components supplied and the corporate governance status of the suppliers meet the Company's ESG business philosophy. For suppliers that do not meet the Company's requirements, we actively assist and guide them to initiate improvement plans, while also implementing improvements to employee health and safety, human rights, and corporate social responsibility. We are committed to reducing supply chain risks. In case of any violation, the Company may terminate or cancel the contract and prompt suppliers to work together to enhance corporate social responsibility.

| | |
|---|---|
|  <p>Environmental Risk</p> | <p>In order to reduce supply chain environmental risks, DIVA Laboratories continues to promote the adoption of environmental management systems by suppliers and the signing of relevant environmental pledges. In 2024, we conducted an environmental risk impact assessment on 295 key raw material suppliers that had actual transactions with us. Among them, 44 (about 15%) obtained the ISO 14001 environmental management system certification. No significant actual or potential negative environmental impacts were identified.</p> <p>At the same time, DIVA Laboratories requires existing suppliers to sign relevant documents to ensure that the products, packaging materials, and related attachments they provide do not contain substances that endanger human bodies and the environment. The response rate in 2024 is as follows:</p> <ul style="list-style-type: none"> • 11% of the suppliers signed the "Prohibition of Environmental Hazardous Substances Pledge" • 19% of the suppliers signed the "Stakeholder Environmental Requirements". <p>For suppliers that have not yet signed, we will continue to promote signing in 2025 and track the progress every quarter. In addition, 16 new suppliers were added in 2024. It is expected that we will initiate the signing of the "Supplier Sustainable Development Code of Conduct" and the "Supplier ESG Questionnaire" from January 2025 to further strengthen the sustainable management of the supply chain.</p> |
|  <p>Social Risk</p> | <p>The return rate of the signed Non-use of Conflict Minerals Commitment by suppliers was 73%.</p> <p>The armed forces of the DRC and surrounding countries have long been mining for 3T1G (Au, Ta, Sn, W) and other minerals as a source of funding, which has led to serious human rights violations and environmental damage. If the manufacturer of electronic products uses minerals from conflict regions, it will indirectly contribute to this regional conflict. Therefore, the Responsible Business Alliance (RBA) and the Responsible Minerals Initiative (RMI) have urged companies to implement responsible procurement policies, promote the Conflict-Free Smelter Program (CFSP), and adopt Conflict Minerals Reporting Template (CMRT) and Extended Minerals Reporting Template (EMRT) to ensure supply chain transparency and eliminate minerals from high-risk areas. There are 98 suppliers that have provided CMRT-related data.</p> <p>We undertake not to purchase minerals from conflict regions. Where they are used, the source of minerals and the corresponding report must be disclosed. In 2024, DIVA Laboratories conducted a conflict mineral survey on 295 suppliers. Among them, the nature of 32 suppliers were not subject to related conflict minerals and therefore did not need to sign the declarations, and the remaining 263 suppliers were the targets for signing the declarations. As of the end of the year, 191 suppliers signed the declarations, with a signing response rate of 73%. The 72 companies that have not yet signed the declarations will be included in the list of companies to be continuously tracked in 2025, and the progress of signing will be reviewed on a quarterly basis.</p> <p>In 2024, a total of 16 new suppliers were added, of which 2 were not subject to related conflict minerals and did not have to sign the declarations. 10 suppliers of the remaining 14 suppliers signed the declaration, with a completion rate of 71%. DIVA Laboratories will continue to strengthen the responsible procurement management of the supply chain to fulfill the corporate social and environmental responsibility.</p> |
|  <p>Governance Risk</p> | <p>Supplier Ethical Management Policy Survey</p> <p>All new suppliers of DIVA Laboratories must complete the "Supplier ESG Questionnaire". We plan to start conducting ESG surveys in January 2025. Only suppliers that meet the criteria after completing the survey and receiving the approval will be considered qualified suppliers.</p> |

Sustainable Green Procurement

In our key operating sites (including the operating boundaries mentioned in this report), we try to use local procurement as much as possible to reduce carbon emissions from long-distance transportation while at the same time supporting local business development. In 2024, local procurement accounted for more than 89% of total expenditures. In the future, DIVA Laboratories will continue to maintain this level of expenditures and further evaluate the feasibility of expanding the proportion of local procurement and setting specific targets.

▼ Local procurement ratio of DIVA Laboratories for the Most Recent Three Years (Unit: NTD Thousand)

| Year | 2022 | 2023 | 2024 |
|-----------------------------------|---------|---------|---------|
| Local Procurement Amount | 448,053 | 327,180 | 357,602 |
| Total Procurement Amount | 515,160 | 357,948 | 403,857 |
| Ratio of Local Procurement Amount | 87% | 91% | 89% |

Product Responsibility

R&D Investment

In 2024, R&D expenses of DIVA Laboratories accounted for 8% of the operating revenue. In addition to focusing on the safety, labeling, and reliability of products, we will actively develop and provide various safety improvement products.

▼ R&D expenses of DIVA Laboratories for the Most Recent Three Years (Unit: NTD Thousand)

| Year | 2022 | 2023 | 2024 |
|-------------------|------------|------------|------------|
| Operating revenue | 949,204 | 893,844 | 862,323 |
| R&D expenses | 82,619(9%) | 69,158(8%) | 71,898(8%) |

Production Management

At DIVA Laboratories, we value product quality and the health and safety of users. Therefore, from product R&D, production, transportation, sales to use, we have invested a lot of resources in establishing a quality management system. As of the end of 2024, the Company continued to pass and maintain the ISO 13485, ISO 9000, and ISO 14000 management systems. These systems were certified by SGS, an independent third-party certification body, to ensure that the Company's main products, namely medical displays and multi-functional transmission LCD displays, meet certain quality control standards.

To ensure that all products of DIVA Laboratories do not violate the health and safety of users, the Company strictly prohibits the use of harmful substances and all products comply with EU ROHS, EU REACH SVHC, and Directive 94/62/EC. In 2024, none of the main/auxiliary products of DIVA Laboratories violated health and safety regulations or voluntary agreements, implementing product safety controls.

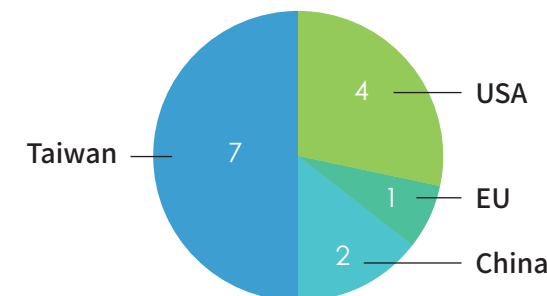
Patent and Trademark Layout

Intellectual property rights are important R&D achievements and the core elements of innovative management. Outstanding intellectual property management helps enterprises maintain their innovative and leading status. In order to protect the results of technological innovation and maintain the global leading position, DIVA Laboratories has formulated the intellectual property policy. The policy not only clearly defines the goals of continuous investment in R&D and innovation, but also plans the intellectual property management strategy that meets the Company’s development needs. By establishing a management system that effectively uses intellectual property rights to promote business benefits, DIVA Laboratories has achieved the Company’s profit goals.

Based on years of experience in intellectual property management, DIVA Laboratories has introduced the TIPS framework and obtained external verification to further enhance our intellectual property management system. This not only enhances the internal understanding of the value of intellectual property, but also improves the protection of the Company’s R&D achievements and enhances the trust of the outside world (including shareholders and customers) in the Company. From 2006 to December 31, 2024, DIVA Laboratories has received and still owns 14 patents, mainly covering design and image tuning technology, including seven patents in Taiwan, 1 patent in the EU, 4 patents in the U.S., and 2 patents in China.

▼ Statistics on the Number of Valid Patents and Distribution of Trademark Applications of DIVA Laboratories (Unit: NTD Thousand)

| Region | | Taiwan | EU | USA | China | Other | Total |
|-----------------------------|-------------------|--------|----|-----|-------|-------|-------|
| Number of invention patents | Certified | 7 | 1 | 4 | 2 | 0 | 14 |
| | Under application | 0 | 0 | 0 | 0 | 0 | 0 |
| Number of trademarks | Certified | 2 | 1 | 2 | 2 | 2 | 9 |
| | Under application | 0 | 0 | 0 | 0 | 0 | 0 |



Note: Statistics as of December 31, 2024.

Product Labeling

In order to implement product safety management, DIVA Laboratories has invested a lot of resources in the process of product R&D, production, storage, and labeling to ensure product safety. In addition to implementing different safety measures for products of different specifications, all products are labeled with detailed product information and specific information in accordance with the law. All product labeling complies with local regulations on product information and labeling. During the reporting period, there were no violations of product and service information and labeling regulations.

To ensure that the products of DIVA Laboratories meet the criteria of RoHS, and to achieve the goal of zero hazardous substances, DIVA Laboratories has formulated the "RoHS Management Measures". These Measures are intended to ensure that the Company's products and manufacturing processes comply with international environmental protection regulations and meet the standards of global environmental protection.

To effectively manage product quality and manufacturing processes, DIVA Laboratories has implemented strict control at the source of production. Suppliers are required to sign the "Guarantee of Prohibited Substances Control by Third Parties" and must provide a third-party hazardous substance inspection report when the first batch of goods is delivered. Depending on the quality needs, suppliers may need to provide inspection reports from time to time. Qualified products are labeled as RoHS products on the outer packaging, and are marked as RoHS-certified in the quality inspection record. In this way, we ensure that the eco-friendly materials and parts provided comply with the hazardous substance control measures of DIVA Laboratories.

DIVA Laboratories mainly focuses on the restriction of the six hazardous substances stipulated by RoHS. The types and concentrations must comply with the EU's latest RoHS regulations. In 2024, in addition to products that are RoHS directive (2011/65/EU)-compliant, all products produced by DIVA Laboratories were on par with the RoHS standards.



Customer Service

Customer Satisfaction Survey

We view customer feedback as a crucial foundation for strengthening customer relationships. We gather insights into customer needs through multiple channels. In response to customer feedback, the Company conducts an annual review and analysis and develops appropriate improvement plans, establishing a comprehensive customer feedback response process. The customer satisfaction score of DIVA Laboratories in 2024 was 3.9 (out of 5), maintaining a score of 3.7 or above for three consecutive years.

Adhering to the concept of customer satisfaction and quality first, DIVA Laboratories has engaged in in-depth understanding of customer needs through diverse communication channels, and continues to optimize its product portfolio, providing products and services beyond expectations, and strives to build a trustworthy partnership.



▼ Design of Customer Satisfaction Survey of DIVA Laboratories

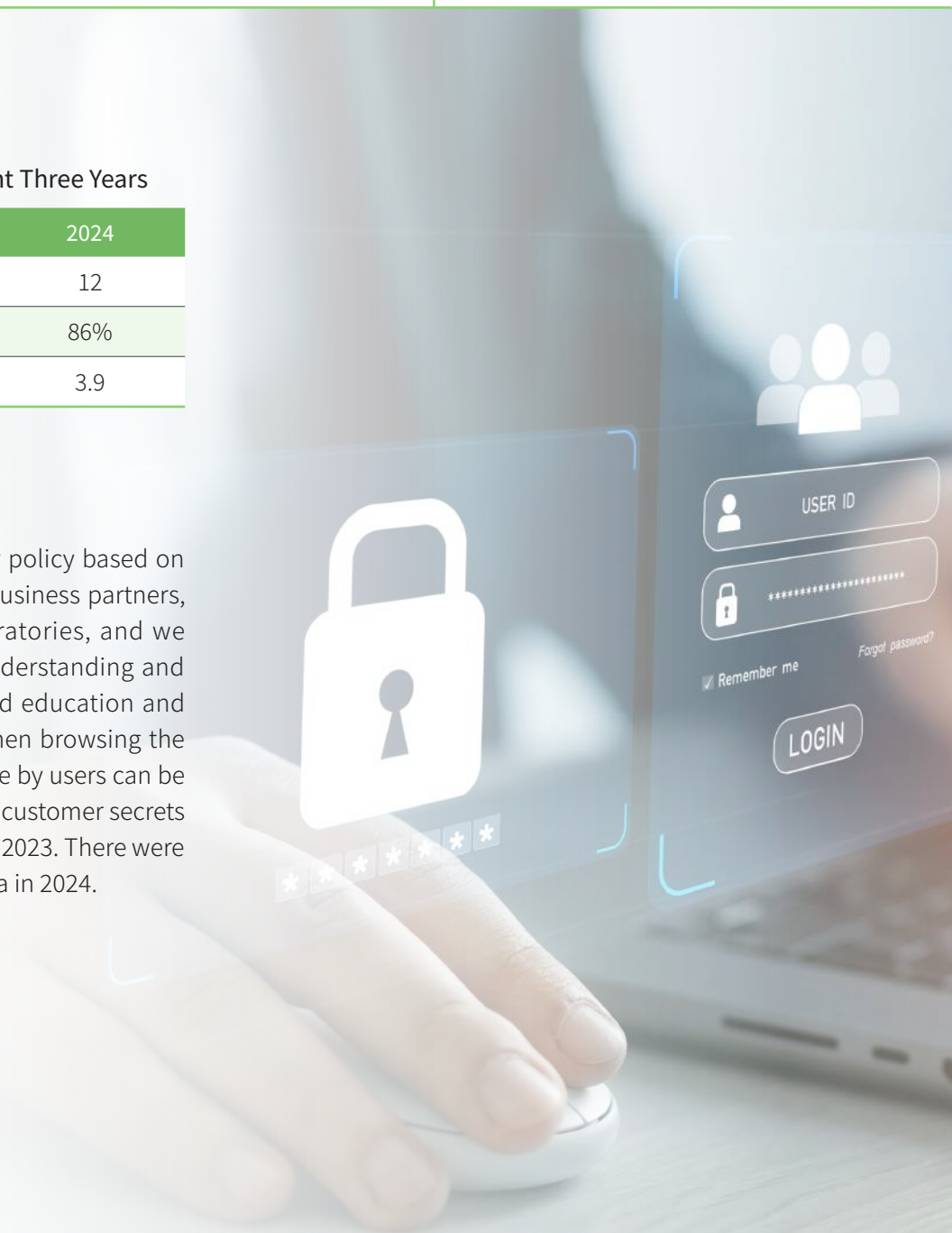
| Survey type | Percentage | Description |
|-------------|------------|--|
| Service | 36% | Evaluate the overall customer satisfaction with the services provided by the Company, including the Company’s response efficiency, cooperation, service quality, customer complaint response, and competitiveness. |
| Products | 55% | The evaluation of the quality and performance of the Company’s products by customers covers dimensions such as product performance, packaging safety, specification formulation, product reliability, and environmental impact. |
| Delivery | 9% | Delivery performance is critical to operational efficiency. Therefore, this evaluation focuses on the customer’s delivery time performance, including whether the delivery is on time, advance notice, and adjustment of scheduling. |

▼ Customer Satisfaction Survey Results of DIVA Laboratories for the Most Recent Three Years

| Year | 2022 | 2023 | 2024 |
|---|------|------|------|
| No. of replies | 8 | 10 | 12 |
| Recovery rate | 72% | 77% | 86% |
| Average customer satisfaction score (1 - 5) | 3.7 | 4.0 | 3.9 |

Customer Privacy Protection

To ensure personal data protection, DIVA Laboratories has formulated a privacy policy based on local regulations, which is applicable to all members of the Company and our business partners, and requires strict compliance. There is a complaint channel at DIVA Laboratories, and we have adopted a zero-tolerance policy for violations of privacy. Enhance the understanding and compliance of employees on privacy protection through global promotion and education and training. It is optional for users to choose to consent to the tracking records when browsing the Company's website. The personal information provided in the form on the website by users can be removed upon request through telephone or email. We are committed to keeping customer secrets confidential. There were no privacy complaints or penalties imposed from 2020 to 2023. There were no complaints concerning breaches of customer privacy or losses of customer data in 2024.





Chapter 4

Climate Change Response

Management of Climate Risks and Opportunities

- TCFD Four Key Pillars

GHG Emissions

Energy Management

- Energy Conservation and Carbon Reduction
- More Energy-efficient Products and Services

Water Resource Management

- Water Withdrawal and Discharge Volume

Use of Materials


Waste Management


Management of Climate Risks and Opportunities

According to the "Global Risks Report 2024" (GRR 2024) published by the World Economic Forum (WEF), extreme climate is ranked second in the short-term risk outlook among the risk perceptions in 2024. Environmental risks account for five of the long-term risks, including: extreme weather events, major changes to Earth systems, biodiversity loss and ecosystem collapse, natural resource shortages, and environmental pollution.

In recent years, due to the frequent disasters caused by extreme weather events, in order to respond to climate disasters and prevent related financial losses in advance, DIVA Laboratories has adopted the Task Force on Climate-related Financial Disclosures (TCFD) established by the Financial Stability Board (FSB) in 2015 to voluntarily disclose the Company's response policies and preventive actions when climate-related risks arise, as well as the financial impacts caused by them. After the Company has undergone proper climate adaptation and disaster recovery, we will seek opportunities to ensure profitability and enhance the Company's climate resilience in order to respond to the ensuing climate disasters.


TCFD Four Key Pillars

| Core Elements | Action Plan |
|---|--|
|  <p>Governance</p> | <p>1. Supervision of Climate Risks and Opportunities by the Board of Directors</p> <p>In December 2022, the Company established the "ESG Task Force" to be responsible for formulating and implementing the CSR policy, with a meeting convened every quarter to review the progress of KPIs. The task force is led by the vice president of the Management Division, covering five major aspects: employee care, customer relations, corporate governance, environmental sustainability, and responsible procurement. Starting from 2024, the performance appraisal of the Company's senior managers has been included in the ESG indicators, with a long-term reward plan linked, accounting for 0% to 5% of the annual remuneration.</p> <p>2. Management of Climate Risks and Opportunities by Management</p> <p>The Company regards climate risks as a high priority issue, which is overseen by the "ESG Task Force". The Task Force reports to senior executives every quarter and the Board of Directors every year, and is committed to achieving net zero by 2050. Since 2023, the Company has introduced the corporate risk management framework and established the "Risk Management Committee" to conduct risk radar assessments, formulate mitigation measures for high-risk items, and conduct follow-up tracking on a quarterly basis. The specific actions include: 1) Energy conservation and carbon reduction; 2) Green procurement; and 3) Enhancing climate resilience. The Company will continue to strengthen climate risk management to ensure the achievement of sustainable development goals.</p> |

| Core Elements | Action Plan |
|---|---|
|  <p>Strategy</p> | <p>Short-term (2025 - 2026), mid-term (2027 - 2030) and long-term (2031 - 2050) climate risks and opportunities are identified. DIVA Laboratories has identified 2 transition risks, 3 physical risks, and 3 opportunities. Furthermore, we have evaluated their business and financial impacts from the value chain (organization, suppliers, and customers) perspective, as well as conducting qualitative and quantitative analyses to formulate carbon reduction strategies. The key factors affecting the transformation are domestic and foreign regulations and laws (medium and long-term transition risks) and energy-saving products (medium and long-term opportunities).</p> <p>The Company incorporates climate change risks into its operations, and uses risk assessments and scenario simulations to predict financial impacts, and then formulates contingency and mitigation measures. We actively promote green energy and environmental protection policies, drive the supply chain’s low-carbon transformation, expand the use of renewable energy, and reduce the carbon footprint of operations and products to strengthen corporate resilience and achieve energy conservation and carbon reduction targets.</p> <p>For the Company’s main short-term, mid-term and long-term risks and opportunities, please refer to “Financial Impact of Climate-related Risks and Opportunities”.</p> |

Based on the TCFD framework, DIVA Laboratories identifies and assesses climate-related risks and opportunities that have an impact on its business, strategy, and financial planning. Each relevant department is responsible for defining and listing risks/opportunities, and conducting assessment on transition risks, immediate physical risks, and long-term physical risks, as well as analyzing short-, medium-, and long-term climate risks and opportunities within the scope of operations. To effectively manage climate change risks, each unit formulates response strategies based on identification results, such as carbon reduction measures, and sets goals and countermeasures through the ESG Task Force. The goals and countermeasures are implemented after being approved by the General Manager, and the achievement status is reviewed quarterly to ensure the achievement of the Company’s sustainability goals. In order to further strengthen risk management, DIVA Laboratories established the Risk Management Committee in 2023, which is responsible for identifying and managing various risks in the operation of the Company, including physical and transition risks of climate change, and leading the planning of relevant countermeasures to ensure that business risks are within an acceptable range. The Risk Management Committee reports the management implementation status and risk control status to the Board of Directors at least once a year, supervises and reviews the risk management effectiveness of the management team. In doing so, we make an effort to improve our corporate resilience and improve the risk management mechanism.



| Core Elements | Action Plan |
|---|---|
|  <p>Indicators and targets</p> | <p>1. Indicators used to assess climate-related risks and opportunities under the strategy and risk management process</p> <p>The Company pays attention to the impact of climate issues on operations, and focuses on the following through commitments to relevant targets and concerns:</p> <ul style="list-style-type: none"> • Renewable energy target: Achieve RE100 by 2040. • Carbon reduction target: Reduce Scope 1 and Scope 2 GHG emissions by 30% by 2030. <p>2. Scope (Category) 1 and 2 emissions and related risks</p> <p>DIVA Laboratories has listed GHG emissions as one of the key sustainability performance indicators, and the ESG Task Force conducts quarterly assessments. Prioritize the replacement of old energy-consuming equipment with energy-saving equipment; analyze the power consumption of the production process; and seek the optimal control solution for power consumption.</p> <p>In response to the carbon fee that may be incurred in the future, as the current mechanism of collection is not yet clear, it may turn out to be a risk related to GHG emissions. We can only identify this risk at this point. As the actual extent of the impact is not yet clear, we will continue to pay attention to this issue.</p> <p>3. Goals for managing climate-related risks and opportunities and the performance of the relevant targets</p> <p>Short-term:</p> <ul style="list-style-type: none"> • Reduce Scope 1 and Scope 2 carbon emissions by 3% in 2025 compared to the previous year. • Introduce ISO 14064-1 GHG inventory standard and complete and pass the verification in 2027. <p>Mid-term and long-term:</p> <ul style="list-style-type: none"> • Increase the proportion of renewable energy to 20% by 2030. • Reduce Scope 1 and Scope 2 carbon emissions by 30% by 2030. • The ratio of renewable energy in 2040 meets the requirements of RE100. • Achieve zero carbon emissions (net zero) by 2050. |

Financial Impact of Climate-related Risks and Opportunities

DIVA Laboratories conducts risk assessments for climate risks and opportunities, analyzes and ranks them according to the degree of impact and occurrence opportunities. The degree of impact is divided into three levels: low, medium, and high, and the occurrence opportunities are divided into three levels: unlikely, possible, and very likely. The goal is to identify and analyze medium and high-risk items, and then formulate appropriate countermeasures to enhance DIVA Laboratories' resilience in addressing climate change risks and opportunities.

▼ List of Climate-related Risks and Opportunities

| Climate Risk Items | Climate Opportunity Items |
|---|--|
| <ul style="list-style-type: none"> ① Policy and regulatory risks (renewable energy-related laws and regulations) ② Policy and regulatory risks (carbon reduction-related laws and regulations) ③ Immediate risk (abnormal climate events such as extreme rainstorms) ④ Long-term risks (changes in precipitation patterns) ⑤ Long-term risks (rising annual temperature) | <ul style="list-style-type: none"> ① Resource efficiency ② Products and services ③ Resilience |

▼ Matrix of Climate-related Risks and Opportunities

| | | | | |
|---------------------------|--------|------------|--------|-------------|
| Impact level | High | | | ① ② ① ② |
| | Medium | | ③ ③ | ④ ⑤ |
| | Low | | | |
| | | Not likely | Likely | Very likely |
| Probability of occurrence | | | | |

After reviewing the risks, the Company conducted in-depth analysis of the impact of climate change on its financial position, and planned for annual adjustments and countermeasures. We define short-term as within 3 years, mid-term as 3 to 5 years, and long-term as 5 years or more. We also assess the potential impact of climate risks and opportunities on the Company’s operations and finances, so as to formulate action plans for various climate-related risks and opportunities. The Company has specifically disclosed the "climate-related risks and financial impacts" and "climate-related opportunities and financial impacts" and actively developed solutions to mitigate the impact of climate change on operations and finances to enhance the organization’s climate resilience.

▼ Climate-related Risks and Financial Impacts

| Category | Climate-related risks | Impact period | Risk content description | Potential financial impact | Adaptation and Response Actions |
|-----------------|--|---------------|---|--|---|
| Transition risk | Policy and regulatory risks related to renewable energy-related laws and regulations | Long-term | <ul style="list-style-type: none"> In response to the regulations, the Company has improved the energy efficiency of the operating sites, increased the capacity of renewable energy installations, and established and subscribed for green power certificates. In response to the EU carbon border adjustment mechanism, the procurement of raw materials and parts that comply with the regulations adopted will increase operating costs. The Group expects to reduce the carbon emissions of suppliers by 30% by 2030, attain RE100 by 2040, and achieve net zero by 2050, which will increase operating costs. | <ul style="list-style-type: none"> Increased energy costs Increased carbon reduction costs Increased offshore costs | <ul style="list-style-type: none"> Continue to monitor relevant policies and regulations to ensure that the Company is on par with the latest regulatory requirements in a timely manner. Actively promote energy conservation and carbon reduction measures, and evaluate the purchase of renewable energy certificates. |
| | Policy and regulatory risks - carbon reduction-related laws and regulations | | | | |

| Category | Climate-related risks | Impact period | Risk content description | Potential financial impact | Adaptation and Response Actions |
|----------------|--|---------------|---|---|--|
| Physical risks | Immediate risk | Short-term | <p>Extreme weather events such as typhoons and floods caused by extreme rainstorms and other abnormal climate events:</p> <ul style="list-style-type: none"> • May cause machinery, personnel, plant, or other equipment losses • Personnel attendance rate affected • Transportation interruption, cargo loss | <ul style="list-style-type: none"> • Insurance premium budget created every year • Production capacity affected • Machinery, plant, personnel loss | <ul style="list-style-type: none"> • Take out insurance policies to reduce the risk of inventory losses. • Establish an inventory mechanism to respond to the risk of supply chain interruption. • Adjust the attendance of employees and assign a proxy to perform key duties flexibly. • Periodically clean the roof drainage holes and equipment and strengthen the fixing measures. Dispatch personnel to the plant to perform disaster prevention operations. |
| | Long-term risk - changes in precipitation patterns | Long-term | <ul style="list-style-type: none"> • Changes in precipitation patterns due to climate change, increasing the possibility of droughts or flooding | <ul style="list-style-type: none"> • Increased production costs of pre-arranged water purchase | <ul style="list-style-type: none"> • Enhance water resource management and replace water-saving equipment to ensure the safety of plant equipment and uninterrupted operations. |
| | Long-term risk - rising annual temperature | | <ul style="list-style-type: none"> • Increased average annual temperature requires higher cooling intensity for air-conditioning to maintain equipment operation | <ul style="list-style-type: none"> • Increased equipment procurement expenses • Increased electricity bill | <ul style="list-style-type: none"> • There are water pumps in all low-slope areas. • Regularly conduct building inspections to resolve problems immediately. • When purchasing new equipment, models with good energy efficiency are evaluated. |

▼ Climate-related Opportunities and Financial Impacts

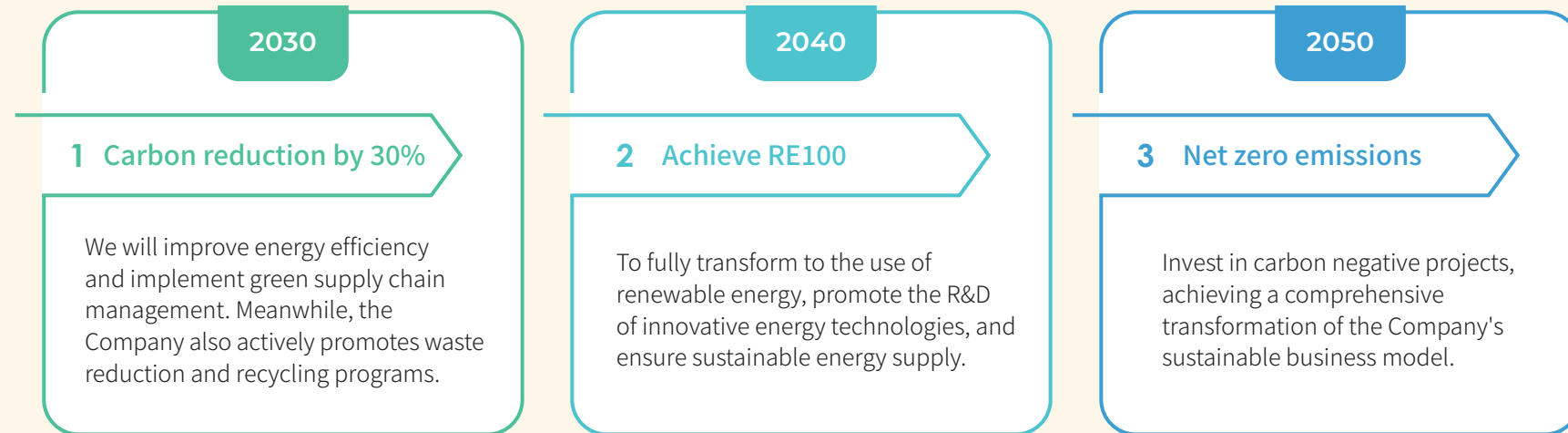
| Category | Climate-related opportunities | Potential financial impact | Countermeasure |
|---------------------------------|--|--|---|
| Resource utilization efficiency | <ul style="list-style-type: none"> • Paper, waste recycling and reuse • Use more efficient electrical equipment • Reduce water consumption • Circular economy • Legal and standard for energy-saving products • Purchase green power certificates | <ul style="list-style-type: none"> • Reduce the amount of consumables purchased • Lower power consumption and carbon emissions • Lower water costs • Circular economy gives products more sustainable selling points • Subsidy for purchase of energy-efficient appliances • Subsidy for production of energy-efficient products | <ul style="list-style-type: none"> • Implement resource classification and recycling, and promote water and electricity conservation. • The total cost of all power-saving measures is about NTD 29,000 per year. • It is expected that the expenditure for the replacement of asset equipment to be NTD 19,000, saving approximately 400 kWh of electricity per year, with an operating cost of NTD 2,000 per year expected to be reduced, and the expected carbon reduction benefit is 0.19 tCO₂e per year. |
| Products and services | <ul style="list-style-type: none"> • Immediately give feedback of the latest information and improve service quality in response to climate change risks. • Develop and/or add low-carbon products and services and develop climate adaptation and insurance risk solutions • R&D and innovation of new products and services | <ul style="list-style-type: none"> • Provide diversified services and products to meet market demand and enhance the Company's reputation and popularity • Bring new product or service opportunities and increase operating revenue. | <ul style="list-style-type: none"> • In 2024, we proactively invested in new product development, with a total R&D cost of NTD 46,179 thousand, demonstrating our determination to deepen innovation and technology. |
| Resilience | <ul style="list-style-type: none"> • Synthesize climate change risks and handling measures to enhance the Company's response capabilities | <ul style="list-style-type: none"> • Strengthen corporate resilience, minimize losses caused by climate change, and reduce customer losses. | <ul style="list-style-type: none"> • Each relevant unit conducts an assessment of climate change risks and opportunities every year to develop relevant countermeasures. The assessment results are reviewed and approved by the Board of Directors before implementation. |

Net Zero Vision and Phased Targets of DIVA Laboratories

The Company adheres to the philosophy of harmony and sustainable operation, actively responds to the challenges brought by climate change, and enhances the emphasis of our colleagues on climate change risks. We have planned a green management roadmap as the guideline for promoting energy conservation, carbon reduction, and sustainable development. We have also established short-term, mid-term, and long-term goals based on this guideline to facilitate internal and external reviews of relevant policies and regulations.

In addition, we continue to monitor the risks and opportunities that climate change may bring, assess their impact on the Company’s operations and finances, and develop specific countermeasures based on this to reduce potential risks and strengthen corporate competitiveness. Through these efforts, the Company will steadily promote the carbon reduction strategy and lay a solid foundation for the goal of net zero emissions.

Roadmap for the Company’s carbon reduction: Moving towards net zero by 2050



GHG Emissions

Starting from 2022, we have conducted GHG inventories every year based on the methodology of ISO 14064-1, with the Group's companies included in the parent company only financial statements (or consolidated financial statements) as the boundary. It is expected that a qualified third-party verification agency will be commissioned before the end of 2027 to conduct Scope 1 and Scope 2 GHG emission verification, and obtain ISO 14064-1: 2018 GHG verification statement.

In 2024, GHG emissions were - Scope 1: 2.3969 tCO₂e, Scope 2: 189.0961 tCO₂e, representing a 15.76% reduction in carbon emissions compared to the first inventory in 2022. This is mainly attributable to the carbon reduction measures including: internal dedication to the ongoing promotion of paperless operations, the popularity of virtual meetings, and the cut-down of business trips to reduce emissions, as well as as reduction in electricity consumption.

▼ GHG Emissions and Intensity of DVA Laboratories for the Most Recent Three Years (Unit: tCO₂e)

| Total emissions | | 2022 | 2023 | 2024 |
|-------------------------|-------------------------|----------|----------|----------|
| Scope 1 | Company cars - gasoline | 0 | 2.4842 | 2.3969 |
| | Subtotal of category | 0 | 2.4842 | 2.3969 |
| Scope 2 | Purchased electricity | 227.3092 | 200.2503 | 189.0961 |
| | Subtotal of category | 227.3092 | 200.2503 | 189.0961 |
| Total GHG emissions | | 227.3092 | 202.7345 | 191.4930 |
| Turnover (NTD million) | | 949.204 | 893.844 | 862.323 |
| GHG emissions intensity | | 0.2395 | 0.2268 | 0.2221 |

Note:

1. The source of the conversion factor is the GHG emission factor management table version 6.0.4 announced by the Environmental Protection Administration.
2. The Global Warming Potential (GWP) of each GHG is based on the value estimated in IPCC's Sixth Assessment Report.
3. The coefficient of carbon dioxide emission from electricity was 0.495 kg CO₂e/kWh in 2022; 0.494 CO₂e/kWh in 2023; and 0.474 kg CO₂e/kWh in 2024.
4. Carbon intensity formula: Total GHG emissions (tCO₂e) / turnover.

Energy management

The main source of electricity used by DIVA Laboratories is purchased electricity, and the electricity required by the Company is supplied by Taiwan Power Company. The total energy consumption in 2024 was 1,469,557 Megajoule, an annual decrease of 1%, attributable to effective energy conservation and carbon reduction measures; the energy intensity increased by 2% compared to 2023. We will continue to actively implement energy management.

▼ Energy Usage (Scope 1 + Scope 2) within DIVA Laboratories (Unit: Megajoule MJ)

| Type of energy | | 2022 | 2023 | 2024 |
|---|-----------------------|-----------|-----------|-----------|
| Non-renewable energy | Purchased electricity | 1,607,688 | 1,456,366 | 1,436,173 |
| | Gasoline | 0 | 34,600 | 33,384 |
| | Total volume | 1,607,688 | 1,490,966 | 1,469,557 |
| Total energy consumption | | 1,607,688 | 1,490,966 | 1,469,557 |
| Turnover (NTD million) | | 949.204 | 893.844 | 862.323 |
| Energy intensity | | 1,694 | 1,668 | 1,704 |
| Annual increase/decrease rate of energy intensity | | -21% | -2% | 2% |

Note:

1. The source of the energy conversion factor is the GHG emissions factor management table version 6.0.4 announced by the Ministry of the Environment.
2. Formula for calculating energy intensity: Energy consumption/Total operating revenue for the year.

Energy conservation and carbon reduction

In order to effectively reduce the environmental impact of the greenhouse effect and to reduce energy consumption, DIVA Laboratories has established development goals and plans for energy conservation and carbon reduction through the ESG Task Force, integrating the energy conservation and carbon reduction strategies and solutions of various departments. Meetings are regularly convened to review and track the implementation status. The Company continues to introduce various energy-saving technologies and promotes energy-saving improvement plans for facilities. We make every effort in implementing energy-saving measures and improving energy efficiency and other energy management strategies. In addition, we also foster energy-saving management plans for offices and public areas, and strengthen the energy-saving and carbon-reduction awareness and habits among employees through promotional activities and educational training.

In 2024, the Company introduced energy-saving plans, such as turning off lights during lunch breaks, replacing energy-saving light fixtures, and promoting paperless operations (digitalized paper forms). The energy saving was 47,643 kWh of electricity consumption compared to the baseline year 2022, an energy saving of approximately 171.5148 GJ and carbon reduction of approximately 22.5828 tCO₂e. In the future, we will plan to replace energy-saving lighting, which is expected to reduce energy consumption by 30% and carbon emissions by 30%.

▼ 2024 Performance of the Energy Conservation and Carbon Reduction Action Plan of DIVA Laboratories

| Action Plan | Type of Energy Consumption Reduced | Baseline year / Baseline | Reduce Energy Consumption (GJ) | Carbon Reduction Status (tCO ₂ e) |
|--|------------------------------------|---|--------------------------------|--|
| Replace energy-saving light fixtures, turn off the lights during lunch breaks, put multifunction printers into sleep mode, and electronic sign-offs. | Electricity | 2022 / 446,580 kWh (Start of carbon inventory) | 171.5148 | 22.5828 |

Note:

- In 2024, the carbon dioxide emission factor for electricity was 0.474 CO₂e/kWh.
- Reduction formula = 446,580 kWh - 398,937 kWh = 47,643 kWh = 171.5148 GJ, equivalent to 22.5828 tCO₂e.

More Energy-efficient Products and Services

DIVA Laboratories values social contributions, not only focusing on environmental protection and innovation in product R&D and manufacturing and a friendly workplace. At the same time, we are committed to valuing and protecting resources through effective management mechanisms, creating high value-added products and services, and contributing to the quality of the living environment. Each business group of the Company is committed to developing green products that are more energy-efficient (low energy consumption, low carbon emissions, and minimal environmental impact). We also promote the concept of energy conservation and sustainability through participation in exhibitions and briefing sessions. Furthermore, we have built a strong and powerful industry that is different from the traditional display manufacturers image.

| Product / Service | Energy saving (Unit: kWh/year) | Cost saving (NTD/year) | Carbon emissions reduced (Unit: tCO ₂ e) |
|-----------------------|--------------------------------|------------------------|---|
| 21.5" Medical display | 11,064 | 44,145 | 5.24 |

Note:

1. For the new generation of standard products that are more energy efficient: 21.5" medical display, the calculation of energy-saving efficiency (kWh/year) is as follows:
365 days × 24 hours of operation per day × total annual sales of 421 units × energy saving power (W) ÷ 1000.
2. Calculation of energy saving benefit in 2024: Energy saving benefit (kWh/year) × unit price of electricity bill (NTD 3.99/kWh).
3. Carbon reduction benefits in 2024: Energy savings (kWh/year) * electricity emission factor (2024 electricity emission factor of 0.474 CO₂e/kWh)

Water Resource Management

In recent years, the international community's emphasis on water resource management continues to increase. DIVA Laboratories has long been concerned about water resource energy conservation and environmental protection issues since its inception. In terms of our water conservation plan, the Company fully implements water conservation measures in daily life, continues to improve the efficiency of water resources, and expects to achieve the best use of water resources.

In order to better understand the water stress and water consumption risks in each plant, DIVA Laboratories has adopted the World Resources Institute (WRI)'s water risk assessment tool and combined it with local water resource distribution indicators. This included water source stability and regional supply and demand ratios, to analyze the proportion of global plants located in regions with water shortages, so as to formulate water risk management strategies. According to the "Aqueduct Water Risk Atlas" of the WRI, the water risk in Taiwan is rated Low-Medium (1-2), and the water risk in the Suzhou area in China is rated High (3-4). Currently, the main water source of DIVA Laboratories is the water supplied by the local water plant for livelihood use.

In order to mitigate the above impacts, DIVA Laboratories has affirmed its commitment to diverse water resources and actively cooperates with the government’s policy of developing reclaimed water for reuse. Since there is no relevant water resource used in the manufacturing process, only domestic wastewater is generated every day, which is discharged through the building’s centralized pipelines. Currently, in line with the building’s management committee incentive to promote water conservation, we have installed water-saving equipment. At the same time, we have also continued to promote water conservation, shaping the awareness of water conservation among our colleagues, eliminating water waste and minimizing the impact of water consumption. Furthermore, we have ensured that no wastewater is generated during our operations. There were no incidents of effluents exceeding the discharge limit or environmental pollution incidents in 2024.

Water Withdrawal and Discharge Volume

The water source of DIVA Laboratories is from a third-party (tap water) supplier, which is mainly used for the daily water consumption of our colleagues in the plant. In order to cooperate with the government’s environmental protection regulations and policies, a circular economy is being promoted on an ongoing basis. Moreover, we also facilitate the reduction of water consumption through various improvement measures, such as posting and announcing water-saving slogans to enhance the water-saving awareness among colleagues. We conduct regular inspections of toilets and pantries for leakage, which will be repaired immediately if found. We cooperate with the building management committee to continue to replace equipment with water-saving labels, and strive to eliminate waste of precious water resources.

▼ Total Volume of Water Withdrawn and Total Volume of Water Discharged From All Regions of DIVA Laboratories in the Most Recent Three Years (Unit: Million Liters)

| Water Withdrawal Source | 2022 | 2023 | 2024 |
|------------------------------------|-------|-------|-------|
| Water From Third-Party (Tap Water) | 3,866 | 3,155 | 2,809 |
| Total Water Withdrawal | 3,866 | 3,155 | 2,809 |
| Total Water Discharge | 3,866 | 3,155 | 2,809 |

Note:

1. The total dissolved solids (TDS) content of freshwater is equal to or less than 1,000 mg/L
2. Other water is the total dissolved solids (TDS) content greater than 1,000 mg/L
3. Water consumption is included in the building management fee (including water bills), and no separate water meters are installed, and the allocation statistics show no abnormality.
4. Total water withdrawal = (water expenses by building management fee) / (NTD 20/m³).

Use of Materials

In order to reduce the impact on the environment and achieve the goal of waste reduction, DIVA Laboratories has designed its products with a life cycle mindset. Among these materials, about 60% are renewable materials such as circuit boards, iron parts, wires, and cartons. In the future, we will further consider the possibility of replacing EPE with paper-based cushion packaging materials to expand the proportion of renewable materials used per unit of product.

In addition, the Company actively recycles and reuses the packaging materials used for machine components and panel components, static boxes, and static electricity packaging materials. In 2024, we achieved 100% recycling of the packaging materials used for these products. The pallets used by manufacturers for delivery are retained and replaced with warehouse pallets. Moreover, cardboard corner protectors and plastic bags used in warehouses are made from recycled and reusable materials. Through these efforts, we significantly reduce reliance on disposable packaging.

Waste Management

The types of waste generated by the DIVA Laboratories business are: 1. PCB/PCBA, 2. Wires, 3. Iron/aluminum, 4. Paper, 5. Other recyclables, and 6. Waste (panel/touch/epe..). Failure to properly clean up waste can affect business operations and have a significant impact on the environment. Therefore, DIVA Laboratories has implemented source reduction based on the concept of the life cycle, and commissioned qualified domestic manufacturers to dispose of and process waste according to the law, reducing the negative impact of waste generated during operations on the environment.

In order to accurately grasp the flow of waste and ensure that all waste is legally and properly handled or reused, DIVA Laboratories carefully selects waste clearance and disposal contractors. Aside from this, we also sign a resource recycling contract with them to control the waste disposal of the waste clearance and disposal contractors.

In addition, as we are a medical electronics assembly plant, we do not generate hazardous waste. In addition to effectively promoting waste management in our own operations/production processes, we also require our suppliers to recycle and reuse waste to minimize environmental impact, such as packaging materials delivered to DIVA Laboratories, cartons or static boxes, or other packaging materials, etc. We aim to achieve the goal of minimizing waste generation throughout the overall value chain and lead our suppliers to promote energy conservation, waste reduction, and circular economy.

▼ 2024 Waste Classified by Composition (Unit: Tons)

| Year | 2022 | 2023 | 2024 |
|------------------------------|---------|---------|---------|
| Hazardous industrial waste | - | - | - |
| Non-hazardous business waste | 40.0714 | 37.6194 | 32.9472 |
| Total waste | 40.0714 | 37.6194 | 32.9472 |

▼ Waste Treatment Status of DIVA Laboratories for the Most Recent Three Years (unit: Tons)

| Non-hazardous business waste | General industrial waste | Type of waste | Disposal site ^{Note 1} | Disposal method ^{Note 2} | 2022 | 2023 | 2024 |
|----------------------------------|--------------------------|----------------------|---------------------------------|-----------------------------------|---------|---------|---------|
| | | Recyclable waste | Off-site | Reuse or recycling | 6.7851 | 4.7463 | 0.9380 |
| | | Non-recyclable waste | Off site | Incineration | 33.2863 | 32.8731 | 32.0092 |
| Total waste | | | | | 40.0714 | 37.6194 | 32.9472 |
| Recycling rate ^{Note 3} | | | | | 16.93% | 12.62% | 2.85% |

Note:

1. Treatment site: On-site (in-house treatment) and off-site (outsourced treatment).
2. Disposal methods: Re-use (used for the same purpose again); recycling (reprocessing into new materials); incineration (including energy recovery); incineration (excluding energy recovery), landfill, others.
3. Recycling rate (%) = total amount of recycling and reuse/total amount of waste * 100%
4. The determination of hazardous business waste and general business waste is based on the Waste Disposal Act and the Standards for Defining Hazardous Industrial Waste of Taiwan.





Chapter 5

Social Inclusion

Overview of the Workforce

- Manpower Distribution
- Personnel Turnover

Employee Rights and Benefits

- Protection of Human Rights and Labor Rights
- Remuneration Levels
- Welfare Measures

Human Resource Development

- Diverse Training Channels
- Performance and Career Development

Secure Workplace Environment

- Occupational Safety and Health Management System
- Occupational Safety and Health Risk Control
- Statistics and Analysis of Occupational Injuries
- Workplace Health Services

Social Care and Common Good

Overview of the Workforce

Committed to creating a vision of co-prosperity and co-benefits, DIVA Laboratories regards employees as one of its most important partners, actively creating a happy and friendly work environment, and providing diverse recruitment channels and flexible work, with the aim of maximizing the diversity and inclusiveness of employees.

During the recruitment process, the Company strictly abides by the principles of human rights and equality values, and never discriminates due to gender, race, age, political orientation, marriage, and family conditions. We also value the rights to work of indigenous peoples and persons with disabilities, and actively promote equality in the workplace. Currently, there is 1 indigenous employee, 3 new immigrant employees, and 1 employee with a disability, demonstrating DIVA Laboratories' commitment to an inclusive workplace.

In terms of human resource structure, DIVA Laboratories values gender equality and actively promotes the balanced development of male and female employees in the workplace. As of now, female employees account for 47% and male employees account for 53% of the entire workforce, demonstrating the efforts and results of the Company in achieving gender equality in the workplace.

At the same time, we deeply believe that effective two-way communication is the key to building employee cohesion and identity. Therefore, DIVA Laboratories has established multiple communication mechanisms and is committed to creating a respectful and caring organizational culture, allowing employees to grow and develop in the workplace, thereby creating a win-win situation for the Company and employees. We implement the following measures to promote labor relations and communication:

- Formulate human rights policies to ensure that all employees are treated equally and with respect in the workplace.
- Hold regular labor-management meetings as a platform for employee opinion exchange and problem resolution.
- The Company has established an integrity mailbox and email channels to allow employees to express opinions or suggestions at any time. The Company uses them as the basis for reviewing and improving the management system.

Through the above mechanism, DIVA Laboratories actively takes in the employees' opinions and strengthens the trust between the Company and employees, jointly achieving the goal of sustainable development.

Manpower Distribution

As of the end of 2024, the total number of employees of DIVA Laboratories was 142, a decrease of 4 compared to the previous year, and there was no significant change. Percentage of employees by region: 97.9% in Taiwan, 1.4% in the U.S., and 0.7% in China. The gender distribution is 75 male employees (52.8%) and 67 female employees (47.2%). We are also committed to developing a diverse talent pool, including ensuring employment opportunities for persons with disabilities, increasing the proportion of senior executives hired from overseas, promoting diversity and prosperity, enhancing the Company's overall competitiveness.

▼ 2024 Types of Employees Hired by DIVA Laboratories in Each Region

| Employee Classification (Unit: No. of People) | | Taiwan | | USA | | China | | Total | | |
|---|--|--------|--------|------|--------|-------|--------|-------|--------|--------------|
| | | Male | Female | Male | Female | Male | Female | Male | Female | Total number |
| By contract | Permanent employees (non-fixed term contract) | 72 | 67 | 2 | 0 | 1 | 0 | 75 | 67 | 142 |
| | Contract employees (fixed-term contract) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| By working hours | Full-time employees | 72 | 67 | 2 | 0 | 1 | 0 | 75 | 67 | 142 |
| | Part-time employees | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| | Non-guaranteed hours employees (temporary workers) | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 | 0 |
| Total No. of people by gender in each region | | 72 | 67 | 2 | 0 | 1 | 0 | 75 | 67 | 142 |

Note:

1. Full-time employees: Employees who work 40 hours per week according to the definition of the Labor Standards Act of Taiwan.
2. Part-time employees: Employees who work less than 40 hours per week.
3. Non-guaranteed hours employees: Employees who are not required to work minimum or regular hours, e.g., temporary workers, on-call workers.

▼ Changes in the Number of Workers of DIVA Laboratories for the Most Recent Three Years

| Worker Category | 2022 | 2023 | 2024 |
|-----------------|------|------|------|
| Employees | 155 | 146 | 142 |
| Non-employee | 2 | 2 | 2 |
| Total | 157 | 148 | 144 |

Note:

1. Based on the Group's number on December 31, 2024; and three of the 142 employees worked in overseas plants.
2. Workers who are not employees (mainly cleaning personnel and waste recycling personnel): They are not directly hired by the Company, but their work is controlled by the Company, including the dispatched workers of manpower agencies and the contract workers of contractors (security personnel, cleaning personnel, waste recycling personnel, landscaping personnel, chefs, etc.), and they mainly work in environmental cleaning and catering supply. This group also includes interns and volunteers who do not have any labor-employer relationship.

Diverse and Abundant Job Opportunities

In response to SDGs 8 that promotes "decent work and economic growth", DIVA Laboratories provides equal employment opportunities for men and women of all ages, and protects the work opportunities of other minority groups in accordance with the laws and regulations of the local governments to accommodate the diversity of employees. According to the statistics of the employees at the end of the year, the ratio of female employees was 47%, the ratio of female managers was 24%, and the ratio of middle-aged workers over 50 years old was 27%. In addition, the Company employs physically and mentally disabled employees in accordance with the government's regulations, meeting the statutory quota (1 person).

To promote local co-prosperity, we actively employ local residents as "high-level management" such as senior managers, managers, and deputy managers, with a total of 5 people, accounting for 24% of all senior management.

▼ Distribution of Employees of DIVA Laboratories by Job Category

| Job category / Diversified Category | | Gender | | Age | | | Others | | | |
|---|---------------|--------|--------|--------|--------------------|------------------|------------------------|--------------------|----------------|--------------------------|
| | | Male | Female | Others | Under 30 years old | 31- 50 years old | 51 years old and above | Indigenous peoples | New immigrants | People with disabilities |
| Direct employees (30 people in total) | No. of people | 9 | 21 | 0 | 1 | 26 | 3 | 1 | 3 | 0 |
| | Percentage | 30% | 70% | 0% | 3% | 87% | 10% | 3% | 10% | 0% |
| Indirect employees (112 people in total) | No. of people | 66 | 46 | 0 | 4 | 79 | 29 | 0 | 0 | 1 |
| | Percentage | 59% | 41% | 0% | 4% | 70% | 26% | 0% | 0% | 1% |
| No. of people in diversified categories | | 75 | 67 | 0 | 5 | 105 | 32 | 1 | 3 | 1 |
| As a percentage of total employees | | 53% | 47% | 0% | 3.5% | 74.0% | 22.5% | 1% | 2% | 1% |

Note:

1. Based on the Group's number on December 31, 2024; and 3 of the 142 employees worked in overseas plants.
2. Direct employees: Employees directly involved in production. (e.g. operators, inspectors, team leader, etc.)
3. Indirect employees: Employees not directly involved in production. Excluding direct employees, the rest of the employees are indirect employees.

Personnel Turnover

New Hires and Resigned Employees

In 2024, DIVA Laboratories hired a total of 14 new employees to meet the company’s growing talent needs. Among them, 8 were male and 6 female, and 72% of them are aged between 31 and 50, accounting for the largest proportion.

In terms of employee retention, the turnover rate of DIVA Laboratories has shown a downward trend in recent years. The new hire rate was approximately 21.1% in 2022 and 9.8% in 2023. The turnover rate was approximately 32% in 2022 and 13% in 2023. In 2024, a total of 19 employees resigned, including 11 male (57.9%) and 8 female (42.1%), with a total turnover rate of about 14%. The retention rate of R&D personnel in 2024 was approximately 89%. The Company will continue to strengthen work-life balance, improve the ability of supervisors, and provide employees with career development opportunities to promote employee retention.

*Formula for calculating R&D personnel retention rate: (1-turnover rate) = retention rate, turnover rate = total number of employees who resigned during the year / ((beginning of period + end of period) / 2) = (4 / (36 + 36) / 2) = 11%

▼ Distribution of New Employee Hires and Employee Turnover by Region and Age

| Age | Gender | New Hires | | Resigned Employees | |
|---------------------------------------|--------|-----------|------------|--------------------|------------|
| | | Taiwan | Percentage | Taiwan | Percentage |
| Under 30 years old | Male | 0 | 0% | 0 | 0% |
| | Female | 1 | 7% | 1 | 5% |
| 31- 50 years old | Male | 6 | 43% | 8 | 42% |
| | Female | 4 | 29% | 6 | 32% |
| 51 years old and above | Male | 2 | 14% | 3 | 16% |
| | Female | 1 | 7% | 1 | 5% |
| No. of New Hires/ Resigned Employees | | 14 | 100% | 19 | 100% |
| Rate of New Hires/ Resigned Employees | | 10% | | 14% | |

Note:

1. Rate of new hires = Number of new hires in each category/total number of employees at the end of the period in the region.
2. Percentage of new hires in each age group = Number of new hires in each category/Total number of new hires at the end of the period
3. Turnover rate = Number of resigned employees in each category/total number of employees at the end of the period in the region.
4. Percentage of new hires and resigned employees in each age group = Number of employees resigned in each category/Total number of employees resigned at the end of the period
5. Resigned employees include those who voluntarily or involuntarily left the organization due to dismissal, retirement, or work-related ill health.
6. Only the Taiwan plant had new hires and resigned employees; there were no changes in personnel in the plants in Suzhou, China and the United States.
7. As the formula for calculating new hires and turnover rate were adjusted, the information for 2022-2023 has been restated.

Unpaid Parental Leave

The Company has implemented the Act of Gender Equality in Employment and advocated gender equality in accordance with SDGs 5. We protect the rights of employees to raise the next generation, and rights to unpaid parental leave. Employees of the Company who have served for six months are entitled to apply for unpaid parental leave before the child reaches the age of three, and it may be taken until the child reaches the age of three, but the total duration may not exceed two years. Employees can continue to participate in the original social insurance programs during unpaid parental leave period.

▼ Number of Employees on Unpaid Parental Leave for the Most Recent Three Years

| Item | 2022 | | 2023 | | 2024 | |
|---|------|--------|------|--------|------|--------|
| | Male | Female | Male | Female | Male | Female |
| No. of employees entitled to unpaid parental leave ¹ (a) | 2 | 0 | 2 | 3 | 1 | 0 |
| No. of employees who applied for unpaid parental leave (b) | 0 | 0 | 0 | 0 | 1 | 0 |
| Application rate of unpaid parental leave (b/a) | 0% | 0% | 0% | 0% | 100% | 0% |
| No. of employees expected to be reinstated from unpaid parental leave (c) | 0 | 0 | 0 | 0 | 1 | 0 |
| No. of employees who were reinstated from unpaid parental leave (d) | 0 | 0 | 0 | 0 | 1 | 0 |
| Rate of reinstatement from unpaid parental leave (d/c) | 0% | 0% | 0% | 0% | 100% | 0% |
| No. of employees reinstated from unpaid parental leave in the previous year (e) | 0 | 0 | 0 | 0 | 0 | 0 |
| No. of employees who continued to work for one year after being reinstated from unpaid parental leave in the previous year ² (f) | 0 | 0 | 0 | 0 | 0 | 0 |
| Retention rate of unpaid parental leave without pay (f/e) | 0% | 0% | 0% | 0% | 0% | 0% |

Note:

1. Calculated based on the number of employees who have applied for maternity leave or paternity leave in the past three years (2022-2024).
2. The actual date of reinstatement is the previous year, and the date of reinstatement has been one year since reinstatement.

Employee Rights and Benefits

Protection of Human Rights and Labor Rights

The Company prohibits child labor under the age of 16, forced labor, and any improper employment discrimination, and requires suppliers to comply with international standards and the labor employment-related laws and regulations of the location where they operate. Protect various labor rights and interests, including minimum wages, working hours (including overtime), insurance, vacation, pension system, contract termination notice period, freedom of association and group negotiation rights, etc. Provide equal job opportunities and treatment without discrimination on the basis of race, color, gender, religion, politics, nationality, or social origin.

▼ Description of the Labor Rights Protection Measures of DIVA Laboratories

| | |
|--|--|
| <p>Working Hours</p> | <ul style="list-style-type: none"> • Regular employees normally work 8 hours per day, 40 hours per week. • If overtime is required due to special circumstances, the total working hours per day shall not exceed 12 hours, and the maximum number of overtime hours per month shall be 46. • According to the Labor Standards Act, overtime pay is given to employees who work more than 8 hours a day, and employees should not be forced to work overtime. |
| <p>Procedures for Departure</p> | <ul style="list-style-type: none"> • Article 16 of the Labor Standards Act must be followed in the event that the Company terminates the employment relationship with employees. Notification of the termination of the employment contract must be given in advance, with severance pay and job-seeking leave provided. |
| <p>Labor-management Agreement</p> | <ul style="list-style-type: none"> • The Company holds regular quarterly labor-management meetings in accordance with Article 83 of the "Labor Standards Act". A special meeting may be convened when necessary to promote labor-management cooperation, labor-management relationship coordination, labor condition improvement, and labor welfare planning issues, fostering two-way communication and negotiation. |
| <p>Significant Operational Changes</p> | <ul style="list-style-type: none"> • Significant business changes and countermeasures that affect the rights and interests of employees are implemented after the discussion in the labor-management meeting. • Before the implementation of significant operational changes, the employees affected and their representatives shall be notified at least 4 to 6 weeks in advance. • During the reporting period, the Company did not experience any significant operational changes. |

Remuneration Levels

We provide competitive remuneration, and the remuneration is determined based on the position, professional ability, academic experience, and seniority of individual employees, and is adjusted with reference to market standards in the industry. At DIVA Laboratories, we attach great importance to equal pay for equal work, and do not allow gender differences in overall wages. The ratio of the base remuneration of males and females in 2024 was 1.08:1. The ratio of the total remuneration of the highest paid managerial position to the median annual total remuneration of all employees (excluding the person with the highest total remuneration) for the year was 7.23:1. For full-time employee information for non-managerial positions, see employee benefits and compensations on MOPS.

▼ Remuneration Ratios of Males and Females of DIVA Laboratories by Employee Category for the Most Recent Three Years

| Year | 2023 | | 2024 | |
|--------------------|------|--------|------|--------|
| | Male | Female | Male | Female |
| Employee category | | | | |
| Direct employees | 0.90 | 1 | 0.95 | 1 |
| Indirect employees | 1.44 | 1 | 1.39 | 1 |

Note:

1. Calculation method: Average remuneration of males in each category/average remuneration of females in each category.
2. Remuneration: Refers to the actual amount of wage paid in the current year, including basic wage, meal allowance, performance bonus, year-end bonus, overtime pay, and employee remuneration.

▼ Salary Level of Entry-Level Employees at Key Operating Sites of DIVA Laboratories for the Most Recent Three Years

| Year | Average Standard Salary of Entry-level Employees | | Average Standard Salary of Entry-level Employees / Local Minimum Salary | |
|------|--|--------|---|--------|
| | Male | Female | Male | Female |
| 2023 | 42,123 | 37,198 | 1.60 | 1.41 |
| 2024 | 42,640 | 39,376 | 1.55 | 1.43 |

Note:

1. The "key operating sites" defined by the Company are the operating boundaries disclosed in this report.
2. The Company sets the wage of employees and other workers with reference to the minimum wage announced by the Ministry of Labor for the year and ensures that it is not lower than the minimum wage.
3. Basic wage: including basic wage, meal allowance, and other regular wages.
4. The local minimum wages from 2023 to 2024 were NTD 26,400 and NTD 27,470, respectively.

Welfare Measures

In order to protect the rights and interests of employees and enhance the Company’s cohesion, we provide a comprehensive benefits system for regular employees. In addition to the basic rights of labor and health insurance, special leave, maternity leave, and child care leave, we also provide diverse employee benefits, such as holidays, life insurance, medical insurance, disability insurance, accident insurance, pensions, emergency relief, wedding gifts, and funeral subsidies, etc. At DIVA Laboratories, we strive to improve employee welfare and create a happy workplace.

▼ Employee Welfare Measures at DIVA Laboratories

| | | |
|----------------------|----------------|---|
| Basic Benefits | Insurance | <ul style="list-style-type: none"> In addition to the basic labor and health insurance, we also offer employees and their families group insurance (including life insurance, medical insurance, accident insurance, and business travel insurance). 10% of employees choose to include their family members in the group insurance. |
| | Leave | Labor holidays, special leave, wedding and bereavement leave, and parental leave are provided in accordance with the Labor Standards Act. |
| | Pension system | <ul style="list-style-type: none"> For those who are subject to the old pension scheme under the "Labor Standards Act": The Company makes monthly pension contributions equal to 3% of employees’ monthly wages and deposits them into a special pension account held in the name of the "Labor Pension Fund Supervisory Committee" at the Bank of Taiwan. The balance of this account in 2024 totaled NTD 17,552 thousand, and the actuary confirmed that the amount of the pension contribution is sufficient to pay for future pensions. For those who are subject to the new pension scheme under the "Labor Pension Act": 6% of the monthly wage of the employee is allocated to be deposited into their personal pension account. The amount of pension expenses recognized in 2024 totaled NTD 5,960 thousand. We encourage employees to voluntarily contribute to their pensions. In 2024, 24% of employees voluntarily contributed to their pensions. |
| Rewards and Benefits | Item | Bonuses for the three major festivals, employee bonuses, red envelopes on the first workday after the Lunar New Year, license allowances, continuing education subsidies, and talent recommendation incentives |
| | Mechanism | Bonus mechanism for talent recommendation |

| | | |
|---|--------------------------|---|
| Health Promotion | Activities | Annual employee health checkups, health lectures, on-site medical health counseling, sports clubs |
| Comprehensive Facilities / Work Environment | Facilities | Lactation room |
| | Work Environment | Breastfeeding employees are given an additional 60 minutes of breastfeeding time per day. If the extended work time is more than 1 hour, the Company shall increase the breastfeeding time by 30 minutes. |
| Welfare Committee | Benefit funds | <ul style="list-style-type: none"> ● Source of funds: 0.5% of the monthly wage of each employee and 0.05% of the total operating revenue of the Company are allocated and deposited in a special account, managed by the "Employee Welfare Committee" established by the employer and employee. The total amount of benefit expenses for the Company and employees amounted to NTD 943,414. ● Scope of expenditure: Subsidies for weddings, funerals, celebrations, birthday vouchers and club activities, domestic travel, family day activities, and employee gatherings. |
| | Annual Activities | <ul style="list-style-type: none"> ● Birthday vouchers ● Employee gathering ● Gifts for three major festivals ● Badminton Club, Running Club ● Domestic travel ● Family day |

Human Resource Development

Diverse Training Channels

The Company is committed to cultivating talent and improving employee skills. For this reason, a complete training mechanism has been planned, from new employee training, professional skills required for various positions, to leadership training for intermediate and senior executives, etc. There are specialized empowerment projects, and through diversified learning platforms, such as physical teaching, online learning videos, digital learning platforms, etc., as well as a teaching satisfaction feedback mechanism, the Company continues to improve its training programs. In 2024, the average training hours per employee was 21.04 hours. Among them, the average training hours for male employees was 22.13 hours, and the average training hours for female employees was 19.83 hours. The annual training budget was NTD 202,837, accounting for 0.02% of the operating revenue.

- 100 courses offered in 2024.
- In 2024, a total of 3-phased management leadership courses were offered, totaling 28 training hours.
- In 2024, a management consensus camp was held with 20 managers participating, totaling 30 training hours.

▼ 2024 Employee Training Status of DIVA Laboratories

| Employee Category | Calculation Method | Male | Female | Subtotal |
|--------------------|--|---------|---------|----------|
| Direct employees | Actual number of people during the reporting period (A1) | 144 | 309 | 453 |
| | Training hours during the reporting period (B1) | 232.5 | 479.5 | 712 |
| | Average training hours during the reporting period (B1/A1) | 1.61 | 1.55 | 1.57 |
| Indirect employees | Actual No. of people during the reporting period (A2) | 486 | 283 | 769 |
| | Training hours during the reporting period (B2) | 1,427 | 849 | 2,276 |
| | Average training hours during the reporting period (B2/A2) | 2.94 | 3 | 2.96 |
| Total | Number of hours during the reporting period (Q) | 1,659.5 | 1,328.5 | 2,988 |
| | Total number of employees at the end of the reporting period (R) | 75 | 67 | 142 |
| | Average training hours per employee (Q/R) | 22.13 | 19.83 | 21.04 |

Note: Based on the Group's number on December 31, 2024; and three of the 142 employees worked in overseas plants.

▼ 2024 On-the-job Training Courses and Participation of DIVA Laboratories

| Course Type | Course Hours | Number of Participants |
|--|--------------|------------------------|
| Professional Course Training | 945 | 689 |
| Regulatory training | 1,285 | 338 |
| Occupational safety and health regulatory training | 678 | 170 |
| Training on management courses | 80 | 25 |
| Total | 2,988 | 1,222 |

Performance and Career Development

The Company attaches great importance to the career development of employees, and plans a complete promotion and remuneration system and regularly conducts performance appraisals of employees. Except for new hires or those on unpaid leave in the current year, all other employees are subject to two performance interviews every year to discuss and evaluate their job performance, their own career or training plans, and other job issues. The evaluation results are linked to the human resource management operations, such as wage adjustment, promotion, rewards and remuneration, and transfer. In doing this, we facilitate the organization’s functional management and human resource capital development.

▼ 2024 Employee Performance Evaluation Status of DIVA Laboratories

| Employee category | Calculation Method | Male | Female | Subtotal |
|----------------------|---|------|--------|----------|
| Direct employees A | Total number of employees at the end of the reporting period (A1) | 9 | 21 | 30 |
| | Number of employees receiving regular performance and career development reviews (B1) | 9 | 21 | 30 |
| | Percentage (B1 / A1) | 100% | 100% | 100% |
| Indirect employees B | Total number of employees at the end of the reporting period (A2) | 62 | 41 | 103 |
| | Number of employees receiving regular performance and career development reviews (B2) | 62 | 41 | 103 |
| | Percentage (B2 / A2) | 100% | 100% | 100% |

| Employee category | Calculation Method | Male | Female | Subtotal |
|-------------------|--|------|--------|----------|
| Total | Total number of employees at the end of the reporting period (R) | 71 | 62 | 133 |
| | Total number of employees receiving regular performance and career development reviews (Q) | 71 | 62 | 133 |
| | Percentage of employees receiving regular performance and career development reviews (Q / R) | 100% | 100% | 100% |

Note:

1. Based on the number of employees in Taiwan as of December 31, 2024.
2. The total number of employees at the end of the reporting period and the number of employees who received regular performance appraisals do not include those who have been employed by the Company for less than three months.

Secure Workplace Environment

Occupational Safety and Health Management System

To ensure a safe and healthy work environment for employees and prevent occupational accidents, DIVA Laboratories has established an occupational safety and health management unit (One Level-A manager for occupational safety and health affairs managers, one occupational safety and health manager, five first responders) and the Occupational Safety and Health Management Committee consisting of seven members in accordance with relevant laws and regulations. Their main responsibilities are to manage the work environment, prevent injuries and negative impacts, continue to improve occupational safety and health management, while ensuring compliance with relevant laws and regulations. We hold meetings to discuss occupational safety and health issues. The goal is to convene a meeting every quarter as required by law. In 2024, a total of 4 meetings were held to fulfill our responsibility for occupational safety and health management, implement occupational safety and health management, and comply with regulatory requirements. In doing this, we protect the health and safety of employees, and achieve the goal of continuous improvement in occupational safety and health management.

▼ Workers Covered by the Occupational Safety and Health Management System

| Region | No. of employees | No. of non-employees |
|--------|------------------|----------------------|
| Taiwan | 139 | 2 |

Note:

1. The number of non-employees includes the number of contractors and dispatch personnel who work in the plant on a long-term basis.
2. Only for Taiwanese employees.

▼ Occupational Safety and Health Management System

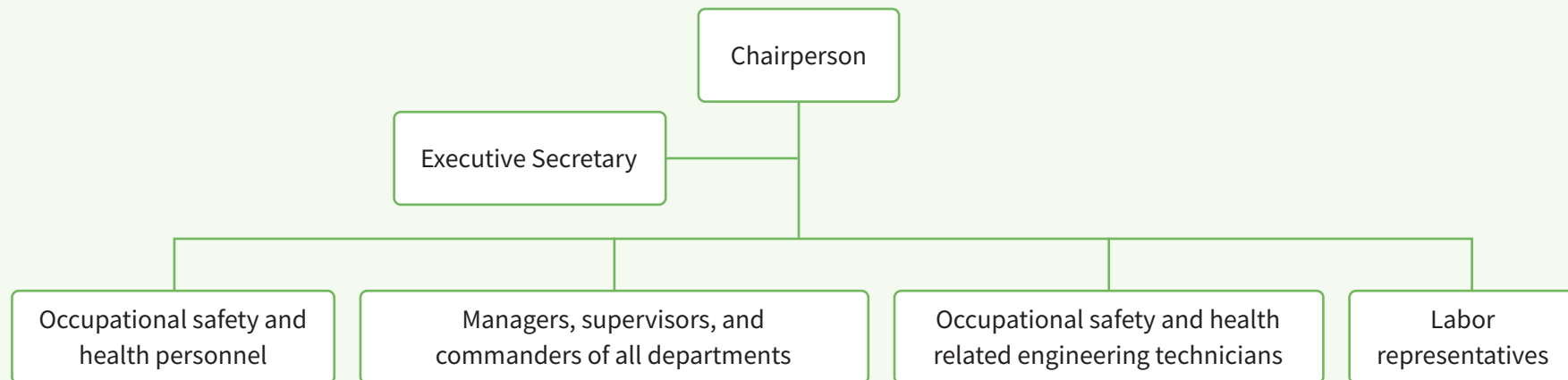
| Key Work | Measures |
|--|---|
| Safety and health education and training and disaster drills | <ul style="list-style-type: none"> • New hires are given training in accordance with laws. • Refresher training conducted for first responders and ESH personnel. • An emergency response drill is conducted every six months. |
| Hazard identification and risk assessment | The Occupational Safety and Health Committee proposes hazard factors and reviews and improves them every quarter as required by law. |
| Environmental safety and health audit | The Company conducts monthly inspections of the operating environment and general safety and health facilities for organic solvents. If there is any risk of occupational accidents, the Company will take immediate action to address and improve the situation. There has been no major accident so far. |
| Disaster response | Formulate SOP procedures, follow the procedures in case of an accident or disaster, and conduct analysis of the incident, investigate the cause of the accident, and review and improve the incident. |
| Health management and promotional activities | <ul style="list-style-type: none"> • Hold health seminars regularly to enhance employees' awareness of self-health. • Health education is arranged for relevant personnel from time to time to implement health management. |
| Protection Measures for Health of Specific Groups | <ul style="list-style-type: none"> • The four major programs are managed by occupational health nurses in accordance with the law: • Overload Prevention Program (Article 6, Occupational Safety Act) • Human Factor Hazard Prevention Program (Article 6, Occupational Safety and Health Act) • Maternity Health Protection Program (Article 30 and 31 of the Occupational Safety and Health Act) • Misconduct Prevention Program (Article 6, 18, 39, Occupational Safety and Health Act) |

Occupational Safety and Health Committee

In order to protect the rights and interests of employees, the Company has established an Occupational Safety and Health Committee in accordance with the “Occupational Safety and Health Act”. The Committee consists of 7 members, including 3 labor representatives and 4 management representatives. The proportion of labor representatives is greater than one third.

The Occupational Safety and Health Committee is responsible for improving the safety and health management level and achieving the safety management goal through planning, implementation, evaluation, and improvement of the occupational safety and health environment. Quarterly meetings are held in accordance with the law. The topics of the meetings include: providing suggestions, coordinating, and proposing occupational safety and health policies to be formulated by the employer, reviewing occupational safety and health management plans, reviewing safety and health education and training implementation plans, reviewing work environment monitoring plans, monitoring results and measures to be taken, and reviewing automatic inspection and safety and health audit matters of business units.

Occupational Safety and Health Committee Organizational Chart



Occupational safety and health education and training

In order to provide employees with a healthy and safe working environment, DIVA Laboratories has conducted comprehensive new hire orientation training. In addition, to ensure that employees can respond immediately in the event of an accident, the Company conducts annual evacuation drills for all employees. The drills are comprehensive and start from the time the situation is presented to the time the employees are evacuated, and finally to the time when the employees of each unit are gathered at an assembly point. The number of hours for which employees need to be trained on occupational safety and health professional certificates is set according to the law. All employees are required to participate in the training to ensure the effectiveness and authenticity of training and drills. In addition to setting up relevant occupational safety and health personnel in accordance with the law, we also exceeded the number of people required by the law (one more person trained as a Level-A manager for occupational safety and health affairs managers and first aid personnel). We implement good occupational safety and health measures to enhance the health and safety of all employees, build a healthy and friendly workplace, and create the goal of mutual prosperity, mutual benefit, and shared value.

▼ 2024 Staff Occupational Safety and Health Training

| Worker Category | Training Category | 2024 Training Course | Course Hours | Number of Participants | No. of Training Hours |
|----------------------|-------------------|---|--------------|------------------------|-----------------------|
| New Hires | General Training | Occupational safety and health training for new hires | 3 | 14 | 42 |
| | | Refresher training for fire prevention managers | 6 | 1 | 6 |
| | | Preliminary training for first responders | 16 | 1 | 16 |
| In-service Employees | Specific Training | Self-defense and fire-fighting team drill | 4 | 138 | 552 |
| | | Emergency evacuation training | 4 | 14 | 56 |
| | | Refresher training for X-ray in-service operators | 3 | 2 | 6 |
| Total | | | | 170 | 678 |

▼ Photos of 2024 Occupational Safety and Health Training



Occupational Safety and Health Risk Control

In order to prevent occupational accidents, occupational safety and health administrators propose hazard factors and review improvements at the quarterly Occupational Safety and Health Committee meeting. After the committee members discuss and propose relevant improvement measures, the occupational safety and health unit will conduct control and follow-up improvements, and the improvement results will be reported at the next occupational safety committee meeting to continuously reduce occupational hazards in the workplace. The Company immediately reports and handles any occupational safety and health incidents that occur at the workplace, and complies with laws and regulations. The Company determines the damage and work-related injuries based on the accident content, and implements improvement plans after the accident investigation report is completed. The occupational safety and health management unit continues to supervise and track similar events to lower risk and prevent the recurrence of similar incidents.

▼ Hazard Identification, Analysis, and Improvement Measures for Occupational Safety and Health Management of DIVA Laboratories

| Hazard Identification | Hazard Analysis | Risk Level | Preventive Measures |
|-----------------------|--|------------|---|
| Mechanical hazards | <ul style="list-style-type: none"> • Unsafe environment or facility • Cutting • Crushing • Collision | Low | <ul style="list-style-type: none"> • Training is offered according to the type of operation; Appropriate personal protective equipment, occupational disease examination, health management, and work environment monitoring are provided. |
| Chemical hazards | Workplace where employees are exposed to hazardous chemicals/organic solvent leakage | Low | <ul style="list-style-type: none"> • Select low-hazardous chemicals for source control to ensure the safety of the plant and employees. |
| Physical hazards | Hazards arising from repetitive operations | Low | <ul style="list-style-type: none"> • Hold health seminars regularly to enhance employees' awareness of self-health. • Health education is arranged for relevant personnel from time to time to implement health management. |
| Ergonomic hazards | Hazards of repeated muscle/bone injuries from repetitive work positions | Low | |

Procedures for Occupational Safety and Health Management of Contractors/ Outsourcers

In order to strengthen the safety and health of construction work and prevent occupational accidents, DIVA Laboratories has followed the Occupational Safety and Health Act in how it notifies work hazards and reviews the work during the outsourcing of various jobs (including cleaning personnel and waste recycling personnel) and construction work. If there are special operations such as hot work, elevated work, working in a confined space, or hoisting or hanging platforms, appropriate personnel must be assigned to supervise, audit, inspect, or conduct random inspections depending on the nature and scale of the project to prevent accidents and environmental pollution.

To ensure the safety of the work environment and comply with regulatory requirements, immediate communication can be facilitated through the contact person or email. In case of a hazardous event, the Company has corresponding communication channels to provide workers with timely reports. In case of an occupational safety accident, workers may stop work and retreat to a safe place according to the emergency response procedures, and then report to the management unit immediately. DIVA Laboratories will not pursue accountability or impose unfavorable disciplinary actions for safety-related conduct.

Hazardous Substance Management Procedures

To prevent the use of harmful substances and minimize the health impact on employees, the plants prioritize the use of low-hazardous chemicals and have installed local exhaust devices to effectively remove volatile hazardous gases. If the plants need to purchase new chemicals or change the chemicals used, they must comply with the internal change management procedures, conduct a hazard risk assessment of the use of relevant chemicals, and review the use of relevant chemicals in the relevant plants beforehand. The plants regularly appoint monitoring institutions to implement work environment monitoring in accordance with the actual operational hazards and legal requirements, in order to control the fugitive emission of hazardous factors in the work environment, and to make improvements to the work site based on the monitoring results, in order to reduce the probability of occupational diseases. The operating environment monitoring items implemented by DIVA Laboratories include chemical factors. The chemical factor monitoring items include isopropanol and ethanol. To prevent employees from being exposed to various risk factors at work which may endanger their health, the plants have implemented special health examinations for operators who are exposed to special health hazards according to laws and implemented hierarchical management based on the results of the examinations.

Occupational Accident Response Handling

To ensure that the relevant units can respond quickly in the event of an occupational accident, every incident must be handled with first aid, notification, investigation, and improvement measures, and improvement measures must be proposed according to the root cause of the accident. All improvement measures need to be implemented horizontally to prevent recurrence of similar incidents. If an employee, who has resumed work after an occupational injury or occupational disease, still has concerns over whether there is still a risk of occupational injury or occupational illness in the workplace, he/she can raise his/her concerns with the occupational safety and health management department of each plant at any time. Furthermore, the Company continues to take corresponding improvement measures based on the safety and health of the employee to further ensure the safety and health of the employee.

All employees of DIVA Laboratories have the right to refuse hazardous work without being intimidated, coerced, or punished. If there is a risk in the work area, employees can refuse to work in the area until the improvement is completed. The relevant protective measures are taken until the environment is improved to ensure the safety of employees.

▼ Accident Reporting and Handling Procedures

Occurrence of Accident

- Unsafe actions or environment
- First aid or rescue measures



Accident Notification

- Description of the hazard incident
- Telephone or oral presentation



Investigation and Recording

- Workplace Occupational Disaster Investigation Form
- Improvement of hazardous factors



Case Closed

- Report to the local competent authority
- Case closed and archived

▼ Accident Investigation Process

| | |
|---|---|
| <p>Occurrence of Accident</p> | <ul style="list-style-type: none"> • After an occupational accident occurs, an initial verbal report shall be made to the relevant units and the supervisor immediately, and first aid shall be provided in the plant and outside the plant. The fire department, medical unit, and other relevant units shall be notified to request support according to relevant regulations. • If a major occupational accident occurs, it should be reported to the local labor inspection authority within 8 hours. • In accordance with Article 18 of the Occupational Safety and Health Act, the Company protects the right for workers to withdraw, and strengthens the promotion of relevant rights during the education and training of new hires, to ensure that personal health and safety are prioritized in all circumstances. |
| <p>Investigation of the Cause of the Incident</p> | <ul style="list-style-type: none"> • If a non-significant occupational accident occurs, the Workplace Occupational Disaster Investigation Form should be filled out. • In the event of a major occupational accident, an "Occupational Disaster Investigation and Handling Team" shall be formed with one of the supervisors of each unit or designated person as the convener, who shall go to the site for investigation and verification together with the supervisor of the department. A major occupational accident investigation report review meeting shall be held within one week, and the supervisor of the occupational safety and health operation shall be the convener, who shall be invited to the meeting with the supervisors of each department and labor representatives. The occupational safety unit shall explain the process and handling of the major occupational accident. |
| <p>Incident Review and Improvement Items</p> | <ul style="list-style-type: none"> • For non-significant occupational accidents, the cause analysis and improvement measures should be filled out in the Workplace Occupational Disaster Investigation Form for improvement. • Major occupational accidents are tracked and controlled by each unit until the improvements are completed according to the improvement items in the incident investigation and analysis report submitted by the "Occupational Accident Investigation and Handling Team". The units also review the improvements to prevent recurrence of similar incidents. • In the event of a major occupational accident, workers may return to work only after the site has been improved, safety ensured, and after obtaining permission from the local labor inspection agency. |

Statistics and Analysis of Occupational Injuries

In addition to complying with the requirements of the Occupational Safety and Health Act, DIVA Laboratories is also actively pursuing the goal of "zero accidents". The statistics of occupational accidents are based on the key disability injury statistics defined by the Occupational Safety and Health Act, and the calculation shows that the number of working hours of employees in 2024 was 275,216. The statistics of occupational injuries are shown in the table below. For the past 3 years, the number of deaths caused by occupational injuries and occupational diseases was 0 and the rate of high-consequence work-related ill health was also 0. The number of recordable occupational injuries in 2024 was one, and the rate of recordable occupational injuries was 0.73. After investigation, the accident was not caused by an unsafe environment in the workplace, but due to a collision that caused injury when the worker was turning around during operation. We have strengthened the promotion and education and training of relevant personnel to reinforce the concept of occupational safety and elimination of hazards, in order to reduce the probability of occupational accidents. We have also implemented source management to strengthen the safety supervision system and work toward the goal of zero accidents.

▼ Statistics on Occupational Injuries of Workers at DIVA Laboratories for the Most Recent Three Years

| Year | 2022 | | 2023 | | 2024 | |
|--|-----------|---------------|-----------|---------------|-----------|---------------|
| | Employees | Non-employees | Employees | Non-employees | Employees | Non-employees |
| Total hours worked | 302,784 | 2,012 | 300,560 | 2,000 | 275,216 | 1,996 |
| No. of fatalities | 0 | 0 | 0 | 0 | 0 | 0 |
| Fatality rate | 0 | 0 | 0 | 0 | 0 | 0 |
| No. of serious occupational injuries | 0 | 0 | 0 | 0 | 0 | 0 |
| Rate of serious occupational injuries | 0 | 0 | 0 | 0 | 0 | 0 |
| No. of recordable occupational injuries | 0 | 0 | 0 | 0 | 1 | 0 |
| Rate of recordable occupational injuries | 0 | 0 | 0 | 0 | 0.73 | 0 |
| Type of injury | NA | NA | NA | NA | Crushing | NA |

Note:

- Occupational injuries refer to accidents that occur when workers perform their duties or in the workplace. The statistical basis does not include "commuting accidents".
- Total hours worked: The total number of hours worked for all workers in the year is calculated; employees are calculated according to the hours actually worked and overtime hours; non-employees (contract workers and dispatch workers) are calculated based on 8 hours per day x (number of people entering the plant per month x number of working days per month) for the whole year.
- Serious occupational injuries: Refers to occupational injuries that cause incapacitation, or the inability for the injured to return to the pre-injury health condition within six months (excluding death).
- Fatality rate = Number of deaths caused by occupational injuries ÷ Total hours worked x 200,000
- Rate of Serious Occupational Injuries = Number of serious occupational injuries ÷ Total hours worked x 200,000
- Total Recordable Injury Frequency Rate (TRIFR) = Number of recordable occupational injuries (including numbers of serious occupational injuries, fatalities, and other recordable occupational injuries) x 200,000 ÷ Total hours worked.

▼ 2024 Statistics on Disabling Injury Frequency Rate and Severity Rate of DIVA Laboratories

| Worker Type | No. of working days lost due to disabling injuries | Disabling Frequency Rate (FR) | Disabling Severity Rate (SR) | Frequency-Severity Indicator (FSI) |
|---------------|--|-------------------------------|------------------------------|------------------------------------|
| Employees | 8 | 0.73 | 5.81 | 0.065 |
| Non-employees | 0 | 0 | 0 | 0 |

Note:

1. Number of working days lost: Number of days that cannot be worked (days off). The calculation includes occupational /disaster injury leave, excluding general sick leave and menstrual leave.
2. Disabling Frequency Rate (FR) = Number of disabling injuries ÷ Total hours worked x 200,000.
3. Disabling Severity Rate (SR) = Number of days lost to disabling injuries ÷ Total hours worked x 200,000.
- 4 Frequency-Severity Indicator (FSI) = $\sqrt{[(FR \times SR) \div 1,000]}$.

Workplace Health Services

Occupational Injury and Disease Prevention Management

DIVA Laboratories has long been committed to promoting and valuing a healthy workplace. Each year, we formulate various health promotion activities based on the results of employee health checkups, health management performance, and questionnaire feedback. The Company regularly conducts health checkups for all employees every year, including general health checkups and special health checkups for special work operators with special health hazards, and implements hierarchical health management in accordance with the law. The results of the physical examination are kept confidential by the plant nurse and occupational medicine specialists to prevent the leakage of personal information. For employees with abnormal health checkup reports or potential risks, the results of the health checkups are classified and tracked, including the recommendations of re-checkups, tracking by nurse practitioners, and counseling by on-site physicians. On-site evaluations of suspected work-related illnesses are performed as necessary. Workers with health management classification reaching Level 3 or above should be further evaluated by occupational medicine specialists. For workers with health management classification reaching Level 4, health counseling and guidance is provided by the occupational medicine specialist. As of the end of 2024, health management of 19 workers was classified as Level 4 or above, and 0 workers with abnormal physical examination items classified as Level 4 were due to involvement in special operations. Although DIVA Laboratories has X-RAY-related operations, its radiation is lower than the legal requirement. Moreover, we provide regular special health examinations for operators to prevent the occurrence of relevant occupational injuries and diseases.

▼ Health Management Grading of Special Health Examinations for the Most Recent Three Years (Unit: Number of People)

| Year | Total No. of Workers Examined | Level 1 Health Management | Level 2 Health Management | Level 3 Health Management | Level 4 Health Management |
|------|-------------------------------|---------------------------|---------------------------|---------------------------|---------------------------|
| 2022 | 2 | 0 | 0 | 0 | 0 |
| 2023 | 2 | 0 | 0 | 0 | 0 |
| 2024 | 2 | 0 | 0 | 0 | 0 |

Note:

1. Level 1 Management: Those who are judged as having no abnormal results in the examination.
2. Level 2 Management: The examination results are determined as abnormal and irrelevant to work.
3. Level 3 Management: Those who are judged as abnormal based on the examination results and relevance to work cannot be determined, and an occupational medicine specialist needs to be engaged for evaluation.
4. Level 4 Management: Those judged as abnormal based on the results of the examination and are related to work.

▼ Statistics on Occupational Diseases Among Workers at DVIA Laboratories for the Most Recent Three Years

| Year | 2022 | | 2023 | | 2024 | |
|---|-----------|---------------|-----------|---------------|-----------|---------------|
| | Employees | Non-employees | Employees | Non-employees | Employees | Non-employees |
| Total hours worked | 302,784 | 2,012 | 300,560 | 2,000 | 275,216 | 1,996 |
| No. of recordable occupational disease cases | 0 | 0 | 0 | 0 | 0 | 0 |
| No. of fatalities caused by occupational diseases | 0 | 0 | 0 | 0 | 0 | 0 |
| Occupational fatality rate | 0 | 0 | 0 | 0 | 0 | 0 |
| Major types of occupational diseases | None | | | | | |

Note:

1. Total hours worked: The total number of hours worked for all workers in the year is calculated; employees are calculated according to the hours actually worked and overtime hours; non-employees (contract workers and dispatch workers) are calculated based on 8 hours per day x (number of people entering the plant per month x number of working days per month) for the whole year.
2. Occupational fatality rate = Number of fatalities caused by occupational disease x 200,000 ÷ Total hours worked.

Care for Health Promotion

To protect the physical and mental health of workers, we have implemented the four major protection programs, namely "prevention of ergonomic hazards", "prevention of diseases induced by abnormal workloads", "maternity health protection", and "misconduct prevention during the execution of duties". These initiatives promote health management and ensure the promotion and implementation of workplace health improvement. At DIVA Laboratories, we hope that employees can achieve a balanced integration of work, health, and life, and are committed to promoting employee physical and mental care. From new and diverse and group-based health promotion plans, we expand employee participation, strengthen employee empowerment, and self-management, moving towards a healthy and happy workplace. Employee assistance covers:

| | |
|-------------------------|---|
| Professional Assistance | <ul style="list-style-type: none"> ● On-site nurse: Four times / month ● On-site physician: Four times / year ● Psychological counseling: Conducted by nurses and professional psychologists from time to time. Where necessary, they refer the professional medical unit for physical and mental health counseling. |
| Consultation Channel | <ul style="list-style-type: none"> ● Company group life insurance consultation hotline: The Management Section is responsible for assisting the applicant in solving the problem and applying for the insurance. ● Workplace misconduct/sexual harassment/suggestion hotline/SA8000 channels: In case of any concerns over misconduct, discrimination, environment and health and safety within the Company, employees can communicate with the Company through diverse channels such as the Occupational Safety and Health Committee, labor-management meetings, and departmental meetings to ensure the protection of employees' rights and interests and promote labor-management harmony. |
| Self-examination | <ul style="list-style-type: none"> ● Health aspect: Four-level management of abnormal health ● Job aspect: Occupational proficiency test ● DISC Personality Test ● Psychological aspect: Stress index measurement form/condensed health scale |
| Information Sharing | <ul style="list-style-type: none"> ● Health news: The Company posts health-related information and health and disease prevention advice on the communication groups and the Company's intranet from time to time. During COVID-19 that began spreading in 2020, the Company compiled relevant information on pandemic prevention and made announcements, so as to strengthen the concept of disease prevention among colleagues. ● Vaccination: Surveyed on the number of people receiving vaccination in line with the government and the Group's vaccination policy ● Diverse health promotion seminars: Three sessions in 2024 / 60 participants. ● Physiotherapist Consultation: One session in 2024 / five participants. |
| Activity Arrangement | <ul style="list-style-type: none"> ● Diverse sports clubs: Road running club, badminton club, muscle gain and weight loss health promotion activities ● Participation in Group sports events: Volleyball / basketball / badminton (basketball / badminton - Top 16 in 2024) |

Social Care and Common Good

▼ 2024 DIVA Laboratories Community Engagement Status

| Special Projects | Input | Output | Effect |
|---|---|--|--|
| Sustainable Forest | 20 people*half day | 100 trees were planted. Calculated based on the tree age of 40 years (12 kg/year) 100 trees planted can help the earth absorb 48,000 kg of CO ₂ | The tree planting activity can effectively increase carbon absorption, purify the air, and cultivate the water source, while creating a biodiversity habitat and promoting ecological balance. This act not only beautifies the environment, but also contributes to the sustainable development of the earth. |
| Group Beach Cleanup | 8 people*half day (600 people in the Group) | Over 700 bags of garbage were cleaned up, totaling 1.4 tons of recyclable and non-recyclable garbage. | The beach cleanup effectively reduced marine waste, protected marine ecosystems, and maintained biodiversity. At the same time, we enhance the public's environmental awareness, promote community participation, protect the beautiful coastline together, and contribute to a sustainable ocean environment. |
| Dream Enabler - Fun Learning, Growing Together" - Hsinchu Children's Seedling Project | In October 2024, the Company donated NTD 3,000 to support the project | This project benefited 61 people | Through donation, we helped the disadvantaged children in Hsinchu to improve their learning opportunities and education environment. |

▼ Photos of Community Engagement Activities Organized by DIVA Laboratories



用愛灌溉孩子的現在，
培植他茁壯的未來
您幫助的不只是一個孩子，
而是一個家庭、一整個社會。



孩子 接受專業整合的輔導，在生活中密集地學習，提升各大領域的發展。

父母 孩子接受專業師範外出工作，有無窮的機會，給予孩子更好的家庭支持。

社會 現在投入 1 元的支出在早期農再上，未來將可節省 3 元的特教經費。



Appendix

- GRI Standards Index
- SASB Index
- Climate-related Information of TWSE/TPEX-listed Companies
- Independent Assurance Statement

GRI Standards Index

General Disclosures

| GRI Code | Disclosure Item | Corresponding Chapter | Page No. |
|--|---|--|--------------|
| GRI General Standards: GRI General Standards 2021 | | | |
| Applicable Industry Code: None | | | |
| GRI 1: According to the GRI Standards, the content of the period from January 1 to December 31, 2024 has been reported by DIVA Laboratories. | | | |
| GRI 2: General Disclosures 2021 | | | |
| GRI 2-1 | Organizational details | About DIVA Laboratories | P.26 |
| GRI 2-2 | Entities included in the organization’s sustainability reporting | About the Report | P.4 |
| GRI 2-3 | Reporting period, frequency and contact point | About the Report | P.4 |
| GRI 2-4 | Restatements of information | Personnel Turnover | P.89 |
| GRI 2-5 | External assurance | About the Report | P.4 |
| GRI 2-6 | Activities, value chain and other business relationships | About DIVA Laboratories Sustainable Value Chain | P.26 P.57 |
| GRI 2-7 | Employees | Overview of the Workforce | P.86 |
| GRI 2-8 | Workers who are not employees | Overview of the Workforce | P.86 |
| GRI 2-9 | Governance structure and composition | Governance Structure Functional Committee | P.36 P.43 |
| GRI 2-10 | Nomination and selection of the highest governance body | Selection and Structure of the Board of Directors | P.38 |
| GRI 2-11 | Chair of the highest governance body | Selection and Structure of the Board of Directors | P.38 |
| GRI 2-12 | Role of the highest governance body in overseeing the management of impacts | Functional Committee | P.43 |
| GRI 2-13 | Delegation of responsibility for managing impacts | ESG Task Force Risk Management Committee | P.45 P.51 |

| GRI Code | Disclosure Item | Corresponding Chapter | Page No. |
|----------|---|--|---------------------|
| GRI 2-14 | Role of the highest governance body in sustainability reporting | About the Report | P.4 |
| GRI 2-15 | Conflicts of Interest | Conflicts of Interest | P.39 |
| GRI 2-16 | Role of the highest governance body in sustainability reporting | Selection and Structure of the Board of Directors | P.38 |
| GRI 2-17 | Collective knowledge of the highest governance body | Continuing Education of Board of Directors | P.39 |
| GRI 2-18 | Evaluation of the performance of the highest governance body | Performance Evaluation of Board of Directors | P.42 |
| GRI 2-19 | Remuneration policies | Remuneration Policy for Directors and Managers | P.42 |
| GRI 2-20 | Process to determine remuneration | Remuneration Policy for Directors and Managers | P.42 |
| GRI 2-21 | Annual total compensation ratio | Remuneration Levels | P.92 |
| GRI 2-22 | Statement on sustainable development strategy | Message from the Chairman Sustainable Commitment and Strategy ESG Task Force | P.2 P.28 P.45 |
| GRI 2-23 | Policy Commitment | Policy Commitment | P.37 |
| GRI 2-24 | Embedding policy commitments | Policy Commitment | P.37 |
| GRI 2-25 | Processes to remediate negative impacts | Complaint and Suggestion Channel | P.49 |
| GRI 2-26 | Mechanisms for seeking advice and raising concerns | Complaint and Suggestion Channel | P.49 |
| GRI 2-27 | Compliance with laws and regulations | Regulatory Compliance | P.47 |
| GRI 2-28 | Membership associations | Participation in Associations | P.34 |
| GRI 2-29 | Approach to stakeholder engagement | Stakeholder Engagement | P.7 |
| GRI 2-30 | Collective bargaining agreements | Protection of Human Rights and Labor Rights No collective bargaining agreements have been signed. | P.91 |

Disclosure of Material Topics

| GRI Code | Disclosure Item | Corresponding Chapter | Page No. |
|---|--|---|----------|
| GRI 3: Material Topics 2021 | | | |
| GRI 3-1 | Process to determine material topics | Identification and ranking of material topics | P.10 |
| GRI 3-2 | List of material topics | Identification and ranking of material topics | P.10 |
| GRI Code | Disclosure Item | Corresponding Chapter | Page No. |
| Economic Performance | | | |
| GRI 3-3 | Material topic management | Changes in material topics and management | P.17 |
| GRI 201: Economic Performance 2016 | | | |
| GRI 201-1 | Direct economic value generated and distributed by the organization | Economic Performance | P.30 |
| GRI 201-2 | Financial implications and other risks and opportunities due to climate change | Financial Impact of Climate-related Risks and Opportunities | P.73 |
| GRI 201-3 | Defined benefit plan obligations and other retirement plans | Employee Rights and Benefits | P.91 |
| GRI 201-4 | Financial subsidies received from the government | Economic Performance | P.30 |
| Climate response and energy saving and carbon reduction | | | |
| GRI 3-3 | Material topic management | Changes in material topics and management | P.17 |
| GRI 201: Economic Performance 2016 | | | |
| GRI 201-2 | Financial implications and other risks and opportunities due to climate change | Financial Impact of Climate-related Risks and Opportunities | P.73 |
| GRI 302: Energy 2016 | | | |
| GRI 302-1 | Energy consumption within the organization | Energy Management | P.79 |
| GRI 302-2 | Energy consumption outside of the organization | Statistics have not been compiled. | - |
| GRI 302-3 | Energy intensity | Energy Management | P.79 |
| GRI 302-4 | Reduction of energy consumption | Energy Conservation and Carbon Reduction | P.80 |
| GRI 302-5 | Reductions in energy requirements of products and services | More Energy-efficient Products and Services | P.81 |

| GRI Code | Disclosure Item | Corresponding Chapter | Page No. |
|--|--|---|----------|
| GRI 305: Emissions 2016 | | | |
| GRI 305-1 | Direct (Scope 1) GHG emissions | GHG Emissions | P.78 |
| GRI 305-2 | Energy indirect (Scope 2) GHG emissions | GHG Emissions | P.78 |
| GRI 305-3 | Other indirect (Scope 3) GHG emissions | Statistics have not been compiled. | - |
| GRI 305-4 | GHG emissions intensity | GHG Emissions | P.78 |
| GRI 305-5 | Reduction of GHG emissions | Energy Conservation and Carbon Reduction | P.80 |
| Employee benefits | | | |
| GRI 3-3 | Material topic management | Changes in material topics and management | P.17 |
| GRI 201: Economic Performance 2016 | | | |
| GRI 201-3 | Defined benefit plan obligations and other retirement plans | Welfare Measures | P.93 |
| GRI 401: Employment 2016 | | | |
| GRI 401-2 | Benefits provided to full-time employees that are not provided to temporary or part-time employees | Welfare Measures | P.93 |
| GRI 401-3 | Parental leave | Welfare Measures | P.93 |
| Occupational safety and health | | | |
| GRI 3-3 | Material topic management | Changes in material topics and management | P.17 |
| GRI 403: Occupational Safety and Health 2018 | | | |
| GRI 403-1 | Occupational Safety and Health Management System | Occupational Safety and Health Management System | P.97 |
| GRI 403-2 | Hazard identification, risk assessment, and incident investigation | Occupational Safety and Health Risk Control | P.101 |
| GRI 403-3 | Occupational health services | Occupational Injury and Disease Prevention Management | P.106 |
| GRI 403-4 | Worker participation, consultation, and communication on occupational health and safety | Occupational Safety and Health Committee | P.99 |
| GRI 403-5 | Worker training on occupational health and safety | Occupational safety and health education and training | P.100 |
| GRI 403-6 | Promotion of worker health | Care for Health Promotion | P.108 |

| GRI Code | Disclosure Item | Corresponding Chapter | Page No. |
|--------------------------------------|---|---|----------|
| GRI 403-7 | Prevention and mitigation of occupational health and safety impacts directly linked by business relationships | Occupational Safety and Health Risk Control | P.101 |
| GRI 403-8 | Workers covered by an occupational health and safety management system | Occupational Safety and Health Management System | P.97 |
| GRI 403-9 | Work-related injuries | Statistics and Analysis of Occupational Injuries | P.105 |
| GRI 403-10 | Work-related ill health | Occupational Injury and Disease Prevention Management | P.106 |
| Talent cultivation and management | | | |
| GRI 3-3 | Material topic management | Changes in material topics and management | P.17 |
| GRI 401: Employment 2016 | | | |
| GRI 401-1 | New employee hires and employee turnover | Overview of the Workforce | P.86 |
| GRI 404: Training and Education 2016 | | | |
| GRI 404-1 | Average hours of training per year per employee | Diverse Training Channels | P.95 |
| GRI 404-2 | Programs for upgrading employee skills and transition assistance programs | Diverse Training Channels | P.95 |
| GRI 404-3 | Percentage of employees receiving regular performance and career development reviews | Diverse Training Channels | P.95 |
| Customer Service | | | |
| GRI 3-3 | Material topic management | Changes in material topics and management | P.17 |
| Information security | | | |
| GRI 3-3 | Material topic management | Changes in material topics and management | P.17 |
| GRI 418: Customer Privacy 2016 | | | |
| GRI 418-1 | Substantiated complaints concerning breaches of customer privacy and losses of customer data | Customer Privacy Protection | P.68 |
| Innovative R&D | | | |
| GRI 3-3 | Material topic management | Changes in material topics and management | P.17 |
| Risk Management | | | |
| GRI 3-3 | Material topic management | Changes in material topics and management | P.17 |

SASB Index - Hardware

| Topic | SASB Code | Metric | Description / Corresponding chapter | | | | | | | | | | | | | | | | | | | | | | | | |
|----------------------------------|----------------------|---|--|--|--|------|--------|--------|----------------------|--------|------|---------------------|--------|------|---------------------|--------|--------|----------|----------------------|------|------|---------------------|------|------|---------------------|--------|------|
| Product Information Security | TC-HW-230a.1 | Description of approach to identifying and addressing data security risks in products | Closed products, no external network connection, no remote access interface, the product operating environment is controlled within the medical facility; no information security risk concerns. | | | | | | | | | | | | | | | | | | | | | | | | |
| Employee Diversity and Inclusion | TC-HW-330a.1 | Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees and (d) all other employees | <table border="1"> <thead> <tr> <th></th> <th></th> <th>Male</th> <th>Female</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Taiwan</td> <td>Management personnel</td> <td>16/12%</td> <td>5/4%</td> </tr> <tr> <td>Technical personnel</td> <td>24/17%</td> <td>9/6%</td> </tr> <tr> <td>All other employees</td> <td>32/23%</td> <td>53/38%</td> </tr> <tr> <td rowspan="3">Overseas</td> <td>Management personnel</td> <td>0/0%</td> <td>0/0%</td> </tr> <tr> <td>Technical personnel</td> <td>0/0%</td> <td>0/0%</td> </tr> <tr> <td>All other employees</td> <td>3/100%</td> <td>0/0%</td> </tr> </tbody> </table> <p>Note: 1. Total number of employees at the end of the reporting period: Based on the number of employees on December 31, 2024. 2. "All other employees" includes the employment of one male employee with disabilities.</p> | | | Male | Female | Taiwan | Management personnel | 16/12% | 5/4% | Technical personnel | 24/17% | 9/6% | All other employees | 32/23% | 53/38% | Overseas | Management personnel | 0/0% | 0/0% | Technical personnel | 0/0% | 0/0% | All other employees | 3/100% | 0/0% |
| | | Male | Female | | | | | | | | | | | | | | | | | | | | | | | | |
| Taiwan | Management personnel | 16/12% | 5/4% | | | | | | | | | | | | | | | | | | | | | | | | |
| | Technical personnel | 24/17% | 9/6% | | | | | | | | | | | | | | | | | | | | | | | | |
| | All other employees | 32/23% | 53/38% | | | | | | | | | | | | | | | | | | | | | | | | |
| Overseas | Management personnel | 0/0% | 0/0% | | | | | | | | | | | | | | | | | | | | | | | | |
| | Technical personnel | 0/0% | 0/0% | | | | | | | | | | | | | | | | | | | | | | | | |
| | All other employees | 3/100% | 0/0% | | | | | | | | | | | | | | | | | | | | | | | | |
| Product Lifecycle Management | TC-HW-410a.1 | Percentage of products by revenue that contain IEC 62474 declarable substances | Not applicable as there is no product that contains IEC 62474 for declaration. | | | | | | | | | | | | | | | | | | | | | | | | |
| | TC-HW-410a.2 | Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent | Not applicable as there is no product that meets the requirements of EPEAT or equivalent. | | | | | | | | | | | | | | | | | | | | | | | | |
| | TC-HW-410a.3 | Percentage of eligible products, by revenue, meeting ENERGY STAR criteria | Not applicable as the scope of Energy Star's certified products is not specified in the regulations governing medical products. | | | | | | | | | | | | | | | | | | | | | | | | |
| | TC-HW-410a.4 | Weight of end-of-life products and e-waste recovered, percentage recycled | ODM is a sell-off mechanism, so there is no recycling. The relevant data is 0 metric tons; 0%. | | | | | | | | | | | | | | | | | | | | | | | | |

| Topic | SASB Code | Metric | Description / Corresponding chapter |
|-------------------------|--------------|---|--|
| Supply Chain Management | TC-HW-430a.1 | Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities | No statistics have been compiled yet, and they will be conducted according to the subsequent planning. |
| | TC-HW-430a.2 | Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority non-conformances and (b) other non-conformances | No statistics have been compiled yet, and will be conducted according to the subsequent planning. |
| Materials sourcing | TC-HW-440a.1 | Description of the management of risks associated with the use of critical materials | Supplier Risk Assessment |

| SASB Code | Metric | Description |
|-------------|--|--|
| TC-HW-000.A | Number of units produced by product category | The production volume of displays and components in 2024 was 76,600 sets. |
| TC-HW-000.B | Area of manufacturing facilities | The total floor area of the production plant is 4,100 square meters. |
| TC-HW-000.C | Percentage of production from owned facilities | In 2024, 99% of finished products were manufactured in the Company's own facilities (based on the cost of inputs to the plants, excluding outsourced manufacturing). |

Climate-related Information of TWSE/TPEX-listed Companies


Implementation of climate-related information

▼ Risks and Opportunities Arising from Climate Change for the Company and Related Measures Taken by the Company

| No. | Item | Status of implementation / Page No. |
|-----|--|---|
| 1 | Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities. | Chapter 4 Climate Change Response > TCFD Four Key Pillars |
| 2 | Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term). | Chapter 4 Climate Change Response > Financial Impact of Climate-related Risks and Opportunities |
| 3 | Describe the financial impact of extreme climate events and transformation actions. | Chapter 4 Climate Change Response > Financial Impact of Climate-related Risks and Opportunities |
| 4 | Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system. | Chapter 4 Climate Change Response > TCFD Four Key Pillars |
| 5 | If a scenario analysis is used to assess the resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and main financial impacts used shall be described. | The Company has not yet used scenario analysis to assess its resilience to climate change risks. In the future, the Company will continue to monitor relevant information and plan for the evaluation of climate scenario types, the establishment of related indicators, and the assessment of financial impacts. The Company will gradually enhance its climate change response management procedures and climate scenario simulation analyses. |

| No. | Item | Status of implementation / Page No. |
|-----|--|---|
| 6 | If there is a transformation plan in place to manage climate-related risks, specify the content of the plan, and the indicators and targets used to identify and manage physical risks and transformation risks. | Chapter 4 Climate Change Response > TCFD Four Key Pillars |
| 7 | If internal carbon pricing is used as a planning tool, the basis for setting the pricing shall be stated. | The Company has not yet implemented internal carbon pricing but will conduct further research and evaluation in the future. |
| 8 | If climate-related goals have been set, specify the activities covered, the scope of GHG emissions, the planned schedule, and the progress made in each year. If carbon credits or renewable energy certificates (RECs) are used to achieve the relevant targets, the source and quantity of carbon credits to be offset or the quantity of renewable energy certificates (RECs) shall be specified. | <p>For climate-related objectives, please refer to: Chapter 4 Climate Change Response > TCFD Four Key Pillars</p> <p>The Company has not yet utilized carbon offsets or Renewable Energy Certificates (RECs) to achieve its related targets. However, it will follow the direction set by the Qisda Group and plans to achieve a 30% reduction in Scope 1 and Scope 2 emissions and a 20% share of renewable energy by 2030, align its renewable energy ratio with RE100 requirements by 2040, and achieve net-zero emissions by 2050.</p> |
| 9 | GHG inventory and assurance, and reduction targets, strategies, and specific action plans (to be filled in 1-1 and 1-2). | <p>The Company is currently conducting a self-inventory in accordance with the ISO 14064-1 GHG verification standard, with plans to complete and pass verification by 2027.</p> <p>For climate-related objectives, please refer to: Chapter 4 Climate Change Response > TCFD Four Key Pillars</p> <p>For self-inventory of GHGs, please refer to:GHG Emissions</p> |

Independent Assurance Statement

| | | | |
|--|---|--|--|
| <p style="text-align: center;">dqs</p> <h2 style="text-align: center;">Independent Assurance Statement</h2> <p>To the Management and Stakeholders of DIVA Laboratories, Ltd.</p> <p>DQS has been engaged by DIVA Laboratories, Ltd. ("DIVA") to provide independent assurance over the Sustainability Report 2024. The engagement took place in May 2025.</p> <p>The objective of this assurance engagement was to independently express conclusions on underlying reporting processes and validate qualitative and quantitative claims, so as to limit misinterpretation by stakeholders and increase the overall credibility of the reported information and data.</p> <p>Scope of assurance and standards</p> <p>The assurance encompassed the entire sustainability report and focused on all figures, statements and claims related to sustainability during the reporting period from January 2024 to December 2024.</p> <p>The assurance engagement was performed in accordance with the AA1000 Assurance Standard (AA1000AS v3) and GRI Standards 2021 of Global sustainability standard board (GSSB), which consists of:</p> <ul style="list-style-type: none"> Evaluating DIVA's sustainability framework and processes using the inclusivity, materiality, responsiveness and impact criteria of the AA1000 Accountability Principles (AA1000AP 2018). Evaluating the quality of the reported sustainability performance information - Economy, Environment and People (including Human Rights), the period from 1 January 2024 to 31 December 2024. The financial information is the same as the scope of the 2024 consolidated financial report of DIVA Group. Non-financial information (such as Economy, People (including Human Rights)); DIVA Taiwan and subsidiaries overseas (excluding benefits). Environment: DIVA Taiwan only. DIVA is responsible for the issuance, response, performance data, case studies and the information related to management sustainability related data and information systems. The report is in accordance with the requirements of GRI Standards 2021. <p>Level of assurance</p> <p>A Type 1 Moderate Level of assurance under AA1000AS v3 was provided for this engagement. Information and performance data subject to assurance is limited to the scope described above.</p> <p>Limitations</p> <p>The assurance did not cover financial data, GHG emission, technical descriptions of buildings,</p> <p style="font-size: small;">DQS Taiwan Inc. #F, 23, Yuan-Hsun West Road, Feng Yuan Dist., Taichung City, Taiwan 42014</p> <p style="font-size: small; text-align: right;">document no.: TF-0065 www.dqsglobal.com</p> | <p style="text-align: center;">dqs</p> <p>equipment and production processes or other information not related to sustainability. The assurance engagement is not a compliance audit and does not assess or evaluate compliance with applicable laws and regulations.</p> <p>Independence and Competences of the Assurance Provider</p> <p>The DQS Group is an independent professional services firm that provides assurance on sustainability disclosures under the Global Reporting Initiative (GRI), CDP and other specialized management and reporting mechanisms. Independent verifiers have not been involved in the development of the report or have they been associated with DIVA sustainability program, data collection or strategic processes.</p> <p>DQS Group ensures that the assurance team possesses the required competencies, maintained neutrality and performed ethically throughout the engagement. Further information, including a statement of impartiality, can be found at: www.dqsglobal.com.</p> <p>The management of DIVA was responsible for the preparation of the sustainability data.</p> <p>Assurance Methodology</p> <p>The assurance procedures and principles used for this engagement were drawn from the International Standard AA1000AS and methodology developed by DQS, which consists of the following steps:</p> <ol style="list-style-type: none"> Identifying statements and data sets, which are classified according to the relevant data owners and the type of evidence required for the verification process. Reviewing the Sustainability Report to determine whether the material topics identified during our procedures have been adequately disclosed. Carrying out interviews with key functional managers and data owners at DIVA office in #F, No.351, Sec. 2, Zhongshan Rd., Zhonghe Dist., New Taipei City, Taiwan. Assessing the collected information and providing recommendations for immediate correction where required or for future improvement of the report content. <p>Evaluation of the adherence to AA1000 Accountability Principles</p> <p>Inclusivity - People should have a say in the decisions that impact them</p> <p>DIVA identifies and communicates with the stakeholders based on their activities and industry sectors as well as referring to previous report. For future reports, it was recommended to adopt a more systematic approach in recognizing key stakeholders and determining sustainability issues to enhance accuracy and comprehensiveness.</p> <p style="font-size: small;">DQS Taiwan Inc. #F, 23, Yuan-Hsun West Road, Feng Yuan Dist., Taichung City, Taiwan 42014</p> <p style="font-size: small; text-align: right;">document no.: TF-0065 www.dqsglobal.com</p> | <p style="text-align: center;">dqs</p> <p>Materiality - Decision makers should identify and be clear about the sustainability topics that matter</p> <p>The materiality topics were identified through the major topics of the previous report, sustainable trends, and internal analysis and discussions. When addressing materiality topics in future reports, it was recommended to enhance both the depth and scope of stakeholder engagement.</p> <p>Responsiveness - Organizations should act transparently on material sustainability topics and their related impacts</p> <p>DIVA is responding to those issues that it has identified as material and demonstrates this in ESG performance indicators. The organization and its stakeholders can use the reported ESG information as a reasonable basis for their opinions and decision-making. It was recommended to declare more medium/long-term and measurable objectives in the further report.</p> <p>Impact - Organizations should monitor, measure and be accountable for how their actions affect their broader ecosystems</p> <p>DIVA has implemented systems to monitor and measure its economy, environment and people (including human rights) impacts through selected performance indicators based on the GRI standards. A recommendation was made to establish a comprehensive and reliable sustainability data reporting framework focused on ecosystems.</p> <p>Conclusion</p> <p>On the basis of AA1000AS v3 type 1 moderate assurance engagement according to the above-listed criteria, nothing has come to our attention that causes us to believe that the disclosures within the scope of this assurance engagement are materially misstated. The processes for collecting and consolidating the data are structured in such a way as to enable independent verification.</p> <p style="font-size: small;">DQS Taiwan Inc. #F, 23, Yuan-Hsun West Road, Feng Yuan Dist., Taichung City, Taiwan 42014</p> <p style="font-size: small; text-align: right;">document no.: TF-0065 www.dqsglobal.com</p> | <p style="text-align: center;">dqs</p> <p>On behalf of the assurance team June 26, 2025 Taiwan</p> <p style="text-align: center;"> Bob Chen Managing Director DQS Taiwan Inc.</p> <p style="text-align: center;"></p> <p style="font-size: small;">DQS Taiwan Inc. #F, 23, Yuan-Hsun West Road, Feng Yuan Dist., Taichung City, Taiwan 42014</p> <p style="font-size: small; text-align: right;">document no.: TF-0065 www.dqsglobal.com</p> |
|--|---|--|--|