DIVA 2025
Corporate Sustainability Report
鈺緯科技永續報告書

CONTENTS

Message from the Chairman

2025 marks a significant 30th anniversary for DIVA Laboratories. Since our establishment in 1995, we have consistently upheld the core values of "focusing on high quality and pursuing excellence." During the year, we continued to achieve breakthroughs in professional display technology while further committing ourselves to becoming a leader in smart medical imaging solutions. Facing the challenges of global supply chain restructuring, the rise of trade protectionism, and exchange rate fluctuations, DIVA Laboratories demonstrated strong operational resilience, transforming pressure into momentum and continuing to create value for customers and shareholders.

In 2025, DIVA Laboratories recorded consolidated revenue of NTD 869 million, demonstrating its ability to maintain stable performance in a complex environment. Although the Company was affected by the depreciation of the U.S. dollar and exchange rate fluctuations in the first half of the year, we maintained our gross profit margin at above 30% through an optimized product portfolio and precise cost control.

During the year, our product deployment reached a major milestone marked by progress on three fronts: first, 55-inch and 65-inch large-size medical displays for operating rooms successfully entered mass production; second, we overcame the image retention and lifespan challenges of OLED medical displays and successfully introduced them into ultrasound diagnostic systems; and third, the OTS (off-the-shelf) product line was officially launched in the second half of the year. Even more encouragingly, we received the Philips Global Supplier Innovation Award, which not only affirmed our technological capabilities but also represented the highest recognition by an international major customer of DIVA Laboratories' long-term partnership.

Since joining the Qisda Group, DIVA Laboratories has leveraged the Group's resources to cultivate niche markets. We uphold the philosophy that "the sustainability of one company is less powerful than the sustainability of an entire group, and the sustainability of an entire group is less powerful than the sustainability of Taiwan's entire industry," and regard sustainable development as the core objective of business management.

In terms of corporate governance, DIVA Laboratories ranked in the 6% to 20% range in the 11th Corporate Governance Evaluation, receiving recognition from the competent authority. Looking ahead, we will continue to strengthen our ethical corporate management and transparent governance mechanisms. In response to international standards, we will also accelerate the introduction of the IFRS S1/S2 Sustainability Disclosure Standards to further deepen the practice of corporate social responsibility. In terms of environmental sustainability, we actively promote green design and carbon reduction actions. In 2025, total GHG emissions decreased by more than 20.18% compared with 2022, demonstrating our commitment to a greener planet. In terms of talent development, we regard employees as our most important asset and are committed to creating a healthy, friendly, and balanced workplace. We also provide diverse learning opportunities and comprehensive benefits, enabling employees to grow and realize their value through their work.

Looking ahead to 2026, DIVA Laboratories will adopt a more proactive response strategy by integrating AI software and display technology to provide more precise clinical interpretation solutions. We will continue to optimize diversified supply sources and localized services to reduce the impact of international trade frictions. We will also deepen carbon inventory and green supply chain management, steadily advancing toward our vision of net zero emissions.

Over the next three to five years, DIVA Laboratories expects to face multiple challenges arising from geopolitical developments, international trade policies, and exchange rate fluctuations. The global supply chain continues to be affected by regional conflicts and trade protectionism, while raw material prices and transportation costs remain uncertain. In particular, trends in U.S.-China technology trade policy and the carbon border adjustment mechanism (CBAM) that may be promoted by the U.S. and the EU may affect export market structures and the allocation of production costs. In addition, exchange rate fluctuations in emerging markets and changes in interest rate policies among major economies also pose challenges to corporate capital allocation and financial management.

In response to 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. At the governance level, the Company will also closely monitor changes in global policies, adjust operating strategies and export deployment in a timely manner, and accelerate preparations related to sustainability regulations, including carbon inventory, product life cycle management, and information disclosure. These actions will enhance our ability to respond to international standards and ensure that the Company continues to move forward steadily in an uncertain environment.

Over the past 30 years, DIVA Laboratories has consistently sought breakthroughs amid challenges. In the future, we will combine innovation-driven growth with sustainability thinking, continue to shine in the fields of smart healthcare and professional imaging, and work with all employees and stakeholders to create a sustainable and mutually prosperous future.

About the Report

Overview of the Report and Issuance Frequency

Thank you for reading the 5th Sustainability Report of DIVA Laboratories 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 2026, and the next report is expected to be issued in August 2027.

Boundaries and Scope of the Report

The reporting period of this report is from January 1 to December 31, 2025, and is published regularly once a year. The financial data in this report comes from the 2025 consolidated financial statements of DIVA Laboratories. The governance, social (people) and environment scopes all include overseas plants (excluding welfare measures).

* DIVA Laboratories Ltd. and its subsidiaries are 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: • Engaged GREAT International Certification Co., Ltd. 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, SASB 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.	GREAT International Certification Co., Ltd. Deloitte 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 "2025 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

E-mail: opinion@diva.com.tw

Tel: 02-2226-8631

Fax: 02-2226-2423

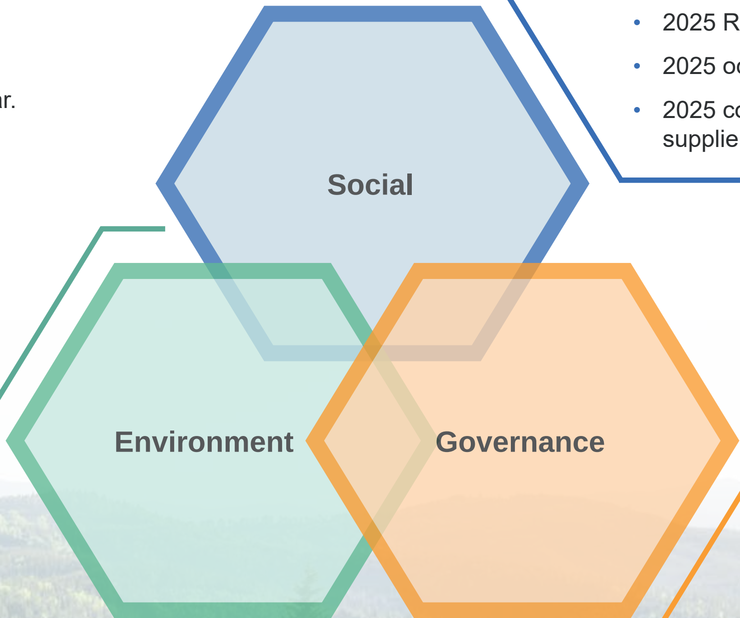
Address: 9F, No. 351, Sec. 2, Zhongshan Road, Zhonghe District, New Taipei City

Official Website: https://www.diva.com.tw/zh-tw/

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

Sustainability Performance

ESG Performance



Environment

- 2025 GHG emissions (Scopes 1 + 2) totaled 192.1928 metric tons, down 5.5% year-over-year.
- 2025 Total GHG emissions (Scopes 1 + 2) decreased by 20.18% compared with the 2022 base year.
- The 2025 GHG emissions inventory obtained a third-party verification certificate
- Local procurement ratio in 2025 reached 91%
- Electricity consumption in 2025 decreased by 5.8% compared with the previous year.

Social

- Average employee training hours in 2025: 18.4 hours/person
- 2025 R&D personnel retention rate: 87%
- 2025 occupational injury incidence rate: 0%
- 2025 completion rate of conflict minerals surveys for key suppliers: 100%

Governance

- 2025 earnings per share (EPS): NTD 1.54
- In 2025, research and development expenses accounted for 8% of operating revenue (14 cumulative valid patents)
- 2025 Corporate Governance Evaluation for TPEx-listed companies: 6% to 20%
- 2025 completion rate of employee training on the Ethical Corporate Management Best Practice Principles: 100%
- 2025 completion rate of employee anti-corruption training: 100%

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, level of concern, 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 four key stakeholders, including (1) shareholders/financial institutions/ investors, (2) employees, (3) customers/consumers, (4) raw material suppliers/contractors/outsourcers.

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 2025, 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, TCFD[1]), competitions (CDP[2]), and initiatives (SDGs[3], UNGC[4], RBA[5]). 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	Issue of Concern	2025 Communication Performance
Shareholder/ 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	• Innovation and R&D • Operating Performance • Information Security Protection	• 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 emails, education and training, performance appraisals	Regularly/ Occasionally	• Operating Performance • Talent Cultivation • Occupational Safety • Compensation and Benefits	• Held 4 labor-management meetings • 18.4 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	• Innovation and R&D • Customer Service • Information Security Protection • Energy Saving and Carbon Reduction	• 15 customer satisfaction surveys
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	• Operating Performance • Sustainable Supply Chain • Energy Saving and Carbon Reduction	• The suppliers signed and returned the Non-use of Conflict Minerals Commitment 15 times. • The suppliers signed and returned the Stakeholder Environmental Requirements, including those that obtained ISO 14001 certification, 12 times.

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 "Stakeholder Questionnaire" and the "Management Questionnaire" for standardized and quantified internal assessment operations to identify and prioritize 9 material topics for this report, including 2 environmental topics, 3 social topics, and 4 economic 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 (2024 Sustainability Report), due to the re-preparation of the materiality topic questionnaire, new issues of concern have been included. The addition of one new material topic and the remaining material topics were renamed.

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

The Company referred to industry characteristics, domestic and international sustainability trends, and issues of concern to peers, and preliminarily compiled 15 sustainability issues. To comprehensively evaluate the impact of each issue on the three ESG dimensions of environment, society, and governance, the ESG Task Force distributed materiality questionnaires, broadly incorporating the perspectives of diverse respondents, including internal employees, suppliers, investors, customers, and external experts. A total of 74 valid questionnaires were collected.

Identify material topics

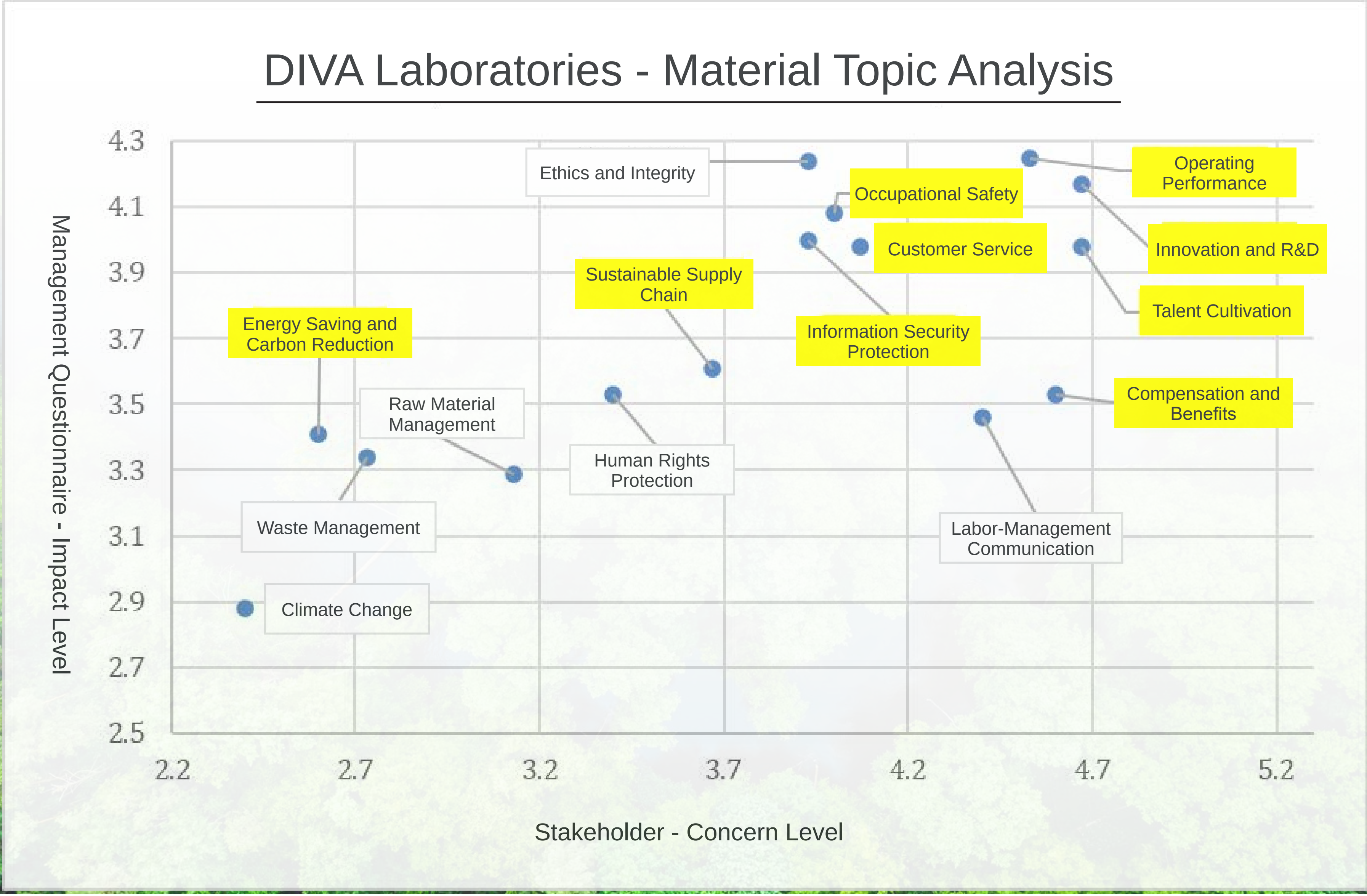
The Company conducted quantitative statistical analysis of the data collected from the 74 valid questionnaires, and ranked the issues based on stakeholders' level of concern regarding each sustainability issue and the significance of the assessed impacts. By setting a threshold for screening material topics, the Company ultimately identified nine material topics for 2025, which serve as the core focus of sustainability information disclosure and performance tracking for the year.

Examine material topics

Based on the questionnaire statistics, the ESG Task Force conducted a prudent assessment of industry characteristics and stakeholder concerns, and engaged external consultants to jointly examine the appropriateness of the material topic identification process. Through review from a third-party professional perspective, the Company ensured that the nine selected material topics fully covered the Company's key sustainability impact risks and that there were no material omissions, thereby maintaining the inclusiveness, completeness, and holistic nature of the information disclosed in this report.

Establish material topics

The Company ultimately identified nine material topics for 2025, which were submitted by the ESG Task Force to the Board of Directors for approval and confirmation. The Company conducted an in-depth analysis of the positive and negative, actual and potential impacts of each topic on the environmental, social, and governance dimensions. This report provides detailed disclosure of the management approach for each topic, including relevant policies and commitments, specific management actions, and corresponding performance indicators and targets, thereby implementing transparent disclosure and actively responding to stakeholder expectations.


DIVA Laboratories - Material Topic Analysis
Management Questionnaire - Impact Level
4.3
4.1
3.9
3.7
3.5
3.3
3.1
2.9
2.7
2.5
2.2
2.7
3.2
3.7
4.2
4.7
5.2
Stakeholder - Concern Level
Ethics and Integrity
Occupational Safety
Operating Performance
Customer Service
Innovation and R&D
Sustainable Supply Chain
Talent Cultivation
Energy Saving and Carbon Reduction
Information Security Protection
Compensation and Benefits
Raw Material Management
Human Rights Protection
Waste Management
Labor-Management Communication
Climate Change

List of material topics

Serial number	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 panels, Touch panels, ICs, PCBA, Plastic components, Metal components	DIVA Laboratories Display design and assembly factory	Downstream Healthcare institutions, Industrial sector, Marine sector	
1	Innovation and R&D	• Positive actual 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. • Negative actual 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.	●	●	●	1.2.3 Innovation and R&D
2	Operating Performance	• Positive actual impact: Stable financial performance can attract investment and shareholder support. • Positive potential impact: Sufficient capital can support more innovative and expansion strategies. • Negative actual 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.	●	●	●	1.2.2 Economic Performance
3	Talent Cultivation	• Positive actual 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. • Negative actual impact: If the investment is insufficient, it may lead to a loss of talent and increase personnel costs. • Negative potential 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.		●		5.3 Human Resource Development
4	Occupational Safety	• Positive actual 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. • Negative actual 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.	●	●	●	5.4 Secure Workplace Environment
5	Compensation and Benefits	• Positive actual impact: Increase employee loyalty and work satisfaction, and reduce turnover. • Positive potential impact: Establishing a good employer brand helps attract more quality talent. • Negative actual 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.		●		5.2 Employee Rights and Benefits

Serial number	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 panels, Touch panels, ICs, PCBA, Plastic components, Metal components	DIVA Laboratories Display design and assembly factory	Downstream Healthcare institutions, Industrial sector, Marine sector	
6	Customer Service	• Positive actual impact: Increase customer satisfaction and loyalty, and promote sales growth. • Positive potential impact: Build a strong corporate reputation and attract new customers. • Negative actual 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.		●	●	3.4 Customer Service
7	Information Security Protection	• Positive actual impact: Protect sensitive data and maintain customer and partner trust. • Positive potential impact: Strengthen the foundation of digital transformation and enhance market competitiveness. • Negative actual 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.	●	●	●	2.5 Information Security and Personal Data Risks
8	Sustainable Supply Chain	• Positive actual impact: Reduce the carbon footprint across the product life cycle through supplier green evaluations and guidance, and enhance product compliance competitiveness in international markets, such as the EU market. • Positive potential impact: Collaborate with green supply partners to develop circular materials, lead industry technological innovation, and establish long-term strategic partnerships. • Negative actual impact: If suppliers fail to comply with ESG standards or carbon tariff policies, procurement costs may increase or the supply of key components may be interrupted. • Potential negative impact: If the supply chain involves human rights risks or environmental violations, the Company's reputation may be adversely affected, and it may face legal liability and supply chain traceability challenges.	Establishing a stable supply chain that complies with sustainability criteria is the foundation for ensuring uninterrupted production and product quality for medical displays. As climate change and carbon reduction regulations become increasingly stringent, enhancing the ESG resilience of supply partners can effectively reduce operating costs and diversify geopolitical risks.	●	●	●	3. Supply Chain Management
9	Energy Saving and Carbon Reduction	• Positive actual impact: Lower operating costs, meet compliance requirements, and attract ESG funds. • Positive potential impact: Further establish the green brand and enhance market competitiveness • Negative actual 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.	●	●	●	4. Climate Change Response

Changes in Material Topics and Management

In 2025, 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 replaced one material topic (Risk Management was replaced with Sustainable Supply Chain).

▼ 2025 Changes in Material Topics of DIVA Laboratories

Sort	2024 Material Topics	2025 Material Topics	Comparison
1	Talent Cultivation and Management	Innovation and R&D	↑ 6
2	Employee Benefits	Operating Performance	↑ 4
3	Customer Service	Talent Cultivation	↓ 2
4	Climate response and energy saving and carbon reduction	Occupational Safety	↑ 1
5	Occupational Safety and Health	Compensation and Benefits	↓ 3
6	Economic Performance	Customer Service	↓ 3
7	Innovation and R&D	Information Security Protection	↑ 2
8	Risk management	Sustainable Supply Chain	Newly added
9	Information Security	Energy Saving and Carbon Reduction	↓ 5

▼ Management Status of the 2025 Material Topic "Innovation and R&D" of DIVA Laboratories

Material Topic	Innovation and R&D
Impact Assessment	Stakeholders impacted: Shareholders/financial institutions/investment institutions, customers
Corresponding GRI Indicators	Custom Topics
SDGs Linked to the Topic	SDG 9
Policy or Commitment	Increase R&D investment, focus on the development of medical displays and high-end technology.
Indicators and Targets	Short-Term Target: • Add one patent before June 2027. • R&D expenditure as a percentage of operating revenue >8% Mid-Term Target: Add one new patent.
Effectiveness Tracking Mechanism	• The R&D department tracks the progress of the patent application. • 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	• In 2025, R&D expenses accounted for 8% of revenue, reflecting continued resource investment to support key technology development and product innovation. • In 2025, one patent engineer was added to take charge of patent applications, deployment, and management, thereby enhancing the protection of R&D outcomes and the ability to convert them into value.

▼ Management Status of the 2025 Material Topic "Operating Performance" of DIVA Laboratories

Material Topic	Operating Performance
Impact Assessment	Stakeholders impacted: Shareholders/financial institutions/investment institutions, employees, raw material suppliers/contractors/outsourcers
Corresponding GRI Indicators	GRI 201-1、GRI 201-2、GRI 201-4
SDGs Linked to the Topic	SDG 8
Policy or Commitment	Increase operating revenue and market share.
Indicators and Targets	Short-Term Target: Gradual growth of operating revenue year by year. Mid-Term Target: • 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	• 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	• In 2025, consolidated net operating revenue was NTD 868,840 thousand, representing year-over-year growth of 0.8%. With continued and effective control of operating expenses, the gross profit margin was maintained at 30%. • In 2025, consolidated after-tax earnings per share were NTD 1.54, representing a slight decrease of NTD 0.06 from 2024. The Company will continue to optimize its product portfolio, strengthen cost control, and expand market deployment to improve overall operating efficiency and profitability.

▼ Management Status of the 2025 Material Topic "Talent Cultivation" of DIVA Laboratories

Material Topic	Talent Cultivation
Impact Assessment	Stakeholder impacted: Employees
Corresponding GRI Indicators	GRI 401-1、GRI 404-1、GRI 404-2、GRI 404-3
SDGs Linked to the Topic	SDG 4、SDG 8
Policy or Commitment	Formulated the "DIVA Laboratories Talent Program" to emphasize diversity and skill enhancement, covering management and technical training.
Indicators and Targets	Short-Term Target: • 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. Mid-Term Target: • 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	• HR statistics "training test pass rate of new hires". • Review the training progress every year and collect employee feedback for improvement plans. • Calculate the 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	• 104 courses offered in 2025. • In 2025, two session courses on management leadership were offered, totaling 20 hours. • In 2025, a management consensus camp was held with 22 managers participating in a total of 33 hours. • In 2025, 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 2025 Material Topic "Occupational Safety" of DIVA Laboratories

Material Topic	Occupational Safety
Impact Assessment	Stakeholder impacted: Employees
Corresponding GRI Indicators	GRI 403
SDGs Linked to the Topic	SDG 3、SDG 8
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	Short-Term Target: Reduce the work injury rate to 0% by 2026. Mid-Term Target: Promote the completion of occupational safety training for all employees, and achieve zero accidents.
Effectiveness Tracking Mechanism	• 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	• In 2025, special health checkups were completed for 2 person-times, with no abnormalities found. • In 2025, the Company voluntarily conducted work environment monitoring exceeding regulatory requirements, with 2 sessions conducted in total. • In 2025, the Company conducted self-defense fire brigade drills, including CPR + AED education and training, and all-employee evacuation drills, totaling 8 hours. • In 2025, the Company conducted monthly on-site inspections and achieved its target of a 0% occupational injury incidence rate for 2025.

▼ Management Status of the 2025 Material Topic "Compensation and Benefits" of DIVA Laboratories

Material Topic	Compensation and Benefits
Impact Assessment	Stakeholder impacted: Employees
Corresponding GRI Indicators	GRI 201-3、GRI 202-1、GRI 401-2、GRI 401-3
SDGs Linked to the Topic	SDG 8
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	Short-Term Target: • 50% of the employee satisfaction questionnaires were returned. • Employee satisfaction score increased by 5% compared to the previous year. Mid-Term Target: • Provide more diverse health promotion programs. • Increase the proportion of employees making voluntary pension contributions to 30%.
Effectiveness Tracking Mechanism	• 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	• Flexible working hours starting from 8:30 a.m. to 9:00 a.m. and finishing between 5:30 p.m. and 6:00 p.m. • 4 labor-management meetings held in 2025. • In 2025, 122 employee satisfaction questionnaires were returned, with a response rate of 90.3%. • The overall average employee satisfaction in 2025 was 3.1 out of 5 points. The employee satisfaction with the "work environment" was the highest (3.47 points), and the "promotion system" was the lowest (2.76 points). • In 2025, the employees' voluntary pension contribution rate was 29%.

Management Status of the 2025 Material Topic "Customer Service" of DIVA Laboratories

Material Topic	Customer Service
Impact Assessment	Stakeholder impacted: Customers
Corresponding GRI Indicators	Custom Topics
SDGs Linked to the Topic	SDG 9、SDG 12、SDG 16
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	Short-Term Target: Maintain or improve customer satisfaction to 4 (out of 5) by 2025. Mid-Term Target: One new customer from the international market.
Effectiveness Tracking Mechanism	• Regularly analyze customer satisfaction survey data and track progress of improvement. • Establish 24-hour support mechanism
Annual Actions and Measures	2025 Customer satisfaction score: 4.1 (out of 5).

Management Status of the 2025 Material Topic "Information Security Protection" of DIVA Laboratories

Material Topic	Information Security Protection
Impact Assessment	Stakeholders impacted: Shareholders/financial institutions/investment institutions, customers
Corresponding GRI Indicators	GRI 418-1
SDGs Linked to the Topic	SDG 16
Policy or Commitment	Complete ISO 27001 information security management system certification, and continue to improve data protection and defense measures.
Indicators and Targets	Short-Term Target: Increase the coverage of information security education for all employees to 100%. Mid-Term Target: • Introduce AI security threat detection technology. • Complete ISO 27001 information security management system certification.
Effectiveness Tracking Mechanism	• 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	• In 2025, the Company carried out a range of initiatives aligned with the cybersecurity framework, including social engineering drills, upgrades to the security architecture of the corporate website, implementation of privileged account management mechanisms, and ongoing digital recovery exercises. The Company also plans to strengthen information security rules, upgrade computer room infrastructure, and establish an information security monitoring center in 2026, continuing to refine and implement all aspects of its information security strategy. • No major information security incident occurred in 2025, fully protecting the security of information assets and maintaining business stability. • In 2025, the coverage rate of information security education reached 100%.

Management Status of the 2025 Material Topic "Sustainable Supply Chain" of DIVA Laboratories

Material Topic	Sustainable Supply Chain
Impact Assessment	Stakeholders impacted: Raw material suppliers/contractors/outsourcers
Corresponding GRI Indicators	GRI 308-1、GRI 308-2、GRI 414-1、GRI 414-2
SDGs Linked to the Topic	SDG 12 、SDG 17
Policy or Commitment	The Company is committed to establishing a resilient and low-carbon sustainable supply chain, and requires partners to comply with the Supplier Sustainable Development Code of Conduct and implement environmental compliance (RoHS/REACH), labor rights, human rights, and conflict minerals management.
Indicators and Targets	1. Key supplier management: 100% of the top 50 key suppliers, ranked by procurement amount, undergo ESG risk assessments. 2. Conflict minerals management: 100% of key suppliers required to sign the relevant documents have completed conflict minerals survey reports. 3. Green supply chain enhancement: The Company will increase the percentage of key suppliers obtaining ISO 14001 certification year by year.
Effectiveness Tracking Mechanism	• Grading management and evaluation: Supplier evaluations are conducted annually, and grading management is implemented based on the results. • Improvement guidance and follow-up: Suppliers identified as high risk or failing to meet evaluation standards are required to make improvements within a specified period, and on-site or remote audits are conducted depending on the circumstances. • Supervision by the highest governance body: The progress and risk assessment results of sustainable supply chain initiatives are reported to the Board of Directors every year.
Annual Actions and Measures	• ESG due diligence: Sustainability risk questionnaires were completed for 50 key suppliers to identify information security, privacy, and occupational safety and health risks. Among them, 27 suppliers (54%) have completed the Supplier ESG Questionnaire. • Compliance commitment signing: The Company promoted the signing of the Environmental Hazardous Substance Restriction Commitment and the Non-use of Conflict Minerals Commitment by key suppliers. There are 50 key suppliers in total. One supplier is exempt from the signing requirement as its products do not involve relevant minerals; the remaining 49 suppliers (100%) have signed the Non-use of Conflict Minerals Commitment. • Ethical corporate management communication: The Company completed communication on ethical corporate management and sustainability standards for key suppliers, strengthening the integrity culture of partnerships. Among them, 29 suppliers (58%) signed the Supplier Sustainable Development Code of Conduct. • Green supply chain promotion and verification: The Company actively promoted the introduction of environmental management systems by key suppliers. Among them, 19 suppliers (38%) obtained ISO 14001 Environmental Management System certification.

Management Status of the 2025 Material Topic "Energy Conservation and Carbon Reduction" of DIVA Laboratories

Material Topic	Energy Saving and Carbon Reduction
Impact Assessment	Stakeholders impacted: Customers, raw material suppliers/contractors/outsourcers
Corresponding GRI Indicators	GRI 201-2、302-1、302-3、302-4、302-5、305-1、305-2、305-4、305-5
SDGs Linked to the Topic	SDG 7、SDG 13
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	Short-Term Target: • Reduce carbon emissions by 3% by 2026 compared to the previous year. • Reduce electricity consumption by 3% by 2026 compared to the previous year. Mid- to Long- Term Target: • Reduce carbon by 30% by 2030 compared to 2022. • Reach 100% renewable energy use by 2040. • Reach zero carbon emissions (net zero) by 2050. • Establish a renewable energy procurement plan. • Establish a carbon footprint monitoring mechanism.
Effectiveness Tracking Mechanism	• 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	• 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 2025. • The results of the GHG inventory are disclosed on the ESG section of the website every year. • The 2025 GHG emissions inventory obtained a third-party verification certificate. • Carbon emissions in 2025 decreased by 5.5% compared to the previous year. • Electricity consumption in 2025 decreased by 5.8% compared to the previous year.

1 About Us

1.1 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	138 people
Paid-in Capital	Paid-in capital of NTD 590 million
Main Business	R&D 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 Costs	The consolidated operating revenue in 2025 was NTD 868,840 thousand, and the consolidated operating cost was NTD 604,699 thousand

1.1.1 Global Operating Sites

▼ Global Operating Sites of DIVA Laboratories

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 Road, Zhonghe District, 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

1.2 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 coexistence 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, DIVA 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	DIVA 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, DIVA 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. DIVA Laboratories continues to exert positive economic and social influence to drive the industry towards the goal of a green environment.

1.2.1. 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 Past Three Years (by Region)

Sales Market		Major Product Categories	Sales/Share (2023)	Sales/Share (2024)	Sales/Share (2025)
Domestic sales		Medical and industrial displays and components	6%	4%	3%
Export	Americas		37%	46%	45%
	Europe		44%	38%	36%
	Others		13%	12%	16%
Total			100%	100%	100%

▼ Sales and Market Overview of DIVA Laboratories for the Past Three Years (by Product)

Business items	Sales/Share (2023)	Sales/Share (2024)	Sales/Share (2025)
Medical display	57%	59%	64%
Medical components	19%	22%	24%
Industrial monitor	11%	8%	6%
Components for industrial use	9%	8%	4%
Spare parts	4%	3%	2%
Total	100%	100%	100%

1.2.2 Economic Performance

▼ Operating Results of DIVA Laboratories for the Past Three Years (Unit: NTD million)

Year	2023	2024	2025
Operating revenue	894	862	869
Gross profit	253	260	265
Operating profit and loss	92	111	102

Note: DIVA Laboratories Ltd. and its subsidiaries are 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.

▼ Economic Value Distribution Table of DIVA Laboratories for the Past Three Years (Unit: NTD million)

Item	2023	2024	2025	Remark
A. Direct generated economic value				
Consolidated revenue	894	862	869	
B. Economic value distribution				
Operating costs	641	602	604	
Employee wages and benefits	177	181	182	Personnel wages
Interest payments or dividend distributions	55	68	111	Net interest expenses paid and dividends distributed to shareholders
Tax payments	23	17	14	Income tax
Community investments	N/A	N/A	N/A	
Economic value retained = A - B				
Total economic value retained	-2	-6	-42	

▼ Tax Information Disclosure of DIVA Laboratories for the Past Three Years (Unit: NTD million)

Item	2023	2024	2025
Net income before tax	87.769	115.951	108.75
income tax expense	14.152	22.290	18.21
Effective tax rate (%)	16.12%	19.22%	16.74%
Income tax paid	23	17	14
Cash tax rate (%)	26.21%	14.66%	12.87%

Financial assistance received from government

In 2025, the tax returns of the Company's 2024 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 5.85 million was credited to the income tax of the Company's profit-making business.

1.2.3 Innovation and 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 participates 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. Over the past three 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 2025 is 14.

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

Item	2023	2024	2025
Investment amount	69,158	71,898	72,464
As a percentage of operating revenue	8%	8%	8%
Annual increase/decrease rate	-16%	4%	1%

▼ Patents Attained by DIVA Laboratories in the Past Three Years

Country	Number of New Patents			Cumulative Number of Patents Obtained in the Past Three Years	Cumulative Number of Patents Obtained
	2023	2024	2025		
Taiwan	0	0	0	0	7
EU	1	0	0	1	1
USA	0	0	0	0	4
China	0	0	0	0	2
Total	1	0	0	1	14

1.3 External Engagement

1.3.1 External Initiatives

▼ International Initiatives Supported by DIVA Laboratories

ESG	• 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.
Environmental	• 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.
Social	• 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.
Governance	• 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.

1.3.2 Participation in Associations

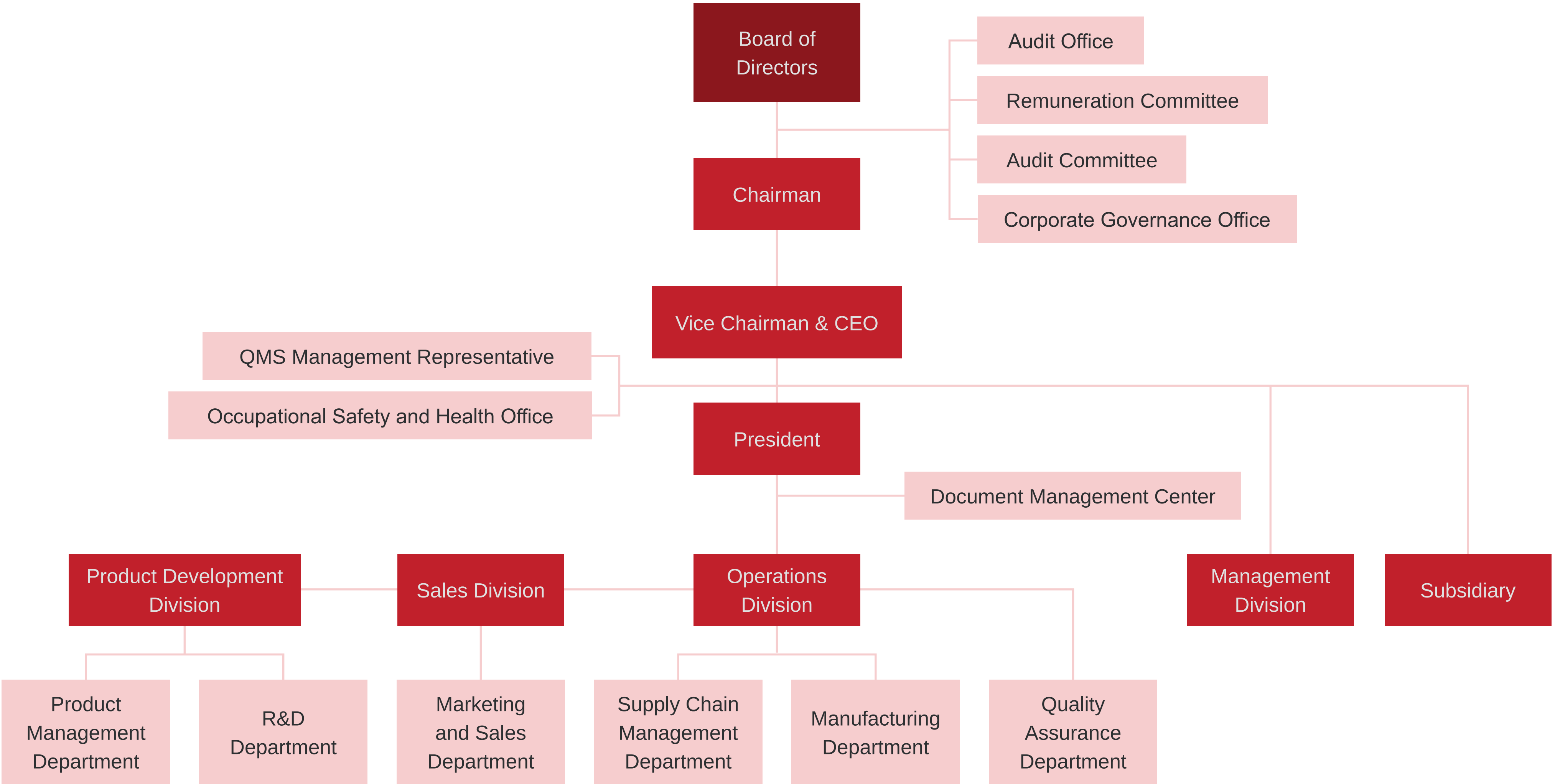
▼ Associations and Advocacy Organizations with Significant Involvement of DIVA Laboratories

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

2 — Corporate Governance

2.1 Governance Structure

▼ Organizational Structure of DIVA Laboratories



2.1.1 Policy Commitments

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.

2.1.2 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. Currently, the DIVA Laboratories' Board of Directors consisted of 9 Directors (including Independent Directors).

▼ DIVA Laboratories 2025 Board of Directors Composition (by Category of Status)

Status	No. of People	Gender	No. of People	Percentage
Independent Director	3	Male	2	22%
		Female	1	11%
Director	6	Male	6	67%
		Female	0	0%
Total	9	Male	8	89%
		Female	1	11%

▼ DIVA Laboratories 2025 Board of Directors Composition (by Seniority Category)

Term of Service		
0 to 10 years	11 to 20 years	21 to 30 years
6 participant	2 participant	1 participant

▼ DIVA Laboratories 2025 Board of Directors Composition (by Age Category)

Age		
Aged below 30	Aged 31 to 50	Aged 51 and above
0	0	9

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 Iris Lou, 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, two directors 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, please refer to the Website - Board of Directors.

In 2025, the Board of Directors of DIVA Laboratories held a total of 5 meetings, at least once each quarter. The average annual attendance rate of all directors was 93%. 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 2025, the Board of Directors engaged in communications over 18 issues, including 10 issues of corporate governance, 6 issues relating to the environment, and 2 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.

2.1.3 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 2025, the Board of Directors received 57 hours of training, equivalent to 6.3 hours per person, with ESG training hours accounted for 94.7%. The details are disclosed in the Company's annual report.

In addition, the Company provides annual management training courses. In 2025, two management leadership courses were held, totaling 20 hours of training; the management consensus camp - Campo Vivo was held to reach a consensus on the strategic direction of senior executives. In 2025, 22 supervisors participated in a total of 33 hours of training.

▼ DIVA Laboratories 2025 Continuing Education of the Board of Directors

	Course title	Course Hours
Environmental	2025 Cathay Sustainable Finance and Climate Change Summit	12
	Next-Gen AI Servers: Development Trends in Silicon Photonics and Co-Packaged Optics	3
Social	Trends in Labor Rights within the Global Supply Chain and the Sharing of Corporate Practices	18
Economics/ Governance	Corporate Governance Forum	3
	Big Update to Financial Statements! IFRS 18 "Presentation and Disclosure in Financial Statements": The Complete Guide	18
	The Digital Finance Revolution: Blockchain Fundamentals and Development Trends of Virtual Assets	3
Total		57

▼ DIVA Laboratories 2025 Training by Individual Directors

Title	Name	Environmental	Social	Economics/ Governance	Total Hours of Continuing Education
Chairman	Han-Chou (Joe) Huang		V	V	6
Vice Chairman	Gene Chen		V	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	9
Independent Director	Michael Lin		V	V	6
Independent Director	TS Yang	V		V	6
Independent Director	Iris Lou	V			6
Total					57

2.1.4 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 2021-2025 were "excellent" for the past five 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.

2.1.5 Remuneration Policy for Directors and Managers & Clawback Policy for Improper Gains

DIVA Laboratories has established a comprehensive and transparent remuneration management system to ensure that the remuneration of directors and senior managerial officers is closely linked to the Company's long-term interests, sustainability goals, and shareholder value.

1. Remuneration Decision-Making Process and Organizational Structure

The remuneration policies, systems, standards, and structures for the Company's directors and senior managerial officers are formulated and regularly reviewed by the Remuneration Committee.

- **Organizational responsibilities:**

  The committee is composed entirely of independent directors, providing external, diverse, and professional perspectives to ensure that remuneration is market-competitive and internally reasonable.

- **Review frequency:**

  The committee convenes at least two meetings each year to review the correlation between managerial officers' performance achievement and remuneration payments, thereby implementing sound corporate governance.

2. Policy Linking Senior Managerial Officers' Remuneration with Sustainability Performance

To incentivize management to work toward the Company's sustainable development goals, the Company substantively links the annual performance bonuses (variable remuneration) of the President and senior managerial officers with ESG key performance indicators (KPIs). Through the establishment of quantitative indicators, Environmental (E), Social (S), and Governance (G) concepts are translated into managerial responsibilities.

- **2025 Performance Evaluation Framework and Targets for Senior Managerial Officers**

The Company's performance evaluation adopts a dual-track system consisting of "all-employee indicators" and "individual indicators," which explicitly incorporate sustainable development items such as environmental protection and quality management:

Indicator Category	Evaluation Items	Key Performance Indicator (KPI)	Indicator Weight
All-Employee Indicators (60%)	Company revenue	Revenue achievement rate	25%
	Company net operating income	Net operating income achievement rate	35%
Individual Indicators (40%)	Operations management	Accounts receivable (AR overdue)	10%
	Operations management	Material costs (cost down)	10%
	Operations management	Inventory level (inventory turnover days)	5%
	Operations management	Manufacturing costs (ratio of accumulated manufacturing expenses to revenue)	5%
	Sustainability Responsibility (E)	Environmental protection (annual reduction of GHG emissions)	5%
	Sustainability Responsibility (G)	Quality management (cost of poor quality)	5%

Note: Indicator achievement rates are directly linked to annual variable bonuses. The KPIs under the "Sustainability Responsibility" dimension account for 25% of the individual indicators and 10% of total performance, substantively guiding management to implement carbon reduction and quality commitments.

- **Remuneration Payment Principles and Calculation Method**

The variable remuneration of senior managerial officers is directly linked to the "hit rate" of the above indicators. When managerial officers achieve specific ESG targets, such as GHG emissions reduction targets (environmental responsibility) and control of the cost of poor quality (operational quality), they may receive the corresponding remuneration score. This mechanism ensures that while pursuing financial growth, management also actively implements long-term value, including building climate resilience, cultivating talent, and fulfilling corporate social responsibility.

3. Clawback Policy for Bonuses Involving Improper Benefits

To improve corporate governance literacy and implement professional ethics, DIVA Laboratories has established the Ethical Corporate Management Best Practice Principles, which clearly regulate the clawback mechanism for improper benefits:

- **Recovery mechanism:**

  Any person who violates ethical corporate management or professional ethics requirements must return all improper benefits obtained to the Company. The Company will also impose disciplinary measures based on the severity of the violation.

- **Remuneration-linked disciplinary measures:**

  Disciplinary measures include withholding performance bonuses, year-end bonuses, and bonuses. In serious cases, demotion, dismissal, or legal action may be taken. This policy is designed to require managerial officers to fulfill their management and supervisory responsibilities and to ensure the Company's sustainable growth.

2.2 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.

2.2.1 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 2025, the Audit Committee held a total of five meetings, with an average attendance rate of 100%. For more details, please refer to Audit Committee Composition and Operations on the official website.

2.2.2 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 "2025 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 2025, the Remuneration Committee held a total of two meetings, with an average attendance rate of 100%. For details, please refer to the Remuneration Committee Composition and Operations on the official website.

2.2.3 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 was responsible for advancing the implementation and review of the targets and KPIs for the five major dimensions of sustainable development (colleagues/social/community care, customer relations, corporate governance, environmental sustainability, responsible procurement/supplier management/green procurement) goals and KPIs. 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 2024 report was released in August 2025, and the 2025 implementation results and future plans were reported to the Board of Directors in April 2026. In 2025, the promotion team held a total of four meetings.

▼ "ESG Task Force" Framework

ESG Task Force

2.3 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.

2.3.1 Ethical Management Unit

DIVA Laboratories has designated the Management Division as the unit responsible for ethical corporate 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

- 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.
- In December 2025, the Company conducted an online training and test course of "Ethical Corporate Management Handbook" for 136 employees, and all of the employees passed the test. For new employees who join the Company after December 2025, the Company also provides printed materials on the day they report for duty, asks them to read the materials and sign the "Integrity Handbook Online Materials Acknowledgment Form," and requires them to complete the online training and test for the Integrity Handbook during new employee orientation.

Nine Major Principles of Service:

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 prior 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

AD-H02 Personnel Regulations Chapter 2 Code of Conduct

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. In 2025, online education and training were provided to all active employees in Taiwan, with a completion rate of 100%.

▼ Number of Employees Receiving Communication and Training on DIVA Laboratories' 2025 Code of Conduct

Region	Employee Category	No. of People
Taiwan	Direct Laborers	23
	Indirect Laborers	113
China	Direct Laborers	0
	Indirect Laborers	0
USA	Direct Laborers	0
	Indirect Laborers	0
Total		136

Note 1:"Direct Employee/Labor" refers to employees directly involved in production.
Note 2:"Indirect Employee/Labor" refers to employees not directly involved in production.
Note 3: The statistical scope covered employees of the Company's Taiwan Operations Headquarters.

2.3.2 Anti-Corruption and Anti-Bribery Policy

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 anticorruption 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.

▼ DIVA Laboratories' 2025 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 (Laborers)	Ethical Corporate Management Handbook/2 hours	23	23	100%
Indirect Employees (Laborers)	Ethical Corporate Management Handbook/2 hours	113	113	100%

Note 1:"Direct Employee/Labor" refers to employees directly involved in production.
Note 2:"Indirect Employee/Labor" refers to employees not directly involved in production.
Note 3: The statistical scope covered employees of the Company's Taiwan Operations Headquarters.

2.3.3 Legal 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 2025, 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 2025, and was not penalized or punished by local authorities for major violations.

▼ Total Number of Major Legal Violations by DIVA Laboratories in the Past Three Years

Incident	2023	2024	2025
Incidents resulting in fines (number of cases) (Note 1)	0	0	0
Incidents resulting in non-monetary sanctions (number of cases) (Note 2)	0	0	0
Total number of legal actions pending or completed during the reporting period in which the organization was identified as being involved in anti-competitive behavior or violations of antitrust and monopoly laws and regulations (number of cases)	0	0	0
Total monetary losses resulting from legal proceedings related to anti-competitive behavior regulations	0	0	0
Total number of discrimination incidents during the reporting period	0	0	0
Total number of harassment incidents during the reporting period	0	0	0

Note 1: A single incident resulting in a fine of NTD 2 million or more.

Note 2: Restrictions imposed on the organization's activities or operations by the government, regulatory authorities, or public agencies.

▼ Major Laws and Regulations Governing DIVA Laboratories

Governance / Operation	Environment
Corporate governance-related Ethical corporate management-related Fair trading-related Securities trading-related	Air pollution prevention-related Water pollution prevention and control-related Waste disposal-related Toxic and substances of concern-related
Labor	**Products and Services**
Labor Standards-related Labor contract-related Union organization-related Labor dispute-related	Product health and safety-related Advertising and labeling of products and services-related Personal data protection-related

2.3.4 Compliance Training

We have established a platform for legal and regulator y 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 Past Three Years

Year	No. of Training Courses	No. of Training Hours	No. of Trainees
2023	19	558.0	207
2024	22	1,963.0	508
2025	25	1,438.5	615

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 2025, 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.

▼ Categories of Code of Conduct Grievance Cases & Number of Substantiated Cases of DIVA Laboratories in 2025

Categories of Code of Conduct Grievance Cases	Total number of grievances received	Number of cases filed	Number of cases closed
Corruption	0	0	0
Discrimination	0	0	0
All forms of harassment (including sexual harassment)	0	0	0
Customer privacy	0	0	0
Conflicts of interest	0	0	0
Money laundering or insider trading	0	0	0
Others	0	0	0
Number of substantiated cases (the cases confirmed after investigation to involve violations of business ethics)	0	0	0

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:

Process for handling reported cases			Attachments
1. Report through the complaint email	Complaint filed by an internal colleague	Complaint filed by an external party	Complaint letter or relevant facts
2. Acceptance	Management Section	Management Section	
3. Case established	Reports that fail to specify the grounds for the complaint or provide supporting evidence will not be accepted	Acceptance of the complaint	
4. Investigation		Investigation by responsible staff and the ethical corporate management team	
5. Submission, reporting, and case closure		(A) General rank: Report to the supervisor and president (B) Director or Vice President or above: Report to the Audit Committee	1.Approval 2.List of complaints
6. Document retention		Management Section	

2.4 Risk management

2.4.1 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 2025 include:

01
Strategic risk
Demand decline,
cost control,
operation ramp up speed.

02
Operational risks
Information security risks and quality risks.

03
Financial risk
Accounts receivable, financial structure.

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
Economics/ Governance	R&D and innovation of green products	1. Examine the carbon emissions and reduction opportunities of the product's full life cycle from a life cycle perspective.	R&D Department
	Customer relationship management	1. 100% comply with customer requirements and provide better service quality. 2. Draw up countermeasures for improvement through customer satisfaction feedback to enhance the quality of products and services.	Marketing and Sales Department/ Quality Assurance Department
	Sustainable supply chain management	1. Suppliers are required to comply with local laws and regulations, social standards and environmental protection plans, and to conduct regular investigations and audits. By doing so, suppliers can add value to their products and make commitments to the environment and society, and to add value to its products, together with DIVA. 2. Regularly review the supply chain's environmental responsibility practices and performance through written investigations and on-site audits.	Supply Chain Management Department/ Quality Assurance Department
Society	Talent recruitment	1. Create a quality work environment and diverse career development channels to attract and retain outstanding talent. Improve the education and training system in line with the Company's strategic development and business goals; enhance the overall competitive advantage of the organization. 2. Provide a quality working environment and remuneration package.	Management Division
	Employee benefits and salary	1. Provide employees with competitive remuneration and benefits; attract and retain talented people.	Management Division
	Employee education and training	1. Construct a comprehensive education, training and development system to provide a diverse learning and development environment to attract and retain outstanding talent. 2. 100% completion rate of policy-based compulsory courses.	Management Division
Environment	Waste Management	1. Start from the source design, increase the ratio of 3Rs (reduce, reuse, and recycle) for products and packaging; reduce operational waste and increase the recycling rate. 2. Increase the percentage of recyclable waste.	R&D Department/ Supply Chain Management Department/ Management Division
	Energy Management	1. Improve energy efficiency and increase the use of renewable energy. 2. Use high-efficiency equipment to continuously improve energy performance and efficiency. 3. Instill carbon reduction mindset and methods for employees and suppliers to avoid waste.	Management Division/Operations Division/ Supply Chain Management Department
	Climate mitigation and adaptation	1. Continue to introduce TCFD to deepen climate risk management. 2. GHG Scope 1+2 reduction.	Management Division/Operations Division/ Supply Chain Management Department

2.5 Information Security and Personal Data Risks

2.5.1 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:

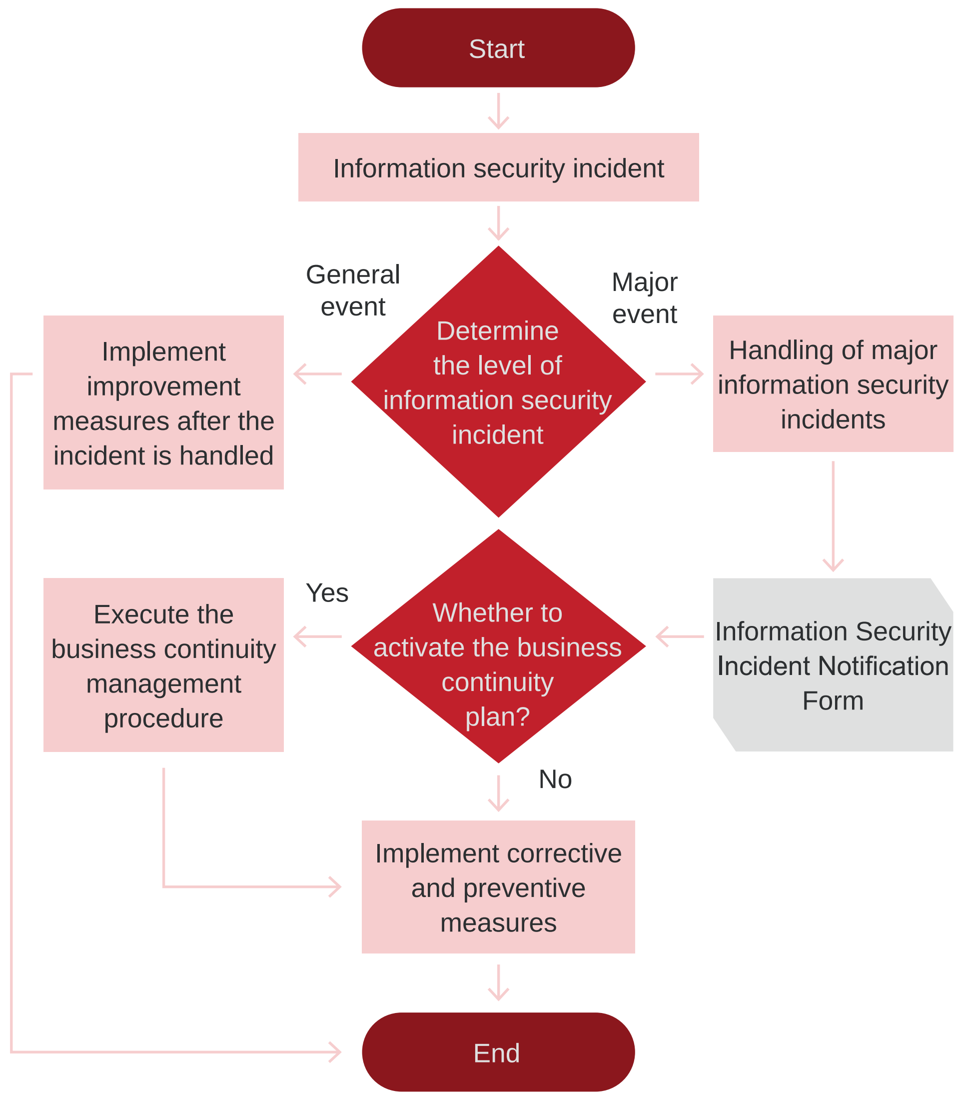
- Ensure the confidentiality and integrity of information assets.
- Regulate data access permissions, and prevent unauthorized use or modification.
- Ensure the continuous operation of the information system and conduct regular audits.

2025 implementation results:

- 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.
- Continued to refer to the ISO 27001 standards to conduct social engineering drills, upgrade the security architecture of the corporate website, implement privileged account management mechanisms, perform source code scanning, adopt multi-factor authentication, and carry out digital recovery exercises.
- Established an information security plan, which calls for implementing enhanced information security regulations, upgrading data center infrastructure, and establishing an information security monitoring center by 2026.

No major information security incident occurred in 2025, fully protecting the security of information assets and maintaining business stability.

▼ Information Security Incident Operating Procedure



▼ DIVA Laboratories 2025 Information Security Training at Taiwan Plant Sites

Category	Total Training Hours
Information security personnel	4
IT personnel	2
General personnel	68
Total	74

▼ DIVA Laboratories 2025 Major Information Security Incident Statistics Table

Information Security Incident	Number of Incidents in 2023	Number of Incidents in 2024	Number of Incidents in 2025	2026 Target
Number of information security or cybersecurity violations	0	0	0	0
Number of data breach incidents	0	0	0	0
Number of customers and employees affected by data breaches	0	0	0	0
Amount of penalties imposed due to information security or cybersecurity-related incidents (NTD)	0	0	0	0

2.5.2 Personal Data Management Policy

Personal Data Management Policy and Implementation Status

DIVA Laboratories attaches great importance to privacy protection of its customers and stakeholders. To ensure that the Company's confidential information, trade secrets, and personal data are properly protected, and to strengthen information security protection capabilities, the Company not only complies with Taiwan's Personal Data Protection Act, but also promotes comprehensive personal data protection operations with reference to international information security standards and regulations such as the GDPR.

1. Policy Establishment and Scope of Application

To implement governance of personal data protection, the Company has established the DIVA Laboratories Personal Data Protection Management Regulations, which have been approved by the Board of Directors for implementation.

- **Scope of application:**

  The scope covers directors, managerial officers, and all employees of the Company and its subsidiaries, as well as DIVA Laboratories' customers and data collected from the Company's official website.

- **Management principles:**

  The Company strictly limits the collection, processing, and use of personal data to the scope permitted by law, does not provide or lease personal data to third parties, and implements access authority control mechanisms for data.

2. Responsible Departments and Organizational Responsibilities

The Company has clearly divided the responsibilities for personal data protection among departments to ensure the effective operation of its management mechanism:

- **Human resources unit:**

  Responsible for formulating and managing the personal data protection system, maintaining employees' personal data, conducting education and training, and serving as the external contact window for personal data complaints and notifications.

- **IT unit:**

  Responsible for establishing personal data information security protection and management measures, and implementing information security prevention and crisis response mechanisms.

- **Audit unit:**

  Responsible for auditing whether personal data management processes comply with applicable requirements, and regularly reporting audit results to the Board of Directors for supervision.

3. Specific Management Measures and Implementation Status

Through both management and technical measures, the Company implements security protection across the entire data life cycle:

- **Information security technical protection:**

  The Company regularly reviews servers that store personal data, strengthens control over personnel entering and exiting computer rooms, and prevents external hacker attacks or data theft.

- **Implementation of daily standards:**

  The Company implements a clean screen/clean desk policy, promotes practices such as turning off screens and setting password protection when employees leave their seats or finish work, and requires all new employees to sign confidentiality agreements.

- **Incident response mechanism:**

  The Company adopts a zero-tolerance principle for personal data incidents. In the event of an infringement, the information security, legal, and relevant departments will conduct investigations and handle the matter in accordance with procedures.

4. Quantitative Data for 2025 Implementation

The Company regularly conducts employee training on personal data protection and tracks complaints to ensure effective management:

- **Quantitative data on education and training:**

  In July 2025, all 139 employees completed online training courses covering the Personal Data Protection Act, GDPR requirements, and an introduction to types of personal data, and all employees passed the test.

- **Personal data complaints:**

  From 2023 to 2025, the number of personal data leakage complaints reported to the Company by external agencies or customers was zero.

▼ Number of Personal Data Leakage Complaints Received by DIVA Laboratories in the Past Three Years

Number of Personal Data Leakage Complaints	2023	2024	2025
External agencies	0	0	0
Customer reports / feedbacks	0	0	0

3 Supply Chain Management

3.1 Sustainable Value Chain

DIVA Laboratories has long focused on the R&D, production, and manufacturing of medical, industrial, and professional color application displays. Within the medical device industry chain in which the Company operates, we are positioned as a professional display manufacturer. We procure key raw materials, including display panels, touch panels, electronic components, and mechanical parts, from upstream suppliers. After processing and manufacturing with precision equipment, we supply products to downstream medical equipment manufacturers, system integrators, and distribution channels. In 2025, the Company's supply chain structure remained stable, with no material changes in business relationships with upstream or downstream manufacturers.

To implement sustainable supply chain management, DIVA Laboratories not only pursues quality and technological innovation, but also actively incorporates ESG standards into supplier management policies. We require partners to jointly comply with the standards established by the Company, with specific requirements covering the following aspects: Environmental protection: The Company prioritizes encouraging key suppliers to obtain ISO 14001 Environmental Management System certification, strictly comply with international environmental regulations such as RoHS and REACH, and sign commitments on the restriction of environmentally hazardous substances. Labor rights, human rights, and occupational safety: The Company follows the requirements of the Responsible Business Alliance (RBA), promotes responsible minerals procurement, ensures the non-use of conflict minerals, and is committed to enhancing labor rights and workplace health and safety throughout the supply chain. Information security and privacy protection: The Company incorporates information and communications security and privacy protection into its supply chain risk management framework, requiring suppliers to establish corresponding protection mechanisms and privacy policies to ensure compliance with the Personal Data Protection Act and international standards. Through practical actions such as regular exchanges with management, supplier compliance declarations, self-assessments, and experience sharing, we continue to guide suppliers in improving their ESG performance. Through this management mechanism, DIVA Laboratories expects to work with global suppliers to strengthen partner resilience and jointly create an industry system that is competitive and aligned with sustainable value.

▼ Industrial Value Chain of DIVA Laboratories

Upstream	Midstream	Downstream
LCD Panel Touch panel IC PCBA Plastic mechanism Metal mechanism	DIVA Laboratories Display design and assembly plant Medical equipment manufacturer Medical equipment integrator Distributors/traders System Integrator	Medical institutions (88%) Other (Industry and ships) (12%)

3.1.1 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. Our supply chain management strategy has expanded from traditional quality and delivery considerations to sustainable development covering the three dimensions of Environment (E), Society (S), and Governance (G). In light of product characteristics, we classify partners into raw material suppliers, contractors, and outsourcers, and set proactive and specific requirements for them across various issues.

The Company has established the Supplier Sustainable Development Code of Conduct and relevant operating procedures, requiring all suppliers to comply with relevant standards on the following issues:

Dimension	Content
Environment	• Comply with ISO14001 environmental standard certification • Comply with RoHS and REACH regulations • Commitment to Prohibition of Environmental Hazard Risk Substances • Stakeholder Environmental Requirements
Society	• Conflict mineral management • Labor human rights
Governance	• Supplier Sustainable Development Code of Conduct • Supplier ESG Questionnaire • Information Security Protection • Privacy Protection • Quality Competitiveness • Price Competitiveness • Stable Delivery Time • Technology Innovation • After-Sales Service

Supply Chain Management Strategy and Implementation Framework

DIVA Laboratories is committed to establishing a responsible and resilient sustainable supply chain. We classify suppliers into raw material suppliers, contractors, and outsourcers for category-based management, and have extended traditional quality and delivery evaluations into a sustainable procurement strategy covering environmental, social, and governance (ESG) dimensions.

1 Two Major Steps in Sustainable Supply Chain Management

To implement responsible procurement, the Company has designed and implemented a two-step management framework:

- **Step 1:** Establish sustainability standards and requirements: Clearly communicate sustainability criteria to suppliers, and incorporate ESG factors into procurement contracts and the code of conduct.
- **Step 2:** Establish risk identification and assessment mechanisms: Regularly distribute supplier sustainability self-assessment questionnaires and gradually establish a supplier ESG database to identify potential supply chain risks. At the same time, the Company is actively developing supplier performance evaluation and category-based management systems to lay a data foundation for future guidance and incentive mechanisms and to ensure supply chain resilience.

2 Supplier Identification and Grading Management Mechanism

The Company has established pre-screening and grading mechanisms for potential and existing suppliers to strengthen resilient governance of the supply chain. Screening and grading indicators include:

- **Procurement criticality:** Assess whether the supplier provides key raw materials, such as panels and ICs, or core processes.
- **Operating performance:** Includes procurement amount, cooperation history, product quality, and delivery stability.
- **Sustainability implementation level:** Reviews suppliers' ESG policies, social responsibility performance, and implementation of environmental protection.

The Company gives priority to establishing strategic partnerships with suppliers with higher grades. For high-risk suppliers or those failing to meet standards, a professional team provides improvement guidance to strengthen the overall sustainability capabilities of the supply chain. For key materials, the Company further implements assessments of long-term and stable supply, generally requiring a commitment to stable supply for five to ten years to respond to raw material cycles and market supply and demand fluctuations.

3 Board Supervision and Decision-Making

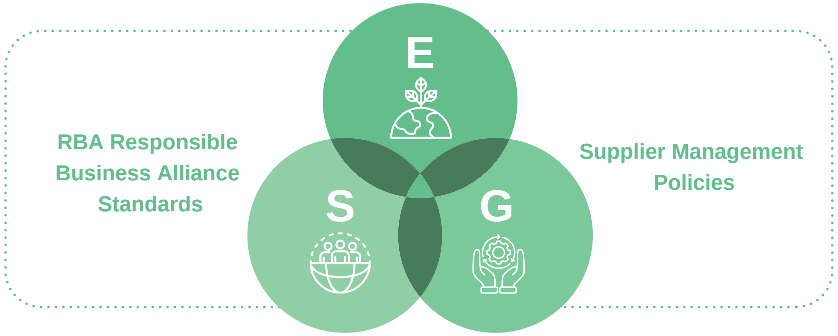
To ensure that supply chain management is aligned with the Company's overall sustainability strategy, DIVA Laboratories has established a rigorous governance process:

- **Regular reporting mechanism:** Supply chain management processes and implementation results, such as audit progress and risk investigation results, are regularly reported to the Board of Directors every year.
- **Senior-level decision-making supervision:** The Board of Directors is responsible for final supervision and decision-making on the progress of sustainable supply chain initiatives, ensuring the effectiveness of resource investment and risk control.

Through the foregoing mechanisms, DIVA Laboratories deeply incorporates environmental and social responsibility, risk response, and innovative collaboration into procurement decisions, and actively works with supply partners to build a mutually beneficial sustainable ecosystem.

3.2 Supplier Risk Assessment and Sustainability Management

DIVA Laboratories is committed to building a transparent and resilient supply chain management system. To diversify supply chain risks and continuously improve overall quality, the Company refers to the spirit of the RBA (Responsible Business Alliance) standards and incorporates environmental, social, and governance (ESG) factors into supplier management policies, guiding partners to jointly implement the philosophy of sustainable operations.



1 Establishing Sustainability Standards and Specific Requirements

For new and existing suppliers, the Company actively promotes the signing of the following specific standards and regards such signing as an important indicator for evaluating long-term partnerships. For suppliers that have not yet completed signing, the Company adopts a continuous encouragement mechanism to assist them in meeting the relevant standards:

- **Environmental protection requirements:** The Company promotes the signing of the Environmental Hazardous Substance Restriction Commitment and the Stakeholder Environmental Requirements to ensure that products meet environmental sustainability standards.
- **Social responsibility requirements:** The Company implements the signing of the Non-use of Conflict Minerals Commitment and requires suppliers to comply with the Company's policies on labor rights and human rights protection.
- **Corporate governance, information security, and privacy requirements:** The Company requires partners to sign the Supplier Sustainable Development Code of Conduct and truthfully complete the Supplier ESG Questionnaire. The content covers ethical corporate management, information and communications security protection, and privacy protection policies to ensure that supply chain governance has risk identification and response capabilities.

2 Supplier Due Diligence and Implementation Status

The Company has established a dynamic monitoring and assessment mechanism that integrates sustainability performance with procurement decisions and implements its supply chain management policy:

- **Due diligence and evaluation:** The Company regularly conducts due diligence through the Supplier ESG Questionnaire, identifying risks and scoring performance in areas including environmental management, including energy and waste, labor rights, and information security.
- **Guidance and improvement mechanism:** Based on evaluation results, the Company implements grading management. Suppliers with strong performance are given priority for cooperation opportunities, while suppliers failing to meet standards are contacted by dedicated units and required to make improvements within a specified period to ensure that their operating environments comply with the Company's sustainability standards.

In 2025, DIVA Laboratories had a total of 295 suppliers with actual transactions. The Company implemented grading management based on procurement amount and designated the top 50 suppliers, accounting for 92.75% of procurement amount, as key suppliers. These suppliers were included in the scope of environmental, social, and governance risk and impact assessments. Based on the identification results, no material actual or potential negative environmental, social, or governance impacts were found.

Environmental Risks

To reduce environmental risks in the supply chain, DIVA Laboratories continues to promote the introduction of environmental management systems by suppliers and implements the signing of environmental commitment documents.

As of the end of 2025, the status of environmental management initiatives among key suppliers was as follows:

- 19 suppliers (38%) obtained ISO 14001 Environmental Management System certification
- 28 suppliers (56%) signed the Environmental Hazardous Substance Restriction Commitment
- 37 suppliers (74%) signed the Stakeholder Environmental Requirements

In 2025, 25 new suppliers were added, all of which were included in the supplier management mechanism. Their implementation of environmental management was as follows:

- 4 suppliers (16%) obtained ISO 14001 Environmental Management System certification
- 11 suppliers (44%) signed the Environmental Hazardous Substance Restriction Commitment
- 12 suppliers (48%) signed the Stakeholder Environmental Requirements

For key suppliers that have not yet completed signing, the Company will continue to promote improvement actions in 2026 and track their progress quarterly to strengthen the environmental management performance of the supply chain.

Social Risks

DIVA Laboratories is committed to not procuring minerals from conflict-affected areas. If such minerals are used, their sources must be disclosed and relevant supporting documents must be provided.

As of the end of 2025, one key supplier was not required to sign the declaration because the nature of its products did not involve the relevant minerals. The remaining 49 suppliers were required to sign the declaration, and their implementation of social responsibility was as follows:

- 49 suppliers (100%) signed the Non-use of Conflict Minerals Commitment

In 2025, 25 new suppliers were added. Among them, two suppliers were not required to sign the declaration because the nature of their products did not involve the relevant minerals. The remaining 23 suppliers were required to sign the declaration, and all were included in the supplier management mechanism. Their implementation of social responsibility was as follows:

- 15 suppliers (65%) signed the Non-use of Conflict Minerals Commitment

For key suppliers that have not yet completed signing, the Company will continue to promote improvement actions in 2026 and track their progress quarterly to strengthen the social management performance of the supply chain.

Governance Risks

To reduce governance risks in the supply chain, DIVA Laboratories continues to promote the implementation of ethical corporate management by suppliers and the signing of relevant governance commitment documents.

As of the end of 2025, the implementation of governance among the aforementioned key suppliers was as follows:

- 27 suppliers (54%) completed the Supplier ESG Questionnaire
- 29 suppliers (58%) signed the Supplier Sustainable Development Code of Conduct

In 2025, 25 new suppliers were added, all of which were included in the supplier management mechanism. Their implementation of governance was as follows:

- 4 suppliers (16%) completed the Supplier ESG Questionnaire
- 12 suppliers (48%) signed the Supplier Sustainable Development Code of Conduct

For key suppliers that have not yet completed signing, the Company will continue to promote improvement actions in 2026 and track their progress quarterly to strengthen the governance management performance of the supply chain.

▼ Number of Suppliers Screened Using Environmental Standards and Social Criteria by DIVA Laboratories in the Past Three Years

Item	2023	2024	2025
Number of existing key suppliers	50	50	50
Number of existing key suppliers screened using environmental standards	0	36	37
Number of existing key suppliers screened using social criteria	0	47(Note 5)	49(Note 4)
Number of new suppliers	13	16	25
Number of new suppliers screened using environmental standards	0	13	12
Number of new suppliers screened using social criteria	0	14(Note 5)	15(Note 5)

Note 1: Since 2024, the Company has established an environmental and social assessment mechanism for new suppliers and has begun conducting relevant assessments for new suppliers. Therefore, environmental and social assessments were not yet implemented in 2023, and the number of suppliers assessed was 0.

Note 2: Since 2024, environmental and social assessment operations have been promoted for new suppliers. However, this assessment has not yet been included as a mandatory requirement for supplier selection. Therefore, there remains a difference between the number of suppliers that actually completed and returned the signed documents and the number of new suppliers.

Note 3: In 2025, DIVA Laboratories had a total of 295 suppliers with actual transactions. The Company implemented grading management based on procurement amount and designated the top 50 suppliers, accounting for 92.75% of procurement amount, as key suppliers.

Note 4: Among the key suppliers, one supplier was not required to sign the declaration because the nature of its products did not involve the relevant minerals.

Note 5: Among the key suppliers, two suppliers were not required to sign the declaration because the nature of their products did not involve the relevant minerals.

3.3 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 2025, local procurement accounted for more than 91% 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.

▼ Proportion of DIVA Laboratories' Procurement Budget Allocated to Local Suppliers Over the Recent Three Years (Unit: NTD)

Item	2023	2024	2025
Total Procurement Amount	357,947,654	403,856,887	480,513,687
Import Amount	30,767,275	46,254,817	41,348,133
Non-Import Amount	327,180,379	357,602,070	439,165,554
Proportion of the Procurement Budget Allocated to Local Suppliers (%)	91%	89%	91%

3.3.1 Product Responsibility

R&D Investment

In 2025, 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 Past Three Years (Unit: NTD Thousand)

Year	2023	2024	2025
Operating revenue	893,844	862,323	868,840
R&D expenses	69,158 (8%)	71,898 (8%)	72,464 (8%)

Production Management

DIVA Laboratories attaches great importance to product quality and the health and safety of users. Therefore, from product R&D, production, transportation, and sales to use, the Company invests substantial resources in establishing a quality management system. As of the end of 2025, the Company continued to pass verification by independent third-party certification bodies such as SGS, and maintained the validity of various international and national certifications, including the ISO 13485 Medical Devices Quality Management System, ISO 9001 Quality Management System, ISO 14001 Environmental Management System, and the Medical Device Quality Management System (QMS) of the Ministry of Health and Welfare. These certifications ensure that the Company's main products, including various LCD displays for medical and industrial control applications, comply with quality control and regulatory requirements above a certain standard.

In addition, to ensure that all DIVA Laboratories products pose no concerns regarding harm to user health or environmental safety, the Company strictly prohibits the use of hazardous substances, and all products comply with the control requirements of the EU Restriction of Hazardous Substances Directive (EU RoHS II) and Substances of Very High Concern (SVHC) under the EU REACH Regulation. In terms of product packaging, the Company also complied with the Packaging and Packaging Waste Directive (Directive 94/62/EC) in 2025 regarding packaging reduction and the management of packaging waste. The Company will also align with new trends in green packaging materials by further introducing the requirements of the EU Packaging and Packaging Waste Regulation (PPWR, Regulation (EU) 2025/40), which will begin to apply on August 12, 2026. In summary, during 2025, DIVA Laboratories' major/all products had no incidents of violation of health and safety regulations or voluntary codes, thereby implementing product safety control.

2025, DIVA Laboratories' major/all products

had no incidents of violation of health and safety regulations or voluntary codes

Environmental Management System and Performance

▶ Environmental Management Policy and System

The Company (DIVA Laboratories) attaches great importance to the environmental impact of its operations and incorporates environmental protection into its core corporate strategy. In accordance with the ISO 14001:2015 Environmental Management System standard, we have established a systematic management mechanism for the "design and manufacturing of LCD displays" process. Through the PDCA (Plan-Do-Check-Act) model, we continuously improve environmental performance and ensure the complete operation of the environmental management system. Management aspects include:

- Pollution Prevention and Regulatory Compliance: Strictly implement air, water, and waste management to ensure compliance with local environmental regulations.
- Green Product Development: Incorporate environmental protection concepts into the product life cycle, including R&D, production, transportation, and sales.
- Resource Management: Promote energy conservation and packaging material reduction to reduce resource consumption.

▶ 2025 Initiatives and Results

In 2025, the Company achieved sound implementation results in environmental management. Specific actions are as follows:

- Green Product Compliance: All products fully complied with the control requirements of EU RoHS II and EU REACH SVHC, and the Company achieved a record of no violations of health and safety regulations.
- Circular Economy for Packaging Materials: The Company complied with the Packaging and Packaging Waste Directive (Directive 94/62/EC) and actively promoted packaging reduction. With respect to the new EU regulation scheduled to apply in August 2026 (PPWR, Regulation (EU) 2025/40), the Company began planning in advance in 2025 for supply chain matching and green packaging materials.
- Environmental Audits and Promotion: During the year, the Company completed ISO 14001 internal audits and management reviews, enhancing environmental awareness among all employees.

▶ Third-Party Verification Information

The Company continues to maintain the validity of its certifications through independent third-party certification bodies to ensure the implementation of the system. The latest ISO 14001 certificate information is shown in the table below, and its validity period extends through 2026:

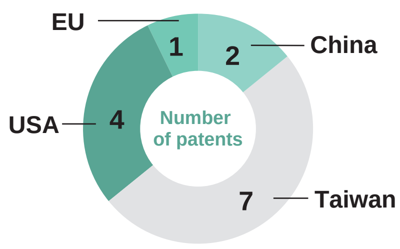
Certification Standard	Certificate No.	Certification Body	Validity Period
ISO 14001:2015	ARES/TW/12308004E	ARES International Certification	August 3, 2023 to August 2, 2026

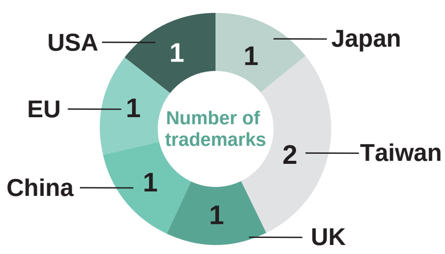
Patent and Trademark Layout

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, 2025, 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



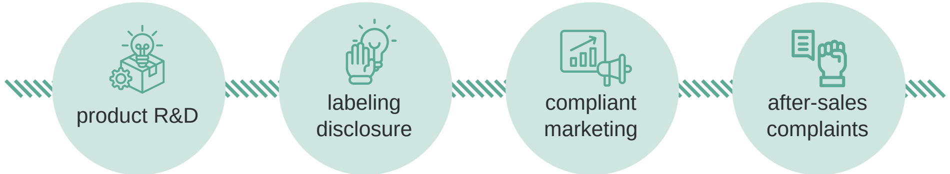


Region		Taiwan	EU	USA	China	UK	Japan	Total
Number of invention patents	Certified	7	1	4	2	0	0	14
	Under application	1	0	1	0	0	0	2
Number of trademarks	Certified	2	1	1	1	1	1	7
	Under application	0	0	0	0	0	0	0

Note: Statistics as of December 31, 2025.

Product Labeling

DIVA Laboratories is committed to providing high-quality medical display solutions. We regard product quality and customer trust as the foundation of sustainable development. To protect customer rights and interests, the Company has formulated and implemented policies for protecting customer rights and interests, as well as product responsibility guidelines, through the responsible departments with reference to international standards such as GRI and SASB. This ensures that transparent and safe service safeguards are provided across product R&D, labeling disclosure, compliant marketing, and after-sales complaints.



1. Policy Commitments and Product Labeling Management

DIVA Laboratories invests substantial resources in ensuring product safety throughout product R&D, production, storage, and labeling, and implements the following management principles:

- **Product Health and Safety:** The Company's product R&D and manufacturing strictly comply with the ISO 13485 Medical Devices Quality Management System to ensure that products do not pose health or safety concerns to users.
- **Hazardous Substance Control (RoHS):** The Company has established the Regulations Governing the Restriction of Hazardous Substances (RoHS), strictly controlling the maximum concentration limits of ten hazardous substances. Suppliers are required to sign the Restricted and Prohibited Substances Control Guarantee Letter for Contractors and provide third-party test reports to ensure that products comply with international environmental regulations.
- **Label Transparency and Global Safety Compliance:** All of the Company's products are labeled in strict compliance with the regulations of the locations where the Company operates. The labeling content includes detailed specifications, safety warnings, and necessary specific information. To ensure that medical displays comply with medical device safety standards in various countries, the Company labels products and outer packaging with the corresponding national safety regulations and certification marks according to the requirements of the sales regions, such as China CCC, EU CE, and U.S. UL, thereby ensuring that all labeling information is clear, identifiable, and fully compliant with local laws and regulations.
- **Principles of Ethical Marketing:** We uphold the principle of integrity and disclose product functions and specifications truthfully and transparently. Any false, misleading, or deceptive marketing conduct is strictly prohibited.

2. Customer Complaint Channels and Handling Procedures

To protect customer rights and interests, the Company has established and implemented rigorous customer complaint handling procedures to ensure that every stakeholder's voice is valued:

- **Formal Complaint Channels:**
  Contact number: +886-2-2226-8631
  E-mail: divamkt@diva.com.tw
- **Standardized Complaint Handling Process:**
  Case Acceptance and Registration: After receiving customer feedback, the customer service unit responds within 48 hours to confirm receipt and formally open a case.
  Investigation and Analysis: Based on the nature of the case, it is transferred to the responsible units, such as quality assurance, R&D, or sales for root cause investigation.
  Corrective Action: A solution is formulated or corrective and preventive actions (CAPA) are implemented for the issue.
  Response and Case Closure: The handling result is proactively reported to the customer, and the case is closed after customer satisfaction is confirmed.
  Review and Improvement: Customer complaint cases are regularly compiled and included in internal management meetings for review to continuously improve service quality.

3. Performance Statistics and Compliance Status

In 2025, all products manufactured by DIVA Laboratories complied with RoHS standards. During the reporting period, there were no incidents involving violations of laws or regulations related to product health and safety, product information and labeling, or marketing communications.

▼ Product Responsibility and Compliance Statistics of DIVA Laboratories in the Past Three Years

Incident	2023	2024	2025
Number of incidents involving violations of product health and safety regulations	0	0	0
Number of incidents involving violations of product information and labeling regulations	0	0	0
Number of incidents involving violations of marketing communication regulations	0	0	0
Total number of incidents	0	0	0

Note:The above statistics include incidents resulting in fines, warnings, or violations of voluntary codes.

3.4 Customer Service

3.4.1 Customer Satisfaction Survey

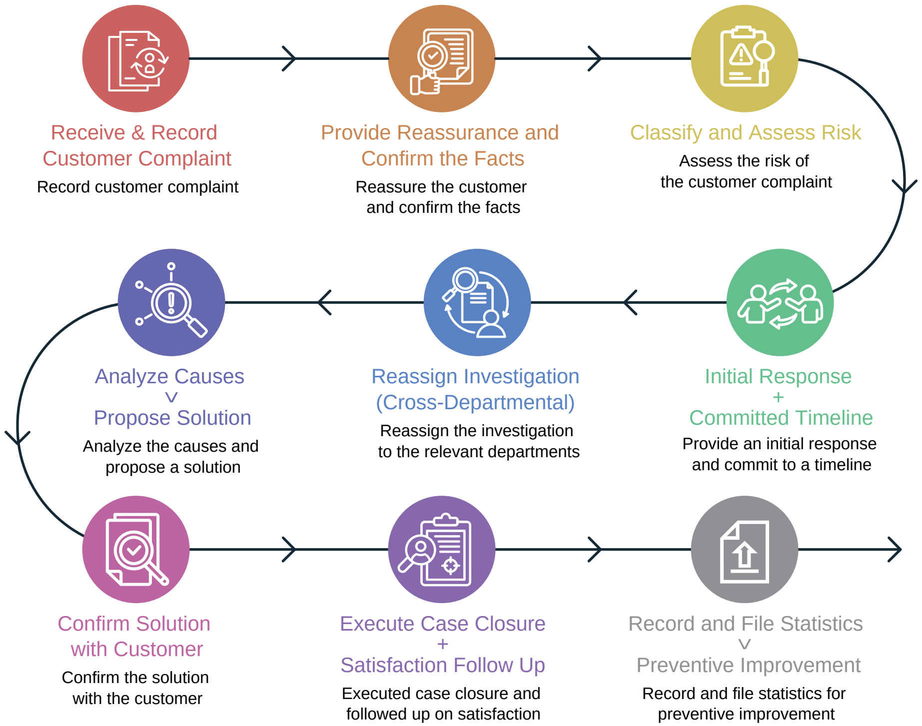
We view customer feedback as a crucial foundation for strengthening customer relationships. We gather insights into customer needs through multiple channels. In response to customer feedback, the Company conducts an annual review and analysis and develops appropriate improvement plans, establishing a comprehensive customer feedback response process. The customer satisfaction score of DIVA Laboratories in 2025 was 4.1 (out of 5), maintaining a score of 3.9 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	Proportion	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.
Product	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.

▼ DIVA Laboratories Customer Complaint Handling Process



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

Year	2023	2024	2025
No. of replies	10	12	15
Recovery rate	77%	86%	75%
Average customer satisfaction score (1 - 5)	4.0	3.9	4.1

3.4.2 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 2025. There were no complaints concerning breaches of customer privacy or losses of customer data in 2025.

▼ Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data at DIVA Laboratories in the Past Three Years

Incident	2023	2024	2025
The total number of substantiated complaints concerning breaches of customer privacy, categorized as follows:	0	0	0
Total number of complaints received from outside parties and substantiated by the organization;	0	0	0
Total number of identified leaks, thefts, or losses of customer data.	0	0	0

4 Climate Change Response

4.1 Management of Climate Risks and Opportunities

In the face of the severe challenges and operational uncertainties brought by global climate change, DIVA Laboratories (the "Company") has always regarded environmental sustainability as a core development strategy. According to the latest Global Risks Report 2025 released by the World Economic Forum (WEF), "extreme weather events" ranked first in the short-term (2-year) risk outlook. In the long-term (10-year) risk outlook, environmental risks occupied the top four positions, including extreme weather events, critical change to Earth systems, biodiversity loss and ecosystem collapse, and natural resource shortages. This indicates that climate issues have evolved from a simple responsibility for environmental protection into material financial risks that enterprises must directly address.

To establish a more resilient operating structure and effectively prevent potential financial losses, the Company has fully introduced the framework recommended by the Task Force on Climate-related Financial Disclosures (TCFD) and is actively aligning with the IFRS S2 Climate-related Disclosures standard issued by the International Sustainability Standards Board (ISSB). Through the four core dimensions of governance, strategy, risk management, and metrics and targets, we systematically identify and assess the physical risks and transition risks posed by climate change to the Company's operations. The Company is committed to implementing various climate adaptation and disaster recovery measures, while also proactively exploring green market opportunities arising from the low-carbon transition. Through these efforts, we enhance corporate climate resilience and aim to ensure that, amid the global trend toward net-zero carbon emissions, we can continue to create long-term sustainable value for shareholders, customers, and society.

4.1.1 TCFD Four Key Pillars

To enhance the timeliness and transparency of disclosed information, the 11 specific disclosure items under the four core elements of the TCFD framework and the annual action plans have been fully transferred to the ESG Corporate Sustainability Section of the Company's official website, providing stakeholders with a more convenient and dynamic information retrieval experience. For details on TCFD implementation, please refer to the official website - TCFD Four Core Elements.

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

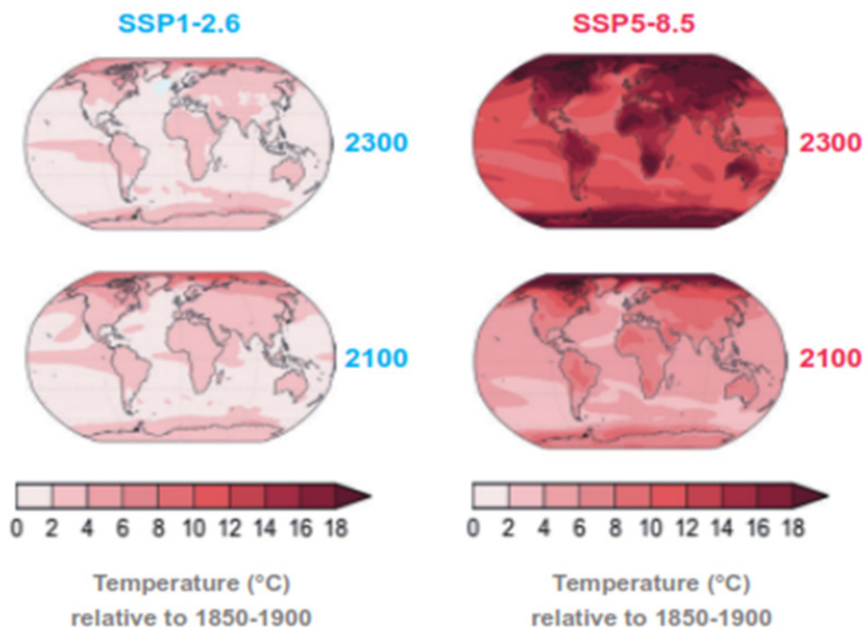
Climate Risk	Short-Term Material Risk Item	Medium-Term Material Risk Item	Long-Term Material Risk Item
Occurrence Time	Short-Term (0 to 3 years)	Medium-Term (3 to 10 years)	Long-Term (over 10 years)
Physical Risk	• Extreme weather causes logistics disruptions	• Extreme weather causes logistics disruptions	• Extreme weather causes logistics disruptions • Rising average temperatures increase energy consumption
Transition risk	• Compliance costs for GHG inventories • Risk of downgrading in the supply chains of major international manufacturers	• Difficulty in introducing low-carbon medical materials • Lagging ESG ratings affect investment	• Difficulty in introducing low-carbon medical materials • Lagging ESG ratings affect investment
Climate Opportunity	**Short-Term Material Opportunity Item**	**Medium-Term Material Opportunity Item**	**Long-Term Material Opportunity Item**
Market Opportunity	• Localization and Diversification of the Supply Chain	• Low-power medical displays • Entry into green supply chains	• Green energy procurement • Low-power medical displays • Entry into green supply chains

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 10 years, and long-term as 10 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.

Scenario Risk Simulation Method

In setting risk scenarios, DIVA Laboratories uses the Shared Socioeconomic Pathways SSP1-2.6 and SSP5-8.5 from the Sixth Assessment Report (AR6) of the Intergovernmental Panel on Climate Change (IPCC) as the basic database for climate issue analysis.

The figure below shows the projected global temperature increase over the next 200 years under these two scenarios, using 1850 to 1900 as the baseline. By simulating the physical risks that DIVA Laboratories may face under the ideal scenario (SSP1-2.6) and the worst-case scenario (SSP5-8.5), the Company evaluates the impacts and potential financial effects that may arise in future operations and develops corresponding management measures.



▲ Regional Integrated Scenario Analysis for Each of the DIVA Laboratories' Operating Sites

Taiwan - Regional Integrated Scenario Analysis

Climate Influencing Factors	Future Changes	Trend/Attribution
Cold and heat		
Average surface temperature	▲ High confidence in growth	▲ Upward trend, but not attributed to
Extreme high temperatures	▲ High confidence in growth	▲ Upward trend, with high attribution confidence.
Cold waves	▼ Very high confidence of a decline	▼ Downward trend, with high attribution confidence.
Frost	▼ Very high confidence of a decline	▼ Downward trend, but not attributed to
Dry and wet		
Average precipitation	▲ High confidence in growth	–
River flooding	▲ Medium confidence of increase	–
Heavy rainfall and flood disasters	▲ High confidence in growth	▲ Upward trend, but not attributed to
Debris flows	▲ Medium confidence of increase	–
Drought	▲ Medium confidence of increase	–
Fire weather	▲ Medium confidence of increase	–
Wind		
Average wind speed	▼ Medium confidence of decrease	▼ Downward trend, but not attributed to
Tropical cyclones	▲ Medium confidence of increase	▲ Upward trend, but not attributed to
Ice and snow		
Snow cover, glaciers, and ice sheets	▼ Very high confidence of a decline	–
Lake ice, river ice, and sea ice	▼ Very high confidence of a decline	▼ Downward trend, but not attributed to
Blizzards and ice storms	▲ Medium confidence of increase	–

Climate Influencing Factors	Future Changes	Trend/Attribution
Coasts		
Relative sea level	▲ High confidence in growth	▲ Upward trend, but not attributed to
Coastal flooding	▲ High confidence in growth	–
Coastal erosion	▲ High confidence in growth	–
Marine heatwaves	▲ High confidence in growth	▲ Upward trend, but not attributed to
Ocean acidity	▲ High confidence in growth	–

Based on the location of the Company's operating sites and with reference to the TCCIP Knowledge Service / Publication "Taiwan Climate Change Summary 2024 (County/City Scale) - New Taipei City," the Company conducted future projections for the location, as shown in the figure below:

Future Projections 2015 to 2100

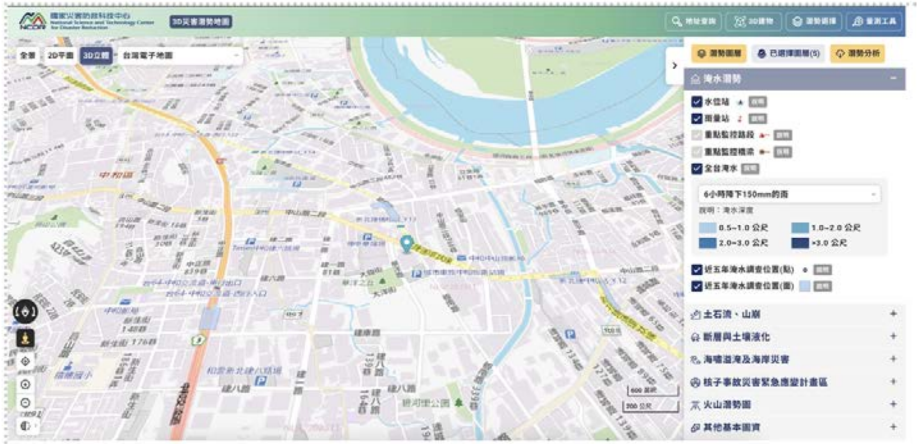
Future Projections	Changes in New Taipei City under the baseline period (1995 to 2014) and global warming of 2° C	
Annual average temperature	20.6℃	average increase of 1.1° C; very likely range of approximately 0.6 to 1.8° C
Annual number of days with high temperatures of 36° C	3.5 days	average increase of 10.8 days; very likely range of approximately 4.0 to 19.5 days
Annual rainfall	2,780.7 mm	average increase of 1.8%; very likely range of approximately -10.8% to 17.5%
Seasonal rainfall	Spring: 533.6 mm	average decrease of 1.4%; very likely range of approximately -15.2% to 16.7%
	Plum Rain Season: 526.4 mm	average increase of 2.7%; very likely range of approximately -25.4% to 47.1%
	Summer: 829.5 mm	average increase of 7.5%; very likely range of approximately -18.2% to 33.8%
	Autumn: 527.4 mm	average increase of 0.7%; very likely range of approximately -28.3% to 32.0%
	Winter: 367.5 mm	average decrease of 4.4%; very likely range of approximately -26.8% to 18.0%
Annual maximum one-day rainfall	211.4 mm	average increase of 10.0%; very likely range of approximately -7.7% to 33.1%
Annual longest consecutive dry days	21.5 days	average increase of 0.8 days; very likely range of approximately -2.4 to 4.0 days

Operating Sites - Disaster Potential and Hazard Level

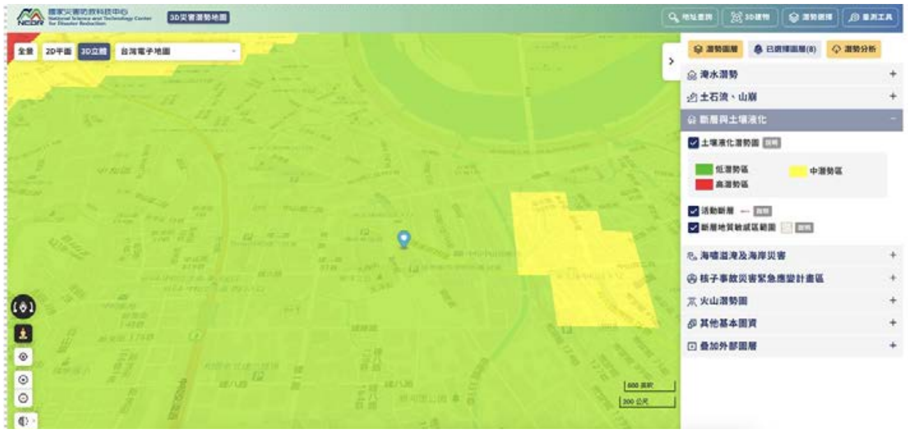
For the main operating sites in Taiwan, assessments were conducted for two disaster types: flooding (including torrential rain and typhoons) and soil liquefaction (including earthquakes).

Diva Laboratories, Ltd. - No. 351, Sec. 2, Zhongshan Road, Zhonghe District, New Taipei City

▼ Flooding Potential



▼ Soil Liquefaction



Disaster Potential	Yes/No	Description
Flooding Potential • Potential area for 350 mm of rainfall in 6 hours • Potential area for 400 mm of rainfall in 12 hours • Potential area for 500 mm of rainfall in 24 hours • Potential area for 650 mm of rainfall in 24 hours	Yes	• Not directly located in a potential area for 350 mm of rainfall in 6 hours, but such an area exists within 500 meters nearby • Not directly located in a potential area for 400 mm of rainfall in 12 hours, but such an area exists within 500 meters nearby • Not directly located in a potential area for 500 mm of rainfall in 24 hours, but such an area exists within 500 meters nearby • Not directly located in a potential area for 650 mm of rainfall in 24 hours, but such an area exists within 500 meters nearby
Potential debris flow torrents	No	
Potential large-scale landslide areas	No	No potential area within 500 meters
Dip slope	No	No potential area within 500 meters
Rock mass sliding	No	No potential area within 500 meters
rock debris collapse and sliding	No	No potential area within 500 meters
Rockfall	No	No potential area within 500 meters
Soil liquefaction potential area	Yes	Low
Active faults	No	Fault-sensitive areas No potential area within 500 meters
Tsunami inundation potential area	No	
Volcanic potential	No	Not located within a volcanic potential area

Although the site is not directly located in a flooding potential area for 350 mm of rainfall in 6 hours, such an area exists within 500 meters nearby. This indicates that under extreme climate conditions (SSP5-8.5), the plant may face the threat of flooding, which may affect supply schedules, employee commuting, and overall operations.

Based on the disaster potential analysis results for the Company's operating sites, we found that flooding and soil liquefaction do not have significant impacts or effects on the Taiwan sites in the short term. Therefore, they are not included in the current considerations at this stage. However, climate-related impacts on the supply chain may lead to supply interruptions or concerns regarding customer response. Given their close relevance to the Company's main operating strategy, we have incorporated them into our overall risk considerations and response measures.

▼ Climate-related Risks and Financial Impacts

Category	Climate-Related Risks	Risk Content Description	Potential Financial Impact	Adaptation and Response Actions
Transition risk	Compliance costs for GHG inventories	The Financial Supervisory Commission requires listed and TPEx-listed companies to complete carbon inventories and verification in phases, requiring investment in consultant and verification fees.	• **Increase in administrative expenses:** Annual external assurance fees and carbon management consulting expenses. • **Increase in capital expenditures (CapEx):** Investment in replacing energy-saving equipment required to achieve carbon reduction targets. • **Tax risk:** Additional regulatory fee expenses after the future introduction of a carbon fee collection mechanism.	• **Establish a compliance mechanism:** Prepare inventory reports in accordance with the GHG Protocol and regularly pass third-party limited assurance by accountants under ISAE 3410. • **Digital transformation:** Introduce carbon inventory tools to compile activity data and automatically calculate carbon emissions, thereby reducing operating costs. • **Talent cultivation:** Continue to organize internal verifier training to strengthen the organization's independent carbon management capabilities.
	Risk of downgrading in the supply chains of major international manufacturers	Major European and U.S. medical customers, such as first-tier manufacturers including Philips, have set supply chain net-zero targets. Failure to meet these targets may affect supplier scorecards.	• **Risk of revenue impairment:** If lagging ratings lead to reduced order allocation or the loss of key customers. • **Higher market entry thresholds:** In the future, more R&D resources will need to be invested in low-carbon products to maintain qualified supplier status.	• **Actively participate in evaluations:** Regularly respond to the CDP Climate Change Questionnaire every year to enhance disclosure transparency and address the requirements of major customers. • **Supply chain collaboration:** Cooperate with customers in supplier ESG audits and formulate the Company's carbon reduction roadmap in line with their net-zero vision.
Physical Risk	Extreme weather causes logistics disruptions	Strong typhoons or torrential rain may paralyze transportation in the Zhonghe area, preventing raw materials from coming in and shipments from going out, especially urgent air-freight orders.	• **Business interruption costs:** Overtime expenses or air freight premium expenses resulting from delays in production schedules. • **Impairment of asset value:** Maintenance costs arising from damage to plant equipment or inventory caused by extreme weather. • **Insurance expenses:** Increase in annual property insurance budget due to increased physical risks.	• 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.
Market Opportunity	Localization and Diversification of the Supply Chain	Increase the proportion of local suppliers in Taiwan to reduce the risk of cross-border logistics disruptions caused by climate conditions.	• **Reduction in operating costs:** The use of local suppliers can significantly reduce long-distance sea/air freight costs and related carbon tax expenses. • **Stable revenue and profitability:** Strengthen supply chain resilience, avoid material shortages and production shutdowns caused by international disasters, and ensure the stability of on-time order delivery.	• Maintain at least two suppliers (Second Source) for key components, excluding panels, with most suppliers located in different countries. • Adopt local suppliers to reduce freight costs and carbon emissions.

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.

Company Carbon Reduction Roadmap: Toward 2050

Net zero emissions

1 2030: Carbon reduction by 30%

We will improve energy efficiency and implement green supply chain management. Meanwhile, the Company also actively promotes waste reduction and recycling programs.

2 2040: Achieve RE100

To fully transform to the use of renewable energy, promote the R&D of innovative energy technologies, and ensure sustainable energy supply.

3 2050: Net zero emissions

Invest in carbon negative projects, achieving a comprehensive transformation of the Company's sustainable business model.

4.2 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. In 2025, the Company prepared a GHG statement disclosing GHG emissions in accordance with the international standard WRI/WBCSD Greenhouse Gas Protocol (GHG Protocol), and engaged Crowe (TW) CPAs to perform limited assurance in accordance with Standard on Assurance Engagements No. 3410. The Company successfully obtained the Practitioner's Limited Assurance Report on the Greenhouse Gas Statement.

In 2025, GHG emissions were - Scope 1: 14.5262 tCO_2e, Scope 2: 177.6666 tCO_2e, representing a 20.18% 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 a reduction in electricity consumption.

Net Zero Vision and Quantitative Management Targets

To implement low-carbon transformation, we use 2022 as the base year for reduction and have established a specific quantitative carbon reduction pathway:

Annual target	Set a target of reducing GHG emissions intensity by 3% each year compared with the previous year.
2030 medium-term target	Achieve a 30% reduction in GHG emissions by 2030 compared with the 2022 base year.
Long-term vision	Commit to achieving RE100, meaning 100% renewable energy use, by 2040, and net zero emissions by 2050.

Reduction Initiatives and Achievement Status

Through process optimization and energy transition, the Company actively reduces its carbon footprint. Specific results in 2025 are as follows:

Initiatives:

1. **Process automation optimization:** Through automation upgrades to production lines, the Company reduced unnecessary electricity consumption and improved energy efficiency.
2. **Green energy transition planning:** In response to the RE100 vision, the Company has launched a feasibility assessment for green electricity procurement and expects to significantly reduce Scope 2 emissions through external procurement.

Achievement Status

In 2025, total GHG emissions (Scope 1 + Scope 2) were 192.1928 metric tons of CO_2e, a significant decrease of 20.18% compared with 240.7731 metric tons of CO_2e in the 2022 base year, meaning that the Company has achieved its phased reduction progress ahead of schedule.

▼ GHG Emissions and Intensity of DIVA Laboratories for the Past Three Years (Unit: tCO_2e)

Total Emissions	2023	2024	2025
Scope 1	15.8492	14.7576	14.5262
Scope 2	200.2503	188.6681	177.6666
Total GHG emissions	216.0995	203.4257	192.1928
Revenue (NTD million)	893.844	862.323	868.840
GHG emissions intensity	0.2418	0.2359	0.2212

Note 1: The source of energy conversion factors is the GHG emission factors announced by the Climate Change Administration, Ministry of Environment.

Note 2: The Global Warming Potential (GWP) of each GHG is based on the value estimated in IPCC's Sixth Assessment Report.

Note 3: The 2023 calculation was based on an electricity emission factor of 0.495 kg CO_2e/kWh; the 2024 calculation was based on an electricity emission factor of 0.474 kg CO_2e/kWh; and the 2025 calculation was based on an electricity emission factor of 0.474 kg CO_2e/kWh.

Note 4: Carbon intensity formula: Total GHG emissions (tCO_2e) / Revenue (NTD million).

Note 5: Data coverage scope includes all plant sites and subsidiaries, the parent company, and the parent company and subsidiaries included in the consolidated financial statements.

▼ Significant Gas Emissions of DIVA Laboratories in the Past Three Years, Expressed in Kilograms or Multiples Thereof

Item	Unit	2023	2024	2025
Nitrogen oxides	Metric tons	0	0	0
Sulfur oxides	Metric tons	0	0	0
Volatile organic compounds	Metric tons	0	0	0
Other standard categories of air emissions specified in relevant regulations	Metric tons	0	0	0

4.3 Energy management

Disclosure of Historical Energy Consumption

DIVA Laboratories mainly uses purchased electricity, and the electricity required by the Company is supplied by Taiwan Power Company. In 2025, total energy consumption was 1,381,459.5358 megajoules, representing a year-over-year decrease of 6%. The main reason was energy saving and carbon reduction. DIVA Laboratories will continue to actively commit itself to energy management.

Energy Management Policy and RE100 Transition Blueprint

The Company regards energy management as the core of low-carbon transformation. Through systematic inventories of energy use, we continue to promote energy reduction and efficiency improvement measures. To actively respond to the global climate transition trend, the Company has formally committed to achieving RE100, meaning 100% renewable energy use, by 2040. Due to the spatial and environmental characteristics of its operating sites, the Company is unable to install its own power generation equipment. Therefore, it has adopted "external green electricity procurement and green certificate subscription" as the core strategy for achieving RE100. We will gradually increase the percentage of green energy in our operating electricity through power purchase agreements (PPAs) with renewable energy retailers and the subscription of renewable energy certificates (RECs) through the green electricity certificate trading platform.

Quantitative Management Targets and 2025 Implementation Status

Using 2022 as the base year, the Company has established a clear energy management plan and short-, medium-, and long-term targets:

Short-term target	Reduce electricity consumption by 3% each year compared with the previous year.
Medium-term target	Achieve a 30% renewable energy usage rate by 2030 through external procurement.
Long-term target	Achieve 100% renewable energy use (RE100) by 2040.

Specific initiatives in 2025

Introduction of high-efficiency energy-saving equipment: The Company continued to replace lighting systems in plants and offices with high-efficiency LED lamps and optimize air-conditioning operating modes, effectively reducing electricity losses.

Green electricity procurement evaluation: In 2025, the Company launched matching consultation with electricity retailers and actively evaluated cost-effective green electricity procurement plans, laying a foundation for subsequent transformation.

Data monitoring and inventory: The Company regularly conducts analyses of electricity consumption hotspots. In 2025, energy intensity improved significantly by 7% compared with 2024, based on revenue.

All-employee participation in energy conservation: Through internal administrative promotion and communication, the Company strengthened employees' awareness of environmental sustainability in daily operations and implemented voluntary energy-saving practices.

Fuel Categories and Total Consumption of Non-renewable Energy Used by DIVA Laboratories in the Past Three Years

Category	Unit	2023	2024	2025
Gasoline	Liters	1,097.150	1,069.02	1,002.808
	Megajoules	35,829.6714	34,056.1563	31,850.2499

Note 1: Description of the Conversion Basis: Liters of gasoline × calorific value for each year × 4.1868 KJ / 1,000 to convert into MJ.

Note 2: The calorific value was 7,800 kcal in 2023, 7,609 kcal in 2024, and 7,586 kcal in 2025.

Note 3: Data coverage scope includes all plant sites and subsidiaries, the parent company, and the parent company and subsidiaries included in the consolidated financial statements.

Indirect Energy Categories and Total Consumption of Non-renewable Energy Used by DIVA Laboratories in the Past Three Years

Category	Unit	2023	2024	2025
Purchased electricity	kWh	404,546	398,034	374,824
	Megajoules	1,456,627.7458	1,433,180.3260	1,349,609.2860

Note 1: Description of Conversion Basis: kWh of electricity × 860 kcal × 4.1868 KJ / 1,000 to convert into MJ.

Note 2: The sources of energy conversion factors are based on the "Net Calorific Value of Energy Products" published by the Energy Administration, Ministry of Economic Affairs, and the announcements of the Climate Change Administration, Ministry of Environment.

Note 3: Data coverage scope includes all plant sites and subsidiaries, the parent company, and the parent company and subsidiaries included in the consolidated financial statements.

Energy Intensity Ratios of DIVA Laboratories in the Past Three Years

Category	Unit	2023	2024	2025
Total energy consumption	Megajoules	1,492,457.4172	1,467,236.4823	1,381,459.5358
Year-over-year change in total energy consumption	%	-7%	-2%	-6%
Annual production value	NTD million	577.144	552.330	535.182
Energy intensity	(Note 2)	2,585.9359	2,656.4490	2,581.2892
Year-over-year change in energy intensity	%	1%	3%	-3%
Annual revenue	NTD million	893.844	862.323	868.840
Energy intensity	(Note 3)	1,669.7068	1,701.4929	1,590.0045
Year-over-year change in energy intensity	%	-1%	2%	-7%

Note 1: Production value only includes self-owned production sites and excludes outsourced manufacturing.

Note 2: Energy intensity calculation formula: Total energy consumption / annual production value.

Note 3: Energy intensity calculation formula: Total energy consumption / annual revenue.

Note 4: No renewable energy was used from 2023 to 2025, and the renewable energy usage rate was 0%.

Note 5: Data coverage scope includes all plant sites and subsidiaries, the parent company, and the parent company and subsidiaries included in the consolidated financial statements.

4.3.1 Energy Saving 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 2025, the Company continued to deepen its energy-saving transformation plan, with a focus on implementing the "Office Area Lighting System Upgrade Project." A total of 30 high-efficiency energy-saving lamps were fully replaced in the office environment. Based on the annual settlement, this action plan achieved energy savings of 0.59 MWh, equivalent to an emissions reduction of approximately 0.28 metric tons of CO_2e. This data not only demonstrates the Company's execution capabilities in equipment optimization, but also lays a solid foundation for subsequent full-scale replacement plans. Looking ahead, we have planned to implement the replacement of energy-saving lighting fixtures throughout the entire plant area in phases. After full implementation, overall energy consumption is expected to be further reduced by 30%, while also achieving a carbon reduction benefit of more than 30%, demonstrating the Company's firm determination to move toward net zero emissions.

▼ 2025 Energy-saving Cases: Energy Consumption Directly Reduced Through Energy-saving and Efficiency Improvement Initiatives

Action Plan - Office: Replacement of 30 energy-saving lamps	Annual energy savings (MWh)	Annual emissions reduction (metric tons CO_2e)
	0.59	0.28

Note 1: Before replacement, the power of each lamp was 20 watts (W). After replacement, the power of each lamp was 10 watts (W). Each lamp saved 10 watts (W) of electricity consumption.

Note 2: Annual energy savings (MWh) = (10 watts (W) / lamp×30 lamps×8 hours of daily operation×245 days) / 1,000,000.

4.3.2 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 Savings Benefits (Unit: kWh/year)	Cost Savings Benefits (NTD/year)	Carbon Reduction Benefits (Unit: tCO_2e)
21.5-inch Medical display	9,829	43,218	4.66
23.8-inch Medical display	69,134	303,982	32.77

Note 1: Before the energy-saving improvements, the power consumption of 21.5-inch and 23.8-inch medical displays was 38 watts (W) and 40 watts (W), respectively. After the improvements, the power consumption was 35 watts (W) and 36 watts (W), respectively.

Note 2: For the new generation of standard products that are more energy efficient: 21.5-inch & 23.8-inch medical display, the calculation of energy-saving efficiency (kWh/year) is as follows: [365 days × 24 hours of operation per day × total annual sales volume (units) × energy saving power (W)] ÷ 1,000.

Note 3: Calculation of energy saving benefit in 2025: Energy saving benefit (kWh/year) × unit price of electricity bill (NTD 4.397/kWh).

Note 4: Carbon reduction benefits in 2025: [Energy savings (kWh/year) x electricity emission factor (calculated using electricity emission factor of 0.474kg CO_2e/kWh)] ÷ 1,000.

4.4 Water Resource Management

DIVA Laboratories fully recognizes the importance of water resources to global environmental sustainability. Since its establishment, the Company has long paid attention to water conservation and environmental protection issues. We are committed to optimizing the benefits of water resource use by implementing water-saving measures and improving utilization efficiency.

Water Resource Risk Assessment

To accurately understand water stress at each plant, DIVA Laboratories adopts the Aqueduct Water Risk Atlas developed by the World Resources Institute (WRI), and conducts analysis in combination with local water resource distribution conditions, such as water source stability and the regional supply-demand ratio.

Taiwan region	The water risk level was assessed as "low to medium (1-2)."
Suzhou, China region	The water risk level was assessed as "high (3-4)."

The Company's main water sources are domestic water supplied by third-party water plants. No relevant water resources are used in the production process, and the degree of impact on environmental water withdrawal is relatively low.

Management Policy and Quantitative Targets

To effectively control water use, the Company uses 2022 as the base year and has established specific quantitative water reduction targets approved by management to fulfill its responsibility for environmental sustainability:

Short-term target	Reduce total water consumption by 3% each year compared with the previous year.
Medium- and long-term target	Reduce water consumption by a cumulative 25% by 2030 compared with the base year of 2022.

Initiatives and Achievement Status

In response to water resource risks at each plant, DIVA Laboratories adopts diversified management measures. Due to the Company's operating characteristics, there is no demand for process water, and only domestic wastewater from daily office activities is generated. Therefore, management focuses on facility optimization and behavioral change.

1. Specific Initiatives

- Equipment upgrades: The Company actively cooperates with the building management committee to replace aging faucets and toilet flushing equipment.
- Maintenance and promotion: Through regular inspections of water supply systems in toilets and pantry areas, any leaks identified are immediately reported for repair. Water conservation slogans are also posted in common areas to cultivate employees' environmental awareness of turning off water when not in use.
- Discharge management: Domestic sewage is uniformly discharged through the building's pipelines to ensure that no process wastewater is generated. In 2025, there were no incidents in which effluent failed to meet discharge limits or violated environmental regulations.

2. Performance Achievement

Through the continued promotion of circular economy and water-saving measures, the Company's water withdrawal in 2025 was 0.0030 million cubic meters, representing a decrease of 23% compared with water withdrawal of 0.0039 million cubic meters in the 2022 base year.

4.4.1 Water Withdrawal and Discharge Volume

Total Volume of Water Withdrawn and Total Volume of Water Discharged From All Regions of DIVA Laboratories in the Past Three Years

▼ Total Volume of Water Withdrawn From All Regions of Diva Laboratories in the Past Three Years, Broken Down by the Following Sources (Unit: million cubic meters)

Category of Source	2023	2024	2025
Total volume water withdrawal in all regions	0.0032	0.0028	0.0030
Surface water	0	0	0
Groundwater	0	0	0
Seawater	0	0	0
Produced water	0	0	0
Third-party water (tap water)	0.0032	0.0028	0.0030

Note 1: 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.

Note 2: Total water withdrawal = (water expenses by building management fee) / (NTD 20/m3).

Note 3: Data coverage scope includes all plant sites and subsidiaries, the parent company, and the parent company and subsidiaries included in the consolidated financial statements.

▼ Total Volume of Water Discharged From All Regions of Diva Laboratories in the Past Three Years, Broken Down by the Following Endpoint Categories (Unit: million cubic meters)

Category of Endpoint	2023	2024	2025
Total volume water discharge in all regions	0.0026	0.0022	0.0024
Surface water	0	0	0
Groundwater	0	0	0
Seawater	0	0	0
Third-party water (tap water)	0.0026	0.0022	0.0024

Note: Data coverage scope includes all plant sites and subsidiaries, the parent company, and the parent company and subsidiaries included in the consolidated financial statements.

▼ Total Water Discharge of DIVA Laboratories in All Areas in the Past Three Years, Broken Down by the Following Categories (Unit: million cubic meters)

Category	2023	2024	2025
Total volume water discharge in all regions	0.0026	0.0022	0.0024
Freshwater	0.0026	0.0022	0.0024
Water from other sources	0	0	0

Note 1: Freshwater (total dissolved solids ≤ 1,000 mg/L);
other water (total dissolved solids > 1,000 mg/L).

Note 2: Data coverage scope includes all plant sites and subsidiaries, the parent company, and the parent company and subsidiaries included in the consolidated financial statements.

▼ Total Volume of Water Consumption Across All Regions of Diva Laboratories in the Past Three Years (Unit: million cubic meters)

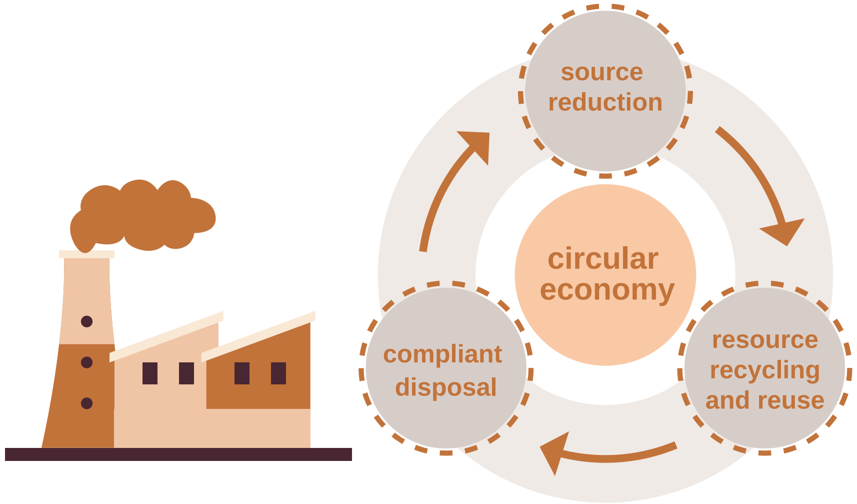
Total water consumption for all regions.	2023	2024	2025
Total Water Consumption	0.0006	0.0006	0.0006

Note: Data coverage scope includes all plant sites and subsidiaries, the parent company, and the parent company and subsidiaries included in the consolidated financial statements.

4.5 Waste Management and Circular Economy

Circular Economy and Waste Management Policy

Upholding a life cycle concept, the Company incorporates the "circular economy" into its core operating strategy and is committed to achieving the goal of zero-waste operations. We have established a clear waste management policy, prioritizing "source reduction," followed by "resource recycling and reuse," and only then carrying out compliant disposal.



Strategy 1

Implement Source Reduction and Green Procurement

Promote product packaging reduction and require suppliers to recycle and reuse packaging materials delivered, such as cartons and anti-static boxes, thereby reducing waste generation across the overall value chain.

Strategy 2

Improve Resource Circulation Efficiency

For waste generated during the production process, the Company prioritizes converting it into reusable resources and entrusts professional vendors to conduct value recovery, with "reuse replacing disposal" as the key focus of implementation.

Quantitative Management Targets and Progress Toward Achievement

Using 2022 as the base year, the Company has set specific waste reduction targets, and the Sustainability Task Force regularly tracks progress. Waste management targets are as follows:

Short-term target	Reduce total waste by 3% each year compared with the previous year.
Medium- and long-term target	Reduce total waste by a cumulative 25% by 2030 compared with 2022.
Achievement in 2025	The target for total waste was not achieved because waste generated during the production process was prioritized for conversion into reusable resources; however, the circularity rate increased significantly.

Specific Initiatives

Deepening the supplier circular system: The Company continued to implement the packaging material repurchase and circular use mechanism. In 2025, the Company successfully reduced environmental impact through the recycling of cartons and packaging materials.

Waste classification refinement plan: In 2025, the Company strengthened detailed classification management for in-plant waste, converting materials that originally entered the incineration process into "recycling and reuse," increasing the total annual circular reuse volume to 37.73 metric tons.

Compliance management and supervision: The Company strictly screens waste clearance and disposal vendors and signs resource recycling purchase and sale contracts to ensure that all waste flows comply with regulations and are properly handled.

4.6 Use of Materials

The Company's products for medical and industrial applications are not ordinary consumer products and are subject to certain quality requirements for reliability. Therefore, they are not suitable for the use of recycled materials. Only some packaging materials and pallets for transportation use recycled materials. To reduce the environmental impact of products, reducing the amount of product waste and promoting product resource recycling and reuse are the Company's goals and responsibilities. Therefore, DIVA Laboratories conducts product design with life cycle thinking. The main raw materials used in products include panels, circuit boards, mechanical parts, cables, packaging materials, and other materials. The main renewable materials include circuit boards, iron parts, cables, cartons, and other materials. All of the Company's products comply with the requirements of the EU Waste Electrical and Electronic Equipment Directive (WEEE, Directive 2012/19/EU). The combined weight percentage of raw materials used that can be reused and recycled is greater than 70%, and the overall recovery rate is greater than 80%.

▼ Assessment Results for Reuse, Recycling, and Recovery of DIVA Laboratories Products (Based on the WEEE Directive and Data from the SGS Disassembly Report for DIVA Laboratories' 24-inch Standard Product)

Constituent Materials	Reuse and Recycling Rate (%) Reuse/Recycle (%)	Total Recovery Rate (%) Recovery (%)
Metals	54.97	54.97
Plastics	13.22	16.74
Wires/Cables	7.68	7.68
Glass	7.44	7.44
Printed Circuit Board Assembly (PCBA)	2.4	2.4
Liquid Crystal Display (LCD)	1.87	1.87
Mixtures	0.17	0.17
Capacitors	0.07	0.07
Total	87.82	91.34

Note 1: The above percentages are calculated based on the total weight of the equipment.

Note 2: The material composition and structure of the representative model share common characteristics across the product line, and the assessment results are sufficient to reflect the recyclability level of the Company's major products.

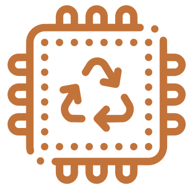
In the future, we will further consider the possibility of replacing EPE with paper cushioning packaging materials to expand the percentage of renewable materials used per unit of product.

▼ Weight or Volume of Materials Used by DIVA Laboratories in the Past Three Years (Unit: metric tons)

Total weight or volume of materials used to produce and package major products and services during the reporting period, categorized as follows:	2023	2024	2025
Non-renewable materials used	551.41	619.92	572.93
Plastics	192.84	186.95	394.46
Metals	358.57	432.97	178.47

Note: The Company currently only compiles statistics on non-renewable plastics and metals.

In addition, for packaging materials, anti-static boxes, and anti-static packaging materials

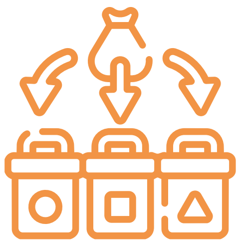


Packaging Materials
Static Boxes
Static Electricity Packaging Materials
Recycling Ratio 100%

used for incoming circuit boards in complete products, the Company also cooperates with vendor requirements by recycling and returning them to contract manufacturers for reuse. In 2025, the recycling rate of such circuit board packaging materials was 100%. The packaging cartons for panels and touch panels used in products are regularly collected by cleaning personnel and handed over to resource recycling vendors for recycling. Most packaging materials for mechanical parts, including plastic and iron parts, are retrieved and reused by the mechanical parts suppliers themselves. Some wooden pallets used by vendors for deliveries are retained and used to replace pallets used in warehouses. Most of the remaining pallets are regularly collected by cleaning personnel and handed over to resource recycling vendors for recycling. In addition, corner protectors used for shipment and plastic bags used for warehouse material preparation are recycled and reused materials, significantly reducing the percentage of single-use materials.

4.7 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..), etc. 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.



The types of waste generated by the DIVA Laboratories business

- PCB/PCBA
- Wires
- Iron/aluminum
- Paper
- Other recyclables
- Waste (panel/touch/epe..)

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.

Non-hazardous Waste Generated by DIVA Laboratories in the Past Three Years (Unit: metric tons)

Treatment Method	2023		2024		2025	
	On-site	Off-site	On-site	Off-site	On-site	Off-site
Preparation for reuse	0	0	0	0	0	0
Recycling	0	4.75	0	0.94	0	37.73
Other recovery operations	0	0	0	0	0	0
Total weight of waste diverted from disposal	0	4.75	0	0.94	0	37.73
Circular reuse rate	0	12.65%	0	2.86%	0	54.87%
Incineration (with energy recovery)	0	0	0	0	0	0
Incineration (without energy recovery)	0	32.80	0	31.89	0	31.03
Landfilling	0	0	0	0	0	0
Other disposal operations	0	0	0	0	0	0
Total weight of waste directed to disposal	0	32.80	0	31.89	0	31.03
Total	0	37.55	0	32.83	0	68.76

Note 1: Hazardous waste refers to waste containing any of the characteristics listed in Annex III of the Basel Convention, or waste recognized as hazardous under national legislation.

Note 2: Data coverage scope includes all plant sites and subsidiaries, the parent company, and the parent company and subsidiaries included in the consolidated financial statements.

5 Social Inclusion

5.1 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 44% and male employees account for 56% 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.

5.1.1 Manpower Distribution

As of the end of 2025, the total number of employees of DIVA Laboratories was 138, a decrease of 4 compared to the previous year, and there was no significant change. Percentage of employees by region: 98% in Taiwan, 1% in the U.S., and 1% in China. The gender distribution is 61 female employees (44%) and 77 male employees (56%). We are also committed to developing a diverse talent pool, including ensuring employment opportunities for persons with disabilities, increasing the proportion of local residents appointed to senior management positions at our overseas operations, promoting diversity and inclusion, and enhancing the Company's overall competitiveness.

Diverse and Abundant Job Opportunities

1. Policies and Commitments

DIVA Laboratories actively responds to SDG 8, "Decent Work and Economic Growth," and is committed to strictly prohibiting any discrimination in recruitment, promotion, evaluation, and remuneration policies on the basis of gender, age, race, nationality, place of birth, disability, or other factors. At the same time, the Company is committed to implementing gender equality policies, establishing a comprehensive sexual harassment prevention mechanism and grievance channels, regularly reviewing positions and salary structures, and actively improving the gender pay gap to ensure that every employee enjoys a fair, safe, and respectful career development environment.

2. 2025 Implementation Status

The Company continuously tracks workplace diversity composition. Based on employee data statistics at the end of the year, the specific implementation results in 2025 were as follows:

Gender diversity	Female employees accounted for 44%, and female managers accounted for 17%.
Age and experience succession	Middle-aged and senior employees aged 50 and above accounted for 27%, and the Company provides equal employment opportunities for employees of different age groups.
Protection of vulnerable groups	The Company employed one employee with disabilities in accordance with regulations, meeting the statutory quota requirement.
Local co-prosperity	The Company gives priority to hiring local residents as senior management. There are currently six members of senior management, all of whom are local residents, representing a localization rate of 100%.

Total Number of Employees of DIVA Laboratories by Gender in the Past Three Years

Year	2023			2024			2025		
Total number of employees by gender	Female	Male	Total	Female	Male	Total	Female	Male	Total
Permanent employees 1	69	77	146	67	75	142	61	77	138
Temporary employees 2	0	0	0	0	0	0	0	0	0
Full-time employees	69	77	146	67	75	142	61	77	138
Part-time employees	0	0	0	0	0	0	0	0	0
Managerial positions 3	4	17	21	4	15	19	3	17	20
Non-management 4	65	60	125	63	60	123	58	60	118
Direct labor (DL) 5	21	10	31	21	9	30	16	7	23
Indirect labor (IDL) 6	48	67	115	46	66	112	45	70	115
Senior management 7	1	5	6	1	4	5	1	5	6

Note 1: Permanent employees refer to employees who have signed non-fixed-term contracts, equivalent to permanent employees as defined under the GRI Standards.
Note 2: Temporary employees refer to employees who have signed fixed-term contracts.
Note 3: Managerial positions refer to persons who hold supervisory positions and are at the assistant manager level or above.
Note 4: Non-management positions refer to persons other than those described in Note 3.
Note 5: Direct labor refers to employees who are directly engaged in product production and processing, and whose labor costs can be directly attributed to specific products.
Note 6: Indirect labor refers to employees who do not directly participate in product manufacturing, including plant managers and others in managerial positions.
Note 7: Senior management refers to persons who hold supervisory positions and are at the AVP level or above.
Note 8: All employees are indefinite-term employees.

Total Number of Employees of DIVA Laboratories by Region in the Past Three Years (by Country/Region)

Year	2023						2024						2025					
Total Number of Employees by Region	Taiwan	China	USA	Germany	Samoa	Total	Taiwan	China	USA	Germany	Samoa	Total	Taiwan	China	USA	Germany	Samoa	Total
Permanent employees 1	143	1	2	0	0	146	139	1	2	0	0	142	135	1	2	0	0	138
Temporary employees 2	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	143	1	2	0	0	146	139	1	2	0	0	142	135	1	2	0	0	138
Part-time employees	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Managerial positions 3	21	0	0	0	0	21	19	0	0	0	0	19	20	0	0	0	0	20
Non-management 4	122	1	2	0	0	125	120	1	2	0	0	123	115	1	2	0	0	118
Direct labor (DL) 5	31	0	0	0	0	31	30	0	0	0	0	30	23	0	0	0	0	23
Indirect labor (IDL) 6	112	1	2	0	0	115	109	1	2	0	0	112	112	1	2	0	0	115
Number of local community residents employed as senior management 7	6	0	0	0	0	6	5	0	0	0	0	5	6	0	0	0	0	6

Note 1:Permanent employees refer to employees who have signed non-fixed-term contracts, equivalent to permanent employees as defined under the GRI Standards.
Note 2:Temporary employees refer to employees who have signed fixed-term contracts.
Note 3:Managerial positions refer to persons who hold supervisory positions and are at the assistant manager level or above.
Note 4:Non-management positions refer to persons other than those described in Note 3.
Note 5:Direct labor refers to employees who are directly engaged in product production and processing, and whose labor costs can be directly attributed to specific products.
Note 6:Indirect labor refers to employees who do not directly participate in product manufacturing, including plant managers and others in managerial positions.
Note 7:Senior management refers to persons who hold supervisory positions and are at the AVP level or above.
Note 8:All employees are indefinite-term employees.

Total Number of Employees of DIVA Laboratories by Age Group in the Past Three Years

Year	2023				2024				2025			
Total Number of Employees by Age Group	Under 30 years old	30 to 50 years old	Over 50 years old	Total	Under 30 years old	30 to 50 years old	Over 50 years old	Total	Under 30 years old	30 to 50 years old	Over 50 years old	Total
Managerial positions 1	0	15	6	21	0	12	7	19	0	12	8	20
Non-management 2	5	94	26	125	4	87	32	123	4	80	34	118

Note 1:Managerial positions refer to persons who hold supervisory positions and are at the assistant manager level or above.
Note 2:Non-management positions refer to persons other than those described in Note 1.

▼ Distribution of Employee Job Categories at DIVA Laboratories

Job Category/ Diversified Category		Indigenous Employees	New Immigrant Employees	People with Disabilities
Direct Employees (Laborers) (Total: 23)	No. of People	1	3	0
	Percentage	4%	13%	0%
Indirect Employees (Laborers) (Total: 115)	No. of People	0	0	1
	Percentage	0%	0%	1%
No. of people in diversified categories		1	3	1
As a percentage of total employees		1%	2%	1%

Note 1: Based on the Group's number on December 31, 2025; and 3 of the 138 employees worked in overseas plants.

Note 2: Direct labor refers to employees who are directly engaged in product production and processing, and whose labor costs can be directly attributed to specific products.

Note 3: Indirect labor refers to employees who do not directly participate in product manufacturing, including plant managers and others in managerial positions.

▼ Changes in the Number of Workers at DIVA Laboratories in the Past Three Years

Worker Category	2023	2024	2025
Employees	146	142	138
Non-employees	2	2	2
Total	148	144	140

Note 1: Based on the Group's number on December 31, 2025; and 3 of the 138 employees worked in overseas plants.

Note 2: Non-employee workers (primarily cleaning personnel and waste recycling personnel): The total number of workers who are not directly employed by the Company, but whose work is controlled by the Company, including dispatched workers from manpower agencies and contracted workers of contractors (such as security personnel, cleaning personnel, waste recycling personnel, landscaping personnel, and chefs). Their main work types include environmental cleaning and meal provision. This category also includes interns and volunteers with no employment relationship.

5.1.2 Staff Turnover

New Employee Hires and Employee Turnover

In 2025, DIVA Laboratories hired a total of 24 new employees to meet the Company's talent needs for continued growth. Among them, 15 were male employees and 9 were female employees, with employees aged 31 to 50 accounting for the largest proportion at 88%.

Regarding employee turnover, the Company's turnover rate in 2025 was 20%, showing an upward trend compared with the previous year (13%). The main reasons were as follows:

1. Talent market competition and industry characteristics: In 2025, due to strong demand for talent in the semiconductor and electronic components industries, external competition for talent intensified, resulting in the departure of some mid-career employees for career transition.
2. Internal organizational optimization: During the year, the Company carried out partial functional adjustments and production line automation transformation. Some employees chose to leave because they were unable to adapt to the new operating model or due to retirement planning.
3. Retention performance: Although the overall turnover rate increased, the core technical indicator - the R&D personnel retention rate - remained at 87%, indicating that the Company continues to maintain strong cohesion among key technical talent.

In response to talent mobility trends, the Company will actively promote the following measures to strengthen the stability of its talent pool:

1. Optimize work-life balance: Promote flexible working hours and benefit programs that exceed regulatory requirements to alleviate employees' physical and mental stress.
2. Strengthen managerial capabilities of supervisors: Regularly organize leadership training for supervisors to establish a more transparent and respectful communication environment.
3. Improve career development mechanisms: Provide diverse professional training and internal transfer opportunities to meet the needs of employees at different stages of growth.

Total Number of New Employees and Departing Employees of DIVA Laboratories in the Past Three Years

Year	2023	2024	2025
Total number of new hires	14	14	24
Total number of employees at the end of the period	146	142	138
Hiring rate	10%	10%	17%
Total number of employee turnover	19	19	27
Total number of employees at the end of the period	146	142	138
Turnover rate	13%	13%	20%

Note 1: Total number of employees at year-end: Presented based on the Group's figures as of December 31, 2025. There were 138 employees, of whom three were in overseas plants.

Note 2: Hiring rate calculation formula = Total number of new hires / total number of employees at the end of the period.

Note 3: Turnover rate calculation formula = Total number of employee turnover / total number of employees at the end of the period.

DIVA Laboratories 2025 R&D Personnel Retention Rate

R&D personnel	2025
Total number of R&D personnel turnover	5
Total number of R&D personnel at the end of the period	38
R&D personnel turnover rate	13%
R&D personnel retention rate	87%

Note 1: Total number of R&D personnel at the end of the period: Presented based on the Group's figures as of December 31, 2025. There were 38 R&D personnel.

Note 2: R&D personnel turnover rate calculation formula: Total number of R&D personnel turnover / total number of R&D personnel at the end of the period.

Note 3: R&D personnel retention rate calculation formula: 100% - turnover rate.

Total Number of New Hires and Employee Turnover of DIVA Laboratories by Age Group in the Past Three Years

Year	2023				2024				2025			
By age group	Under 30 years old	30 to 50 years old	Over 50 years old	Total	Under 30 years old	30 to 50 years old	Over 50 years old	Total	Under 30 years old	30 to 50 years old	Over 50 years old	Total
Number of new hires	1	11	2	14	1	10	3	14	2	21	1	24
Number of voluntary departures	2	10	4	16	0	14	4	18	1	19	5	25
Number of involuntary departures	0	1	2	3	1	0	0	1	0	2	0	2
Number of voluntary and involuntary departures	2	11	6	19	1	14	4	19	1	21	5	27
Total number of employees at the end of the period		146		146		142		142		138		138
Turnover rate	1%	8%	4%	13%	1%	10%	2%	13%	1%	15%	4%	20%

Note 1: Employees who leave through mutual agreement should be classified as voluntary departures.

Note 2: Turnover rate calculation formula = Total number of employee turnover / total number of employees at the end of the period.

▼ Total Number of New Hires and Employee Turnover of DIVA Laboratories by Gender in the Past Three Years

Year	2023			2024			2025		
By gender	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of new hires	8	6	14	8	6	14	15	9	24
Number of voluntary departures	8	8	16	11	7	18	11	14	25
Number of involuntary departures	3	0	3	0	1	1	2	0	2
Number of voluntary and involuntary departures	11	8	19	11	8	19	13	14	27
Total number of employees at the end of the period	146		146	142		142	138		138
Turnover rate	8%	5%	13%	8%	5%	13%	10%	10%	20%

Note 1: Employees who leave through mutual agreement should be classified as voluntary departures.

Note 2: Turnover rate calculation formula = Total number of employee turnover / total number of employees at the end of the period.

▼ Total Number of New Hires and Employee Turnover of DIVA Laboratories by Region in the Past Three Years

Year	2023						2024						2025					
By Region	Taiwan	China	USA	Germany	Samoa	Total	Taiwan	China	USA	Germany	Samoa	Total	Taiwan	China	USA	Germany	Samoa	Total
Number of new hires	14	0	0	0	0	14	14	0	0	0	0	14	24	0	0	0	0	24
Number of voluntary departures	16	0	0	0	0	16	18	0	0	0	0	18	25	0	0	0	0	25
Number of involuntary departures	3	0	0	0	0	3	1	0	0	0	0	1	2	0	0	0	0	2
Number of voluntary and involuntary departures	19	0	0	0	0	19	19	0	0	0	0	19	27	0	0	0	0	27

Note: Employees who leave through mutual agreement should be classified as voluntary departures.

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.

During unpaid parental leave, employees may continue coverage for labor insurance and National Health Insurance in accordance with the law.

▼ Benefits Provided to Full-time Employees of DIVA Laboratories in the Past Three Years(Excluding Temporary or Part-time Employees)

Year	2023			2024			2025		
Description of standard benefits provided to full-time employees (excluding temporary or part-time employees).	Male	Female	Total	Male	Female	Total	Male	Female	Total
Total number of employees entitled to parental leave	4	3	7	4	2	6	2	3	5
Number of employees expected to return to work from parental leave during the year	0	0	0	1	0	1	0	1	1
Total number of employees who actually took parental leave	0	0	0	1	0	1	0	1	1
Total number of employees who returned to work during the reporting period after parental leave ended	0	0	0	1	0	1	0	1	1
Return-to-work rate(Note 3)	-	-	-	100%	-	100%	-	100%	100%
Total number of employees who remained employed for 12 months after returning to work from parental leave	0	0	0	0	0	0	1	0	1
Retention rate(Note 4)	-	-	-	-	-	-	100%	-	100%

Note 1: Full-time employees refer to permanent employees with non-fixed-term contracts, or other forms of permanent employees recognized under local national regulations.

Note 2: Leave granted to male and female employees due to the birth of a child, with employees able to return to the same or equivalent position after the end of the leave.

Note 3: Return-to-work rate = (total number of employees who returned to work during the reporting period after parental leave ended / total number of employees who actually took parental leave) × 100.

Note 4: Retention rate = (total number of employees who remained employed for 12 months after returning to work from parental leave / total number of employees who returned to work during the reporting period after parental leave ended in the previous year) × 100.

5.2 Employee Rights and Benefits

5.2.1 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

Working Hours	• 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.
Procedures for Departure	• 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.
Labor-management Agreement	• 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.
Significant Operational Changes	• 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.

5.2.2 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 2025 was 1.52:1. 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 8.89:1.

For salary information of full-time employees who do not hold supervisory positions, please refer to the link below and enter "TPEx-listed, biotechnology and medical care industry, 2025" to search. Please refer to the Employee Welfare and Salary Statistics on the Market Observation Post System.

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

Year	2023		2024		2025	
Employee Category	Male	Female	Male	Female	Male	Female
Direct Employees (Laborers)	0.90	1	0.95	1	1.15	1
Indirect Employees (Laborers)	1.44	1	1.39	1	1.30	1

Note 1: Calculation method: Average remuneration of males in each category/average remuneration of females in each category.
Note 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 Past 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
2025	43,342	38,724	1.52	1.35

Note 1: The "key operating sites" defined by the Company are the operating boundaries disclosed in this report.
Note 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.
Note 3: Entry-level employees: According to the announcement of the Ministry of Economic Affairs, employees whose average monthly regular salary for full-time working hours did not exceed NTD 50,000 in 2023, and did not exceed NTD 63,000 in 2024 and 2025.
Note 4: Standard salary: Includes regular salary such as base salary, meal allowance, supervisor/professional allowance, special allowance, and other allowances.
Note 5: The local minimum wages from 2023 to 2025 were NTD 26,400, NTD 27,470, and NTD 28,590, respectively.

5.2.3 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**	● 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	● 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 2025 totaled NTD 18,444 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 2025 totaled NTD 5,976 thousand. ● We encourage employees to voluntarily contribute to their pensions. In 2025, 29% 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
Friendly Workplace and Work Environment	**Facilities**	Breastfeeding 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.
	Childcare Allowance Subsidy	To reduce the childcare burden of employees and establish a friendly workplace, the Company provides a childcare allowance of NTD 1,000 per child per semester to formally appointed employees with children aged 2 to 12. In 2025, a total of four employees applied, and the total amount distributed was NTD 8,000, of which 50% was subsidized by the Ministry of Labor in accordance with the law.
Welfare Committee	**Benefit Funds**	● 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 986,033. ● Scope of expenditure: Subsidies for weddings, funerals, celebrations, birthday vouchers and club activities, domestic travel, family day activities, and employee gatherings.
	Annual Activities	● Birthday vouchers ● Domestic travel ● Employee meal gathering ● Family day ● Gifts for three major festivals ● Bowling competition ● Badminton Club, Running Club

▼ DIVA Laboratories Employee Activities

Employee Domestic Travel

Employee Meal Gathering

Long-Service Employee Award

Long-Service Employee Award

Employee Birthday Celebration

Employee Bowling Competition

5.2.4 Employee Satisfaction and Opinion Survey

DIVA Laboratories regards employees as the Company's most valuable asset. To create a higher-quality, fairer, and more promising workplace environment, we have established a regular employee opinion survey mechanism to listen to employees' genuine voices and use them as an important basis for system optimization and management effectiveness reviews.

Implementation of Employee Opinion Survey

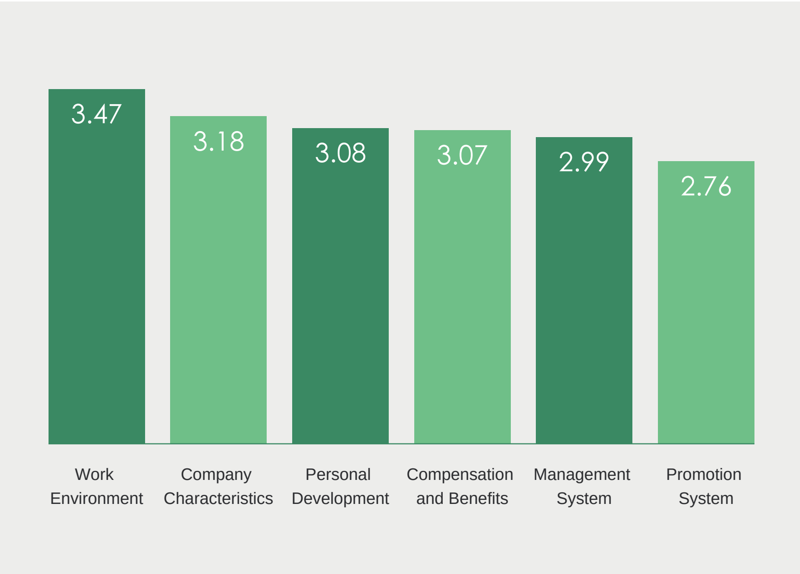
In 2025, the Company's Human Resources Department conducted the "Annual Employee Satisfaction Survey," covering six major dimensions: remuneration and benefits, work environment, personal development, company characteristics, management system, and promotion system. A total of 122 valid questionnaires were collected in this survey. With 135 employees covered, the response coverage rate reached 90.3%, indicating a high degree of representativeness.

Disclosure Item	Implementation Content
Target	All employees (excluding overseas employees)
Survey dimensions	Remuneration and benefits, work environment, personal development, company characteristics, management system, and promotion system
Number of respondents	122
Coverage rate	90.3%
Survey unit	Human Resources Department
Survey frequency	Once a year
Survey period	2025

Survey Results and Key Findings

The overall average employee satisfaction score in 2025 was 3.1 out of 5. The 2025 survey results showed that employees were most satisfied with the "work environment" (3.47 points), particularly recognizing transportation convenience and spacious office areas. However, overall satisfaction showed a downward trend compared with 2024. Among the dimensions, "promotion system" (2.76 points) and "management system" (2.99 points) received lower scores, reflecting employees' higher expectations for promotion transparency and management fairness.

Overall Satisfaction Overview



Improvement Plans and Promotion Projects

In response to the pain points identified in this survey, management has established improvement action plans for 2026 and is committed to transforming what it has "heard" into concrete "changes."

Phase 1: Short-Term Plan

Immediately begin improving facilities and addressing discipline issues that affect daily work.

Improvement Item	Specific Action	Expected Completion Time
Replacement of office chairs	Launch an office chair procurement project to replace aging chairs in batches, prioritizing improvements to employees' lumbar health and comfort.	Batch implementation starting in Q1 2026
Office area noise reduction	Promote office etiquette, reduce conversation volume, and respect R&D personnel and employees engaged in focused work.	Effective immediately
Supervisor discipline	Conduct internal audits on "supervisors leading by example" (such as wearing anti-static clothing and observing factory discipline). Managerial personnel must comply with the same rules as general employees, and violations will be handled in accordance with regulations.	Strictly implemented effective immediately

Phase 2: Medium- and Long-term Plan

Conduct fundamental system optimization for structural promotion and management issues.

Improvement Item	Specific Action
Transparency of Promotion System	1. Establish a job grade map: Clearly define the thresholds for "seniority," "skills," and "performance" required for each job grade, and disclose them to the entire Company. 2. Strengthen the function of the personnel evaluation committee: Ensure that the selection process is fair and open, and eliminate opaque decision-making.
Performance Management Calibration	1. Introduce performance calibration meetings: Supervisors at the same level must jointly review evaluation standards to ensure consistency in evaluation strictness across different departments. 2. Implement performance appraisal interviews: Require supervisors to conduct performance appraisal interviews and explain the basis for evaluations, rather than merely notifying employees of the results.
Management Competency Training	Provide "leadership and command" and "labor laws and regulations" training for supervisors at all levels to strengthen communication skills and the principle of fair treatment. Supervisors deemed unfit for their roles will be subject to job reassignment.
Standard Operating Procedures (SOP)	Promote the "Knowledge Management Project" to document work processes and reduce the time needed for new employees to learn their duties.

5.3 Human Resource Development

5.3.1 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 2025, the average training hours per employee was 18.4 hours. Among them, the average training hours for male employees was 17.7 hours, and the average training hours for female employees was 19.3 hours. The annual training budget was NTD 192,927, accounting for 0.02% of the operating revenue.

- **104** courses offered in **2025**.
- In **2025**, **two** session courses on management leadership were offered, totaling **20** hours.
- In **2025**, a management consensus camp was held with **22** managers participating in a total of **33** hours.

5.3.2 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.

▼ DIVA Laboratories 2025 Employee Training and Performance Appraisal Status

Year	2023			2024			2025		
Gender	Male	Female	Total	Male	Female	Total	Male	Female	Total
Total employee training hours	761.1	590.2	1,351.30	1659.5	1328.5	2,988.00	1,309.40	1,175.00	2,484.40
Managerial positions	286	66	352	571.5	107	678.5	340	105.5	445.5
Non-management	475.1	524.2	999.3	1088	1221.5	2309.5	969.4	1,069.50	2,038.90
Direct Laborers	95.6	177.7	273.3	232.5	479.5	712	214	464.5	678.5
Indirect Laborers	665.5	412.5	1,078.00	1427	849	2,276.00	1,095.40	710.5	1,805.90
Number of employees in managerial positions who received regular performance and career development evaluations	17	4	21	15	4	19	16	3	19
Number of employees in non-management positions who received regular performance and career development evaluations	55	61	116	55	59	114	54	53	107

Note 1: Presented based on personnel figures in Taiwan as of December 31, 2025.

Note 2: In 2025, the performance appraisal coverage rates for both managerial and non-management positions reached 100%. Employees subject to appraisal exclude those who had been employed for less than three months as of December 31.

Employee Competency Enhancement Training Program

DIVA Laboratories regards talent as the core of corporate sustainable development. We have established a comprehensive education and training system and provide all-around training based on job grades and competency requirements, covering new employee adaptation, professional skills, regulatory compliance, and leadership management.

1. Scope and Coverage of Training Programs

We design diverse courses for different target groups to ensure that employees' career development is aligned with the Company's growth objectives:

New Employee Orientation
(for all new hires)

Covers corporate culture, information security regulations, and occupational safety education to help new employees quickly adapt to the work environment.

Professional Development
(for professionals across functions)

Provides specialized technical courses for units such as R&D, production, and quality assurance to enhance professional competitiveness.

Legal and Regulatory Training
(for all employees)

Regularly conducts training and promotion on ethical corporate management, information security, and occupational safety and health regulations to ensure compliant operations.

Supervisor Training
(for managerial personnel at all levels)

Focuses on leadership, team communication, and strategic planning to strengthen management competencies and organizational effectiveness.

2. 2025 Training Investment Outcomes

▼ DIVA Laboratories' 2025 In-Service Training Course Implementation and Participation

Course Category	Course Hours	Number of Participants
Professional course training	956.9	871
Regulatory course training	777.5	329
Information security regulatory training	74.0	139
Occupational safety regulatory training	587.0	147
Management course training	89.0	26
Total	2,484.4	1,512

5.4 Secure Workplace Environment

5.4.1 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 2025, 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 and zero occupational accidents.

▼ Workers Covered by the Occupational Health and Safety Management System

Management systems/Laws and regulations	Inspection Type	No. of People	Ratio
Occupational Safety and Health Act	Internal audit	137	100.00%
	Labor inspection	137	100.00%

Note 1: The number of employees includes the number of contractors and dispatch personnel who work in the plant on a long-term basis

Note 2: Only for Taiwanese employees.

▼ Occupational Safety and Health Management System

Key Work	Measures
Safety and health education and training and disaster drills	• Education and training is provided for new employees in accordance with regulations. • Refresher training is provided for first aid personnel and dedicated environmental, safety, and health personnel as required by regulations, enhancing management personnel's professional knowledge and skills while ensuring workplace safety and health. • 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. • Low-hazard chemicals are selected for source control to ensure the safety of the plant site and employees. • Through inspections and self-management, any issues identified are immediately improved to eliminate hazards.
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	• Hold health promotion lectures and physical therapy to enhance employees' awareness of self-health protection. • Relevant health education is conducted for the four major plans. • The occupational health nurse provides relevant health education for key management personnel to implement health grading management.
Protection measures for health of specific groups	• The four major programs are managed by occupational health nurses in accordance with the law: • Overload Prevention Program (Article 6 of the Occupational Safety and Health Act) • Human Factor Hazard Prevention Program (Article 6 of the 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 of the Occupational Safety and Health Act)

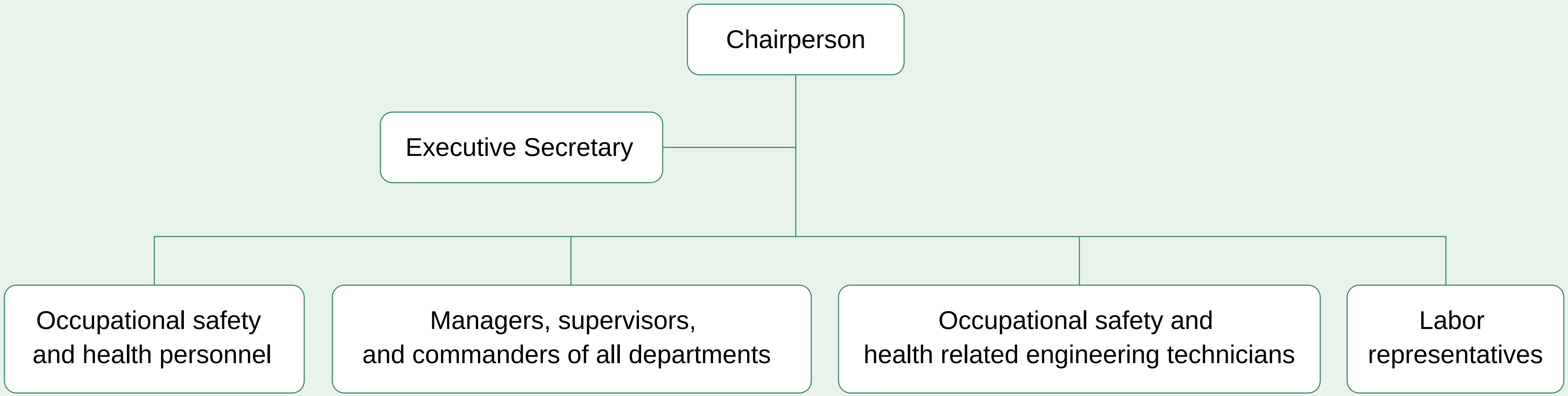
Occupational Safety and Health Committee

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. Meetings are held quarterly in accordance with applicable regulations. Topics discussed at such meetings include proposals on occupational safety and health policies to be formulated by the employer, coordination and recommendations regarding occupational safety and health management plans, review of implementation plans for safety and health education and training, review of workplace environmental monitoring plans, monitoring results and adopted measures, and review of self-inspections and occupational safety and health audit matters of the business entity.

▼ Occupational Safety and Health Committee Organizational Chart

Occupational Safety and Health Committee Organizational Chart



Occupational safety and health education and training

To enable employees to work in a healthy and safe working environment, DIVA Laboratories has provided new employees with 3 hours of occupational safety and health education and training upon their employment. In addition, to ensure personnel can respond promptly in the event of an accident, company-wide evacuation/drill exercises are conducted annually. Every step of these drills, from the onset of the incident to personnel evacuation and the final assembly and roll call of each unit, is necessary to ensure that all participating personnel are familiar with the relevant escape routes. For the required retraining hours for various occupational safety and health professional certifications, employees are assigned to attend training in accordance with applicable regulations. Through full participation, the Company ensures the effectiveness and realism of training and drills, fosters a safety and health culture that involves everyone, and works together to create an accident-free work environment. In addition to appointing the relevant occupational safety and health personnel as required by law, the Company exceeds the legally required headcount by training one additional Class A occupational safety and health supervisor and one additional first-aid personnel member. DIVA Laboratories implements sound occupational safety and health measures to enhance the health and safety of all employees, create a healthy and safe workplace environment, and achieve the goal of mutual prosperity, reciprocal benefit, and shared value.

▼ DIVA Laboratories 2025 Staff Occupational Safety and Health Training

Worker Category	Training Category	2025 Training Courses	Course Hours	Number of Training Attendances	Total Training Hours
New Hires	General Training	Occupational Safety and Health Training for New Hires	3	24	72
In-Service Employees	Specific Training	Occupational Safety and Health Management Personnel Refresher Training (Operations Supervisors)	6	1	6
		Occupational Safety and Health Management Personnel Refresher Training (OSH Personnel)	16	1	16
		Self-Defense Fire Brigade Drill	4	115	460
		Training on Responsibilities of Emergency Evacuation Teams	4	15	60
		In-Service Continuing Education and Training for Radiation Protection Personnel and Radiation Workers	3	2	6
Total				158	620

▼ DIVA Laboratories 2025 Occupational Safety and Health Activities

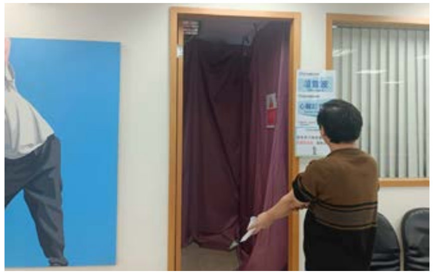
Occupational Safety and Health Training - All Employee Fire Escape Drill

Occupational Safety and Health Training - New CPR + AED Training

Health Promotion - Stress Management and Adjustment Seminar

Health Promotion - On-Site Physical Therapy Service

Health Promotion - Employee Health Checkup



Health Promotion - Employee Health Checkup

5.4.2 Occupational Safety and Health Risk Control

To prevent occupational accidents, potential hazard factors are identified through work environment monitoring reports and by occupational safety and health management personnel at quarterly Occupational Safety and Health Committee meetings, followed by review and improvement. Relevant issues are discussed by committee members during the meetings, and corresponding improvement recommendations and countermeasures are proposed. The occupational safety and health unit then manages and follows up on subsequent improvements, and reports the improvement results at the next Occupational Safety and Health Committee meeting to continuously eliminate 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

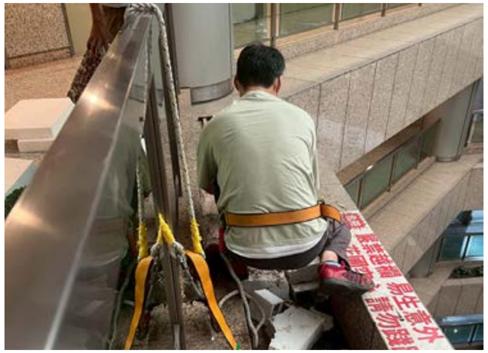
<table>
<tr><th>Hazard Identification</th><th>Hazard Analysis</th><th>Risk Level</th><th>Preventive Measures</th></tr>
<tr><td>Mechanical hazards</td><td>● Unsafe environment or facility
● Cutting
● Crushing
● Collision</td><td>Low</td><td rowspan="4">Training is offered according to the type of operation; Appropriate personal protective equipment, occupational disease examination, health management, and work environment monitoring are provided.
● Low-hazard chemicals are selected for source control to ensure the safety of the plant site and employees.
● 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.
● Through inspections and self-management, any issues identified are immediately improved to eliminate hazards.</td></tr>
<tr><td>Chemical hazards</td><td>Workplace where employees are exposed to hazardous chemicals/ organic solvent leakage</td><td>Low</td></tr>
<tr><td>Physical hazards</td><td>Hazards arising from repetitive operations</td><td>Low</td></tr>
<tr><td>Ergonomic hazards</td><td>Hazards of repeated muscle/ bone injuries from repetitive work positions</td><td>Low</td></tr>
</table>

Procedures for Occupational Safety and Health Management of Contractors/Outsourcers

To strengthen safety and health during engineering construction and prevent occupational accidents, DIVA Laboratories implements hazard notification and construction review in accordance with the Occupational Safety and Health Act for all outsourced operations (including cleaning personnel and waste recycling personnel), and during engineering construction. 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.

▼ 2025 Safety Belt Use by Vendors During Flower Bed Maintenance at DIVA Laboratories



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

01 Occurrence of Accident	02 Accident Notification	03 Investigation and Recording	04 Case Closed
· Unsafe actions or environment · First aid or rescue measures	· Description of the hazard incident · Telephone or oral presentation	· Workplace Occupational Disaster Investigation Form · Improvement of hazardous factors	· Report to the local competent authority · Case closed and archived

Accident Investigation Process

Occurrence of Accident	● 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 of 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.
Investigation of the Cause of the Incident	● 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.
Incident Review and Improvement Items	● 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.

5.4.3 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 2025 was 274,816. 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 0.7267. DIVA Laboratories continuously improves the work environment in accordance with applicable laws and regulations, with the aim of eliminating unsafe conditions in the workplace. Through the Occupational Safety and Health Management Committee, the Company continues to strengthen employees' awareness of occupational safety and health and eliminate potential hazards. It also implements self-protection measures to reduce the likelihood of occupational accidents, while reinforcing source management and an autonomous improvement mechanism, as it continues striving toward the goal of zero accidents.

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

		2023						2024						2025					
		Employees		Workers who are not employees		Total		Employees		Workers who are not employees		Total		Employees		Workers who are not employees		Total	
		Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male
Number of deaths caused by occupational injuries	No. of People	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Ratio	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
No. of serious occupational injuries (excluding fatalities)	No. of People	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Ratio	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Main types of occupational injuries								【6】 Crashed				【6】 Crashed							
No. of recordable occupational injuries	No. of People	0	0	0	0	0	0	1	0	0	0	1	0	0	0	0	0	0	0
	Ratio	0	0	0	0	0	0	1.51	0	0	0	1.49	0	0	0	0	0	0	0
No. of deaths caused by occupational diseases	No. of People	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Ratio	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0

		2023						2024						2025					
No. of recordable occupational diseases	No. of People	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
	Ratio	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
No. of near-miss incidents		0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0	0
Total work hours		144,018	156,542	1,984	16	146,002	156,558	132,659	142,557	2,000	4	134,659	142,561	124,176	150,640	1,960	16	126,136	150,656
Lost workdays		0	0	0	0	0	0	8	0	0	0	8	0	0	0	0	0	0	0

Note 1: Total hours worked refers to the total actual attendance hours of all employees during the year (including overtime hours and excluding all types of leave taken by all employees).

Note 2: Serious occupational injuries refer to injuries caused by occupational injuries that prevent or make it difficult for employees to recover to their pre-injury health condition within six months, excluding fatalities.

Note 3: Recordable occupational injuries refer to occupational injuries caused by any of the following circumstances: death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, loss of consciousness, or significant injury diagnosed by a physician or other licensed healthcare professional, even if it does not result in death, days away from work, restricted work or transfer to another job, medical treatment beyond first aid, or loss of consciousness. This includes fatalities and serious occupational injuries, but excludes occupational injuries caused by commuting to and from work. Recordable occupational injury rate = [Number of recordable occupational injuries (including fatalities and serious occupational injuries) / Total hours worked] × 200,000.

Note 4: Rate of fatalities resulting from occupational diseases = (Number of fatalities resulting from occupational diseases / Total hours worked) × 200,000.

Note 5: Recordable occupational disease rate = [Number of recordable occupational diseases (including fatalities) / Total hours worked] × 200,000.

Note 6: The primary types of occupational injuries are presented based on the classification codes in the "Occupational Accident Statistical Classification Table."

5.4.4 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 are provided by the occupational medicine specialist. As of the end of 2025, the health management of 11 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 Past 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
2023	2	0	0	0	0
2024	2	0	0	0	0
2025	2	0	0	0	0

Note 1: Level 1 Management: Those who are judged as having no abnormal results in the examination.
Note 2: Level 2 Management: The examination results are determined as abnormal and irrelevant to work.
Note 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.
Note 4: Level 4 Management: Those judged as abnormal based on the results of the examination and are related to work.

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. We expect employees to achieve balance across work, health, and life, and are committed to promoting employees' physical and mental balance. Through seminars conducted by professional physicians, physical therapists, and nutritionists, we aim to prevent diseases and encourage employees to participate, practice healthy lifestyles, and turn "knowing" into "doing." Employee assistance aspects include:

Professional Assistance	● 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	● 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	● Health aspect: Four-level management of abnormal health. ● Work aspect: Implement the questionnaire surveys under the four major plans of the Occupational Safety and Health Act regarding "ergonomic hazards (musculoskeletal)" and "abnormal workload (overwork)."
Information Sharing	● Health updates: From time to time, post and promote the latest health and epidemic prevention information through communication groups and the Company's internal website, such as cold wave and freezing weather alerts; cardiovascular protection health education for middle-aged and senior employees; online reservation systems for free influenza vaccination; hypertension health education; and promotion of the four major plans for the prevention of emerging occupational diseases, thereby strengthening employees' self-health management and epidemic prevention awareness. ● 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 2025 / 34 participants. ● Physiotherapist Consultation: One session in 2025 / eight participants.
Activity Arrangement	● Diverse sports clubs: Road running and badminton clubs, as well as new CPR + AED education and training, physical therapy, and stress management and adjustment seminars. ● Participation in Group sports competitions: Bowling, team relay, tug-of-war, swimming, volleyball, basketball, and badminton competitions. ● Participation in the Group's annual Family Day event.

▼ DIVA Laboratories 2025 Group Sports Competition

Tug-of-war


Tug-of-war

Bowling

Badminton


Basketball

Relay race

5.5 Social Care and Common Good

DIVA Laboratories upholds the core values of "people and land" and "care for society," and deeply incorporates corporate citizenship responsibility into its sustainability strategy. We actively collaborate with the BenQ Foundation and partners to transform operational capabilities into positive social impact through four major dimensions: environmental sustainability, quality education, digital equity, and social inclusion.

1. Community Assessment and Engagement Strategy

The Company regularly assesses social needs in its operating locations and key supported regions, defining the scope of engagement as follows:

- Local communities: Zhonghe District, New Taipei City, where the Company's operations are located, and neighboring administrative districts.
- Specific supported regions: Areas with resource gaps in rural communities, promotion needs for friendly farming, and growth needs of disadvantaged children.

Based on the 2025 assessment, considering that Zhonghe District, New Taipei City, where the Company operates, is an urban area with highly concentrated education resources, the Company extended the focus of social engagement beyond geographical boundaries to areas with relatively limited resources, in line with the original intention of optimizing resource allocation:

- Hsinchu County and City (Children Cultivation Program): Focuses on rural students, aiming to narrow the urban-rural education gap through resource support and cultivate future talent.
- Xizhou, Changhua (Friendly Farming Promotion): Supports transformation in core agricultural areas by promoting friendly farming to protect land health and extend medical care to environmental sustainability.

Through identifying community risks and opportunities, the Company has adopted the following corresponding measures:

- Opportunities and challenges: Pay attention to the insufficient education resources available to disadvantaged families in rural communities, as well as opportunities to preserve local agriculture and ecological culture in Taiwan.
- Countermeasures: Provide continuous therapeutic resources through the "Hsinchu Children Cultivation Program," and promote community identity and sustainable development through the "Earth Volunteer Program" and the "Local Art Festival."

2. 2025 Specific Initiatives and Implementation Results

In 2025, DIVA Laboratories participated in the following social welfare activities:

① Quality Education and Talent Cultivation

- "Dream Enabler" Hsinchu Children's Cultivation Program: The Company donates NTD 3,000 on an annual basis, providing substantive support for the program. In 2025, the program cumulatively provided continuous therapy and education services to 425 person-times, outreach services to 2,314 person-times, and assisted 210 young children in receiving preschool education, cultivating the future of children from disadvantaged families.
- BenQ Honest Smart Camp: One employee participated, assisting the National Tsing Hua University team in organizing six camp sessions and impacting more than 300 students, helping them cultivate integrity and creative thinking through group interaction.
- ESG Sustainability Strategy Workshop: One employee participated, strengthening the sustainability implementation capabilities of supply chain partners and jointly building a resilient development pathway.

② Friendly to the Land and Environmental Sustainability

- DOC Volunteer Excursion (Hengshan, Hsinchu): Two employees participated in early summer tea harvesting work and personally experienced friendly farming and tea-making culture.
- Xizhou Autumn Harvest Activity (Xizhou, Changhua): Four employees joined the Group's Earth Volunteers, responding to the spirit of "Friendly to the Earth" through hands-on action. Each person completed the target of harvesting 200 rice plants.
- Hutoushan Land Art Festival: Ten employees participated, helping create a platform integrating environmental art and ecological education and bringing sustainability inspiration into public life.

③ Public Welfare Action and Social Inclusion

- Warmth in Winter - Donate Blood, Share Love: Ten employees responded to the blood donation initiative, collecting a total of 4,500 cc of blood to help alleviate year-end blood bank pressure.

3. Overview of 2025 Social Engagement Performance

Regarding the Company's 2025 social investment, specific quantitative results are summarized in the table below:

Performance Indicator Item	Total Actual Performance in 2025	Specific Social Influence
Number of participants in public welfare activities	28 person-times	Includes employees participating in environmental volunteering, science camp counseling, and blood donation activities.
Total number of beneficiaries of programs	2,949 person-times	Covers beneficiaries of therapy, outreach services, and preschool education under the Children Cultivation Program.
Students influenced by science camps	300 children	Helped students develop creative thinking and the spirit of integrity and honesty embodied in "Honest and Smart."
Medical assistance contribution	4,500 cc	Injected warmth into blood banks through blood donation activities and helped provide timely medical assistance.

▼ 2025 Social Welfare Implementation Results Detailed Table

Item	Investment	Impact and Effectiveness
DOC Volunteer Excursion - Summer Tea Harvest in Hengshan, Hsinchu	2 participants	Under the bright early summer sun in June, volunteers from the BenQ Qisda Group walked into Shakeng Village, quietly located along Provincial Highway 3, to personally experience tea farmers' friendly farming practices and tea-making culture. The Earth Volunteers bent down close to the land, touched the tender tea leaves with their hands, listened to folk songs and the wisdom of tea farmers, and personally experienced the precious journey from land to table while learning about the abundance and stories of the land.
Xizhou Autumn Harvest Activity	4 participants	In the crisp autumn air and warm sunshine, a gentle breeze swept across the Shangshui friendly farming rice fields in Xizhou, Changhua. A total of 120 Earth Volunteers from 16 companies under the BenQ Qisda Group gathered together, bending down to harvest rice and walking through the fields in response to the "Friendly to the Earth" spirit long advocated by the BenQ Foundation. This was more than a labor experience; it was a journey of reconnecting with the land. For 1.1 fen of land, each person was required to complete the target of harvesting 200 rice plants.
ESG Sustainability Strategy Workshop	1 participant	Through a series of ESG education and certification courses, the Company worked with the Group and supply chain partners to strengthen sustainability implementation capabilities, while gradually extending positive impact to the entire value chain and working with stakeholders to build and co-create a resilient and sustainable development pathway. ESG Sustainability Strategy Workshop: knowledge exchange and collective action, co-creating mutual prosperity across the sustainable value chain.
BenQ Honest Smart Camp	1 participant	With "science knowledge and creative thinking" as its core, the activity brought together the Institute of Learning Sciences and Technologies, the Center for Indigenous Science Development, science education teams, and university student counselors of National Tsing Hua University. During two three-day, two-night camp sessions, the activity inspired students' creative thinking and action reflection, and cultivated the spirit of becoming honest, smart, and kind individuals through positive group influence. Six camp sessions were held, impacting 300 children of Group employees and launching a learning journey that intertwined knowledge and culture while combining critical thinking and hands-on practice - the "BenQ Honest Smart Camp."

Item	Investment	Impact and Effectiveness
Hutoushan Land Art Festival	10 participants	The Hutoushan Land Art Festival was themed "Natural Coexistence and Artistic Exploration," creating an interdisciplinary platform that integrates environmental art, ecological education, and community participation. The event was held from October 24 to November 23, 2025, inviting 12 artists from Taiwan and abroad to conduct on-site creation and performances. The works included sculptures and installations that responded to the natural setting and embodied sustainability concepts. Bringing the market into a natural setting, it showcased the diverse facets of art, culture, and sustainability. With themes of land healing, public welfare living, sustainability practice, and local food culture, visitors could participate through handicrafts, food, interaction, and games while also taking away lifestyle inspiration connected to sustainability and local communities.
Warmth in Winter: Donate Blood, Share Love - Blood Supply Under Way	10 participants	DIVA Laboratories, Ltd. continued to promote the "Warmth in Winter: Donate Blood, Share Love" public welfare activity, sincerely inviting passionate employees to show compassion, roll up their sleeves, and donate blood, becoming "happy blood donors." Through concrete action, they brought timely warmth to blood banks, eased the pressure on blood supplies across Taiwan at the end of each year, and helped more people obtain immediate medical assistance. The total result of this activity was 4,500 cc.
"Dream Enabler - Learning with FUN, Growing Up with You" - Hsinchu Children's Cultivation Program	Donate NTD 3,000 annually to support the program.	Nurture children's present with love and cultivate their strong future. What you help is not only one child, but also one family and the whole society. ◆ Continuous therapy and education: 425 persons; ◆ Continuous outreach services: 2,314 persons; ◆ Preschool education: 210 children

▼ Photos of Community Engagement Activities Organized by DIVA Laboratories


DOC Volunteer Excursion - Summer Tea Harvest in Hengshan, Hsinchu


Xizhou Autumn Harvest Activity

Hutoushan Land Art Festival

ESG Sustainability Strategy Workshop

BenQ Honest Smart Camp

6 Appendix

6.1 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, 2025, has been reported by DIVA Laboratories.			
GRI 2: General Disclosures 2021			
GRI 2-1	Organizational details	About DIVA Laboratories	P.18
GRI 2-2	Entities included in the organization's sustainability reporting	About the Report	P.3
GRI 2-3	Reporting period, frequency and contact point	About the Report	P.3
GRI 2-4	Restatements of information	No restatement of information.	-
GRI 2-5	External assurance	About the Report	P.3
GRI 2-6	Activities, value chain and other business relationships	About DIVA Laboratories Sustainable Value Chain	P.18 P.43
GRI 2-7	Employees	Overview of the Workforce	P.69
GRI 2-8	Workers who are not employees	Overview of the Workforce	P.69
GRI 2-9	Governance structure and composition	Governance Structure Functional Committees	P.25 P.30
GRI 2-10	Nomination and Selection of the Highest Governance Body	Selection and Structure of the Board of Directors	P.27
GRI 2-11	Chair of the highest governance body	Selection and Structure of the Board of Directors	P.27
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Functional Committees	P.30

Disclosure of Material Topics

Material Topic	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.8
	GRI 3-2	List of material topics	Identification and Ranking of Material Topics	P.8
	GRI 3-3	Management of material topics	Changes in Material Topics and Management	P.12
GRI 201: Economic Performance 2016				
Operating Performance	GRI 201-1	Direct economic value generated and distributed	Economic Performance	P.21
Energy Saving and Carbon Reduction	GRI 201-2	Financial implications and other risks and opportunities due to climate change	Financial Impact of Climate-related Risks and Opportunities	P.54
Compensation and Benefits	GRI 201-3	Defined benefit plan obligations and other retirement plans	Welfare Measures	P.77
Operating Performance	GRI 201-4	Financial assistance received from government	Economic Performance	P.21
GRI 202: Market Presence 2016				
Compensation and Benefits	GRI 202-1	Ratios of standard entry level wage by gender compared to local minimum wage	Remuneration Levels	P.76
	GRI 202-2	Proportion of senior management personnel employed by the local community	Overview of the Workforce	P.69
GRI 204: Procurement Practices 2016				
	GRI 204-1	Proportion of spending on local suppliers	Sustainable Green Procurement	P.47
GRI 205: Anti-corruption 2016				
	GRI 205-1	Operations Assessed for Corruption Risks	Ethical Management	P.32
	GRI 205-2	Communication and training about anti-corruption policies and procedures	Ethical Management	P.32
	GRI 205-3	Confirmed incidents of corruption and actions taken	Ethical Management	P.32

Material Topic	GRI Code	Disclosure Item	Corresponding Chapter	Page No.
GRI 301: Materials 2016				
	GRI 301-1	Materials used by weight or volume	Use of Materials	P.66
	GRI 301-2	Use of recycled input materials	Use of Materials	P.66
	GRI 301-3	Reclaimed products and their packaging materials	Use of Materials	P.66
GRI 302: Energy 2016				
Energy Saving and Carbon Reduction	GRI 302-1	Energy consumption within the organization	Energy Management	P.60
	GRI 302-2	Energy consumption outside of the organization	Statistics had not yet been compiled.	-
Energy Saving and Carbon Reduction	GRI 302-3	Energy intensity	Energy Management	P.60
	GRI 302-4	Reduction of energy consumption	Energy Saving and Carbon Reduction	P.62
	GRI 302-5	Reductions in energy requirements of products and services	More Energy-Efficient Products and Services	P.62
GRI 305: Emissions 2016				
Energy Saving and Carbon Reduction	GRI 305-1	Direct (Scope 1) GHG emissions	GHG Emissions	P.59
	GRI 305-2	Energy indirect (Scope 2) GHG emissions	GHG Emissions	P.59
	GRI 305-3	Other indirect (Scope 3) GHG emissions	Statistics had not yet been compiled.	-
Energy Saving and Carbon Reduction	GRI 305-4	GHG emissions intensity	GHG Emissions	P.59
	GRI 305-5	Reduction of GHG emissions	Energy Saving and Carbon Reduction	P.62
	GRI 305-6	Emissions of ozone-depleting substances	Statistics had not yet been compiled.	-
	GRI 305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	GHG Emissions	P.59
GRI 306: Waste 2020				
	GRI 306-1	Waste generation and significant waste-related impacts	Waste Management	P.67
	GRI 306-2	Management of significant waste-related impacts	Waste Management	P.67
	GRI 306-3	Waste generated	Waste Management	P.67
	GRI 306-4	Waste diverted from disposal	Waste Management	P.67
	GRI 306-5	Waste directed to disposal	Waste Management	P.67

Material Topic	GRI Code	Disclosure Item	Corresponding Chapter	Page No.
GRI 308: Supplier Environmental Assessment 2016				
Sustainable Supply Chain	GRI 308-1	New suppliers that were screened using environmental criteria	Supply Chain Management	P.42
	GRI 308-2	Negative environmental impacts in the supply chain and actions taken	Supply Chain Management	P.42
GRI 401: Employment 2016				
Talent Cultivation	GRI 401-1	New employee hires and employee turnover	Overview of the Workforce	P.69
Compensation and Benefits	GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Welfare Measures	P.77
	GRI 401-3	Parental leave	Welfare Measures	P.77
GRI 403: Occupational Health and Safety 2018				
Occupational Safety	GRI 403-1	Occupational Safety and Health Management System	Occupational Safety and Health Management System	P.82
	GRI 403-2	Hazard identification, risk assessment, and incident investigation	Occupational Safety and Health Risk Control	P.85
	GRI 403-3	Occupational health services	Occupational Injury and Disease Prevention Management	P.88
	GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Safety and Health Committee	P.83
	GRI 403-5	Worker training on occupational health and safety	Occupational safety and health education and training	P.84
	GRI 403-6	Promotion of worker health	Care for Health Promotion	P.89
	GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	Occupational Safety and Health Risk Control	P.85
	GRI 403-8	Workers Covered by the Occupational Health and Safety Management System	Occupational Safety and Health Management System	P.82
	GRI 403-9	Work-related injuries	Statistics and Analysis of Occupational Injuries	P.87
	GRI 403-10	Work-related ill health	Occupational Injury and Disease Prevention Management	P.88

Material Topic	GRI Code	Disclosure Item	Corresponding Chapter	Page No.
GRI 404: Training and Education 2016				
Talent Cultivation	GRI 404-1	Average hours of training per year per employee	Diverse Training Channels	P.80
	GRI 404-2	Programs for upgrading employee skills and transition assistance programs	Diverse Training Channels	P.80
	GRI 404-3	Percentage of employees receiving regular performance and career development reviews	Diverse Training Channels	P.80
GRI 414: Supplier Social Assessment 2016				
Sustainable Supply Chain	GRI 414-1	New suppliers that were screened using social criteria	Supply Chain Management	P.42
	GRI 414-2	Negative social impacts in the supply chain and actions taken	Supply Chain Management	P.42
GRI 418: Customer Privacy 2016				
Information Security Protection	GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Customer Privacy Protection	P.51
Custom Topics				
Innovation and R&D	-	-	Innovation and R&D	P.22
Customer Service	-	-	Customer Service	P.50

6.2 SASB Index - Hardware

Topic	Indicator	Type	Measurement Unit	SASB Code	Disclosure Content
Product Safety	Description of the methods for identifying and addressing product data security risks	Narrative Description	Not applicable	TC-HW-230a.1	1. Methods for identifying information system vulnerabilities in products. The Company's products are closed-system medical displays and do not have network connectivity. Therefore, risk identification mainly focuses on firmware and supply chain risks: Source code testing and firmware verification: During the product development stage, source code reviews are conducted on the firmware of display control chips to ensure that there are no logic vulnerabilities or backdoors. Supply chain component review: Supplier evaluations and incoming quality control (IQC) are implemented for key components, such as control ICs, to prevent counterfeit components or maliciously tampered hardware from entering the production process. 2. Processes for identified risks, including policies and corrective actions. Change management and release process: In accordance with ISO 13485 standards, firmware updates must undergo verification mechanisms to prevent unauthorized tampering. Incident response and recall mechanism: If potential firmware vulnerabilities or supply chain security concerns are identified, the product safety incident response process will be initiated to assess the risk level. When necessary, firmware patches or hardware replacement will be conducted through physical repair services or product recalls. 3. Financial consequences related to data security risks (such as remediation costs and reputational risks). Since the products do not store patients' personal data and do not connect to networks, there is no direct financial compensation risk from data breaches. The main financial impacts are concentrated in the following areas: Product recall and repair costs: If a firmware security vulnerability causes abnormal display performance, which may affect medical diagnosis, large-scale physical recalls or on-site updates may be required, resulting in significant logistics and labor costs. Goodwill and compliance risks: As a medical device supplier, if a security vulnerability occurs, customer trust may decline, and medical device certifications such as FDA certification may even be affected, thereby impacting order revenue.

<table>
<tr><th>Topic</th><th>Indicator</th><th>Type</th><th>Measurement Unit</th><th>SASB Code</th><th>Disclosure Content</th></tr>
<tr><td>Employee Diversity and Inclusion</td><td>(a)Percentage representation of (1) gender and (2) diverse groups among
(a) Senior management,
(b) Non-senior management,
(c) Technical employees, and
(d) All other employees</td><td>Quantitative</td><td>Percentage (%)</td><td>TC-HW-330a.1</td><td>
<table>
<tr><th colspan="2">Employee Category</th><th>(1) Gender ratio (female/male/not disclosed)</th><th>(2) Diverse group ratio (by group: Indigenous peoples/new immigrants/persons with disabilities)</th></tr>
<tr><td rowspan="2">(a) Senior management</td><td>No. of People</td><td>1 / 5 / 0</td><td>0 / 0 / 0</td></tr>
<tr><td>Ratio</td><td>0.7% / 3.6% / 0%</td><td>0% / 0% / 0%</td></tr>
<tr><td rowspan="2">(b) Non-senior management</td><td>No. of People</td><td>2 / 12 / 0</td><td>0 / 0 / 0</td></tr>
<tr><td>Ratio</td><td>1.5% / 8.7% / 0%</td><td>0% / 0% / 0%</td></tr>
<tr><td rowspan="2">(c) Technical staff</td><td>No. of People</td><td>9 / 26 / 0</td><td>0 / 0 / 0</td></tr>
<tr><td>Ratio</td><td>6.5% / 18.9% / 0%</td><td>0% / 0% / 0%</td></tr>
<tr><td rowspan="2">(d) All other employees</td><td>No. of People</td><td>49 / 34 / 0</td><td>1 / 3 / 1</td></tr>
<tr><td>Ratio</td><td>35.5% / 24.6% / 0%</td><td>0.7% / 2.2% / 0.7%</td></tr>
</table>
Note: Total number of employees at the end of the reporting period: Based on the number of employees on December 31, 2025.</td></tr>
<tr><td rowspan="4">Product Life Cycle Management</td><td>Percentage of products by revenue that contain IEC 62474 declarable substances</td><td>Quantitative</td><td>Percentage (%)</td><td>TC-HW-410a.1</td><td>Not applicable as there is no product that contains IEC 62474 for declaration.</td></tr>
<tr><td>Percentage of Revenue from Qualified Products That Meet Electronic Product Environmental Assessment Tool (EPEAT) Registration Requirements or Equivalent Standards</td><td>Quantitative</td><td>Percentage (%)</td><td>TC-HW-410a.2</td><td>Not applicable as there is no product that meets the requirements of EPEAT or equivalent.</td></tr>
<tr><td>Percentage of Revenue from Qualified Products That Have Obtained Energy Efficiency Certification</td><td>Quantitative</td><td>Percentage (%)</td><td>TC-HW-410a.3</td><td>Not applicable as the scope of Energy Star's certified products is not specified in the regulations governing medical products.</td></tr>
<tr><td>Weight of End-of-life Products and E-waste Recovered; Percentage Recycled</td><td>Quantitative</td><td>Metric tons (t), Percentage (%)</td><td>TC-HW-410a.4</td><td>ODM is a sell-off mechanism, so there is no recycling. The relevant data is 0 metric tons; 0%.</td></tr>
</table>

Topic	Indicator	Type	Measurement Unit	SASB Code	Disclosure Content
Supply Chain Management	Percentage of Tier 1 Supplier Facilities Audited Under the Responsible Business Alliance Validated Assessment Program (VAP) or Equivalent Process, by (a) All Facilities and (b) High-risk Facilities	Quantitative	Percentage (%)	TC-HW-430a.1	No statistics have been compiled yet, and they will be conducted according to the subsequent planning.
	For the Responsible Business Alliance Validated Assessment Program (VAP) or Equivalent Process, the (1) Non-conformance Rate and (2) Associated Corrective Action Rate for (a) Priority Non-conformances and (b) Other Non-conformances at Tier 1 Supplier Facilities	Quantitative	Ratio	TC-HW-430a.2	No statistics have been compiled yet, and they will be conducted according to the subsequent planning.
Material Acquisition	Description of Risk Management Related to the Use of Critical Materials	Narrative Description	Not applicable	TC-HW-440a.1	1. Critical materials identified as posing significant risks to operations. The elements in the above examples are widely used in various products in the modern technology era. As Taiwan's electronics and information industry is at the core of the global semiconductor and electronics supply chain, Taiwan is a "highly affected country." The LCD panels, OLED panels, touch panels, and various ICs and semiconductor components used on the circuit boards in the Company's products are all affected to a certain extent. 2. Types of risks faced (e.g., price fluctuations, supply constraints, geopolitical risks, reputational risks). Advanced raw materials have highly concentrated supply chains, and export restrictions or global shortages usually cause price increases and fluctuations. Tightened raw material supply may result in longer lead times, higher costs, and even short- to medium-term supply disruptions, preventing the Company from shipping products on schedule and exposing it to risks such as revenue decline, reputational damage, and customer claims for breach of contract. If export restrictions escalate or political tensions intensify, the Company may face multiple pressures, including costs and time requirements for supply chain restructuring and the search for and verification of alternative sources, which may affect the Company's competitiveness. 3. Mitigation strategies (such as supplier diversification, inventory stockpiling, alternative material R&D, and investment in recycling technologies). Establish long-term supply contracts and strategic raw material safety inventories as buffers. Diversify suppliers and establish programs for identifying and assessing the feasibility of alternative components.
Activity Metrics		Type	Measurement Unit	SASB Code	Disclosure Content
Number of production units, by product category		Quantitative	Number	TC-HW-000.A	1. Components: 5,482 units 2. Computer hardware: 70,288 units
Area of manufacturing facilities		Quantitative	Square meters	TC-HW-000.B	4,086 square meters
Percentage of production from owned facilities		Quantitative	Percentage (%)	TC-HW-000.C	99.80%

6.3 Sustainability Disclosure Indicators - Electronic Components Industry

No.	Indicator	Indicator Type	Annual Disclosure Status	Unit
I	Total energy consumed, percentage of purchased electricity, and percentage of renewable energy use	Quantitative	(1) 1,381.4595 GJ (2) 100 % (3) 0 %	Gigajoules (GJ), Percentage (%)
II	Total water withdrawal and total water consumption	Quantitative	(1) 3 1,000m³ (2) 0.6 1,000m³	Thousand cubic meters (1,000 m³)
III	Weight of hazardous waste generated and percentage recycled	Quantitative	(1) 0 t (2) 0 %	Metric tons (t), Percentage (%)
IV	Description of types, number, and rate of occupational accidents	Quantitative	(1) 0 (2) 0 %	Rate (%), Number
V	Disclosure on product life cycle management: Including the weight of end-of-life products and electronic waste and the percentage recycled	Quantitative	Please refer to the Report. 4.6 Use of Materials	Metric tons (t), Percentage (%)
VI	Description of risk management related to the use of critical materials	Qualitative description	Please refer to the Report. 3. Supply Chain Management	Not applicable.
VII	Total monetary losses resulting from legal proceedings related to anti-competitive behavior regulations	Quantitative	No relevant incidents occurred.	Reporting currency
VIII	Production of major products by product category	Quantitative	Please refer to the Report. SASB Standards Index - Activity Metrics	Varies by product type

6.4 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
I	Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	The Company has established the "ESG Corporate Sustainability Development Task Force", responsible for formulating and implementing sustainability strategies across five major dimensions, with quarterly KPI reviews. Starting in 2024, ESG indicators have been incorporated into senior executives' performance evaluations and long-term incentive plans. Management regards climate risk as a highly important issue and, through the Risk Management Committee, has implemented an enterprise risk management system. Risk radar charts are used for evaluation, and measures such as energy conservation and carbon reduction, green procurement, and climate resilience have been established. The Company is committed to achieving net-zero emissions by 2050 to ensure the realization of its sustainability goals.
II	Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	The Company has identified climate-related risks and opportunities over the short, medium, and long term (short term: 0-3 years; medium term: 3-10 years; long term: more than 10 years). Transition Risks: In the short term, the Company focuses on "compliance costs for greenhouse gas inventory" and "supply chain rating risks associated with international major manufacturers," particularly in connection with the net-zero targets of European and U.S. medical customers, where failure to meet such targets may affect supplier ratings. In the medium and long term, the Company will face challenges related to "lagging ESG ratings affecting investment" and the "adoption of low-carbon medical materials." Physical Risks: Over the short, medium, and long term, the Company pays close attention to "logistics disruptions caused by extreme weather," especially where urgent deliveries to or from the Zhonghe area or cross-border air freight orders may be affected. In the long term, the Company must also address the risk of increased energy consumption costs caused by rising temperatures due to climate change. Market Opportunities: In the short term, the Company actively promotes "localized and diversified supply chains" to enhance resilience. In the medium and long term, it is focused on the R&D of "low-power medical displays" and entry into the "green supply chain," while planning long-term "green energy procurement" to fulfill its RE100 commitment.
III	Describe the financial impact of extreme weather events and transformative actions.	In response to extreme climate events and transition actions, the Company has assessed the potential financial impacts and adopted corresponding measures: Extreme Weather Events: Strong typhoons or torrential rain may paralyze transportation in the Zhonghe area, resulting in disruptions to the logistics of raw materials and finished goods. The financial impacts include annual insurance budget allocations, potential losses due to affected production capacity, and asset damage. In response, the Company has established a safety stock mechanism, procured adequate commercial insurance coverage, and implemented flexible attendance arrangements and a key-position backup system to minimize losses arising from operational interruptions. Transition Action Plan: To comply with the requirements of the Financial Supervisory Commission and international customers, the Company has invested in consulting and verification fees to initiate greenhouse gas inventory and assurance operations and has responded to the CDP questionnaire. Although this increases management costs in the short term, it helps avoid the material risk of being removed from the supply chains of international major manufacturers. In addition, by promoting supply chain localization while maintaining a strategy of at least two suppliers, the Company not only reduces cross-border logistics costs but also effectively lowers carbon emissions arising from transportation, thereby enhancing overall financial and climate resilience.
IV	Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	In 2023, DIVA Laboratories Ltd. established the Risk Management Committee to oversee enterprise risk control. Each year, all departments are responsible for identifying and assessing climate-related risks and opportunities. Climate change risks have been included in the annual risk radar chart since 2023. After the corresponding countermeasures are formulated and approved by the President, they are executed by the ESG Task Force and reviewed quarterly. An annual report is also presented to the Board of Directors to strengthen operational resilience and ensure the achievement of sustainability goals.
V	If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.	The Company has referenced the TCFD framework and applied climate scenario analysis to assess its operational resilience under different climate change impacts. The parameter settings, model assumptions, assessment factors, and specific analysis results regarding the financial impacts of the scenario analysis are set forth in detail in the climate-related disclosure section of the Company's 2025 Sustainability Report (ESG Report) to provide stakeholders with more comprehensive information.
VI	If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	Using 2022 as the base year, the Company has established short-, medium-, and long-term strategies and targets for reducing greenhouse gas emissions. Through measures such as energy conservation, carbon reduction initiatives, and the adoption of renewable energy, the Company aims to achieve a 30% reduction in Scope 1 and Scope 2 emissions by 2030, reach a 30% share of renewable energy by 2030, align its renewable energy ratio with RE100 requirements by 2040, and achieve net-zero emissions by 2050.

<table>
<tr><th>No.</th><th>Item</th><th>Status of implementation</th></tr>
<tr><td>VII</td><td>If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</td><td>The Company belongs to the low-energy-consumption manufacturing sector, and its annual emissions are well below the domestic threshold for carbon fee collection. To maintain its competitive leading position in the international medical supply chain, the Company is evaluating the incorporation of the concept of internal carbon management into the assessment criteria for major equipment procurement, with priority given to high-efficiency equipment in order to preserve its low-carbon operating advantage, while continuously assessing the necessity of establishing an internal carbon pricing mechanism.</td></tr>
<tr><td>VIII</td><td>If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.</td><td>At present, the Company is giving priority to internal carbon reduction actions in order to comply with the principle of substantive emission reduction. With respect to residual emissions in the future, the Company will continue to monitor international developments in carbon offsetting and renewable energy certificates and, depending on the carbon reduction gap, incorporate them as supplementary tools where appropriate to ensure achievement of carbon reduction targets at each stage. The Company aims to follow the direction set by the Qisda Group and to achieve a 30% reduction in Scope 1 and Scope 2 emissions and a 30% share of renewable energy by 2030, align its renewable energy ratio with RE100 requirements by 2040, and achieve net-zero emissions by 2050.</td></tr>
<tr><td>IX</td><td>Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan.</td><td>
(I) Greenhouse Gas Inventory and Assurance Status for the Past Two Years
1. Greenhouse Gas Inventory Information
Describe the greenhouse gas emissions (metric tons CO_2e), intensity (metric tons CO_2e/NTD million), and data coverage for the most recent two years.
In 2024, the Company's Scope 1 and 2 greenhouse gas emissions totaled 203.4257 metric tons of CO_2e, with an intensity of 0.2359 metric tons CO_2e/NTD million.
In 2025, the Company's Scope 1 and 2 greenhouse gas emissions totaled 192.1928 metric tons of CO_2e, with an intensity of 0.2212 metric tons CO_2e/NTD million.
Intensity Calculation: Based on revenue.
2. Greenhouse Gas Assurance Information
Describe the assurance status for the most recent two years as of the printing date of the annual report, including the assurance scope, assurance institution, assurance standards, and assurance opinion.
<table>
<tr><th>Assurance Year</th><th>Assurance Scope(Note)</th><th>Assurance Institution</th><th>Standards</th><th>Assurance Opinion</th></tr>
<tr><td>2024</td><td>DIVA</td><td>Crowe (TW) CPAs</td><td>GHG Protocol,
TWSAE 3410</td><td>Nothing has come to our attention that causes us to believe that the greenhouse gas statement is not prepared, in all material respects, in accordance with the GHG Protocol (limited assurance level).</td></tr>
<tr><td>2025</td><td>DIVA</td><td>Crowe (TW) CPAs</td><td>GHG Protocol,
TWSAE 3410</td><td>Nothing has come to our attention that causes us to believe that the greenhouse gas statement is not prepared, in all material respects, in accordance with the GHG Protocol (limited assurance level).</td></tr>
</table>
Note: The Company adopts the operational control approach to define the organizational boundary for greenhouse gases, covering the Taiwan headquarters, DIVA Laboratories U.S., LLC, DIVA Laboratories GmbH, Diva Capital Inc., Diva Holding Inc., and Suzhou Diva Lab. Inc. Under the operational control approach, the Company recognizes 100% of the emissions covered within the operating scope it owns and controls.
(II) Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan
Greenhouse Gas Reduction Base Year: 2022, Emissions: 240.7731 metric tons CO_2e.
Long-term goal of achieving net-zero emissions by 2050; Actual emissions in 2025: 192.1928 metric tons of CO_2e, the emissions were reduced by 20.18% compared to the first inventory conducted in 2022.
Strategies and Specific Action Plans: Short Term: save electricity and improve energy efficiency; reduce carbon emissions by 3% in 2026 compared with the previous year; conduct a greenhouse gas inventory and obtain a third-party verification certificate. Medium to Long Term: reduce carbon emissions by 30% by 2030 compared with 2022; achieve 100% renewable energy usage by 2040; and achieve zero-carbon emissions (net zero) by 2050.
</td></tr>
</table>

6.5 Disclose climate-related risks and opportunities in accordance with IFRS S2

▼ With reference to the framework of IFRS S2, disclose information on the Company's governance, strategy, risk management, metrics, and targets for climate-related risks and opportunities.

Reporting scope: Consistent with the scope of preparation of the consolidated financial statements.

Dimension	IFRS S2 Climate-Related Disclosure	Company Response Measures
Governance	A. Role of the Governance Body in the Governance of Climate-related Risks and Opportunities	The Company regards the Board of Directors as the highest governance body for addressing climate change. The Board is responsible for supervising the implementation of climate-related risk management and progress toward sustainability targets. The ESG Task Force reports to the Board of Directors at least once a year on risk control status, climate change impact assessment, and ESG performance. To strengthen the linkage between governance and performance, since 2024, ESG indicators have been formally incorporated into the performance appraisals of the Company's senior managerial officers and linked to long-term incentive plans, accounting for 0% to 5% of annual remuneration.
	B. Role of Management in the Governance of Climate-related Risks and Opportunities	The ESG Task Force is responsible for the specific management of climate issues. Led by the Vice President of the Administration Division, the task force includes unit heads covering five major dimensions: employees/society/community care, customer relations, corporate governance, environmental sustainability, and responsible procurement/supplier management/green procurement. The task force convenes quarterly meetings to review KPI progress, plan action programs for energy saving, carbon reduction, and green procurement, and regularly reports to the President and senior executives. In addition, the Risk Management Committee conducts risk radar chart assessments, formulates mitigation measures for high-risk items such as climate change, and tracks implementation status quarterly to ensure that climate strategies are effectively implemented in operating processes.
Strategy	A. Climate-Related Risks and Opportunities That Could Reasonably Be Expected to Affect the Entity's Prospects	Based on short-term (2025 to 2026), medium-term (2027 to 2030), and long-term (2031 to 2050) time horizons, the Company identified the following key climate issues: ● Transition risks: Compliance with domestic and international carbon reduction regulations, such as carbon fees; low-carbon requirements of international supply chains; compliance costs for GHG inventories; and risk of downgrading in the supply chains of major international customers. ● Physical risks: Logistics disruptions caused by extreme weather, and increased energy consumption due to rising average temperatures. ● Climate opportunities: Development of energy-saving products such as "low-power medical displays," supply chain localization and diversification, green energy procurement, and entry into green supply chains.
	B.Information on Current and Anticipated Effects of Climate-Related Risks and Opportunities on the Entity's Business Model and Value Chain	Impact on the business model: As European and U.S. medical customers set net-zero targets, failure to meet these targets may expose the Company to the risk of revenue impairment and loss of key customers. Conversely, investment in the development of "low-power products" can help maintain qualified supplier status and enhance competitiveness. Impact on the value chain: 1. Upstream: Extreme weather may paralyze transportation in the Zhonghe area, triggering raw material supply disruptions and increasing business interruption costs. 2. Downstream: Use of local suppliers can significantly reduce long-distance freight costs and related carbon tax expenses, while also avoiding material shortages caused by international disasters.
	C. Information on the Effects of Climate-Related Risks and Opportunities on the Entity's Strategy and Decision-Making	Resource allocation and transition plan: 1. Risk management decisions: Introduce digital carbon inventory tools to automatically calculate carbon emissions and reduce manual management costs. For physical risks, establish inventory mechanisms and purchase property insurance, while regularly cleaning drainage facilities to strengthen resilience. 2. Product strategy decisions: Incorporate climate resilience into core operations, drive coordinated transformation among supply chain partners, and expand the percentage of renewable energy use to reduce the carbon footprint across the full product life cycle. 3. Capital allocation decisions: Prioritize the procurement of high-efficiency energy-saving equipment and gradually replace aging energy-consuming facilities.

Dimension	IFRS S2 Climate-Related Disclosure	Company Response Measures
Strategy	D. Effects of Climate-Related Risks and Opportunities on the Entity's Current and Anticipated Financial Position, Financial Performance, and Cash Flows	Based on the Company's strategy for managing climate risks and opportunities, the expected impacts on financial performance and cash flows are described as follows: 1. Short-term impacts: (1) Revenue impact: If the Company fails to achieve the supply chain net-zero targets of major European and U.S. medical customers, it may face reductions in orders from key customers. If revenue decreases by 1%, the estimated revenue impact would be approximately NTD 8 million. (2) Costs and expenses: To comply with domestic and international carbon reduction regulations, annual external assurance fees for GHG inventories are expected to increase by approximately NTD 150,000. In addition, operating expenses are expected to increase in response to the future domestic carbon fee system. (3) Capital expenditures: To achieve the 2030 carbon reduction target, capital will be invested in phases for the replacement of energy-saving equipment and process optimization. 2.Medium- and long-term impacts: (1) Revenue and business opportunities: As "low-power medical displays" enter green supply chains, revenue from related products is expected to increase in the medium to long term. (2) Cost savings: Through the supply chain localization strategy, the Company expects to save long-distance sea/air freight costs and related carbon tax expenses.
	E. Climate-Related Scenario Analysis and Assessment of Climate Resilience	The Company uses scenario analysis to assess climate resilience. The specific scenarios and impacts are as follows: ● Physical risk scenarios (SSP2-4.5 / SSP5-8.5): 1. Impact assessment: Under the high-emissions scenario (SSP5-8.5), the Zhonghe area faces increased risk of transportation paralysis caused by extremely strong typhoons or torrential rain, which may delay production schedules and result in business interruption costs. 2. Resilience capability: The Company has established inventory buffer mechanisms and emergency response plans, and regularly reviews plant flood control and equipment reinforcement measures to ensure business continuity under extreme weather conditions. ● Transition risk scenario (IEA NZE 2050): 1. Impact assessment: Under the 2050 Net Zero Emissions pathway scenario, fluctuations in energy prices and carbon fee rates will directly affect operating costs. 2. Resilience capability: The Company has declared its commitment to achieving RE100 by 2040 and has conducted third-party inventory assurance ahead of schedule. Through annual budget allocation for equipment upgrades and renewable energy transition, the Company has sufficient resilience to address the financial pressure of low-carbon transition.
Risk management	Processes for Identifying, Assessing, Prioritizing, and Monitoring Climate-Related Risks and Opportunities, Including Whether and How These Processes Are Integrated Into and Inform the Entity's Overall Risk Management Process	The Company has established a systematic climate risk management mechanism and fully integrated it into the Company's overall enterprise risk management system. The specific process is as follows: ● Identification and assessment: In accordance with the IFRS S2 framework, each business unit defines and categorizes transition risks, physical risks, and climate opportunities, and analyzes the potential short-, medium-, and long-term impacts within the scope of operations. ● Sorting and management: The Company adopts a risk matrix analysis method to prioritize risks based on "impact level" and "likelihood of occurrence," and identifies items with both high impact and high likelihood as "medium- to high-risk items" for priority management, based on which response measures are formulated. ● Integration mechanism: In 2023, the Company formally established the Risk Management Committee, which is responsible for identifying and managing various operational risks, including climate change, to ensure that climate risks are controlled within a tolerable range and that sound risk management is achieved. ● Monitoring and reporting: The ESG Task Force reviews target achievement and implementation of countermeasures every quarter. The Risk Management Committee reports risk control status to the Board of Directors at least once a year, and the Board supervises and reviews the effectiveness of the management team's risk management.

Dimension	IFRS S2 Climate-Related Disclosure	Company Response Measures
Performance Indicators and Targets	A. Information Related to Cross-Industry Metric Categories (Climate-related Metrics)	The Company calculates GHG emissions in accordance with the methodology prescribed by the GHG Protocol. The data for 2025 have passed third-party limited assurance performed by an accounting firm in accordance with Standard on Assurance Engagements No. 3410: ● Scope 1: 14.5262 metric tons CO_2e. ● Scope 2: 177.6666 metric tons CO_2e. ● Climate-related remuneration linkage: Achievement of climate targets linked to senior executives' remuneration accounts for approximately 0% to 5%.
	B. Information on Industry-Based Metrics	The Company's specific metrics corresponding to the technology hardware industry are as follows: 1. Energy Management (TC-HW-130a.1): Total energy consumption of 1,381,459.5358 megajoules. 2. Product Life Cycle Management (TC-HW-410a.1): The Company focuses on the development of high-end medical displays. At present, the products are mainly used by end users in medical institutions. Although a global product recycling mechanism has not yet been established at this stage, the Company actively implements environmentally friendly design and selects materials with high recycling potential to ensure that products have high circular utilization value when entering the end-of-life stage. 3. Materials Procurement (TC-HW-440a.1): Description of strategies for managing procurement risks of critical materials (such as conflict minerals): The Company implements responsible procurement to ensure supply chain transparency.
	C. Information on Climate-Related Risk or Opportunity Targets Set by the Company (Climate-Related Targets)	The Company has established clear climate strategy targets and progress tracking mechanisms: ● Short-term target (2025): Reduce Scope 1 and Scope 2 emissions by 5.5% compared with the previous year. ● Medium-term target (2030-2040): Achieve a 30% carbon reduction by 2030; reach a 30% renewable energy ratio by 2030; and achieve RE100, meaning 100% renewable energy use, by 2040. ● Long-term target (2050): Realize the sustainability vision of net zero emissions.

6.6 Independent Assurance Statement

格瑞國際驗證有限公司
GREAT International Certification Co., Ltd.

Independent Assurance Statement Based on
2025 Sustainability Report of DIVA Laboratories, Ltd.

Statement No.：2605003

DIVA Laboratories, Ltd. (hereinafter referred to as DIVA) and GREAT International Certification Co., Ltd. (hereinafter referred to as GREAT) are independent companies and organizations. Except for the evaluation and verification of the company's 2025 sustainability report, GREAT has no financial relationship with DIVA.

The purpose of this independent assurance statement (hereinafter referred to as the Statement) is only to serve as the conclusion of guaranteeing the relevant matters within the scope defined in the following relevant DIVA's Sustainability Report, and not for other purposes. Except for the Statement for fact verification, GREAT does not bear any relevant legal or other responsibilities for the use of other purposes, or anyone who reads this Statement.

This Statement is based on the conclusions made by the relevant information verification provided by DIVA to GREAT. Therefore, the scope of the review is based on and limited to the content of the information provided. GREAT believes that the information content is complete, accurate and precise. Any questions about the content of this Statement or related matters will be answered by DIVA.

The Scope of Assurance

The verification scope of DIVA and GREAT agreement includes:

- The contents of the entire sustainability report and all operating performance of DIVA from January 1, 2025 to December 31, 2025;
- According to the type 1 of AA1000 Assurance Standard v3, evaluate the nature and degree of DIVA 's compliance with the AA1000 Accountability Principles (2018), excluding the verification of the reliability of the information/data disclosed in the report.
- According to the type 1 of AA1000 Assurance Standard v3, evaluate whether DIVA has disclosed compliance with applicable SASB Standards.
- This Statement is made in Chinese and translated into English for reference.

Verification Opinion

We summarize the content of DIVA's sustainability report, and provide a fair standpoint of DIVA 's related operations and performance. We believe that the specific performance indicators of DIVA in 2025, such as environment, society and corporate governance, are presented correctly. The performance indicators disclosed in the report demonstrate DIVA's expectations and efforts to identify and satisfy stakeholders.

Our verification work is carried out by a group of teams with verification capabilities according to the AA1000 Assurance Standard v3, as well as the planning and execution of this part of the work to obtain the necessary information data and instructions. We believe that the evidence provided by DIVA is sufficient to show that its reporting method and self-declaration in accordance with the AA1000 Assurance Standard v3 and its 2018 appendix are in line with the GRI Sustainability Reporting Guidelines and SASB Standards.

Verification method

To gather the evidence relevant to the conclusions, we performed the following:

- To conduct a senior management review of issues from external parties related to DIVA 's corporate policies to confirm the appropriateness of the statement in this report;
- To discuss with the managers of DIVA about the way of stakeholder participations, and have no direct contact with external stakeholders;
- To interview with employees related to the preparation of the sustainability report and information provision;
- To audit the performance data of DIVA on a sampling basis;
- To evidence supporting the claims made in the review report;
- To review the management process of the principles of inclusivity, materiality, responsiveness, and impact described in the company report and its related AA1000 Accountability Principles (2018).
- To review the management process of the topics and metrics described in the company report and its related SASB Standards.

Conclusion

The results of a detailed review of the AA1000 Accountability Principles (2018) including inclusivity, materiality, responsiveness, impact, GRI sustainability reporting standards and SASB Standards are as follows:

- **Inclusivity**
  DIVA has established a process of cooperation with major stakeholders, including shareholders/financial institutions/investment institutions, employees, customers/consumers and raw material suppliers/contractors/outsourcing

Page 1 of 2

格瑞國際驗證有限公司
GREAT International Certification Co., Ltd.

companies, etc., and will launch a series of stakeholder activities in 2025, involving economy, environment and society, a series of major themes. In terms of our professional opinion, this report covers the inclusivity issues of DIVA.

- **Materiality**
  The report has stated that DIVA focuses on economy, environment and society topics, and identified 9 major topics including innovative R&D, operational performance, talent cultivation, occupational safety, salary and benefits, customer services, information security and protection, sustainable supply chain, energy conservation and carbon reduction, etc. In terms of our professional opinion, this report appropriately covers the materiality issues of DIVA.

- **Responsiveness**
  DIVA responds to requests and opinions from stakeholders. Implementation methods include shareholders' meeting, corporate briefings, website investor area, external communication box, labor-management meetings, employee feedback survey/complaints mailbox/training, customer satisfaction survey, supplier/contractor/outsourcing companies in-person interviews/questions/complaint hotline/assessments/self-assessments, phone calls and email, etc., those numerous internal and external stakeholder communication mechanisms, as an opportunity to provide further responses to stakeholders, and to promptly respond to stakeholder concerns. In terms of our professional opinion, this report covers the responsiveness issues of DIVA.

-Impact

DIVA has identified and fairly demonstrated its impact with balanced and effective measurement and disclosure. DIVA has established a process for monitoring, measuring, evaluating and managing impacts, which helps to achieve more effective decision-making and results management within the organization. In terms of our professional opinion, this report covers the impact issues of DIVA.

-GRI Guidelines

DIVA provides the self-declaration of compliance with the GRI Sustainability Reporting Standards and relevant information. Based on the results of the review, we confirm that the report refers to the social responsibility and sustainability of the GRI Sustainability Reporting Standards. Relevant disclosure items for developments have been disclosed, partially disclosed, or omitted. In terms of our professional opinion, this self-declaration covers DIVA 's social responsibility and sustainability themes.

-SASB Standards

DIVA provides the self-declaration of compliance with the SASB Standards (Technology and Communications-Hardware Sustainability Accounting Standard, TC-HW, 2023-12 version) and relevant information. Based on the results of the review, we confirm that the report refers to the sustainability topics, metrics, and accounting data of the SASB Standards. Relevant disclosure items for developments have been disclosed, partially disclosed, or omitted. In terms of our professional opinion, this self-declaration covers DIVA 's sustainability topics and accounting metrics of the applicable SASB Standards.

Assurance level

According to the AA1000 Assurance Standard v3 and its 2018 Appendix, we have verified that this Statement is a moderate level of assurance, as described in the scope and methods of this Statement.

Responsibility

The responsibility of the sustainability report, as stated in this Statement, is owned by the person in charge of DIVA. The responsibility of GREAT is solely to provide professional opinions based on the scope and methods described, and to provide a Statement for the stakeholders.

Ability and Independence

GREAT is composed of experts in various management system fields. The verification team is composed of members with professional background, who have received training in a series of sustainable development, environmental and social management standards such as AA1000 AS v3, ISO 9001, ISO 14001 and ISO 45001, and are qualified as lead auditors.

On behalf of the assurance team MAY 19, 2026, GREAT International Certification Co., Ltd.

Taiwan, Republic of China

Signed by General Manager W. J. Chen

AA1000
Licensed Report
000-250/V3-YWKKN

Page 2 of 2

2025 Corporate Sustainability Report

鈺緯科技永續報告書