2024 Corporate Sustainability Report

企業永續報告書

眾福科技

DATA IMAGE CORPORATION

CONTENTS

MESSAGE FROM THE CHAIRPERSON

Since its establishment in 1997, Data Image Corporation has always upheld its core values of honesty and integrity and adhered to the concepts of being people-oriented and having responsible management to provide highly reliable display solutions, covering professional application markets such as marine, medical, and industrial control. In recent years, we have not only strengthened our R&D capabilities and expanded vertical applications, but also incorporated ESG concepts into our business strategies. In 2023, we adopted the "Sustainable Development Best Practice Principles" and established a Corporate Sustainability Development Task Force to initiate systematic climate action, enhance social responsibility, and build governance resilience.

In 2024, the consolidated revenue of Data Image Corporation exceeded NT$3.4 billion, demonstrating the results of stable operations. We have long been committed to R&D innovation, with R&D expenses accounting for 6.13% of revenue. We continue to advance the development of high-brightness, high-contrast, and high-reliability products to enhance customized services and market competitiveness. In terms of governance, the Company has established a Risk Management Committee to strengthen ESG and climate risk monitoring mechanisms and regularly reviews implementation status at the Board level. We follow the Responsible Business Alliance (RBA) guidelines and integrate corporate social responsibility into daily decision-making. Through digitalized management and transparent disclosure, we respond to stakeholders' expectations for ethical governance.

We recognize the environmental responsibilities of enterprises and are committed to implementing low-carbon operations and improving resource efficiency. In 2024, total greenhouse gas emissions (Scopes 1 and 2) were reduced by 11.54% compared to the base year (2022). Data Image Corporation has obtained certifications such as ISO 14001 and IECQ/QC 080000, introduced environmentally friendly materials and energy-saving equipment, and reduced electricity consumption and material waste in the production process. We follow the targets set by our parent company (Qisda Group), aiming to achieve RE100 by 2040 and net-zero carbon emissions by 2050, and are gradually introducing renewable energy and ISO 14064-1 verification standards to strengthen carbon inventory and performance management. Through continuous optimization of manufacturing processes and supply chain environmental performance, we embed green design and action into the company's DNA.

Data Image Corporation firmly believes that "people" are the most valuable asset of an enterprise. We provide a safe, equitable, healthy, and growth-oriented workplace for employees, implement the prohibition of child labor and forced labor, protect human rights, and ensure reasonable working hours and compensation. In 2024, female board members accounted for 33.33%, demonstrating the Company's concrete commitment to gender equality and diversity and inclusion. In addition to career training and physical and mental health support, we have further strengthened labor-management communication mechanisms to build a high-trust organizational culture. Externally, 100% of all new suppliers are required to sign a Social Responsibility Commitment Letter to jointly promote ESG principles and establish an inclusive and sustainable value chain, extending positive influence from within the Company to society as a whole.

Looking ahead to the next 3 to 5 years, the Company will continue to optimize its existing businesses and actively move toward developing high value-added products. With years of deep technical experience in marine, industrial control, and outdoor application fields, the Company has mastered multi-functional touch display technologies for harsh outdoor environments. Our products offer exceptional weather resistance and ruggedness, are widely used in professional displays, and have recently expanded into human-machine interfaces for special vehicle instrumentation and DC fast-charging stations, targeting high-growth market demand. To strengthen R&D capabilities, the Company continues to invest in new technologies and product development, with a particular focus on innovations in weather-resistant outdoor displays. At the same time, through close collaboration with the Group, we integrate software and hardware technologies to develop solutions with intelligent computing and algorithmic functions. The Company also values customer feedback and continuously optimizes product design to ensure market competitiveness and accelerate technology upgrades and market expansion. We will continue to strengthen our strategic alliance with Qisda Group, actively expand into international markets and new application scenarios, and develop high-end display solutions and integrated systems. We will take ESG as the core of governance and implement a dual-track strategy of sustainable transformation and digital innovation, responding to rapidly changing global challenges with a corporate spirit of high resilience and strong responsibility. We are committed to not only focusing on financial growth in the future but also creating long-term sustainable value for the environment, society, and industry, working hand in hand with all stakeholders to create a green future and sustainability.

Chairman

Huang Han-Chou

ABOUT THE REPORT

Overview and Frequency of Report

You are welcome to read the 1st Sustainability Report of Data Image Corporation (hereinafter referred to as "Data Image," "the Company," or "we"). We will publish this report annually to continue disclosing to the public our environmental, social, and corporate governance (ESG) performance beyond financial results and to actively implement our corporate vision of sustainability. This report was issued in August 2025, and the next report is expected to be issued in June 2026. As this is our first Sustainability Report, there is no restatement of information.

Boundaries and Scope of the Report

The reporting period covered in this report is from January 1, 2024 to December 31, 2024. The financial data in this report is based on the 2024 consolidated financial statements of Data Image, covering Data Image (including the Taoyuan Plant), Data Image (Suzhou) Co., Ltd., and DIVA Laboratories, Ltd. *For ESG-related content, the reporting boundary covers Data Image (including the Taoyuan Plant) and Data Image (Suzhou) Co., Ltd.

*For sustainability information related to DIVA Laboratories, Ltd., please refer to its own Sustainability Report.

Compilation Guidelines

This report has been prepared in accordance with the latest version of the Global Reporting Initiative (GRI Standards), namely: the 2021 version for the Universal Standards; GRI 303 and GRI 403 refer to the 2018 version, GRI 207 refers to the 2019 version, GRI 306 refers to the 2020 version, and other Topic Standards refer to the 2016 version. The GRI Content Index is provided in the appendix.

The report also discloses the Sustainability Accounting Standards for the technology and communications industry issued by the Sustainability Accounting Standards Board (SASB), as well as information on Task Force on Climate-related Financial Disclosures (TCFD) recommendations of the Financial Stability Board (FSB). In addition, we also follow the disclosure requirements for the optoelectronics industry as stipulated in Table 10 of Article 4 and the climate-related disclosures in Table 2 of Article 4-1 under the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies". Please refer to the appendix for details.

Main Responsible Unit and Quality Management Method of the Report

In order to enhance the integrity and credibility of Data Image's sustainability reporting, the Company established the "Data Image Sustainability Report Compilation and Verification Operating Procedures" in accordance with the "Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies", and incorporated it into the Company's Internal Control System. This procedure was also submitted to the Board of Directors for review and approval to ensure its appropriateness.

Operating Procedures	Practices	Responsible unit (or position)
Compilation of the Report	The ESG Task Force is responsible for the overall planning of this report. The data, strategic goals, and performance indicators disclosed in the report are provided by the respective responsible units, and then compiled, proofread, and revised by the Administration Department of the Operations Management Office / ESG Task Force.	ESG Task Force, relevant responsible departments
Internal Audit	After each unit reconfirms the completeness and accuracy of the report, the content is approved by the top executive of each responsible unit.	Relevant responsible departments and their top executives
External Assurance	To enhance the accuracy and credibility of this report, the Company: • Commissioned DQS Taiwan Inc. to conduct verification based on the AA1000AS v3 assurance standard, using Type 1 application and Moderate Assurance level, to ensure the report complies with GRI Standards and the AA1000AP (2018) principles of accountability. • Financial data has been audited and certified by Deloitte Taiwan in accordance with the International Financial Reporting Standards (IFRS), and all figures are presented in New Taiwan Dollars (NTD).	DQS Taiwan Inc. Deloitte Taiwan
Approval Finalization	The final version of the complete draft is submitted by the ESG Task Force to the Board of Directors and is publicly issued after being reviewed and approved by the Board.	Board of Directors / Chairperson

Contact Information

If you have any suggestions or questions about the "2024 Sustainability Report of Data Image", please contact us through the following methods. To fulfill our responsibility for corporate information disclosure, we have also published this report on our official website for public reference.

Responsible unit	ESG Task Force
Contact persons	Avery Chang / Zoe Ding
Email	contact@dataimagecorp.com
Telephone	+886-2-2697-6808 #6202, 6911

Address	30F, No. 93, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City
Official website	www.dataimagecorp.com/tw
Corporate Sustainability Section	www.dataimagecorp.com/tw/esg

SUSTAINABILITY PERFORMANCE

ESG
Action Performance

Environmental

The greenhouse gas emissions in 2024 (Scope 1 + Scope 2) were **4,909.2714 metric tons of CO_2e**, a reduction of **11.54%** compared to the base year (2022).

Completed **TCFD climate-related financial disclosure** for the first time.

Local procurement accounted for **80%** of total expenditures.

Social

100% of new suppliers signed the "Supplier Code of Conduct and Social Responsibility Commitment Letter" upon onboarding.

Average training hours per employee: **8.6 hours** in Taiwan, **21.9 hours** in Suzhou.

Female directors accounted for **33.33%**.

Governance

12 data backup and disaster recovery drills were completed in 2024, with a **100%** recovery rate.

R&D expenses accounted for **6.13%** of operating revenue.

Annual customer satisfaction rate of Data Image: **84%**.

ANALYSIS OF MATERIAL TOPICS AND STAKEHOLDER COMMUNICATION

The main references for Data Image's sustainability topics are the GRI Standards and SASB Standards. Following the AA1000 AccountAbility Principles (2018), we identify material topics based on the four principles of inclusivity, materiality, responsiveness, and impact, and then rank them according to the requirements of the GRI 2021 Universal Standards. We then disclose the impact, management strategies, and practical status of each material topic, strengthening the effectiveness of external communication. The results are also used to calibrate Data Image's sustainable development goals and strategies.

Stakeholder Engagement

Based on the nature of our operations and industry characteristics, the Company referred to the five principles of the AA1000 Stakeholder Engagement Standard (SES) 2015 edition to evaluate stakeholders in terms of dependency, responsibility, concern, influence, and diversity of perspectives. From this, we identified four key stakeholder groups: (1) investors, (2) customers, (3) employees, and (4) suppliers.
To fully understand the issues of concern to stakeholders and the actual or potential impacts on them, and to determine the degree of such impacts, the Company actively engages in continuous, two-way communication through various channels in it daily practices to collect and respond to their issues of stakeholder concern.

In addition, with reference to national policy trends, industry peer concerns, international standards (SASB industry standards, TCFD), evaluations (CDP), and initiatives (SDGs, UNGC, RBA), we assess both the positive and negative, and actual and potential impacts of relevant topics. We then focus on 16 sustainability issues highly relevant to the Company, covering economic, environmental, and social dimensions—8 economic issues, 4 environmental issues, and 4 social issues. A "Stakeholder Concern Topics Questionnaire" was designed and implemented to collect input, and the analysis results are reported annually to the ESG Task Force. The issues are then reviewed and discussed based on the Company's development strategy, industry status, value chain practices, and expert recommendations to determine their impact on the economy, environment, people, and human rights. We identify and rank the annual material topics and use them as the foundation for the information disclosed in this report, providing stakeholders and users with a basis for effective evaluation and decision-making.

Stakeholder Engagement Status of Data Image

Stakeholders	Significance to and purpose of communication with Data Image	Engagement method	Communication frequency	Issues of Concern	Communication Performance
Investors	Investors provide a source of funding for the Company. Through operating results, we deliver shareholder returns to enhance investor support. Through engagement and communication mechanisms, we effectively strengthen corporate transparency and investor confidence, and drive sustainability strategies toward market expectations.	• Shareholders' Meeting • Investor Conference • Investor Relations section on website • Dedicated contact window	• Held annually • Held irregularly • Updated irregularly • Real-time communication	• Climate Change Response • Economic Performance • Governance • Information Security Management • Ethical Corporate Management	• 1 Shareholders' Meeting held in 2024 • 2 Investor Conferences held in 2024 • Content updated in real-time in 2024 according to actual conditions
Employees	Talent is key to maintaining sustainable competitiveness. We maintain harmonious labor-management relations through open communication to create a win-win situation for both the Company and its employees. Employees are core stakeholders in corporate sustainability. Their workplace health, safety, and well-being are among Data Image's top priorities.	• Labor-Management Meetings • Labor Union Committee Meetings (Suzhou) • Opinion Surveys • Suggestion Box via internal information system • Dedicated contact window	• Held quarterly • Held quarterly • Irregular surveys • Real-time communication • Real-time communication	• Recruitment and Human Resources Management • Talent Development and Training • Employment • Occupational Health and Safety • Economic Performance • Information Security Management	• 4 Labor-Management Meetings held in 2024 • 4 Labor Union Committee Meetings held in 2024 • Through labor-management discussions, we took concrete action: in 2024, a total of 50 workplace health services were provided to deepen employee health risk management and job suitability support.
Customers	Customer business is the primary source of Company revenue. Listening to customers helps us achieve sustainable operations and shared success. Customers are key stakeholders in value creation and sustainable operations. The Company continues to strengthen interaction and trust with customers through diverse communication mechanisms.	• Customer Satisfaction Survey • Dedicated contact window • Audits	• Conducted annually • Real-time communication	• Climate Change Response • Economic Performance • Information Security Management • Ethical Corporate Management	• In 2024, 1 annual Customer Satisfaction Survey was conducted, with an overall satisfaction rate of 84%. • 17 customer audits conducted (5 in Taiwan, 12 in Suzhou)
Suppliers	Data Image regards suppliers as key partners in realizing corporate sustainability. Support from the value chain enables us to jointly create trusted quality and service value, and is a critical factor in improving overall customer satisfaction. Through institutionalized management and transparent communication, we strengthen supply chain responsibility and risk control to jointly build sustainable competitiveness.	• Evaluations and Audits • "Supplier Code of Conduct and Social Responsibility Commitment" • ESG Self-Assessment Questionnaire • In-person Workshops • Dedicated contact window	• Annual evaluations • Irregular audits • New suppliers are required to sign the "Supplier Code of Conduct for Sustainable Development" and complete the "Supplier ESG Survey" • Real-time communication	• Climate Change Response • Economic Performance • Governance • Supply Chain Management • Information Security Management • Ethical Corporate Management	• No non-compliant suppliers in 2024 • 34 supplier audits were conducted in 2024, with a 100% audit completion rate • 100% signing rate of the "Supplier Code of Conduct and Social Responsibility Commitment" in 2024 • 100% of new suppliers in 2024 used conflict-free minerals • 75% of primary raw material suppliers passed ISO 14001 certification • 100% of suppliers signed the "Declaration of Hazardous Substance Use" in 2024 • 100% signing rate of the Supplier ESG Survey

Materiality Analysis Process

After stakeholder engagement, we proceeded with the assessment of operational impact, and the stages of identifying, examining, and confirming material topics. We conducted a standardized and quantified internal evaluation through the "Materiality Assessment Questionnaire for Sustainability Issues", identifying and ranking 8 key material topics for disclosure in this report—comprised of 1 environmental topic, 2 social topics, and 5 economic topics. The ESG Task Force, together with external consultants, reviewed and examined the appropriateness of the process and standards to ensure there were no omissions among identified material topics. The confirmed topics were submitted to the Board of Directors for approval before proceeding with the report preparation.

In addition, to ensure effective communication with a wide range of stakeholders through the sustainability report, we have also set up a "Stakeholder Section" on our official website to provide stakeholders with a dedicated contact channel: IR@dataimagecorp.com. For any questions, suggestions, or complaints regarding material topic information or other content in the report, stakeholders are welcome to use this email to maintain open and effective interaction.

Assess the impact on operations

We first distributed the "Stakeholder Concern Assessment Questionnaire" for 16 sustainability issues, prioritizing stakeholder feedback. A total of 56 questionnaires were collected (100% response rate). Then, we issued the "Materiality Assessment Questionnaire for Sustainability Issues", inviting 12 mid-to-senior level managers from various departments to conduct a more refined and standardized internal assessment of each issue's severity (scale and scope), likelihood of occurrence, and risk of human rights violations (100% response rate).

Identify material topics

The results of the "Stakeholder Concern Questionnaire" and the "Materiality Assessment Questionnaire" were analyzed with equal weighting. Topics were ranked according to their quantitative scores, and threshold criteria were set to determine materiality. A total of 8 material topics were identified in 2024.

Examine material topics

External consultants were commissioned to jointly review and validate the appropriateness of the identified material topics and threshold criteria. This ensured that no material topic was overlooked or inadequately addressed, and that the selection was complete, inclusive, comprehensive, and aligned with the Company's sustainability strategy.

Confirm material topics

The 8 material topics identified by Data Image in 2024 were submitted by the ESG Task Force to the Board of Directors for approval. Each topic's impact, along with the Company's corresponding policies, commitments, management actions, indicators, and goals, are disclosed individually in this report.

Identification and Sorting of Material Topics

Material Topics List

Order	Material Topic	Positive/Negative, Actual/Potential Impact	Significance and Importance to Data Image	Value Chain Impact			Corresponding Chapter
				Upstream	Data Image	Downstream	
1	Supply Chain Management	⊕ Actual positive impact: Optimize supply chain resilience, reduce costs, and enhance supply stability. ⊕ Potential positive impact: Promote sustainable transformation of suppliers and enhance brand reputation. ⊖ Actual negative impact: Supplier violations lead to delivery delays or product recalls. ⊖ Potential negative impact: Increased risk of supply chain disruption affects business continuity.	Ensuring stable supply of raw materials and components is the foundation for maintaining operational efficiency and product quality, and is critical for reducing costs and risks.	V	V	V	CH3 Supply Chain
2	Information Security Management	⊕ Actual positive impact: Strengthen cybersecurity defenses to protect the confidential information of both the customers and the company. ⊕ Potential positive impact: Enhance customer trust and facilitate more business collaboration opportunities. ⊖ Actual negative impact: Security breaches cause data leaks and lead to legal action. ⊖ Potential negative impact: Escalating cyberattacks could paralyze operating systems.	Protecting company and customer data and preventing information security incidents from damaging corporate reputation and finances is a key challenge in the digital era.		V	V	CH2 Corporate Governance
3	Product Quality and Safety	⊕ Actual positive impact: High-quality products improve market share and customer satisfaction. ⊕ Potential positive impact: Application of innovative technologies drives product upgrades and industry leadership. ⊖ Actual negative impact: Defective products cause recalls, financial losses, and brand damage. ⊖ Potential negative impact: Poor quality control leads to increased complaints and long-term sales impact.	Product reliability and safety are central to the Company's brand value and help establish customer trust and maintain market competitiveness.		V	V	CH3 Supply Chain
4	Innovation Management	⊕ Actual positive impact: Technological breakthroughs lead to new product launches and market expansion. ⊕ Potential positive impact: Continued R&D investment may guide industry standard development. ⊖ Actual negative impact: Failed innovation results in wasted resources and affects short-term profitability. ⊖ Potential negative impact: Poor market reception causes new products to stagnate.	Through continuous innovation, enterprises can stay ahead in rapidly changing markets and unlock new business opportunities to drive long-term growth.		V	V	CH1 About Us

Order	Material Topic	Positive/Negative, Actual/Potential Impact	Significance and Importance to Data Image	Value Chain Impact			Corresponding Chapter
				Upstream	Data Image	Downstream	
5	Recruitment and Human Resources Management	⊕ Actual positive impact: Attract top talent to enhance competitiveness and innovation capability. ⊕ Potential positive impact: Positive employee experience and culture can reduce turnover and boost brand appeal. ⊖ Actual negative impact: Labor shortages affect production capacity and timely order fulfillment. ⊖ Potential negative impact: Increased talent loss causes technical and experience gaps.	An efficient talent recruitment and management system drives business growth and directly impacts competitiveness and organizational stability.		V		CH5 Social Inclusion
6	Occupational Health and Safety	⊕ Actual positive impact: Strengthen OHS measures, reduce workplace injuries, and improve employee morale. ⊕ Potential positive impact: A strong safety culture attracts more job seekers. ⊖ Actual negative impact: Workplace accidents reduce productivity and damage the Company's image. ⊖ Potential negative impact: Stricter regulations may increase compliance costs.	Providing a safe work environment not only protects employee well-being but also improves productivity and reduces injury-related costs.	V	V		CH5 Social Inclusion
7	Governance	⊕ Actual positive impact: A sound governance structure improves transparency and shareholder trust. ⊕ Potential positive impact: Strong governance ratings attract investors and support stock price growth. ⊖ Actual negative impact: Internal control deficiencies cause financial misstatements and regulatory penalties. ⊖ Potential negative impact: Poor governance may trigger leadership instability and impact operations.	Strong governance enhances internal control and transparency, playing a vital role in long-term sustainability and investor trust.		V	V	CH2 Corporate Governance
8	Climate Change Response	⊕ Actual positive impact: Implement energy-saving and carbon-reduction technologies to lower operating costs and environmental risks. ⊕ Potential positive impact: Develop innovative green products to capture low-carbon market opportunities. ⊖ Actual negative impact: Extreme climate events disrupt production facilities and cause losses. ⊖ Potential negative impact: Regulatory changes increase carbon emission costs, reducing profitability.	Actively responding to climate change not only reduces operational risk but also grasps green transformation opportunities to strengthen competitiveness.	V	V	V	CH4 Environmental Protection

2024 Major Topic Management Approach

In 2024, our assessment of material topics referred not only to the GRI sustainability issues but also to the SASB standards applicable to Data Image's industry, in order to better focus on key and emerging issues. As this is the first year we are publishing a sustainability report, there are no changes to the material topics.

Material Topic	**Supply Chain Management**
Corresponding GRI Indicators	GRI 308-1, GRI 414-1
Policy or Commitment	Establish a green and responsible supply chain; introduce ESG assessment mechanisms to ensure suppliers comply with laws and sustainability standards.
Indicators and Targets	**Short-term goal:** 100% completion rate of ESG self-assessment questionnaires by key suppliers **Mid- to long-term goals:** • 80% of key suppliers to pass on-site audits • Establish a complete supply chain risk alert and sustainable partnership mechanism
Effectiveness Tracking Mechanism	• Conduct supplier audits annually • Supplier performance evaluations • ESG survey coverage rate and follow-up on improvement reports
Annual Actions and Measures	• 100% of new suppliers signed the "Supplier Code of Conduct and Social Responsibility Commitment Letter" upon onboarding. • On-site audit completion rate in 2024 reached 100%. • 100% signing rate for the "Declaration of Hazardous Substance Use" in 2024. • 100% re-signing rate for the "SA8000 Social Responsibility Statement" in 2024. • 100% signing rate for the "Integrity, Ethics, and Confidentiality Pledge" in 2024. • 75% of primary raw material suppliers passed ISO 14001 certification in 2024. • 100% response rate from suppliers committing not to use conflict minerals in 2024.

Material Topic	**Information Security Management**
Corresponding GRI Indicators	GRI 418
Policy or Commitment	Strengthen information security governance and enforce compliance with information security regulations to protect customer and company data.
Indicators and Targets	**Short-term goals:** • Zero information security incidents • Achieve 90% coverage rate for information security education and training **Mid- to long-term goals:** • Obtain ISO 27001 certification • Continuously improve risk prediction mechanisms and autonomous defense frameworks for information security
Effectiveness Tracking Mechanism	• Regular information security audit reports • Abnormal event reporting logs • Records of information security training • Monthly ad hoc vulnerability scans and patching on critical servers • Annual social engineering drills • Ongoing tracking and review of audit findings and improvement measures to enhance security preparedness • Membership in TWCERT/CC (Taiwan Computer Emergency Response Team/ Coordination Center) to receive daily updates on global cyber threats
Annual Actions and Measures	• In 2024, conducted 10 information security awareness sessions and tests, achieving a 100% pass rate. • In 2024, Deloitte Taiwan's IT audit team conducted 7 information security audits to ensure policy implementation. • Completed 12 data backup and disaster recovery drills in 2024, achieving a 100% recovery rate.

Material Topic	**Product Quality and Safety**
Corresponding GRI Indicators	GRI 416-1
Policy or Commitment	Maintain international quality management systems and implement company-wide quality control to ensure product quality and customer safety.
Indicators and Targets	**Short-term goal:** Improve the quality management system to ensure all production and inspection processes are compliant **Mid- to long-term goals:** • Continuously improve the quality management system in response to market and environmental changes • Continue to pass and maintain certifications: ISO 9001:2015, ISO 14001:2015, IATF 16949:2016, ISO 13485:2016, QC 080000:2017
Effectiveness Tracking Mechanism	• Conduct regular internal audits • Customer satisfaction surveys • Maintain all system certifications
Annual Actions and Measures	• In 2024, Data Image achieved a customer satisfaction rate of 84%. • In 2024, passed (or renewed) the following certifications: ISO 9001:2015, ISO 14001:2015, IATF 16949:2016, ISO 13485:2016, and QC 080000:2017.

Material Topic	**Innovation Management**
Corresponding GRI Indicators	Custom Topics
Policy or Commitment	Strengthen R&D investment with a focus on innovation in display technologies and applications.
Indicators and Targets	**Short-term goal:** R&D expenses to exceed 5% of annual revenue **Mid- to long-term goals:** • File at least 2 new patent applications each year • Establish an enterprise innovation platform and cross-departmental innovation mechanism
Effectiveness Tracking Mechanism	• Patent count statistics • Evaluation of R&D outcomes • Number of annual innovation proposals • Records of external innovation awards received
Annual Actions and Measures	• In 2024, R&D expenses accounted for 6.13% of operating revenue. • In 2024, 2 new patents were granted, bringing the total approved patent count to 12.

Material Topic	**Recruitment and Human Resources Management**
Corresponding GRI Indicators	GRI 401-1, GRI 401-2, GRI 401-3, GRI 404-1, GRI 404-2, GRI 404-3
Policy or Commitment	Establish a diverse and inclusive talent policy to enhance employee retention and career development opportunities.
Indicators and Targets	**Short-term goals:** • Employee turnover rate < 10% • Satisfaction rate of new hires (Suzhou) > 80% **Mid- to long-term goals:** • Continuously improve the functional development blueprint and internal job rotation system • Employee satisfaction survey (Suzhou) > 85% • Continuously increase average employee training hours
Effectiveness Tracking Mechanism	• Employee satisfaction surveys (planned to adopt Gallup Q12 methodology in both Taiwan and Suzhou starting in 2025) • Statistics on training hours
Annual Actions and Measures	• In 2024, average training hours per employee: Taiwan 8.6 hours; Suzhou 21.9 hours. • In 2024, employee turnover rate was 10.93%.

Material Topic	**Occupational Health and Safety**
Corresponding GRI Indicators	GRI 403
Policy or Commitment	Create a healthy and friendly workplace environment, and promote health management systems and employee wellness programs.
Indicators and Targets	**Short-term goals:** • No major occupational safety incidents **Mid- to long-term goals:** • Maintain zero occupational safety incidents • Conduct more than 4 health promotion activities per month • Continuously improve workplace health culture and psychological wellness support systems
Effectiveness Tracking Mechanism	• Workplace incident statistics • Audit pass rates • Participation rate in health activities • Employee health risk assessment reports
Annual Actions and Measures	• In 2024, zero major occupational safety incidents occurred. • In 2024, 50 health promotion events were held with 94 employees participating. • In 2024, 290 employees in Taiwan completed health checkups. • In 2024, 211 employees in Suzhou completed health checkups.

Material Topic	**Governance**
Corresponding GRI Indicators	GRI 201-1, 201-2, 201-3, 201-4, 205, 206-1, GRI 405-1
Policy or Commitment	Strengthen the effectiveness of board governance and risk control, and enhance information transparency and ethical business practices.
Indicators and Targets	**Short-term goals:** • Conduct annual self-evaluation of the Board of Directors • Average Board member training hours > 6 hours **Mid- to long-term goals:** • Establish an internal control and compliance tracking system • Improve the Company's ranking in the corporate governance evaluation
Effectiveness Tracking Mechanism	• Internal audit reports • Board performance evaluations • Compliance reporting records • Consideration of corporate governance evaluation ratings
Annual Actions and Measures	• Completed the 2024 annual internal audit report. • The Board's self-evaluation score in 2024 was 97 points. • No legal or regulatory violations occurred in 2024.

Material Topic	**Climate Change Response**
Corresponding GRI Indicators	GRI 201-2, 302-1, 302-3, 302-4, 305-1, 305-2, 305-4, 305-5
Policy or Commitment	Proactively respond to climate-related risks and promote energy conservation and carbon reduction.
Indicators and Targets	**Short-term goals:** • Complete greenhouse gas (GHG) and energy inventories • Average Board member training hours > 6 hours **Mid- to long-term goals:** • Obtain third-party verification of GHG inventory • Achieve 20% renewable energy usage by 2030 • Reduce Scope 1 and Scope 2 emissions by 20% by 2030 • Reach RE100 renewable energy targets by 2040 • Achieve net-zero carbon emissions by 2050
Effectiveness Tracking Mechanism	• GHG inventory reports • Energy consumption statistics • Plan to obtain third-party verification reports
Annual Actions and Measures	• In 2024, the Company conducted a GHG emissions self-inventory in accordance with ISO 14064: Scope 1 emissions were 110.9284 metric tons CO2e; Scope 2 emissions were 4,798.3430 metric tons CO2e. This is an overall reduction by 11.54% compared to the base year (2022). • Total energy consumption in 2024 was 28,017.5188 gigajoules (GJ), an increase of 6.88% compared to the previous year.

Chapter 1

ABOUT US

ABOUT DATA IMAGE

Data Image was founded on November 22, 1997, with 558 full-time employees. The company was listed on the TWSE in 2024, stock code 3168. It is a corporate legal entity. For ownership details, please refer to the "Shareholding Structure and Major Shareholders" section in the Company's 2024 Annual Report. As of 2024, the capital amounted to NT$780,996 thousand, with consolidated revenue reaching NT$3,418,445 thousand.

With over 25 years of professional experience in display technology, Data Image provides diversified solutions to help partners seize market opportunities. We continuously optimize Human-Machine Interface (HMI) applications, strive to maintain a leading position in the display technology field, and focus on expanding into vertical market applications to build a comprehensive business ecosystem. At the same time, we follow a sustainable supply chain policy and aim to achieve a green, low-carbon global operational vision through smart manufacturing capabilities and the strength of our corporate group.

In 2018, Data Image formed a strategic alliance with Qisda, combining the strengths of both parties to jointly explore high-value blue ocean markets. Data Image holds a leading position in the design and manufacturing of high-brightness and high-contrast display modules, especially with rich experience in multifunctional display modules for marine applications. Through the collaboration with Qisda, the two companies have formed a strong and complementary product portfolio and covered a wide range of market channels, further enhancing product competitiveness and profitability, and laying a solid foundation for future market expansion.

Basic Information of Data Image

Company name	Data Image Corporation
Date of Establishment	November 22, 1997
Number of Employees Worldwide	558 people
Paid-in capital	Total capital: NT$2,000,000 thousand; Paid-in capital: NT$780,996 thousand
Main business	The main application areas of the products include marine displays, industrial control displays, special vehicle displays, and medical displays
Affiliated Enterprises	The Company's affiliated enterprises are engaged in businesses including medical displays, LCD display products, and medical services
Operating Revenue and Cost	In 2024, consolidated operating revenue was NT$3,418,445 thousand; consolidated operating expense was NT$2,563,645 thousand

Global Operation Locations

The Company's main product and service markets are Asia, the Americas, and Europe. Other market regions served by the Company are listed as follows:

Global Operation Locations of Data Image

Name of Operating Location	Address	Telephone
Data Image Corporation	30F, No. 93, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City	+886-2-2697-6808
Data Image Corporation (Taoyuan Factory)	No. 1, Xingyeh Street, Guishan Dist., Taoyuan City	+886-2-2697-6808
Data Image (Suzhou) Corporation	No. 205, Tangzhuang Road, Wuzhong Dist., Suzhou City, Jiangsu Province, China	+86-512-6760-5800
DIVA Laboratories, Ltd.	No. 351, Sec. 2, Zhongshan Rd., Zhonghe Dist., New Taipei City	+886-2-2226-8631
Suzhou Diva Lab. Inc.	Room 201, Building 1, No. 205, Tangzhuang Road, Suzhou Industrial Park, Suzhou City, Jiangsu Province	+86-512-6288-8268

SUSTAINABILITY COMMITMENT AND STRATEGY

In July 2023, the Board of Directors of Data Image passed the "Sustainable Development Best Practice Principles" and established the ESG Task Force, responsible for proposing and executing sustainable-development policies, systems, related management guidelines, and concrete action plans. These matters are handled by senior management and reported to the Board.

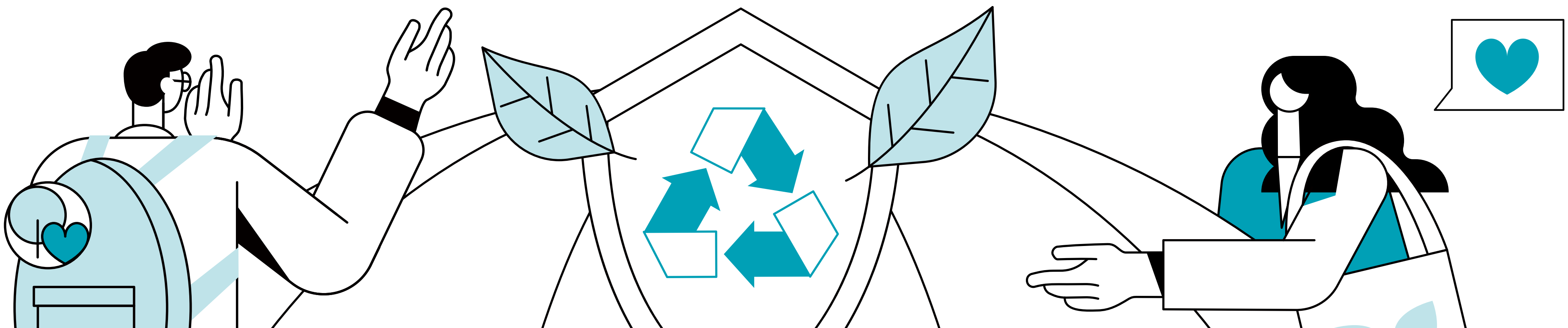
In 2024, President Yu Si-Ping served as the chairman of the ESG Task Force, with senior executives of various departments serving as members. Vice President Huang Chao-Wei of the Operations Management Center is responsible for coordinating and promoting cross-department sustainable corporate development affairs and integrating relevant departments to establish promotion targets in terms of green products, green operations, green supply chain, social responsibility, and financial performance. It is estimated that an analysis on the level of the achievement of these targets will be performed annually, and reported to the Board regularly. Performance for 2024 will be reported to the Board of Directors in March 2025.

We regard sustainable development as part of business decision-making. Using the ESG framework, we review corporate practices and develop Data Image's own sustainability strategy to achieve long-term viability and fulfill corporate social responsibility. For more information, see the ESG section of our website.

We take "honesty and integrity" as our core value, integrating corporate social responsibility throughout our operations, balancing financial performance with sustainable development, and committing to environmental protection, employee well-being, supply-chain management, and customer service. Guided by the RBA Code of Conduct and ISO certifications, we foster a happy workplace, promote ESG concepts, and optimize manufacturing and R&D capabilities to ensure product quality and market competitiveness. Simultaneously, we actively reduce resource waste and carbon emissions to achieve green, low-carbon operations and set an example of corporate sustainability. For further details, please see the ESG section of our website and the Environmental, Safety, and Health Policy.

Head of ESG Corporate Sustainability Team

- Employees / Society / Community Care
- Customer Relations
- Governance
- Environmental Sustainability
- Responsible Procurement / Supplier Management / Green Procurement



Corporate Governance and Business Management

Sustainable development requires balanced progress in financial performance, environmental protection, and social responsibility. Since 2011, the Company has been a member of the Electronic Industry Citizenship Coalition (renamed the Responsible Business Alliance, RBA, in 2017), fully implementing its Code of Conduct and establishing a comprehensive social-responsibility program. CSR management is embedded in operational strategy and daily management, improving employee working conditions, strengthening supply-chain social responsibility, and creating a long-term, stable, sustainable business model.

Employee Care and Happy Workplace

Employees are the Company's most valuable asset. We strive to create a "happy, growing, safe, and healthy" workplace. We strictly comply with labor laws, prohibit child and forced labor, respect and protect basic human rights, and ensure fair compensation and safe working conditions. The Company promotes labor-management dialogue to foster a fair, diverse, and inclusive culture. We offer professional career development and innovative resources, support physical and mental well-being, and help employees balance work and family, building a workplace with long-term growth potential.

Supplier Collaboration and ESG Promotion

Adhering to principles of environmental protection and labor rights, we rigorously evaluate and select suppliers and actively encourage them to adopt ESG standards. We raise suppliers' sustainability awareness and work together toward a green, low-carbon partnership, generating positive supply-chain impact and long-term shared value.

Customer Service and Relationship Management

With integrity and excellence as core values, we provide innovative, high-quality products and services, respond flexibly to market demand, and build long-term partnerships. We continually optimize processes and enhance R&D to ensure product stability and superior performance, delivering integrated solutions and serving as a trusted strategic partner.

Environmental Protection and Green Development

The Company holds IECQ/QC 080000 and ISO 14001 certifications and strictly follows environmental-sustainability principles in supply-chain management and production. We employ low-power and green-energy equipment to maximize efficiency and reduce resource use and carbon emissions. We also promote sustainable materials and eco-friendly processes to minimize ecological impact, ensuring operations meet global environmental standards and laying a solid foundation for the green economy's long-term growth.

Business Items

Data Image designs and develops various customized touch LCD modules and standard LCD modules according to the needs of customers. It provides LCD modules with various special requirements, sizes and specifications, including: high-brightness, high-contrast, wear-resistant, scratch-proof surfacing, waterproof, dust-proof, shock-resistant, anti-reflective, anti-corrosive, wide temperature, and wide viewing angle modules. These modules are used in different application fields, such as, on board vessels, and in the industrial control, special vehicle and medical fields.

The Company's Products and Services

- Design and development of customized touch LCD modules and LCD modules.
- Offer different sizes and specifications to meet special requirements.
- Applications: marine, industrial control, special vehicles, and medical equipment.

Major Services

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

Market Overview

Industry status and development

- TFT-LCD remains the mainstream in global display technology, offering advantages such as lightness, energy efficiency, and high image quality.
- With technological advancement, Mini/Micro LED has gradually become a new trend, capable of providing higher brightness and contrast, and having a longer lifespan. However, current cost and reliability still require improvement.
- Taiwan's small and medium-sized panel manufacturers focus on automotive displays, medical displays, and Industry 4.0, developing smart solutions aligned with emerging applications such as 5G and AI.

Product Development Trends

- Product applications have expanded from traditional displays to fields such as retail, mobility, medical care, and entertainment.
- Cross-disciplinary integration is being implemented to provide complete machine and system solutions, enhancing added value.
- Mini LED is regarded as a transitional technology, while Micro LED is considered the ultimate display solution. Once the technology matures, it is expected to further enhance market competitiveness and broaden application scope.

Competition Situation

- The Company is a display module integration solutions provider, specializing in small-volume, highly customized products.
- The core market is non-consumer displays, such as those used in marine, industrial control, and medical equipment applications, and featuring high weather resistance and reliability.
- Core competitive advantages: rugged outdoor display modules, high value-added products, and clearly defined market segmentation.

Sales and Market Overview of Data Image Products in the Last 3 Years

(unit: NT$ thousand; %)

Major Product Categories	2022 Sales Amount / %	2023 Sales Amount / %	2024 Sales Amount / %
LCD touch module	2,786,376 / 57%	2,490,629 / 64%	2,101,894 / 61.49%
LCD module	1,160,199 / 24%	506,311 / 13%	436,986 / 12.78%
Medical and industrial displays	756,526 / 15%	604,781 / 15%	576,956 / 16.88%
Other[Note]	218,597 / 4%	314,524 / 8%	302,609 / 8.85%

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

Innovative R&D

Data Image is currently optimizing its existing businesses while moving towards high-value-added products. The Company has been rooted in the marine industrial control application field for many years, and has more recently began producing high-quality multi-functional touch display technology for harsh outdoor environments. The Company's products are highly weather resistant, rugged professional displays, and its product line has also expanded to include special vehicle dashboards and human-machine interface displays for DC fast charging stations. The Company continues to focus on high-growth markets.

In recent years, Data Image has consistently achieved its operating targets and continually increased profits through the arrangement of its product portfolio and value enhancement. The introduction of new high-end models developed by customers in 2023 is expected to increase gross profits in the future. The expansion of new product lines will mitigate the impact of any slowdown market demand. In the green energy field, we have developed touch displays for high-end charging poles and dashboards for electric scooters which are expected to drive the demand for shipments of overall unit systems and increase contributions to the operating income. In 2024, Data Image's R&D expenses reached NT$209,496 thousand, accounting for 6.13% of operating revenue—an annual increase of 9.36%. At the same time, two new patents were granted, bringing the cumulative number of approved patents to 12.

R&D Investment of Data Image in the Last 3 Years

(unit: NT$ thousand)

Year	2022	2023	2024
Amount of investment	194,968	191,557	209,496
As a percentage of operating revenue	3.96%	4.89%	6.13%
Annual growth rate	89.23%	-1.75%	9.36%

Patents Obtained by Data Image in the Last 3 Years

Country	Number of New Patents			Accumulated Number of Valid Patents
	2022	2023	2024	
Taiwan	1	3	0	4
Suzhou	0	0	2	2
Total	1	3	2	6

Economic Performance

In 2022, demand for marine-related products surged due to the pandemic, significantly boosting the Company's revenue. However, as the pandemic eased, end-market demand declined. Customers, facing high inventory pressure, began cutting orders, which in turn impacted the Company's revenue performance in 2023 and 2024.

The overall industry has also entered a period of inventory adjustment, but market demand is gradually returning to normal. In this challenging environment, the Company responded proactively by optimizing supply chain management and adjusting product strategies to enhance operational efficiency and market competitiveness, while laying the groundwork for growth opportunities in the post-pandemic era.

Direct Economic Value Generated and Distributed by the Organization

(unit: NT$ thousand)

Items		2022	2023	2024
Direct Economic Value Generated	Operating income	4,921,698	3,916,245	3,418,445
	Operating Revenue	8,197	1,339	5,605
Non-operating Income	Operating Costs	3,823,760	2,986,378	2,563,645
	Employee Wages and Benefits	314,792	323,032	337,081
	Payments to Capital Providers	228,711	360,809	289,069
	Payments to Government	97,475	142,950	95,036
	Community Investments	1,500	1,000	300
Retained Economic Value		463,657	103,415	138,919

Note: Retained Economic Value = Direct Economic Value Generated – Economic Value Distributed

Condensed Statement of Comprehensive Income of Data Image Note 1

(Unit: NT$ thousand)

Year	2022	2023	2024
Operating income	4,921,698	3,916,245	3,418,445
Operating cost	3,824,896	2,983,902	2,562,885
Gross profit	1,096,802	932,343	855,560
Operating expenses	529,961	535,634	529,350
Net profit	561,841	396,709	326,210
Non-operating income and expenses	3,265	1,339	5,605
Net profit before tax	570,106	398,048	331,815
Income tax expenses	124,700	83,547	60,327
Net profit for the period	445,406	314,501	271,488
Other comprehensive income (net amount after tax)	7,443	-5,333	20,256
Total comprehensive income	452,849	309,168	291,744
Equity attributable to owners of the parent company	421,865	278,863	223,194
Comprehensive income attributable to owners of the parent company	428,145	272,453	241,924
Earnings per share	6.08	4.02	2.93
Cash dividends Note 2	5	3.5544	3.00

Note: 1. Entities included in the consolidated financial statements: (subsidiaries) Data Image (Suzhou) Co., Ltd. and DIVA Laboratories, Ltd.
2. Based on the fiscal year.

Financial Subsidies Received from the Government

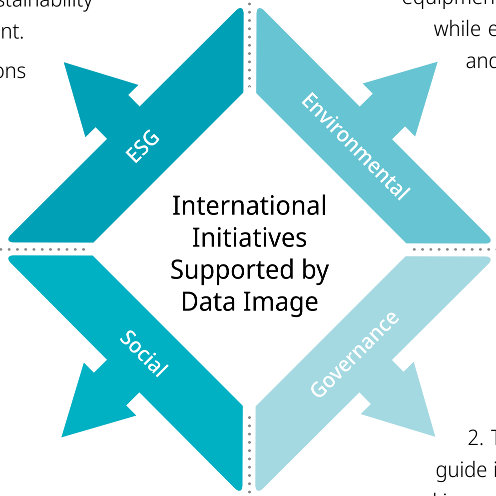
In 2024, Data Image received NT$50,000 in financial subsidies from the government of the Republic of China (Taiwan), and a total of NT$1,619,439 in financial subsidies from governments of other countries.

Governments of various countries	Subsidy items	Subsidy amount (Unit: NT$ thousand)
Republic of China	MOEA subsidy (EW Germany Exhibition)	50
People's Republic of China	Maternity subsidy / individual income tax rebate / local placement unit subsidy	584
	Stabilization job retention subsidy	666
	Export credit insurance premium subsidy	369

EXTERNAL ENGAGEMENT

External Initiatives

1. The 17 United Nations Sustainable Development Goals (SDGs) aim to integrate the three core pillars of society, economy, and environment, establish comprehensive sustainability indicators, and promote global collaboration to achieve sustainable development.
2. The United Nations Global Compact advocates that enterprises and organizations uphold principles related to human rights, labor standards, environmental protection, and anti-corruption during development, implementing responsible corporate governance and sustainable business practices.



1. The Task Force on Climate-related Financial Disclosures (TCFD) helps investors and decision-makers better understand the risks, opportunities, and financial impacts of climate change faced by organizations. It supports more effective transition responses and promotes sustainable development.
2. The implementation of ISO 14001 helps establish a systematic environmental management system, reduce environmental impacts, and improve resource efficiency, thereby enhancing corporate competitiveness in sustainability and the international market.
3. The EU RoHS Directive restricts the use of hazardous substances in electrical and electronic equipment. It promotes the recycling, reuse, and waste treatment of electronic products, while encouraging safe alternatives to hazardous substances to reduce environmental and health risks.
4. The EU's REACH regulation (Registration, Evaluation, Authorization, and Restriction of Chemicals) strictly governs chemicals used in manufacturing—especially those with high toxicity or environmental risk—by banning or restricting their use to protect human health and the environment.

1. The International Labour Organization (ILO) is committed to continuously improving working conditions and quality of life for workers, ensuring access to fundamental rights, and fostering the sustainable development of the global labor environment.
2. The Responsible Business Alliance (RBA) ensures that supply chain partners provide safe and healthy workplaces, protect workers' dignity and fundamental human rights, and promote the fulfillment of corporate social responsibility.
3. The Responsible Minerals Initiative (RMI) strongly opposes the use of minerals sourced from conflict regions and promotes transparent, ethical mineral sourcing to prevent funding of conflicts and human rights abuses.

1. The United Nations Convention against Corruption (UNCAC) aims to build a comprehensive prevention system and sound governance mechanisms to effectively combat corruption and strengthen global anti-corruption efforts through coordinated actions.
2. The Principles for Responsible Investment (PRI), initiated by the United Nations, guide investors in understanding and integrating ESG factors into investment decision-making processes, encouraging the capital markets to advance sustainable development goals.

Association Memberships

Associations and Advocacy Organizations with Important Participation

Name of Organization	Strategic Significance	Membership Qualification
Taiwan Electrical and Electronic Manufacturers' Association (TEEMA)	Established in 1948, the Taiwan Electrical and Electronic Manufacturers' Association (TEEMA) provides diversified services to its members globally, enhances common interests, and serves as a bridge between industry and government. With the mission of promoting economic development, TEEMA is one of the eight major national industrial and commercial groups. The association's philosophy centers on sustainability, professionalism, service, and innovation.	Official representative member

Chapter 2

CORPORATE GOVERNANCE

Governance Structure

- Policy commitments
- Composition and Selection of the Board of Directors
- Continuing Education for Board Members
- Board performance evaluations
- Remuneration Policy for Directors and Managers

Functional Committees

- Audit Committee
- Remuneration Committee

Ethical Corporate Management

- Responsible Unit for Ethical Corporate Management
- Anti-Corruption Communication and Training
- Compliance with laws and regulations

Risk Management

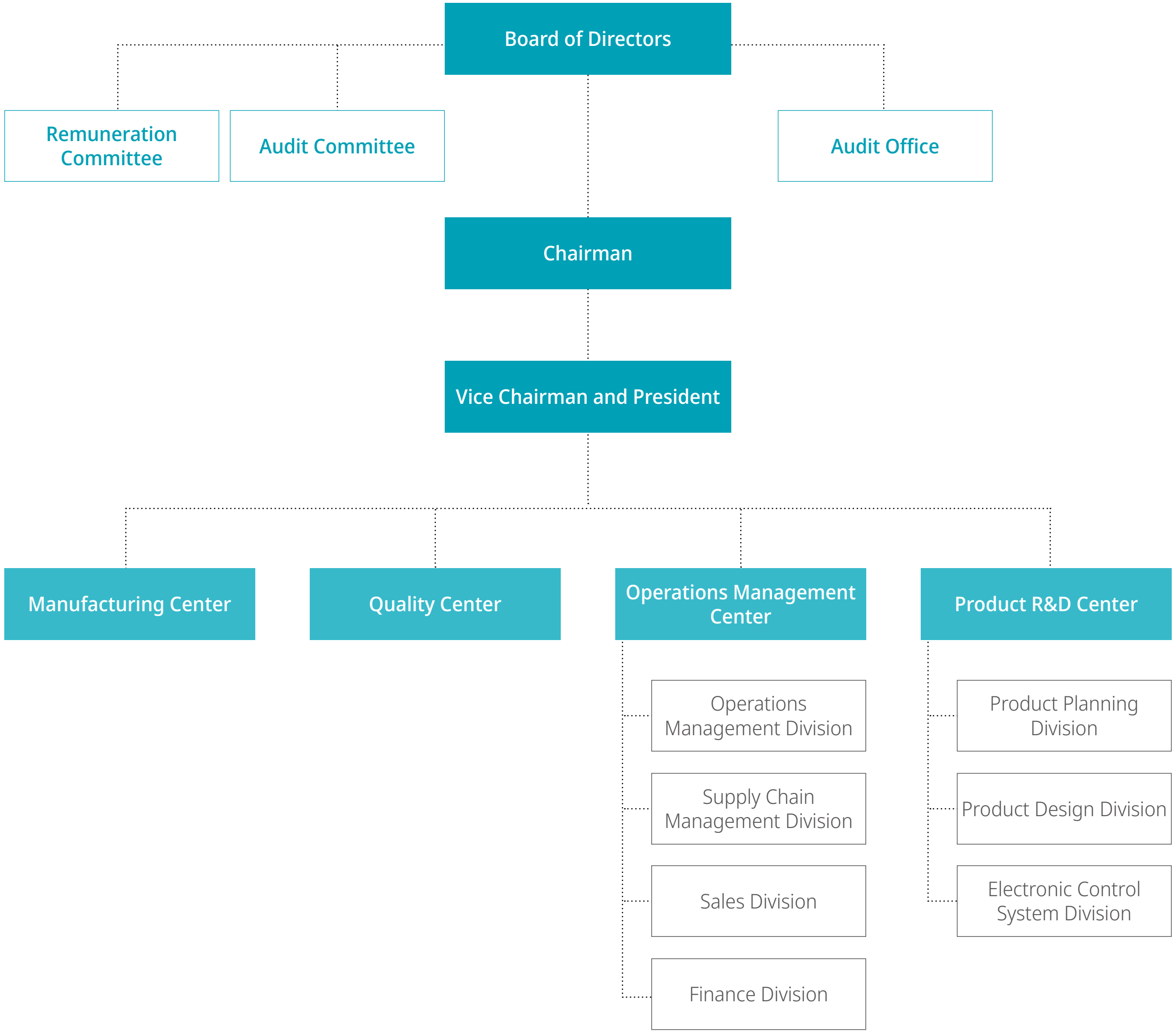
- Risk Management Committee

Information Security and Personal Data Risk Management

- Information Security Policy
- Personal Data Management Policy

GOVERNANCE STRUCTURE

Organizational Structure of Data Image



Policy commitments

According to the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, the Board of Directors of Data Image approved the Company's Corporate Governance Best Practice Principles on November 3, 2022, and resolved to appoint Mr. Cheng-Chin Yen as the Corporate Governance Officer, responsible for overseeing and planning corporate governance matters. Mr. Yen's qualifications comply with Article 3-1, Paragraph 1 of the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies regarding the requirements for Corporate Governance Officers. The responsibilities of the Corporate Governance Officer include providing the Board of Directors and Audit Committee with the information necessary for executing their duties, assisting directors and committee members in staying informed of relevant legal and regulatory updates, ensuring compliance with applicable laws and regulations, regularly reporting on corporate governance practices to the Corporate Governance Committee and the Board, managing Board and Shareholders' meeting affairs and recording meeting minutes in accordance with the law, and supporting onboarding and ongoing professional development of directors and Audit Committee members. In addition, the Company discloses relevant governance information on its official website and the Market Observation Post System (MOPS), updating it promptly in accordance with regulatory changes.

In pursuit of long-term development, Data Image remains committed to advancing key issues such as economic governance, human rights protection, social care, and environmental stewardship. We publicly commit that all business operations must adhere to responsible business conduct. This commitment is embedded in internal policies, including the Articles of Incorporation, Ethical Corporate Management Best Practice Principles, Corporate Governance Best Practice Principles, and Codes of Ethical Conduct, and is reasonably integrated into the Company's internal control system, operational policies, and procedures.

Furthermore, in alignment with relevant international initiatives and principles, the Board approved the Sustainable Development Best Practice Principles on July 6, 2023, and established the Sustainable Development Promotion Team, dedicated to driving corporate sustainability and social responsibility efforts. These principles apply to all Company employees. Data Image maintains transparent and consistent communication with internal and external stakeholders through email, meetings, the Company website or intranet, and contract clauses, ensuring alignment in both strategy and execution.

Composition and Selection of the Board of Directors

The highest governance body of Data Image is the Board of Directors, which is responsible for making major decisions, performing supervisory duties, and managing the Company's impacts in economic, environmental, and human rights/social aspects. The Board of Directors currently consists of 9 members: Huang Han-Chou, Yu Si-Ping, Hsueh Tao-Lung, Teng Fu-Chi, Hung Chiu-Chin, Lee Tzu-Pei, Yeh Hui-Hsin, Ma Hsiao-Kang, and Chu Hsuan-Lien. Ho Wen-Hsien's term is valid only until August 2024, while the terms of the remaining members are valid until May 2027. Among them, there are 3 independent directors (accounting for 33.33%) and 3 female directors (also 33.33%). The Company's directors possess strong operational judgment, accounting and financial analysis abilities, business management experience, crisis response capability, industry expertise, international market insight, and excellent leadership and decision-making abilities. They are capable of offering professional advice from diverse perspectives and play an important role in the Company's development and long-term strategic direction.

On November 3, 2022, the Board of Directors of Data Image approved the Corporate Governance Best Practice Principles, which clearly define the diversity policy for board members. The nomination and selection of board members adopt a candidate nomination system. In addition to evaluating the candidates' academic background, experience, and professional qualifications, the Company also takes stakeholder feedback into account and strictly adheres to the Procedures for Election of Directors and the Corporate Governance Best Practice Principles to ensure the diversity and independence of the Board. For more information, please refer to the official website of Data Image.

In 2024, the Board of Directors of Data Image held a total of 5 meetings, averaging at least one meeting every 2.4 months, with an annual attendance rate of 100% for all directors. Board meetings primarily focused on reviewing the Company's operational performance, discussing key ESG strategies and significant material events (such as major whistleblower reports, negative impacts, public opinion concerns, etc.), assigning and confirming responsible departments, and continuously tracking and supervising the actual progress and handling of such matters in subsequent meetings. In 2024, a total of 62 reporting and discussion items were presented to the Board, including 59 on corporate governance and 3 on environmental issues. Topics included oversight of business performance, conflict of interest prevention, and ensuring compliance with laws and regulations. There were no material issues in this reporting year that required communication with the Board of Directors.

Avoidance of Conflicts of Interest

The Chairperson of the highest governance body of Data Image is Chairperson Huang Han-Chou, who does not concurrently hold any other senior management positions. All members of the Company's Board of Directors are subject to the Code of Ethical Conduct for Directors, Supervisors and Managers and the Rules of Procedure for Board Meetings, which include provisions for recusal in matters involving conflicts of interest. The purpose is to implement sound conflict of interest principles and require Board members to fulfill their ethical obligations with a high degree of self-discipline and prudence while faithfully performing their duties and responsibilities. The rules stipulate that when discussion items involve the interests of a director, the director's spouse, or relatives within the second degree of kinship, or involve companies with a controlling or subordinate relationship to the director, the director must disclose the material content of such interests during the meeting. If the matter may be detrimental to the Company's interests, the director must not participate in the discussion or voting on the item and must recuse themselves. Furthermore, the director may not act as a proxy for other directors in the exercise of their voting rights.

Continuing Education for Board Members

To stay abreast of global business and management trends and enhance corporate governance and risk response capabilities, the Board of Directors of Data Image continues to strengthen professional knowledge and deepen corporate governance experience, aiming to build collective wisdom and consensus within the highest governance body for sustainable development. The Company regularly arranges continuing education courses for board members covering a wide range of topics, including economic, environmental, and social aspects, to enhance their governance knowledge and awareness of industry and global trends. In addition, based on the needs and feedback of board members, the Company continuously improves information dissemination and training plans to ensure that board members possess adequate professional capabilities to fulfill their leadership and supervisory roles. In 2024, the total number of continuing education hours for the Board of Directors reached 82 hours, averaging 9 hours per person. The continuing education hours for directors and supervisors are administered in accordance with the FSC's Corporate Governance 3.0 – Blueprint for Sustainable Development. For detailed information, please refer to the MOPS.

2024 Continuing Education Courses for the Board of Directors

	Course name	Course hours
Environmental Category	Introduction to IFRS Sustainability Disclosure Standards and Sharing of Net-Zero Carbon Emission Trends at Home and Abroad	24
	2024 Cathay Sustainable Finance and Climate Change Summit Forum	9
	CDP Taiwan Conference: Building a New Carbon Era with Sustainability Knowledge	3
	Greenhouse Gas Inventory and Assurance Standard No. 3410 – Practical Issues Sharing	3
	Development and Outlook of Domestic and International Carbon Trading Markets	3
	2024 Taishin Net Zero Summit	3
Economic / Governance Category	Directors, Supervisors, and Corporate Governance Officers Series – ESG Labor Relations: Practical Discussion on Labor and Human Rights Management in Sustainable Supply Chains	3
	2024 Legal Compliance Seminar on Insider Shareholding Transactions	6
	Short- and Long-Term Economic Trends Business Executives Need to Know	15
	Directors, Supervisors, and Corporate Governance Officers Series – Practical Operations of the Audit Committee	3
	Directors, Supervisors, and Corporate Governance Officers Series – Transformation Opportunities and Challenges for Taiwan's Industry under Geopolitical Context: PMI/NMI Exclusive Analysis	3
	The Taskforce on Nature-related Financial Disclosures (TNFD)	2
	Corporate Governance – IFRS S1 and S2	2
	Corporate Governance 3.0, Capital Market Roadmap, and Green Finance	3
	Total	82

Board performance evaluations

The Board of Directors of Data Image passed the "Board Performance Evaluation Regulations" on November 31, 2022, stipulating that an internal board performance evaluation shall be conducted once per year. The evaluations include performance assessments of the Board of Directors, self-evaluations by individual board members, and evaluations of the functional committees (including the Audit Committee and Remuneration Committee). For the evaluation methods and execution status, please refer to the disclosure requirements for listed companies regarding the evaluation cycle and period, evaluation scope, methods, and content of board self-evaluations or peer reviews. In 2024, the self-evaluations of the Board, functional committees, and individual directors all exceeded the required standards. In March 2025, the Board was presented with the evaluation results: the self-assessment score for directors was 97, the Remuneration Committee's score was 98, and the Audit Committee's score was 99.

In addition to internal self-evaluations, Data Image commissions external evaluation institutions every three years to conduct independent board performance evaluations. In 2024, Data Image engaged the Taiwan Corporate Governance Association, an external independent organization, to conduct the evaluation. The conclusion of the evaluation report stated that Data Image's governance framework and implementation processes are comprehensive and practical. The report found that the Company proactively monitors risks and formulates corresponding measures in the areas of sustainable development and geopolitical instability, demonstrating readiness to face future challenges. The onboarding process for new directors was thorough, providing information such as company history, operations, market positioning, financial reports, board schedule, and director responsibilities. Recommendations included incorporating ESG performance outcomes into the key performance indicators (KPIs) and incentive programs for senior managers, ensuring all board members can promptly and adequately access major company information and developments, and establishing synchronized communication or whistleblower channels for independent directors to enhance their supervisory functions. Additionally, it was suggested that independent directors and the Audit Committee's opinions be considered when assessing the performance of the internal audit officer. The Company has formulated improvement plans based on the recommendations provided.

Remuneration Policy for Directors and Managers

The remuneration policies, systems, standards, and structures for directors and senior managers are formulated and reviewed by the Remuneration Committee. The Committee includes independent directors who provide diverse external perspectives and opinions and holds at least two meetings annually to ensure the competitiveness and reasonableness of the remuneration.

The annual remuneration of Data Image's board members includes directors' salaries, duty allowances, severance pay, various bonuses, and incentive payments. The remuneration for senior managers includes salaries, duty allowances, severance pay, various bonuses, and incentive payments. These are disclosed regularly each year. For more details, please refer to the "II. Corporate Governance Report" section of the 2024 Annual Report.

In terms of bonuses, to encourage senior managers to promote the Company's overall development goals, the Board of Directors and the Remuneration Committee have established relevant mechanisms in the "Regulations for Senior Manager Remuneration and Bonuses" to strengthen their commitment and investment in the Company's strategic direction and long-term value creation through systematic remuneration arrangements, covering aspects such as climate risk response, talent cultivation, and strengthening of corporate governance. The goal is to guide senior managers to continue to exert professional leadership and assist the Company in moving forward steadily.

Bonus Policy for Unjustified Gains

To enhance the ethical standards, professional conduct, and capabilities of all employees, Data Image has established the "Codes of Ethical Conduct." If any violation is verified, the Company will promptly disclose the violator's name, date, reason, violated provision, and corresponding handling on the Market Observation Post System (MOPS). This is to ensure that all employees, including managers, fulfill their supervisory duties and adhere to the ethical codes of conduct, supporting the sustainable growth and development of the Company.

FUNCTIONAL COMMITTEES

To effectively manage operational risk impacts and oversee the identification and monitoring of the Company's economic, environmental, and social impacts, Data Image has established several functional committees under the Board of Directors, including the Audit Committee, the Remuneration Committee, and the Risk Management Committee. These committees use business communication channels, internal meetings, various surveys, signed documents, and existing complaint mechanisms to conduct due diligence. After collecting stakeholder feedback on the positive and negative impacts of the Company's operations, the committees are responsible for developing, approving, and updating related strategies and policies. The Board oversees the committees' impact management procedures and results, which are reviewed at least once annually during a consolidated reporting session.

Audit Committee

Data Image has established an Audit Committee and formulated the "Organizational Rules of the Audit Committee" to fulfill corporate risk control functions. The committee is composed of three independent directors elected by the general shareholders' meeting. It convenes cross-departmental risk management meetings at least once per quarter to address major interdepartmental risk issues. The committee oversees the fair presentation of financial statements, appointment and independence of CPAs, effective internal control implementation, regulatory compliance, and management of existing or potential risks. It determines whether to escalate risk reports to the Board of Directors based on materiality. In 2024, the Audit Committee held four meetings with a 100% average attendance rate.

Remuneration Committee

To enhance corporate governance and strengthen the Board's remuneration management functions, Data Image has established the Remuneration Committee and formulated the "Organizational Rules of the Remuneration Committee." This committee assists the Board in implementing and evaluating the overall remuneration policy and the individual remuneration of directors and senior managers to ensure compliance with regulations and the ability to attract outstanding talent.

The Remuneration Committee evaluates and reviews the compensation of the senior management team as well as the allocation ratio of employee remuneration and compensation. The Committee has prepared the "Summary of Remuneration to Directors, General Manager, and Deputy General Managers as a Percentage of Net Income in Standalone or Individual Financial Reports." Please refer to the "2024 Annual Report" for more information. The Committee evaluates and reviews the reasonableness of remuneration for members of the management team based on their individual capabilities, contributions to the Company, and performance, in order to effectively manage talent retention risk. In 2024, the Remuneration Committee held a total of 2 meetings, with an average attendance rate of 100%.

For more information on the operation of functional committees, please refer to the official website – Corporate Governance section.

ETHICAL CORPORATE MANAGEMENT

Data Image places high importance on corporate reputation and is committed to establishing a sound business operation mechanism to foster a corporate culture of ethical management and sustainable development. To this end, the Company has formulated the "Ethical Corporate Management Best Practice Principles" and the "Ethical Corporate Management Manual," which cover topics such as anti-competitive behavior, anti-trust, and anti-monopoly practices. Based on the values of "integrity, transparency, and responsibility," the Company conducts annual online training and assessments to promote ethical business conduct, strengthen corporate ethics, and deepen the application of its business philosophy. Through a well-established corporate governance structure and risk control mechanisms, the Company strives to create a sustainable operating environment.

In addition, Data Image has established a risk assessment mechanism for unethical conduct to regularly identify and assess business activities that present a higher risk of unethical behavior. Prevention programs are formulated accordingly and reviewed periodically for adequacy and effectiveness. Based on these criteria, evaluations were conducted for the Company's Taiwan and Suzhou locations, with all results indicating low risk. To ensure scientific rigor and comprehensive coverage, the prevention programs are designed and implemented in accordance with both domestic and international standards and guidelines.

Risk content	Commitment and execution
• Offering and acceptance of bribes • Making illegal political donations • Improper charitable donations or sponsorships • Offering or acceptance of unreasonable gifts, hospitality, or other improper benefits • Violation of trade secrets, trademarks, patent rights, copyright, and other intellectual property rights • Unfair competition • Products and services directly or indirectly damage the rights, interests, health, and safety of consumers or other stakeholders during research and development, procurement, manufacturing, provision, or sale	• Business activities with ethical management • Prohibition of offering and accepting bribes • Prohibition of illegal political donations • Prohibition of improper charitable donations or sponsorships • Prohibition of unreasonable gifts, hospitality, or other improper benefits • Prohibition of infringement of intellectual property rights • Prohibition of unfair competition • Prevention of harm to stakeholders from products or services

Responsible Unit for Ethical Corporate Management

To ensure that the Company adheres to the principle of ethical management, a dedicated unit has been established, staffed with professionals and equipped with sufficient resources to formulate and supervise the ethical management policy and preventive measures. The unit reports regularly to the Board of Directors on the progress of related work, at a frequency of at least once per year.

Ethical Policy Integration	Assist in incorporating ethics and moral values into the Company's business strategy, and establish anti-corruption measures in accordance with legal and regulatory systems.
Risk Analysis and Preventive Programs	Periodically assess dishonest behavior risks within the scope of operations, formulate preventive programs, and design relevant standard operating procedures and conduct guidelines.
Internal Supervision Mechanism	Plan internal organization and responsibilities; establish oversight and counterbalance mechanisms for high-risk business operations.
Publicity and Training	Promote and coordinate ethical policy campaigns and employee training programs.
Whistleblowing System	Establish and ensure the effective operation of the whistleblowing system.
Supervision and Evaluation	Assist the Board and management in reviewing and evaluating the implementation of the ethical policy; regularly assess compliance in business processes and submit reports.

Anti-Corruption Communication and Training

The Company promotes ethical management and upholds high moral standards in all business conduct. It adopts a zero-tolerance policy toward corruption and bribery and has developed policies related to ethical management. Regular communication, email outreach, and training are provided to employees and business partners to prevent bribery and corruption. In 2024, 28 new suppliers signed related clauses achieving a 100% compliance rate. There were no incidents of corruption in 2024.

Training and promotion of anti-corruption policies and procedures

Category	Training topic/hour	Number of participants	Total of this category	Percentage of trainees
Board member	2024 Legal Compliance Seminar for Insider Equity Trading / 6 hours	2	9	22%
	Quarterly internal transaction regulation reminder - email	9	9	100%
	Monthly equity change notification - email	9	9	100%
All Data Image employees	Ethical Corporate Management and Ethical Behavior / 1 hour	399	399	100%

Compliance with laws and regulations

Complying with regulatory requirements and operating in a legal and compliant manner is the most fundamental responsibility of an enterprise and a key factor for sustainable operation. To ensure that all business activities comply with local government laws and regulations, Data Image has established a dedicated legal affairs unit to closely monitor legislative developments and amendments that may impact the Company. In accordance with the "Internal Regulations Identification and Management Procedures of Data Image," the unit carries out compliance assessments to ensure that each department's practical operations align with the relevant regulatory requirements.

The procedures also stipulate that any single incident resulting in a fine of NT$2 million or more, or any major event that severely impacts company operations, must be disclosed in the sustainability report to uphold the Company's commitment of transparency and meet the balanced reporting requirements of the GRI Standards. There were no penalties or sanctions related to major violations in 2024.

***Definition of major violations:**

1. A single incident resulting in a fine of NT$2 million or more
2. Restrictions imposed on the organization's activities or operations by the government, regulatory agencies, or public authorities.

Major Laws and Regulations of Data Image

Governance/Operation

- Corporate governance related
- Ethical corporate management related
- Fair trade related
- Securities trading related

Environment

- Air pollution control related
- Water pollution prevention and control related
- Waste disposal related
- Toxic and concerned chemical substances related

Labor

- Labor standards related
- Labor contract related
- Organization of the trade union related
- Labor dispute related

Products and services

- Product health and safety related
- Advertising and labeling of products and services related
- Personal data protection related

Compliance Training

We have established a legal service platform to provide timely legal and regulatory assistance and consultation to various departments. Employees can access relevant information and promotional materials via the internal website. In addition, we periodically organize legal training sessions, prepare FAQs, and announce relevant guidance. This ensures that colleagues are well-informed and updated on the latest regulations, enabling them to review and improve their practices to avoid violations due to unfamiliarity with the law. It also serves to strengthen legal compliance and ethical awareness among employees, thereby fulfilling the Company's most fundamental corporate social responsibilities.

Compliance-related education and training organized by Data Image in the last 3 years

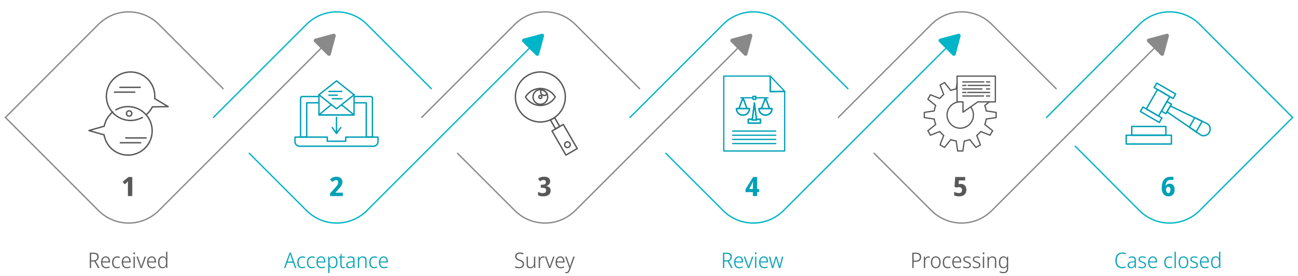
Year	Training Courses	Course Purpose and Benefits	Training Subjects
2022	Prohibition and control of insider trading	To enhance the concept of law and order among employees and prevent employees from violating the laws and regulations governing insider trading	All Data Image employees
2023	Prohibition and control of insider trading	To enhance the concept of law and order among employees and prevent employees from violating the laws and regulations governing insider trading	All Data Image employees
2024	Prohibition and control of insider trading	To enhance the concept of law and order among employees and prevent employees from violating the laws and regulations governing insider trading	All Data Image employees

Complaint and Suggestion Channel

Ethical and responsible business conduct is the foundation of sustainable business operations. Therefore, we have established various grievance reporting and suggestion channels through which stakeholders may file complaints or provide relevant information regarding unethical behavior, unethical conduct, or any operational activities having a negative impact on the environment, the economy, society, or human rights. Data Image has established internal and external reporting and complaint channels according to the "Regulations for Whistleblowing and Complaints Management". We also ensure the identity of the whistleblower and the content of the report are kept confidential and protected. In 2024, there were no complaints or whistleblowing cases at Data Image.

Complaint-filing channel	Internal independent reporting mailbox, hotline, or external independent institutions are commissioned to provide reporting mailbox and hotline for internal and external personnel to use. External integrity mailbox: integrity@dataimagecorp.com Internal HR mailbox: HR@dataimagecorp.com For stakeholder-related communication, please refer to the official website - Stakeholder Section
Acceptance Unit and Procedure	Designated units and personnel handle reports. If the report involves directors or senior management, it shall be reported to the independent directors. Standard investigation procedures are defined.
Subsequent Handling Measures	Measures are taken based on the severity of the case. If necessary, it shall be reported to the competent authority or transferred to the judiciary for investigation.
Documentation and Retention	Acceptance, investigation process, results, and related documents must be recorded and preserved.
Confidentiality and Anonymous Mechanism	The identity and content of the whistleblower are kept confidential. Anonymous reporting is allowed.
Measures for protecting the whistleblower	Ensure whistleblowers are not subject to unfair treatment due to their reporting.
Reward for Whistleblowing	Incentive measures are formulated to encourage whistleblowing.

Acceptance process for whistleblowing and complaints



RISK MANAGEMENT COMMITTEE

Data Image has established the "Risk Management Policy and Procedures" and set up the Risk Management Committee under the Board of Directors. The Committee is responsible for assigning responsible units based on the characteristics of each impact risk category. The responsible units hold a quarterly risk management meeting to report the risk categories, impact descriptions, and response strategies and actions. The Risk Management Committee evaluates and reviews the results reported by each unit, and the chairperson compiles the significant risk impact issues. These are reported to the Board of Directors once a year. During this meeting, the Board also reviews the effectiveness of the Company's impact management. The General Manager is responsible for overseeing impact management.

Data Image Risk Impact and Response Strategies and Actions

Dimension	Risk assessment item	Risk management strategy	Responsible unit/personnel
Economic / Governance	R&D and innovation of green products	Examine the reduction opportunities of product carbon emission from the perspective of the life cycle.	Product R&D Center
	Customer relationship management	1. Comply with customer requirements and provide better service quality. 2. Formulate improvement measures based on customer satisfaction feedback. Provide product and service quality.	Sales Division I
	Sustainable supply chain management	1. Attach attention to the supplier's governance, environmental, and social impacts in order to work together to promote sustainable development throughout the value chain. 2. Through risk assessment and identification, suppliers can respond to relevant deficiencies early, avoid possible crises, and further strengthen the sustainable supply chain.	Supply Chain Management Division
Society	Talent recruitment	1. Create premium work environments and diverse career development channels to attract and retain outstanding talents. Improve the education and training system in line with the Company's strategic development and business management targets; enhance the overall competitive advantage of the organization. 2. Providing premium work environments and remuneration packages.	Operations Management Division
	Employee welfare and salary	1. Provide employees with competitive compensation and benefits to attract and retain outstanding talents. 2. Increase the annual fixed monthly salary, annual salary adjustments, employee bonuses, and year-end bonuses compared to the regional peers.	Operations Management Division
	Employee education and training	1. Build a comprehensive education and training and development system that provides diverse learning and development environments to attract and retain outstanding talents. 2. 100% completion rate of policy-based compulsory courses.	Operations Management Division
Environment	Pollutant impact management	1. Starting from the source design, increase the 3R ratio for products and packaging materials; reduce business waste and increase the recycling rate. 2. Introduce green product courses and recycle waste.	Product R&D Center Operations Management Division
	Energy management	1. Improve energy efficiency. 2. Use high-efficiency equipment to continuously improve energy performance and efficiency. 3. Allow employees and suppliers to be aware of the carbon reduction mindset and methods to avoid waste.	Product R&D Center Operations Management Division Supply Chain Management Division Manufacturing Center
	Greenhouse Gas	The greenhouse gas inventory report is submitted to the Board of Directors in the second quarter of each year.	

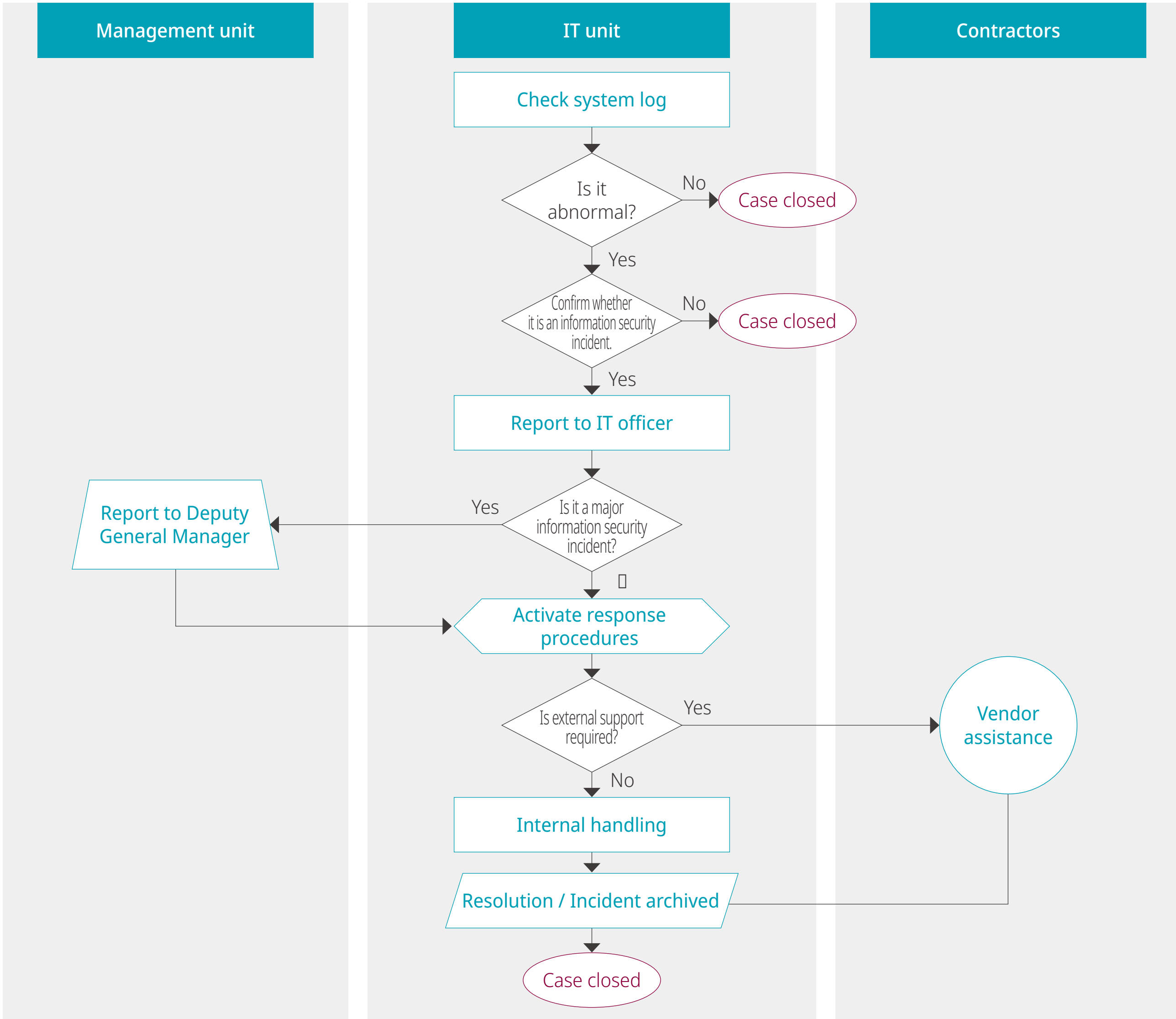
INFORMATION SECURITY AND PERSONAL DATA RISK MANAGEMENT

Information Security Policy

The IT Department is the main unit responsible for cybersecurity. It implements cybersecurity policies, promotes cybersecurity-related information to employees, enhances the employees' overall awareness of cybersecurity, and maintains the stable operation of all network systems to ensure the safety and effectiveness of the information security system In addition, the Audit Office is the audit unit of the cybersecurity supervision. If any deficiencies are found during the audit, the relevant improvement plans are proposed, and the improvement results are regularly tracked to reduce internal information security risks. CPAs also carry out the audit of IT operations each year. If any deficiency is found, the Company will require improvement measures and follow-up on improvement results. Losses, possible impacts, and countermeasures due to major information and communication security incidents in 2024.

At present, the Company implements internet information security controls, data access controls, disaster recovery mechanisms, and promotes and takes information security verification measures in accordance with its information security policy. These measures include firewall protection and vulnerability mitigation, the assignment of access permissions based on departmental roles, and the requirement for regular password updates. The Company also periodically reviews and optimizes its disaster recovery procedures and conducts regular awareness campaigns to strengthen employee cybersecurity awareness. The Audit Office conducts annual information and communication security audits to ensure the effective implementation of the Company's information security policy. Data Image regularly conducts disaster recovery plan drills to safeguard critical operational systems and information security.

Information Security Incident Operation Procedure



Personal Data Management Policy

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

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

Specific management measures

Internet information security control

- Installation of firewalls.
- Installation of anti-virus software at each endpoint device to enhance endpoint protection.
- Management of all network equipment and services are in accordance with the information security policy.
- Vulnerability screening and regular follow-up of servers.
- Regular audits of the system records of various equipment and continuous follow-ups.

Data access control

- The setting of account and password for information equipment that are regularly changed.
- Setting up individual authorities according to the duties of each department and having regular reviews of the appropriateness of the access.
- Alteration or closure of the initial access for job transfers or resignations.
- Special remote login permissions (i.e., VPN) must be approved by the executive over the level of division.

Disaster recovery mechanism

- Regular reviews of the adequacy of backups.
- Quarterly disaster recovery drills.
- Implementation of local, remote and offline backup mechanisms.
- Regular reviews of the disaster recovery process and continuous optimization.

Promotion and audit

- On-boarding and occasional information security promotions to enhance employees' information security awareness.
- Social engineering drills each year and information security promotion and tests for employees based on the drill results.
- Conducting information security audits by the Audit Office each year to ensure the implementation of information security policies.
- Information operation audits by CPAs each year, and continuous follow-ups and improvements to optimize the information security protection.

Chapter 3

SUPPLY CHAIN MANAGEMENT

SUSTAINABLE VALUE CHAIN

The development of LCD panels and related key components in Taiwan has become quite complete, and the technology and production capacity have consistently remained at the forefront of the global market. Furthermore, major panel manufacturers have gradually increased their production capacity for small and medium-sized panels, making panel supply more sufficient than before. Data Image has long maintained stable cooperative relationships with various raw material suppliers. For key materials based on procurement ratio, procurement amount, material quality, functionality, and impact on final products, there are more than two suppliers to ensure uninterrupted supply. This approach helps the Company maintain control over supply sources and reasonable pricing, ensuring a stable supply chain and competitive pricing, while also reducing potential ESG risks in the supply chain and reinforcing the overall sustainable procurement strategy.

Data Image Industrial Value Chain

Upstream	Liquid crystal	Polarizers	ITO glass	Software
	Glass substrates	Driver ICs	Touch screens	Optical films
	Optical clear adhesive	Protective glass	Color filters	Backlight modules

Midstream

DATA IMAGE — Touch display integrated solution providers

Downstream

Industrial control	HMI Industrial computers Equipment and instrumentation	Ship Automotive
Medical products	Clinical care Diagnosis imaging Medical devices	Engineering control Medical care

Supply Chain Management Mechanism

When new suppliers are introduced, the Company gives priority to those that have obtained ISO 9001, QC 080000, ISO 14001 or similar system certifications and management qualifications. Selection is based on the complexity of the procured products, materials, or services and the technologies (products or processes) involved.

Data Image requires suppliers to fulfill their responsibilities regarding social and environmental protection, and to comply with regulations on environmental protection, occupational safety and health, and labor rights. These requirements are included in the supplier evaluation process, including signing documents such as the RoHS declaration. Through the supplier management procedure and based on the complexity of the product, material, or technology as well as the level of material risk, suppliers with ISO9001, QC080000, ISO14001 certifications are prioritized. Suppliers are reviewed and evaluated through multiple levels, including company information, product details, major customers, financial status, procurement responsibilities and related contracts, and documentation of hazardous substance controls. If the suppliers have material impacts on the environment and society as their materials fail to comply with the Restriction of the Use of Hazardous Substance and other regulations, the suppliers have to propose improvement plans. If improvements cannot be made or in the case of severe circumstances, the Company may propose terms of contract termination or cancelation.

In addition, since 2022, Data Image has participated in the Responsible Business Alliance (RBA) and referenced a number of international standards, including the OECD Guidelines for Multinational Enterprises, United Nations Guiding Principles on Business and Human Rights, Universal Declaration of Human Rights, International Labor Organization Declaration on Fundamental Principles and Rights at Work, Labor Conventions, and Social Accountability 8000 standard. In 2024, the Supplier Sustainable Development Code of Conduct and Supplier ESG Survey will be established to actively participate in the discussion and action of supply chain social and environmental responsibility. The Company manages its supply chain in accordance with the RBA Code of Conduct. The responsible supply chain management mechanism of Data Image requires all manufacturing and service suppliers to comply with the RBA Code of Conduct and local regulations, and does not relax standards due to regional differences.

In order to strengthen the responsibility of the supply chain regarding the source of minerals, we have established a conflict mineral management system in accordance with the RBA and OECD Guidelines for Due Diligence on High-Risk Minerals Supply Chain. Since 2022, we have required our suppliers to:

- Conflict Minerals Survey (CMRT) is completed to specify whether the product contains tin (Sn), tantalum (Ta), tungsten (W), and gold (Au) obtained from conflict areas (such as the DRC and surrounding areas) (i.e. 3TG).
- Disclose the smelters and mines of the Company, and prioritize the use of qualified smelters certified by the Responsible Minerals Assurance Process (RMAP).
- If the Company is unable to provide compliance information or there are potential risks, it is necessary to propose an improvement plan and complete it within a time limit. Otherwise, the Company has the right to terminate the cooperation.

All suppliers of Data Image are required to comply with these standards. In 2024, new suppliers will sign the Supplier Sustainable Development Code of Conduct when they are newly introduced. At the same time, suppliers added in 2022 and 2023 are asked to fill out the commitment letter. These regulations are announced via the Company’s procurement order and the supplier’s E-system, so that all suppliers can understand and commit to compliance in each business activity. The level of compliance with the standards is one of the key considerations for the procurement decision-making of the Company.

Number of new suppliers that signed the "Supplier Code of Conduct and Social Responsibility Commitment Letter"

Year	2022	2023	2024
Number of Signatories	15	15	28
Percentage of Signatories	100%	100%	100%

Note: 1. Percentage of suppliers that signed the "Supplier Code of Conduct and Social Responsibility Commitment Letter" = Number of suppliers that signed the "Supplier Code of Conduct and Social Responsibility Commitment Letter" ÷ Total number of suppliers x 100%.
2. The total number of suppliers varies each year.

SUPPLY CHAIN EVALUATION AND AUDIT

To ensure that all supplier partners meet Data Image's requirements in labor rights, occupational safety, and environmental protection, and to strengthen the sustainable management of the supply chain, Data Image has developed the "Supplier Management Operating Procedures" in accordance with its supplier risk management mechanism. Suppliers are subject to annual evaluations and ad hoc audits based on these procedures, conducted either in writing or on-site by an evaluation team.

Supplier Evaluation and Audit

For 2024, suppliers selected for audit were prioritized based on the absence of past anomalies, high frequency of material deliveries, and large supply volumes. Based on this screening process, on-site audits were planned for 32 suppliers and documentary audits for 5 suppliers. Suppliers were first required to submit the Supplier Quality System Evaluation Form and Supplier Process Capability Evaluation Form. Data Image personnel then conducted on-site (or video) inspections, reviewed work documents, and interviewed operations staff (via video). Ultimately, 32 on-site audits and 5 documentary audits were completed, achieving a 100% completion rate.

The 2024 supplier audit results indicated no major deficiencies or potential risks related to occupational safety, environmental protection, or human rights. All suppliers were found to be in compliance with applicable regulations and the Company's relevant standards. No violations were discovered during the audit process, including non-compliance with labor conditions, lack of safety protection measures, or improper waste handling. This reflects a general supplier commitment to sustainability and the implementation of relevant management practices. A few suppliers did present deficiencies in quality systems and process management. All were required to submit corrective and preventive actions within three months of the audit and to implement a PDCA (Plan-Do-Check-Act) improvement mechanism. As of now, all suppliers have completed their improvements within the required timeframe, and no supplier relationship was terminated due to audit findings in 2024.

Implementation of supplier and contractor audits by Data Image in the last 3 years

Type of manufacturer		Suppliers		
Audit method		2022	2023	2024
On-site audit	Estimated number of on-site audits	29	29	32
	Number of suppliers audited	29	29	32
	Achievement rate	100%	100%	100%
Written audit	Estimated number of on-site audits	9	8	5
	Number of suppliers audited	9	8	5
	Achievement rate	100%	100%	100%

SUPPLIER RISK ASSESSMENT

To diversify risks and continuously improve the overall quality of the supply chain, Data Image has followed RBA requirements to establish the "Supplier Qualification and Evaluation Recognition Procedures" and has incorporated this policy as a mandatory item in supplier procurement management. As such, Data Image requires all new/main raw material/all suppliers to sign the "Declaration of Hazardous Substance Use," "Declaration of Non-use of Conflict Minerals," "Labor Human Rights Statement," and the "Integrity, Ethics, and Confidentiality Pledge" to ensure that their supplied products or components, corporate governance practices, and labor rights protections align with the Company's ESG philosophy. For suppliers that do not meet the Company's requirements, Data Image actively assists and guides them in implementing improvement plans. These efforts aim to enhance employee health and safety, human rights, and corporate social responsibility while reducing supply chain risks. If any violations occur, the Company may claim the right to terminate or cancel the contract, encouraging suppliers to jointly improve corporate social responsibility.

Environmental Risk	75% of main raw material suppliers passed ISO 14001	To reduce environmental risk impacts, Data Image continues to require all "main raw material suppliers" to obtain ISO 14001 environmental management system certification. In 2024, environmental risk assessments were conducted for 28 main raw material suppliers with actual transactions. Among them, 21 had obtained ISO 14001 certification, accounting for approximately 75%. For the remaining 7 suppliers who had not yet been certified, risk identification was conducted. After assessment, it was confirmed that all main raw material suppliers posed no significant actual or potential negative environmental impact.
	100% of new suppliers signed the "Declaration of Hazardous Substance Use"	Data Image requires all suppliers to sign the "Declaration of Hazardous Substance Use," pledging that their supplied products or components, including product accessories, packaging, and related delivery items, comply with relevant regulations. If violations occur, the Company reserves the right to terminate or cancel the contract to prevent impacts on human health or environmental safety. The 2024 response rate was 100%.
Social Risk	100% of new suppliers do not use conflict minerals	Data Image requires suppliers to avoid the use of Conflict Minerals to ensure that minerals used in products—such as tantalum (Ta), tin (Sn), tungsten (W), gold (Au), and cobalt (Co)—do not financially benefit armed conflicts. If any of the above minerals are used, suppliers must disclose the source. In 2024, 28 suppliers were surveyed, with a 100% response rate and no conflict mineral risk found.
	100% of new suppliers signed the "Labor Human Rights Statement" under the Supplier Code of Conduct and Social Responsibility Commitment	To prevent social risks related to human rights in the supply chain, in 2024, Data Image conducted social risk and human rights impact assessments on 28 main raw material suppliers. All 28 suppliers signed the "Labor Human Rights Statement," ensuring compliance with the Company's baseline standards on labor rights, safety, and health, through adopting effective measures to prevent negative incidents.
	100% of new suppliers signed the "SA8000 Social Responsibility Statement"	Data Image required all 28 suppliers with actual transactions to sign the "SA8000 Social Responsibility Statement." All 28 responded, for a 100% response rate.
Governance Risk	100% of new main raw material suppliers signed the "Integrity and Non-Disclosure Declaration and Undertaking"	In 2024, all 28 suppliers completed the signing and were assessed and approved to meet the Company's standards before being qualified as approved suppliers.

SUSTAINABLE GREEN PROCUREMENT

At our major operational sites (including the boundaries mentioned in this report), we prioritize local procurement to reduce carbon emissions from long-distance transportation and to support local business development. In 2024, local procurement accounted for approximately 69% of total expenditures in Taiwan and over 99% in Suzhou. Data Image will continue maintaining this level and further evaluate the feasibility of increasing the proportion of local procurement and setting specific targets.

In recent years, Data Image has continuously promoted eco-friendly and energy-saving policies and encouraged departments to use environmentally friendly products, such as energy-efficient equipment (inverters, IE3 high-efficiency motors, explosion-proof LED lighting, HVAC systems, and UPS units), and products certified with eco-labels, energy-saving labels, and water-saving labels.

Local Procurement Ratio of Data Image in the Last 3 Years (Unit: NT$ thousand)

Year	Taiwan			Suzhou		
	2022	2023	2024	2022	2023	2024
Amount of Local Procurement	1,059,630	739,125	725,472	1,092,872	618,013	620,759
Total purchase amount	1,556,798	1,163,150	1,054,197	1,114,870	628,871	630,113
Ratio of Local Procurement Amount	68%	64%	69%	98%	98%	99%

Product Responsibility

Quality management

Data Image places great importance on product quality and user health and safety. Therefore, from product development, production, transportation, sales to usage, we invest substantial resources in building a quality management system. As of the end of 2024, we have continuously maintained certification for ISO 9001:2015, ISO 14001:2015, IATF 16949:2016, ISO 13485:2016, and QC 080000:2017. All certifications were issued by independent third-party verification bodies TUV and BV to ensure that our main product, LCD modules, meets consistent quality control standards.

To ensure that none of Data Image products pose concerns regarding user health or environmental safety, we strictly prohibit the use of hazardous substances. All products are 100% compliant with the EU Restriction of Hazardous Substances Directive (EU ROHS), the Registration, Evaluation, Authorization and Restriction of Chemicals Substances of Very High Concern (EU REACH SVHC), the Packaging and Packaging Waste Directive (Directive 94/62/EC), and halogen-free requirements (chlorine, bromine < 900ppm). In 2024, there were no incidents involving LCD module products that violated health and safety laws or voluntary agreements, ensuring product safety standards are upheld.

Patent and trademark layout

Intellectual property rights are important outcomes of R&D and are also core elements of innovation management. Having excellent intellectual property management can help a company maintain its leading position in innovation. To protect the results of technological innovation and maintain a globally leading position, Data Image has established an intellectual property policy. This policy not only clearly defines the goal of continuous investment in R&D and innovation but also lays out an intellectual property management strategy that aligns with the Company's development needs. By establishing a management system that effectively utilizes intellectual property rights to drive business interests, Data Image has achieved its profit goals.

Based on years of experience in intellectual property management, Data Image has adopted the TIPS framework and obtained external certification to strengthen its IP management system more effectively. This not only enhances internal awareness of the value of intellectual property but also strengthens the protection of the company's R&D achievements and increases the trust of external stakeholders (including shareholders and customers) in the Company. As of December 31, 2024, Data Image held 12 patents, primarily covering display devices and touch technologies, including 10 patents in Taiwan and 2 in Mainland China.

Distribution of the number of valid patents of Data Image

Region		Taiwan	Others	Total
Number of invention patents	Certified	10	2 (Suzhou)	12
	Under application	0	1 (US)	1

Note: Data as of December 31, 2024.

Product Labeling

To ensure the safety of LCD modules, Data Image has invested significant resources in management and quality control throughout R&D, production, storage, and product labeling stages. Corresponding safety measures are designed for products of different specifications, and product information is clearly labeled in accordance with legal requirements, meeting international and local standards such as UL and CE. No violations of product labeling regulations occurred during the reporting period.

In terms of environmental protection, to comply with the RoHS Directive and only use products that are free of hazardous substances, Data Image has established a "DI and Customer Special Requirements List" to ensure that products and manufacturing processes meet international environmental laws. Suppliers are required to sign a "Hazardous Substance Free Guarantee" and provide third-party hazardous substance test reports for their initial deliveries, which may require regular updates. Qualified products are labeled as RoHS-compliant on the outer packaging and recorded accordingly in quality documentation.

Data Image specifically controls six hazardous substances regulated under RoHS (e.g., lead, mercury, cadmium, hexavalent chromium) to ensure concentrations comply with the latest EU standards. Starting in 2024, all products meet the (2011/65/EU) requirements.

Although Data Image's products do not fall within the management scope of IEC 62474, if any regulated substances are present, they are within the permissible limits and the declared substance ratio is 0%, further ensuring product environmental safety and regulatory compliance.

CUSTOMER SERVICE

With "integrity" and "quality assurance" as the Company's highest values, Data Image is committed to providing customers with comprehensive product design solutions. Based on customer needs, we deliver innovative and integrated product manufacturing and design solutions in a timely manner, with the ultimate goal of building long-term cooperative relationships. Data Image has established a Customer Service Department that creates a reliable service platform by proactively caring about the usage status of received products and listening patiently to customer feedback. We respond promptly and assist each customer in resolving issues.

Customer Satisfaction Survey

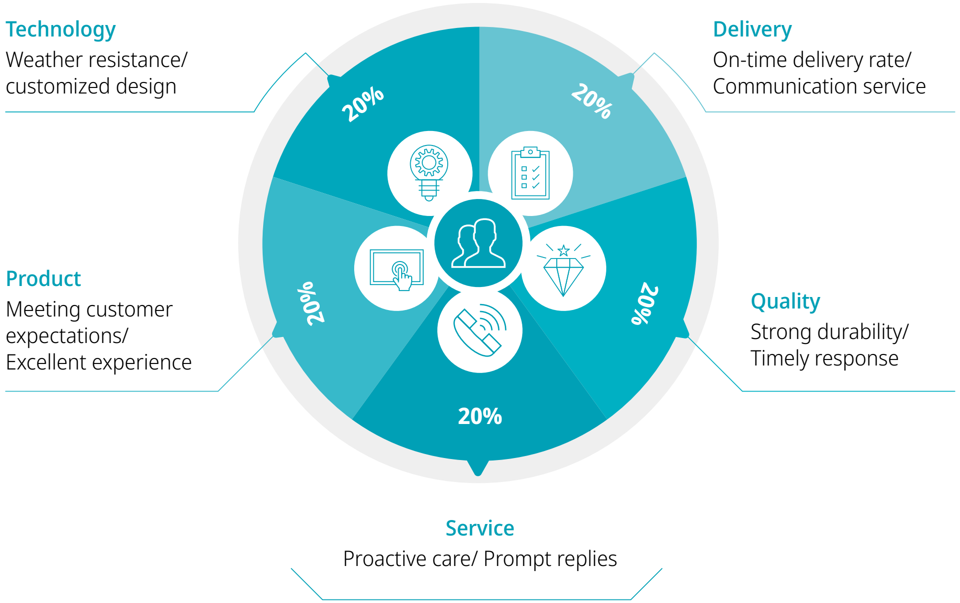
Data Image considers customer feedback to be a key foundation for improving customer relationship development. We collect insights into customer needs through multiple channels. We regularly (quarterly/monthly) review and analyze customer feedback and propose appropriate improvement plans, creating a complete procedure for responding to customer needs. In 2024, the annual customer satisfaction rate reached 84%. We will continue to maintain and improve this figure to enhance overall customer satisfaction.

Upholding the principles of customer satisfaction and quality excellence, Data Image leverages diverse communication channels to deeply understand customer needs, continuously optimize the product lineup, and deliver products and services that exceed expectations, aiming to build trusted, long-term partnerships.

Customer Privacy Protection

To ensure the protection of personal data, Data Image has formulated a privacy policy based on local laws and the EU General Data Protection Regulation (GDPR). This policy applies to all employees and partner companies and is enforced with strict compliance requirements. An internal audit is conducted once a year by the audit department to review the collection, processing, and transfer of customer data, ensuring legal compliance. A complaint channel is in place, and the company enforces a zero-tolerance policy for privacy violations. Through global awareness campaigns and training programs, employees' understanding and compliance with privacy protection are continuously strengthened. Data Image is committed to safeguarding the confidentiality of customer information. From 2020 to 2023, there were no complaints or penalties related to privacy violations. In 2024, there were also no complaints of customer privacy breaches or data loss.

Design of Customer Satisfaction Survey by Data Image



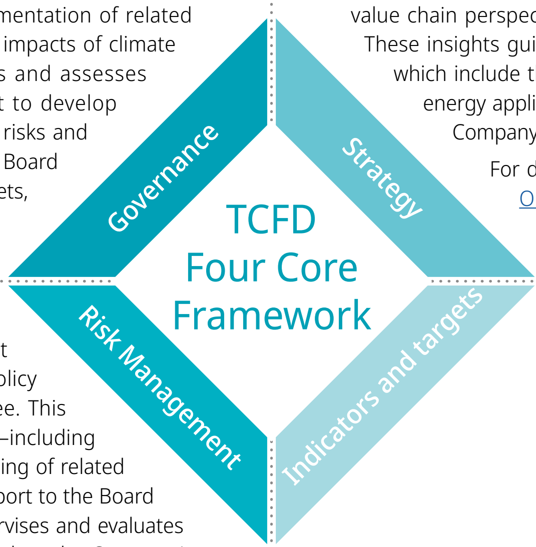
Chapter 4

ENVIRONMENTAL PROTECTION

CLIMATE RISK AND OPPORTUNITY MANAGEMENT

According to the “Global Risks Report 2024” published by the World Economic Forum (WEF), extreme weather ranks second in the short-term risk outlook for 2024. In the long-term outlook, five of the top risks are environmental: extreme weather events, major shifts in Earth systems, biodiversity loss and ecosystem collapse, natural resource shortages, and environmental pollution.

In recent years, disasters caused by extreme weather events have become more frequent. To proactively address climate-related disasters and prevent potential financial losses, Data Image has adopted the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), established in 2015 by the Financial Stability Board (FSB). Through voluntary disclosure, the Company outlines its response strategies and preventive measures for climate-related risks, as well as the corresponding financial impacts. Following proper climate adaptation and disaster recovery planning, we aim to identify new opportunities to safeguard profitability and strengthen the Company’s climate resilience in response to ongoing and future climate challenges.



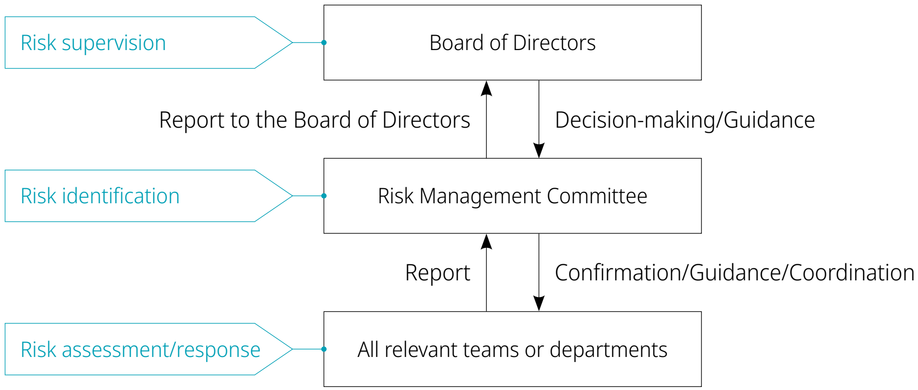
Data Image has established a "Risk Management Policy and Procedures" as its highest guiding principle for risk oversight. A dedicated Risk Management Committee is responsible for monitoring sustainability-related risks and opportunities and ensuring effective implementation of related measures. The committee regularly (or when needed) reviews the potential impacts of climate change on the company's internal and external operations. It identifies and assesses associated risks and impacts, and collaborates with senior management to develop adaptation and improvement strategies to mitigate climate-related financial risks and capture potential opportunities. ESG performance results are reported to the Board of Directors annually. The Board confirms short-, medium-, and long-term targets, including those related to climate issues.

Based on the likelihood and severity of climate-related issues, Data Image identifies significant risks and opportunities. The Company conducts operational and financial impact assessments from a value chain perspective and uses scenario analysis to evaluate potential future climate impacts. These insights guide the development of carbon reduction pathways and response strategies, which include the promotion of green energy policies, low-carbon manufacturing, renewable energy applications, and innovative carbon reduction technologies. The goal is to lower the Company's carbon footprint and enhance climate resilience.

For detailed risk/opportunity disclosures, please refer to "Climate-related Risks and Opportunities and Their Financial Impacts."

The Board of Directors is the highest authority overseeing risk control at Data Image. In March 2024, the Board approved the "Risk Management Policy and Procedures" and formally established the Risk Management Committee. This committee is tasked with identifying and managing various business risks—including physical and transition risks posed by climate change—and leading the planning of related countermeasures. The risk management team submits at least one annual report to the Board outlining risk management execution and control measures. The Board supervises and evaluates the performance of the executive team's risk management to further strengthen the Company's resilience and governance.

The Company's climate-related risk identification and assessment flowchart



1. Data Image follows Qisda Group's planning and uses the following indicators, in accordance with the established strategy and risk development framework, to assess climate-related risks and opportunities, aiming to meet renewable energy and carbon reduction goals and mitigate the impact and risks of climate change:
   a. Renewable energy target: Achieve RE100 by 2040.
   b. Carbon reduction target: Reduce Scope 1 and Scope 2 greenhouse gas emissions by 20% by 2030.

2. Scope 1, 2, and 3 Emissions and Associated Risks
   Greenhouse gas emissions are one of the key sustainability performance indicators, and they are evaluated quarterly by the ESG Task Force. The Company will prioritize the replacement of old, energy-consuming equipment with energy-efficient alternatives. It will also analyze electricity usage in production processes to identify optimal control solutions.
   In response to the potential imposition of carbon fees, and since the exact collection mechanism is not yet clear, the company recognizes this as a potential risk related to greenhouse gas emissions. However, the actual financial impact is currently unknown. Data Image will continue to monitor this issue closely.

3. Goals for Managing Climate-Related Risks and Opportunities, and Performance Toward Those Goals
   Short-term:
   - Reduce Scope 1 and Scope 2 carbon by 6% by 2025.
   - Introduce ISO 14064-1 greenhouse gas verification standard, and complete and pass the verification by 2027.

   Mid-term and long-term:
   - 20% renewable energy ratio by 2030.
   - Reduce Scope 1 and Scope 2 carbon emissions by 20% by 2030.
   - Meet RE100 renewable energy requirements by 2040.
   - Achieve zero carbon emissions (net zero) by 2050.

Identification and Assessment of Climate Risks

The financial impact of climate-related risks and opportunities

After reviewing risks, the Company conducted in-depth analysis of the impact of climate change on its financial position and planned annual adaptation and response measures. Short-term is defined as within 3 years, mid-term as 3 to 5 years, and long-term as over 5 years. The Company assesses the potential operational and financial impacts of climate risks and opportunities in order to develop action plans. It has disclosed “climate-related risks and financial impacts” and “climate-related opportunities and financial impacts” and actively developed solutions to reduce the operational and financial impacts of climate change and improve organizational climate resilience.

Climate-related risks and financial impacts

Type	Climate-related risks	Impact period	Risk content description	Potential financial impact	Adaptive and response actions

Transitional risk	Policy and regulatory risks	Mid- to long-term	• As Taiwan and international climate policies become increasingly strict, the Company faces multiple regulatory and compliance pressures. To respond to the government's 2050 net-zero carbon goal, the Company implements full carbon emissions inventory and verification to meet carbon disclosure requirements.
			• Products must also comply with carbon label and green mark regulations in the sales regions; otherwise, they may face sales bans or restrictions.
			• In response to the Group’s goals:
			  · 20% renewable energy usage by 2030.
			  · Reduce Scope 1 and Scope 2 carbon emissions by 20% by 2030.
			  · Meet RE100 renewable energy requirements by 2040.
			  · Achieve zero carbon emissions (net zero) by 2050.
				• Increased energy costs.
				• Increased net zero costs.
				• Increased overseas cost expenditures.
					• The Company will continue to monitor relevant policies and regulations to ensure timely compliance with the latest domestic and international regulatory requirements.
					• Actively promote energy conservation and carbon reduction measures to reduce energy cost expenditures.
					• Evaluate the purchase of renewable energy certificates.

	Development of low-carbon technologies and services	Mid-term	In order to meet regulatory and market pressures, the Company needs to invest resources in the R&D of energy-saving display modules or low-carbon materials.	• Increased R&D costs. • Poor product sales and reduced profits.	• Accelerate product R&D to reduce profit decline caused by increased R&D costs. • Introduce government subsidies (such as the Industrial Development Bureau’s Low-Carbon Technology R&D Program). • Adopt a "shared platform for modules" design to reduce development costs. • Conduct phased trial mass production to control risks. • Evaluate entry of new products into specific ESG procurement tender markets.

Type	Climate-related risks	Impact period	Risk content description	Potential financial impact	Adaptive and response actions
Physical risks	Immediate risks	Short-term	Extreme weather events such as typhoons and floods caused by extreme rainfall may lead to: • Loss of machinery, personnel, plant, and other equipment. • Reduced employee attendance. • Transportation disruptions and cargo loss.	• Annual budgeting for insurance premiums required. • Impacts on production capacity. • Loss of machinery, plant, and personnel.	• Purchase property insurance, engineering insurance, and business interruption insurance to transfer risks. • Establish backup production plans and flexible scheduling. • Stock key spare parts and diversify suppliers. • Equip key equipment with uninterruptible power systems (UPS) and reinforce drainage engineering. • Conduct emergency response drills and transportation contingency plans for personnel.
	Long-term risks	Mid- to long-term	Changes in rainfall patterns and rising annual average temperatures may lead to: • Droughts and flooding. • Shorter lifespan of instruments and equipment. • Higher cooling intensity required for air conditioning.	• Purchase of sandbags, water pumps, and other equipment. • Increased equipment procurement costs. • Higher electricity bills.	• Enhance water resource management in the factory area and establish related countermeasures, such as water storage and water-saving equipment. • Designate flood early warning areas and proactively formulate risk dispersion measures, such as relocating plants. • Improve equipment heat resistance levels and add insulation materials. • Conduct regular maintenance and environmental temperature monitoring. • Adopt high-efficiency variable frequency air conditioning and smart energy management systems.

Climate-related opportunities and financial impacts

Type	Climate-related opportunities	Potential financial impact	Response measures
Resource efficiency	• Paper and waste recycling and reuse. • Switch to higher-efficiency electrical equipment • Reduce water consumption.	• Reduce consumables procurement costs. • Reduce electricity consumption and carbon emissions. • Reduce water costs.	• Establish internal document digitization processes and recycling systems. • Replace outdated air conditioning, lighting, and motors with energy-efficient models. • Adopt water-saving equipment.
Products and services	• Respond promptly to climate change risks by providing up-to-date information and improving service quality. • Develop and/or expand low-carbon products and services. Develop climate adaptation and insurance risk solutions. • R&D and innovation of new products and services.	• Offer diverse services and products to meet market demand and enhance the Company's reputation and brand recognition. • Create opportunities for new products or services, increasing revenue.	• Develop energy-saving displays, low-carbon material casings, and extended-lifespan maintenance modules to support green procurement and ESG-oriented orders.
Resilience	• Integrate climate change risks and corresponding response strategies to enhance the Company's adaptability.	• Strengthen corporate resilience to reduce climate-related losses, while also mitigating losses for customers.	• Conduct regular inventories and assessments of climate-related risks and opportunities. • Implement ISO 14064-1 carbon hotspot analysis to enhance internal inventories and strengthen the Company's resilience. • Gradually mechanize production lines to improve and maintain production capacity and shipment stability. • Develop scenario simulations and response plans for power outages, flooding, and transportation disruptions. • Install uninterruptible power systems (UPS) and backup equipment.

The Net Zero Vision and Phased Goals of Data Image

In order to achieve the goal of harmonious and sustainable operations and deepen employees' awareness of climate change risks, the Company has also formulated a green management roadmap based on the "Climate-related Risk and Opportunity Matrix" as the Company's short-, medium-, and long-term goals in response to climate risks, including:

- **2030** 20% renewable energy ratio
- **2030** Reduce Scope 1 and Scope 2 carbon emissions by 20%
- **2040** Meet RE100 renewable energy requirements
- **2050** Achieve zero carbon emissions (net zero)

To facilitate internal and external review of energy-saving and carbon-reduction policies and serve as a reference for the formulation of relevant regulations. Examine the financial impact of various risks and opportunities, and implement specific response measures accordingly to reduce the impact of climate-related risks.

ENERGY MANAGEMENT

The primary energy sources used by Data Image are gasoline and electricity, with electricity supplied by Taiwan Power Company. In 2024, total energy consumption was 28,020.8736 gigajoules (GJ), a year-over-year increase of 6.89%. Despite the implementation of energy conservation measures, energy intensity increased by 22.44% compared to 2023, and has shown an upward trend over the past three years. Overall, influenced by fluctuations in revenue and production capacity, energy intensity has trended upward. This indicates that further strengthening of energy-saving strategies in high-energy-consuming facilities is still needed, in combination with operational performance, to improve energy efficiency.

Internal Energy Use of Data Image

(Unit: Gigajoules, GJ)

Type of energy			2022	2023	2024
Non-renewable energy	Taiwan	Purchased electricity	2,089.0440	1,961.0280	2,260.1948
	Suzhou	Purchased electricity	24,973.5600	23,756.4000	25,218.0000
	Gasoline		504.6049	497.4015	542.6788
Total energy consumption			27,567.2089	26,214.8295	28,020.8736
Turnover (NT$100 million)			49.21698	39.16245	34.18445
Energy intensity (GJ/NT$100 million)			560.1158	669.3869	819.5983
Annual increase/decrease rate of energy intensity			-	+19.51%	+22.44%

Note: 1. The energy conversion factors are based on the Greenhouse Gas Emission Factor Management Table version 6.0.4, announced by the Ministry of Environment.
2. Formula for calculating energy intensity: Energy consumption / Total annual revenue.

GHG EMISSIONS

Starting from 2022, we have conducted an annual greenhouse gas (GHG) inventory in accordance with the ISO 14064-1 international standard methodology. We plan to commission a qualified third-party verification agency in 2028 to conduct verification of Scope 1 and Scope 2 GHG emissions, and will continue to obtain GHG verification statements.

In 2024, GHG emissions were as follows: Scope 1, 110.9284 metric tons CO_2e; Scope 2, 4,798.3430 metric tons CO_2e; an overall reduction of 11.54% compared to the base year, 2022. This was mainly due to the replacement of electricity-consuming equipment (such as environmental lighting, chillers, and production machinery), which reduced electricity consumption.

Carbon intensity (calculated using operating revenue as the denominator) was 143.6112 metric tons CO_2e per NT$100 million, representing a 27.37% increase compared to the base year, 2022. Per capita emissions were approximately 8.7980 metric tons, an increase of about 16.84% compared to 2022.

Data Image's GHG Emissions and GHG Emission Intensity Over the Past 3 Years

(Unit: metric tons CO_2e)

Total emissions		2022	2023	2024
Scope 1	Total greenhouse gas emissions from company vehicles – gasoline, diesel, refrigerants, septic tanks, etc.	71.2744	69.0241	110.9284
	Subtotal of category	71.2744	69.0241	110.9284
Scope 2	Purchased electricity	5,478.1947	5,414.7424	4,798.3430
	Subtotal of category	5,478.1947	5,414.7424	4,798.3430
	Total GHG emissions (tCO_2e)	5,549.4691	5,483.7665	4,909.2714
	Turnover (NT$100 million)	49.21698	39.16245	34.18445
	GHG Emission Intensity (metric tons CO_2 e / NT$100 million)	112.7552	140.0261	143.6112

Note: 1. The source of the conversion factors is the Greenhouse Gas Emission Factor Management Table version 6.0.4 announced by the Environmental Protection Administration.
2. The greenhouse gas calculation method is based on the operational control approach.
3. Global Warming Potentials (GWPs) for each type of greenhouse gas are based on the IPCC Sixth Assessment Report. The electricity emission factor was 0.495 kg CO_2e/kWh in 2022; 0.494 kg CO_2e/kWh in 2023; and for 2024, calculations also used the 2023 factor of 0.494 kg CO_2e/kWh.
4. Formula for carbon emission intensity: Total GHG emissions (metric tons CO_2e) / turnover.

Energy Conservation and Carbon Reduction

To effectively reduce the environmental impact of greenhouse gases and lower energy consumption, Data Image has established energy conservation and carbon reduction goals and plans, integrating departmental strategies and solutions, and regularly holding meetings to review and track implementation. The Company continues to adopt various energy-saving technologies and promote energy efficiency improvement plans for its facilities. In addition to implementing electricity-saving measures, improving energy efficiency, and installing renewable energy, the Company also promotes energy-saving management programs for offices and public areas, and enhances employees' awareness and habits regarding energy conservation and carbon reduction through outreach activities and training.

In 2024, the Company implemented three energy conservation and carbon reduction projects: replacing energy-saving lighting fixtures, upgrading dormitory air conditioning to inverter models, and adding chillers while replacing cooling pumps. These measures saved a total of 172,893 kWh, equivalent to approximately 504.64 GJ, and representing approximately 70.0713 metric tons of CO_2e reduction. Looking ahead, the Company plans to implement additional measures in 2025, including the addition of refrigeration pumps for chillers, cooling pumps, and solar streetlights, which are expected to reduce energy consumption and carbon emissions by a further 1.7%.

2024 Performance of the Energy Conservation and Carbon Reduction Action Plan of Data Image

Action Plan	Type of Energy Reduced	Base Year / Baseline	Reduction of energy consumption (GJ)	Carbon Emissions Reduced (metric tons CO_2e)
Replacement of energy-saving lighting fixtures in the headquarters office (Headquarters)	Electricity	2022	31.48 GJ	4.1413 metric tons CO_2e
Addition of ice machine Replacement of cooling pump (Suzhou)	Electricity	2022	432.84 GJ	60.31 metric tons CO_2e
Replacement of air conditioners with inverter models in dormitories (Suzhou)	Electricity	2022	40.32 GJ	5.62 metric tons CO_2e

AIR POLLUTION CONTROL

Data Image adopts air pollution control strategies aimed at treating pollutants that have already been reasonably reduced, using high-efficiency treatment equipment to manage exhaust emissions. This reduces the concentration of pollutants entering the atmosphere and ensures compliance with — or emission levels below — environmental regulations set by government authorities. According to historical testing results, Data Image's air pollutant emissions have consistently remained below the emission limits established by environmental agencies in the countries where it operates.

Air Pollutant Emissions

(Unit: kg)

	2022	2023	2024	Emission criteria stipulated by regulations
Non-methane hydrocarbons (NMHC) concentration (mg/Nm^3)	30.8	17.6	47.8	60

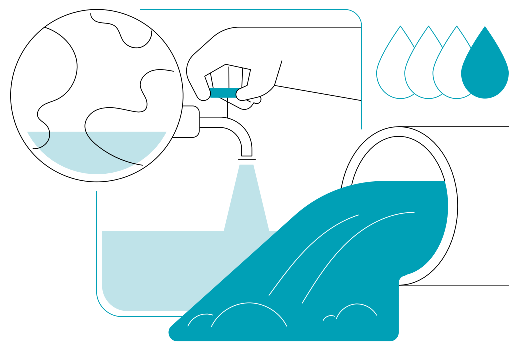
Note: The emission factor for ozone-depleting substances (ODS) is based on the annex of the Montreal Protocol.

WATER RESOURCE MANAGEMENT

In recent years, as global attention to water resource management continues to rise, Data Image has long focused on energy conservation and environmental protection related to water resources, beginning with the establishment of internal management goals. In terms of water conservation plans, we start with daily water-saving practices and continuously improve water use efficiency to optimize water resource utilization.

To further understand the water stress and water usage risks of each site, we use the Water Risk Assessment Tool developed by the World Resources Institute (WRI), in conjunction with local indicators such as water source stability and the regional supply-demand ratio, to identify the proportion of Data Image's global sites located in water-scarce areas. This helps in formulating effective water risk management strategies. According to the Aqueduct Water Risk Atlas by the WRI, Taiwan is categorized as Low to Medium (1–2), and Suzhou is categorized as High (3–4). At Data Image, water is primarily used for domestic purposes and some industrial processes.

To alleviate the impact of climate change on water resources, Data Image actively promotes diversified water management strategies. These efforts align with government policies on reclaimed urban water and include optimization of production processes, technological improvements, and source prevention controls to minimize water-related risks. At the same time, Data Image (Suzhou) Co., Ltd. ensures that all wastewater generated during operations complies with local regulations, including the "Comprehensive Effluent Discharge Standards" (GB8978-1996) and "Water Quality Standards for Discharge into Urban Sewage Systems" (GB/T31962-2015). The facility uses a dedicated piping system for centralized wastewater collection and regularly commissions qualified third-party organizations for water quality testing. In 2024, Data Image had no incidents of effluent discharge exceeding regulatory standards or any other environmental pollution events.



Water withdrawal

Data Image's water sources include municipal tap water, which is primarily used to meet the daily needs of employees at the plant sites. To comply with environmental regulations and government policy initiatives, each facility continues to promote circular economy practices and implements various improvement measures to reduce or recycle water use.

Total Water Withdrawal by Source for All Data Image Sites Over the Past 3 Years

(Unit: million liters)

Water Source		2022	2023	2024
Tap water	Taiwan	1.1055	1.2415	1.1769
	Suzhou	48.2960	48.7480	50.0720
Total water withdrawal		49.5375	49.9249	51.2489

WASTE MANAGEMENT

Data Image manages the generation, removal, and treatment of waste in accordance with regulatory requirements. In addition to continuous energy conservation and waste reduction activities, we have also adopted a source management strategy to manage waste at the design stage and manufacturing stage. Hazardous waste, as defined by the Basel Convention, is not generated during the processes. In terms of waste treatment, in addition to appointing qualified waste clearance and processing companies for incineration or reuse, the Company also adheres to the concept of a responsible producer to conduct regular audits of waste processing companies to ensure that the waste is properly processed. In order to improve the percentage of waste recycled, the Company has established waste management procedures and regularly examines targets to achieve long-term monitoring effects.

Waste Management of Data Image Over the Past 3 Years

Year			2022		2023		2024	
Classification[Note4]	Treatment Site[Note1]	Disposal Method[Note2]	Output (metric tons)	Percentage (%)	Output (metric tons)	Percentage (%)	Output (metric tons)	Percentage (%)
Hazardous industrial waste	Off-site	Others	5.01	19%	13.34	26%	9.29	25%
General industrial waste	Off-site	Recycling and reuse	21.42	81%	37.75	74%	27.47	75%
		Total waste	26.43		51.09		36.76	
		Recycling rate[Note3]	81%		74%		75%	

Note: 1. Treatment site: On-site (treated in-house); Off-site (outsourced treatment).
2. Disposal method: Reuse (used again for the same purpose), Recycling (processed into new materials), Incineration (with energy recovery), Incineration (without energy recovery), Landfill, Others.
3. Recycling rate (%) = (Total recycled and reused waste ÷ Total waste output) × 100%
4. The classification of hazardous and general industrial waste is based on the Waste Disposal Act and the Standards for Defining Hazardous Industrial Waste of the Republic of China.

Chapter 5

SOCIAL INCLUSION

OVERVIEW OF CORPORATE HUMAN RESOURCES

Data Image is committed to creating a diverse and equal workplace culture that is friendly and inclusive. The Company opposes discrimination, values equality, and respects diversity. The recruitment, development, promotion, and retention of talent are not influenced by race, nationality, gender, age, political views, or religious beliefs. We emphasize talent cultivation and protection of compensation and benefits, enabling employees to fully utilize their strengths, continue to grow, and work together with the Company to create performance and value.

Diversified employment opportunities

As of the end of 2024, Data Image had a total of 558 employees worldwide, an increase of 27 compared to the previous year, mainly due to a slight rise in the number of dispatched workers. By region and employment type, the distribution was as follows: Suzhou dispatched workers totaled 225 people (40.32%), permanent employees totaled 167 people (29.93%), and contract employees totaled 166 people (29.75%). There were 274 male employees (49.10%) and 284 female employees (50.90%). We are also committed to building a diverse and inclusive talent structure, including ensuring employment opportunities for persons with disabilities. To promote local prosperity, we employ local residents in "key business locations," including Taiwan and Suzhou. In Suzhou, one local resident holds a position in senior management (at or above division-level manager), accounting for 10% of all senior management positions at Data Image.

Types of Employees Hired by Data Image in 2024 in Each Region

Employee Classification (Unit: Number of People)		Taiwan		Suzhou*		Total		
		Male	Female	Male	Female	Male	Female	Total score
By Contract Type	Permanent employees (non-fixed-term contract)	64	64	19	20	83	84	167
	Contracted employees (fixed-term contract)	-	-	108	117	108	117	225
	Dispatched employees	-	-	83	83	83	83	166
	Subtotal	64	64	210	220	274	284	558
By age	Under 30 years old	6	10	101	72	107	82	189
	31–50 years old	44	44	105	148	149	192	341
	Over 51 years old	14	10	4	0	18	10	28
	Subtotal	64	64	210	220	274	284	558
By position	Senior management	8	2	1	0	9	2	11
	Managerial position	18	7	8	5	26	12	38
	Technical staff	14	6	14	13	28	19	47
	Non-managerial positions	24	49	187	202	211	251	462
	Subtotal	64	64	210	220	274	284	558

Note: 1. Senior management refers to employees in managerial positions at the director level or above.
2. Managerial positions refer to employees in managerial roles at the assistant manager level or above.
3. Technical staff refers to non-managerial employees in the R&D department who are not included in the categories above.
4. Non-managerial staff includes all other roles not classified as managers, including IDL and DL unit operators, technicians, foremen, and team leaders.
5. For contract employees in Suzhou, according to local regulations, if two consecutive fixed-term contracts have been signed, the company must notify the employee in writing that they are eligible to sign a non-fixed-term contract. Upon the employee's agreement, the contract may be converted to a permanent one.

Changes in the Number of Workers at Data Image Over the Past 3 Years

Worker category		2022	2023	2024
Taiwan	Employees	126	128	128
	Non-employees	1	1	1
Suzhou	Employees	275	258	264
	Non-employees	335	288	188
Total		737	675	581

Note: 1. Employee numbers are calculated by headcount.
2. Based on data as of December 31, 2024.
3. Non-employee workers: In Suzhou, this includes outsourced service workers managed by the Company (including security, cleaning, and dormitory staff). In Taiwan, non-employee workers refer to contracted cleaning staff.
4. Due to a reduction in order volume, staffing decreased naturally. With improved production technology, personnel needs per unit were integrated and optimized, resulting in fluctuations in headcount.

Personnel turnover

New Hires and Departures

In 2024, Data Image hired a total of 68 new employees to meet the Company's ongoing talent needs. Among them were 31 male employees and 37 female employees. The age group 31–50 accounted for the largest share at 50%. A total of 61 employees left the Company in 2024, including 27 men and 34 women. The overall turnover rate was approximately 10.93%. The Company will continue to enhance work-life balance, strengthen managerial capabilities, and provide employees with career development opportunities to promote retention.

Distribution of New and Resigned Employees by Region and Age

Region		Taiwan				Suzhou				Total	
Gender		Male	%	Female	%	Male	%	Female	%	Number of persons	Rate of new employee hires/ leavers
New employees	Under 30 years old	1	0.78%	4	3.13%	18	6.82%	9	3.41%	32	8.16%
	31–50 years old	7	5.47%	14	10.94%	3	1.14%	10	3.79%	34	8.67%
	Over 50 years old	2	1.56%	0	0%	0	0%	0	0%	2	0.51%
	Subtotal	10	7.81%	18	14.06%	21	7.95%	19	7.20%	68	17.35%
Resigned employees	Under 30 years old	1	0.78%	3	2.34%	15	5.68%	7	2.65%	26	6.63%
	31–50 years old	5	3.91%	17	13.28%	5	1.89%	7	2.65%	34	8.67%
	Over 50 years old	1	0.78%	0	0%	0	0%	0	0%	1	0.26%
	Subtotal	7	5.47%	20	15.63%	20	7.58%	14	5.30%	61	15.56%

Note: New hire rate = Number of new hires during the reporting period ÷ Total number of employees at the end of the period (Taiwan: 128; Suzhou: 264); Turnover rate = Number of resignations during the reporting period ÷ Total number of employees at the end of the period (Taiwan: 128; Suzhou: 264).

Parental Leave Without Pay

The Company complies with the “Gender Equality in Employment Act” to ensure employees’ right to apply for parental leave. Employees who have served for three months may apply for unpaid parental leave before their child reaches the age of three. The duration may extend until the child turns three, but may not exceed two years. During the period of unpaid parental leave, employees may continue participating in their original social insurance programs.

Number of Employees on Unpaid Parental Leave Over the Past Three Years

Item	2022		2023		2024	
	Male	Female	Male	Female	Male	Female
Number of employees eligible to apply for unpaid parental leave in the current year[1] (a)	0	0	0	0	1	0
Number of employees who actually applied for unpaid parental leave in the current year (b)	0	0	0	0	1	0
Parental leave application rate (b/a)	0	0	0	0	100%	0
Number of employees expected to return from unpaid parental leave in the current year (c)	0	0	0	0	0	0
Number of employees who actually returned from unpaid parental leave in the current year (d)	0	0	0	0	0	0
Reinstatement rate after parental leave (d/c)	0	0	0	0	0	0
Number of employees who returned from unpaid parental leave in the previous year (e)	0	0	0	0	0	0
Number of employees who remained employed for one year after reinstatement[2] (f)	0	0	0	0	0	0
Retention rate after parental leave (f/e)	0	0	0	0	0	0

Note :1. Based on the number of employees who applied for maternity or paternity leave during the past three years (2022–2024).
2. The reinstatement date is in the previous year, and the employee remained employed for one full year after returning.
3. Due to the absence of relevant laws in Suzhou, only data from Taiwan is included.

EMPLOYEE RIGHTS AND BENEFITS

Protection of human rights and labor rights

The Company prohibits the employment of child labor under the age of 16, prohibits forced labor, and prohibits any form of improper employment discrimination. We also require our suppliers to comply with international standards and the labor-related laws applicable in their respective locations of operation. The Company ensures the protection of various labor rights, including minimum wage, working hours (including overtime), insurance, leave, retirement systems, contract termination notice, freedom of association, and the right to collective bargaining. Equal employment opportunities are provided regardless of race, color, gender, religion, political beliefs, nationality, or social origin. In 2024, neither the Company nor its suppliers experienced any major risks or incidents involving child labor, forced labor, discrimination, or other violations of labor and human rights.

Description of Measures Related to the Rights of Employees of Data Image

Working Hours

- Full-time employees work 8 hours per day, 40 hours per week.
- In special circumstances requiring overtime, total working hours per day may not exceed 12 hours, and monthly overtime is limited to 46 hours.
- According to the Labor Standards Act, overtime pay must be provided for work exceeding 8 hours in a day, and no employee may be compelled to work overtime.
- In Suzhou, daily overtime must not exceed 3 hours, and monthly overtime must not exceed 36 hours.

Termination Procedures

- If the Company needs to terminate an employment relationship, it complies with Article 16 of the Labor Standards Act by providing advanced notice, severance pay, and job-search leave.
- In Suzhou, when termination or cancellation of labor contracts is necessary, the Company follows Articles 23, 24, 25, 26, and 27 of the Labor Law of the People's Republic of China. For terminations under Articles 24, 26, and 27, the Company provides economic compensation in accordance with national regulations.

Labor-Management Agreement

- The Company has signed both a Collective Agreement and a Wage-Specific Collective Agreement with the Labor Union Committee of Data Image Technology (Suzhou) Co., Ltd. These agreements cover 100% of the employees at the Suzhou facility and regulate topics such as remuneration, working hours, insurance benefits, and contract dispute resolution.
- In Suzhou, a labor union is established and, in accordance with the Constitution of the All-China Federation of Trade Unions, holds quarterly union committee meetings to engage in two-way communication on labor-management cooperation, coordination of labor relations, working condition improvements, and welfare planning.

Major Operational Changes

- Any major operational change affecting employee rights and interests is implemented only after discussion at a labor-management meeting.
- Before such changes take effect, the affected employees and their representatives are notified at least 60 days in advance.
- During the reporting period, the Company experienced no major operational changes.

Remuneration level

Data Image provides competitive salaries. Pay levels are determined based on position, professional capability, education and experience, and seniority, and are adjusted with reference to industry market benchmarks. We uphold the principle of equal pay for equal work and ensure that overall compensation does not differ based on gender. In 2022, the ratio of male to female basic salary plus remuneration was 1.16:1; in 2023, the ratio was 1.12:1; and in 2024, it was 0.95:1. The ratio of the annual total compensation of the highest-paid individual to the median annual total compensation of all other employees (excluding the highest-paid individual) was 10:1 in 2024. In addition, compared with the previous year, the ratio of salary increase between the highest-paid individual and all other employees was 1.67:1. Additionally, in accordance with FSC requirements, information on full-time employees not in managerial positions is disclosed on the Market Observation Post System (MOPS) under the section for employee benefits and remuneration statistics.

Ratio of Male to Female Employee Remuneration by Category in the Past 3 Years – Data Image

Year	2022		2023		2024	
Employee Category	Male	Female	Male	Female	Male	Female
Managerial position	0.76	1	1.01	1	0.93	1
Non-managerial positions	1.31	1	1.06	1	1.02	1

Note: 1. Calculation method: Average remuneration of male employees in each category ÷ average remuneration of female employees in the same category.
2. Remuneration: In Taiwan, this includes annual salary, comprising base salary, meal allowance, year-end bonus, performance bonus, overtime pay, and stock-based income. In Suzhou, except for meal allowance and stock-based income, the rest is consistent with the remuneration structure in Taiwan.

Salary Level of Junior Employees at Major Operating Sites of Data Image in the Past 3 Years

Region	Taiwan				Suzhou			
Year	Average standard salary of junior employees		Average standard salary of junior employees / Local minimum wage		Average standard salary of junior employees		Average standard salary of junior employees / Local minimum wage	
	Male	Female	Male	Female	Male	Female	Male	Female
2022	32,500	33,385	1.29	1.32	3,400	3,242	1.49	1.42
2023	33,800	34,717	1.28	1.32	3,471	3,303	1.52	1.45
2024	35,616	35,490	1.30	1.29	3,750	3,538	1.51	1.42

Note: 1. The "important operating locations" defined by the Company refer to the operational boundaries disclosed in this report.
2. The Company establishes the salaries of employees and other workers with reference to the basic wages announced by the Ministry of Labor for the respective year, ensuring they are not lower than the minimum wage.
3. Junior staff: Includes direct personnel such as technicians, technical staff, and operators employed by the Company.
4. Standard salary: Includes base salary and regular wages such as meal allowances (applicable only in Taiwan).
5. The local minimum wages in Taiwan for 2022 to 2024 were NT$25,250, NT$26,400, and NT$27,470, respectively; the local minimum wages in Suzhou for 2022 to 2024 were RMB 2,280, RMB 2,280, and RMB 2,490, respectively.

Benefits and welfare measures

To protect employee rights and enhance company cohesion, Data Image offers comprehensive welfare programs for full-time employees. In addition to statutory entitlements such as labor and health insurance, paid leave, maternity leave, and parental leave, the company provides a wide range of benefits. These include group insurance, annual health checkups, birthday gifts, subsidies for weddings and funerals, holiday bonuses and gifts, company trips, family day events, year-end banquets, annual bonuses, profit-sharing bonuses, and performance-based incentives. These measures aim to improve employee well-being and foster a positive, fulfilling workplace environment.

Employee Welfare Measures at Data Image

Basic Benefits	Insurance	• The Company provides basic labor and health insurance and group insurance for employees (including life insurance, medical insurance, accident insurance, and travel accident insurance for business trips). • Suzhou Plant: Employer liability insurance and group insurance for employees.
	Leave	• In accordance with the "Labor Standards Act", the company provides national holidays, annual leave, marriage/funeral/sick/personal leave, and parental leave.
	Pension System	• For those under the new system of the Labor Pension Act, the company contributes 6% of the employee's monthly salary to their individual labor pension account, based on the contribution scale approved by the Executive Yuan. In 2024, the recognized pension expense was NT$6,537,306.
Rewards and Benefits	Item	• Various subsidies: employee travel, further education. • Festival gifts/bonuses: three major festival bonuses, red envelopes for returning to work after holidays. • Half-price vending machines in rest areas, and dinner boxes for employees working overtime in the evening. • Suzhou Plant: Holiday gifts for Lunar New Year, Women's Day, Labor Day, Dragon Boat Festival, and Mid-Autumn Festival; employee trips; custom winter clothing; condolence payments for serious illness or death; and condolence payments for the death of employees' immediate family members.
Health Promotion	Activities	• Annual employee health checkups, on-site health services, corporate sports events, and contracted fitness center access.
Facilities / Work Environment	Facilities	• The breastfeeding rooms, dining areas, and rest areas have all obtained the "Healthy Workplace" certification from the National Health Administration. • Suzhou Plant: Mother's lounge, basketball and badminton courts, table tennis room, and employee rest lounges.
Welfare Committee	Welfare Fund	• Funding sources: 0.5% of each employee's monthly salary and 0.05% of the company's monthly operating revenue are contributed and deposited into a dedicated account. The "Employee Welfare Committee," jointly established by labor and management, is responsible for fund management. In the current year, the company allocated NT$1,278,403 in welfare fund expenses. • Scope of use includes subsidies for weddings, funerals, celebrations, childbirth, insurance expenses, club activity subsidies, and funding for company and departmental events.
	Annual Events	• The headquarters and the New Taipei City Association of the Blind jointly organize one employee massage relaxation session per year. • Travel allowances are also distributed.

HUMAN RESOURCE DEVELOPMENT

Diverse training channels

The Company is committed to talent cultivation and the enhancement of employee capabilities. A complete training system has been planned, covering onboarding training, professional skill development for various roles, and leadership development for mid- and senior-level managers. Dedicated training programs are designed by professionals and delivered through multiple learning platforms, including in-person instruction, online video learning, and digital platforms. A feedback mechanism on training satisfaction is also in place to ensure continuous improvement of the company's training programs. In 2024, average training hours per employee: Taiwan 8.6 hours; Suzhou 21.9 hours.

2024 Employee Training Status of Data Image

Employee Category	Calculation method	Taiwan			Suzhou		
		Male	Female	Subtotal	Male	Female	Subtotal
Senior management	Actual number of people during the reporting period (A1)	3	0	3	1	0	1
	Training hours during the reporting period (B1)	45	0	45	9	0	9
	Average training hours during the reporting period (B1/A1)	15	0	15	9	0	9
Managerial position	Actual number of people during the reporting period (A2)	1	2	3	8	5	13
	Training hours during the reporting period (B2)	8	92	100	82	56.5	138.5
	Average training hours during the reporting period (B2/A2)	8	46	33.3	10.3	11.3	10.7
Technical staff	Actual number of people during the reporting period (A3)	12	2	14	16	15	31
	Training hours during the reporting period (B3)	29	4	33	477	409	886
	Average training hours during the reporting period (B3/A3)	2.4	2	2.3	29.8	27.3	28.6
Non-managerial positions	Actual number of people during the reporting period (A4)	32	46	78	117	128	245
	Training hours during the reporting period (B4)	381	527.5	908.5	2933.5	1824.5	4758
	Average training hours during the reporting period (B4/A4)	11.9	11.4	11.7	25.1	14.3	19.4
Total	Training hours during the reporting period (Q)	463	623.5	1086.5	3501.5	2290	5791.5
	Total number of employees at the end of the reporting period (R)	64	64	128	127	137	264
	Average training hours per employee (Q/R)	7.23	9.74	8.6	27.6	16.7	21.9

2024 On-the-job Training Course Conduct and Participation of Data Image

Course Type	Taiwan			Suzhou		
	Course hours	Number of participants	Completion rate	Course hours	Number of participants	Completion rate
Department Skill Training	956.5	36	100%	286	107	100%
Cybersecurity and Personal Information Protection	50	29	100%	275	275	100%
Occupational Safety and Health Training	66	30	100%	1,191	674	100%
Total	1,072.5	95	100%	1,752	1,056	100%

Performance and career development

The Company values the career development of its employees. A comprehensive promotion and compensation system has been planned and implemented, and employee performance evaluations are conducted twice a year. For employees who have been with the Company for more than three months, at least one interview is held annually to discuss and assess work performance, career plans, or continuing education goals. Based on the evaluation results, relevant human resources processes, such as salary adjustments, promotions, rewards, and job transfers, are carried out to support organizational capability management and talent development.

2024 Employee Performance Review Status at Data Image

Employee Category	Calculation method	Taiwan			Suzhou		
		Male	Female	Subtotal	Male	Female	Subtotal
Senior management	Total number of employees at year-end (A1)	8	2	10	1	-	1
	Number receiving regular performance and career reviews (B1)	8	2	10	1	-	1
	Percentage (B1/A1)	100%	100%	100%	100%	-	100%
Managerial position	Total number of employees at year-end (A2)	18	7	25	8	5	13
	Number receiving regular performance and career reviews (B2)	18	7	25	8	5	13
	Percentage (B2/A2)	100%	100%	100%	100%	100%	100%
Technical staff	Total number of employees at year-end (A3)	14	6	20	14	13	27
	Number receiving regular performance and career reviews (B3)	14	6	20	13	13	26
	Percentage (B3/A3)	100%	100%	100%	92.86%	100.00%	96.30%
Non-managerial positions	Total number of employees at year-end (A4)	24	49	73	104	119	223
	Number receiving regular performance and career reviews (B4)	24	49	73	104	118	222
	Percentage (B4/A4)	100%	100%	100%	100.00%	99.16%	99.55%
Total	Total number of employees at the end of the reporting period (R)	64	64	128	127	137	264
	Total number of employees receiving regular performance and career development reviews (Q)	64	64	128	126	136	262
	Percentage of employees receiving regular performance and career development reviews (Q/R)	100%	100%	100%	99.21%	99.27%	99.24%

Note: Employees at the Suzhou plant who have worked for less than three months are not included in performance evaluations.

EMPLOYEE SATISFACTION SURVEY

To continuously improve management related to labor and recruitment, health and safety, work environment, and ethical standards, the Company conducts an employee satisfaction survey for all employees each year. The survey covers various aspects, including work management and systems, compensation and benefits, training and development, and dormitory and cafeteria management. In 2024, a total of 269 employees at the Suzhou Plant participated in the satisfaction survey, with a 100% participation rate. The employee satisfaction score was 80.5%, which did not meet the target of 82%. Based on this result, the Company conducted a summary analysis and formulated corresponding improvement measures for the dining and lodging category, which received a lower score in this year's satisfaction survey. The effectiveness of improvements is continuously reviewed to further enhance employee satisfaction.

Number of questionnaires issued	269
Number of questionnaires recovered	269
Questionnaire return rate	100%
Satisfaction target	≧ 82%
Actual satisfaction score	80.5%
Target achieved	No
Improvement report for unmet target	Yes

2024 Satisfaction Scores:

Job Satisfaction

Are you satisfied with your department's management?
Are your opinions taken seriously at work?

Score **82.0%**

Training Satisfaction

Has training helped improve your work capabilities?

Score **82.3%**

Dining and Lodging

Are you satisfied with the company's dormitory and cafeteria conditions?

Score **59.6%**

Compensation and Benefits

Are you satisfied with your compensation relative to your performance and skills?

Score **78.0%**

SAFE WORKPLACE ENVIRONMENT

Occupational health and safety management system

To ensure employee safety and prevent occupational accidents, the Company promotes occupational safety management in accordance with the Occupational Safety and Health Act and related regulations. The occupational safety and health management covers the Taiwan Headquarters, Taoyuan Plant, and Suzhou Plant, and applies to both employees and non-employees. It includes 392 employees (67.59%) and 188 non-employees (32.41%). No specific workers are excluded. The Company has established the "Occupational Safety and Health Work Rules" and the "Occupational Safety and Health Management Plan" based on applicable laws. Focusing on six key areas, the Company uses the PDCA (Plan-Do-Check-Act) cycle to conduct continuous risk assessment and improvement in occupational health and safety management. Each department is legally required to assign occupational health and safety personnel, management staff, and first-aid personnel to comprehensively prevent occupational accidents.

Workers covered by an occupational health and safety management system

Plant area	Number of employees	Number of non-employees
Taiwan Plants	128	1
Suzhou Plant	264	187
Total	392	188
%	67.59%	32.41%

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

Occupational health and safety management system

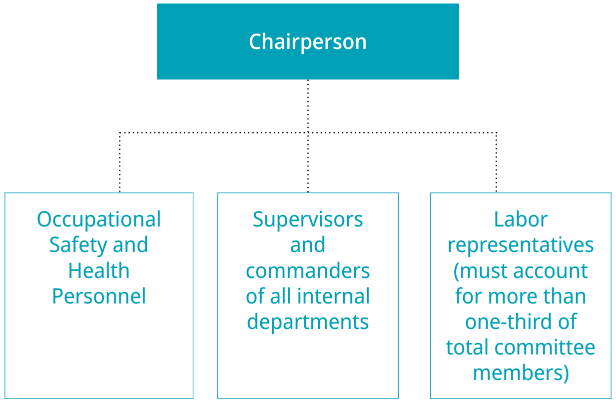
Safety and Health Education, Training, and Emergency Drills	• Occupational safety training is provided to both employees and contractors, along with periodic refresher courses. • Specialized training is offered for first aid personnel and environmental safety and health (ESH) officers to ensure role-specific competencies.
Hazard Identification and Risk Assessment	The Company identifies and assesses factors that may lead to occupational injuries or illnesses. This includes hazardous workplaces, chemical substances in production processes, and overall job activity safety. Current identified risks include mechanical, chemical, physical, and ergonomic hazards.
Environmental Safety and Health Audits	The Taoyuan plant completed all four quarterly safety audits in 2024 with a 100% compliance rate. These results reflect the effective implementation of safety systems and strong employee adherence to health and safety protocols. If potential hazards are discovered during audits, they are immediately reported to the Occupational Safety and Health Committee for investigation and corrective action. The Company is committed to continuous improvement toward a zero-incident and sustainable safety environment.
Emergency Response to Incidents	Standard operating procedures (SOPs) are established for emergency response. In the event of an accident, the procedures ensure immediate reporting, incident analysis, cause investigation, and the implementation of corrective measures.
Health Management and Wellness Promotion	The Company provides on-site health services and conducts annual health checkups for all employees. At Data Image Technology (Suzhou) Co., Ltd., 1. health management practices include general health examinations conducted once a year, 2. pre-employment physical examinations for all new hires, and 3. additional checkups once a year for employees in positions with occupational hazards, as well as upon resignation. Suzhou also carries out health and safety measures, such as 1. monthly inspections of labor protection equipment,2. routine inspections of specialized labor protection gear along with usage guidance, and 3. regular posting of occupational health-related information on bulletin boards.
Health Protection Measures for Specific Groups	To safeguard the physical and mental health of female employees during pregnancy, after childbirth, and throughout breastfeeding, the Company conducts maternity health assessments and adjusts work duties accordingly. Facilities such as breastfeeding rooms are provided to support employees during these periods. The Suzhou plant complies with the "Labor Protection Regulations for Female Workers" by offering prenatal checkup leave, maternity leave, and breastfeeding leave. It has also established maternity and nursing rooms to ensure proper labor protection and uphold the special rights of female workers during pregnancy, childbirth, and lactation.

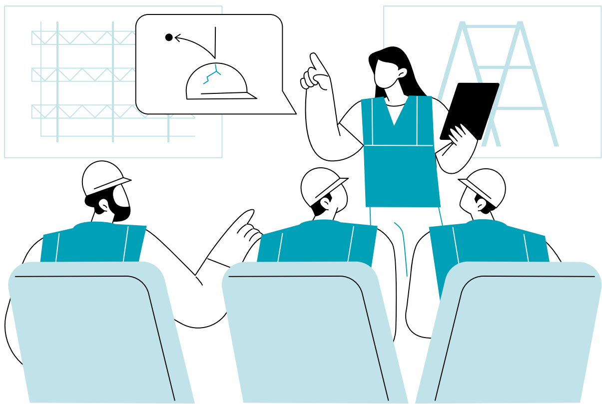
Occupational Safety and Health Committee

The Company has established an Occupational Safety and Health Committee in accordance with the Occupational Safety and Health Management Regulations to ensure the protection of employee rights and interests. The committee comprises a total of nine members, including two occupational safety and health personnel, four departmental supervisors or managers, and three labor representatives, with labor representatives accounting for more than one-third of the total membership.

The committee is responsible for the planning, implementation, evaluation, and continuous improvement of the Company's occupational safety and health environment, with the aim of enhancing safety management standards and achieving overall safety objectives. Regular committee meetings are held to discuss topics such as safety and health policies and plans, workplace risk and health management, incident response and improvement measures, as well as contractor oversight and other related matters.

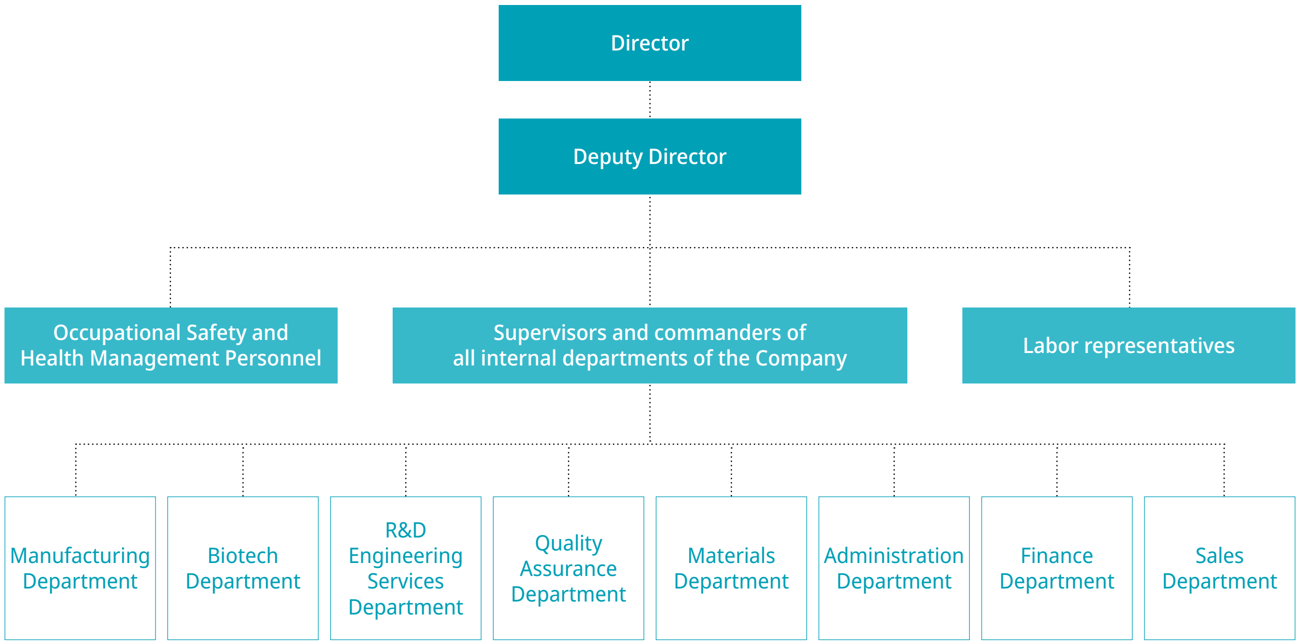
Occupational Safety and Health Committee Organization Chart





Occupational Health Committee Organization Chart of Data Image (Suzhou) Corporation

Since the establishment of the Occupational Health Committee, quarterly summaries and analyses of occupational health examinations have been conducted. Members of the Occupational Safety Committee carry out monthly comprehensive safety inspections for the following month, focusing on identifying hazardous factors in the workplace and the proper wearing of protective equipment. In addition, the environmental safety department conducts regular inspections of personal protective equipment usage.



Occupational Safety and Health Education and Training

To ensure that employees have a healthy and safe environment in which to work, the Company regularly conducts safety training for new employees and contracted workers, as well as refresher training for in-service employees, enabling them to acquire the necessary safety knowledge for their jobs. To prevent the recurrence of similar incidents, the Company also conducts regular accident-related education and training, and uses accident investigation and analysis techniques to help employees understand the root causes of incidents, reduce industrial safety accidents, and enhance employee health and safety.

Occupational Safety and Health Training for Data Image's Personnel

Worker category	Training Type	2024 Training Course	Course hours	Number of participants	Total training hours
New employees	General training	Occupational Safety and Health Education and Training for New Employees of Data Image	3	29	87
	Specific training	General Hazard Communication Education and Training of Data Image	3	9	27
In-service Employees	General training	Occupational Safety and Health Education and Training of Data Image	1	127	127
		Emergency Response Education and Training	4	278	1,112
	Specific training	General Hazard Communication Education and Training of Data Image	1	49	49
Labor Contractors	General training	Occupational Safety and Health Education and Training	1	20	20
		Total	13	512	1,422

Occupational Safety and Health Education and Training at the Suzhou Plant

Worker category	Training Type	2024 Training Course	Course hours	Number of participants	Total training hours
New employees	General training	Three-Level Safety Education and Training for New Employees	24	8	192
In-service Employees	General training	Annual EHS Training	2.5	278	695
		Hazardous Chemical Control Training	2	55	110
	Specific training	Plant Fire Drill	0.5	278	139
		Occupational Health and Protection Knowledge Training	1	55	55
Labor Contractors	General training	Construction Safety Education and Training	0.5	24	12
		Total	30.5	698	1,203

Occupational hazard risk control

The Company conducts hazard identification and risk level assessment based on records of occupational accidents. Common types of occupational safety hazards include mechanical hazards, chemical hazards, physical hazards, and ergonomic hazards. We conduct on-the-job training for general workers, chemical hazard communication training, emergency response drills, training for supervisors of hazardous operations, and on-the-job training for managerial personnel.

Hazard Identification, Analysis, and Improvement Measures for Occupational Safety and Health Management of Data Image

Hazard Identification	Hazard Analysis	Risk Level	Preventive/ Improvement Measures
Mechanical Hazards	• Injuries caused by loading/unloading and use of hydraulic pallet jacks, such as crushing or collision • Injuries such as cuts from using sharp tools during unpacking and repacking	Medium	• Wear safety shoes when operating • Wear cut-resistant gloves and other personal protective equipment
Chemical Hazards	• Exposure to hazardous chemicals or organic solvent leaks in the working environment	Medium	• Perform automated inspections before starting operations • Regularly replace gloves
Physical Hazards	• Injuries resulting from repetitive tasks	Medium	• Switch to mechanical aids (e.g., forklifts or carts) to assist manual handling • Promote correct posture for repetitive tasks through training. Conduct follow-up based on individual health examination results
Radiation	• The primary hazard lies in its destructive effect on white blood cells in the human bloodstream, leading to a reduced white blood cell count. This, in turn, weakens the body's immune function, making it easier for pathogens to invade and cause illness.	General	• Post occupational hazard notices • Display warning signs • Use personal protective equipment

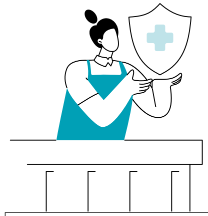
Contractor Occupational Safety and Health Management Regulations

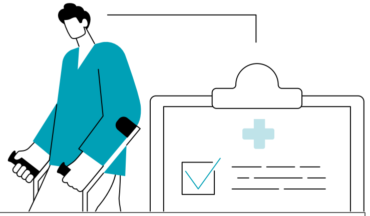
Data Image enforces strict occupational safety and health requirements for contractors to ensure construction safety and legal compliance. According to internal regulations, contractors must adhere to the "Contractor Safety and Health Commitment" and the "Workplace Safety Commitment," pledging to follow labor safety and health laws, accept full liability for incidents due to negligence during construction, and waive any rights to prior legal defenses. Before beginning work, contractors must assign safety and health personnel to oversee on-site supervision, risk prevention, and regular inspections, and submit proof of such appointment. Before daily operations, contractors must conduct a "Pre-shift Safety Briefing," documenting the tasks, potential hazards, and protective measures, ensuring all personnel are informed. The "Workplace Environment and Hazard Notification Form" outlines potential hazards such as fire, falls, oxygen deficiency, and electric shock, and corresponding protective actions, such as permit applications for hot work or safety harnesses for elevated tasks. Contractors are required to provide safety training to their workers and ensure all equipment complies with regulatory standards. The "Contractor Work Agreement" further defines timelines, quality standards, and liability, specifying that the contractor assumes full responsibility for any violations or incidents. Data Image reserves the right to conduct inspections and halt operations to ensure safety. This system enforces site safety and reduces occupational risk by clearly defining responsibilities and providing strict oversight.

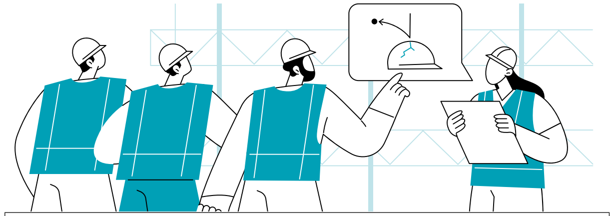
Regulations Governing Management of Hazardous Substances

To comply with EU directives (WEEE and RoHS) and customer requirements, Data Image has established the QP-QM-07 Hazardous Substance Management Procedure. This procedure regulates the restricted use of hazardous substances in product components, materials, and packaging to meet green product standards, legal requirements, and client expectations. All materials used in a product's production process—including assemblies, accessories, parts, components, materials, and finished products—as well as auxiliary and packaging materials used during manufacturing or maintenance, are subject to these controls.

Occupational Accident Response and Handling







Accident Reporting and Handling Process

Notification

When an incident occurs, it must be immediately reported to the supervisor and occupational safety personnel. The severity of the incident is then assessed according to the “Emergency Incident Notification Classification Standards”.

Medical Treatment

The injury must be promptly treated, and a medical diagnosis or certificate should be obtained.

Documentation and Analysis

An Occupational Accident Investigation and Analysis Report must be completed, focusing on identifying and improving any related hazard factors.

Accident Investigation Process

Occurrence of an accident

When a major occupational accident occurs, it must be reported immediately to both occupational safety personnel and the supervisor. Contractors are required to notify the site supervisor by phone within 30 minutes and, in accordance with relevant regulations, contact emergency services such as the fire department and medical units for assistance. If the incident qualifies as a major occupational accident, it must be reported to the local labor inspection agency within eight hours.

In accordance with Article 18 of the Occupational Safety and Health Act, the Company upholds workers' right to withdraw from unsafe work environments. This right is emphasized during onboarding and training to ensure that employee health and safety are prioritized under all circumstances.

Investigation of the cause of the incident

Following the occurrence of a major incident, occupational safety personnel must establish an Occupational Accident Investigation and Response Team. Supervisors or designated personnel from each department shall serve as conveners. Alongside department heads, they must promptly visit the site for inspection and verification. After submitting an “Accident Prevention Report” to the General Manager, a review meeting must be convened within one week. The meeting is chaired by the safety and health supervisor and includes department heads and labor representatives. The team will present the incident details and the corrective measures taken.

Incident review and improvement items

Each department is required to adopt the improvement recommendations provided by the Investigation and Response Team and ensure thorough tracking until all corrective actions are fully implemented. A comprehensive review should also be conducted to prevent recurrence of similar incidents. In the event of a major occupational accident, the site must be photographed immediately for evidence. These records, along with the investigation report, are retained by safety personnel for future training purposes to strengthen disaster preparedness and enhance organizational risk management, ultimately improving workplace safety.

Occupational injury statistics and analysis

In 2024, Data Image recorded no occupational injuries, disabling injuries, or fire-related accidents. If a fire occurs on Company premises, it must be logged into the Company's accident reporting platform within 24 hours. A complete fire investigation and review must be conducted within one month, following the Company's accident investigation management regulations. Fire incident investigations must not only identify the root causes and propose preventative measures but also include an evaluation of losses. These can include labor losses, property damage, production interruptions, and other related costs such as compensation payments, fines imposed by authorities, or fees for third-party investigation services. Historical data on fire types and frequency at Company facilities is also collected and used in employee education and awareness programs to strengthen safety culture.

Statistics of Occupational Injuries at Data Image Over the Past Three Years

Year		2022		2023		2024	
Worker Type		Employees	Non-employees	Employees	Non-employees	Employees	Non-employees
Total working hours	Taiwan	260,168	17,600	256,512	46,248	252,680	34,512
	Suzhou	703,303	619,465	690,689	517,762.5	678,985.5	497,287
Number of deaths		0	0	0	0	0	0
Mortality rate		0	0	0	0	0	0
Number of serious occupational injuries		0	0	0	0	0	0
Rate of high-consequence work-related injuries		0	0	0	0	0	0
Number of recordable occupational injuries		0	0	0	0	0	0
Recordable occupational injury rate		0	0	0	0	0	0
Type of injury		NA	NA	NA	NA	NA	NA

Note: 1. "Occupational injuries" refers to accidents that occur when workers are performing their duties or within the workplace. The statistical basis does not include "commute accidents." Total working hours: Calculated as the sum of all annual working hours of all workers. For employees, it is based on actual working and overtime hours. For non-employees (contract and dispatched workers), it is estimated as 8 hours per day × (monthly number of people entering the plant × number of working days per month). "Serious occupational injuries" refers to injuries resulting in disability or those that prevent the employee from being restored to their pre-injury health condition within six months (excluding death).
2. Fatality rate = (Number of fatalities caused by occupational injuries ÷ Total working hours) × 1,000,000
3. Rate of high-consequence work-related ill health = (Number of serious occupational injuries ÷ Total working hours) × 1,000,000
4. Total recordable injury frequency rate (TRIFR) = (Number of recordable occupational injuries × 1,000,000) ÷ Total working hours
5. For points 4–6, ratios are calculated to two decimal places without rounding.

Workplace health services

Occupational Injury and Disease Prevention Management

Data Image has long been actively promoting workplace health and is committed to creating a safe and healthy working environment. To protect the physical and mental well-being of all employees, the Company conducts annual health examinations and implements tiered health management measures based on the examination results. The collection, processing, and use of employee health examination data are handled in accordance with relevant laws and regulations. Contracted on-site medical personnel manage the data confidentially according to professional medical ethics, preventing the risk of personal data leaks. All data is strictly limited to health management and occupational safety and health purposes. Access rights and retention periods are strictly controlled. For employees with abnormal checkup results, medical staff provide appropriate health education and follow-up services. If a work-related illness is suspected, an on-site hazard assessment is initiated based on occupational medicine principles to ensure proper care and workplace risk control.

All annual checkup data is compiled and analyzed for trend insights and used as a basis for planning workplace health promotion activities, such as chronic disease prevention and metabolic syndrome awareness.
To promote self-health management, the Company partnered with a health consulting firm to introduce a mobile App (available only in Taiwan), enabling employees to instantly access their historical health data, bypassing the need to rely on paper records and, thus, allowing them to integrate immediate health information into their daily lives.

At Data Image Technology (Suzhou) Co., Ltd., an occupational disease hazard evaluation is conducted every three years for occupational health positions. Hazardous factors in the workplace are monitored annually. Annual refresher training is provided to existing employees, and health checkups are conducted once a year for those in high-risk roles and again upon their departure. Daily inspections and usage instructions are conducted for key safety equipment (e.g., eyewash stations). Monthly inspections are conducted to ensure that all employees are using appropriate protective equipment and that it is distributed and logged regularly. For the years 2022 to 2024, a total of 210, 196, and 211 employees participated in health checkups, respectively.

On-site service grading of Data Image in the last 3 years

(Unit: Number of people)

Health Management Classification	Risk Level	Intervention Measures	2022	2023	2024
Level 1	General	Periodic health checkup	7	6	4
Level 2	Mild Risk	1. Health promotion activities to strengthen self-care 2. Provide health education materials; arrange consultation as needed	33	54	45
Level 3	Moderate Risk	1. Target for health promotion 2. Included in follow-up list; arrange health consultations; track health behavior	33	27	31
Level 4	Highest Risk	1. Target for health promotion 2. Included in follow-up list; arrange health consultations and request medical records 3. On-site health consultation with physicians	14	18	10
		Total number of people examined	87	105	90

Statistical Data on Work-related Ill Health of Employees at Data Image in the Last 3 Years

Year		2022		2023		2024	
Worker Type		Employees	Non-employees	Employees	Non-employees	Employees	Non-employees
Total working hours	Taiwan	260,168	17,600	256,512	46,248	252,680	34,512
	Suzhou	703,303	619,465	690,689	517,762.5	678,985.5	497,287
Number of recordable occupational disease cases		0	0	0	0	0	0
Number of deaths caused by occupational diseases		0	0	0	0	0	0
Occupational disease fatality rate		0	0	0	0	0	0
Major types of occupational diseases		None.					

Note: 1. Total working hours: Calculated as the sum of all annual working hours of all workers. For employees, it is based on actual working and overtime hours. For non-employees (contract and dispatched workers), it is estimated as 8 hours per day × (monthly number of people entering the plant × number of working days per month).
2. Occupational disease fatality rate = Number of fatalities caused by occupational disease × 1,000,000 ÷ Total working hours

Health Promotion and Care

The Company firmly believes that the foundation of sustainable development lies in the health and well-being of its employees. We follow GRI 403: Occupational Health and Safety Standards, continuously optimizing our workplace health management system to establish a controlled-risk, safe, and healthy working environment. This promotes both employee well-being and operational resilience. An occupational safety and health management mechanism is in place to ensure that potential risks are identified and managed in a timely manner.

To address risks associated with chronic conditions such as hypertension, hyperglycemia, hyperlipidemia, and obesity, Data Image promotes an integrated health management approach encompassing prevention, monitoring, and intervention, including:

- Regular health checkups and report tracking system
- Personalized health consultation and feedback mechanism
- Health education on nutrition, physical activity programs, and psychological support resources
- Trend analysis and early warning models based on employee health risk data

To strengthen employee health awareness and self-care capabilities, the Company has launched several health promotion actions since 2022, including:

- Weekly on-site health services: Provides individual health consultations and regularly delivers practical health tips through Health Weekly to cultivate healthy long-term habits.
- Self-monitoring blood pressure stations: Set to launch in 2025, enabling employees to proactively monitor their blood pressure to be used as a daily health signal — no longer just a number on a report.
- Fitness assessment activities (2024): Offering real measurements and personalized advice to help bridge the gap between “knowing a change is needed” and “taking action.”
- The Company has formulated the Labor Health Protection Program, which includes five main plans: a prevention plan for ergonomic hazards, a disease prevention plan related to abnormal workloads, a plan for maternal health protection in the workplace, a plan to prevent unlawful harm while performing duties, and a safety and health plan for middle-aged and elderly employees. The Company conducts regular surveys—such as musculoskeletal symptom questionnaires, overwork assessments, workload evaluation questionnaires, and fitness-for-duty assessments—to detect early warning signs through data analysis. Survey results are followed up on by professional occupational physicians and nurses, who conduct interviews and provide personalized health advice to high-risk employees. From assessment to follow-up and improvement, the goal is not merely to “identify problems,” but to actively support employees in “finding solutions.”

Feedback from statistical analysis is also incorporated into workplace environmental improvements, extending health management from the individual to the organizational level, thus building a safer, more supportive work environment for all.

SOCIAL CARE AND MUTUAL PROSPERITY

2024 Community Engagement by Data Image

Project	Input	Output	Impact
Taiwan			
Donation of contract-grown rice to social welfare organizations	130 kg of contract-grown rice	Supported the basic staple food needs of 43 underprivileged individuals for 10 days.	Helped address hunger and nutritional imbalance by meeting daily meal needs for disadvantaged groups.
Sponsorship of the Wenshan Junior High School Badminton Team Elite Training Program in New Taipei City	NT$150,000 sponsorship	• Met equipment needs for 17 players. • Provided approximately 6–12 months' worth of training shuttlecocks. • Enabled 3 competition opportunities.	The NT$150,000 donation directly enhanced training and competition access for team members and brought multiple ESG benefits: environmentally, promoting low-carbon emissions sports; socially, supporting youth development and community ties; and in governance, demonstrating transparency and proper management. This initiative helps strengthen the company's brand image, attract stakeholder support, and lay a foundation for the Company's long-term ESG strategy.
Suzhou			
"Plant Green Together, Walk with Environmental Protection" Public Tree Planting Activity	71 tree saplings; total expenditure NT$115,493	• 35 volunteers participated, working in groups to plant 71 trees on-site.	While building a green and healthy ecological environment, the activity also enhanced employees' environmental awareness and contributed to the Company's green and low-carbon development through practical action.
Water Conservation Public Awareness Campaign for Employees and Families	Educational materials provided free of charge by Suzhou Waterworks; event costs (personnel and supplies) totaled NT$13,680	• 28 volunteers distributed over 1,000 water-saving brochures at a local public park.	Promoted water conservation awareness among the public and employees' families, encouraging shared responsibility for water protection and aiming to build a better community together.
99 Charity Day Fundraising Sale	30 employees donated items for free; cost of promotional materials was NT$2,763	• 138 people contributed through purchases, raising a total of NT$17,139 for charity projects.	Supported the high-quality development of the public welfare sector, promoted a diverse, healthy, and sustainable online charity ecosystem. Gathered small acts of kindness to create a meaningful impact to help those in need.
"1+5 Love Kitchen" Meal Donation Project	Total donation amount NT$22,500	• Delivered 500 caring meals to individuals in need in the local community.	The project will continue supporting meal donations over the next five years, sending warm meals to elderly residents. Recognized with the "Charity Project Co-builder" award by the Jinji Lake Business District CSR Alliance.
"Because of You, Dreams Take Root" – Hsin-Yuan Nursing Home Visit	Co-organized with the Labor Union; donated items provided by the union; no cost to the Company.	• Seven representatives from the Labor Union and Jinji Lake CSR Alliance visited Hsin-Yuan Nursing Home, reaching 110 elderly residents.	Through donations, care, and companionship, the activity brought warmth, relieved loneliness, and improved the mental well-being of elderly participants, spreading love and social care.
"One Acre Field" Charity Rice Donation Project	420 kg of rice donated; total donation expenditure, NT$82,800	• Provided 15 days of staple food for 288 households.	As a daily essential, the rice donations helped reduce household financial burdens and directly supported employee families.

GRI STANDARDS INDEX

General Disclosures

GRI 1: Foundation 2021	[Statement of Use]: Data Image reports the content from January 1, 2024 to December 31, 2024 in accordance with the GRI Standards.
GRI 2: General Disclosures 2021	

GRI Encoding	Disclosure Item	Corresponding Chapter	Page Number
GRI 2-1	Organizational details	About Data Image	P.15
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	None.	-
GRI 2-5	External Guarantee/Assurance	About the Report	P.3
GRI 2-6	Activities, value chain and other business relationships	About Data Image Sustainable Value Chain	P.15 P.34
GRI 2-7	Employees	Overview of Corporate Human Resources	P.52
GRI 2-8	Workers who are not employees	Overview of Corporate Human Resources	P.52
GRI 2-9	Governance structure and composition	Governance Structure Functional Committees	P.23 P.26
GRI 2-10	Nomination and selection of the highest governance body	Composition and Selection of the Board of Directors	P.24
GRI 2-11	Chair of the highest governance body	Composition and Selection of the Board of Directors	P.24
GRI 2-12	Role of the highest governance body in overseeing the management of impacts	Functional Committees	P.26
GRI 2-13	Delegation of responsibility for managing impacts	Sustainability Commitment and Strategy Risk Management Committee	P.16 P.30
GRI 2-14	Role of the highest governance body in sustainability reporting	About the Report	P.3
GRI 2-15	Conflicts of interest	Avoidance of Conflicts of Interest	P.24
GRI 2-16	Communication of critical concerns	Composition and Selection of the Board of Directors	P.24
GRI 2-17	Collective knowledge of the highest governance body	Continuing Education for Board Members	P.25
GRI 2-18	Evaluation of the performance of the highest governance body	Board performance evaluations	P.25
GRI 2-19	Remuneration policies	Remuneration Policy for Directors and Managers	P.25
GRI 2-20	Process to determine remuneration	Remuneration Policy for Directors and Managers	P.25
GRI 2-21	Annual total compensation ratio	Remuneration level	P.56
GRI 2-22	Statement on sustainable development strategy	Message from the Chairperson Sustainability Commitment and Strategy	P.2 P.16
GRI 2-23	Policy commitments	Policy commitments	P.23
GRI 2-24	Embedding policy commitments	Policy commitments	P.23
GRI 2-25	Processes to remediate negative impacts	Complaint and Suggestion Channel	P.29
GRI 2-26	Mechanisms for seeking advice and raising concerns	Complaint and Suggestion Channel	P.29
GRI 2-27	Compliance with laws and regulations	Compliance with laws and regulations	P.28
GRI 2-28	Membership associations	Participation in Public Associations	P.21
GRI 2-29	Approach to stakeholder engagement	Stakeholder Engagement	P.6
GRI 2-30	Collective bargaining agreements	Protection of human rights and labor rights	P.55

Disclosures on material topics

GRI Encoding	Disclosure Item	Corresponding Chapter	Page Number
GRI 3: Material Topics 2021			
GRI 3-1	Process to determine material topics	Identification and Sorting of Material Topics	P.9
GRI 3-2	List of material topics	Identification and Sorting of Material Topics	P.9

GRI Encoding	Disclosure Item	Corresponding Chapter	Page Number
Supply Chain Management			
GRI 3-3	Disclosures on material topics	2024 Major Topic Management Approach	P.11
GRI 308: Supplier Environmental Assessment 2016			
GRI 308-1	New suppliers that were screened using environmental criteria	Supplier Risk Assessment	P.37
GRI 308-2	Negative environmental impacts in the supply chain and actions taken	Supplier Risk Assessment	P.37
GRI 414: Supplier Social Assessment 2016			
GRI 414-1	New suppliers that were screened using social criteria	Supplier Risk Assessment	P.37
GRI 414-2	Negative social impacts in the supply chain and actions taken	Supplier Risk Assessment	P.37
Information Security Management			
GRI 3-3	Disclosures on material topics	2024 Major Topic Management Approach	P.11
GRI 418: Customer Privacy 2016			
GRI 418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	Information Security and Personal Data Risk Management	P.31
Product Quality and Safety			
GRI 3-3	Disclosures on material topics	2024 Major Topic Management Approach	P.11

GRI Encoding	Disclosure Item	Corresponding Chapter	Page Number
GRI 416: Customer Health and Safety 2016			
GRI 416-1	Assessment of the health and safety impacts of product and service categories	Product Responsibility	P.38
GRI 416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	Product Responsibility	P.38
Innovation Management			
GRI 3-3	Disclosures on material topics	2024 Major Topic Management Approach	P.11
Recruitment and Human Resources Management			
GRI 3-3	Disclosures on material topics	2024 Major Topic Management Approach	P.11
GRI 401: Employment 2016			
GRI 401-1	New employee hires and employee turnover	Overview of Corporate Human Resources	P.52
GRI 401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	Benefits and welfare measures	P.57
GRI 401-3	Parental leave	Parental Leave Without Pay	P.54
GRI 404: Training and Education 2016			
GRI 404-1	Average hours of training per year per employee	Diverse training channels	P.58
GRI 404-2	Programs for upgrading employee skills and transition assistance programs	Protection of human rights and labor rights	P.55
GRI 404-3	Percentage of employees receiving regular performance and career development reviews	Performance and career development	P.59
Occupational Health and Safety			
GRI 3-3	Disclosures on material topics	2024 Major Topic Management Approach	P.11
GRI 403: Occupational health and safety 2018			
GRI 403-1	Occupational health and safety management system	Occupational health and safety management system	P.61
GRI 403-2	Hazard identification, risk assessment, and incident investigation	Occupational hazard risk control	P.64
GRI 403-3	Occupational health services	Workplace health services	P.67

GRI Encoding	Disclosure Item	Corresponding Chapter	Page Number
GRI 403-4	Worker participation, consultation, and communication on occupational health and safety	Occupational Safety and Health Committee	P.62
GRI 403-5	Worker training on occupational health and safety	Occupational Safety and Health Education and Training	P.63
GRI 403-6	Promotion of worker health	Health Promotion and Care	P.68
GRI 403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	Occupational hazard risk control	P.64
GRI 403-8	Workers covered by an occupational health and safety management system	Occupational health and safety management system	P.61
GRI 403-9	Work-related injuries	Occupational injury statistics and analysis	P.66
GRI 403-10	Work-related ill health	Workplace health services	P.67
Governance			
GRI 3-3	Disclosures on material topics	2024 Major Topic Management Approach	P.11
GRI 201: Economic Performance 2016			
GRI 201-1	Direct economic value generated and distributed by the organization	Economic Performance	P.19
GRI 201-2	Financial impacts and other risks and opportunities caused by climate change	The financial impact of climate-related risks and opportunities	P.44
GRI 201-3	Defined benefit plan obligations and other retirement plans	Benefits and welfare measures	P.57
GRI 201-4	Financial Subsidies Received from the Government	Financial Subsidies Received from the Government	P.20
GRI 205: Anti-corruption 2016			
GRI 205-1	Operations assessed for risks related to corruption	Ethical Corporate Management	P.27
GRI 205-2	Communication and training about anti-corruption policies and procedures	Ethical Corporate Management	P.27
GRI 205-3	Confirmed incidents of corruption and actions taken	Ethical Corporate Management	P.27
GRI 206: Anti-competitive Behavior 2016			
GRI 206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	Ethical Corporate Management	P.27
GRI 405: Diversity and Equal Opportunity 2016			
GRI 405-1	Diversity of governance bodies and employees	Composition and Selection of the Board of Directors Overview of Corporate Human Resources	P.24 P.52
Climate Change Response			
GRI 3-3	Disclosures on material topics	2024 Major Topic Management Approach	P.11
GRI 302: Energy 2016			
GRI 302-1	Energy consumption within the organization	Energy management	P.46
GRI 302-2	Energy consumption outside of the organization	Not yet assessed.	-
GRI 302-3	Energy intensity	Energy management	P.46
GRI 302-4	Reduction of energy consumption	Energy management	P.46
GRI 302-5	Reductions in energy requirements of products and services		-
GRI 305: Emissions 2016			
GRI 305-1	Direct (Scope 1) GHG Emissions	GHG emissions	P.47
GRI 305-2	Energy indirect (Scope 2) GHG emissions	GHG emissions	P.47
GRI 305-3	Other indirect (Scope 3) GHG emissions	Not yet assessed.	-
GRI 305-4	GHG emissions intensity	GHG emissions	P.47
GRI 305-5	Reduction of GHG emissions	Energy Conservation and Carbon Reduction	P.48
GRI 305-6	Emissions of ozone-depleting substances (ODS)	Not applicable since there is no emission.	-
GRI 305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	Not applicable since there is no emission.	-

SASB GUIDELINE INDEX – HARDWARE

Topic	Code	Metric	Description/Corresponding Chapter
Product Security	TC-HW-230a.1	Description of approach to identifying and addressing data security risks in products	As a manufacturer of modular display products, Data Image's products do not have networking capabilities and therefore pose no information security risks.
Employee Diversity & Inclusion	TC-HW-330a.1	Percentage of (1) gender and (2) diversity group representation for (a) executive management, (b) non-executive management, (c) technical employees and (d) all other employees	Overview of Corporate Human Resources
Product Lifecycle Management	TC-HW-410a.1	Percentage of products by revenue that contain IEC 62474 declarable substances	Not applicable, as there are currently no products containing IEC 62474 declarable substances.
	TC-HW-410a.2	Percentage of eligible products, by revenue, meeting the requirements for EPEAT registration or equivalent	Not applicable, as there are currently no products containing IEC 62474 declarable substances.
	TC-HW-410a.3	Percentage of eligible products, by revenue, certified to an energy efficiency certification	Not applicable, as there are currently no products containing IEC 62474 declarable substances.
	TC-HW-410a.4	Weight of end-of-life products and e-waste recovered; percentage recycled	Waste disposal is carried out every six months by licensed vendors. Since the electronic components of Data Image products cannot be reused as raw materials after disassembly, no relevant data is available.
Supply Chain Management	TC-HW-430a.1	Percentage of Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities	RBA audit results for 2024 have not yet been compiled. Currently, Data Image manages its supply chain by issuing a Supplier Code of Conduct for sustainable development and requiring suppliers to complete a sustainability questionnaire. The results will be compiled in future assessments.
	TC-HW-430a.2	Tier 1 suppliers' (1) non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent, and (2) associated corrective action rate for (a) priority nonconformances and (b) other nonconformances	RBA audit results for 2024 have not yet been compiled. Currently, Data Image manages its supply chain by issuing a Supplier Code of Conduct for sustainable development and requiring suppliers to complete a sustainability questionnaire. The results will be compiled in future assessments.
Materials Sourcing	TC-HW-440a.1	Description of the management of risks associated with the use of critical materials	Supply Chain Management Mechanism

Code	Activity Metric	Description
TC-HW-000.A	Number of units produced by product category	In 2024, the production volume of touchscreen LCD modules, standard LCD modules, and medical/industrial displays totaled 1.5 million units.
TC-HW-000.B	Area of manufacturing facilities	Data Image Taiwan: 13,310 m^2 Data Image Suzhou: 113,220 m^2
TC-HW-000.C	Percentage of production from owned facilities	95%

DISCLOSURE OF SUSTAINABILITY-RELATED INFORMATION – OPTOELECTRONICS INDUSTRY

No.	Indicator	Type of Indicator	Annual Disclosure Status	Unit	Remarks
I	Total energy consumption, percentage of purchased electricity, and renewable energy usage rate	Quantitative	Total energy consumption: 28,017.5188 GJ Purchased electricity: 98.0630% Renewable energy: 0%	Gigajoules (GJ), Percentage (%)	
II	Total water withdrawal and total water consumption	Quantitative	Total water withdrawal: 51.2489 thousand m^3 Total water consumption: 51.2489 thousand m^3	Thousand cubic meters (m^3)	
III	Weight of hazardous waste generated and recycling rate	Quantitative	Hazardous waste: 9.29 metric tons Recycling rate: 0%	Metric tons (t), Percentage (%)	
IV	Description of occupational accident types, number of cases, and rate	Quantitative	0 recordable occupational injuries; injury rate: 0	Percentage (%), Quantity	
V	Disclosure of product life cycle management: weight of scrapped products and e-waste, and recycling rate (Note 1)	Quantitative	Total weight: 0 metric tons	Metric tons (t), Percentage (%)	
VI	Description of risk management related to the use of critical materials	Qualitative	Supply Chain Management Mechanism	Not applicable	
VII	Total monetary loss from legal proceedings related to anti-competitive behavior	Quantitative	NT$0 (no legal cases)	Reporting currency	
VIII	Production volume of major products by category	Quantitative	In 2024, the production volume of touchscreen LCD modules, standard LCD modules, and medical/industrial displays totaled 1.5 million units.	Varies by product type	

Note 1: Includes scrap sold or otherwise processed for recycling; relevant explanations should be provided.

CLIMATE-RELATED INFORMATION OF TWSE/TPEX-LISTED COMPANIES

Implementation of climate-related information

Risks and Opportunities of Climate Change and Related Measures by the Company

Item Number	Item	Implementation Status / Page
1	Description of Board and management oversight and governance of climate-related risks and opportunities.	Chapter 4 Climate Change Response >TCFD Four Core Framework
2	Explanation of how identified climate risks and opportunities impact the business, strategy, and financials (short-, medium-, and long-term).	Chapter 4 Climate Change Response >The financial impact of climate-related risks and opportunities
3	Description of the financial impact of extreme weather events and transition actions.	Chapter 4 Climate Change Response >The financial impact of climate-related risks and opportunities
4	Explanation of how climate risk identification, assessment, and management are integrated into the overall risk management system.	Chapter 4 Climate Change Response >TCFD Four Core Framework
5	If scenario analysis is used to assess resilience to climate change risks, disclose the scenarios, parameters, assumptions, analysis factors, and major financial impacts.	Scenario analysis has not yet been applied. The Company will continue to collect relevant information and plan for future climate scenario types, related indicator settings, and financial impact evaluations to improve its climate response management procedures and scenario analysis.
6	If a transition plan exists to manage climate-related risks, describe the plan, and the indicators and targets used to address physical and transition risks.	Chapter 4 Climate Change Response >TCFD Four Core Framework
7	If internal carbon pricing is used, disclose the pricing basis.	No internal carbon pricing is currently planned. The Company will continue to evaluate and consider it in the future.
8	If climate-related targets are set, the covered activities, greenhouse gas emission scopes, planning timeline, and annual progress should be disclosed. If carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, the source and amount of carbon offsets or the number of RECs used should be specified.	Please refer to Chapter 4 Climate Change Response >TCFD Four Core Framework Currently, carbon offsets or renewable energy certificates (RECs) have not been used to achieve the relevant targets. However, the Company plans to follow the lead of Qisda Group and aims to: reduce Scope 1 and Scope 2 carbon emissions by 30% by 2030; increase the share of renewable energy usage to 20% by 2030; align with RE100 renewable energy requirements by 2040; and achieve net-zero emissions by 2050.
9	GHG inventory and assurance status, reduction targets, strategies, and action plans (also refer to 1-1 and 1-2).	Currently conducting self-inventory in accordance with ISO 14064-1 GHG verification standards, and planning to complete third-party verification by 2027. Please refer to Chapter 4 Climate Change Response >TCFD Four Core Framework For inventory results, see "GHG Emissions."

INDEPENDENT ASSURANCE STATEMENT

Independent Assurance Statement

To the Management and Stakeholders of DATA IMAGE CORPORATION

DQS has been engaged by DATA IMAGE CORPORATION ("DATA IMAGE") to provide independent assurance over the Sustainability Report 2024. The engagement took place in May 2025.

The objective of this assurance engagement was to independently express conclusions on underlying reporting processes and validate qualitative and quantitative claims, so as to limit misinterpretation by stakeholders and increase the overall credibility of the reported information and data.

Scope of assurance and standards

The assurance encompassed the entire sustainability report and focused on all figures, statements and claims related to sustainability during the reporting period from January 2024 to December 2024.

The assurance engagement was performed in accordance with the AA1000 Assurance Standard (AA1000AS v3) and GRI Standards 2021 of Global sustainability standard board (GSSB), which consists of:

- Evaluating DATA IMAGE's sustainability framework and processes using the inclusivity, materiality, responsiveness and impact criteria of the AA1000 AccountAbility Principles (AA1000AP 2018).
- Evaluating the quality of the reported sustainability performance information – Economy, Environment and People (including Human Rights), the period from 1 January 2024 to 31 December 2024.
- The financial information is the same as the scope of the 2024 consolidated financial report of DATA IMAGE Group. Non-financial information (such as Economy, People (including Human Rights)): DATA IMAGE Taiwan, Taoyuan and Suzhou Plant.
- DATA IMAGE is responsible for the issuance, response, performance data, case studies and the information related to management sustainability related data and information systems.
- The report is in accordance with the requirements of GRI Standards 2021.

Level of assurance

A Type 1 Moderate Level of assurance under AA1000AS v3 was provided for this engagement which contains. Information and performance data subject to assurance is limited to the scope described above.

Limitations

The assurance did not cover financial data, GHG emission, technical descriptions of buildings, equipment and production processes or other information not related to sustainability.

The assurance engagement is not a compliance audit and does not assess or evaluate compliance with applicable laws and regulations.

Independence and Competences of the Assurance Provider

The DQS Group is an independent professional services firm that provides assurance on sustainability disclosures under the Global Reporting Initiative (GRI), CDP and other specialized management and reporting mechanisms. Independent verifiers have not been involved in the development of the report or have they been associated with DATA IMAGE sustainability program, data collection or strategic processes.

DQS Group ensures that the assurance team possesses the required competencies, maintained neutrality and performed ethically throughout the engagement. Further information, including a statement of impartiality, can be found at: www.dqsglobal.com.

The management of DATA IMAGE was responsible for the preparation of the sustainability data.

Assurance Methodology

The assurance procedures and principles used for this engagement were drawn from the International Standard AA1000AS and methodology developed by DQS, which consists of the following steps:

1. Identifying statements and data sets, which are classified according to the relevant data owners and the type of evidence required for the verification process.
2. Reviewing the Sustainability Report to determine whether the material topics identified during our procedures have been adequately disclosed.
3. Carrying out interviews with key functional managers and data owners at DATA IMAGE office in 30F., No. 93, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City 221, Taiwan.
4. Assessing the collected information and provide recommendations for immediate correction where required or for future improvement of the report content.

Evaluation of the adherence to AA1000 AccountAbility Principles

Inclusivity – *People should have a say in the decisions that impact them*

DATA IMAGE identifies and communicates with the stakeholders based on their activities and industry sectors as well as reference the previous report . For future reports, it was recommended to adopt a more systematic approach in recognizing key stakeholders and determining sustainability issues to enhance accuracy and comprehensiveness.

Materiality – *Decision makers should identify and be clear about the sustainability topics that matter*

The materiality topics were identified through the questionnaire feedback from Stakeholders and evaluation from sustainability topics. When addressing materiality topics in future reports, it was recommended to enhance both the depth and scope of stakeholder engagement.

Responsiveness – *Organizations should act transparently on material sustainability topics and their related impacts*

DATA IMAGE is responding to those issues that it has identified as material and demonstrates this in ESG performance indicators. The organization and its stakeholders can use the reported ESG information as a reasonable basis for their opinions and decision-making. It was recommended to declare more medium/long-term and measurable objectives in the further report.

Impact – *Organizations should monitor, measure and be accountable for how their actions affect their broader ecosystems*

DATA IMAGE has implemented systems to monitor and measure its economy, environment and people (including human rights) impacts through selected performance indicators based on the GRI standards. A recommendation was made to establish a comprehensive and reliable sustainability data reporting framework focused on ecosystems.

Conclusion

On the basis of AA1000AS v3 type 1 moderate assurance engagement according to the above-listed criteria, nothing has come to our attention that causes us to believe that the disclosures within the scope of this assurance engagement are materially misstated. The processes for collecting and consolidating the data are structured in such a way as to enable independent verification.

On behalf of the assurance team

June 26, 2025

Taiwan

AA1000
Licensed Assurance Provider
000-368

Bob Chen

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