



Stock Code: 3168

# DATA IMAGE CORPORATION

## 2025 Annual Report

Published on March 22, 2026

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

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

Name of spokesperson: Huang Chao-Wei

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Telephone: (02)2697-6808

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

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

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

CPA name: CPA Eddie Shao and CPA Leon Huang

CPA's firm: Deloitte Taiwan

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

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

None.

VI. Company website

<http://www.dataimagecorp.com>

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## One. Report to Shareholders

Dear shareholders,

Amid uncertainties in U.S. trade policies, tariff pressures, and increased risks from exchange rate fluctuations, Data Image Corp. consolidated revenue for 2025 reached NT\$3.4 billion, representing a slight increase compared to the previous year. Consolidated net income after tax amounted to NT\$246 million, of which NT\$200 million was attributable to owners of the parent company, reflecting overall stable operating performance.

The 2025 operating results, 2026 business plan and future development strategies are hereby reported as follows

### I. 2025 Business results

#### (I) Business plan implementation results

In 2025, the global economic environment remained volatile. The overall industry faced operational challenges due to uncertainties in U.S. trade policies, tariff risks, and exchange rate fluctuations. The Company continued to invest in the development of new products and key technologies, with a focus on outdoor rugged and weather-resistant display solutions, in response to the growing demand for highly reliable display products in outdoor and industrial applications.

To address geopolitical changes and the restructuring of global supply chains, the Company has established a production base at the Vietnam facility of the Qisda Group, leveraging its geographical advantages and benefits under free trade agreements. This initiative aims to diversify the risk of relying on a single production location and mitigate tariff impacts, while gradually implementing the “China+1” manufacturing strategy. Currently, the Company’s production bases span Taiwan, China, and Vietnam, which enhances supply chain flexibility and supports long-term operational stability.

#### (II) Budget execution

The Company did not issue a financial forecast in 2025; therefore, this is not applicable.

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

Unit: NT\$ thousand

Item		2025	2024
Financial income and	Net consolidated operating income	3,434,267	3,418,445
	Consolidated net profit before tax	307,819	331,815
Profitability	Consolidated return on assets	6.68%	7.78%
	Consolidated return on equity	9.21%	10.67%
	Consolidated net profit before tax to paid-in	40.99%	42.49%
	Consolidated net profit margin	7.17%	7.94%
	Earnings per share (NT\$)	2.61	2.93

#### (IV) Research and development

The Company continues to optimize its existing business structure and actively transition toward high value-added products and application markets. Leveraging its extensive experience in the marine, industrial control, and outdoor application sectors, the Company has developed core

technologies for multifunctional touch display solutions capable of operating under harsh environmental conditions. Its products feature excellent weather resistance and high reliability, and are applied not only in professional displays but also extended to niche markets such as instrumentation for special-purpose vehicles and human-machine interfaces (HMI) for DC fast-charging stations.

The Company continues to invest in new technologies and product development, with a focus on innovation and enhancement of outdoor rugged and weather-resistant display solutions. Through integration of group resources, the Company combines capabilities in display modules, systems, software, and algorithms to develop intelligent computing-enabled total solutions, thereby enhancing product value and market differentiation.

With the introduction of advanced product development programs, the Company expects to improve future gross margins. At the same time, the expansion of new product lines will help mitigate the impact of slowing market demand. In terms of green energy applications, the Company has entered the market for high-end touch displays for EV charging stations and electric scooter dashboards, and plans to further expand into complete system solutions, thereby increasing overall revenue contribution.

## II. 2026 business prospect plan and future development strategy report:

Amid uncertainties in U.S. trade policies and heightened risks from tariffs and exchange rate fluctuations, the Company has adopted enhancing operational resilience and supply chain flexibility as its core response strategy. It continues to optimize its global supply chain deployment by diversifying production bases to mitigate risks associated with reliance on a single market or manufacturing location, thereby reducing the impact of changes in trade policies on operations.

At the same time, the Company will deepen collaboration with key suppliers and group partners to ensure stable raw material supply and flexible delivery schedules. It will also maintain a focus on high value-added and niche products to strengthen its profit structure and better respond to challenges arising from changes in the external environment.

### (I) Business policy

1. Leveraging its expertise in raw material characteristics and supply chain integration, the Company provides customers with comprehensive system integration solutions, thereby expanding business opportunities in system integration services.
2. Leveraging its capabilities in customization and product diversification, the Company continues to develop a wide range of niche products to meet end-user application needs and enhance product value.
3. In response to the requirements of diverse application segments, the Company continues to enhance its design and R&D capabilities for touch displays, thereby increasing the added value of its products.
4. Strengthen process and quality management to continuously improve yield rates and reduce production costs, thereby building a strong product quality reputation and enhancing market competitiveness.
5. Strengthen the management of investee companies and continue to implement lean initiatives to enhance overall operational efficiency.

(II) Expected new product development market and sales status

The Company has cultivated deep expertise in the marine, industrial control, and outdoor application sectors over the years, developing advanced multifunctional touch display technologies capable of operating in harsh environments, while gradually increasing the market share of its high-end product lines. Through continuous optimization of its product mix and the promotion of mass production for high-end models, the Company has effectively improved its gross margin.

In addition, the Company is actively expanding its product portfolio in complete system solutions, including charging station HMI displays, as well as instrument clusters for specialized vehicles (such as snowmobiles and ATVs) and electric motorcycles and vehicles. By adopting a dual strategy of “enhancing value-added” and “value transformation,” the Company aims to inject new growth momentum into future revenue and establish a solid foundation for long-term development.

The complementary product offerings between Data Image and its subsidiary, DIVA Laboratories have driven new orders and revenue growth in the medical and industrial display segments. Meanwhile, Data Image continues to incubate additional system solution initiatives, aiming to create new growth drivers and inject fresh momentum into revenue expansion in the coming years.

(III) Important production and marketing policies

1. In addition to its existing production bases in Taiwan and China, the Company has established a manufacturing facility in Vietnam, leveraging its geographic advantages and free trade agreements to mitigate tariff and export restriction risks, and to implement the “China+1” strategy.
2. The Company continues to develop new products and acquire new customers, and actively expands its business operations.
3. Strengthen production quality improvement and process efficiency enhancement, and implement effective cost control to improve product gross margin.
4. Strengthen production and sales management to reduce inventory risks and improve inventory turnover efficiency.
5. Control and reduce selling and administrative expenses, and enhance the utilization efficiency of assets.

In terms of treasury management, the Company will continue to deepen its cooperation with financial institutions, enhance accounts receivable management to improve working capital efficiency, and simultaneously control inventory and material stock levels. Capital expenditures will be prudently evaluated based on their investment returns to ensure adequate liquidity and efficient capital allocation.

In addition, the Company will align with relevant regulatory requirements and continue to enhance the quality of sustainability and corporate governance disclosures, while strengthening information security management and related disclosures, in support of the Company’s long-term stable and sustainable operations.

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

In response to global climate change trends and the 2050 net-zero emissions target, the Company will continue to promote energy conservation and carbon reduction initiatives, including the adoption of energy-efficient equipment, the use of low-carbon materials, and the optimization of manufacturing processes to minimize the environmental impact of its operations.

At the same time, in response to changes in the external environment, the Company will maintain close collaboration with customers and suppliers, continuously enhance product quality and technological capabilities, and strengthen its core competitiveness. These efforts aim to mitigate the impact of external uncertainties on operations and support the Company's long-term stable and sustainable development.

The global economy continues to face a number of uncertainties, including changes in U.S. policies, the monetary policy direction of major central banks, and economic stimulus measures in Mainland China. While these factors may have an impact on the Company's operations, the Company will continue to strengthen its R&D capabilities to maintain its technological leadership. In addition to ongoing cost reduction efforts and the active expansion of high gross margin products, the Company will closely monitor industry developments.

The Company will proceed in accordance with its established business plans and future development strategies in a steady manner, while maintaining operational flexibility to respond promptly to changes in both internal and external environments and implement necessary contingency measures to ensure stable and sustainable growth.

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

Good health and good luck

Chairman: Huang Han-Chou

President: Yu Si-Ping

## Two. Corporate Governance Report

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

#### (I) Directors

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

March 22, 2026 ; unit: share

Title	Nationality or place of registration	Name	Gender Age	Date of election (Appointment)	Term of office	Date of initial election	Shares held at the time of the election		Number of shares held at present		Shares held by spouse and minors at present		Shares held in the name of others		Major educational background and work experience	Concurrent positions in the Company and other companies	Other executives, Directors, or supervisors who are spouses or relatives within the second degree of kinship			Remarks (Note 1)
							Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)			Title	Name	Relationship	
Chairman	Republic of China	Qisda Corporation	Male 61 ~ 70	2024 05 28	3	2019 01 08	20,000,000	25.61%	24,295,000	32.35%	-	-	-	-	-	Note 2	-	-	-	-
		Representative: Huang Han-Chou					-	-	-	-	-	1,000,000	1.33%	EMBA, Tsing Hua University, Beijing MBA, University of Greenwich (UK) Senior AVP, Qisda Corporation	Vice chairman and CSO, Qisda Corporation Corporate director representative, AUO Corporation Corporate director representative, Alpha Networks Inc. Corporate chairman representative, Simula Technology Inc. Corporate chairman representative, Action Star Technology Co., Ltd. Corporate chairman representative, DIVA Laboratories, Ltd. Corporate chairman representative, Metaage Corporation Corporate chairman representative, BenQ Foundation Corporate chairman representative, BenQ Biotech (Shanghai) Co., Ltd Corporate chairman representative, Shanghai Filter Technology Co., Ltd Representative, Ju Cheng Investment Co., Ltd.	-	-	-	-	
Vice Chairman and President	Republic of China	Yu Si-Ping	Male 61 ~ 70	2024 05 28	3	2000 10 20	3,827,516	4.90%	3,831,516	5.10%	-	-	-	-	Department of International Trade, Tamkang University VP of Sales Department, Data Image Corporation Vice Chairman and CEO, Data Image Corporation	Chairman, Data Image (MAURITIUS) Corporation Chairman, Data Image (Suzhou) Corporation Corporate director representative, DIVA Laboratories, Ltd. Director, Kyoritsu Optronics Co., Ltd.	-	-	-	-
Director	Republic of China	Qisda Corporation	Male 51 ~ 60	2024 05 28	3	2019 01 08	20,000,000	25.61%	24,295,000	32.35%	-	-	-	-	-	Note 2	-	-	-	-
		Representative: Xue Dao-Long					-	-	-	-	-	-	MBA, National Sun Yat-Sen University Department of Mechanical Engineering, National Taiwan University Manager, Display Business Division, Information Products Business Group, Qisda Corporation	Corporate director representative, Qisda Optronics Corp. Director, Qisda America Corp. Corporate director representative, DIVA Laboratories, Ltd.	-	-	-	-		
Director	Republic of China	Qisda Corporation	Female 51 ~ 60	2024 05 28	3	2019 01 08	20,000,000	25.61%	24,295,000	32.35%	-	-	-	-	-	Note 2	-	-	-	-
		Representative: Hong Chiu-Jin					-	-	-	-	-	-	EMBA, National Taiwan University MBA, California State University Fullerton AVP of Finance, Qisda Corporation CFO, BenQ Materials Corp.	The corporate director representative of the following companies: Shanghai Filter Technology Co.,Ltd., Alpha Networks Inc., Metaage Corporation, BenQ Hospital Management Consulting (NanJing) Co., LTD., BenQ Biotech (Shanghai) Co.,Ltd., BenQ Foundations, BenQ Corp. (New BenQ), Ltd., Nanjing BenQ Hospital Co., Ltd., Suzhou BenQ Hospital Co., Ltd. BenQ Healthcare Consulting Corporation, NANJING BenQ Hospital Co., Ltd.,	-	-	-	-		

Title	Nationality or place of registration	Name	Gender Age	Date of election (Appointment)	Term of office	Date of initial election	Shares held at the time of the election		Number of shares held at present		Shares held by spouse and minors at present		Shares held in the name of others		Major educational background and work experience	Concurrent positions in the Company and other companies	Other executives, Directors, or supervisors who are spouses or relatives within the second degree of kinship			Remarks (Note 1)
							Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)			Title	Name	Relationship	
Director	Republic of China	Qisda Corporation	Male 51 ~ 60	2024 05 28	3	2019 09 12	20,000,000	25.61%	24,295,000	32.35%	-	-	-	-	-	Suzhou BenQ Investment Co., Ltd., Suzhou BenQ Hospital Co., Ltd., Topview Optronics Corporation, Darfon Electronics Corp. The corporate chairman representative of the following companies: Darly Venture Inc., Darly2 Venture, Inc., and Darly Consulting Corporation The director of the following companies: BenQ BM Holding Cayman Corp., BenQ BM Holding Corp., Darly Venture (L) Ltd., Qisda (Hong Kong) Limite, Qisda (L) Corp., Qisda Sdn. Bhd.,	-	-	-	-
		Representative: Li Zi-Pei					-	-	13,000	0.02%	200,000	0.27%	-	-	Department of Business Administration, Fu Jen Catholic University EMBA, National Central University AVP of Supply Chain Management, Qisda Corporation	Special assistant of Chairman, Data Image Corporation	-	-	-	-
Director	Republic of China	Deng Fu-Ji	Male 61~70	2024 05 28	3	2023 06 15	4,041,366	5.17%	4,041,366	5.38%	-	-	1,507,462	2.01%	Post-graduate Business Management Program for Chairpersons and Entrepreneurs, National Chengchi University Chairman, Tainet Telecommunication Co., Ltd. Independent director, Shun On Electronic Co. Ltd. Director, Data Image Corporation	Chairman, Future Technology Consulting Inc. Corporate chairman representative, Green Power Semiconductor Corporation Corporate director representative, Tainet Telecommunication Co., Ltd. Corporate director representative, Future Technology Consulting (BVI), Inc. Corporate director representative, PERFEC TPRIME LTD.(SAMOA) Corporate director representative, OPC Microelectronics Co., Ltd. Independent director, TUL Corporation Independent director, CASWELL, INC. Corporate director representative, Fuhong Investment Co., Ltd. Corporate chairman representative, Hsinpu Star Venture Capital Co., Ltd. Director, Zhinan Star Venture Capital Co., Ltd. Director, NTUST Star Venture Capital Co., Ltd. Corporate director representative, NCCU Star Venture Capital Co., Ltd.	-	-	-	-
Independent Director	Republic of China	Yeh Hui-Xin	Female 51 ~ 60	2024 05 28	3	2019 01 08	-	-	-	-	-	-	-	-	Department of Accounting, Tunghai University Partner, Ernst & Young	Responsible person, V.King & Co., CPAs Director, Weixin Financial Consulting Co., Ltd. Independent director, Simula Technology Inc. Independent director, Nova Technology Corp.	-	-	-	-
Independent Director	Republic of China	Ma Xiao-Kang	Male 71 ~ 80	2024 05 28	3	2019 01 08	-	-	-	-	-	-	-	-	PhD, Mechanical Engineering, University of Illinois (US) Master of Mechanical Engineering, University of Wisconsin (US) Professor, Department of Mechanical Engineering/Researcher, Climate Change and Sustainable Development Research Center of National Taiwan University Committee, Environmental Protection Administration, Executive Yuan Independent director, Taiwan Power Company Chairman, Environmental Resources Research and Development Foundation Chairman, Chinese Boiler Association Taiwan	Founding chairman, Taiwan Carbon Capture Storage and Utilization Association Secretary general, Taiwan Net Zero Emissions Association TC Committee, National Environmental Research Academy Member, Environmental Assessment Independent director, Ho-Ping Power Company Independent director, Chung Hua Chemical Industrial Works Ltd. Consultant, Chung Hwa Pulp Corporation Commissioner, Environmental Impact Assessment Review Committee	-	-	-	-

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

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

Note 2: The corporate director of Qisda Corporation, Qisda Vietnam Corporation, TCI GENE Inc., DFI Inc., AU Optronics Corporation, Q.S.Control Corp., QISDA ELECTRONICS CORP., Q.S.Control Corp., H2 Energy Co., Ltd., Q.S.Control Corp., ECOLUX Technology Co., Ltd., Partner Tech Corp., Alpha Networks Inc., BenQ Biotech (Shanghai) Co. Ltd., BenQ Material Corp., BenQ Dialysis Technology Corp., BenQ Corp. (New BenQ), SIMULA TECHNOLOGY INC., Patungkuon Aerospace and Technology Co., Ltd., GOLDEN SPIRIT CO., LTD., Topview Optronics Corporation, Dunpin No.5 Innovation Investment Co., Ltd., Dunpin No.1 Innovation Investment Co., Ltd., Dunpin No.2 Innovation Investment Co., Ltd., Dragonfly Unmanned Aircraft Systems Co., Ltd., Darfon Electronics Corp., Darly Venture Inc., Marketop Smart Solutions Co., Ltd., Phoenix No.6 Innovation Venture Capital Co., Ltd., Phoenix No.7 Innovation Venture Capital Co., Ltd., NORBEL BABY CO., LTD., Earthgen Technology Co., Ltd., Metaage Corporation., Rapidtek Technologies Inc.

2. Major shareholders of corporate shareholders

Name of corporate shareholder (Note)	Major shareholders of corporate shareholders	
	Name	Shareholding ratio
Qisda Corporation	AUO Corporation	12.20%
	Acer Incorporated	4.21%
	Taishin International Bank acting as custodian for employee stock ownership trust of Qisda Corp.	3.89%
	Konly Venture Inc	2.60%
	Darfon Electronics Corp.	2.07%
	Chunghwa Post Co., Ltd.	1.39%
	Standard Chartered, Business Department, acting as custodian of Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	0.99%
	Citibank (Taiwan) Limited acting as custodian for Polunin Developing Countries Fund, LLC	0.95%
	JPMorgan Chase Bank N.A., Taipei Branch acting as custodian for Vanguard Emerging Markets Stock Index Fund, managed by the Vanguard Group	0.92%
	Eastern Wood Association	0.89%

Note: The data of Qisda Corporation is the data on the book closure day, March 31, 2025

3. Major shareholders of corporate shareholders that are corporations

Name of corporate shareholder	Major shareholders of corporate shareholders	
	Name	Shareholding ratio
AUO Corporation (Note 1)	Qisda Corporation	6.90%
	E.SUN Commercial Bank Trustee Account for AUO Corporation Employee Stock Ownership Trust Committee	5.33%
	Quanta Computer Inc.	4.61%
	Taiwan Cooperative Bank, Ltd.	2.99%
	Citibank Custody AUO Corporation Global Depository Receipt Account	2.33%
	New Labor Pension Fund	1.67%
	Nan Shan Life Insurance Co., Ltd.	1.55%
	JPMorgan Chase Bank, N.A., Taipei Branch Custodian Account for Vanguard Group Inc. Managed Vanguard Emerging Markets Stock Index Fund	0.96%
	HSBC Hong Kong Taipei Branch Custodian Account for Goldman Sachs International Investment Account	0.96%
	HSBC Taipei Branch Custodian Account for Merrill Lynch International Investment Account	0.92%

Name of corporate shareholder	Major shareholders of corporate shareholders	
	Name	Shareholding ratio
Acer Incorporated (Note 1)	Yuanta/P-shares Taiwan Dividend Plus ETF	5.23%
	uh Hwa Taiwan Technology Dividend Highlight ETF	3.65%
	Hung Rouan Investment Corp. Representative: Carolyn Yeh	2.43%
	United Taiwan High Dividend Recovery 30 ETF	1.85%
	Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	1.33%
	VANGUARD EMERGING MARKETS STOCK INDEX FUND, A SERIES OF VANGUARD INTERNATIONAL EQUITY INDEX FUNDS	1.21%
	Stan Shih	1.15%
	Taiwan Cooperative Ban	1.15%
	Acer GDR	0.90%
	Rongxin Management Consulting Co., Ltd. Representative: Shih Hsuen Lin	0.75%
	Rongan Management Consultants Co., Ltd Representative: Shih Hsuen Rouan	0.75%
	Kangli Investment Co., Ltd. (Note 2)	AUO Corporation
Darfon Electronics Corp. (Note 1)	Qisda Corporation	20.72%
	BenQ Corporation	5.01%
	Taishin International Bank entrusted with the Darfon Electronics Corp, Employee Stock Ownership Trust Account	4.48%
	Mega International Commercial Bank Co., Ltd.	1.62%
	Andy Su	1.45%
	Unictron Technologies Corporation	1.43%
	Vanguard Total International Stock Index Fund, a series of Vanguard Star Funds	1.06%
	Vanguard Emerging Markets Stock Index Fund, A Series Of Vanguard International Equity Index Funds	0.93%
	Mitsubishi UFJ Morgan Stanley Securities Co., Ltd. – Investment Account for Tripartite SBL Transactions on the Self-operated Platform of a Securities Service Provider held in trust by HSBC Bank (Taiwan) Limited.	0.85%
	JPMorgan Chase Bank N.A., Taipei Branch in custody for J.P. MORGAN SECURITIES LTD	0.73%
Chunghwa Post Co.,Ltd (Note 2)	Ministry of Transportation and Communications, R.O.C.	100.00%

Note 1: The data source is the 2024 annual report of the company

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

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

Name	Condition	Professional qualifications and experience	Status of independence (Note)	Number of concurrent positions as an independent director in other public companies
Chairman Qisda Corporation Representative: Huang Han-Chou	<ol style="list-style-type: none"> <li>MBA, University of Greenwich (UK); EMBA, Tsinghua University, Beijing; former senior vice president of Qisda Corporation.</li> <li>His major current positions include the Vice chairman and CSO of Qisda Corporation, the corporate director representative of AUO Corporation, Alpha Networks Inc., and DIVA Laboratories, Ltd., and the representative of BenQ Foundation and Ju Cheng Investment Co., Ltd.</li> <li>He possesses over five years of work experience required for the Company's business, is well aware of the knowledge required by the industry environment, and is equipped with professional leadership, operation and management capabilities.</li> <li>There were no circumstances described in Article 30 of the Company Act that occurred.</li> </ol>	Not applicable	-	
Vice Chairman Yu Si-Ping	<ol style="list-style-type: none"> <li>Department of International Trade, Tamkang University; former Vice President of Sales Department, Data Image Corporation; Chairman and CEO of ZF Data Image Corporation.</li> <li>His major current positions include the chairman and president of Data Image (MAURITIUS) Corporation and Data Image (Suzhou) Corporation, corporate director representative of DIVA Laboratories, Ltd., and director of Kyoritsu Optronics Co., Ltd.</li> <li>He possesses over five years of work experience required for the Company's business, is well aware of the knowledge required by the industry environment, and is equipped with professional leadership, marketing and management capabilities.</li> <li>There were no circumstances described in Article 30 of the Company Act that occurred.</li> </ol>	Not applicable	-	
Director Qisda Corporation Representative: Xue Dao-Long	<ol style="list-style-type: none"> <li>MBA, National Sun Yat-Sen University; former manager of Display Business Division, Information Products Business Group, Qisda Corporation.</li> <li>His major current positions include the corporate director representative of Qisda Optronics Corp. and DIVA Laboratories, Ltd. and the director of Qisda America Corp.</li> <li>He is well aware of the knowledge required by the industry environment and is equipped with professional leadership, operation and management capabilities.</li> <li>There were no circumstances described in Article 30 of the Company Act that occurred.</li> </ol>	Not applicable	-	
Director Qisda Corporation Representative: Hong Chiu-Jin	<ol style="list-style-type: none"> <li>MBA, California State University, Fullerton; EMBA, National Taiwan University; former AVP of Finance of Qisda Corporation and CFO of BenQ Materials Corp.</li> <li>Her major current positions include the corporate director representative of Darfon Electronics Corp., Alpha Networks Inc., and Metaage Corporation, and the director of Qisda Corporation.</li> <li>She is equipped with finance, accounting and business management capabilities.</li> <li>There were no circumstances described in Article 30 of the Company Act that occurred.</li> </ol>	Not applicable	-	

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

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

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

## 5. Board diversification and independence:

### (1) Board diversification

The Board approved amendments the “Corporate Governance Best Practice Principles” on October 28, 2025, which specifies the policy of Board diversification in Chapter 3. The nomination and selection of the Company’s board members are conducted in accordance with the Articles of Incorporation under a candidate nomination system. In addition to evaluating the educational background, work experience and qualifications of each candidate, with reference to the opinions of stakeholders, the Company complied with the “Procedures for Election of Directors” and “Corporate Governance Best Practice Principles” to ensure the diversification and independence of Board members.

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

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

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

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

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

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

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

The management objectives achieved by the Board of the Company:

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

(2) Independence of the Board

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

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

March 22, 2026; unit: share

Title	Nationality	Name	Gender	Date of election	Shares held		Shares held by spouse and minors		Shares held in the name of others		Major educational background and experience	Concurrent positions in other companies	Managers who are spouses or relatives within the second degree of kinship			Remarks (Note)
					Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)			Title	Name	Relationship	
Vice Chairman and President	Republic of China	Yu Si-Ping	Male	2019.10.29	3,831,516	5.10%	-	-	-	-	Department of International Trade, Tamkang University VP of Sales Department, Data Image Corporation	Vice Chairman and President, Data Image Corporation Chairman, Data Image (MAURITIUS) Corporation Chairman, Data Image (Suzhou) Corporation Corporate director representative, DIVA Laboratories, Ltd.	-	-	-	-
Vice President	Republic of China	Huang Chao-Wei	Male	2015.05.01	118,599	0.15%	37,037	0.05%	-	-	Department of International Trade, Tamkang University Manager of the Finance Department and spokesperson, Chien Tai Cement Co., Ltd.	Director, Data Image (MAURITIUS) Corporation	-	-	-	-
Assistant Vice President	Republic of China	Gao Chih-Min	Male	2022.01.20	334,695	0.44%	-	-	-	-	Department of Electrical Engineering, Minth University of Science and Technology Plant manager, Data Image Corporation Plant manager, Data Image (Suzhou) Corporation	-	-	-	-	-
Director of the R&D Division	Republic of China	Yeh, Ying-Hu	Male	2025.07.29	-	-	-	-	-	-	M.S., Institute of Engineering, National Cheng Kung University Assoc. VP, R&D Div., Silicon Integrated Systems Corp.	-	-	-	-	-
Director of the Finance Division	Republic of China	Yan Cheng-Chin	Male	2019.04.01	188,122	0.24%	-	-	-	-	EMBA, Ming Chuan University Chief of finance, Data Image Corporation	Supervisor, Data Image (MAURITIUS) Corporation	-	-	-	-
Chief of the Audit Office	Republic of China	Gu, Ya-Jing	Female	2012.08.29	13,722	0.02%	-	-	-	-	Graduated from the Department of Business Administration, Tamkang University Senior Specialist, Administration Dept., Bestdisk Technology Corp.	-	-	-	-	-

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

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

### (I) Directors' remuneration

December 31, 2025; unit: NT\$ thousand

Title	Name	Remuneration of Directors								The sum of A, B, C, and D and as a percentage of net profit after tax (Note 4)		Compensation received for the concurrent position as employees						The sum of A, B, C, D, E, F, and G and as a percentage of net profit after tax (Note 4)		Compensation received from investees other than subsidiaries or the parent company (Note 7)			
		Compensation (A) (Note 1)		Severance pay and pension (B)		Remuneration of Directors (C) (Note 2)		Business execution expenses (D) (Note 3)		The Company	All companies included in the financial statements	Salaries, bonuses and allowances (E) (Note 5)		Severance pay and pension (F)		Remuneration of employees (G) (Note 6)					The Company	All companies included in the financial statements	
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements			The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	All companies included in the financial statements	All companies included in the financial statements				
Chairman	Qisda Corporation Representative: Huang Han-Chou																						
Vice Chairman and President	Yu Si-Ping																						
Director	Qisda Corporation Representative: Xue Dao-Long	3,621	4,621	-	-	1,349	1,349	150	225	5,120 2.56%	6,195 3.10%	10,867	14,297	-	-	2,123	-	2,123	-	18,110 9.05%	22,615 11.30%	34,566	
Director	Qisda Corporation Representative: Hong Chiu-Jin																						
Director	Qisda Corporation Representative: Li Zi-Pei																						
Director	Deng Fu-Ji																						
Independent Director	Yeh Hui-Xin																						
Independent Director	Ma Xiao-Kang	1,711	1,711	-	-	578	578	75	75	2,364 1.18%	2,364 1.18%	-	-	-	-	-	-	-	-	2,364 1.18%	2,364 1.18%	-	
Independent Director	Chu Hsuan-Lien																						
<p>1. Please specify the policy, system, standard and structure of the remuneration of Independent Directors, and specify the correlation between the amount of remuneration and their responsibilities, risks, time invested and other factors: The remuneration of Directors includes the fixed monthly compensation and the remuneration of Directors stipulated in the Articles of Incorporation, which is based on the current operation and scale of the Company's operations with reference to the standards within the industry. Also, arrangements are made according to the regulations for the remuneration of Directors and functional committee members of the Company.</p> <p>2. Other than the disclosure in the above table, the compensation received by the Company's Directors for providing services (i.e., serving as a non-employee consultant to the parent company/all companies included in the financial statements/investees) in the most recent year: None.</p>																							

Remuneration range table

Range of remuneration paid to Directors of the Company	Name of Director			
	Sum of A+B+C+D		Sum of A+B+C+D+E+F+G	
	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements
Less than NT\$1,000,000	Huang Han-Chou and Yu Si-Ping Hong Chiu-Jin and Xue Dao-Long Deng Fu-Ji and Li Zi-Pei Yeh Hui-Xin and Ma Xiao-Kang and Chu Hsuan-Lien	Huang Han-Chou and Yu Si-Ping Hong Chiu-Jin and Xue Dao-Long Deng Fu-Ji and Li Zi-Pei Yeh Hui-Xin and Ma Xiao-Kang and Chu Hsuan-Lien	Huang Han-Chou Hong Chiu-Jin and Xue Dao-Long Deng Fu-Ji and Li Zi-Pei Yeh Hui-Xin and Ma Xiao-Kang and Chu Hsuan-Lien	Huang Han-Chou Hong Chiu-Jin and Xue Dao-Long Deng Fu-Ji and Li Zi-Pei Yeh Hui-Xin and Ma Xiao-Kang and Chu Hsuan-Lien
NT\$1,000,000 (inclusive) - NT\$2,000,000 (exclusive)	–	–	–	–
NT\$2,000,000 (inclusive) - NT\$3,500,000 (exclusive)	–	–	–	–
NT\$3,500,000 (inclusive) - NT\$5,000,000 (exclusive)	Qisda Corporation	Qisda Corporation	Qisda Corporation	Qisda Corporation
NT\$5,000,000 (inclusive) - NT\$10,000,000 (exclusive)	–	–	–	–
NT\$10,000,000 (inclusive) - NT\$15,000,000 (exclusive)	–	–	Yu Si-Ping	Yu Si-Ping
NT\$15,000,000 (inclusive) - NT\$30,000,000 (exclusive)	–	–	–	–
NT\$30,000,000 (inclusive) - NT\$50,000,000 (exclusive)	–	–	–	–
NT\$5,000,000 (inclusive) - NT\$10,000,000 (exclusive)	–	–	–	–
Over NT\$100,000,000	–	–	–	–
Total	Ten persons (including one corporation)	Ten persons (including one corporation)	Ten persons (including one corporation)	Ten persons (including one corporation)

Note 1: Refer to the compensation of Directors in 2025 (including Directors' salaries, allowances, severance pay, various bonuses, and incentives).

Note 2: Refer to the amount of remuneration of Directors in 2025 approved by the Board.

Note 3: Refer to the Director's business execution expenses in 2025 (including transportation allowance, special allowances, various subsidies, accommodation, vehicles and other benefits-in-kind).

Note 4: Net profit after tax refers to the net profit after tax in the financial statements in 2025.

Note 5: Refer to the salaries, allowances, severance pay, various bonuses, incentives, transportation allowance, special allowances, various subsidies, accommodation, vehicles and other benefits-in-kind received by a Director who is concurrently an employee in 2025. For salary expenses recognized in accordance with IFRS 2 "Share-based Payment," the acquisition of employee stock options, RSAs, and the participation in cash capital increase to subscribe for shares shall also be included in the remuneration.

Note 6: The remuneration of employees received by the Directors who are concurrently employees (including who are concurrently the President, Vice Presidents, other managers, and employees) in 2025 is based on the amount of remuneration of employees for distribution approved by the Board on March 2, 2026.

Note 7: Refer to the compensation, remuneration (including remuneration of employees, Directors, and supervisors), and business execution expenses received by the Directors from investees other than subsidiaries or the parent company for serving as their directors, supervisors, or managers in 2025.

(II) Remuneration of supervisors

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

(III) Remuneration of the President and Vice Presidents

December 31, 2025; unit: NT\$ thousand

Title	Name	Salaries (A) (Note 1)		Severance pay and pension (B)		Bonuses and special allowances (C) (Note 2)		Remuneration of employees (D) (Note 3)				The sum of A, B, C, and D and as a percentage of net profit after tax (Note 4)		Compensation received from investees other than subsidiaries or the parent company (Note 5)
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company		All companies included in the financial statements		The Company	All companies included in the financial statements	
								Amount in cash	Amount in shares	Amount in cash	Amount in shares			
Vice Chairman and President	Yu Si-Ping													
Vice President	Chan Wei- Hsiang(Note6)	8,231	13,404	3,991	3,991	5,661	5,877	2,711	—	2,711	—	20,594 10.29%	25,983 12.99%	None.
Vice President	Huang Chao-Wei													

Remuneration range table

Range of remuneration paid to the President and Vice Presidents of the Company	Name of the President and Vice Presidents	
	The Company	All companies included in the financial statements
Less than NT\$1,000,000	—	—
NT\$1,000,000 (inclusive) - NT\$2,000,000 (exclusive)	—	—
NT\$2,000,000 (inclusive) - NT\$3,500,000 (exclusive)	—	—
NT\$3,500,000 (inclusive) - NT\$5,000,000 (exclusive)	Huang Chao-Wei	Huang Chao-Wei
NT\$5,000,000 (inclusive) - NT\$10,000,000 (exclusive)	Chan Wei-Hsiang	Chan Wei-Hsiang
NT\$10,000,000 (inclusive) - NT\$15,000,000 (exclusive)	Yu Si-Ping	Yu Si-Ping
NT\$15,000,000 (inclusive) - NT\$30,000,000 (exclusive)	—	—
NT\$30,000,000 (inclusive) - NT\$50,000,000 (exclusive)	—	—
NT\$50,000,000 (inclusive) - NT\$100,000,000 (exclusive)	—	—
Over NT\$100,000,000	—	—
Total	Three persons	Three persons

Note 1: Refer to the salaries, allowances, and severance pay of the President and Vice Presidents in 2025.

Note 2: Refer to the amount of various bonuses, incentives, transportation allowance, special allowances, various subsidies, accommodation, vehicles, other in-kind benefits, and other compensation of the President and Vice Presidents in 2025. For salary expenses recognized in accordance with IFRS 2 "Share-based Payment," the acquisition of employee stock options, RSAs, and the participation in cash capital increase to subscribe for shares shall also be included in the remuneration.

Note 3: The amount of remuneration of employees (including stocks and cash) approved by the Board to be distributed to the President and Vice Presidents in 2024 is based on the amount of remuneration of employees for distribution approved by the Board on March 2, 2026.

Note 4: Net profit after tax refers to the net profit after tax in the or individual financial statements in 2025.

Note 5: Refer to the compensation, remuneration (including remuneration of employees, Directors, and supervisors), and business execution expenses received by the President and Vice Presidents from investees other than subsidiaries or the parent company for serving as their directors, supervisors, or managers in 2025.

Note 6: Chan Wei-Hsiang retired in September 2025.

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

December 31, 2025; unit: NT\$ thousand

	Title	Name	Amount in stock (Note 1)	Amount in cash (Note 1)	Total	Total amount as a percentage of net profit after tax (%) (Note 2)
Manager	President	Yu Si-Ping	-	3,818	3,818	1.91%
	Vice President	Huang Chao-Wei				
	Assistant Vice President	Gao Chih-Min				
	Director of the R&D Division	Yeh, Ying-Hu				
	Director of the Finance Division	Yan Cheng-Chin				

Note 1: The amount of remuneration of employees (including shares and cash) approved by the Board to be distributed to the managers in 2025 is based on the amount of remuneration of employees for distribution approved by the Board on March 2, 2026.

Note 2: Net profit after tax refers to the net profit after tax in the financial statements in 2025.

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

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

Category \ Year	2025		2024	
	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements
Director	3.74%	4.28%	3.42%	3.91%
President and Vice Presidents	10.29%	12.99%	8.47%	11.58%
Net profit after tax	200,091		223,194	

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

(1) Directors' remuneration

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

The remuneration for directors is calculated based on the Company's profitability for the year. For the year 2025, the estimated amount of directors' compensation is NT\$1,927 thousand. The related performance evaluation and the reasonableness of the remuneration have been reviewed and approved by the Remuneration Committee and the Board of Directors.

## (2) Remuneration of managers

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

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

Executive performance evaluation comprises two main categories:

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

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

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

The 2025 employee remuneration for senior executives was resolved by the Remuneration Committee on March 2, 2026, and subsequently approved by the Board of Directors.

## (3) Relevance to Future Risks

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

### III. Implementation status of corporate governance

#### (I) Operation of the Board

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

Title	Name	Attendance (presence) in person B	Attendance by proxy	Attendance (presence) rate in person 【B/A】	Remarks
Chairman	Qisda Corporation Responsible person: Huang Han-Chou	5	-	100%	-
Vice Chairman	Yu Si-Ping	5	-	100%	-
Director	Qisda Corporation Representative: Xue Dao-Long	5	-	100%	-
Director	Qisda Corporation Representative: Hong Chiu-Jin	5	-	100%	-
Director	Qisda Corporation Representative: Li Zi-Pei	5	-	100%	-
Director	Deng Fu-Ji	5	-	100%	-
Independent Director	Yeh Hui-Xin	5	-	100%	-
Independent Director	Ma Xiao-Kang	5	-	100%	-
Independent Director	Chu Hsuan-Lien	5	-	100%	-

Other information to be disclosed:

- I. If the operation of the Board is under any of the following circumstances, the date and session of the Board meeting, the contents of the proposals, the opinions of all Independent Directors, and the measures adopted by the Company for the opinions of the Independent Directors shall be stated:
  1. Matters referred to in Article 14-3 of the Securities and Exchange Act: The Company has established an Audit Committee; therefore, Article 14-3 does not apply. For matters set forth in Article 14-5 of the Securities and Exchange Act, please refer to the ‘Operation of the Audit Committee’ (p. 28).
  2. Other than the aforementioned matters, other resolutions of the Board with objections or reservations expressed by Independent Directors with records or written statements: None.
- II. For the recusal of Directors from proposals due to conflicts of interest, the name of the Director, the content of the proposal, the reason for the recusal due to conflicts of interest, and the participation in voting shall be specified:

Date	Name of Director	Proposal Content	Reason for recusal due to conflicts of interest	participation in voting
2025.03.04	Representatives Huang Han-Chou, Xue Dao-Long, Hong Chiu-Jin, and Li Zi-Pei of Qisda Corporation Director Yu Si-Ping, and Deng Fu-Ji Independent Director Yeh Hui-Xin, Ma Xiao-Kang, and Chu Hsuan-Lien	Approval of the Proposal to Release Current Directors and Their Representatives from Non-Competition Restrictions	Directors subject to the release of non-compete restrictions, or the responsible persons of corporate directors subject to such release.	Did not participate in discussion or voting

Date	Name of Director	Proposal Content	Reason for recusal due to conflicts of interest	participation in voting
2025.03.04	Director Yu Si-Ping	Approval of the Executive Compensation Allocation for Fiscal Year 2024	Serving as a Manager of the Company	Did not participate in discussion or voting
		Approval of the Executive Compensation Metrics for the Year 2025	Serving as a Manager of the Company	Did not participate in discussion or voting
		Approval of the Executive Bonus and Salary Adjustment Policy for the Year 2025	Serving as a Manager of the Company	Did not participate in discussion or voting
2025.03.04	Representatives Huang Han-Chou, and Hong Chiu-Jin of Qisda Corporation	Proposal to Approve a Donation to the BenQ Foundation	Serving as the Corporate Director Representative and Director of the BenQ Foundation	Did not participate in discussion or voting
	Director Yu Si-Ping	Proposal to Approve the Retirement Benefit Plan for Appointed Managers	Serving as a Manager of the Company	Did not participate in discussion or voting
	Representatives Huang Han-Chou, Xue Dao-Long, Hong Chiu-Jin, and Li Zi-Pei of Qisda Corporation	Approval of the Company's acquisition of a right-of-use asset for operating real estate	Representative of the corporate director of Qisda Corporation.	Did not participate in discussion or voting
2025.10.28	Representatives Huang Han-Chou of Qisda Corporation Director Yu Si-Ping Independent Director Yeh Hui-Xin, Ma Xiao-Kang and Chu Hsuan-Lien	Approval of the appointment of members of the Corporate Sustainability Development Committee.	Nominee for appointment in this case.	Did not participate in discussion or voting

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

1. The Board of the Company approved the “Regulations for Performance Evaluation of the Board” on November 3, 2022. The Board shall conduct the performance evaluation of the Board and its members at least once a year, and an external professional independent institution or external team of experts and scholars shall conduct the Board performance evaluation at least once every three years.
2. In 2025, the Board Secretariat conducted internal self-assessments through questionnaires completed by members of the Board of Directors and its functional committees, including the Audit Committee and the Compensation Committee. The evaluation covered the performance of the Board, individual directors, and the two functional committees. The results of the assessment were reported to the Board in March 2026. The Board, individual directors, and both functional committees received an "Excellent" rating, indicating that

the Company's Board and its functional committees operate with high effectiveness and efficiency.

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

In addition to a documentary review of the Company's self-assessment indicators and related supporting materials, an on-site evaluation was conducted on October 25, 2024. The interviewees included the Chairman, three independent directors, the President, the Corporate Governance Officer, the Head of Internal Audit, and the Head of Sustainability. The evaluation results were subsequently reported to the Board of Directors in March 2025.

#### 4. Implementation status:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Implement every three years	From September 1, 2023, to August 31, 2024	Effectiveness of the Board of Directors	Written Review and On-site Evaluation by an External Independent Institution	The Eight Key Areas of Board Composition, Leadership, Delegation, Supervision, Communication, Self-discipline, Internal Control, and Risk Management.
Implement once a year	From January 1, 2025, to December 31, 2025	The Board and Board members	Internal self-evaluation of the Board and Board members	(1) Alignment with the Company's goals and mission (2) Participation in the Company's operations (3) Internal relationship management and communication (4) Improving the quality of the Board's decision-making (5) Composition and structure of the Board (6) Awareness of the duties of Directors (7) Election, professionalism, and continuing education of Directors (8) Internal control
		Audit Committee	Internal self-evaluation of the Audit Committee	(1) Participation in the Company's operations (2) Awareness of the duties of the Audit Committee (4) Improving the quality of the Audit Committee's decision-making (4) Composition of the Audit Committee and the election of members (5) Internal control
		Remuneration Committee	Internal self-evaluation of the Remuneration Committee	(1) Participation in the Company's operations (2) Awareness of the duties of the Remuneration Committee (4) Improving the quality of the Remuneration Committee's decision-making (4) Composition of the Remuneration Committee and the election of members

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

1. The Company established its Remuneration Committee in 2011 and the Independent Directors and Audit Committee in 2019 to exercise the functions and powers specified in the Securities and Exchange Act, the Company Act and other laws and regulations in order to strengthen its corporate governance and improve the remuneration system for the Company's Directors and managers.

2. In accordance with paragraph 8, Article 26-3 of the Securities and Exchange Act, the Company has established the "Rules of Procedure for Board of Meetings." The agenda of Board meetings, operating procedures, matters to be specified in meeting minutes, announcements, and other matters of compliance shall be subject to the Rules. The Board meeting is convened at least once every quarter. Adopting maximizing the interests of shareholders as the policy, Board members shall fulfill their obligations of a good administrator and loyalty and exercise their powers with a high level of self-discipline and prudence.

(II) Operation of the Audit Committee

The Audit Committee held five meetings (A) in 2025, and the attendance of Independent Directors is as follows:

Title	Name	Presence in person (B)	Attendance by proxy	Presence rate in person (%) 【B/A】	Remarks
Independent Director	Yeh Hui-Xin	5	-	100%	-
Independent Director	Ma Xiao-Kang	5	-	100%	-
Independent Director	Chu Hsuan-Lien	5	-	100%	-

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

Other information to be disclosed:

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

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

Date	Session	Proposal Content	The opinions of all Independent Directors and the measures adopted by the Company for the opinions of the Independent Directors
2025.03.04	The 1st meeting in 2025	Report on the 2024 internal control system statement and the implementation results of the self-evaluation	1. The opposing opinions, qualified opinions, or major recommendations expressed by the Independent Directors: None. 2. All attending Independent Directors and Directors
		The 2024 business report, financial statements and the 2025 business plan	
		Proposal for the 2024 earnings distribution	
		Proposal to Amend the 'Internal Control System' and the 'Detailed Rules for Internal Audit Implementation	
		Proposal for the CPAs fees for 2025	
		Proposal for the Acquisition of Right-of-Use Assets for Operating Real Estate	

Date	Session	Proposal Content	The opinions of all Independent Directors and the measures adopted by the Company for the opinions of the Independent Directors
2025.04.10	The 2nd meeting in 2025	Proposal to Repurchase the Company's Issued Shares	approved the proposal without any opinion. 3.Measures adopted by the Company for the opinions of the Independent Directors: None.
2025.05.05	The 3rd meeting in 2025	2025 Q1 consolidated financial statements	
2025.07.29	The 4th meeting in 2025	2025 Q2 consolidated financial statements	
		Proposal to Set the Record Date for Capital Reduction for the Cancellation of Treasury Shares Repurchased by the Company	
		Proposal to Repurchase the Company's Issued Shares	
2025.10.28	The 5th meeting in 2025	Proposal for the formulation of the 2026 internal audit plan	
		2025 Q3 consolidated financial statements	
		Proposal for the appointment of CPAs for the 2026 financial statements	
		Proposal to Set the Record Date for Capital Reduction for the Cancellation of Treasury Shares Repurchased by the Company	

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

- II. For the recusal of Independent Directors from proposals due to conflicts of interest, the name of the Independent Director, the content of the proposal, the reason for the recusal due to conflicts of interest, and the participation in voting shall be specified: None.
- III. Communication between Independent Directors and chief internal auditor and accountants (including material matters, methods, and conclusions of communications for the Company's finance and business):

All independent directors of the Company receive monthly internal audit reports and convene at least one separate meeting annually with the auditors and internal auditors to discuss the most recent financial statement audit findings, internal audit results, major litigation updates, and the Company's financial and operational status. Communication among all independent directors, internal auditors, and the auditors has been effective.

- Communication with the Head of Internal Audit

The Head of Internal Audit reported and communicated with the independent directors on the following matters:

1. Report on Audit Matters for the Current Period
2. Report on Subsequent Follow-Up Actions for the Current Period
3. Updates on Key Internal Audit Regulations
4. Other Matters

- Communication with the Auditor

The auditor reported and communicated with the independent directors on the following matters:

1. Responsibilities and Independence of the Engagement Partner Auditor
2. Scope and Approach of the Audit or Review
3. Results of the Annual Financial Statement Review or Audit
4. Analysis of Key Financial Ratios

5. Significant Accounting Treatments
6. Updates on Significant Regulatory Changes
7. Other Matters

The communication among independent directors, the head of internal audit, and the auditor in 2025 was as follows:

Date	Attendees	Communication Matters	Communication Outcomes
2025.03.04 Audit Committee Pre-Meeting	Independent Director : Yeh Hui-Xin Ma Xiao-Kang Chu Hsuan-Lien Auditor Huang Kuo-Ning Head of Internal Audit Gu, Ya-Jing	Auditor's Report : Audit results of the financial statements for the year ended 2024  Head of Internal Audit's Report : 1.Audit report for October to December 2024 and description of subsequent follow-up actions 2.Amendments to the Internal Control System and the Detailed Rules for Internal Audit Implementation 3.2024 Internal Control System Statement and Self-Assessment Results Report 4.Updates on significant regulations	Approved without objection
2025.05.05 Audit Committee Pre-Meeting	Independent Director : Yeh Hui-Xin Ma Xiao-Kang Chu Hsuan-Lien Auditor Huang Kuo-Ning Head of Internal Audit Gu, Ya-Jing	Auditor's Report: Review results of the financial report for the first quarter of 2025  Head of Internal Audit's Report: 1.Audit report for January to March 2025 and description of subsequent follow-up actions 2.Updates on significant regulations	Approved without objection
2025.07.29 Audit Committee Pre-Meeting	Independent Director : Yeh Hui-Xin Ma Xiao-Kang Chu Hsuan-Lien Auditor Huang Kuo-Ning Head of Internal Audit Gu, Ya-Jing	Auditor's Report: Review results of the financial report for the second quarter of 2025  Head of Internal Audit's Report: 1.Audit report for April to June 2025 and description of subsequent follow-up actions 2.Updates on significant regulations	Approved without objection
2025.10.28 Audit Committee Pre-Meeting	Independent Director : Yeh Hui-Xin Ma Xiao-Kang Chu Hsuan-Lien Head of Internal Audit Gu, Ya-Jing	Head of Internal Audit's Report: 1.Audit report for July to September 2025 and description of subsequent follow-up actions 2.Updates on significant regulations 3.2026 Internal Audit Plan	Approved without objection

#### IV. The annual work focus and operation

##### 1. Annual work focus

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

2. The operation in 2025: All the proposals for the Audit Committee have been reviewed or approved by the Audit Committee, and there are no objections from the Independent Directors.

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

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

Evaluation item	Implementation status			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
III. Composition and duties of the Board				
(I) Has the Board formulated the diversification policy and specific management targets and duly implemented them?	v		(I) The Board members have different professional fields and provide diversified recommendations and implement them. The specific management targets and implementation status of the diversification policy have been disclosed. Please refer to the dedicated chapter on Board diversification and independence (P16-18).	No significant difference
(II) In addition to establishing the Remuneration Committee and the Audit Committee according to the law, has the Company established other functional committees voluntarily?	v		(II) The Company has established a Sustainability Development Committee. In the future, the Company will establish other functional committees as needed based on business requirements. Although the company currently does not have a Nomination Committee, in practice, the election of the company's directors (including independent directors) follows a candidate nomination system. The list of candidates for the current directors (including independent directors) is proposed by shareholders holding more than 1% of the company's total shares or by the board of directors. The proposed candidate list is then reviewed by the board of directors in accordance with the law before being submitted to the shareholders' meeting for election.	No significant difference
(III) Has the Company established its regulations for performance evaluation of the Board and its evaluation method? Has the performance been annually and regularly performed with the results of the performance evaluation reported to the Board? Are the results used as the reference for remuneration and nomination for re-appointment of individual Directors?	v		(III) The Board of the Company approved the "Regulations for Performance Evaluation of the Board" on November 3, 2022. For the performance evaluation method and implementation status, please refer to the evaluation cycle and period, methods, and evaluation content of the Board self-evaluation (or peer evaluation) of the Board to be disclosed by TWSE/TPEX listed companies (P27). In accordance with Article 16 of the Company's Articles of Incorporation, the remuneration for the company's directors shall not exceed 1% of the annual profit. The Compensation Committee and the Board of Directors, based on the company's operational results and the "Remuneration Policy for Directors and Functional Committee Members," will determine the directors' remuneration by considering the performance evaluation results and taking into account the nomination for reappointment.	No significant difference
(IV) Has the Company regularly assessed the independence of the CPAs?	v		(IV) The Company's Audit Committee and the Board evaluate the independence and adequacy of the CPAs annually and require the CPAs to provide the independence declaration and resumes to carry out the evaluation based on the independence items.	No significant difference

Evaluation item	Implementation status			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor																											
	Yes	No	Description																												
			<p>Standards for evaluating the independence of the Company's CPAs:</p> <table border="1"> <thead> <tr> <th>Evaluation item</th> <th>Evaluation results</th> <th>Compliant with the independence</th> </tr> </thead> <tbody> <tr> <td>1. Do the CPAs have direct or material indirect financial interest in the Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>2. Do the CPAs have any financing or guarantees with the Company or its Directors?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>3. Do the CPAs have a close business relationship or potential employment relationship with the Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>4. Do the CPAs and their audit team members serve as Directors, managers, or positions that have a significant influence on the audit work of the Company at present or in the most recent two years?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>5. Do CPAs provide any non-audit services to the Company that may directly affect the audit work?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>6. Do the CPAs act as brokers for the shares or other securities issued by the Company?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>7. Do the CPAs act as the defender of the Company or coordinate with other third parties on behalf of the Company in the event of conflicts?</td> <td>No</td> <td>Yes</td> </tr> <tr> <td>8. Do the CPAs have a relative relationship with the Company's Directors, managers or personnel who have a significant impact on the audit?</td> <td>No</td> <td>Yes</td> </tr> </tbody> </table> <p>After confirmation, it has been determined that, aside from the fees for financial statement certification and tax-related matters, there are no other financial interests or business relationships between the company and the auditor. The accounting firm (including the certified public accountants and their audit team members) also adheres to the independence requirements. Additionally, referring to the audit quality indicators (AQIs) provided by the accounting firm, the independence and competence of the certified public accountants were assessed based on five key areas (professionalism, quality control, independence, oversight, and innovation). The most recent evaluation, conducted for the year, was discussed and approved by the Audit Committee on October 28, 2025, and subsequently approved by the Board of Directors on October 28, 2025, regarding the assessment of the auditor's independence.</p>	Evaluation item	Evaluation results	Compliant with the independence	1. Do the CPAs have direct or material indirect financial interest in the Company?	No	Yes	2. Do the CPAs have any financing or guarantees with the Company or its Directors?	No	Yes	3. Do the CPAs have a close business relationship or potential employment relationship with the Company?	No	Yes	4. Do the CPAs and their audit team members serve as Directors, managers, or positions that have a significant influence on the audit work of the Company at present or in the most recent two years?	No	Yes	5. Do CPAs provide any non-audit services to the Company that may directly affect the audit work?	No	Yes	6. Do the CPAs act as brokers for the shares or other securities issued by the Company?	No	Yes	7. Do the CPAs act as the defender of the Company or coordinate with other third parties on behalf of the Company in the event of conflicts?	No	Yes	8. Do the CPAs have a relative relationship with the Company's Directors, managers or personnel who have a significant impact on the audit?	No	Yes	
Evaluation item	Evaluation results	Compliant with the independence																													
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Evaluation item	Implementation status			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
IV. Has the listed company appointed a competent and appropriate number of corporate governance personnel and appointed a corporate governance officer to be responsible for corporate governance-related affairs (including but not limited to providing Directors and supervisors with the information needed to perform their duties, assisting Directors and supervisors in legal compliance, handling matters related to the Board meetings and shareholders' meetings in accordance with the law, and preparing minutes of Board meetings and shareholders' meetings)?	v		<p>On November 3, 2022, the Company's Board resolved to appoint Mr. Yan Cheng-Chin as the corporate governance officer to be responsible for the supervision and planning of corporate governance. His qualifications complied with the requirements for the chief of corporate governance in paragraph 1, Article 3-1 of the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies. The duties of the corporate governance officer include providing Directors and the Audit Committee with the information needed for business execution and the latest regulatory developments related to the Company's operations, assisting the Directors and the Audit Committee in legal compliance, reporting to the Corporate Governance Committee and the Board on the implementation of corporate governance annually, handling matters related to the Board meetings and shareholders' meetings in accordance with the law, preparing minutes of Board meetings and shareholders' meetings, and assisting in the appointment and continuing education of Directors and Audit Committee members. The status of business execution in 2025 is as follows:</p> <ol style="list-style-type: none"> <li>1. Assisting Independent Directors and general Directors in performing their duties, providing the required information, and arranging the continuing education of Directors.</li> <li>2. Regularly informing the members of the Board of the latest amendments and developments of laws and regulations related to the Company's business operations and corporate governance.</li> <li>3. Review the confidentiality level of relevant information, provide company information required by Directors, and maintain the smooth communications and exchanges between Directors and business executives.</li> <li>4. Responsible for reviewing the announcement of important information for the material resolutions of the Board after Board meetings to ensure the legality and accuracy of the material information so as to safeguard the equality of investors' trading information.</li> <li>5. All Board members have completed at least six credits of continuing education courses.</li> <li>6. In 2025, a total of five Board meetings and five Audit Committee meetings were held.</li> <li>7. In 2025, one annual shareholders' meeting was held.</li> <li>8. The Company has purchased liability insurance for Directors and crucial employees. The renewal of the insurance was reported to the</li> </ol>	No significant difference

Evaluation item	Implementation status			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor																				
	Yes	No	Description																					
			<p>Board of Directors in July 2025.</p> <p>9. In 2024, an external evaluation of the Board performance was conducted, and the results were reported to the Board in March 2025. In 2025, an internal evaluation of Board performance was carried out, with the results rated as 'Excellent,' and reported to the Board in March 2026.</p> <p>10. The continuing education of the corporate governance officer is as follows:</p> <table border="1"> <thead> <tr> <th>Organizer</th> <th>Course name</th> <th>Date of continuing education</th> <th>Hours of continuing education</th> </tr> </thead> <tbody> <tr> <td>Taiwan Institute for Sustainable Energy Foundation</td> <td>Labor Rights Trends in Global Supply Chains and Corporate Practice Sharing</td> <td>2025.06.19</td> <td>3</td> </tr> <tr> <td>Taiwan Stock Exchange Corporation</td> <td>2025 Cathay Sustainable Finance and Climate Change Summit Forum</td> <td>2025.07.09</td> <td>6</td> </tr> <tr> <td>Securities and Futures Institute, Republic of China</td> <td>2025 Insider Trading Prevention Seminar</td> <td>2025.10.03</td> <td>3</td> </tr> <tr> <td>Chinese Independent Directors Association</td> <td>Major Financial Statement Overhaul! IFRS 18 'Presentation and Disclosure in Financial Statements' Full Guide</td> <td>2025.11.13</td> <td>3</td> </tr> </tbody> </table> <p>Note: As of the end of 2025</p>	Organizer	Course name	Date of continuing education	Hours of continuing education	Taiwan Institute for Sustainable Energy Foundation	Labor Rights Trends in Global Supply Chains and Corporate Practice Sharing	2025.06.19	3	Taiwan Stock Exchange Corporation	2025 Cathay Sustainable Finance and Climate Change Summit Forum	2025.07.09	6	Securities and Futures Institute, Republic of China	2025 Insider Trading Prevention Seminar	2025.10.03	3	Chinese Independent Directors Association	Major Financial Statement Overhaul! IFRS 18 'Presentation and Disclosure in Financial Statements' Full Guide	2025.11.13	3	
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V. Has the Company established channels for communication with stakeholders (including but not limited to shareholders, employees, customers and suppliers), set up a stakeholder section on the Company's website, and appropriately responded to material corporate social responsibility issues of concern by stakeholders?	v		The Company has established a dedicated section for stakeholders on its official website, providing communication channels tailored to the needs of different stakeholder groups. This allows the Company to respond appropriately to material corporate social responsibility (CSR) issues of concern to stakeholders. In addition, the Company discloses relevant financial and operational information on the Market Observation Post System (MOPS) in accordance with regulatory requirements. Material information is also announced in a timely manner to ensure that stakeholders are kept well-informed of any events that may have a significant impact on their interests.	No significant difference																				
VI. Has the Company appointed a professional stock affairs agency to handle shareholders' meeting affairs?	v		The Company has appointed Fubon Securities Co., Ltd. to act as the stock affairs agent to handle shareholders' meeting affairs.	No significant difference																				

Evaluation item	Implementation status			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
VII. Information disclosure				
(I) Has the Company set up a website to disclose finance, business and corporate governance information?	v		(I) The Company's Chinese and English websites (www.dataimagecorp.com) both feature an Investor Relations section that discloses information related to financial performance, business operations, and corporate governance.	No significant difference
(II) Has the Company adopted other means of information disclosure (e.g., setting up an English website, appointing dedicated personnel to collect and disclose information on the Company, implementing a spokesperson system, and uploading the video recordings of investor conferences on the Company's website)?	v		(II) The Company maintains an English website and has designated personnel responsible for the collection and disclosure of company information. The spokesperson system is fully implemented, with Vice President Huang Chao-Wei serving as the spokesperson and Director of the Finance Division Yan Cheng-Chin serving as the deputy spokesperson. The Company holds regular or irregularly investor conferences, and presentation materials and audio-visual recordings of the events are made available on the Investor Relations section of the Company's website for public access. Additionally, relevant information is uploaded to the Market Observation Post System(MOPS) in accordance with regulations.	No significant difference
(III) Has the Company announced and reported its annual financial statements within two months after the end of the fiscal year and announced and reported the Q1, Q2, and Q3 financial statements and the operating status of each month before the prescribed deadline?	v		(III) The Company's consolidated and individual financial reports for the fiscal year 2025 were announced and filed on March 12, 2026. The financial reports for the first, second, and third quarters of 2025, along with monthly revenue data, were announced and filed on the Market Observation Post System prior to the regulatory deadlines and uploaded to the Company's website.	No significant difference
VIII. Does the Company have other important information that is helpful to facilitate a better understanding of the implementation of corporate governance (including but not limited to employees' rights and interests, employee care, investor relations, supplier relations, stakeholders' rights, Directors' and supervisors' continuing education, implementation of risk management policies and risk measurement standards, implementation of customer policies, and purchase of liability insurance for Directors and supervisors)?	v		(I) Employee rights & Employee care : The Company is committed to creating a happy, progressive, safe, and healthy work environment, striving to achieve an ideal workplace that promotes physical and mental balance, family harmony, employee well-being, and workplace safety. Additionally, the Company has established an Employee Welfare Committee, composed of representatives from various departments, which holds regular meetings and formulates welfare programs. For details on employee rights, please refer to the Labor-Management Relations section (P.93-P.95).  (II) Investor relations : The Company promptly announces information regarding financial performance, business operations, and changes in insider shareholdings on the Market Observation Post System in accordance with legal requirements to protect investors' rights and	No significant difference  No significant difference

Evaluation item	Implementation status			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
			<p>interests. Additionally, the Company's official website provides contact information for the investor relations window.</p> <p>(III) Supplier relations : The Company has unblocked communication channels with suppliers and upholds the principle of integrity to maintain relationships with suppliers and customers.</p> <p>(IV) Rights of Stakeholders : The Company has established a dedicated Stakeholders section on its website, providing various stakeholders with appropriate channels for communication with the Company based on their specific circumstances. The Company maintains open communication channels with stakeholders, including employees, customers, suppliers, and partner banks, while respecting their legitimate rights and interests.</p> <p>(V) Continuing education of Directors and supervisors : The Company periodically notifies its directors and independent directors to participate in relevant professional development training and keeps them informed of updates to corporate governance-related regulations. The training status of directors for the fiscal year 2025 has been disclosed on the Market Observation Post System (website: <a href="https://mopsov.twse.com.tw/mops/web/t100sb07">https://mopsov.twse.com.tw/mops/web/t100sb07</a>). Please enter the company code: 3168 to access the information.</p> <p>(VI) Implementation Status of Risk Management Policies and Risk Measurement Standards : The Company has established a Risk Management Committee to formulate the "Risk Management Policies and Procedures" and conducts regular assessments of corporate risks in order to mitigate enterprise exposure. For further details, please refer to pages 102-106.</p> <p>(VII) Implementation of customer policies : The Company maintains a healthy and stable relationship with its customers and is committed to quality improvement and professional technology improvement in order to provide customers with the best services and products.</p> <p>(VIII) Liability insurance purchased by the Company for Directors and supervisors :</p>	<p>No significant difference</p> <p>No significant difference</p> <p>No significant difference</p> <p>No significant difference</p> <p>No significant difference</p> <p>No significant difference</p>

Evaluation item	Implementation status			Deviation from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
			The Company and its subsidiaries have purchased liability insurance for directors and independent directors to enable them to diligently perform their duties with a focus on protecting investors' interests without concern. The status of directors' and supervisors' liability insurance is reported to the Board of Directors at least annually, with the report completed in July 2025 and disclosed on the Market Observation Post System.	
<p>IX. Please describe the improvements made based on the Corporate Governance Evaluation results published by the Corporate Governance Center of Taiwan Stock Exchange in the most recent year and propose prioritized enhancement matters and measures for the areas that have not yet been improved:</p> <ol style="list-style-type: none"> <li>1. As the Company has been listed for less than one year in 2024, it was not included among the evaluated companies.</li> <li>2. In 2026, the Company plans to focus on improvements by disclosing information related to its governance, strategy, risk management, and metrics and targets regarding climate-related risks and opportunities, in accordance with the Task Force on Climate-related Financial Disclosures (TCFD) framework.</li> </ol>				

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

1. Members of the Remuneration Committee

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

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

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

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

3. Operation of the Remuneration Committee

- (1) The Company's Remuneration Committee consists of 3 members.
- (2) The term of office of the current members: From May 28, 2024 to May 27, 2027. In 2025, the Remuneration Committee held three meetings (A), and the qualifications and attendance of members are as follows:

Title	Name	Attendance in person (B)	Attendance by proxy	Attendance rate in person (%) (B/A)	Remarks
Convener	Yeh Hui-Xin	3	-	100%	-
Member	Ma Xiao-Kang	3	-	100%	-
Member	Chu Hsuan-Lien	3	-	100%	-

Other information to be disclosed:

1. If the Board did not adopt or amend the recommendations of the Remuneration Committee, the date and session of the Board meeting, the contents of the proposals, resolutions of the Board, and the measures adopted by the Company for the opinions of the Remuneration Committee (if the remuneration approved by the Board is more favorable than the recommendation of the Remuneration Committee, the deviation and reason shall be stated) shall be specified: None.
2. For the resolutions made by the Remuneration Committee with objections or reservations expressed by the members with records or written statements, the date and session of the Remuneration Committee meeting, the contents of the proposals, opinions of all members, and the measures adopted by the Company for the opinions of members shall be stated:

Date	Session	Proposal Content	Resolution results and the measures adopted by the Company for the opinions of members
2025.03.04	The 1st meeting in 2025	1. Distribution of Employee and Director Remuneration for the Fiscal Year 2024.	1. Approved by all attending members. 2. Measures adopted by the Company for the opinions of members: None.
		2. Distribution of Senior Management Remuneration for the Fiscal Year 2024.	
		3. Proposal for the Suggested Remuneration Benchmarks for Senior Management for the Fiscal Year 2025.	
		4. Proposal for the Bonus and Salary Adjustment Policy for Senior Management for the Fiscal Year 2025.	
		5. Proposal for Retirement Benefit Plan for Appointed Managers.	
2024.07.29	The 2nd meeting in 2025	Proposal on the Change of Head of R&D Department	
2024.10.28	The 3rd meeting in 2025	Proposal to Amend the Remuneration Policy for Directors and Functional Committee Members	

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

Evaluation item	Implementation status			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
I. Has the Company established a governance structure to promote sustainable development and set up a dedicated (or part-time) unit to promote sustainable development, with the senior management authorized by the Board to make arrangements? How is the supervision of the Board?	v		<p>The Company officially established the “Sustainability Development Committee” on October 28, 2025. The Committee is chaired by the Chairman and comprises independent directors and directors as members. It is responsible for formulating the Company’s sustainability vision, strategies, and objectives, as well as monitoring the implementation and effectiveness of annual sustainability targets.</p> <p>Under the Committee, the “DI Sustainability Development Promotion Task Force” has been established to propose and execute specific action plans. The Task Force is led by the President, with senior executives from each department serving as members for respective functional areas. The Sustainability Officer acts as deputy leader, responsible for coordinating and promoting cross-functional sustainability initiatives. Relevant departments are integrated to set targets across five key areas: green products, green operations, green supply chain, social responsibility, and financial performance.</p> <p>The Company plans to conduct annual progress reviews and performance evaluations, and to report regularly to the Board of Directors. The implementation status for 2025 was reported to the Board on March 2, 2026.</p>	No significant difference
II. Has the Company conducted risk assessments on environmental, social and corporate governance issues related to corporate operations in accordance with the principle of materiality and established relevant risk management policies or strategies?	v		<p>(I) This disclosure covers the sustainability performance of the Company’s main operational sites in 2025. Risk assessments primarily focus on the Taiwan headquarters, the Taoyuan manufacturing site, and the Suzhou plant in China. The Company regularly distributes questionnaires to understand stakeholders’ concerns regarding material topics across the three dimensions of economic/governance, social, and environmental aspects. For the identified material topics in the respective year, the Company reviews their significance and impact scope, establishes annual risk management targets for control purposes, evaluates target achievement annually, and discloses the results of such management objectives.</p> <p>(II) Based on the assessed risks, the Company has established the following risk management policies or strategies:</p>	No significant difference

Evaluation item	Implementation status			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor																						
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			<table border="1"> <thead> <tr> <th>Material issues</th> <th>Risk assessment item</th> <th>Risk management strategy</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Economy / governance</td> <td>R&amp;D and innovation of green products</td> <td>Examine the reduction opportunities of product carbon emission from the perspective of the life cycle.</td> </tr> <tr> <td>Customer relationship management</td> <td>1. Comply with customer requirements and provide better service quality. 2. Formulate improvement measures based on customer satisfaction feedback. Provide product and service quality.</td> </tr> <tr> <td>Sustainable supply chain management</td> <td>1. Attach attention to the supplier's governance, environmental, and social aspects in order to work together to promote the sustainable development of the value chain. 2. Through risk assessment and identification, suppliers can respond to relevant deficiencies early, avoid possible crises, and further strengthen the sustainable supply chain.</td> </tr> <tr> <td rowspan="3">Society</td> <td>Talent recruitment</td> <td>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.</td> </tr> <tr> <td>Employee welfare and salary</td> <td>1. Provide employees with competitive compensation and welfare to attract and retain outstanding talents. 2. Increase the fixed monthly salary each year, annual salary adjustment, employee bonuses and year-end bonuses compared to the regional peers.</td> </tr> <tr> <td>Employee education and training</td> <td>1. Build a comprehensive education, training and development system that provides diverse learning and development environments to attract and retain outstanding talents. 2. 100% completion rate of policy-based compulsory courses.</td> </tr> <tr> <td rowspan="2">Environment</td> <td>Pollutant impact management</td> <td>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.</td> </tr> <tr> <td>Energy management</td> <td>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.</td> </tr> </tbody> </table>	Material issues	Risk assessment item	Risk management strategy	Economy / governance	R&D and innovation of green products	Examine the reduction opportunities of product carbon emission from the perspective of the life cycle.	Customer relationship management	1. Comply with customer requirements and provide better service quality. 2. Formulate improvement measures based on customer satisfaction feedback. Provide product and service quality.	Sustainable supply chain management	1. Attach attention to the supplier's governance, environmental, and social aspects in order to work together to promote the sustainable development of the value chain. 2. Through risk assessment and identification, suppliers can respond to relevant deficiencies early, avoid possible crises, and further strengthen the sustainable supply chain.	Society	Talent recruitment	1. Create premium work environments and diverse career development channels to attract and retain outstanding talents. Improve the education and training system in line with the Company's strategic development and business management targets; enhance the overall competitive advantage of the organization. 2. Providing premium work environments and remuneration packages.	Employee welfare and salary	1. Provide employees with competitive compensation and welfare to attract and retain outstanding talents. 2. Increase the fixed monthly salary each year, annual salary adjustment, employee bonuses and year-end bonuses compared to the regional peers.	Employee education and training	1. Build a comprehensive education, training and development system that provides diverse learning and development environments to attract and retain outstanding talents. 2. 100% completion rate of policy-based compulsory courses.	Environment	Pollutant impact management	1. Starting from the source design, increase the 3R ratio for products and packaging materials; reduce business waste and increase the recycling rate. 2. Introduce green product courses and recycle waste.	Energy management	1. Improve energy efficiency. 2. Use high-efficiency equipment to continuously improve energy performance and efficiency. 3. Allow employees and suppliers to be aware of the carbon reduction mindset and methods to avoid waste.	
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<p>III. Environmental issues</p> <p>(I) Has the Company established an appropriate environmental management system based on the characteristics of its industry?</p>	v		<p>(I) The environmental management system of the Company focuses on the Shuangxing Plant in Taoyuan and the Suzhou Plant in China, both are manufacturing bases. The Company obtained the ISO 14001 environmental management system certification in 2006 and regularly performed internal and external audits each year to ensure the operation of various environmental management standards. In the future, GHG inventories will also be conducted to improve energy performance and further reduce GHG emissions.</p> <p>Certificate validity period:</p> <table border="1"> <thead> <tr> <th></th> <th>Shuangxing Plant in Taoyuan</th> <th>Suzhou Plant in China</th> </tr> </thead> <tbody> <tr> <td>ISO 14001</td> <td>2027/08/04</td> <td>2028/06/16</td> </tr> </tbody> </table>		Shuangxing Plant in Taoyuan	Suzhou Plant in China	ISO 14001	2027/08/04	2028/06/16	No significant difference				
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<p>(II) Has the Company been committed to improving energy efficiency and using recycled materials with low impact on the environment?</p>	v		<p>(II) In order to reduce the impact of energy consumption on global warming, we plan to replace old power consumption equipment with inverter/energy-saving equipment and continue to adopt administrative management to save energy so as to achieve the target of GHG emissions reduction.</p> <table border="1"> <thead> <tr> <th>Climate indicators</th> <th>2022 (Base Year)</th> <th>2024</th> <th>2025</th> <th>Reduction % (compared to the base year)</th> </tr> </thead> <tbody> <tr> <td>Total GHG emissions (tCO<sub>2</sub>e)</td> <td>5,549.4691</td> <td>4,909.2714</td> <td>4,557.8550</td> <td>17.87%</td> </tr> </tbody> </table> <p>The Company is committed to improving the consumption efficiency of various resources and actively implementing resource recycling and classification in terms of source management, which significantly reduces waste generation and increases the amount of resource recycling. In terms of water resources management, no wastewater is generated from the process. Each manufacturing site only generates domestic wastewater. Therefore, there is no water for industrial use, and the risk of water pollution is low. From the R&amp;D and design to the manufacturing stage of products, the green product concept is adopted as the starting point, and the Company further considers the extension of the product life cycle, energy conservation, recycling convenience, low toxicity, and reduction of environmental hazards.</p> <p>In accordance with international regulations and customers' requirements, raw materials used by the Company are in compliance with</p>	Climate indicators	2022 (Base Year)	2024	2025	Reduction % (compared to the base year)	Total GHG emissions (tCO <sub>2</sub> e)	5,549.4691	4,909.2714	4,557.8550	17.87%	No significant difference
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(III) Has the Company evaluated the potential risks and opportunities of climate change on the Company at present and in the future and adopted relevant countermeasures?	v		<p>the EU's RoHS regulations. Through communications with suppliers in terms of the self-disclosure of the use of direct materials, indirect materials, energy and resources, waste emissions, and transportation energy consumption, we allow suppliers to understand the calculation method for products' life cycle and possible impacts on the ecology.</p> <p>(III) On July 6, 2023, the Company's Board of Directors approved the 'Sustainability Development Best Practice Principles' and established the 'Sustainability Development Promotion Task Force.' Subsequently, on October 28, 2025, the Board approved the 'Organizational Charter of the Sustainability Development Committee,' formally establishing the 'Sustainability Development Committee.' In accordance with its planning, the Company assesses the potential impacts of climate change on its current and future operations, identifies related risks and opportunities, and adopts corresponding response measures. Please refer to the 'Climate-Related Information for TWSE/TPEX Listed Companies' (pp. 60-63).</p>	No significant difference											
(IV) Has the Company kept statistics on the amount of greenhouse gas (GHG) emission, water consumption and total weight of waste in the most recent two years and formulated policies for GHG reduction, reduction of water consumption, or the management of other wastes?	v		<p>(IV) For the 2025 GHG emission inventory, an inventory on Scope 1 and Scope 2 was performed in accordance with ISO 14064-1. The Company keeps annual statistics on GHG emissions, water consumption and total weight of waste as follows:</p> <ol style="list-style-type: none"> <li>1. The results of the greenhouse gas (GHG) inventory, assurance status, and emission reduction policies are disclosed in the section "Climate-Related Disclosures of TWSE/TPEX Listed Companies" (P.60-63).</li> <li>2. Water Resource Management and Efficiency Enhancement: The Company upholds the principles of energy conservation, carbon reduction, and sustainable use of water resources, continuously monitoring water use efficiency in its operations and promoting water-saving initiatives. Water conservation measures are integrated into both daily management and manufacturing processes.</li> </ol> <p>(1) Water consumption in the past 2 years</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Total water consumption (mt)</th> <th>Growth rate(%)</th> <th>Note</th> </tr> </thead> <tbody> <tr> <td>2023</td> <td>51,299.84</td> <td>-</td> <td rowspan="2">The scope of the data includes the Xizni Headquarters, Taoyuan Factory, and Suzhou Factory.</td> </tr> <tr> <td>2024</td> <td>52,842.39</td> <td>3.01%</td> </tr> </tbody> </table> <p>Although total water consumption in 2025 increased by 3.01% compared to the previous year, the rise was primarily attributable to a slight</p>	Year	Total water consumption (mt)	Growth rate(%)	Note	2023	51,299.84	-	The scope of the data includes the Xizni Headquarters, Taoyuan Factory, and Suzhou Factory.	2024	52,842.39	3.01%	No significant difference
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			<p>increase in headcount at the Taoyuan and Suzhou plants and seasonal variations in water usage. Relative to the expansion in operational scale and workforce, overall water use intensity remained stable, indicating that water conservation management measures have achieved a certain level of effectiveness.</p> <p>(2) Wastewater treatment and compliance discharge The company's three major sites all conduct domestic wastewater treatment in compliance with the environmental regulations and standards of their respective locations:</p> <p>a. Xizni Headquarters: The employees' wastewater is treated by the shared facilities of the Far Eastern U-Town building and then discharged into the New Taipei City government's sewer system.</p> <p>b. Taoyuan Factory: There is a contact aeration treatment facility, and the treated domestic sewage is discharged into the sewage system established by the government, with the discharge water quality exceeding the standards of the Guishan Industrial Zone.</p> <p>c. Suzhou Factory: After pre-treatment, the domestic sewage meets the "Comprehensive Discharge Standards for Wastewater" and is directly discharged into the local municipal sewer system.</p> <p>All locations conduct regular water quality monitoring to ensure that the discharged water meets local environmental protection standards.</p> <p>(3) Current Status and Prospects of Water Resource Reuse Currently, the wastewater from each plant has not yet been integrated into a recycling and reuse system, mainly due to:</p> <p>a. Limitations in the spatial configuration of the plant, making it difficult to install water recycling equipment.</p> <p>b. Current regulations and building facility designs do not yet support the integration of recycling processes.</p> <p>In the future, we will conduct feasibility assessments in the following areas:</p> <p>a. Implementing a rainwater harvesting system as a supplementary water source for non-potable uses (such as toilet flushing and landscape irrigation).</p> <p>b. Planning and evaluating the reuse of treated wastewater, selecting a site to pilot wastewater recycling.</p> <p>c. Establishing water resource reuse targets, such as increasing the proportion of non-potable water reuse to over 15% by 2030.</p> <p>3. Waste Management and Resource Recycling Strategies:</p>	

Evaluation item	Implementation status			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor															
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			<p>The company has been certified with the ISO 14001 Environmental Management System and is committed to the core strategy of "resource recycling and reuse." We strive to reduce waste generation and enhance recycling rates by integrating design source management and process optimization to achieve energy-saving and waste-reduction goals.</p> <p>(1) Annual waste output and density</p> <table border="1"> <thead> <tr> <th>Year</th> <th>hazardous waste (mt)</th> <th>Non-hazardous waste (mt)</th> <th>total amount (mt)</th> <th>waste intensity (mt/million yuan turnover)</th> </tr> </thead> <tbody> <tr> <td>2024</td> <td>9.29</td> <td>27.47</td> <td>36.76</td> <td>0.011</td> </tr> <tr> <td>2025</td> <td>21.007</td> <td>23.03</td> <td>44.037</td> <td>0.013</td> </tr> </tbody> </table> <p>(2) Principles of Waste Classification and Management</p> <p>The company prioritizes reducing the use of raw materials through in-house reuse and waste reduction design in the manufacturing process. Secondly, recyclable materials are handed over to qualified operators for reuse processing. Finally, non-recyclable waste is disposed of through incineration or landfill.</p>	Year	hazardous waste (mt)	Non-hazardous waste (mt)	total amount (mt)	waste intensity (mt/million yuan turnover)	2024	9.29	27.47	36.76	0.011	2025	21.007	23.03	44.037	0.013	
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<p>IV. Social issues</p> <p>(I) Has the Company established relevant management policies and procedures in accordance with relevant regulations and International international human rights covenants?</p>	v		<p>(I) Data Image complies with applicable national laws and regulations, including the Labor Standards Act, Employment Service Act, and Gender Equality in Employment Act. The Company also recognizes and adheres to internationally accepted human rights standards, with reference to the International Bill of Human Rights (including the International Covenant on Economic, Social and Cultural Rights (ICESCR) and the International Covenant on Civil and Political Rights (ICCPR)), the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights (UNGPs), and the standards of the International Labour Organization (ILO).</p> <p>In addition, the Company complies with the laws and regulations of all jurisdictions in which it operates, treats all individuals equally and with respect, and has established a human rights policy to safeguard employee rights. Multiple communication channels are in place. Employees who experience sexual harassment or any form of inappropriate treatment may report directly to the Human Resources Department in accordance with the "Workplace Sexual Harassment Prevention, Complaint, and Disciplinary Measures" and the "Prevention Plan for Illegal Infringement in the Course of Duties." The Company ensures the confidentiality of</p>	No significant difference															

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			<p>whistleblowers' identities.</p> <p>External stakeholders who have any concerns regarding these matters may submit complaints through the external integrity mailbox disclosed on the Company's official website.</p> <p>Key points of the management policy are as follows:</p> <p>1.Workplace Safety and Rights: Commit to providing a safe and healthy working environment, reasonable compensation, prohibition of child labor, and prevention of forced labor and workplace harassment (including unlawful workplace infringement and sexual harassment prevention).</p> <p>2.Diversity and Equality: Comply with the Gender Equality in Employment Act, promote workplace diversity, ensure equal pay for equal work, and prohibit discrimination based on race, gender, religion, age, or sexual orientation.</p> <p>3.Privacy and Freedom of Expression: Respect personal privacy and uphold employees' rights to freedom of expression and participation.</p> <p>Summary of specific measures under the management policy:</p> <table border="1"> <thead> <tr> <th>Counterparty</th> <th>Human rights management targets</th> <th>Specific plan</th> <th>Achievements</th> </tr> </thead> <tbody> <tr> <td rowspan="3">Internal employees</td> <td rowspan="3">Plan for diversified employee welfare so that all employees can experience a premium work environment and a healthy and happy corporate culture.</td> <td>Employee salaries and pensions</td> <td>In 2025, the Company has maintained consistent starting salary standards for new entry-level employees regardless of gender.</td> </tr> <tr> <td>Employee benefits</td> <td>Data Image complies with relevant social insurance regulations and systems worldwide to protect the basic rights and interests of employees. The Company also provides group insurance for employees and arranges insurance companies to assist in claim filing services.</td> </tr> <tr> <td>Establishment of unblocked and healthy labor-capital</td> <td>In accordance with labor laws and regulations, the Employee Welfare Committee meetings and labor-capital conferences are convened on</td> </tr> </tbody> </table>	Counterparty	Human rights management targets	Specific plan	Achievements	Internal employees	Plan for diversified employee welfare so that all employees can experience a premium work environment and a healthy and happy corporate culture.	Employee salaries and pensions	In 2025, the Company has maintained consistent starting salary standards for new entry-level employees regardless of gender.	Employee benefits	Data Image complies with relevant social insurance regulations and systems worldwide to protect the basic rights and interests of employees. The Company also provides group insurance for employees and arranges insurance companies to assist in claim filing services.	Establishment of unblocked and healthy labor-capital	In accordance with labor laws and regulations, the Employee Welfare Committee meetings and labor-capital conferences are convened on	
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(II) Has the Company formulated and implemented reasonable employee welfare measures (including remuneration, leave and other welfare) and appropriately reflect the business performance or results in the remuneration of employees?	v		<p>blood pressure—the Framingham Risk Score is applied to estimate the 10-year risk of cardiovascular disease. Employees with a history of cardiovascular or cerebrovascular disease, or those under medication for such conditions, may be classified as a medium- to high-risk group based on recommendations from contracted occupational health physicians.</p> <p><u>5. Healthy Lifestyle Promotion</u>  Since October 2021, weekly health promotion initiatives have been conducted through on-site health services, including activities related to nutrition, exercise, and disease prevention, to encourage a healthy lifestyle among employees.</p> <p>Responsible Units and Oversight Mechanisms:</p> <ul style="list-style-type: none"> <li>● Highest Decision-Making Body: Sustainability Development Committee.</li> <li>● Execution and Promotion: Department heads within the Sustainability Task Force concurrently serve as members of the Human Rights Working Group (including HR, Sales, Procurement, etc.).</li> <li>● Grievance Channels: Anonymous suggestion box, contact channels for directors, or a dedicated complaint email address.</li> </ul> <p>(II) Respecting humanity and caring for employees has always been a part of the Company’s business philosophies. In order to duly take care of the physical and mental health of employees and their dependents and provide them with living security, the Company provides bonuses for Chinese New Year and festivals, performance bonuses, operating bonuses, leave, group insurance, health inspections, and employee training programs, and the remuneration, working hours, and various benefits are specified in the working rules, so that employees can focus on their work without distractions.</p>	No significant difference

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			<p>1. <u>Employees' remuneration</u>  In order to provide employees with a competitive remuneration policy, employees' salaries are adjusted based on individual academic background and work experience, professional skills, and employees' performance to ensure that their salaries are in line with the market conditions and fairness. Every year, Data Image mainly refers to the third-party salary survey report and the Company's operation status and reviews whether the targets are achieved at the end of the year. Regarding the remuneration of senior executives, it examines whether the performance indicators related to annual remuneration have been achieved at the meeting of the Remuneration Committee and determines their annual remuneration.</p> <p>2. <u>Employee welfare measures</u>  The Company has established the Employee Welfare Committee, which appropriates the welfare fund on a monthly basis. In addition, the Company provides various premium welfare for employees each year: insurance for overseas business trips, free health inspection, special discounts for employees on corporate products, subsidies for employees' activities, subsidies for weddings and funerals, and condolences for illness.  In terms of the leave system, in addition to the basic weekend, employees who have been with the Company for more than one year are granted seven days of leave per year. Employees may apply for leave without pay due to severe injury, illness or significant accident that requires them to take longer leaves to care for the requirements of family members and families.</p> <p>3. <u>Diversity and equality opportunity</u>  Achieve equal pay for equal work and provide equitable promotion opportunities for both men and women. Female employees account for 49% of the workforce in Taiwan and 52% in Suzhou, with women holding over 25% of managerial positions, thereby fostering inclusive and sustainable economic growth.</p> <p>4. <u>Percentage of local employees</u>  When recruiting new employees, priority is given to the local residents (Xizhi District), and the Company cultivates outstanding local management personnel; the percentage of the employment of local</p>	

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(III) Has the Company provided employees with a safe and healthy work environment, and provided employees with safety and health education on a regular basis?	v		<p>residents is maintained at over 20%.</p> <p>5. <u>Business performance is reflected in employees' remuneration</u>  The Company's employee remuneration distribution is approved by the Board and then reported to the shareholders' meeting, which can be used as a performance management approach to measure and motivate all employees. In addition, the remuneration of the Board and senior management (i.e., managers) is appropriately disclosed in the Company's annual report to allow all stakeholders to fully understand the correlation between employees' compensation and the Company's business performance.</p> <p>(III) The Company upholds the principle of "Safety First, Health Foremost."  All operating sites comply with applicable national laws and regulations regarding required items and frequencies in implementing the following measures: (1) occupational safety and health training, (2) self-inspection of production equipment and operations, (3) monitoring of workplace environmental conditions, (4) employee health examinations, (5) fire safety system inspections, and (6) emergency response drills.  The occupational safety and health unit conducts regular and ad hoc audits and inspections to verify the implementation status of each responsible department. In addition, annual employee health examinations and periodic health promotion activities are organized to safeguard employees' physical and mental well-being.  A comprehensive occupational safety and health management system has been established. The specific protective measures and implementation results for fiscal year 2025 are as follows:  1. <u>Occupational Safety and Workplace Environmental Protection Measures</u>  (1) Management System and Organization  A management plan has been established in accordance with the Occupational Safety and Health Act and is continuously improved through the PDCA (Plan-Do-Check-Act) cycle. An Occupational Safety and Health Committee has been duly formed, with labor representatives accounting for more than one-third of the members. The committee regularly reviews occupational safety and health policies and employee health management matters.</p>	No significant difference

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			<p>(2) Risk Control and Contractor Management Regular hazard identification and risk assessments are conducted, covering machinery, chemicals, and ergonomics. Necessary personal protective equipment is provided, and self-inspection mechanisms are implemented. For contractors, dedicated management procedures are established, including pre-job safety briefings and hazard communication to ensure construction safety.</p> <p>(3) Emergency Response and Right of Refusal An incident reporting and investigation SOP has been established. The right of employees to refuse unsafe work is clearly communicated during new employee training, ensuring that personal safety takes priority in the event of imminent danger.</p> <p>(4) Special Group Protection and Health Promotion Since 2021, an on-site health service program has been continuously implemented, with physicians visiting four times per year and nurses four times per month. The Company assists in the implementation of key labor health protection programs, including the “Maternal Health Protection Plan in the Workplace,” the “Prevention Plan for Occupational Harassment,” and the “Ergonomic Hazard Prevention Plan,” as well as graded health risk management assessments. These initiatives cover prevention of unlawful infringement, ergonomic risks, and occupational safety for middle-aged and senior employees, fostering a friendly and inclusive workplace.</p> <p>In addition, the Company obtained the “Workplace Health Promotion Self-Assessment Certification” issued by the Health Promotion Administration, Ministry of Health and Welfare in 2025.</p> <p>2. <u>Implementation Status and Performance in 2025</u></p> <p>(1) Safety Audits and Training Four quarterly environmental, safety, and health audits were completed, achieving a 100% compliance rate. A total of over 1,000 participants across the Taiwan and Suzhou sites attended occupational safety and health training programs, including emergency response drills and hazard communication sessions conducted in the first and second half of the year.</p> <p>(2) Health Management Performance</p>	

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(IV) Has the Company established an effective career ability development training program for employees?	v		<p>Annual health examinations were conducted for all employees, with graded health management implemented accordingly. On-site medical consultations and health counseling services were provided. In 2025, a total of 52 participants from the Taiwan site attended physician consultations and health counseling sessions, and ongoing health promotion activities were continuously carried out.</p> <p>(3) Occupational Injury Statistics In 2025, the Company achieved the goals of zero occupational injuries, zero disabling injuries, and zero fire incidents.</p> <p>(IV) Crucial employee development plans</p> <ol style="list-style-type: none"> <li>In response to future challenges, the Company established an employee learning course blueprint and developed employees' professional capabilities.</li> <li>Leadership development plan for executives.</li> <li>Development plan for potential talents.</li> <li>Cultivation of marketing data analysis talents.</li> </ol> <p>Training Implementation Status:</p> <ul style="list-style-type: none"> <li>General Training</li> </ul> <table border="1"> <thead> <tr> <th>Training Program Name</th> <th>Target Participants</th> <th>Training Focus / Development Direction</th> <th>Total Hours</th> </tr> </thead> <tbody> <tr> <td>General Education Courses</td> <td>All employees (including new hires)</td> <td>Legal compliance, information security awareness, and risk management</td> <td>266 hours</td> </tr> <tr> <td>ESG, corporate sustainability development, and risk management</td> <td>Middle-level managers</td> <td>Financial management, regulatory compliance, and ESG corporate governance</td> <td>59 hours</td> </tr> <tr> <td>New Employee Orientation Program</td> <td>New employees</td> <td>Regulatory compliance, basic workplace skills, and organizational process familiarization</td> <td>120 hours</td> </tr> </tbody> </table>	Training Program Name	Target Participants	Training Focus / Development Direction	Total Hours	General Education Courses	All employees (including new hires)	Legal compliance, information security awareness, and risk management	266 hours	ESG, corporate sustainability development, and risk management	Middle-level managers	Financial management, regulatory compliance, and ESG corporate governance	59 hours	New Employee Orientation Program	New employees	Regulatory compliance, basic workplace skills, and organizational process familiarization	120 hours	No significant difference
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(V) Has the Company complied with relevant regulations and international standards on issues such as customer health and safety, customer privacy, marketing, and labeling? Has the Company established relevant policies and complaint procedures for the protection of consumers' or customers' rights and interests?	v		<div style="border: 1px solid black; padding: 5px; margin-bottom: 10px;"> <p>4. The Company also participated in the Group ESG workshop practical training, covering key topics including low-carbon technologies and market practices, circular economy and AI applications, international benchmarking, and supply chain management. Total training hours amounted to 16 hours.</p> </div> <p>(V) The Company has established a code of conduct for the protection of personal data and management protection based on the basic principles of the GDPR and common regulatory requirements to serve as the framework of conduct to be followed within the Company and by all employees and the Company promises that the operations and business execution will not violate the code of conduct. In terms of customers' rights and complaints, Data Image regularly conducts customer satisfaction surveys to ensure that customers' requirements are understood and satisfied. Customers can also use the questionnaire for appeal and proposing any issues that require Data Image to improve or provide assistance. Data Image conducts a comprehensive customer service satisfaction survey in January each year, and the customer service department will issue a notice to the corresponding contacts of the customers at once.</p>	No significant difference
(VI) Has the Company had a supplier management policy in place to require suppliers to comply with relevant regulations on environmental protection, occupational safety and health, or labor human rights? What is the implementation status?	v		<p>(VI) The Company recognizes that a stable and sustainable supply chain is a core element of corporate competitiveness. Guided by the vision of "Realizing a Better Life through Technology," we are committed to building a highly resilient supply network and regard sustainable development as a key driver of shared growth with our partners. To ensure that the entire value chain complies with international ESG standards, we reference the Responsible Business Alliance (RBA) Code of Conduct and the United Nations human rights principles in establishing the "Supplier Code of Conduct for Sustainable Development," which serves as the foundation of our supply chain management. Through systematic risk assessments, transparent communication</p>	No significant difference

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			<p>mechanisms, and rigorous audits and due diligence processes, we actively collaborate with global suppliers to implement compliance management in areas such as labor and human rights, occupational health and safety, and environmental protection, jointly fulfilling our commitment to environmental sustainability and social responsibility.</p> <p>1. Supplier Sustainability Policy and Standards</p> <p>Data Image is committed to strengthening supply chain resilience and promoting sustainable development. All product and service suppliers, contractors, and subcontractors are required to comply with the “Supplier Code of Conduct for Sustainable Development,” with the scope of requirements extended to their entire value chain. A summary of key management aspects is as follows:</p> <p>(1) Labor and Human Rights</p> <p>Suppliers shall uphold fundamental labor human rights and strictly prohibit forced labor and the use of child labor. They are required to ensure fair wages and benefits, provide a workplace free from discrimination and harassment, and respect employees’ rights to freedom of association and collective bargaining.</p> <p>(2) Occupational Health and Safety</p> <p>Suppliers must establish a safe working environment and comply with applicable occupational health and safety laws and standards (such as ISO 45001). They are required to implement risk identification and control, occupational injury management, and health monitoring, as well as ensure employees’ right to refuse unsafe work in the event of imminent danger.</p> <p>(3) Environmental Protection</p> <p>Suppliers shall establish environmental management systems (such as ISO 14001) and ensure compliance with environmental permits. They are expected to actively reduce pollutant emissions and waste, manage hazardous substances, improve energy and water efficiency, and commit to biodiversity conservation and a deforestation-free supply chain.</p> <p>(4) Integrity and Business Conduct</p> <p>Suppliers shall establish robust management systems to ensure legal compliance and uphold the highest ethical standards in business conduct, information security protection, and responsible mineral sourcing, jointly advancing sustainable operations.</p>	

Evaluation item	Implementation status			Deviation from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
			<p>2. Implementation Status and Performance</p> <p>To ensure that suppliers comply with sustainability and environmental requirements, the Company implements management measures such as audits, investigations, and communication. The performance for FY2025 is summarized as follows:</p> <p>(1) Supplier Self-Assessment and Audit Mechanism</p> <p>Suppliers are required to conduct periodic self-assessments. On-site or document-based audits are initiated for key or high-risk suppliers. In cases of non-conformities, suppliers are required to develop corrective action plans and submit progress reports.</p> <p>Performance: A total of 35 supplier audits were completed, and 21 suppliers were guided to complete corrective actions.</p> <p>(2) Supplier Due Diligence</p> <p>Strict due diligence is conducted for significant supply chain risks (e.g., conflict minerals). Suppliers are required to submit CMRT and EMRT forms issued by the Responsible Minerals Initiative (RMI) to ensure that raw material sourcing does not involve armed conflict or human rights violations.</p> <p>Performance: 88 suppliers were reviewed, ensuring that all smelters within the supply chain meet the Company's requirements.</p> <p>(3) Training and Communication</p> <p>The Company continues to communicate sustainability policies and objectives to suppliers to enhance their implementation capabilities.</p> <p>Performance: A total of 31 new suppliers signed the "Data Image Supplier Code of Conduct for Sustainable Development."</p>	
V. Has the Company prepared reports that disclose the Company's non-financial information (i.e., the sustainability report) with reference to international standards or guidelines for the preparation of reports? Has the Company obtained assurance or guarantee opinions from a third-party certifying institution for the aforementioned reports?	v		<p>The Company refers to internationally recognized reporting standards and guidelines in preparing reports disclosing non-financial information, such as its Corporate Social Responsibility Report. On August 5, 2025, the Company completed the filing of its 2024 Sustainability Report on the Taiwan Stock Exchange ESG Digital Platform.</p> <p>The aforementioned report was prepared in accordance with the Global Reporting Initiative (GRI) Standards and has obtained Type 1 moderate assurance under AA1000 from DQS (DQS Taiwan Ltd.).</p>	No significant difference

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VI. If the Company has established its own sustainable development best practices principles in accordance with the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies,” please describe the current practices and any deviations from the Principles: The Company adopted the “Sustainable Development Best Practice Principles” through a Board resolution on July 6, 2023, and established the “Corporate Sustainability Development Task Force” to promote various corporate sustainability and social responsibility initiatives. Furthermore, on October 28, 2025, the Board approved the “Organizational Charter of the Corporate Sustainability Development Committee,” formally establishing the “Corporate Sustainability Development Committee.” The overall operational structure and practices are in line with the “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies,” with no material deviations.				
VII. Other important information helpful to facilitate a better understanding of the implementation status of sustainable development:				
1. The Company is committed to promoting and participating in public welfare initiatives. Since 2020, it has continuously donated to the BenQ Foundation, with cumulative contributions exceeding NT\$4.5 million. These contributions support the Foundation’s mission, which is rooted in people and the land, guided by the dual axes of “Environmental Care” and “Social Engagement,” and focused on four key pillars: narrowing the digital divide, cultivating honest and intelligent individuals, enhancing original cultural value, and fostering environmental sustainability. By leveraging its core competencies, the Company invests in four major areas—digital inclusion, quality education, cultural value, and environmental sustainability. These efforts aim to promote positive social impact externally, strengthen corporate culture internally, and contribute to the development of outstanding talent while shaping responsible and ethical corporate citizenship.				
2. Since 2022, the Company has cooperated with the New Taipei City Blind Welfare Association for the provision of massage and healthcare to care for employees by taking action. It not only helps employees relieve their emotional stress but also creates an environment that supports the employment of persons with physical disability and encourages persons with visual disabilities to become the productive population. By doing so, the Company can facilitate social stability and economic development, fulfilling its corporate social responsibility.				

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

1 . Implementation of climate-related information

Item	Execution situation																								
<p>1. Describe board and management supervision and governance of climate-related risks and opportunities.</p>	<p>On October 28, 2025, the Company established the Corporate Sustainability Development Committee under the Board of Directors. This functional committee comprises three independent directors and two directors.</p> <p>Under the Committee, the “Data Image Sustainability Development Task Force” has been established to propose and implement specific action plans. The General Manager serves as the convener, and senior executives from each department act as members responsible for different sustainability dimensions.</p> <p>Based on the principle of materiality, the Task Force assesses environmental, social, and governance (ESG) issues relevant to the Company’s operations. It is responsible for proposing and executing sustainability policies, systems, and related management frameworks and action plans, and reports its progress to the Board of Directors annually.</p>																								
<p>2. Describe how the identified climate risks and opportunities affect the business, strategy and finances (short, medium and long term).</p>	<p><b>List of Climate-related Risks and Opportunities</b></p> <table border="1" data-bbox="1070 611 2112 1062"> <thead> <tr> <th>Climate Risks</th> <th>Short-term Significant Risk Items</th> <th>Medium-term Significant Risk Items</th> <th>Long-term Significant Risk Items</th> </tr> </thead> <tbody> <tr> <td>Occurrence Time</td> <td>Short-term (0–3 years)</td> <td>Medium-term (3–10 years)</td> <td>Long-term (over 10 years)</td> </tr> <tr> <td>Physical Risks</td> <td>Earthquakes</td> <td>Extreme weather events</td> <td>Typhoons, floods, and snow disasters, and other natural disasters</td> </tr> <tr> <td>Transition Risks</td> <td>Carbon disclosure obligations</td> <td>Changes in customer behavior</td> <td>Low-carbon products and services/Changes in consumer behavior/Improvement in sustainability ratings performance</td> </tr> <tr> <td>Climate Opportunities</td> <td>Short-term Significant Opportunity Items</td> <td>Medium-term Significant Opportunity Items</td> <td>Long-term Significant Opportunity Items</td> </tr> <tr> <td>Market Opportunities</td> <td>Adoption of high-efficiency transportation methods</td> <td>Use of low-carbon energy/ Changes in consumer behavior/</td> <td>Development of adaptation and insurance risk solutions/ Participation in renewable energy projects and adoption of energy efficiency measures</td> </tr> </tbody> </table>	Climate Risks	Short-term Significant Risk Items	Medium-term Significant Risk Items	Long-term Significant Risk Items	Occurrence Time	Short-term (0–3 years)	Medium-term (3–10 years)	Long-term (over 10 years)	Physical Risks	Earthquakes	Extreme weather events	Typhoons, floods, and snow disasters, and other natural disasters	Transition Risks	Carbon disclosure obligations	Changes in customer behavior	Low-carbon products and services/Changes in consumer behavior/Improvement in sustainability ratings performance	Climate Opportunities	Short-term Significant Opportunity Items	Medium-term Significant Opportunity Items	Long-term Significant Opportunity Items	Market Opportunities	Adoption of high-efficiency transportation methods	Use of low-carbon energy/ Changes in consumer behavior/	Development of adaptation and insurance risk solutions/ Participation in renewable energy projects and adoption of energy efficiency measures
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<p>3. Describe the financial impact of extreme climate events and transitional actions.</p>	<p><b>Financial Impacts of Climate-related Risks and Opportunities</b></p> <table border="1" data-bbox="1070 1098 2112 1468"> <thead> <tr> <th>Type</th> <th>Climate-related Risk</th> <th>Risk Description</th> <th>Potential Financial Impact</th> <th>Adaptation and Response Measures</th> </tr> </thead> <tbody> <tr> <td>Transition Risk</td> <td>Carbon Disclosure Obligations</td> <td>The Financial Supervisory Commission requires annual disclosure and assurance of relevant information</td> <td>Approximately NTS\$500 thousand</td> <td>1. Conduct greenhouse gas inventory and verification. 2. Continue greenhouse gas inventory and verification, and expand Scope 3 emissions in accordance with regulatory requirements.</td> </tr> <tr> <td>Physical Risk</td> <td>Earthquake</td> <td>Strong earthquakes may cause building collapse, damage or displacement of precision equipment, and production line disruption</td> <td>Approximately NTS\$2,000 thousand</td> <td>1. Factory buildings are designed and maintained in compliance with seismic resistance standards. 2. Anti-seismic fixation is implemented for precision equipment and raised flooring.</td> </tr> </tbody> </table>	Type	Climate-related Risk	Risk Description	Potential Financial Impact	Adaptation and Response Measures	Transition Risk	Carbon Disclosure Obligations	The Financial Supervisory Commission requires annual disclosure and assurance of relevant information	Approximately NTS\$500 thousand	1. Conduct greenhouse gas inventory and verification. 2. Continue greenhouse gas inventory and verification, and expand Scope 3 emissions in accordance with regulatory requirements.	Physical Risk	Earthquake	Strong earthquakes may cause building collapse, damage or displacement of precision equipment, and production line disruption	Approximately NTS\$2,000 thousand	1. Factory buildings are designed and maintained in compliance with seismic resistance standards. 2. Anti-seismic fixation is implemented for precision equipment and raised flooring.									
Type	Climate-related Risk	Risk Description	Potential Financial Impact	Adaptation and Response Measures																					
Transition Risk	Carbon Disclosure Obligations	The Financial Supervisory Commission requires annual disclosure and assurance of relevant information	Approximately NTS\$500 thousand	1. Conduct greenhouse gas inventory and verification. 2. Continue greenhouse gas inventory and verification, and expand Scope 3 emissions in accordance with regulatory requirements.																					
Physical Risk	Earthquake	Strong earthquakes may cause building collapse, damage or displacement of precision equipment, and production line disruption	Approximately NTS\$2,000 thousand	1. Factory buildings are designed and maintained in compliance with seismic resistance standards. 2. Anti-seismic fixation is implemented for precision equipment and raised flooring.																					

Item	Execution situation				
	Type	Climate-related Risk	Risk Description	Potential Financial Impact	Adaptation and Response Measures
					<p>3. Regular earthquake evacuation drills are conducted to ensure employee safety.</p> <p>4. A Business Continuity Plan (BCP) is established and exercised to ensure post-disaster production allocation and backup mechanisms.</p> <p>5. Professional agencies are engaged to conduct structural safety assessments, and reinforcement is carried out for identified vulnerabilities.</p> <p>6. Insurance coverage is reviewed to ensure adequate protection of replacement costs, with adjustments made as necessary.</p>
	Market Opportunity	Adoption of High-Efficiency Transportation Methods	Replacement of aging fuel-powered vehicles with energy-efficient transportation equipment to reduce fuel consumption	Approximately NT\$100 thousand	<p>1. Establish a company vehicle replacement plan, prioritizing hybrid or fully electric vehicles.</p> <p>2. Collaborate with logistics providers to improve load efficiency or adopt low-carbon transportation fleets.</p> <p>3. Encourage low-carbon transportation practices.</p> <p>4. Regularly monitor fuel consumption data of company vehicles and implement anomaly control.</p> <p>5. Arrange periodic vehicle maintenance to ensure optimal fuel efficiency.</p>
4. Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.	<p>The Board of Directors is the Company’s highest decision-making body for risk management and directly supervises the risk governance framework. To strengthen risk assessment and enhance management effectiveness, the Board approved the “Risk Management Policy and Procedures” in March 2024 and established the “Risk Management Committee.”</p> <p>The Committee is responsible for identifying and managing various operational risks, including physical and transition risks arising from climate change, and for leading the planning of relevant response measures.</p> <p>The Risk Management Task Force reports at least annually to the Board of Directors on implementation status and risk control performance, and the Board supervises and reviews the effectiveness of management’s risk control execution to further strengthen the Company’s overall resilience</p>				
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial	None.				

Item	Execution situation
impacts used should be explained.	
<p>6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and goals used to identify and manage physical risks and transition risks.</p>	<p>(1) Transition Plans and Strategies for Addressing Climate-related Risks</p> <p>1. Transition Risk Management Plan: The Company promotes green energy policies, low-carbon manufacturing, renewable energy adoption, and innovative carbon reduction technologies. From a business perspective, it accelerates the development of energy-efficient display modules and low-carbon materials, adopts a “modular shared platform” design to reduce development costs and risks, and actively evaluates entry into ESG-related procurement markets for new products. At the same time, the Company actively implements internal energy-saving and carbon reduction measures and evaluates the purchase of renewable energy certificates (RECs) to address regulatory requirements and increasing net-zero transition costs.</p> <p>2. Physical Risk Management Plan: For short-term extreme weather events (such as typhoons and heavy rainfall), the Company has established backup production plans and flexible scheduling, diversified suppliers, installed uninterruptible power supply (UPS) systems, and strengthened drainage infrastructure. Business interruption insurance is also adopted to transfer financial risks. For medium- to long-term climate changes (such as high temperatures and flooding), the Company identifies flood-prone areas and considers site relocation as a risk diversification measure. In addition, it enhances equipment heat resistance standards and implements intelligent energy and water resource management systems.</p> <p>(2) Indicators and Targets for Risk Identification and Management</p> <p>1. Evaluation Indicators: The Company uses greenhouse gas emissions as a key sustainability performance indicator. The “ESG Corporate Sustainability Task Force” is responsible for evaluation and inventory management, aiming to identify optimized energy consumption control solutions in production lines and phase out aging equipment.</p> <p>2. Climate Management Targets:</p> <p>Short-term targets: By 2025: Reduce Scope 1 and Scope 2 greenhouse gas emissions by 6%. By 2027: Complete implementation of ISO 14064-1 greenhouse gas verification standards and obtain third-party assurance.</p> <p>Medium- and long-term targets: By 2030: Achieve 20% renewable energy usage and a 30% reduction in supply chain greenhouse gas emissions. By 2040: Reach 100% renewable energy usage in alignment with RE100 requirements. By 2050: Achieve net-zero emissions (Net Zero) as the ultimate goal.</p>

Item	Execution situation
7. If internal carbon pricing is used as a planning tool, the basis for setting the prices should be stated.	Carbon pricing has not yet been established at present.
8. If climate-related goals are set, the covered activities, scope of greenhouse gas emissions, planning schedule, annual progress and other information should be stated, if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, the offset should be stated. Replace it with the source and quantity of carbon reduction credits or the quantity of renewable energy certificates (RECs).	To reduce the impact of energy consumption on global warming, the Company plans to replace aging, high-energy-consuming equipment with new energy-efficient equipment, including the adoption of variable-frequency and other energy-saving technologies. These measures are further supported by administrative energy-saving management initiatives to reduce greenhouse gas emissions. The Company also regularly monitors performance outcomes and reports them to management.
9. Greenhouse gas inventory and assurance, reduction goals, strategies and specific action plans (fill in 1-1 and 1-2 separately).	See attachments 1-1 and 1-2.

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

1-1-1 Greenhouse gas inventory information: Describe the emission volume (metric tons CO<sub>2</sub>e), intensity (metric tons CO<sub>2</sub>e/million yuan) and data coverage of greenhouse gases in the past two years.

year scope		2024		2025	
		Total emissions (metric tons O <sub>2</sub> e)	Intensity (metric tons of CO <sub>2</sub> e/million yuan)	Total emissions (metric tons CO <sub>2</sub> e)	Intensity (metric tons of CO <sub>2</sub> e/million yuan)
Scope 1	Parent company	41.2901	/	21.7299	/
	subsidiaries	69.6383		94.9254	
	subtotal	110.9284		116.6553	
Scope 2	Parent company	309.6273		278.8698	
	subsidiaries	4,488.6545		4,162.3299	
	subtotal	4,798.2818		4,441.1997	
total		4,909.2102	1.4361	4,557.8550	1.3272

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

1-1-2 Greenhouse Gas Confirmation Information: Provide a description of the assurance status for the most recent two years up to the date of publication of the annual report, including the scope of assurance, assurance provider, assurance standards, and assurance opinion.

Scope required for assurance under the Sustainable Development Roadmap for TWSE/TPEX listed companies (minimum requirement):

Item \ Year	2024	2025
Assurance Scope	Parent company and subsidiaries	Parent company and subsidiaries
Assurance Provider	Internal verification	DQS Taiwan Inc.
Assurance Standards	ISO14064-1:2018	ISO14064-1:2018
Assurance Opinion	Conducted in accordance with the exclusive roadmap for listed companies.	Full assurance information will be disclosed in the Sustainability Report.

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

Describe the greenhouse gas reduction base year and its data, reduction targets, strategies, specific action plans and achievement of reduction targets.
<p>Greenhouse gas reduction baseline year and reduction target</p> <p>The Group completed its greenhouse gas inventory in 2022, with the consolidated financial statements as the organizational boundary; therefore, 2022 is defined as the base year. In the base year, Scope 1 emissions were 71.2744 metric tons of CO<sub>2e</sub>, and Scope 2 emissions were 5,478.1947 metric tons of CO<sub>2e</sub>, resulting in total greenhouse gas emissions of 5,549.4691 metric tons CO<sub>2e</sub>.</p> <p>The Company has set the following reduction targets: a 30% reduction in supply chain emissions by 2030, achieving RE100 by 2040, and reaching net-zero emissions by 2050.</p> <p>Greenhouse Gas Reduction Strategy and Action Plan:</p> <p>(1) Improving Energy Efficiency: Enhance energy efficiency by replacing outdated, high-energy-consuming equipment with new energy-saving and variable-frequency devices. These measures are further supported by administrative energy-saving initiatives to reduce greenhouse gas emissions.</p> <p>(2) Use of Renewable Energy: Invest in rooftop solar power generation facilities to increase the proportion of renewable energy usage.</p>

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

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

Evaluation item	Implementation status			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
			<p>2025 was reported to the Board on March 2, 2026. The Company has effectively implemented its integrity management policy. The implementation status for 2025 is as follows:</p> <p><b>A. Education and Training</b> In 2025, the training program focused on key topics including the Integrity Statement, Conflict of Interest and Avoidance, Regulatory Compliance, Protection of Trade Secrets and Company Assets, and Participation in Political Activities. The training aimed to raise awareness and prevent unethical behavior. On November 14, 2025, a one-hour training and advocacy session was conducted for all employees across the Taiwan Headquarters, Taoyuan Plant, and Suzhou Plant, with a total of 430 participants.</p> <p><b>B. Annual Testing</b> An annual online test is administered to all employees, covering the Code of Integrity, Integrity Operation Procedures, and the Code of Conduct. Additionally, the Company has developed an “Integrity Handbook” to serve as a guideline for all employees on integrity and ethical behavior. The 2025 testing content included the Code of Integrity and the Integrity Handbook (including the whistleblowing system).</p> <p><b>C. Regular Audits</b> The Company regularly analyzes and assesses risks related to unethical conduct within its business operations and develops prevention programs accordingly. These programs include standard operating procedures (SOPs) and behavior guidelines tailored to specific job functions. Independent audits are conducted by the internal audit unit to ensure the effectiveness of the overall mechanism. In 2025, Data Image reported no incidents of corruption or anti-competitive behavior.</p> <p><b>D. Whistleblowing Mechanism and Whistleblower Protection</b> The Company has established a concrete whistleblowing mechanism within its “Corporate Governance Best Practice Principles,” “Code of Integrity,” and “Integrity Operation</p>	

Evaluation item	Implementation status			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
(III) Has the Company established policies to prevent conflicts of interest, provided appropriate channels for communication, and implemented such policies?	v		<p>Procedures and Code of Conduct” to actively prevent unethical behavior. Internal and external parties are encouraged to report any unethical or inappropriate conduct. The Operations Management Department is designated as the responsible unit for handling whistleblower cases. A dedicated stakeholder communication section is provided on the Company’s official website, offering effective communication channels for employees, shareholders, stakeholders, and external parties. The Audit Committee (independent directors) has a direct email address publicly disclosed for receiving such reports. If the reported matter involves a director or senior executive, it will be escalated to the independent directors.</p> <p>A whistleblower protection system is in place to ensure strict confidentiality of the whistleblower’s identity and the content of the report. The Company is committed to protecting whistleblowers from any unfair treatment as a result of their report.</p> <p>There were no incidents of corruption or unethical behavior reported in 2025.</p>	No significant difference
(IV) Has the Company established an effective accounting and internal control system to put ethical operations management into practice and arranged for the internal audit unit to formulate audit plans based on the risk assessment of unethical conduct and audit the compliance to prevent unethical conduct, or commissioned independent auditors to conduct the audit?	v		<p>(III) The Company’s “Code of Ethical Conduct for Directors, Supervisors and Managers” and “Rules of Procedure for Board Meetings” have regulated the recusal from matters with interests or related parties due to conflicts of interest.</p> <p>(IV) The Company continues to amend its internal control system in compliance with the requirements of the laws and regulations and conducts inspections and evaluations on the effectiveness of the implementation of the internal control system. The Audit Office formulates audit plans based on the results of unethical conduct risk assessments and conducts audits on a regular basis. Items required by law are included in the annual audit items, and the audit results and improvement status are reported to the Audit Committee and the Board on a quarterly basis. The Company’s accounting system is established in accordance with the requirements of laws and regulations. The CPAs also audit or review the Company’s financial statements on a quarterly basis and issue reports, and report the audit or review results</p>	No significant difference

Evaluation item	Implementation status			Deviation from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the reasons therefor
	Yes	No	Description	
(V) Has the Company provided internal and external ethical conduct training programs on a regular basis?	v		to the Audit Committee members at Audit Committee meetings on a regular basis. (V) The Company strengthens its ethical corporate management policy through internal promotion on a regular basis. In 2025, all employees of the Company have received the Ethics Handbook training and questionnaires.	No significant difference
III. The implementation status of the Company's whistleblowing system				
(I) Has the Company established a specific whistleblowing and reward system, established convenient channels for whistleblowing, and assigned appropriate dedicated personnel to handle the reported subjects?	v		(I) The Company's Ethical Corporate Management Best Practice Principles stipulate that all illegal incidents must be reported to the superiors; there are a whistleblower mailbox, hotline and dedicated personnel in place.	No significant difference
(II) Has the Company established standard operating procedures for the investigation of whistleblowing matters, the follow-up measures to be taken after the investigation is completed, and the related confidentiality mechanism?	v		(II) For the investigation of reported cases accepted by the dedicated unit, the procedures have related confidentiality mechanisms.	No significant difference
(III) Has the Company taken measures to protect the whistleblower from improper treatment due to their reporting?	v		(III) The Company's dedicated unit protects whistleblowers from improper treatment due to their reporting.	No significant difference
IV. Strengthening of information disclosure				
(I) Has the Company disclosed the content of its Ethical Corporate Management Best Practice Principles and the implementation effects on its website and MOPS?	v		The Company has disclosed its Code of Integrity on the official website and the Market Observation Post System (MOPS). For details regarding the implementation status, please refer to the Investor Relations section of the Company's website.	No significant difference
V. If the Company has established its own Ethical Corporate Management Best Practice Principles in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies," please describe the current practices and any deviations from the Principles: The Company has established its Ethical Corporate Management Best Practice Principles on November 4, 2020, which was approved by the Board, and its implementation is in line with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies."				
VI. Other important information to facilitate a better understanding of the Company's corporate conduct and ethics compliance practices (such as reviewing and amending the Company's existing Ethical Corporate Management Best Practice Principles): The Ethical Corporate Management Best Practice Principles specify that the Company shall regularly organize education, training, and communication for Directors, management, employees, proxies, and substantial controllers and invite counterparties who engage in business conducts with the Company to participate.				

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

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

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

1. Statement on Internal Control: The statement is available on the Market Observation Post System (MOPS) at the following website : <https://mops.twse.com.tw/mops/#/web/t06sg20>  
Please select the market type "Listed Companies," enter the company code "3168," and specify the relevant reporting year to retrieve the information.
2. Where a CPA has been hired to carry out a special audit of the internal control system, furnish the CPA audit report: None.

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

1. Important resolutions of shareholders' meetings and their implementation

Date	Meeting	Content
2025.05.23	Annual shareholders' meeting	<ol style="list-style-type: none"> <li>1. Approved 2024 Business Report and Financial Statements Implementation status: The resolution was passed.</li> <li>2. Approved the 2024 earnings distribution Implementation status: It was resolved to distribute a cash dividend of NT\$3 per share, with a total cash dividend amounting to NT\$ 234,298,947. The ex-dividend date is set for July 24, 2025, and the cash dividend will be distributed on July 15, 2025.</li> <li>3. Proposal for amendment of the Articles of Incorporation approved Implementation status: The resolution was passed.</li> <li>4. List of Non-competition Restrictions of Directors Implementation status: The resolution was passed.</li> </ol>

## 2. Important resolutions of the Board

Date	Meeting	Content
2025.03.04	The 1st Board meeting	<ol style="list-style-type: none"> <li>1. Approval of the Statement on Internal Control System for 2024 and the report on self-assessment results</li> <li>2. Approval of the distribution of employee and director remuneration for 2024</li> <li>3. Approval of the 2024 financial statements, business report, and 2025 operating plan</li> <li>4. Approval of the 2024 earnings distribution proposal</li> <li>5. Approval of the cash dividend distribution from 2024 earnings</li> <li>6. Approval of the definition of basic-level employees of the Company</li> <li>7. Approval of amendments to the Articles of Incorporation</li> <li>8. Approval of amendments to the Internal Control System and Internal Audit Implementation Rules</li> <li>9. Approval of lifting non-compete restrictions for current directors and their representatives</li> <li>10. Approval of the date and agenda for the 2025 Annual General Shareholders' Meeting</li> <li>11. Approval of the audit fee for CPA services for 2024</li> <li>12. Approval of 2024 remuneration distribution for senior management</li> <li>13. Approval of proposed compensation indicators for senior management for 2025</li> <li>14. Approval of bonus and salary adjustment policies for senior management for 2025</li> <li>15. Approval of donation to the BenQ Foundation</li> <li>16. Approval of retirement benefit planning for appointed managerial officers</li> <li>17. Approval of acquisition of right-of-use assets for business premises</li> </ol>
2025.04.10	The 2nd Board meeting	<ol style="list-style-type: none"> <li>1. Approval of the repurchase of the Company's issued shares.</li> </ol>
2025.05.05	The 3rd Board meeting	<ol style="list-style-type: none"> <li>1. Approved the 2025 Q1 consolidated financial statements</li> <li>2. Approval of the establishment of new bank credit lines and renewal of existing credit facilities.</li> </ol>
2025.07.29	The 4th Board meeting	<ol style="list-style-type: none"> <li>1. Approval of the consolidated financial report for the second quarter of 2025</li> <li>2. Approval of the establishment of new bank credit lines and renewal of existing credit facilities</li> <li>3. Approval of the 2024 Sustainability Report</li> <li>4. Approval of the record date for capital reduction through cancellation of treasury shares repurchased by the Company</li> <li>5. Approval of the repurchase of the Company's issued shares</li> <li>6. Approval of changes in the Company's R&amp;D executive management appointment</li> </ol>
2025.10.28	The 5th Board meeting	<ol style="list-style-type: none"> <li>1. Approval of the 2026 internal audit plan</li> <li>2. Approval of the consolidated financial report for the third quarter of 2025</li> <li>3. Approval of renewal of bank credit facilities</li> <li>4. Approval of the appointment of the CPA for audit certification of the 2026 financial statements</li> <li>5. Approval of amendments to the Corporate Governance Best Practice Principles</li> <li>6. Approval of the establishment of the Corporate Sustainability Development Committee and adoption of its organizational charter</li> <li>7. Approval of the appointment of members of the Corporate Sustainability Development Committee</li> <li>8. Approval of amendments to the remuneration policy for directors and members of functional committees</li> </ol>

Date	Meeting	Content
		9. Approval of amendments to the procedures for sustainability information management and sustainability report preparation and assurance 10. Approval of the record date for capital reduction through cancellation of treasury shares repurchased by the Company
2026.03.02	The 1st Board meeting in 2026	1. Approval of the Statement on Internal Control System for 2025 and the report on self-assessment results 2. Approval of the distribution of employee and director remuneration for 2025 3. Approval of the 2025 financial statements and business report 4. Approval of the 2026 operating plan 5. Approval of the 2025 earnings distribution proposal 6. Approval of the cash dividend distribution from 2025 earnings 7. Approval of lifting non-compete restrictions for current directors and their representatives 8. Approval of the date and agenda for the 2026 Annual General Shareholders' Meeting 9. Approval of the establishment of new bank credit lines 10. Approval of the audit fee for CPA services for 2025 11. Approval of 2025 remuneration distribution for senior management 12. Approval of proposed compensation indicators for senior management for 2026 13. Approval of bonus and salary adjustment policies for senior management for 2026 14. Approval of donation to the BenQ Foundation 15. Approval of amendments to the Sustainable Development Best Practice Principles 16. Approval of linking senior management compensation with ESG performance indicators

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

#### IV. Audit fees of CPAs

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

Unit: NT\$ thousand

Name of CPA's firm	Name of CPA	Audit period	Audit fees	Non-audit fees	Total	Remarks
Deloitte Taiwan	Eddie Shao	2025/1-2025/12	2,080	975	3,055	Tax certification, Regulatory Filing Documents, and payments in advance, etc.
	Leon Huang					

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

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

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

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

##### (I) Former CPAs

Replacement date	Not applicable		
Replacement reason and description	None		
Specify whether the consignor terminates or the CPA refuses to accept the appointment	Parties involved	CPA	Consignor
	Circumstances		
	Active termination of the appointment	Not applicable	Not applicable
	Refuse to accept (continue) the appointment	Not applicable	Not applicable
Opinions other than unqualified opinions for the audit of reports in the most recent two years and reasons	None.		
Whether there is any opinion different from the issuer	None.		
Other disclosures (disclosures under item 1-4 to item 1-7, subparagraph 6, Article 10 of the Standards)	None.		

(II) Succession CPAs

Name of CPA's firm	Not applicable
Name of CPA	Not applicable
Date of appointment	Not applicable
Consultation of accounting treatments or accounting principles for particular transactions and possible opinions to be issued for the financial statements before the appointment and results	None
Written opinions for matters that the succession CPAs have different from the opinions of the former CPAs	None

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

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

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

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

Unit: share

Title	Name	2025		As of March 22, 2026	
		Increase (decrease) in the number of shares held	Increase (decrease) in the number of shares pledged	Increase (decrease) in the number of shares held	Increase (decrease) in the number of shares pledged
Chairman and major shareholder	Qisda Corporation Representative: Huang Han-Chou	-	-	-	-
Vice Chairman and President	Yu Si-Ping	-	-	-	-
Chairman and major shareholder	Qisda Corporation Representative: Xue Dao-Long	-	-	-	-
Chairman and major shareholder	Qisda Corporation Representative: Hong Chiu-Jin	-	-	-	-
Chairman and major shareholder	Qisda Corporation Representative: Li Zi-Pei	-	-	-	-
Director (Note)	Deng Fu-Ji	-	-	-	-
Independent Director	Yeh Hui-Xin	-	-	-	-
Independent Director	Ma Xiao-Kang	-	-	-	-
Independent Director	Chu Hsuan-Lien	-	-	-	-
Vice President	Huang Chao-Wei	-	-	-	-
Assistant Vice President	Gao Chih-Min	-	-	-	-
Director of the R&D Division	Yeh, Ying-Hu	-	-	-	-
Director of the Finance Division	Yan Cheng-Chin	(16,000)	-	-	-

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

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

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

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

March 22, 2026; unit: share

Name	Shares held by the shareholder		Shares held by spouse and minors		Total shares held in the name of others		The titles or names and relationships of the top ten shareholders who are related parties, spouses, or relatives within the second degree of kinship		Remarks
	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Number of shares	Shareholding ratio (%)	Title (or name)	Relationship	
Qisda Corporation	24,295,000	32.35%	—	—	—	—	Darly Venture Inc. Darly2 Venture, Inc.	Subsidiary Subsidiary	
Qisda Corporation Representative: Huang Han-Chou	—	—	—	—	1,000,000	1.33%	Jucheng Investment Co., Ltd.	Huang Han-Chou is the chairman of the company	
Deng Fu-Ji	4,041,366	5.38%	—	—	1,507,462	2.01%	Future Technology Consulting, Inc.	Deng Fu-Ji is the chairman of the company	
Dali Investment Co., Ltd.	3,857,305	5.14%	—	—	—	—	Qisda Corporation Darly2 Venture, Inc.	Parent company Sister company	
Dali Investment Co., Ltd. Representative: Hong Chiu-Jin	—	—	—	—	—	—	—	—	
Yu Si-Ping	3,831,516	5.10%	—	—	—	—	—	—	
Darly2 Venture, Inc.	3,005,000	4.00%	—	—	—	—	Qisda Corporation Darly Venture Inc.	Parent company Sister company	
Darly2 Venture, Inc. Representative: Hong Chiu-Jin	—	—	—	—	—	—	—	—	
Hsu Hsien-Sheng	1,909,648	2.54%	—	—	—	—	—	—	
Wei Xiao-Ching	1,614,462	2.15%	—	—	—	—	Wei Hung-Yen	Relatives within the second degree of kinship	
Future Technology Consulting Inc.	1,507,462	2.01%	—	—	—	—	Deng Fu-Ji	THE COMPANY CHAIRMAN	
Wei Hung-Yen	1,394,321	1.86%	—	—	—	—	Wei Xiao-Ching	RELATIVES WITHIN THE SECOND DEGREE OF KINSHIP	
Huang Shu-Chin	1,200,904	1.60%	—	—	—	—	—	—	

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

December 31, 2025; unit: thousand shares

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

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

### Three. Fundraising

#### I. Capital and shares

##### (I) Sources of share capital

##### 1. Types of shares

Unit: share

Type of shares	Authorized capital			Remarks
	Outstanding shares	Unissued share capital	Total	
Registered common shares	75,099,649	124,900,351	200,000,000	Listed on the stock exchange

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

Unit: thousand shares; NT\$ thousand

Year/ month	Issuance price	Authorized capital		Paid-in capital		Remarks		
		Number of shares	Amount	Number of shares	Amount	Sources of share capital	Property other than cash as share payment offset	Others
1997.11	10	9,900	99,000	9,900	99,000	Initial investment for the establishment of the Company	None.	-
1998.06	10	19,000	199,000	19,900	199,000	Capital increase in cash of NT\$100,000 thousand	None.	Jing-(87)-Shang-Zi No. 115681 dated June 26, 1998
2001.09	10	20,895	208,950	20,895	208,950	Capital increase from earnings of NT\$9,950 thousand	None.	Jing-(90)-Shang-Zi No. 09001385380 dated 2001.09.28
2002.06	15	40,000	400,000	30,000	300,000	Capital increase from earnings of NT\$25,000 thousand and capital increase in cash of NT\$66,050 thousand	None.	Jing-Shou-Shang-Zi No. 09101244600 dated July 9, 2002
2003.03	15	40,000	400,000	36,000	360,000	Capital increase in cash of NT\$60,000 thousand	None.	Jing-Shou-Shang-Zi No. 09201084930 dated March 25, 2003
2004.12	12.3	65,400	654,000	42,000	420,000	Capital increase in cash of NT\$60,000 thousand	None.	Fu-Jian-Shang-Zi No. 09326518800 dated December 23, 2004
2005.08	10	65,400	654,000	43,093	430,933	Capital increase from earnings of NT\$10,933 thousand	None.	Fu-Jian-Shang-Zi No. 09418570700 dated September 26, 2005
2006.09	10	65,400	654,000	44,110	441,105	Capital increase from earnings of NT\$10,172 thousand	None.	Fu-Jian-Shang-Zi No. 09583423800 dated September 19, 2006
2007.09	10	65,400	654,000	48,365	483,647	Capital increase from earnings of NT\$42,542 thousand	None.	Fu-Jian-Shang-Zi No. 09689099300 dated September 7, 2007
2007.10	20	65,400	654,000	54,365	543,647	Capital increase in cash of NT\$60,000 thousand	None.	Jing-Shou-Shang-Zi No. 09601257560 dated October 22, 2007
2008.06	20	65,400	654,000	56,365	563,647	Private placement of ordinary shares of NT\$20,000 thousand	None.	Jing-Shou-Shang-Zi No. 09701194700 dated August 5, 2008
2008.10	10	65,400	654,000	63,217	632,171	Capital increase from earnings of NT\$68,524 thousand	None.	Jing-Shou-Shang-Zi No. 09701282080 dated November 5, 2008
2009.07	10	120,000	1,200,000	63,217	632,171	Additional authorized capital	None.	Jing-Shou-Shang-Zi No. 09801162200 dated July 22, 2009
2015.07	10	120,000	1,200,000	49,400	493,996	Capital reduction of NT\$138,175 thousand for loss compensation	None.	Xin-Bei-Fu-Jing-Si-Zi No. 1045172707 dated August 14, 2015
2018.11	13	120,000	1,200,000	69,400	693,996	Private placement of ordinary shares of NT\$200,000 thousand	None.	Jing-Shou-Shang-Zi No. 10701152020 dated December 18, 2018
2024.04	50	200,000	2,000,000	78,100	7890,996	Capital increase in cash of NT\$87,000 thousand	None.	Jing-Shou-Shang-Zi No. 11330054160 dated April 8, 2024
2025.09	10	1,000	10,000	77,100	770,996	Cancellation of treasury shares amounting to NT\$49,406 thousand.	None.	Jing-Shou-Shang-Zi No. 11430128500 dated Sep. 11, 2025
2025.12	10	2,000	20,000	75,100	750,996	Cancellation of treasury shares amounting to NT\$98,514 thousand.	None.	Jing-Shou-Shang-Zi No. 11430180990 dated Dec. 09, 2025

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

March 22, 2026; unit: share

Share	Number of shares held	Shareholding ratio
Name of major shareholder		
Qisda Corporation	24,295,000	32.35%
Deng Fu-Ji	4,041,366	5.38%
Dali Investment Co., Ltd.	3,857,305	5.14%
Yu Si-Ping	3,831,516	5.10%
Darly2 Venture, Inc.	3,005,000	4.00%
Hsu Hsien-Sheng	1,909,648	2.54%
Wei Xiao-Ching	1,614,462	2.15%
Future Technology Consulting Inc.	1,507,462	2.01%
Wei Hung-Yen	1,394,321	1.86%
Huang Shu-Chin	1,200,904	1.60%

(III) The Company's dividend policy and implementation

1. Dividend policy stipulated in the Articles of Incorporation

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

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

For the proposal for 2025 earnings distribution, the Board resolved on March 2, 2026 to distribute a shareholders' cash bonus of NT\$ 225,298,947, with a distribution of cash dividend of NT\$3.00 per share. After the approval, it will be announced on MOPS and be reported at the 2026 annual shareholders' meeting.

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

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

(V) Remuneration of employees, Directors and supervisors

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

If the Company records a profit for the year, it shall allocate 5% to 20% of such profit as employee compensation and no more than 1% as directors' compensation. However, if the Company has accumulated losses, an amount shall first be reserved to cover such losses. The portion of employee compensation allocated to non-managerial employees shall not be less than 10% of the total employee compensation referred to in the preceding paragraph.

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

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

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

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

On March 2, 2026, the Board of Directors of the Company approved the following resolutions:

(1) To distribute employee compensation in cash in the amount of NT\$ 20,553 thousand and directors' remuneration in the amount of NT\$ 1,927 thousand. The approved amounts are consistent with the estimated expenses previously recognized in the financial statements for the year.

(2) Ratio the remuneration of employees distributed in shares to the sum of net profit after tax and total remuneration of employees of the period: Not applicable.

4. The actual distribution of remuneration of employees, Directors, and supervisors in the previous year:

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

Employee compensation of NT\$ 22,810 thousand and directors' remuneration of NT\$2,138 thousand were distributed in cash.

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

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

(VI) Shares repurchased by the Company:

On April 10, 2025 and July 29, 2025, the Board of Directors of the Company resolved to repurchase the Company's shares in order to safeguard the Company's credit and shareholders' equity. A total of 3,000,000 shares were repurchased, and both repurchase programs have been fully executed. The execution status of the share repurchase plans is as follows:

March 22, 2026

Repurchase Tranche	First	Second
Purpose of Repurchase	To safeguard the Company's credit and shareholders' equity	To safeguard the Company's credit and shareholders' equity
Repurchase Period	2025/4/11~2025/6/10	2025/7/30~2025/9/29
Repurchase Price Range (NT\$)	40~60	40~55
Class and Number of Shares Repurchased	Common shares: 1,000,000 shares	Common shares: 2,000,000 shares
Total Amount of Shares Repurchased (NT\$)	49,405,723	98,513,960
Percentage of Shares Repurchased to Planned Repurchase (%)	100	100
Number of Shares Cancelled and Transferred Executed	1,000,000 shares	2,000,000 shares
Cumulative Number of Shares Held by the Company	0	0
Percentage of Cumulative Shares Held by the Company to Total Issued Shares (%)	0	0

II. Issuance of corporate bonds: None.

III. Preferred shares: None.

IV. GDR: None.

V. Employee stock option certificates: None.

VI. RSA: None.

VII. M&A or transfer of shares of other companies and issuance of new shares: None.

VIII. Implementation of the capital utilization plan: None.

## Four. Business Overview

### I. Business Activities

#### (I) Scope of business

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

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

##### 2. Business proportion

Unit: NT\$ thousand; %

Year	2025	
	Net operating income	Percentage (%)
By product		
LCD touch module	2,204,389	64.19
LCD module	278,826	8.12
Medical and industrial displays	611,491	17.81
Others (Note)	339,561	9.88
Total	3,434,267	100.00

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

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

The Company is committed to providing comprehensive customized touch display technology solutions and has established a strong presence in niche application markets with high entry barriers. The Company's primary product categories are as follows:

- (1) High-specification touch display modules (TDM/LCM) : Designed for harsh environments such as marine, industrial control, specialty vehicles, and medical equipment, providing core display performance featuring high brightness, high contrast, and ultra-wide viewing angles.
- (2) Extreme environment protection technologies : Capable of high-hardness scratch resistance, waterproof and dustproof protection, shock resistance, corrosion resistance, and anti-reflective (AR/AG/AF) surface treatments, with support for wide temperature operation (-40°C to 85°C), ensuring high stability in specialized applications.
- (3) Sustainable and environmentally friendly solutions : Actively developing low-power display technologies and eco-friendly packaging/materials to assist customers in aligning with global ESG energy-saving requirements and reducing the carbon footprint of end products.

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

In response to global industrial digital transformation and the trend toward intelligentization, the Company plans to invest in the following R&D directions:

- (1) AI-driven image correction and sensing technologies: Development of displays equipped with automatic gamma image correction to ensure image accuracy in medical diagnostics and precision industrial control applications, as well as evaluation of AI-based automatic light sensing and power-saving control technologies.

- (2) Smart transportation and green energy human-machine interfaces (HMI): In response to low-carbon transportation needs, the Company is developing HMI displays for EV charging stations with high durability and resistance to solar radiation, while enhancing integration with IoT-based remote monitoring interfaces.
- (3) Highly integrated all-in-one (AIO) system solutions: Expanding from single-module supply to all-in-one displays integrating panel and host system, as well as complete system solutions, to reduce customers' system integration complexity and enhance product value-added.
- (4) Advanced optical bonding process enhancement: Continuous optimization of large-size and curved bonding technologies to improve optical transmittance and reduce reflection, while developing low-VOC, non-toxic, and environmentally friendly adhesive bonding processes.

## (II) Industry overview

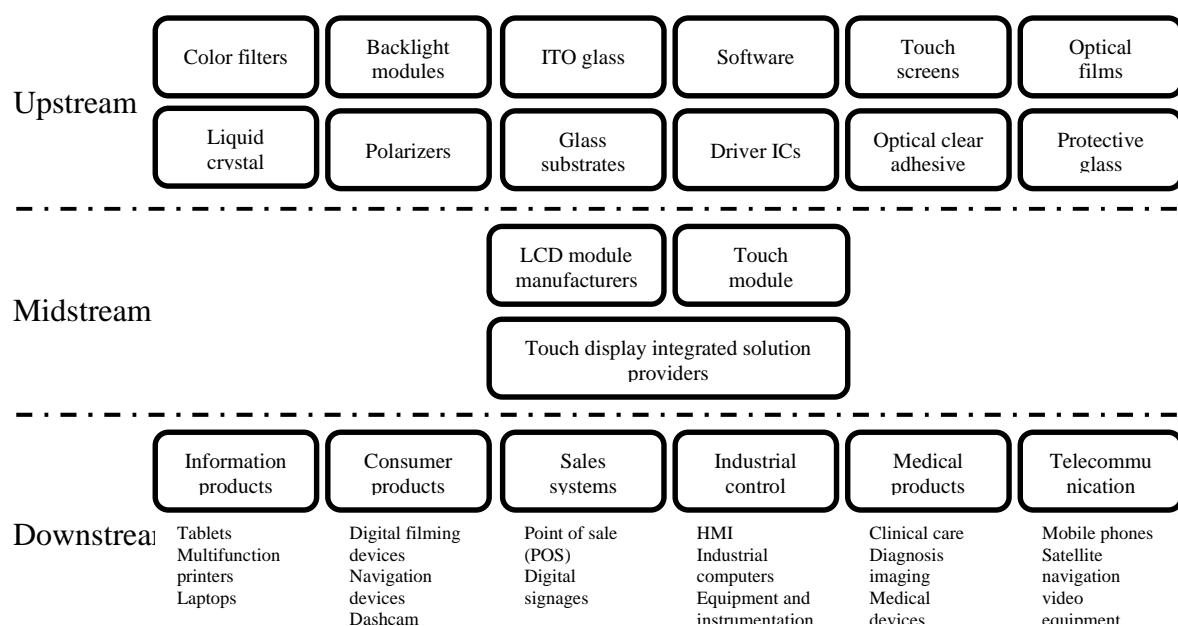
### 1. Industry status and development

With the advancement of display technologies, the global panel industry has shifted from a standardized market toward high value-added niche applications. The Company focuses on rugged display technologies, which involve high technical barriers and require optical bonding processes to meet stringent demands for waterproofing, shock resistance, and durability in extreme environments such as marine and industrial control applications. In addition, the Company has evolved from a pure display output provider into a system platform integrating touch and sensing functionalities.

Display technologies are increasingly converging with 5G, AI, and the Internet of Things (IoT), driving rapid expansion across a wide range of application scenarios. The Company benefits from the global trend toward integrated digital instrumentation in the marine sector, while the growing adoption of electric vehicles is also creating demand for weather-resistant display interfaces for charging stations. In addition, the increasing requirements for precision in rugged displays within smart healthcare and specialty vehicle applications have become new growth drivers for the industry.

Leveraging more than 20 years of experience in rugged display technologies and the global resources of the Qisda Group, the Company demonstrates strong supply chain resilience. Going forward, the Company will continue to strengthen technology platform integration and localized global manufacturing, utilizing production bases in Taiwan, Suzhou, and Vietnam to flexibly respond to market fluctuations. The Company will further focus on high-margin sectors such as marine and industrial control applications, enhance its advantages in system integration and material applications, and pursue sustainable and stable growth.

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



## 3. Product development trends and competition status

### (1) Development trends of products

Driven by the continuous advancement of 5G, the Internet of Things (IoT), and artificial intelligence (AI), display applications are gradually expanding from traditional consumer electronics to marine, automotive, industrial control, and medical fields, with overall market demand showing a steady growth trend. From an industry development perspective, related manufacturers are also transitioning from a single-component supply model toward system integration and application solution offerings, in response to customers' increasing demand for overall functionality and integration efficiency.

In terms of display technologies, TFT-LCD remains the mainstream in the market due to its mature manufacturing processes and cost advantages. Meanwhile, OLED continues to expand in high-end applications, supported by its superior display performance. In addition, ongoing advancements in backlight technologies, including local dimming control, have improved brightness and contrast performance, further enhancing the usability of large-size display products in professional applications.

As application environments extend to outdoor and specialized settings, product specifications are increasingly oriented toward high brightness, low power consumption, and high reliability. Through optimization of optical structure design, material selection, and thermal management mechanisms, displays are able to maintain visibility and stability under strong light or harsh climatic conditions, thereby meeting the requirements of transportation, infrastructure, and industrial equipment applications.

In addition, human-machine interface (HMI) technologies continue to evolve, with applications such as touch integration and non-contact sensing being gradually introduced. These advancements contribute to improved operational convenience and enhanced user safety.

Display functions are evolving from simple image output toward intelligent terminal devices through the integration of computing and control capabilities. With the maturation of

embedded systems and module integration technologies, display products are playing an increasingly important role within application systems, thereby contributing to higher product value-added.

(2) Product competition

The Company is primarily engaged in the research, development, and manufacturing of display module products, including touch display modules and displays designed for outdoor or specialized environments. Compared with market segments characterized by large-scale standardized products, the Company focuses on applications with low-volume, high-mix production and higher levels of customization. Its products are applied in marine, specialty vehicles, industrial control, and medical equipment sectors.

In terms of product development, the Company continuously adjusts its design direction in accordance with application requirements, enhancing product performance in areas such as protection capability, environmental adaptability, and display quality. Through the optimization of related processes and structural design, the Company ensures that its products maintain a certain level of stability even under outdoor or harsh operating conditions.

In terms of technological applications, the Company continuously monitors developments in display and related component technologies, and selectively incorporates technologies such as backlight control, touch integration, and system-level applications to enhance overall product performance and operational efficiency. At the same time, the Company strengthens its design and manufacturing integration capabilities through collaboration with supply chain partners.

At the system level, the Company is also gradually developing integrated solutions that combine display, touch, and control functionalities to address customers' requirements in product development timelines and system integration.

In response to the growing market demand for diversified operation methods, the Company continues to evaluate the feasibility of emerging human-machine interface technologies as a reference for future product planning. By continuously adjusting its product structure and technology application strategies, the Company maintains a solid business foundation in specific application fields while gradually expanding related market opportunities.

(III) Technology and R&D overview

1. R&D Expenditures in the Past Two Years

Unit: NT\$ thousand

Item \ Year	2025	2024
R&D expenses	216,044	209,496
Net operating income	3,434,267	3,418,445
As a percentage of net	6.29%	6.13%

## 2. Successfully developed technologies or products

Year	Technology or product
2021	7-inch special vehicle standard display module
	12.3-inch marine V-shaped curved dual-screen display module
	43-inch KIOSK display module
2022	15-, 29-, and 58-inch special vehicle ultra-wide display modules
	15-inch V-shaped curve dual-screen display module
	12.1-inch floating touch module
	15.6-inch touch display module for outdoor charging poles
2023	Obsidian black panel design
	Gesture recognition
2024	Large-Sized All-Weather High-Sensitivity Metal Mesh Touch Solution
	Smart Mini Green Energy Electric Vehicle Embedded Instrument Platform Solution
	Display Panel Color Gamut Uniformity Standardization Technology
2025	15-inch and 12-inch dual-size landscape/portrait L-shaped curved display modules
	Display module integrated with FPD-Link long-distance transmission interface solution
	Adoption of LTPS (Low Temperature Polycrystalline Silicon) panels in product applications

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

#### 1. Short-term development plan

To further strengthen the Company's competitive advantage in the outdoor rugged display market and accelerate technological upgrades and market penetration, the Company will focus on the following strategic directions in the short term:

##### (1) Strengthening customer partnerships and co-development mechanisms:

The Company will establish co-development and design-in collaboration models with key customers, actively participating in the early stages of product definition. This approach enables the Company to precisely address application requirements and technical challenges, thereby enhancing project implementation success rates and long-term partnership value, while further expanding the scope of vertically integrated services.

##### (2) Advancing all-weather touch technology and customized module development:

The Company actively develops all-weather application technologies for capacitive touch panel modules, incorporating features such as waterproof touch functionality and high-sensitivity touch capability (supporting operation with thick gloves and thick cover glass). The focus is placed on outdoor and industrial environments to enhance product value-added and differentiation competitiveness.

##### (3) Enhancing product competitiveness in niche application segments:

The Company focuses on niche markets such as specialty vehicles, marine, industrial control, and medical display applications. It continuously incorporates high-weather-resistance materials (UV resistance, moisture resistance, and high-temperature resistance), high-brightness display technologies, and optical bonding processes to ensure long-term stability and excellent visibility under harsh operating environments, thereby strengthening its market leadership position.

(4) Optimizing production scheduling and enhancing supply chain resilience:

The Company promotes production digitalization and intelligent scheduling systems to improve efficiency and flexibility under a low-volume, high-mix production model. At the same time, it actively expands overseas manufacturing sites to diversify geopolitical risks, strengthen global supply chain stability, and enhance just-in-time delivery capabilities.

2. Long-term development plan

The Company will continue to strengthen its market positioning as a “provider of integrated rugged outdoor display systems” by leveraging technological integration and strategic deployment to establish long-term growth momentum and competitive advantages:

(1) Transitioning from a module supplier to an integrated solution provider:

Building on its existing capabilities in display module design and manufacturing, the Company is gradually transforming into an integrated solution provider. By combining display technologies, human-machine interfaces, and system design capabilities, the Company delivers complete outdoor end-device solutions, thereby enhancing product value-added and increasing market entry barriers.

(2) Establishing strategic alliances and a technology collaboration ecosystem:

The Company will develop long-term strategic partnerships with key upstream and downstream technology partners and solution providers to strengthen system integration and validation capabilities. In addition, it will accelerate product implementation and market deployment in application fields such as marine, specialty vehicles, industrial control, and medical applications.

(3) Expanding diversified application areas and global market presence:

The Company actively expands into emerging application fields such as smart cities, industrial automation, and renewable energy equipment monitoring. It also strengthens brand development and solution-based sales capabilities in Europe and North America, with the aim of enhancing global market penetration and increasing order scale.

(4) Advancing sustainable operations and digital transformation:

The Company continues to implement ESG sustainability strategies by adopting environmentally friendly materials and energy-efficient designs, while strengthening product regulatory compliance. At the same time, it is developing and integrating digital management systems such as ERP, MES, and PLM to enhance operational efficiency, decision-making quality, and organizational transparency.

The Company will continue to focus on technological innovation and system integration capabilities as its core competencies, further strengthening its competitive advantages in the rugged outdoor display segment. Through strategic partnerships and a global market footprint, the Company aims to build a sustainable and resilient corporate structure with long-term competitiveness and stable growth momentum, thereby creating lasting value for both shareholders and customers.

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

### (I) Market analysis

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

Unit: NT\$ thousand

Sales region \ Year		2025		2024	
		Amount	Percentage	Amount	Percentage
Domestic sales		100,027	2.91%	136,283	3.99%
Export sales	Asia	1,060,180	30.87%	1,020,854	29.86%
	America	1,434,430	41.77%	1,576,146	46.11%
	Europe	828,536	24.13%	681,324	19.93%
	Others	11,094	0.32%	3,838	0.11%
	Subtotal	3,334,240	97.09%	3,282,162	96.01%
Total		3,434,267	100.00%	3,418,445	100.00%

#### 2. Market share

The Company has long been dedicated to professional application display markets, including marine navigation, outdoor industrial control, specialty vehicles, and medical equipment. Leveraging its expertise in developing multifunctional touch display technologies capable of operating in harsh environments, the Company has successfully built solutions characterized by low-volume, high-mix production, high reliability, and customization, earning strong trust from customers both domestically and internationally.

Within the global TFT-LCD industry structure, where panels are widely applied in consumer electronics, the Company focuses on non-consumer, mission-critical application fields. It has successfully established its brand positioning as a supplier of rugged display modules and customized touch solutions. The Company currently maintains a solid market presence in professional segments such as marine navigation displays, outdoor industrial control equipment, and specialty vehicle systems, and holds a leading position in ODM total solution services within the industry.

The Company will continue to enhance its market competitiveness through product technology upgrades, the introduction of material innovations, and co-development with strategic customers. At the same time, it will actively expand application scenarios. These efforts are expected to further increase the Company's market share in the global professional display market and strengthen its leading position in high-reliability outdoor display technologies.

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

In recent years, as the expansion of new TFT-LCD production capacity has gradually slowed, supply-side growth in the industry has become more rational, and the overall market structure has progressively returned to a balance between supply and demand, contributing to the long-term stability of the panel industry. However, within the display module segment, market competition remains intense. Product development trends have shifted from traditional standardized products toward high value-added and customized solutions.

To address diversified application requirements, industry players continue to enhance product specifications, including higher resolution, thinner and lighter designs, ultra-narrow bezels, and lower power consumption. In addition, all-weather touch technologies and optical full bonding (optical bonding) module designs are being adopted to improve product integration and environmental adaptability, thereby accelerating product implementation and strengthening market competitiveness.

On the demand side, the display module market in 2023 was affected by excess inventory buildup during the pandemic period, resulting in elevated inventory levels among end customers and consequently weakening overall market demand momentum.

Entering 2024, as brand owners and distributors gradually completed inventory destocking, market demand began to recover. By 2025, end-customer inventory levels have largely returned to healthy levels. Demand in niche application segments such as marine, specialty vehicles, industrial control, and medical displays has gradually rebounded, driving a steady return of orders in the professional display module market.

These applications are characterized by high customization, high reliability, and long product life cycles, which help mitigate the impact of economic fluctuations on revenue and serve as an important source of stable operating performance for the Company.

Looking ahead, display applications are expected to continue expanding alongside the development of 5G communications, artificial intelligence (AI), industrial Internet of Things (IIoT), and renewable energy-related industries. With the advancement of enterprise digital transformation and the increasing adoption of intelligent devices, demand for display modules is expected to shift toward higher integration and specialized applications.

In particular, in areas such as in-vehicle information display systems, smart medical devices, human-machine interfaces, and intelligent manufacturing control panels, demand for small- to medium-sized, highly reliable, and highly integrated display modules is expected to continue growing, becoming a key driver of industry development.

Overall, the future supply of the display module market is expected to continue shifting toward application-driven and differentiated design development. On the demand side, benefiting from the trends of smart applications and digital transformation, the mid- to high-end customized module market is expected to achieve steady growth.

The Company will continue to strengthen its capabilities in key technology integration, focus on high value-added products and vertically specialized application markets, and enhance its position in the value chain. In addition, the Company will expand into high-margin niche applications to reinforce its competitive advantages and growth momentum in the global professional display module market.

#### 4. Competitive niche

##### (1) Multidisciplinary professional management team

The Company's management team possesses cross-disciplinary expertise in mechanical engineering, electronic technology, international trade, and business management. Core members each have 15 to 25 years of practical experience in the display industry and are well-versed in global market demands and technological trends. The team demonstrates strong

adaptability and forward-looking planning capabilities, enabling rapid response to evolving market dynamics. It continues to invest in the introduction of new materials and process technologies, assisting customers in developing differentiated product solutions. Through its international business team, the Company also promotes global marketing activities and actively expands overseas niche markets.

(2) High customization and cross-application integration capability

The Company's R&D team has extensive expertise in application fields such as marine, outdoor industrial control, and specialty vehicles, and possesses strong capabilities in customized product design and development. Based on different application requirements, the team is able to rapidly evaluate specifications, materials, and integration solutions, providing highly reliable, long-life touch display module solutions with mission-critical functionalities.

The Company's products feature excellent outdoor visibility and multi-environment resistance, including high/low temperature tolerance, waterproofing, dustproofing, anti-fog, anti-corrosion, explosion resistance, electromagnetic interference (EMI) resistance, UV resistance, and shock resistance. These rugged characteristics ensure stable long-term operation under harsh environments.

In addition, the Company's product design can be integrated with the R&D experience of its subsidiary in the medical display sector, enabling entry into the medical end-equipment market. This cross-domain system integration further enhances product value-added and strengthens market differentiation.

(3) Integrated manufacturing process and one-stop display module integration services

The Company possesses in-house full-process manufacturing capabilities for display modules, integrating advanced technologies such as optical optimization (including optical bonding, brightness enhancement, and anti-reflective treatment), wide viewing angle design, and all-weather capacitive touch solutions for cross-domain applications. These capabilities enable the Company to provide customers with one-stop value-added integration services.

With a highly flexible manufacturing platform, the Company is able to support diverse requirements in terms of size, specifications, and applications, assisting customers in rapidly progressing from sample development to mass production and thereby shortening product time-to-market. At the same time, the Company maintains long-term and stable partnerships with key upstream suppliers to ensure material quality and delivery stability, enabling competitive delivery performance and sustained support under a volatile global supply chain environment.

5. Favorable and unfavorable factors of development prospects and countermeasures

(1) Favorable factors

A. Continuous Growth in Market Demand

Driven by the accelerated development of 5G, the Internet of Things (IoT), artificial intelligence (AI), and industrial digitalization, global demand for professional application-oriented LCD display modules continues to grow. In particular, requirements for highly reliable and highly integrated display solutions are increasing in fields such as marine

navigation, outdoor industrial control, specialty vehicle systems, smart healthcare, and smart city infrastructure.

The Company possesses strong capabilities in customized R&D and manufacturing, enabling it to rapidly deliver differentiated product designs based on specific application scenarios and meet diverse vertical market needs. In addition, the Company actively expands into new application areas and collaborates with strategic partners to co-develop integrated solutions, further advancing its system-level integration business. These efforts enhance product value-added and revenue scale, thereby establishing a solid foundation for long-term growth.

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

The Company has long been dedicated to high-weather-resistance and mission-critical application markets, particularly in marine and outdoor industrial control applications. It has established rigorous R&D processes and design standards, including material selection, mechanical design, environmental resistance validation, and reliability testing, forming a solid technological barrier and a strong foundation of quality assurance.

The R&D team possesses cross-disciplinary capabilities in display technology integration and continues to invest in forward-looking areas such as new display technologies (e.g., Mini/Micro LED), low-power design, human-machine interface (HMI), and system platform integration. Through technological innovation, the Company positions itself to enhance differentiated competitiveness and further strengthen long-term partnerships with customers.

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

Taiwan has a well-established and integrated supply chain in the display panel and key component industries, with significant technological advantages. The Company has long maintained stable partnerships with major material suppliers and adopts a dual-sourcing strategy for critical raw materials to ensure supply stability and cost competitiveness.

In response to international supply chain risks and geopolitical challenges, the Company has established a diversified procurement mechanism and a strategic inventory management system. It also actively collaborates with upstream suppliers in areas such as co-development of materials, process integration, and quality standard alignment to strengthen overall supply chain resilience. Furthermore, the Company has expanded production capabilities in third regions to mitigate geopolitical and tariff impacts, thereby ensuring stable delivery schedules and sustained support for long-term customer needs.

### (2) Unfavorable factors and countermeasures

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

The small- and medium-size display industry is highly competitive, with rapid technological evolution. In addition, niche applications continue to demand higher reliability and greater customization, requiring industry players to possess strong responsiveness and flexible development capabilities. Failure to timely launch new

products that meet market requirements may adversely affect a company's competitive position and order acquisition capability.

Countermeasures:

The Company has long been dedicated to demanding application fields such as marine, industrial control, and specialty vehicle systems. It has developed a robust and weather-resistant technology platform, along with a flexible modular design architecture and product platform strategy to support rapid deployment and technological upgrades.

In addition, the Company has established a "technology radar mechanism" to monitor market trends and technological developments through participation in international exhibitions, co-development projects with customers, and regular cross-functional product specification reviews. Furthermore, by integrating automated production and smart manufacturing initiatives, the Company enhances delivery efficiency and manufacturing flexibility, thereby strengthening its leading position in high-reliability markets.

**B. Difficulties in recruiting professional talents**

As the display industry evolves into a knowledge-intensive and highly integrated sector, demand for cross-disciplinary technical talent continues to increase. Given the concentration of related industries in Taiwan, talent competition remains intense. In addition, the younger workforce places greater emphasis on compensation, working environment, and career development, posing challenges for the Company in attracting and retaining specialized talent.

Countermeasures:

The Company offers a competitive compensation and benefits system, a high-quality working environment, and transparent career advancement pathways. It has also established internal professional training programs and job rotation systems to cultivate R&D and manufacturing talent with multi-skill capabilities.

In addition, the Company actively collaborates with academic and research institutions to implement industry-academia programs and internship platforms, thereby enhancing its talent pipeline. By leveraging its listed company status to strengthen brand visibility, and through employee stock ownership plans, performance-based incentives, and sustainability-linked sharing mechanisms, the Company aims to enhance employee engagement and improve retention rates.

**C. Climate change and transition risks have led to increased regulatory compliance costs**

As global sustainability frameworks become increasingly institutionalized, enterprises face not only direct increases in operating costs but also structural pressures associated with low-carbon transition. Failure to effectively align with net-zero pathways across jurisdictions may result in carbon tax premiums, higher financing costs, and the risk of exclusion from supply chains. In addition, increasingly stringent requirements regarding chemical safety of raw materials (e.g., RoHS/REACH compliance) and recycling content ratios are further raising the cost of product life cycle management.

Countermeasures:

On the production side, the Company implements an ISO 14001 environmental management system and improves energy efficiency through equipment upgrades and process optimization, while gradually increasing the proportion of renewable energy usage year by year. In R&D, the Company adheres to green design principles by selecting environmentally friendly materials that comply with RoHS and REACH regulations, thereby reducing reliance on high-risk raw materials.

The Company also regularly prepares sustainability reports in accordance with GRI and SASB standards and proactively aligns its initiatives with the United Nations Sustainable Development Goals (SDGs). Through transparent disclosure, the Company further strengthens its sustainability performance and enhances brand value.

D. Raw material price fluctuation risk

The manufacturing of display modules involves a wide range of raw materials, including panels, IC chips, backlight modules, cover glass, and printed circuit boards. The prices of these materials are highly susceptible to supply and demand dynamics, market conditions, and geopolitical factors, which may lead to cost volatility and thereby affect product gross margins and overall operating performance.

Countermeasures:

The Company has established long-term partnerships with key material suppliers and adopts a diversified supplier strategy to mitigate risk. In addition, it has implemented predictive procurement mechanisms and inventory management strategies to optimize purchasing timing and control costs.

On the design side, the Company continues to enhance product flexibility by enabling the use of alternative materials, thereby strengthening its ability to withstand raw material shortages. At the same time, it retains pricing adjustment clauses in customer agreements for raw materials, allowing price fluctuations to be appropriately reflected in end-product pricing and thereby maintaining stable profitability.

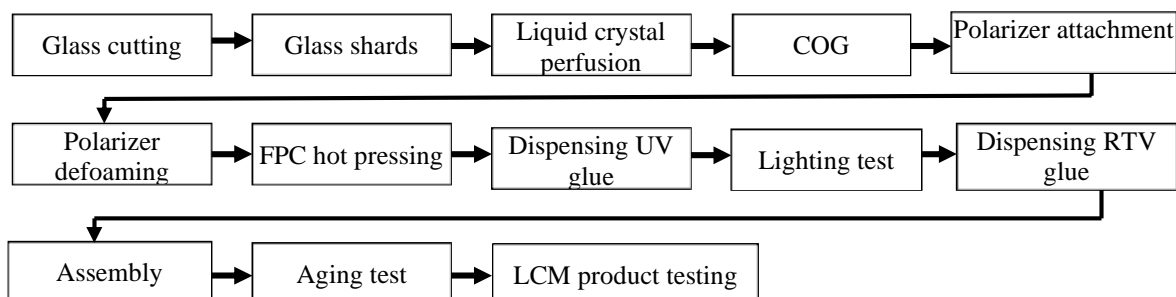
(II) Important uses and production processes of major products

1. Important uses of the major products

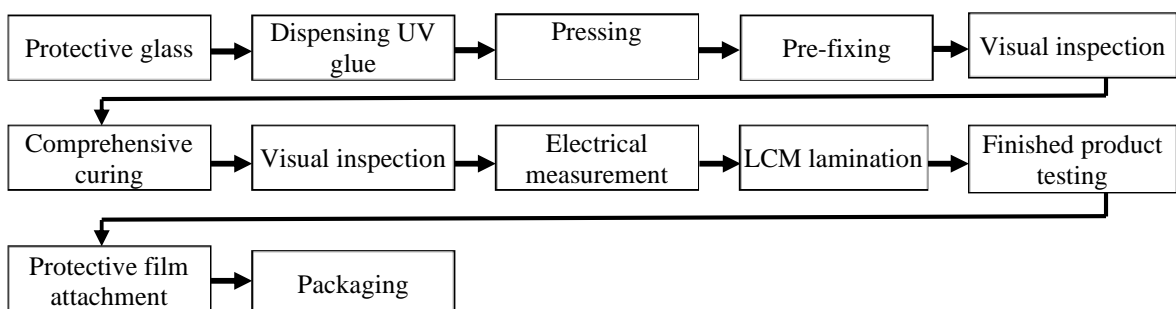
The Company is primarily engaged in the design, manufacturing, and sales of touch-type LCD display modules and LCD display modules. Products are developed based on customer requirements and are applied in marine displays, industrial control instrumentation, human-machine interfaces (HMI), point-of-sale (POS) systems, medical devices, multifunction printers, specialty vehicle displays, and satellite navigation systems, among other applications. The Company focuses on non-consumer applications characterized by low-volume and high-mix production.

## 2. Production process

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



### (2) LCD touch module



### (III) Supply of main raw materials

The touch-type LCD display panel modules and LCD display panel modules produced by the Company utilize a variety of key raw materials, including LCD panels in different sizes and specifications, integrated circuit (IC) chips, backlight modules, glass cover plates, flexible printed circuit boards (FPCs), and touch panels, among other components.

The Company maintains strong relationships with domestic and international suppliers and ensures supply stability by securing at least two qualified suppliers for all critical materials.

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

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

Unit: NT\$ thousand

Item	2025				2024			
	Name	Amount	Proportion to net purchase of the year (%)	Relationship with the issuer	Name	Amount	Proportion to net purchase of the year (%)	Relationship with the issuer
1	A	228,070	10.53	-	A	69,195	3.47	-
2	B	218,830	10.11	-	B	171,826	8.63	-
	Others	1,718,226	79.36		Others	1,750,733	87.90	
	Total	2,165,126	100.00		Total	1,991,754	100.00	

Explanation for the changes: Due to changes in the product sales mix and operational adjustments within Supplier A's group, the purchasing proportion from suppliers has changed accordingly.

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

Unit: NT\$ thousand

Item	2025				2024			
	Name	Amount	Proportion to net sales of the whole year (%)	Relationship with the issuer	Name	Amount	Proportion to net sales of the whole year (%)	Relationship with the issuer
1	A	446,776	13.01	-	A	576,447	16.86	-
2	B	358,633	10.44	-	B	328,028	9.60	-
	Others	2,628,858	76.55		Others	2,513,970	73.54	
Total	Total	3,434,267	100.00		Total	3,418,445	100.00	

Explanation for the changes: Changes in customers across different periods are driven by factors such as business expansion, shifts in end-market demand within product application areas, new product development and sales performance, as well as order allocation strategies adjusted to optimize operating performance.

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

February. 28, 2026; unit: person

Year		As of February 28, 2026	2025	2024
Number of employees	Direct labor	191	189	162
	Direct labor	388	383	372
	Total	579	572	534
Average age		41.37	41.39	41.10
Average years of service		8.80	8.83	8.66
Education distribution ratio	Ph.D.	0.23%	0.24%	0.24%
	Master's Degree	8.52%	8.75%	7.84%
	Junior College	59.45%	58.40%	53.01%
	Senior High School	24.44%	25.20%	31.19%
	Below high school	7.36%	7.41%	7.72%

### IV. Information on environmental protection expenditure

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

### V. Labor-capital relations

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

#### 1. Employee welfare measures and implementation

In order to enhance employee welfare, the Company continues to plan for diversified

employee welfare policies and is committed to improving the workplace environment for employees through aspects of food, clothing, domicile, transportation, education, and entertainment to take care of employees’ workplace lives with diversity. The existing welfare measures majorly include:

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

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

Health Indicators	Performance Description
Blood pressure indicators	The abnormal rate decreased from 52% in 2024 to 49% in 2025, demonstrating the effectiveness of the Company’s self-health management initiative. Key measures implemented in 2025 included the official launch of a “Blood Pressure Self-Monitoring Station” in the employee rest area, complemented by dedicated monitoring zones and health education posters. In addition, the initiative was reinforced through the distribution of a “Health Weekly Report” and weekly on-site individual health consultations, strengthening high-risk employees’ awareness of the importance of self-monitoring.
Cholesterol-related indicators	Total cholesterol showed a gradual declining trend, decreasing from 36% to 33%. High-density lipoprotein (HDL, “good cholesterol”) increased significantly to 31% in 2025, while low-density lipoprotein (LDL) fluctuated within the range of 34% to 43%.
Body Mass Index (BMI)	The value fluctuated between 46% and 58%, and stood at 47% in 2025..
Triglycerides	The abnormal rate continued to decline significantly from 23% in 2023 to 14% in 2025, representing the best performance among all metabolic indicators.
Metabolic syndrome criteria met	The BMI abnormality rate was 46%, an increase from 39% in 2024. At the same time, the prevalence of metabolic syndrome remained stable at approximately 17%–18% from 2022 to 2024, but increased to 23% in 2025. This reflects that weight management and integrated control of multiple metabolic abnormalities have become a key focus of the Company’s health services during the year.

## 2. Continuing education and training

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

## 3. Retirement system and implementation

(1) The Company's regulations for employee retirement were formulated in accordance with the Labor Standards Act, and the Supervisory Committee of the Labor Retirement Reserve was established in April 1999.

(2) In accordance with the Labor Standards Act, the Company appropriates the labor pension reserve on a monthly basis at the appropriation rate approved and deposited it in an account with the Central Trust of China for preservation and use. At the same time, according to the Labor Pension Act, 6% of the monthly salaries is appropriated and deposited into the accounts with the Bureau of Labor Insurance of employees, with the Act applying, as the retirement reserve.

(3) All employees of the Company have the rights and obligations to comply with the regulations for employee retirement.

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

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

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

## VI. Cybersecurity management

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

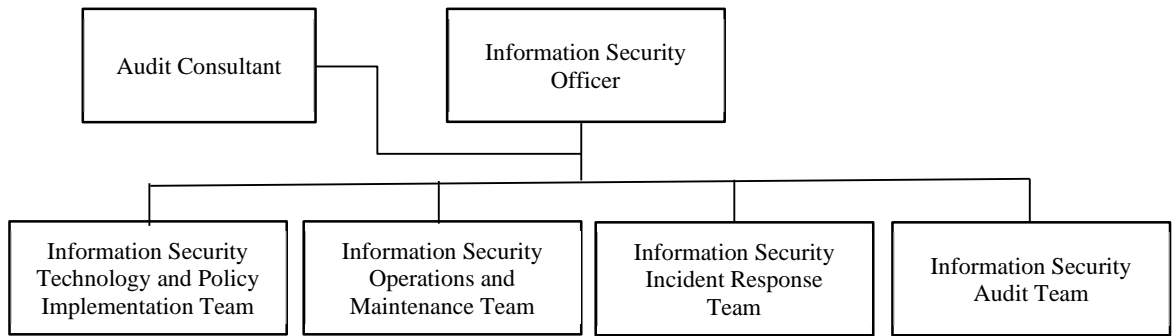
### 1. Cybersecurity management strategy and framework

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

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

Each year, an audit of the information operations is conducted by an external auditor. If deficiencies are found, corrective actions are required, and results are tracked for

improvement. The organizational structure for information security is shown in the diagram below.



## 2. Information security policy

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

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

## 3. Specific management measures

### (1) Internet Security Control

- A. Firewall Setup
- B. Endpoint Device Antivirus Software Installation for Enhanced Endpoint Protection
- C. Management of Network Equipment and Services According to Information Security Policies
- D. Vulnerability Scanning and Regular Tracking for Servers

### (2) Data Access Control

- A. Mandatory Account and Password Setup for Information Equipment, with Regular Changes
- B. Establishing Individual Access Permissions Based on Departmental Roles, with Regular Reviews
- C. Modification or Deactivation of Permissions When Employees Transfer or Leave
- D. VPN and Other Special Remote Access Permissions Must Be Approved by Supervisors

### (3) Disaster Recovery Mechanism

- A. Regular Review of Backup Adequacy
- B. Quarterly Disaster Recovery Drills

- C. Implementation of Local, Remote, and Offline Backup Mechanisms
  - D. Regular Review and Continuous Optimization of Disaster Recovery Processes
- (4) Awareness and Audits
- A. Induction and Periodic Information Security Awareness Training to Enhance Employee Awareness
  - B. Annual Social Engineering Drills, with Follow-up Security Training and Testing
  - C. Annual Information Security Audits Conducted by the Audit Department
  - D. Annual Information Systems Audit by External Auditors, with Follow-up Tracking of Improvements
- (5) Internet Security Control
- A. Participation in TWCERT/CC Taiwan Computer Emergency Response Team Coordination Center
  - B. Participation in Vulnerability and Threat Intelligence Notification Networks from Security Product Vendors
  - C. Establishment of Security Operations Center (SOC), Integrating Real-Time Threat Intelligence and Network Activity Monitoring
  - D. Daily Receipt of International Threat Intelligence and Continuous Improvement of Security Defenses
4. Resources invested in cybersecurity management

At present, the Company implements Internet information security control, data access control, disaster recovery systems, and audits of information security loopholes according to the information security policy to carry out the protection and vulnerability improvement of network firewalls. It sets up individual access for the duties of different departments and regularly examines the disaster recovery process, continues to make optimizations, and communicates with all employees from time to time to improve the information security awareness of employees. The Audit Office also implements the cybersecurity audit each year to ensure the implementation of the cybersecurity policy. As of the publication date of the annual report, there was no harm to the operations due to material information security events. In the future, the Company will continue to implement the cybersecurity management policy and regularly implement drills under the disaster recovery plan to maintain the Company's important operating systems and cybersecurity.

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

- (1) Education and Training: The investments and completion status for various training programs during the year are as follows:
- A. Orientation information security training was provided for all new employees, achieving a 100% completion rate.
  - B. Social engineering drills were conducted for all employees, with additional information security retraining for non-compliant individuals, achieving a 100% completion rate.

(2) Disaster Recovery Drills:

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

(3) Host Vulnerability Scans:

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

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

VII. Important contracts

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

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

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

Unit: NT\$ thousand

Item	Year	2025	2024	Difference	
				Amount	%
Current assets		2,542,566	2,608,849	(66,283)	(2.54)
Property, plant and equipment		769,579	776,169	(6,590)	(0.85)
Intangible assets		203,523	220,896	(17,373)	(7.86)
Other assets		163,942	148,171	15,771	10.64
Total assets		3,679,610	3,754,085	(74,475)	(1.98)
Current liabilities		1,042,985	904,189	138,796	15.35
Non-current liabilities		68,314	74,067	(5,753)	(7.77)
Total liabilities		1,111,299	978,256	133,043	13.6
Share capital		750,996	780,996	(30,000)	(3.84)
Capital surplus		462,069	480,527	(18,458)	(3.84)
Retained earnings		565,169	698,506	(133,337)	(19.09)
Other equity		(5,534)	(8,278)	2,744	33.15
Equity attributable to owners of the Company		1,772,700	1,951,751	(179,051)	(9.17)
Non-controlling interests		795,611	824,078	(28,467)	(3.45)
Total equity		2,568,311	2,775,829	(207,518)	(7.48)
Analysis of changes in the percentage in the most recent two years (changes reaching 20% with an amount of change reaching NT\$10 million or above):					
No material differences.					

## II. Review and analysis of the financial performance

### (I) Comparative Analysis of Financial Performance

Unit: NT\$ thousand

Item	Year		Amount increased (decreased)	Percentage of change (%)
	2024	2023		
Net operating income	3,434,267	3,418,445	15,822	0.46
Operating cost	2,577,819	2,563,645	14,174	0.55
Gross profit	856,448	854,800	1,648	0.19
Realized (unrealized) gains of associates	791	761	30	3.94
Realized gross profit	857,239	855,561	1,678	0.20
Operating expenses	551,333	529,351	21,982	4.15
Operating income	305,906	326,210	(20,304)	(6.22)
Non-operating income (expenses)	1,913	5,605	(3,692)	(65.87)
Income before income tax	307,819	331,815	(23,996)	(7.23)
Income tax expenses	61,696	60,327	1,369	2.27
Net profit after tax	246,123	271,488	(25,365)	(9.34)
Analysis of changes in the percentage in the most recent two years (changes reaching 20% with an amount of change reaching NT\$10 million or above):				
No material differences.				

### (II) Expected Sales Volume and Its Basis, Possible Impact on the Company's Future Financial and Business Performance, and Corresponding Response Plans

The Company's expected sales volume is determined with reference to prior-year revenue performance and business development progress, and is established after a prudent assessment of future market demand and global economic conditions.

The Company continues to expand applications for new products and actively promotes integrated system solutions through collaboration with strategic partners, with the aim of increasing product value-added and expanding revenue scale as the foundation for growth. However, external factors such as uncertainty in U.S. trade policies, tariff pressures, and exchange rate fluctuations may continue to create a high level of uncertainty in the market environment, potentially affecting the Company's cost structure and supply chain management to a certain extent.

To address these risks, the Company continues to strengthen communication and coordination mechanisms with customers and suppliers to gain early visibility into raw material supply and logistics conditions, thereby reducing delivery risks arising from shipment delays or supply chain uncertainties. The Company also adjusts order allocation and production footprint (including manufacturing base adjustments) in response to market changes when necessary, in order to mitigate the impact of tariff fluctuations and cost pressures, ensure operational stability, and minimize adverse effects on financial and business performance.

### III. Cash flow

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

Unit: NT\$ thousand

Item \ Year	2025	2024	Amount increased (decreased)	Percentage of change (%)
Net cash flow from operating activities	254,718	277,761	(23,043)	(8.30)
Net cash flow from investing activities	(58,363)	(39,290)	(19,073)	(48.54)
Net cash flow from financing activities	(480,139)	109,842	(589,981)	(537.12)
Analysis of changes in the percentage in the most recent two years (changes reaching 20% ):				
1. Investing Activities : This was mainly attributable to the increase in acquisition of property, plant, and equipment.				
2. Financing Activities : This was mainly due to the cash capital increase in 2024, dividend distribution in 2025, and the repurchase of treasury shares.				

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

(III) Cash flow analysis for the following year:

Unit: NT\$ thousand

Cash balance at the beginning of the period ①	Expected net cash flow from operating activities throughout the year ②	Expected net cash flow from investing activities throughout the year ③	Expected net cash flow from financing activities throughout the year ④	Cash surplus (deficit) ①+②+③+④	Remedial measures for expected cash deficit	
					Investment plan	Financing plan
1,024,524	315,000	(58,000)	(287,000)	994,524	Not applicable	Not applicable
1. Analysis of changes in cash flow in the following year:						
(1) Operating activities : The net cash inflow from operating income throughout the year is primarily due to the estimated generation of cash inflow arising from the stable profit.						
(2) Investing activities : The net cash outflow due to the estimated purchase of machines and office equipment.						
(3) Financing activities : Cash dividends distributed resulted in net cash outflow.						
2. Remedial measure for estimated cash deficit: Not applicable as there is no estimated cash deficit.						

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

The Company had no material capital expenditure in 2025; therefore, there was no material adverse impact on the Company's finance and business.

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

The Company's investment policy is aligned with its business development strategy and operational needs. In the consolidated financial statements for the year 2025, the net investment gain recognized under the equity method amounted to NT\$103 thousand. In the coming year, the Company will continue to focus on strategic investments related to its core business and will prudently assess investment plans on an ongoing basis.

## VI. Risk Management

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

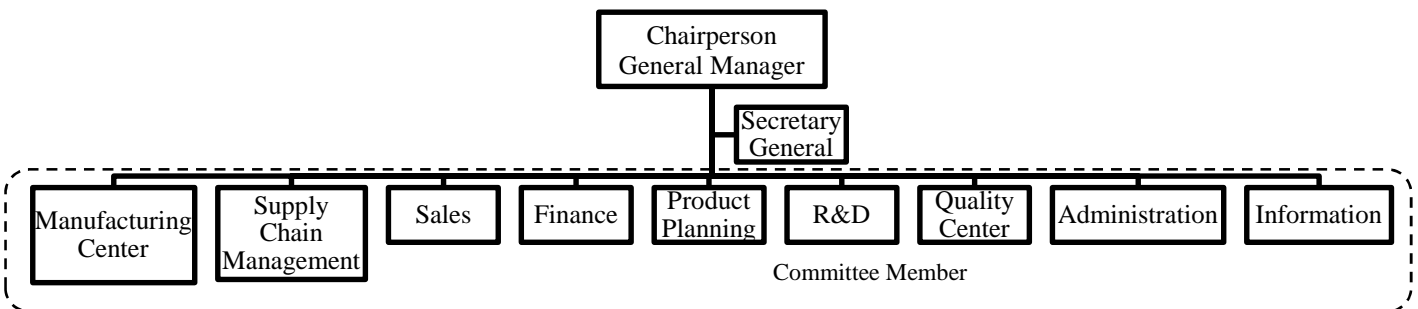
### (1) Risk Management Vision:

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

### (2) Risk Management Policy:

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

### (3) Risk Management Committee Organization and Structure:



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

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

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

The net interest expenses of the Company accounted for 0.08% of its net operating income in 2025. The ratio to net profit before tax was 0.85%, representing that changes in interest rate have an insignificant impact on the Company's operations.

In addition to continuing to attach attention to changes in the economic environment and interest rate trends, the Company also maintains healthy relationships with its banks in terms of credit loans. Apart from actively fighting for lower interest rates with banks, the Company

also constantly obtains more favorable interest rates from other banks in order to reduce the interest rate risks that may arise from various liabilities.

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

The Company's sales and purchases are mainly quoted in USD to ensure that the profit margin is not excessively affected by the fluctuation of the exchange rate. The Company's exchange loss for 2025 was NT\$ 26,824 thousand, accounting for 0.78% of its net operating income or 8.71% of net profit before tax, representing that changes in the exchange rate have an insignificant impact on the Company.

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

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

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

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

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

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

2. Implementation of loans to others and future countermeasures:

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

3. Implementation of endorsements and guarantees and future countermeasures:

The Company has established the "Procedures for Endorsements and Guarantees," which were approved by the shareholders' meeting to serve as the basis for the Company's endorsements and guarantees. In the most recent fiscal year and up to the date of publication of this annual report, the Company has not provided any endorsements or guarantees for others. Should such activities become necessary in the future due to business needs, they will be carried out in accordance with the aforementioned procedures, and all relevant information will be disclosed in a timely and accurate manner in compliance with applicable laws and regulations..

4. Implementation of derivative transactions and future countermeasures:

The Company has established the “Procedures for Acquisition or Disposal of Assets,” which were approved by the shareholders’ meeting to serve as the basis for the Company’s derivative transactions. To avoid the risks of exchange rate, the Company engages in forward exchange and other derivative transactions and continues to regularly assess foreign currency positions and risks to minimize the operating risks of the Company. Derivative transactions are conducted in accordance with the “Procedures for Acquisition or Disposal of Assets” established by the Company.

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

1. Future R&D plans

The Company will continue to strengthen its core technological capabilities, focusing on high-reliability display technologies, system integration platforms, and human-machine interface optimization. By integrating AIoT, low-power design, and environmentally friendly materials, the Company aims to develop differentiated product technologies to support the long-term growth of rugged outdoor display and niche application markets.

The key R&D focus areas going forward are as follows:

(1) Industrial-grade rugged optical display modules

Establish a high-reliability optical display technology platform for outdoor and harsh-environment applications by integrating key technologies such as anti-reflection, anti-fingerprint, antimicrobial coatings, high brightness, and sunlight readability. The Company also enhances product durability under conditions of high temperature, high humidity, ultraviolet exposure, and mechanical stress to ensure long-term stable operation and extended product lifespan, thereby strengthening its competitive advantage in outdoor industrial control, medical, and public application markets.

(2) Integrated Touch and Display Module Platform

Develop a modular integrated display platform that highly integrates the display panel, touch sensing, and backlight system. Through optimized structural design and manufacturing processes, this approach reduces assembly complexity and labor costs on the customer side, enhances overall system integration efficiency and product consistency, and accelerates time-to-market.

(3) Smart In-Vehicle Display Modules

Continue to advance display technologies featuring high resolution, wide color gamut, and wide-temperature operation, while enhancing anti-interference capability and low-reflection design to meet the high-reliability requirements of smart in-vehicle and mobile applications. In addition, integrate diverse input signals and image processing technologies to improve display quality and system integration flexibility.

(4) Marine Navigation and HMI Display Systems

For maritime applications, develop display systems compliant with the IEC 60945 international standard, enhancing product reliability under harsh conditions such as salt spray, high humidity, vibration, and electromagnetic interference. Incorporate integrated multi-display and touch technologies, along with a Se-des long-distance transmission architecture (FPD-Link interface), to create ergonomically designed user interfaces. These efforts aim to improve the overall efficiency and safety of navigation control systems, while reducing installation complexity for marine customers.

2. Expected R&D expenses

To support the aforementioned key technologies and product development, the Company plans to invest approximately NT\$230,000 thousand in R&D expenses in 2026, and will

dynamically adjust resource allocation based on development progress and market demand to ensure maximum return on R&D investment.

Looking ahead, the Company will continue to maintain stable and growth-oriented R&D investment, focusing on platform-based technologies, modular design, and the development of high value-added applications. These efforts will strengthen product differentiation and system integration capabilities, further enhance customer stickiness and market competitiveness, and solidify the Company's technological leadership in the professional display and outdoor application sectors.

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

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

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

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

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

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

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

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

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

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

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

1. Risks associated with the concentration of purchases and countermeasures

In 2025, the Company's highest procurement concentration with a single supplier accounted for 10.53% of total purchases, indicating no significant supplier concentration risk. The Company has long maintained stable and sound relationships with its suppliers, and there have been no instances of supply shortages or disruptions affecting its operations.

Going forward, as new products continue to be developed, the Company will progressively diversify its supplier base to ensure stable production capacity and supply continuity.

2. Risks associated with the concentration of sales and countermeasures

In 2025, sales to the Company's top ten customers accounted for 57.07% of total net operating revenue. Among them, Customer A represented a relatively higher proportion at 13.01%, while the sales contribution from each of the remaining customers was below 10%, indicating a reasonably diversified customer base.

The Company continues to expand its portfolio of internationally recognized customers, develop new markets, and diversify product applications, and therefore does not face significant customer concentration risk. In addition, the Company evaluates each customer based on their financial profile, implements risk control measures through insurance coverage, and monitors payment status on an ongoing basis to safeguard its interests..

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

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

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

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

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

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

(XIII) Other material risks and countermeasures: None.

VIII. Other material matters: None.

## Six. Special Disclosure

### I. Information on affiliates

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

The main contents of the related party disclosures are available on the Market Observation Post System (MOPS) website at : [https://mopsov.twse.com.tw/mops/web/t57sb01\\_q10](https://mopsov.twse.com.tw/mops/web/t57sb01_q10)

Please enter the company code 3168 and the relevant year to access the information.

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

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

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

# Data Image Corporation