



Stock Code: 3168

Data Image Corporation

2026 Annual Shareholders' Meeting

Handbook

(Translation)

Time 、 9:00 a.m., May 20, 2026 (Wednesday)

Data Image Corporation 2026 Annual Shareholders' Meeting

Date: May 20, 2026

Location: Cosmos Global Cultural Exhibition Center

17F.-10, No. 93, Sec. 1, Xintai 5th Rd., Xizhi Dist., New Taipei City 221, Taiwan

Meeting Agenda:

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- (3) Report on the distribution of remuneration to employees and directors for 2025----- 01
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I. Report Items

(1) To report the business of 2025 Explanation

The 2025 Business Report is attached hereto as Attachment 1 (P.4-P.5).

(2) Audit Committee's Review Report

The Board of Directors has prepared the Company's 2025 business report, financial statements, and the proposal for earning distribution. The financial statements mentioned above were audited by CPAs Chih-Ming Shao and Kuo-Ning Huang, from Deloitte Taiwan with an independent auditor's report issued. The above business report, financial statements and proposal for earning distribution have been reviewed and determined to be correct and accurate by the Audit Committee. In accordance with the provisions of Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report for review.

Data Image Corporation 2026 Annual General Shareholders' Meeting

Convener of the Audit Committee: Yeh Hui-Xin

March 2, 2026

(3) Report on the distribution of remuneration to employees and directors for 2025

The Board of Directors resolved on March 2, 2026, to distribute employee and director remuneration in cash in the amounts of NT\$20,552,601 and NT\$1,926,806, respectively. Of this amount, NT\$4,661,940 was allocated to non-managerial employees, representing 23% of the total employee compensation.

(4) Report on the cash dividend distributed from earnings in 2025

1. Pursuant to Article 17 of the Company's Articles of Incorporation, where earnings distribution is made in the form of cash dividends, the Board of Directors shall be authorized to resolve the matter, and the resolution shall be reported to the Shareholders' Meeting.
2. The Board of Directors resolved on March 2, 2026, to appropriate NT\$225,298,947 from the Company's accumulated distributable earnings for 2025 for the distribution of cash dividends to shareholders at NT\$3 per share. The Chairman is authorized to determine the ex-dividend date, record date, payment date, and other related matters.
3. In the event that the cash dividend distribution ratio requires adjustment due to changes in the Company's outstanding shares, the Chairman is authorized to handle all related matters at his sole discretion.

(5) Report the implementation of shares buyback

The following table sets forth the implementation results:

First Repurchase Program

Item	Explanation
Date of the board of directors resolution	2025/04/10
Purpose of the share buyback	To maintain the Company's credit and shareholders' equity.
Method of the share buyback	Repurchase from the open market
Scheduled buyback period	2025/04/11~2025/06/10
Approved number of shares to be bought back	1,000,000 shares
Scheduled buyback price range	NT\$40.00~60.00, while the buyback will still be carried out if the stock price falls below the aforementioned range
Actual buyback period	2025/04/11~2025/06/10
Shares Repurchased (as % of Total Issued Shares)	1,000,000 shares (1.28%)
Total monetary amount of shares bought back	NT\$49,405,723
The average buyback price per share	NT\$49.41
Date of Cancellation	2025/09/11

Second Repurchase Program

Item	Explanation
Date of the board of directors resolution	2025/07/29
Purpose of the share buyback	To maintain the Company's credit and shareholders' equity.
Method of the share buyback	Repurchase from the open market
Scheduled buyback period	2025/07/30~2025/09/29
Approved number of shares to be bought back	2,000,000 shares
Scheduled buyback price range	NT\$40.00~55.00, while the buyback will still be carried out if the stock price falls below the aforementioned range
Actual buyback period	2025/07/30~2025/09/26
Shares Repurchased (as % of Total Issued Shares)	2,000,000 shares (2.56%)
Total monetary amount of shares bought back	NT\$98,513,960
The average buyback price per share	NT\$49.26
Date of Cancellation	2025/12/09

II. Recognition and discussion items

Proposal 1

Subject: **To recognize 2025 Business Report and Financial Statements (Proposed by the Board of Directors)**

Explanation: 1. The 2025 financial statements of the Company have been prepared by the Company and audited by CPAs Chih-Ming Shao and Kuo-Ning Huang from Deloitte Taiwan appointed by the Board of Directors, and they considered the financial statements fairly present the financial position of Data Image Corporation as of December 31, 2025, and the financial performance and cash flow for the year ended thereof.

2. The 2025 Business Report is attached hereto as Attachment 1 (P.4-P.5) ; For the independent auditor's report and financial statements, please refer to Attachment 2 (P.6-P.25).

Resolution:

Proposal 2

Subject: **To recognize the proposal for the distribution of 2025 earnings (Proposed by the Board of Directors)**

Explanation: For the 2025 Table of Earnings Distribution, please refer to Attachment 3 (P.26).

Resolution:

Proposal 3

Subject: **To lift non-competition restrictions on current directors and their representatives (proposed by the Board of Directors)**

Explanation: 1. Pursuant to Article 209 of the Company Act, a director who intends to engage, either for himself/herself or on behalf of others, in any business within the scope of the Company's operations shall explain to the shareholders' meeting the material details of such conduct and obtain its approval.

2. As certain directors of the Company may invest in or operate other companies with the same or similar business scope as that of the Company, it is hereby proposed, in accordance with the law, to seek the approval of the shareholders' meeting.

3. The list of directors and their representatives for whom the non-competition restrictions are proposed to be lifted at the 2026 Annual Shareholders' Meeting, as well as the relevant details, is set forth in Attachment 4 (P.27-P.28).

Resolution:

IV. Extraordinary Motions

V. Meeting Adjourned

Attachment 1

Business Report of 2025

Dear shareholders,

1. Operating Results of Business Plan Implementation

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.

2. Budget execution

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

3. Analysis of financial income and expenses and profitability

Unit: NT\$ thousand

Item		2025	2024
Financial income and expenses	Net consolidated operating revenue	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 capital	40.99%	42.49%
	Consolidated net profit margin	7.17%	7.94%
	Earnings per share (NT\$)	2.61	2.93

4. Research and Development Status

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.

Future Outlook

Looking ahead to 2026, although uncertainties in the economic environment have not been fully eliminated, conditions are gradually stabilizing. The Company will continue to create long-term value by strengthening customer relationships, expanding into new markets, optimizing supply chain management, and providing high value-added integrated solutions. The key initiatives are as follows:

1. Leveraging the Company's capabilities in raw material expertise and supply chain integration, the Company will provide comprehensive system integration solutions to customers and expand business opportunities in system integration services.
2. By offering customized and diversified products and services, the Company will continue to develop a wide range of niche products to meet customers' end-application needs and enhance product value.
3. In response to the requirements of various application fields, the Company will continue to enhance its design and R&D capabilities for touch display solutions, thereby increasing product value-added.
4. The Company will strengthen process and quality management, continuously improve production yield, and reduce manufacturing costs, thereby establishing a strong product quality reputation and enhancing market competitiveness.
5. The Company will reinforce the management of its investee companies and continue to implement lean management initiatives to improve overall operational efficiency.

Amid uncertainties in U.S. trade policies, as well as increasing risks from tariffs and exchange rate fluctuations, the Company has adopted enhancing operational resilience and supply chain flexibility as its core response strategy. The Company continues to optimize its global supply chain layout 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 its 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, while maintaining a focus on high value-added and niche products to strengthen its profitability structure in response to external challenges.

In a competitive environment, the Company sustains its core competitiveness by strengthening its R&D capabilities and maintaining technological leadership. In response to the 2050 net-zero emissions target and climate change, the Company is transforming environmental risks into a foundation for sustainable development through the adoption of energy-efficient equipment, low-carbon materials, and process optimization. Amid uncertainties arising from evolving U.S. policies, global monetary policies, and economic stimulus measures in China, the Company closely monitors industry developments and maintains operational flexibility, implementing responsive measures to mitigate the impact of macroeconomic fluctuations.

Looking ahead, all employees of Data Image Corporation will continue to dedicate their efforts to the Company's sustainable development and profitability, in order to reward shareholders for their continued support and encouragement.

We wish you good health and all the best!

Chairman: Joe Huang

President: Phil Yu

Accounting Supervisor: Danny Yan

Attachment 2

Independent Auditors' Report and 2025 Financial Statements

The Board of Directors and Shareholders
Data Image Corporation

Opinion

We have audited the accompanying consolidated financial statements of Data Image Corporation and its subsidiaries, which comprise the consolidated balance sheets as of December 31, 2025 and 2024, and the consolidated statements of comprehensive income, changes in equity and cash flows for the years then ended, and the notes to the consolidated financial statements, including material accounting policy information.

In our opinion, the accompanying consolidated financial statements present fairly, in all material respects, the consolidated financial position of Data Image Corporation and its subsidiaries as of December 31, 2025 and 2024, and its consolidated financial performance and its consolidated cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are independent of Data Image Corporation and its subsidiaries in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the consolidated financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the consolidated financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter identified in Data Image Corporation and its subsidiaries consolidated financial statements for the year ended December 31, 2025 is stated as follows:

Occurrence of operating revenue

Data Image Corporation and its subsidiaries are engaged in the design, manufacturing, and sales of LCD touch modules and LCD modules. The manufacturing of LCD touch modules and LCD modules are customized products and make development according to different purposes and needs of customers. Whether the sales transactions underlying the customer's operating revenue have genuinely occurred has a material impact on the presentation of the consolidated financial statements; therefore, we include the occurrence of the abovementioned operating revenue from customers as a key audit matter.

Corresponding audit procedures

Our audit procedures for the key audit matters above include understanding the major internal control design and the effectiveness of implementation, and sampling and implementing relevant audits to ensure that the revenue transactions occurred.

Other matters

We have also audited the financial statements of Data Image Corporation as of and for the years ended December 31, 2025 and 2024 on which we have issued an unmodified opinion.

Responsibilities of Management and Those Charged with Governance for the Consolidated Financial Statements

Management is responsible for the preparation and fair presentation of the consolidated financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRIC), and SIC Interpretations (SIC) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines is necessary to enable the preparation of consolidated financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements, management is responsible for assessing Data Image Corporation and its subsidiaries' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Data Image Corporation and its subsidiaries or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing Data Image Corporation and its subsidiaries' financial reporting process.

Auditors' Responsibilities for the Audit of the Consolidated Financial Statements

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these consolidated financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the consolidated financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Data Image Corporation and its subsidiaries' internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Data Image Corporation and its subsidiaries' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the consolidated financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Data Image Corporation and its subsidiaries to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the consolidated financial statements, including the disclosures, and whether the consolidated financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within Data Image Corporation and its subsidiaries to express an opinion on the consolidated financial statements. We are responsible for the direction, supervision, and performance of the group audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the consolidated financial statements for the year ended December 31, 2025, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Chih-Ming Shao and Kuo-Ning Huang.

Deloitte & Touche
Taipei, Taiwan
Republic of China

March 2, 2026

Notice to Readers

The accompanying consolidated financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such consolidated financial statements are those generally applied in the Republic of China.

For the convenience of readers, the independent auditors' report and the accompanying consolidated financial statements have been translated into English from the original Chinese version prepared and used in the Republic of China. If there is any conflict between the English version and the original Chinese version or any difference in the interpretation of the two versions, the Chinese-language independent auditors' report and consolidated financial statements shall prevail.

Data Image Corporation and Its Subsidiaries

Consolidated Balance Sheets

December 31, 2025 and 2024

(In Thousands of New Taiwan Dollars)

Assets	December 31, 2025		December 31, 2024	
	Amount	%	Amount	%
Current assets				
Cash and cash equivalents	\$ 1,024,524	28	\$ 1,305,799	35
Financial assets at fair value through profit or loss - Current	140	-	-	-
Accounts receivable	713,808	19	683,893	18
Accounts receivable from related parties	27,088	1	26,329	1
Other receivables	21,998	1	23,210	1
Other receivables from related parties	10,544	-	5,464	-
Current tax assets	2,632	-	1,000	-
Inventories	679,423	18	542,111	14
Other current assets	<u>62,409</u>	<u>2</u>	<u>21,043</u>	<u>-</u>
Total current assets	<u>2,542,566</u>	<u>69</u>	<u>2,608,849</u>	<u>69</u>
Non-current assets				
Financial assets at fair value through other comprehensive income - Non-current (Note 8)	5,550	-	5,032	-
Financial assets at amortized cost - non-current	1,054	-	-	-
Investments accounted for using the equity method	9,630	-	9,343	-
Property, plant and equipment	769,579	21	776,169	21
Right-of-use assets	51,784	1	51,515	1
Goodwill	164,826	5	164,826	4
Intangible assets	38,697	1	56,070	2
Deferred tax assets	55,060	2	54,512	2
Net defined benefit assets - Non-current	6,012	-	4,319	-
Other non-current assets	<u>34,852</u>	<u>1</u>	<u>23,450</u>	<u>1</u>
Total current assets	<u>1,137,044</u>	<u>31</u>	<u>1,145,236</u>	<u>31</u>
Total assets	<u>\$ 3,679,610</u>	<u>100</u>	<u>\$ 3,754,085</u>	<u>100</u>
Liabilities and equity				
Current liabilities				
Short-term borrowings	\$ 35,962	1	\$ 44,915	1
Financial liabilities at fair value through profit or loss - Current	2,077	-	3,842	-
Contract liabilities - Current	45,740	1	100,551	3
Accounts payable	519,355	14	404,802	11
Accounts payable from related parties	8,835	-	8,011	-
Other payables	225,801	6	208,391	6
Other payables from related parties	96,662	3	40,270	1
Current tax liabilities	56,690	2	52,813	2
Provisions - Current	18,698	-	15,269	-
Lease liabilities - Current	13,845	-	11,469	-
Other current liabilities	<u>19,320</u>	<u>1</u>	<u>13,856</u>	<u>-</u>
Total current liabilities	<u>1,042,985</u>	<u>28</u>	<u>904,189</u>	<u>24</u>
Non-current liabilities				
Deferred tax liabilities	38,535	1	42,041	1
Lease liabilities – Non-current	29,689	1	31,444	1
Guarantee deposits received	90	-	480	-
Other non-current liabilities	<u>-</u>	<u>-</u>	<u>102</u>	<u>-</u>
Total non-current liabilities	<u>68,314</u>	<u>2</u>	<u>74,067</u>	<u>2</u>
Total liabilities	<u>1,111,299</u>	<u>30</u>	<u>978,256</u>	<u>26</u>
Equity attributable to owners of the Company				
Share capital	<u>750,996</u>	<u>20</u>	<u>780,996</u>	<u>21</u>
Capital surplus	<u>462,069</u>	<u>13</u>	<u>480,527</u>	<u>13</u>
Retained earnings				
Legal reserve	186,918	5	164,945	4
Special reserves	8,278	-	26,854	1
Unappropriated earnings	<u>369,973</u>	<u>10</u>	<u>506,707</u>	<u>13</u>
Total retained earnings	<u>565,169</u>	<u>15</u>	<u>698,506</u>	<u>18</u>
Other equity	<u>(5,534)</u>	<u>-</u>	<u>(8,278)</u>	<u>-</u>
Total equity attributable to owners of the Company	<u>1,772,700</u>	<u>48</u>	<u>1,951,751</u>	<u>52</u>
Non-controlling interests	<u>795,611</u>	<u>22</u>	<u>824,078</u>	<u>22</u>
Total equity	<u>2,568,311</u>	<u>70</u>	<u>2,775,829</u>	<u>74</u>
Total liabilities and equity	<u>\$ 3,679,610</u>	<u>100</u>	<u>\$ 3,754,085</u>	<u>100</u>

The accompanying notes are an integral part of the consolidated financial statements

Data Image Corporation and Its Subsidiaries
Consolidated Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars; Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
Operating revenue	\$ 3,434,267	100	\$ 3,418,445	100
Operating costs	<u>2,577,819</u>	<u>75</u>	<u>2,563,645</u>	<u>75</u>
Gross profit	856,448	25	854,800	25
Realized gain on transactions	<u>791</u>	<u>-</u>	<u>761</u>	<u>-</u>
Realized gross profit	<u>857,239</u>	<u>25</u>	<u>855,561</u>	<u>25</u>
Operating expenses				
Selling expenses	104,962	3	105,767	3
General and administrative expenses	222,661	7	222,488	6
Research and development expenses	216,044	6	209,496	6
Expected credit loss(gain)	<u>7,666</u>	<u>-</u>	<u>(8,400)</u>	<u>-</u>
Total operating expenses	<u>551,333</u>	<u>16</u>	<u>529,351</u>	<u>15</u>
Operating income	<u>305,906</u>	<u>9</u>	<u>326,210</u>	<u>10</u>
Non-operating income and expenses				
Interest income	11,842	-	12,879	-
Other income	6,915	-	7,259	-
Other gains and losses	(14,328)	-	(12,357)	-
Finance cost	(2,619)	-	(2,753)	-
Share of profit or loss of associates	<u>103</u>	<u>-</u>	<u>577</u>	<u>-</u>
Total non-operating income and expenses	<u>1,913</u>	<u>-</u>	<u>5,605</u>	<u>-</u>
Income before income tax	307,819	9	331,815	10
Income tax expenses	<u>61,696</u>	<u>2</u>	<u>60,327</u>	<u>2</u>
Net income	<u>246,123</u>	<u>7</u>	<u>271,488</u>	<u>8</u>
Other comprehensive income)				
Items that will not be reclassified subsequently to profit or loss				
Remeasurement of defined benefit plans	1,148	-	1,831	-

(Continued)

Data Image Corporation and Its Subsidiaries
Consolidated Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars; Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
Unrealized gains(losses) on investments in equity instruments at fair value through other comprehensive income	\$ 518	-	\$ 421	-
Income tax related to items that will not be reclassified subsequently to profit or loss	(229)	-	(1,370)	-
Items that may be reclassified subsequently to profit or loss:				
Exchange differences on translation of financial statements of foreign operations	2,437	-	18,648	1
Share of the other comprehensive income (loss) of associates accounted for using the equity method	(506)	-	726	-
Other comprehensive income (loss), net of income tax	<u>3,368</u>	-	<u>20,256</u>	<u>1</u>
Total comprehensive income	<u>\$ 249,491</u>	<u>7</u>	<u>\$ 291,744</u>	<u>9</u>
Net income attributable to:				
Owners of the Company	\$ 200,091	6	\$ 223,194	7
Non-controlling interests	<u>46,032</u>	<u>1</u>	<u>48,294</u>	<u>1</u>
	<u>\$ 246,123</u>	<u>7</u>	<u>\$ 271,488</u>	<u>8</u>
Total comprehensive income attributable to:				
Owners of the Company	\$ 203,168	6	\$ 241,924	7
Non-controlling interests	<u>46,323</u>	<u>1</u>	<u>49,820</u>	<u>2</u>
	<u>\$ 249,491</u>	<u>7</u>	<u>\$ 291,744</u>	<u>9</u>
Earnings per share				
Basic earnings per share	\$ 2.61		\$ 2.93	
Diluted earnings per share	<u>\$ 2.59</u>		<u>\$ 2.91</u>	

The accompanying notes are an integral part of the consolidated financial statements.

Data Image Corporation and Its Subsidiaries
Consolidated Statement of Changes in Equity
For the Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars)

	Equity Attributable to Owners of the Company					Other equity			Total	Non-Controlling Interests	Total Equity
	Retained Earnings (Note 23)					Exchange Differences on Translation of the Financial Statements of Foreign Operations	Unrealized Valuation Gain (Loss) on Financial Assets at Fair Value through Other Comprehensive Income				
	Share Capital	Capital Surplus	Legal Reserve	Special Reserves	Unappropriated Earnings						
Balance on January 1, 2024	\$ 693,996	\$ 60,000	\$ 137,054	\$ 20,397	\$ 598,919	\$ (26,998)	\$ 144	\$ -	\$ 1,483,512	\$ 830,447	\$ 2,313,959
Appropriation of 2023 earnings:											
Legal reserve	-	-	27,891	-	(27,891)	-	-	-	-	-	-
Special reserve	-	-	-	6,457	(6,457)	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	(277,598)	-	-	-	(277,598)	-	(277,598)
	-	-	27,891	6,457	(311,946)	-	-	-	(277,598)	-	(277,598)
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	(46,743)	(46,743)
Net income for the year ended December 31, 2024	-	-	-	-	223,194	-	-	-	223,194	48,294	271,488
Other comprehensive income for the year ended December 31, 2024, net of income tax	-	-	-	-	167	18,414	149	-	18,730	1,526	20,256
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	223,361	18,414	149	-	241,924	49,820	291,744
Gain from exercise of disgorgement	-	6	-	-	-	-	-	-	6	-	6
Difference between consideration and carrying amount of subsidiaries acquired	-	-	-	-	(3,627)	33	(20)	-	(3,614)	(9,446)	(13,060)
Issuance of ordinary shares for cash	87,000	419,160	-	-	-	-	-	-	506,160	-	506,160
Share-based payments	-	1,361	-	-	-	-	-	-	1,361	-	1,361
Balance on December 31, 2024	780,996	480,527	164,945	26,854	506,707	(8,551)	273	-	1,951,751	824,078	2,775,829
Appropriation of 2024 earnings:											
Legal reserve	-	-	21,973	-	(21,973)	-	-	-	-	-	-
Special reserve	-	-	-	(18,576)	18,576	-	-	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	(234,299)	-	-	-	(234,299)	-	(234,299)
	-	-	21,973	(18,576)	(237,696)	-	-	-	(234,299)	-	(234,299)
Cash dividends distributed by subsidiaries	-	-	-	-	-	-	-	-	-	(74,790)	(74,790)
Net income for the year ended December 31, 2025	-	-	-	-	200,091	-	-	-	200,091	46,032	246,123
Other comprehensive income for the year ended December 31, 2025, net of income tax	-	-	-	-	333	2,556	188	-	3,077	291	3,368
Total comprehensive income for the year ended December 31, 2025	-	-	-	-	200,424	2,556	188	-	203,168	46,323	249,491
Buy-back of ordinary shares	-	-	-	-	-	-	-	(147,920)	(147,920)	-	(147,920)
Cancelation of treasury shares	(30,000)	(18,458)	-	-	(99,462)	-	-	147,920	-	-	-
Balance on December 31, 2025	\$ 750,996	\$ 462,069	\$ 186,918	\$ 8,278	\$ 369,973	\$ (5,995)	\$ 461	\$ -	\$ 1,772,700	\$ 795,611	\$ 2,568,311

The accompanying notes are an integral part of the consolidated financial statements.

Data Image Corporation and Its Subsidiaries
Consolidated Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars)

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities		
Income before income tax	\$ 307,819	\$ 331,815
Adjustments for:		
Depreciation expenses	66,876	65,799
Amortization expenses	20,093	20,795
Expected credit loss recognized (reversed)	7,666	(8,400)
Net loss on fair value changes of financial assets and liabilities at fair value through profit or loss	(6,924)	42,193
Finance cost	2,619	2,753
Interest income	(11,842)	(12,879)
Share-based payments	-	1,361
Share of profit or loss of associates	(103)	(577)
Loss on disposal of property, plant and equipment	346	266
Gain on lease modification	(14)	-
Write-down of inventories	23,078	25,192
Realized gain on transactions with associates	(791)	(761)
Changes in operating assets and liabilities		
Financial assets mandatorily measured at fair value through profit or loss	47,376	2,422
Accounts receivable	(37,582)	(142,822)
Accounts receivable from related parties	(759)	(11,573)
Other receivables	3,210	(11,889)
Other receivables from related parties	(5,080)	(2,500)
Inventories	(160,390)	34,456
Prepayments	(35,276)	(3,694)
Other current assets	(6,090)	143
Net defined benefit asset	(545)	(292)
Financial liabilities held for trading	(42,357)	(32,159)
Contract liabilities - Current	(54,811)	10,285
Notes payable	-	(307)
Accounts payable	114,553	38,181
Accounts payable from related parties	824	(13,780)
Other payables	12,083	4,469
Other payables from related parties	56,392	18,996
Provisions	3,429	2,583
Other current liabilities	5,464	707
Net defined benefit liabilities	-	(185)
Cash generated from operations	309,264	360,598

(Continued)

Data Image Corporation and Its Subsidiaries
Consolidated Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars)

	<u>2025</u>	<u>2024</u>
Interest received	\$ 11,906	\$ 12,836
Interest paid	(2,694)	(2,801)
Income tax paid	<u>(63,758)</u>	<u>(92,872)</u>
Net cash generated from operating activities	<u>254,718</u>	<u>277,761</u>
Cash flows from investing activities		
Purchase of financial assets at amortized cost	(18)	-
Payments for property, plant and equipment and prepayment for equipment	(58,752)	(34,315)
Increase in refundable deposits	-	(1,267)
Decrease in refundable deposits	3,127	-
Payments for intangible assets	(2,631)	(3,443)
Increase in other non-current assets	<u>(89)</u>	<u>(265)</u>
Net cash used in investing activities	<u>(58,363)</u>	<u>(39,290)</u>
Cash flows from financing activities		
Proceeds from long-term borrowings	50,613	-
Repayment of long-term borrowings	(59,384)	(44,558)
Refund of guarantee deposits received	(362)	-
Repayment of the principal portion of lease liabilities	(13,997)	(13,731)
Dividends paid	(234,299)	(277,598)
Proceeds from issuance of ordinary shares	-	505,526
Buy-back of ordinary shares	(147,920)	-
Gain from exercise of disgorgement	-	6
Changes in non-controlling interests	<u>(74,790)</u>	<u>(59,803)</u>
Net cash (used in) generated from financing activities	<u>(480,139)</u>	<u>109,842</u>
Effects of exchange rate changes on the balance of cash held in foreign currencies	<u>2,509</u>	<u>9,531</u>
Net (decrease) increase in cash and cash equivalents	(281,275)	357,844
Cash and cash equivalents at the beginning of the year	<u>1,305,799</u>	<u>947,955</u>
Cash and cash equivalents at the end of the year	<u>\$ 1,024,524</u>	<u>\$ 1,305,799</u>

The accompanying notes are an integral part of the consolidated financial statements.

Independent Auditors' Report

The Board of Directors and Shareholders
Data Image Corporation

Opinion

We have audited the accompanying financial statements of Data Image Corporation, which comprise the balance sheets as of December 31, 2025 and 2024, and the statements of comprehensive income, changes in equity and cash flows for the years then ended, and notes to the financial statements, including material accounting policy information.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of Data Image Corporation as of December 31, 2025 and 2024, and its financial performance and its cash flows for the years then ended in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

Basis for Opinion

We conducted our audits in accordance with the Regulations Governing Financial Statement Audit and Attestation Engagements of Certified Public Accountants and the Standards on Auditing of the Republic of China. Our responsibilities under those standards are further described in the Auditors' Responsibilities for the Audit of the Financial Statements section of our report. We are independent of Data Image Corporation in accordance with The Norm of Professional Ethics for Certified Public Accountant of the Republic of China, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audit of the financial statements for the year ended December 31, 2025. These matters were addressed in the context of our audit of the financial statements as a whole, and in forming our opinion thereon, and we do not provide a separate opinion on these matters.

The key audit matter identified in Data Image Corporation financial statements for the year ended December 31, 2025 is stated as follows:

Occurrence of operating revenue

Data Image Corporation is engaged in the design, manufacturing, and sales of LCD touch modules and LCD modules. The manufacturing of LCD touch modules and LCD modules are

customized products and make development according to different purposes and needs of customers. Whether the sales transactions underlying the customer's operating revenue have genuinely occurred has a material impact on the presentation of the financial statements; therefore, we include the occurrence of the abovementioned operating revenue from customers as a key audit matter.

Corresponding audit procedures

Our audit procedures for the key audit matters above include understanding the major internal control design and the effectiveness of implementation, and sampling and implementing relevant audits to ensure that the revenue transactions occurred.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing Data Image Corporation's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate Data Image Corporation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance, including the audit committee, are responsible for overseeing Data Image Corporation's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Standards on Auditing of the Republic of China will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with the Standards on Auditing of the Republic of China, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those

risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Data Image Corporation's internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Data Image Corporation's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause Data Image Corporation to cease to continue as a going concern.
5. Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient and appropriate audit evidence regarding the financial information of entities or business activities within Data Image Corporation to express an opinion on the financial statements. We are responsible for the direction, supervision and performance of the audit. We remain solely responsible for our audit opinion.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

We also provide those charged with governance with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

From the matters communicated with those charged with governance, we determine those matters that were of most significance in the audit of the financial statements for the year ended December 31, 2025, and are therefore the key audit matters. We describe these matters in our auditors' report unless law or regulation precludes public disclosure about the matter or when, in extremely rare circumstances, we determine that a matter should not be communicated in our report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

The engagement partners on the audits resulting in this independent auditors' report are Chih-Ming Shao and Kuo-Ning Huang.

Deloitte & Touche
Taipei, Taiwan
Republic of Chian

March 2, 2026

Notes to Readers

The accompanying financial statements are intended only to present the consolidated financial position, financial performance and cash flows in accordance with the accounting principles and practices generally accepted in the Republic of China and not those of any other jurisdictions. The standards, procedures and practices to audit such financial statements are those generally accepted and applied in the Republic of China.

The independent auditors' audit report and the accompanying financial statements are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of the English and Chinese language independent auditors' audit report and financial statements, the Chinese version shall prevail.

Data Image Corporation
Balance Sheets
December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars)

Assets	December 31, 2025		December 31, 2024	
	Amount	%	Amount	%
Current assets				
Cash and cash equivalents	\$ 497,817	19	\$ 699,083	26
Financial assets at fair value through profit or loss - Current	70	-	-	-
Accounts receivable	431,465	17	430,560	16
Accounts receivable from related parties	22,740	1	17,830	1
Other receivables	10,823	-	6,122	-
Other receivables from related parties	103	-	107	-
Inventories	296,375	12	291,036	11
Other current assets	<u>14,998</u>	<u>1</u>	<u>6,111</u>	<u>-</u>
Total current assets	<u>1,274,391</u>	<u>50</u>	<u>1,450,849</u>	<u>54</u>
Non-current assets				
Financial assets at amortized cost - non-current	1,054	-	-	-
Investments accounted for using the equity method	1,175,937	46	1,150,910	43
Property, plant and equipment	35,541	1	21,722	1
Right-of-use assets	39,855	2	37,186	1
Intangible assets	1,772	-	2,181	-
Deferred tax assets	13,606	-	9,200	-
Net defined benefit assets - Non-current	2,196	-	2,196	-
Other non-current assets	<u>30,412</u>	<u>1</u>	<u>14,613</u>	<u>1</u>
Total current assets	<u>1,300,373</u>	<u>50</u>	<u>1,238,008</u>	<u>46</u>
Total assets	<u>\$ 2,574,764</u>	<u>100</u>	<u>\$ 2,688,857</u>	<u>100</u>
Liabilities and equity				
Current liabilities				
Financial liabilities at fair value through profit or loss - Current	\$ 843	-	\$ 1,824	-
Contract liabilities - Current	37,554	2	91,085	4
Accounts payable	213,721	8	155,824	6
Accounts payable from related parties	363,699	14	315,507	12
Other payables	93,818	4	85,924	3
Other payables from related parties	7,326	-	8,536	-
Current tax liabilities	32,250	1	29,200	1
Provisions - Current	5,660	-	5,660	-
Lease liabilities - Current	11,252	1	8,997	-
Other current liabilities	<u>2,304</u>	<u>-</u>	<u>2,293</u>	<u>-</u>
Total current liabilities	<u>768,427</u>	<u>30</u>	<u>704,850</u>	<u>26</u>
Non-current liabilities				
Deferred tax liabilities	4,255	-	3,312	-
Lease liabilities - Non-current	<u>29,382</u>	<u>1</u>	<u>28,944</u>	<u>1</u>
Total non-current liabilities	<u>33,637</u>	<u>1</u>	<u>32,256</u>	<u>1</u>
Total liabilities	<u>802,064</u>	<u>31</u>	<u>737,106</u>	<u>27</u>
Equity				
Share capital	<u>750,996</u>	<u>29</u>	<u>780,996</u>	<u>29</u>
Capital surplus	<u>462,069</u>	<u>18</u>	<u>480,527</u>	<u>18</u>
Retained earnings				
Legal reserve	186,918	7	164,945	6
Special reserves	8,278	-	26,854	1
Unappropriated earnings	<u>369,973</u>	<u>15</u>	<u>506,707</u>	<u>19</u>
Total retained earnings	<u>565,169</u>	<u>22</u>	<u>698,506</u>	<u>26</u>
Other equity	<u>(5,534)</u>	<u>-</u>	<u>(8,278)</u>	<u>-</u>
Total equity	<u>1,772,700</u>	<u>69</u>	<u>1,951,751</u>	<u>73</u>
Total liabilities and equity	<u>\$ 2,574,764</u>	<u>100</u>	<u>\$ 2,688,857</u>	<u>100</u>

The accompanying notes are an integral part of the financial statements.

Data Image Corporation
Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars; Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
Operating revenue	\$ 2,550,654	100	\$ 2,543,460	100
Operating costs	<u>2,096,878</u>	<u>82</u>	<u>2,049,109</u>	<u>81</u>
Gross profit	453,776	18	494,351	19
Realized gain on transactions	<u>250</u>	<u>-</u>	<u>1,041</u>	<u>-</u>
Realized gross profit	<u>454,026</u>	<u>18</u>	<u>495,392</u>	<u>19</u>
Operating expenses				
Selling expenses	65,399	3	61,873	3
General and administrative expenses	106,108	4	108,583	4
Research and development expenses	110,223	4	109,780	4
Expected credit loss(gain)	<u>4</u>	<u>-</u>	<u>473</u>	<u>-</u>
Total operating expenses	<u>281,734</u>	<u>11</u>	<u>280,709</u>	<u>11</u>
Operating income	<u>172,292</u>	<u>7</u>	<u>214,683</u>	<u>8</u>
Non-operating income and expenses				
Interest income	5,639	-	7,012	-
Other gains and losses	(6,517)	-	(5,644)	-
Finance cost	(1,233)	-	(350)	-
Share of profit or loss of subsidiaries and associates	<u>64,247</u>	<u>2</u>	<u>44,475</u>	<u>2</u>
Total non-operating income and expenses	<u>62,136</u>	<u>2</u>	<u>45,493</u>	<u>2</u>
Income before income tax	234,428	9	260,176	10
Income tax expenses	<u>34,337</u>	<u>1</u>	<u>36,982</u>	<u>1</u>
Net income	<u>200,091</u>	<u>8</u>	<u>223,194</u>	<u>9</u>

(Continued)

Data Image Corporation
Statements of Comprehensive Income
For the Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars; Except Earnings Per Share)

	2025		2024	
	Amount	%	Amount	%
Other comprehensive income				
Items that will not be reclassified subsequently to profit or loss				
Share of the other comprehensive income (loss) of subsidiaries accounted for using the equity method	\$ 521	-	\$ 316	-
Items that may be reclassified subsequently to profit or loss:				
Share of the other comprehensive income (loss) of subsidiaries and associates accounted for using the equity method	<u>2,556</u>	<u>-</u>	<u>18,414</u>	<u>1</u>
Other comprehensive income (loss), net of income tax	<u>3,077</u>	<u>-</u>	<u>18,730</u>	<u>1</u>
Total comprehensive income	<u>\$ 203,168</u>	<u>8</u>	<u>\$ 241,924</u>	<u>10</u>
Earnings per share				
Basic earnings per share	<u>\$ 2.61</u>		<u>\$ 2.93</u>	
Diluted earnings per share	<u>\$ 2.59</u>		<u>\$ 2.91</u>	

The accompanying notes are an integral part of the financial statements.

Data Image Corporation
Statement of Changes in Equity
For the Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars)

	<u>Retained Earnings (Note 18)</u>					<u>Other Equity</u>		<u>Treasury shares</u>	<u>Total Equity</u>
	<u>Share Capital</u>	<u>Capital Surplus</u>	<u>Legal Reserve</u>	<u>Special Reserve</u>	<u>Unappropriated Earnings</u>	<u>Exchange Differences on Translation of Financial Statements of Foreign Operations</u>	<u>Unrealized Valuation Gains (Losses) on Financial Assets at Fair Value through Other Comprehensive Income</u>		
Balance on January 1, 2024	\$ 693,996	\$ 60,000	\$ 137,054	\$ 20,397	\$ 598,919	\$ (26,998)	\$ 144	\$ -	\$ 1,483,512
Appropriation of 2023 earnings									
Legal reserve	-	-	27,891	-	(27,891)	-	-	-	-
Special reserve	-	-	-	6,457	(6,457)	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	(277,598)	-	-	-	(277,598)
	<u>-</u>	<u>-</u>	<u>27,891</u>	<u>6,457</u>	<u>(311,946)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(277,598)</u>
Net income for the year ended December 31, 2024	-	-	-	-	223,194	-	-	-	223,194
Other comprehensive income for the year ended December 31, 2024, net of income tax	-	-	-	-	167	18,414	149	-	18,730
Total comprehensive income for the year ended December 31, 2024	-	-	-	-	223,361	18,414	149	-	241,924
Gain from exercise of disgorgement	-	6	-	-	-	-	-	-	6
Difference between consideration and carrying amount of subsidiaries acquired	-	-	-	-	(3,627)	33	(20)	-	(3,614)
Issuance of ordinary shares for cash	87,000	419,160	-	-	-	-	-	-	506,160
Share-based payments	-	1,361	-	-	-	-	-	-	1,361
Balance on December 31, 2024	780,996	480,527	164,945	26,854	506,707	(8,551)	273	-	1,951,751
Appropriation of 2024 earnings:									
Legal reserve	-	-	21,973	-	(21,973)	-	-	-	-
Special reserve	-	-	-	(18,576)	18,576	-	-	-	-
Cash dividends distributed by the Company	-	-	-	-	(234,299)	-	-	-	(234,299)
	<u>-</u>	<u>-</u>	<u>21,973</u>	<u>(18,576)</u>	<u>(237,696)</u>	<u>-</u>	<u>-</u>	<u>-</u>	<u>(234,299)</u>
Net income for the year ended December 31, 2025	-	-	-	-	200,091	-	-	-	200,091
Other comprehensive income for the year ended December 31, 2025, net of income tax	-	-	-	-	333	2,556	188	-	3,077
Total comprehensive income for the year ended December 31, 2025	-	-	-	-	200,424	2,556	188	-	203,168
Buy-back of ordinary shares	-	-	-	-	-	-	-	(147,920)	(147,920)
Cancelation of treasury shares	(30,000)	(18,458)	-	-	(99,462)	-	-	147,920	-
Balance on December 31, 2025	\$ 750,996	\$ 462,069	\$ 186,918	\$ 8,278	\$ 369,973	\$ (5,995)	\$ 461	\$ -	\$ 1,772,700

The accompanying notes are an integral part of the financial statements.

Data Image Corporation
Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars)

	<u>2025</u>	<u>2024</u>
Cash flows from operating activities		
Income before income tax	\$ 234,428	\$ 260,176
Adjustments for:		
Depreciation expenses	23,049	20,530
Amortization expenses	715	1,328
Expected credit loss recognized	4	473
Net loss on fair value changes of financial assets and liabilities at fair value through profit or loss	(4,075)	20,070
Finance cost	1,233	350
Interest income	(5,639)	(7,012)
Share-based payments	-	1,361
Share of profit or loss of subsidiaries and associates	(64,247)	(44,475)
Loss on disposal of property, plant and equipment	(14)	-
Write-down of inventories	38,594	15,288
Realized gain on transactions with associates	(250)	(1,041)
Changes in operating assets and liabilities		
Financial assets mandatorily measured at fair value through profit or loss	24,971	4,196
Accounts receivable	(909)	(94,519)
Accounts receivable from related parties	(4,910)	(10,553)
Other receivables	(2,685)	(1,786)
Other receivables from related parties	4	-
Inventories	(43,933)	5,411
Prepayments	(6,783)	212
Other current assets	(2,104)	47
Financial liabilities held for trading	(21,947)	(18,196)
Contract liabilities - Current	(53,531)	11,221
Notes payable	-	(307)
Accounts payable	57,897	14,208
Accounts payable from related parties	48,192	(235)
Other payables	4,827	2,155
Other payables from related parties	(1,210)	(4,197)
Provisions	-	1,377
Other current liabilities	<u>11</u>	<u>151</u>
Cash generated from operations	221,688	176,233
Interest received	5,685	6,972
Interest paid	(1,233)	(350)
Income tax paid	<u>(34,750)</u>	<u>(67,602)</u>
Net cash generated from operating activities	<u>191,390</u>	<u>115,253</u>

(Continued)

Data Image Corporation
Statements of Cash Flows
For the Years Ended December 31, 2025 and 2024
(In Thousands of New Taiwan Dollars)

	2025	2024
Cash flows from investing activities		
Purchase of financial assets at amortized cost	\$ (18)	\$ -
Acquisition of further interests in subsidiaries	-	(13,060)
Payments for property, plant and equipment and prepayment for equipment	(43,638)	(10,002)
Proceeds from disposal of property, plant and equipment	485	-
Increase in refundable deposits	-	(17)
Decrease in refundable deposits	2,031	-
Payments for intangible assets	(306)	(400)
Increase in other non-current assets	(89)	(265)
Dividends received	<u>42,547</u>	<u>26,592</u>
Net cash generated from investing activities	<u>1,012</u>	<u>2,848</u>
 Cash flows from financing activities		
Repayment of the principal portion of lease liabilities	(11,449)	(11,198)
Dividends paid	(234,299)	(277,598)
Proceeds from issuance of ordinary shares	-	505,526
Buy-back of ordinary shares	(147,920)	-
Gain from exercise of disgorgement	<u>-</u>	<u>6</u>
Net cash (used in) generated from financing activities	<u>(393,668)</u>	<u>216,736</u>
 Net (decrease) increase in cash and cash equivalents	(201,266)	334,837
 Cash and cash equivalents at the beginning of the year	<u>699,083</u>	<u>364,246</u>
 Cash and cash equivalents at the end of the year	<u>\$ 497,817</u>	<u>\$ 699,083</u>

The accompanying notes are an integral part of the financial statements.

Attachment 3

2025 Table of Earnings Distribution

	Unit: NT\$
Net profit after tax	200,091,288
Add: Actuarial gains of the defined benefit plan included in retained earnings	333,126
Less: Debit to retained earnings arising from disposal of treasury shares	(99,461,694)
Less: Provision of legal reserve	(10,096,272)
Add: Reversal of special reserve	2,744,023
Distributable earnings for 2025	93,610,471
Add: Undistributed earnings at the beginning of the period	269,009,419
Accumulated distributable earnings as of 2025	362,619,890
Distribution items:	
Shareholders' cash dividend (NT\$3,000 per 1,000 shares)	(225,298,947)
Undistributed earnings at the end of the period	137,320,943

Note: The amount of shareholders' cash dividend is rounded off to NT\$1, and the sum of fragment amounts is adjusted based on the number and account No. until it aligns with the total cash dividend distribution amount.

Attachment 4

List of Non-competition Restrictions of Directors

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

Director	Content for the release item of non-competition restrictions of Directors	
Qisda Corporation Representative: Xue Dao-(Daniel) Long	QISDA ELECTRONICS CORP. Qisda America Corp DIVA Laboratories, Ltd.	Chairman Representative of the Corporate Director Chairman Representative of the Corporate Director
Qisda Corporation Representative: Qiu-Jin (Jasmin) Hung	Shanghai Filter Technology Co.,Ltd Alpha Networks Inc. BenQHospital Management Consulting (NanJing) Co., LTD. BenQ Biotech (Shanghai) Co.,Ltd BenQ Foundations BenQ Corp. (New BenQ) BenQ Healthcare Consulting Corporation NANJING BenQ Hospital Co., Ltd. Suzhou BenQ Investment Co., Ltd. Suzhou BenQ Hospital Co., Ltd. Topview Optronics Corporation Darfon Electronics Corp. Darly Venture Inc. Darly2 Venture, Inc. Darly Consulting Corporation. Metaage Corporation BenQ BM Holding Cayman Corp. BenQ BM Holding Corp. Darly Venture (L) Ltd. Qisda (Hong Kong) Limite Qisda (L) Corp. Qisda Sdn. Bhd. BenQ Foundations	Representative of the Corporate Director Representative of the Corporate Director Representative of the Corporate Director Representative of the Corporate Director Representative of the Corporate Director Representative of the Corporate Director Representative of the Corporate Director Representative of the Corporate Director Representative of the Corporate Director Representative of the Corporate Director Representative of the Corporate Director Representative of the Corporate Director Chairman Representative of the Corporate Director Chairman Representative of the Corporate Director Chairman Representative of the Corporate Director Representative of the Corporate Director Director Director Director Director Director Director Director
Yeh Hui-Xin	Weixin Financial Consulting Co., Ltd. NOVA TECHNOLOGY CORP Simula Technology Inc.	Director Independent Director Independent Director
Yeh Hui-Xin	MIRLE AUTOMATION CORPORATION BenQ Medical Technology Corporation MACRONIX INTERNATIONAL CO., LTD.	Independent Director Independent Director Independent Director

Appendix 1

Rules of Procedure for Shareholders' Meetings

Approved by the annual shareholders' meeting on June 15, 2023

1. The rules of procedures for the shareholders' meetings of the Company, except as otherwise provided by laws and regulations or the Articles of Incorporation, shall be in accordance with these Rules.
2. The term "shareholder" as used in these Rules means the shareholder in person, his/her his/her designated representative, and proxies attending the meeting who are engaged by shareholders.
3. Shareholders' meetings of the Company shall be convened by the board of directors unless otherwise provided in the law. The Company shall prepare an electronic file that includes the notice of meeting, the proxy form, the proposals for ratification, proposals for discussion, election or dismissal of directors, and other proposals and explanatory information are compiled into electronic files and uploaded to MOPS 30 days or 15 days before an annual shareholders' meeting or an extraordinary shareholders' meeting, respectively. The Company shall prepare electronic versions of the handbook for the shareholders' meeting and supplementary data and upload them to MOPS 21 days or 15 days before an annual shareholders' meeting or an extraordinary shareholders' meeting, respectively. 15 days before the shareholders' meeting, the handbooks and supplementary materials for the shareholders' meeting shall be prepared and made available to shareholders for review. They shall be presented at the Company and the professional stock affairs agency engaged by the Company and be distributed on the site of the shareholders' meeting.

The reasons for convening the meeting shall be specified in the notice and announcement; the notice may be given by electronic means with the consent of the addressee.

For election or dismissal of directors, changes in the articles of incorporation, the Company's dissolution, merger, splits, or any of the matters specified in paragraph 1, Article 185 of the Company Act, Article 26-1 and Article 43-6 of the Securities and Exchange Act, and Article 56-1 and Article 60-2 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers, they shall be listed in the reasons for convening the meeting, and the major content shall be described, and they shall not be proposed as an extempore motion.

Shareholders holding more than 1% of the total number of issued shares may propose to the Company in writing for up to one proposal, and any proposal containing more than one proposal will not be included in the agenda for discussion. If a shareholder's proposal falls under the circumstances stated in the subparagraphs, paragraph 4, Article 172-1 of the Company Act, the board of directors may exclude it from the agenda.

Prior to the book closure date before an annual shareholders' meeting, the Company shall announce its acceptance of shareholders' proposals and the location and period for acceptance; the period for acceptance of shareholders' proposals shall not be less than ten days.

A proposal submitted by a shareholder is limited to 300 words. If it exceeds 300 words, the proposal will not be included in the agenda; the proposing shareholder shall attend the annual shareholders' meeting in person or engage a proxy to attend and participate in the discussion of the proposal.

The Company shall inform the shareholders of the proposal results before the notice day of the shareholders' meeting, and list the proposals that meet the requirements of this Article in the meeting notice. For shareholders' proposals that are not included in the agenda, the board of directors shall explain the reasons for not including such proposals at the shareholders' meeting.
4. A shareholder may engage a proxy to attend each shareholders' meeting by presenting the proxy form issued by the Company and stating the scope of authorization.

A shareholder may issue one proxy form and appoint one proxy only, and the proxy form shall be delivered to the Company five days before the shareholders' meeting. In case of duplicate proxy forms, the first one received by the Company shall prevail. This shall not apply to a declaration to revoke the previous appointment.

After the proxy form has been delivered to the Company, if the shareholder intends to attend the shareholders' meeting in person or to exercise its voting rights in writing or electronically, a written notice to cancel the proxy form shall be submitted to the Company two days before the shareholders' meeting; if the cancellation notice is overdue, the voting rights exercised by the proxy shall prevail.
5. The venue for a shareholders' meeting shall be determined by the board of directors, and shall be the premise of the Company or a place easily accessible to shareholders and suitable for a shareholders' meeting. The meeting may not start earlier than 9 a.m. or later than 3 p.m.

When the Company convenes a shareholders' meeting by way of a video conference, it shall not be restricted by the convening venue in the preceding paragraph.
- 5-1. When the Company convenes a shareholders' meeting with video conferencing, it shall specify the following matters in the shareholders' meeting notice:
 1. The means for shareholders to take part in the video conferencing and exercise their rights.
 2. Measures to be taken if, due to circumstances of a natural disaster, unforeseen event, or other force majeure event, any disruption occurs in the video conferencing platform or in participation by means of video conferencing, including at least the following particulars:
 - (1) To what time will the meeting be postponed or from what time will the meeting resume if the above disruption continues and cannot be eliminated, and the date to which the meeting is postponed or on which the meeting will resume.

- (2) Shareholders that have not registered to take part by video conference in the originally scheduled shareholders' meeting may not take part by video conference in the postponed or reconvened meeting.
 - (3) When the Company convenes a hybrid shareholders meeting, if the virtual meeting cannot be continued, then if the total number of shares represented at the meeting, after deducting those represented by shareholders attending the shareholders meeting by video conferencing, meets the legal quorum for holding a shareholder meeting, the shareholders meeting shall continue in session. The number of shares represented by the shareholders, proxy solicitors, or proxy agents who were attending the shareholders' meeting by video conferencing shall be counted toward the total number of shares represented by the shareholders attending the meeting, but they shall be deemed to have waived their voting rights on all proposals at that shareholders' meeting.
 - (4) Measures to be taken if the outcome of all proposals has been announced but extempore motions have not yet been proceeded with.
3. When the Company convenes a virtual-only shareholders' meeting, it furthermore shall specify appropriate alternative measures available to shareholders who have difficulty taking part in a virtual shareholders' meeting.
6. The Company shall specify in the notice of meeting the time and place for the attendance of shareholders, for registration, and other matters to be noted.
 The time during which shareholder registrations will be accepted, as stated in the preceding paragraph, shall be at least 30 minutes before the commencement of the meeting; the place for registration shall be clearly indicated, and sufficient qualified personnel shall be assigned to handle the registration.
 The Company shall prepare an attendance book for shareholders to sign in, or the shareholder present may hand in an attendance card in lieu of signing on the attendance book.
 The Company shall prepare a signature book for the attending shareholders to sign in, or the attending shareholders shall hand in a sign-in card in lieu of signing in.
 The Company shall provide the attending shareholders with the meeting handbook, annual report, attendance card, speaker slips, voting ballots and other meeting materials; where there is an election of directors or supervisors, an election ballot shall be attached.
 When the shareholder is the government or institution, the number of representatives attending the shareholders' meeting is not limited to one person. When a corporation is engaged to attend a shareholders' meeting, it may appoint only one representative to attend the meeting.
 7. If the shareholders' meeting is convened by the board of directors, the meeting shall be chaired by the chairman. When the chairman is on leave or, for any reason, unable to exercise the powers of the chairman, the vice chairman shall act on his/her behalf. If there is no vice president or if the vice president is on leave or for any reason unable to exercise the powers, the chairman shall appoint a managing director to act on his/her behalf. If there are no managing directors, a director shall be appointed as the proxy. If the chairman has not appointed any proxy, a managing director or a director shall be elected from among themselves to act as the proxy.
 If a managing director or a director acts as the proxy of the chairperson in the preceding paragraph, the managing director or director shall hold the position for more than six months and understand the financial and business positions of the Company. The same shall apply to a representative who is a corporate director.
 For a shareholders' meeting convened by the board of directors, the chairman shall hold the meeting, and more than half of the directors of the board of directors and at least one member of other functional committees shall attend the meeting on behalf of the respective committees. The attendance shall be recorded in the minutes of the shareholders' meeting.
 If the shareholders' meeting is convened by a party with the power to convene other than the board of directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall elect a chairperson from among themselves.
 The Company may designate its lawyer, certified public accountant or other relevant persons to attend the shareholders meeting.
 8. The Company shall make continuous audio and video recordings of the shareholders' registration, the proceedings of the meeting, and the votes counting process from the time of the shareholders' registration.
 The audio and video materials referred to in the preceding paragraph shall be kept for at least one year. However, if litigation is initiated by a shareholder according to Article 189 of the Company Act, the materials shall be kept until the end of the litigation. If a shareholders' meeting is convened by way of a video conference, the Company shall record and keep the enrollment, registration, check-in, questions, voting and vote calculation results of shareholders and make continuous audio and video recordings throughout the video conference. Such audio and video materials shall be kept throughout the duration of the Company, and the audio and video materials shall be provided to the party who is engaged in organizing the video conference for preservation.
 9. The presence and votes of shareholders at a shareholders meeting shall be calculated in accordance with the number of shares.
 The chairperson shall call the meeting to order at the appointed meeting time. However, if the shareholders present do not represent a majority of the total amount of issued shares, the chairperson may postpone the meeting, provided, however, that the postponement of the said meeting shall be limited to two times and the total time postponed shall not exceed one hour. If the meeting has been postponed two times, but the shareholders present still do not represent a majority of the total amount of issued shares, the chairperson may announce the meeting adjourned.

If the quorum is not met after two postponements, as referred to in the preceding paragraph, a tentative resolution may be adopted in accordance with paragraph 1 of Article 175 of the Company Act by shareholders representing one-third of the total amount of issued shares. A notice of the tentative resolution shall be made to each shareholder to convene another shareholders' meeting within one month.

If the re-convened shareholders' meeting is attended by shareholders who represent more than one-third of the total number of issued shares, a formal resolution shall be made with the consent of attending shareholders who have over half of the voting rights.

10. If a shareholders' meeting is convened by the board of directors, the meeting agenda shall be set by the board of directors. The meeting shall proceed according to the schedule, which shall not be changed without a resolution made by the shareholders' meeting.

The provisions of the preceding paragraph shall apply mutatis mutandis if the shareholders' meeting is convened by a party with the power to convene other than the board of directors.

The chairperson shall not adjourn a meeting without a resolution adopted by shareholders if the motions (including extraordinary motions) covered in the proceedings so arranged in the above two paragraphs shall not have been re-solved. After the meeting is adjourned, shareholders shall not elect a new chairperson to continue the meeting at the original site or at other locations, provided, if the chairperson declares the meeting adjourned in violation of the Rules, a new chairperson may be elected by a simple majority of the votes represented by the attending shareholders to continue the meeting.

The chairperson shall allow ample opportunity for explanation and discussion of proposals for amendments or extempore motions put forward by shareholders. After appropriate discussions, when the chairperson considers that the discussion for a proposal has reached the extent of making a resolution, he/she may announce discontinuance of the discussion or announce the end of the discussion when necessary. After announcing the discontinuance of the discussion or the end of the discussion, the chairperson shall put the proposal to the vote.

11. A shareholder wishing to speak in a shareholders meeting shall first fill out a slip, specifying therein the major points of his speech, the shareholder's account No. (or attendance card No.) and name, and the chairperson shall determine his order of giving a speech.

A shareholder who submits his slip for a speech but does not actually speak shall be considered as not having given a speech. If the contents of his/her speech shall be different from those specified on the slip, the contents of his/her speech shall prevail.

A shareholder shall not speak more than two times for one proposal, unless he/she has obtained prior consent from the chairperson, and each speech shall not exceed five minutes. However, if a shareholder violates the provisions in the preceding paragraph or his/her speech exceeds the scope of the motion, the chairperson may prevent him/her from doing so. A shareholder who participates in the meeting by way of a video conference may raise questions through text on the video conference platform of the shareholders' meeting. The number of questions raised for each proposal shall not exceed two times, with the number of words up to 200. When a shareholder is giving a speech, the other shareholders shall not interrupt unless they have obtained prior consent from the chairperson and the said shareholder, and the chairperson may prevent others from interrupting.

If a corporate shareholder designates two or more representatives to represent it at the shareholders' meeting, only one of the representatives so designated may speak on any one proposal.

After a shareholder has given a speech, the chairman may personally or designate relevant persons to respond.

12. The votes of shareholders at a shareholders meeting shall be calculated in accordance with the number of shares. When a shareholder is a government agency or corporation, its representative shall exercise the voting rights on its behalf. For resolutions of a shareholders' meeting, the number of shares held by shareholders without voting rights shall not be counted in the total number of issued shares.

Shareholders may not participate in the voting on matters that involve their own interests and may be detrimental to the interests of the Company, nor may they exercise voting rights on behalf of other shareholders.

The number of shares bearing no voting rights is excluded from the number of shares represented by the shareholders present at the meeting.

If a shareholder is unable to attend a shareholders' meeting due to other causes, it may issue a proxy form printed and distributed by the Company that sets out the scope of authorization with its signature or seal affixed to engage a proxy to attend on its behalf. Except for trust companies or stock agencies approved by the competent authority of securities, in the case of proxy for two or more shareholders, the portion of the Company's voting power exceeding 3% of the total number of issued shares shall not be counted.

13. Shareholders are entitled to one voting right for each share held, except when the shares are restricted shares or are deemed non-voting shares under paragraph 2, Article 179 of the Company Act.

Electronic means and written means shall be adopted for the exercise of voting rights when convening a shareholders' meeting. When exercising the voting rights in writing or electronically, the exercise methods shall be set out in the convening notice of the shareholders' meeting. Shareholders who exercised their voting rights through writing or electronic means shall be deemed as attending the shareholders' meeting in person. However, they are also deemed waiving their rights to the extempore motions and amendments to the original proposals at the shareholders' meeting.

The shareholders who cast their votes by written or electronic means shall express their intentions to the Company two days prior to the shareholders' meeting. If there is any duplication in the expression, the first one received by the Company shall prevail. This shall not apply to a declaration to revoke the previous declaration of intent.

After a shareholder has exercised voting rights in writing or electronically, if he/she intends to attend the shareholders' meeting in person, he/she shall, in the same manner as the exercise of voting rights, revoke its intent two days before the meeting. If the revoking notice is overdue, the votes cast in writing or electronically shall prevail. If the voting right is exercised in writing or electronically, and a proxy is appointed to attend the shareholders' meeting by presenting a proxy form, the voting rights exercised by the proxy attending the meeting shall prevail.

Unless otherwise specified in the Company Act and the articles of incorporation, a proposal shall receive the consent of attending shareholders with over half of the voting rights. At the time of voting, the chairperson or the person designated by the chairperson shall announce the total number of voting rights of the attending shareholders on each proposal.

At the time of voting, if no dissenting opinion is raised after inquiries made by the chairperson, the effect shall be equivalent to voting. If there is any dissenting opinion, the proposal shall be put to a vote according to the preceding Article.

If the Company convenes a virtual meeting, shareholders attending the shareholders' meeting via video conference shall vote on proposals and elections through the video conference platform after the chairperson has called the meeting to order and shall finish voting before the chairperson announces the voting is closed. Overtime votes are deemed waivers of rights.

If a shareholders' meeting is convened by way of a video conference, a one-off vote calculation shall be performed after the chairperson announces the end of the voting process, and the voting and election results shall be announced.

If there is an amendment or alternative to one motion, the chairperson may combine the amendment or alternative into the original motion and determine their order for resolution. If any one of the above is resolved, the others shall be considered as rejected, upon which no further resolution shall be required.

The persons for supervising the casting of votes and the counting thereof for resolutions shall be designated by the chairperson, provided, however, that the person supervising the casting of votes shall be a shareholder.

The votes shall be counted in public at the venue of the shareholders' meeting. After the completion of the counting, the voting results, including the number of votes, shall be announced on the spot and shall be kept as a record.

14. If the election of directors is performed at the shareholders' meeting, it shall be arranged according to relevant election specifications established by the Company, and the election results shall be announced on the spot.

The ballots for the election referred to in the preceding paragraph shall be sealed with the signature of the scrutineers and kept in proper custody for at least one year. However, if litigation is initiated by a shareholder according to Article 189 of the Company Act, the materials shall be kept until the end of the litigation.

15. The resolutions of the shareholders' meeting shall be recorded in the meeting minutes, which shall be signed or sealed by the chairperson, and the minutes shall be distributed to each shareholder within 20 days after the meeting. The preparation and preservation of the minutes may be made by electronic means.

For the distribution of the meeting minutes in the preceding paragraph, the Company may make a public announcement on the MOPS.

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chairperson's full name, the method of resolution, and a summary of the deliberations and results. They shall be kept permanently throughout the duration of the Company.

If the resolution method referred to in the preceding paragraph was based on the chairperson's inquiry into the opinions of the shareholders, and the shareholders have no objection to the proposal, it should be stated as "approved by all shareholders with no objection after the inquiries made by the chairperson"; provided, if there is any objection from the shareholders, it is required to specify the voting method adopted and the number of voting rights and weights approving the proposal.

16. On the day of the shareholders' meeting, the Company shall prepare a statistical table in the prescribed format for the number of shares solicited by solicitors and the number of shares represented by proxies, and disclose it at a significant venue of the shareholders' meeting.

After the public offering, if the resolution of the shareholders' meeting is material information required by laws and regulations and the competent authority, the Company shall upload the content to MOPS within the prescribed time.

17. The chairperson may direct disciplinary personnel (or security personnel) to maintain the order of the meeting. For doing so, they shall wear a badge bearing the words of "disciplinary personnel."

If a shareholder violates the Rules, refuses to obey the correction of the chairperson, interferes with the progress of the meeting, and fails to comply after being stopped, the chairperson may direct the disciplinary personnel or security personnel to escort the shareholder from the meeting place.

18. When a meeting is in progress, the chairperson may announce a break based on time considerations. In the event of a force majeure, the chairperson may rule the meeting temporarily suspended and announce a time when, in view of the circumstances, to resume the meeting.

Before the completion of the agenda of the shareholders' meeting (including extempore motions), if the meeting venue is no longer available for use, the shareholders' meeting may resolve to find another venue to continue the meeting.

The shareholders' meeting may decide to postpone or continue the meeting within five days in accordance with Article 182 of the Company Act.

19. Unaddressed matters in these Rules shall be handled in accordance with the Company Act, the Articles of Incorporation, and relevant laws and regulations.

20. These Rules were implemented after being approved by the shareholders' meeting; the same shall apply for any amendment.

Appendix 2

Articles of Incorporation(Before amendment)

Chapter 1 General Provisions

- Article 1: The Company is incorporated in accordance with the Company Act and named. Its English name is "DATA IMAGE CORPORATION."
- Article 2: The scope of business of the Company is as follows:
- (1) CC01060 Wired Communication Mechanical Equipment Manufacturing.
 - (2) CC01080 Electronics Components Manufacturing.
 - (3) CC01101 Restrained Telecom Radio Frequency Equipments and Materials Manufacturing.
 - (4) CC01110 Computer and Peripheral Equipment Manufacturing.
 - (5) F113030 Wholesale of Precision Instruments.
 - (6) F119010 Wholesale of Electronic Materials.
 - (7) F213040 Retail Sale of Precision Instruments.
 - (8) F219010 Retail Sale of Electronic Materials.
 - (9) F401010 International Trade.
 - (10) F401021 Restrained Telecom Radio Frequency Equipment and Materials Import.
 - (11) I301010 Information Software Services
 - (12) ZZ99999 All business activities that are not prohibited or restricted by law, except those that are subject to special approval.
- Article 3: The Company's headquarters is located in New Taipei City, and it may establish domestic and foreign branches or offices through the resolution made by the board of directors when necessary.
- Article 4: The Company may provide external guarantees due to business requirements and investments. The total amount of the Company's reinvestment is not restricted by the Company Act.

Chapter 2 Shares

- Article 5: The total capital of the Company is NT\$2,000,000,000, divided into 200,000,000 shares, with a par value of NT\$10 per share. The board of directors is authorized to issue them in batches according to the requirements.
- NT\$54 million out of the capital in paragraph 1 is reserved for the issuance of employee stock warrants, a total of 5,400,000 shares with a part value of NT\$10 per share. The board of directors is authorized to issue them in batches.
- The Company may, with the consent of at least two-thirds of the voting rights of the shareholders present at a shareholders' meeting attended by shareholders representing a majority of the total number of issued shares, issue employee stock warrants at a price lower than the market price or transfer treasury shares to employees at a price lower than the average repurchase price.
- Article 5-1: The counterparty of a transfer of treasury shares purchased by the Company according to the Company Act may include employees of a subordinated company who fulfill certain conditions. The counterparty of the issuance of employee stock warrants by the Company may include employees of a subordinated company who fulfill certain conditions.
- When the Company issues new shares, the employees who subscribe to the shares may include employees of a subordinated company who fulfill certain conditions.
- The counterparty of the issuance of restricted stock awards by the Company may include employees of a subordinated company who fulfill certain conditions.

Article 6: The Company may deliver the share certificates by way of book-entry transfer as required by laws and regulations without printing physical share certificates; the same shall apply to the issuance of other securities.

Article 7: The changes to the shareholders' register shall be suspended 60 days before an annual shareholders' meeting, 30 days before an extraordinary shareholders' meeting, or five days before the base day for the distribution of dividends and bonuses or other benefits determined by the Company.

Chapter 3 Shareholders' Meeting

Article 8: The shareholders' meetings of the Company are divided into annual shareholders' meetings and extraordinary shareholders' meetings. An annual shareholders' meeting is convened within six months after the end of each fiscal year, and an extraordinary shareholders' meeting is convened according to the law, when necessary.

Except for otherwise stated in the Company Act and other relevant laws and regulations, the board of directors shall convene shareholders' meeting according to the law. A shareholders' meeting of the Company may be held by way of a video conference or other methods announced by the central competent authority.

Article 9: Except for otherwise stated in the Company Act, a resolution of the shareholders' meeting shall receive the consent of attending shareholders with over half of the voting rights at a meeting attended by shareholders representing over half of the total issued shares. If a shareholder is unable to attend a shareholders' meeting for any reason, he/she may appoint a proxy to attend the meeting by providing a power of attorney issued by the company and stating the scope of authorization with his/her signature and seal. Except for trust companies or stock agencies approved by the competent authority of securities, in the case of proxy for two or more shareholders, the portion of the Company's voting power exceeding 3% of the total number of issued shares shall not be counted. The method of exercising and revoking the power of attorney referred to in the preceding paragraph shall be handled in accordance with the Company Act.

Article 10: Shareholders are entitled to one voting right for each share held, except when the shares are restricted shares or are deemed non-voting shares under the Company Act. Electronic means and written means shall be adopted for the exercise of voting rights when convening a shareholders' meeting. Shareholders who exercised their voting rights through electronic means shall be deemed as attending the shareholders' meeting in person.

Chapter 4 Directors and Audit Committee

Article 11: The Company shall have seven to nine directors for a term of office of three years. A candidate nomination system is adopted. The shareholders' meeting shall elect from among those with disposing capacity or representatives appointed by shareholders or corporate shareholders; directors may be re-elected and re-appointed. The percentage of the total shareholding of all directors shall be subject to the regulations of the competent authority of securities. The Company may purchase liability insurance for the directors' liabilities under the law within the scope of business performed by them during their term of office.

Article 11-1: When directors of the Company perform duties of the Company, the Company shall provide compensation regardless of its operating gains or losses. The board of directors is authorized to determine their compensation based on their level of participation in the Company's operations with reference to domestic and foreign standards within the industry.

- Article 11-2: Among the abovementioned number of directors, there shall be at least three independent directors. A candidate nomination system is adopted. The shareholders' meeting shall elect from among the list of independent director candidates. The professional qualifications, shareholdings, restrictions on concurrent positions, nomination and election methods, and other matters to be complied with shall comply with the relevant regulations of the competent authority of securities.
- Article 11-3: The Company has established its audit committee in accordance with the Securities and Exchange Act, which consists of all independent directors. The exercise of the audit committee's power and other matters to be complied with shall be handled in accordance with the Company Act, the Securities and Exchange Act, other relevant laws and regulations, and the Company's regulations.
- Article 12: The board of directors is formed by directors. A chairman shall be elected by receiving the consent of over half of the attending directors at a meeting attended by over two-thirds of the directors. The chairman represents the Company externally. When the chairman is on leave or, for any reason, unable to exercise the powers of the chairman, the vice chairman shall act on his/her behalf. If there is no vice president or if the vice president is on leave or for any reason unable to exercise the powers, its representative shall make arrangements according to the Company Act.
- Article 13: If a director is unable to attend due to other causes, it may engage another director to act on its behalf. The abovementioned proxy may only be engaged by one person.
The convening of the board meeting shall be handled in accordance with the provisions of the Company Act, and the meeting notice may be given by email or facsimile.

Chapter 5 Managers

- Article 14: The Company may have one chief executive officer and one president, whose appointment, dismissal and compensation shall be handled in accordance with the provisions of the Company Act.

Chapter 6 Accounting

- Article 15: At the end of each fiscal year, the board of directors of the Company shall prepare the following statements and books and submit them to the audit committee for review 30 days before the annual shareholders' meeting and propose to the annual shareholders' meeting for ratification.
1. Business report
 2. Financial statements
 3. Proposal for earning distribution or loss compensation
- Article 16: If the Company records profit of the year, it shall distribute 5% to 20% as the remuneration of employees and distribute no more than 1% as the remuneration of directors.
However, if the Company has cumulative losses, it shall make up such losses.
The distribution of basic-level wages shall not be less than 10% of the total wages of the total employee compensation.
The counterparties for the distribution of stocks or cash under the first item may include employees of subordinated companies who fulfill certain conditions; the board of directors is authorized to determine the conditions and distribution method.
- Article 17: 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 the

distribution of dividends to shareholders. The Company's dividend policy complies with the current accumulated undistributed earnings, and submit it to the shareholders' meeting for resolution on 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.

Article 17-1: In accordance with Article 241 of the Company Act, the Company may distribute new shares or cash from the legal reserve or capital reserve.

If the aforementioned distribution is made in the form of cash, the board of directors is authorized to resolve and report to the shareholders' meeting.

Chapter 7 Supplementary Provisions

Article 18: Unaddressed matters shall be subject to the requirements of the Company Act.

Article 19: These Articles were established on November 5, 1997.

Amended on May 26, 1998 (1st amendment).

Amended on July 10, 1998 (2nd amendment).

Amended on June 30, 2000 (3rd amendment).

Amended on October 20, 2000 (4th amendment).

Amended on July 31, 2001 (5th amendment).

Amended on March 25, 2002 (6th amendment).

Amended on June 19, 2003 (7th amendment).

Amended on June 19, 2003 (8th amendment).

Amended on June 22, 2005 (9th amendment).

Amended on June 21, 2006 (10th amendment).

Amended on June 15, 2007 (11th amendment).

Amended on May 22, 2008 (12th amendment).

Amended on June 23, 2009 (13th amendment).

Amended on June 29, 2010 (14th amendment).

Amended on June 20, 2016 (15th amendment).

Amended on January 8, 2019 (16th amendment).

Amended on June 11, 2019 (17th amendment).

Amended on June 11, 2020 (18th amendment).

Amended on September 30, 2021 (19th amendment).

Amended on June 15, 2022 (20th amendment).

Amended on June 15, 2023 (21st amendment).

Amended on May 23, 2025 (22nd amendment).

Appendix 3

Shareholding of Directors

The Company's paid-in capital is NT\$750,996,490, divided into 75,099,649 shares. According to Article 26 of the Securities and Exchange Act, the minimum number of shares to be held by all Directors is 6,007,972 shares.

As of the book closure date for the shareholders' meeting, the actual number of shares held by all Directors as recorded in the shareholders' register of the Company was 32,167,882 shares, accounting for 42.83% of the total number of shares of the Company. The number of shares held by individual Directors is as follows:

Book closure date: March 22, 2026

Identity	Name	Number of shares held	Shareholding ratio (%)
Chairman	Han-Chou (Joe) Huang (representative of Qisda Corporation)	24,295,000	32.35
Director	Dao-Long (Daniel) Hsueh (representative of Qisda Corporation)	24,295,000	32.35
Director	Qiu-Jin (Jasmin) Hung (representative of Qisda Corporation)	24,295,000	32.35
Director	Zi-Pei (Joe) Li (representative of Qisda Corporation)	24,295,000	32.35
Vice Chairman	Si-Ping (Phil) Yu	3,831,516	5.10
Director	Fu-Ji Deng	4,041,366	5.38
Independent Director	Hui-Xin Yeh	0	0
Independent Director	Xiao-Kang Ma	0	0
Independent Director	Yeh Hui-Xin	0	0
Total		32,167,882	42.83