安克生醫股份有限公司
AmCad BioMed Corporation

股票代碼：4188

2025 Annual Report

AmCAD UO
安克呼止偵™
十分鐘睡眠呼吸中止症檢測

AmCAD UT
安克甲狀偵™
甲狀腺超音波 AI

AmCAD UB
安克乳安偵™
乳房超音波 AI

<u>Notice to readers</u>
This English-version annual report is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

Printed and Published on March 31, 2026
Annual report inquiry URL: https://mops.twse.com.tw
Company website: https://www.amcadbiomed.com/

I. Spokesperson：

Name	：	Lee,Yili
Job Title	：	Chairman and General Manager
Telephone	：	02-2713-6227
E-mail	：	yili@amcad.com.tw

Deputy Spokesperson：

Name	：	Evelyn Ning
Job Title	：	Vice President, Business Development
Telephone	：	02-2713-6227
E-mail	：	evelyn.ning@amcad.com.tw

II. Headquarters, Branches and Plant：

Corporate Headquarters

Address	：	5F., No.167, Fuxing N. Rd., Songshan Dist., Taipei City 105, Taiwan (R.O.C.)
Telephone	：	02-2713-6227
Factory Address	：	3F, No. 58, Ln. 188, Ruiguang Rd., Neihu Dist., Taipei City 114062, Taiwan (R.O.C.)
Website	：	https://www.amcadbiomed.com

III. Stock Transfer Agent：

Name of Stock Transfer Agency	：	Grand Fortune Securities Co.,Ltd.
Address	：	6F, No.6, Sec. 1, Zhongxiao W. Rd., Zhongzheng Dist.,Taipei City, Taiwan.
Telephone	：	02-2371-1658
Website	：	https://www.gfortune.com.tw

IV. Contact Information of the Certified Public Accountants for the Latest Financial Report：

Name of CPA	：	Wang Yen-Chun, Yu Chien-ju
Name of Firm	：	Ernst & Young
Address	：	9F, No. 333, Section 1, Keelung Road, Xinyi Dist., Taipei, Taiwan
Telephone	：	02- 2725 - 8888
Website	：	https://www.ey.com/zh_tw

V. Overseas Trade Places for Listed Negotiable Securities and Method to Inquire for Such Overseas Negotiable Securities： None。

VI. Company website： https://www.amcadbiomed.com

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5. Review and analysis of financial condition and financial performance, as well as risk factors

6. Special Notes

1、Letter to Shareholders

Dear Shareholders,

In 2025, the application of artificial intelligence (AI) in medical imaging diagnosis continued to expand. The Company's product, AmCAD-UO®, maintained steady growth in the domestic market. It obtained self-pay medical order codes approved by the Chiayi City and Hsinchu County Health Bureaus and was successfully introduced into multiple medical institutions, including Far Eastern Memorial Hospital and China Medical University Hospital (Hsinchu Branch), further broadening its clinical applications and market penetration. In addition, the Company entered into collaborative research agreements with the Arthur A. Dugoni School of Dentistry at the University of the Pacific and Stanford University to actively explore applications in dentistry. The Company also completed the signing of a distribution agreement and product shipment to its distributor in Turkey, successfully entering a key Middle Eastern market.

In terms of thyroid diagnostic products, AmCAD-UT® successfully advanced into the Jordanian market in 2025, becoming the first overseas customer to adopt the "handheld ultrasound integrated with AmCAD-UT LIVE functionality" solution. In addition, AmCAD-UT® has been adopted by more than 30 medical institutions in Taiwan. The Company has also applied for temporary National Health Insurance reimbursement coverage and expects the product to be included in 2026, which would significantly increase its penetration and utilization rate.

Looking ahead, as a leading domestic enterprise in AI-based innovative medical devices, the Company will continue to leverage its advanced AI technologies and comprehensive patent portfolio to enhance its AI diagnostic capabilities and promote the clinical application of AmCAD-UT®, AmCAD-UO®, and AmCAD-UB® across diverse medical fields. At the same time, the Company will deepen its global market partnerships and capitalize on its existing AI scanning and real-time imaging analysis technologies, together with handheld ultrasound devices, to accelerate product adoption, clinical integration, international market access, and future growth.

We are pleased to report our business achievements for the year 2025 and provide an overview of our business plan for the year 2026.

I. Business Results for the Year 2025

(I).Results of Business Plan Execution

1. AmCAD-UT®:

(1) Applied for the National Health Insurance (NHI) temporary reimbursement program; temporary reimbursement is expected to be granted in 2026, which will further enhance market penetration and benefit public health.

(2) Expanded the platform ecosystem by completing the execution of an NDA with a German platform provider.

(3) Successfully entered the Jordanian market, securing the first overseas customer to adopt a handheld ultrasound solution integrated with AmCAD-UT LIVE functionality.

(4) Completed interface optimization based on clinical feedback on AmCAD-UT®.

2. AmCAD-UO®:

(1) Collaborated with the University of the Pacific, Arthur A. Dugoni School of Dentistry, and Stanford University to expand the product's application in the dental market, while continuing post-market clinical studies.

(2) Clinical research results from Switzerland were successfully published in the internationally recognized journal OTO-HNS, further enhancing the product's global

academic visibility.

(3) At the World Sleep congress, a dedicated forum was held, featuring four international medical experts who presented the results of clinical collaborative studies and affirmed the clinical technology and value of AmCAD-UO®.

(4) Completed product shipment to Turkey, successfully entering a key market in the Middle East.

(5) Successfully introduced the product into multiple medical institutions, including Far Eastern Memorial Hospital and China Medical University Hospital (Hsinchu Branch).

(6) Continued clinical collaborations with National Taiwan University Hospital, Chang Gung Memorial Hospital, and Tzu Chi Hospital to enhance the product's clinical value.

(II). Budget Execution

In accordance with the "Regulations Governing the Publication of Financial Forecasts by Public Companies," the Company did not publish a financial forecast for 2025. Therefore, this section is not applicable.

(III). Financial Expenditures and Profitability Analysis

Unit: NT$ thousands

Project \ Year		2025	2024	Increase (decrease)%
Finance revenue and expenditure	Operating revenue	30,437	53,105	(43)
	Gross profit	10,023	32,934	(70)
	Net Operating loss	(87,955)	(64,664)	-
	Net non-operating income and expenses	16,552	11,788	40
	Net loss after tax	(71,388)	(52,876)	-
Profitability	Return on assets (%)	(10.83)	(8.73)	-
	Return on equity (%)	(11.29)	(9.26)	-
	Profit rate (%)	(234.54)	(99.57)	-
	Loss per share (in NT$)	(0.88)	(0.88)	-

(IV). Research Development Status

1. Research and development expenses.

Item \ Year	2025	2024
Operating revenue (A)	30,437 (in thousands)	53,105 (in thousands)
Research and development expenses (B)	47,111 (in thousands)	43,783 (in thousands)
Total number of employees (C)	58 people	63 people
Total R&D personnel (D)	19 people	19 people
R&D expenditure ratio B/A	155%	83%
R&D manpower to total manpower D/C	33%	30%

2. Research and development results

Research and development results
1. AmCAD-UT® − Optimized the AI deep learning model to improve detection accuracy. − Completed integration of the new UI/UX Android version. − Completed integration development with handheld ultrasound devices. − Completed AI platform integration development with a German platform provider. 2. AmCAD-UO® − Optimized the deep learning and diagnostic models. − Officially published a paper in the authoritative Swiss journal OTO-HNS. − Continued clinical trials with the Stanford Sleep Center and the University of the Pacific in the United States. − Continued case enrollment and analysis for clinical studies with NTU Dental School, Chang Gung Memorial Hospital, and pediatric clinical research teams. 3. AmCAD-US − Accelerated the automated analysis process. 4. AmCAD-UB® − Optimized the AI deep learning model to improve the accuracy and processing speed of real-time scanning. − Enhanced the scanning and reporting system functions of the UB+UT Live version. − Completed development of the UB feature algorithm. − Provided trial use to clinics and integrated the product with clinics' existing systems.
Regulatory and Patent Developments： − The Taiwan patent application for the "Method for Predicting the Risk of Sleep Apnea" was approved. − Obtained the TFDA certificate for the AI/DL version of AmCAD-UT®. − The U.S. patent for the "Method for Predicting the Risk of Sleep Apnea" was approved and the patent certificate was issued. − Obtained the renewed ISO 13485 certificate following successful completion of the audit.

II. The business plan for 2026 is summarized as follows:

(I). Business Strategy and Objectives

Project Items	Planned Execution Objectives
AmCAD-UT®	1. Completed FDA/TFDA regulatory submissions for the UT Android and Windows versions. 2. Develop Android and iOS mobile applications to enhance applicability in POCUS and mobile healthcare scenarios. 3. Expand cooperation: Expand market coverage and increase product penetration by establishing partnerships with hospitals/health check centers, domestic and foreign ultrasound equipment manufacturers, PACS system/platform suppliers, and agents.

AmCAD-UO®	1. Develop a second-generation laser alignment ultrasound scanning tool by improving the mechanical design to expand the range of applicable body types, enhance scan alignment and automation, and improve overall system durability and standardization. 2. Integrate AmCAD-US ultrasonic backscatter tissue quantification technology to enhance software analysis capabilities and clinical applications. 3. Complete the regulatory pre-submission and application for the advanced version of the software. 4. Building on collaborations with renowned medical centers such as Stanford Sleep Center and National Taiwan University Hospital, seek additional clinical partners domestically and internationally (ENT and dentistry) to further expand clinical applications. 5. Completed the submission for Swiss reimbursement code application, establishing the foundation for subsequent European market entry and reimbursement mechanism development. 6. Leverage collaborations with health screening centers and treatment-related industries to develop standardized application scenarios, while expanding opportunities for international clinical partnerships and market entry.
AmCAD-US	1. Software functionality upgrades and computational acceleration. 2. Integrate with AmCad UO.
AmCAD-UB	1. Develop the Android version with the new UI/UX optimized user experience. 2. Develop the cross-platform Windows version with the new UI/UX optimized user experience. 3. Continue accelerating and optimizing the tumor segmentation and BI-RADS diagnostic deep learning models. 4. Initiate clinical case collection for regulatory submission. 5. Prepare documentation for FDA regulatory submission.
Medical Conference and Healthcare Expo	1. Promote market visibility and partnership opportunities for platform-based solutions through international medical societies and trade exhibitions. 2. Participate in key exhibitions and conferences such as WHX, HIMSS, and AOCE to strengthen connections with channels and strategic partners.
Statute	1. CE MDR certification to maintain market authorization in the European Union. 2. Submission of the Android version of AmCAD-UT for regulatory approval with the U.S. FDA and Taiwan TFDA. 3. Submission of additional feature specifications for AmCAD-UO to the U.S. FDA for approval. 4. Maintenance of Taiwan QMS certification, with the establishment and effective implementation of a regulatory update management system to ensure ongoing compliance.

(II).Expected sales quantity and its basis

In 2026, the Company will focus on expanding clinical applications, implementing product platformization, and accelerating international market deployment to drive sales growth.

AmCAD-UT® is expected to be included under temporary insurance coverage, which is anticipated to significantly increase adoption by medical institutions, while simultaneously advancing technology licensing collaborations in Europe and the U.S. to broaden international market presence. AmCAD-UO® will continue to steadily expand in the domestic self-pay market, while extending applications across disciplines such as dentistry and weight management, and exploring opportunities in Europe and the Middle East. The Company will maintain a core focus on innovation, evidence-based development, and regulatory compliance to drive sustainable market growth and revenue.

(III).Important Production and Sales Policies

1. Production policy:

At the end of the year, the company set up a new Neihu plant to apply for QMS certification, and continued to maintain the ISO13485:2016 certification. In the production of related products, we follow the QMS and ISO13485:2016 process to ensure that the product process and quality meet the requirements of QMS, ISO13485:2016 and application for sales license. In response to the diversified product line, we also adopt an outsourced qualified medical equipment factory to be responsible for the quality assurance, production, packaging and delivery of some products.

2. Sales Policies

(I). AmCAD-UT® :

Domestic Market Sales: Leverage past promotional experience to gain physician recognition of the diagnostic accuracy and efficiency of AmCAD-UT®, thereby expanding into major hospitals and health screening channels. Existing customers are encouraged to switch to a subscription model to increase usage.

International Business Development: Continue negotiations for technology licensing with medical imaging platform providers and ultrasound equipment manufacturers.

(II). AmCAD-UO® :

Domestically, our business team conducts product demonstrations and holds medical seminars at major hospitals, sharing the success stories of existing clients to strengthen their willingness to adopt our products. We also collaborate with ventilator manufacturers and health clinics to promote group health checkups and increase product awareness. Our sales team actively participates in international exhibitions and negotiates agency agreements with distributors in various countries who have established market channels.

III.Company’s Development Strategies in the future:

Amid the global trend toward precision health and smart healthcare, the Taiwanese government has been actively promoting related policies under the vision of “Healthy Taiwan 2030 for All Ages.” This has driven the development of medical big data and artificial intelligence in clinical applications, creating growth opportunities for the smart healthcare industry. The Company has long been dedicated to AI medical imaging and clinical integration, and its development direction is highly aligned with national policies.

In 2026, the Company will focus on four key strategies: advancing National Health Insurance reimbursement, obtaining regulatory approvals, strengthening international collaboration, and expanding clinically validated applications. Through these efforts, the Company will continue to expand its market presence while enhancing technology implementation and its global footprint.

In terms of products, AmCAD-UT® is expected to be included in National Health Insurance reimbursement. By improving diagnostic efficiency and consistency through AI-assisted diagnosis, it will help promote the effective utilization of medical resources. The product will also be expanded into application areas such as breast imaging, while the Company actively explores international collaborations to promote software-hardware integration.

AmCAD-UO® will continue to expand its self-pay application scope, extending into diverse fields such as dentistry and weight management.

In terms of regulatory affairs and quality, the products have obtained FDA, CE, and TFDA certifications and have also passed the EU MDR requirements, ensuring compliance with international standards and supporting global market expansion.

In terms of technology and product experience, the Company continues to optimize UX/UI design, strengthen integration with clinical workflows, and promote collaboration with international AI platforms. The Company is also advancing the development and application of AI imaging technology integrated with handheld ultrasound devices (POCUS), in order to meet the needs of primary care and telemedicine.

Looking ahead, the Company will continue to focus on regulatory advancement, clinical validation, technological innovation, and international collaboration as its core priorities. It will steadily enhance product competitiveness and expand its global market presence, while capturing growth opportunities in the smart healthcare industry.

IV. Impact of External Competitive, Regulatory, and Overall economy Environment

(I). External Competitive Environment:

As AI technology continues to advance in the medical imaging field, market competition has shifted from the capabilities of individual algorithms to competition in platform integration and clinical workflow implementation. When adopting AI, healthcare institutions are moving away from evaluating standalone tools and are increasingly prioritizing whether solutions can be integrated into enterprise imaging platforms (Enterprise AI Platform) and embedded within existing PACS, RIS, and EHR systems, thereby enhancing overall operational efficiency and clinical value.

In terms of competitive dynamics, major international medical device manufacturers continue to integrate AI functionalities into imaging equipment, enhancing real-time capabilities at the device level. At the same time, enterprise imaging platform providers are actively building AI application ecosystems, leveraging centralized management and standardized deployment models to accelerate the adoption of multiple AI solutions by hospitals. In addition, AI companies focused on specific disease applications continue to evolve, with market competition extending from individual product functionalities to comprehensive solutions and channel integration capabilities.

In comparison, the Company’s products not only offer imaging analysis and diagnostic support capabilities but also actively promote platform-based solutions and system integration, enhancing their practical value within clinical workflows. At the same time, leveraging established regulatory foundations and clinical validation experience, the Company continues to strengthen the conditions for market adoption across different regions, establishing a differentiated competitive advantage.

In the course of market development, the Company continues to encounter challenges, including increasingly stringent regulatory reviews, differing clinical evidence requirements across countries, complex adoption processes within healthcare institutions, and evolving business models. The Company remains committed to sustained investment in regulatory compliance, local clinical collaborations, and market education, aiming to enhance product adoption efficiency and broaden market acceptance.

Furthermore, with the growth of handheld ultrasound (POCUS) and mobile healthcare applications, AI solutions are evolving toward mobile deployment and real-time diagnostic support. The Company will continue to advance the application of its products on mobile devices and across diverse clinical scenarios, aiming to expand market coverage and strengthen product competitiveness.

(II). Impact of Regulatory Environment:

Due to the increasingly stringent regulatory audits of various countries, in order to comply with the new law, it is necessary to introduce relevant standards to ensure that product development and manufacturing can meet the standards, which will undoubtedly increase the product development and regulatory costs of medical device manufacturers. The company will continue to innovate product technology, obtain regulatory certifications, make good use of local agent resources, and extend compliance with national laws and regulations, so as to successfully obtain sales licenses.

(III).Overall business environment:

In 2025, the global economy remained affected by geopolitical risks, inflationary pressures, and supply chain restructuring, leaving overall industry recovery momentum uncertain. However, as the impact of the pandemic gradually subsides and medical demand returns to normal, coupled with the inelastic demand characteristics of the medical device industry, the overall market continues to maintain a stable growth trend.

單位：百萬美元

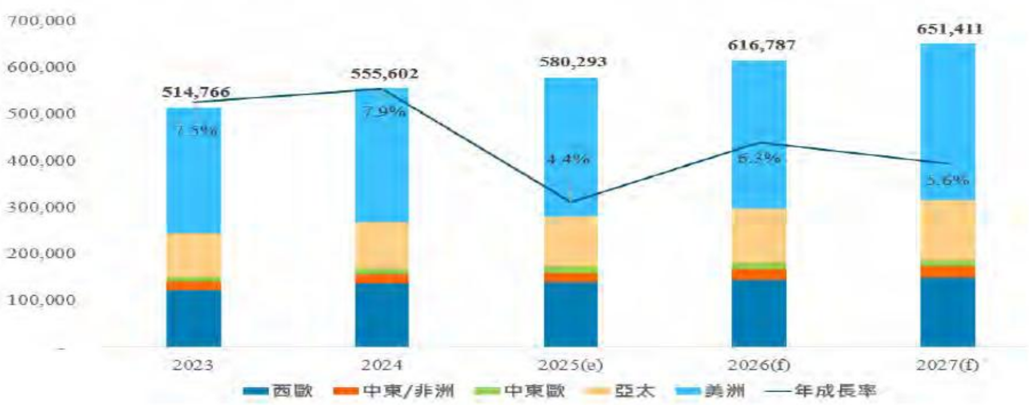

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圖 2-4　全球醫療器材市場規模分布

資料來源：BMi Research，2025 年；財團法人工業技術研究院產業科技國際策略發展所，2025 年 5 月。

According to the latest edition of the Biotechnology Industry White Paper published by the Industrial Development Bureau, Ministry of Economic Affairs, the global medical device market was valued at $555.6 billion in 2024.It is estimated to grow to $651.4 billion by 2027, with a compound annual growth rate (CAGR) of approximately 5.4% from 2024 to 2027.

According to the subcategory classification of medical device products by BMI Research, medical devices can be divided into six major categories: Consumables, Diagnostic Imaging, Dental Products, Orthopaedic and Prosthetic, Patient Aids, and Others. Among these, diagnostic imaging products accounted for the largest share at 23.1%.

On the other hand, the application of AI and digital technologies in medical workflows continues to expand, driving rapid growth in diagnostic assistance, remote care, and primary healthcare settings. This trend promotes the evolution of medical devices toward intelligence, real-time capability, and portability, providing technological momentum for healthcare systems while enhancing diagnostic efficiency and service quality.

Facing a rapidly changing macro environment and opportunities from technological transformation, the Company will continue to monitor policy trends and clinical needs, focus on deepening product applications and expanding clinical settings, steadily advance its smart healthcare market presence, and strengthen its long-term value and role within the international medical industry chain.

Thank you to all the shareholders for your support of the company. Our team will continue to work hard to create value for all shareholders. Wishing you all good health and success in everything.

Chairman and General Manager: Lee Yi-li 

2. Corporate Governance Report

2.1 Information on Directors, General Manager, Vice President and Assistant Vice President and Heads of Departments and Branches:

2.1.1 Information on Directors：

April 14, 2026 (stock closing date)

Job title	Nationality or place of registration	Name	Gender, age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions held concurrently in the company and/or in any other company	Directors with which the person has a relationship of spouse or relative within the second degree			Remarks(Note:1)
Chairman	R.O.C.	Lee Yi-Li	F 41~50	05/18/2023	3 years	05/06/2011	369,872	0.69%	582,327	0.92%	0	0.00%	0	0.00%	➢ MBA, Rutgers University ➢ BBA In Finance, National Taiwan University ➢ Director, PhytoHealth Corp. ➢ Director, AmCad BioMed Corp. ➢ Supervisor, Taiwan Bio Industry Organization. ➢ 2016 Top 10 Female Heads of The Biomedical Industry ➢ Vice President, International Global Corporate, Standard Chartered Bank ➢ Vice President, Credit Agricole Corporate and Investment Bank ➢ Manager, Corporate Banking Group, Citibank, N.A.	➢ Chairman/General Manager, AmCad BioMed Corp. ➢ Chairman, PhytoHealth Corp. ➢ Vice Chairman, Maywufa Company Ltd. ➢ Chairman, Broadsound Corporation ➢ Director, Maywufa Cosmetics (Shanghai) Co., Ltd. ➢ Director, Taiwan Incubator SME Development Corporation ➢ Independent Director, Sinyi Realty Inc.	Director Vice Chairman	Lee Chen-Chia Lee I-Lin	Father and daughter Sisters	None
Vice Chairman	R.O.C.	PhytoHealth Corp. Representative：Lee I-Lin	F 41~50	05/18/2023 05/18/2023	3 years	05/06/2011	18,937,948	35.58%	22,155,049 100,000	34.98% 0.16%	0	0.00%	0	0.00%	➢ MBA, Carnegie Mellon University ➢ B.Acc., National Taiwan University ➢ 2026 Ten Outstanding Young Women of the R.O.C. ➢ 2025 Taiwan Women Leaders in Biomedical Science ➢ Product Manager (Sales and Marketing), Janssen Pharmaceutical Factory of Johnson & Johnson ➢ Auditor/Risk Assessment Consultant, Deloitte Taiwan	➢ Vice Chairman, AmCad BioMed Corp. ➢ Vice Chairman / General Manager, PhytoHealth Corp. ➢ Executive Director, Maywufa Company Ltd. ➢ Vice Chairman, Broadsound Corporation ➢ Supervisor, Maywufa Cosmetics (Shanghai) Co., Ltd. ➢ Supervisor, Taiwan Bio Industry Organization.	Director Chairman	Lee Chen-Chia Lee Yi-Li	Father and daughter Sisters	None
Director	R.O.C.	PhytoHealth Corp. Representative：Lee Chen-Chia	M 71~80	05/18/2023 05/18/2023	3 years	05/06/2011	18,937,948	35.58%	22,155,049 595,375	34.98% 0.94%	0	0.00%	0	0.00%	➢ Honorary Ph.D. , National Taipei University of Technology ➢ EMBA, National Chengchi University ➢ B.Pharma., School of Pharmacy, Kaohsiung Medical University ➢ Founder / Chairman, PhytoHealth Corp. ➢ Founder / Chairman, AmCad BioMed Corp. ➢ Chairman, Broadsound Corporation ➢ National Policy Consultants, Presidential Palace ➢ Director, Central Bank of the Republic of China (Taiwan) ➢ Representatives of the National Assembly ➢ Director, Straits Exchange Foundation ➢ Chairman, Taiwan Federation of Industry ➢ Chairman, Taiwan Province Industry Association	➢ Director, AmCad BioMed Corp. ➢ Chairman, Maywufa Company Ltd. ➢ Director, PhytoHealth Corp. ➢ Chairman, Taiwan Incubator SME Development Corporation.	Chairman Vice Chairman	Lee Yi-Li Lee I-Lin	Father and daughter Father and daughter	None

Job title	Nationality or place of registration	Name	Gender, age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions held concurrently in the company and/or in any other company	Directors with which the person has a relationship of spouse or relative within the second degree			Remarks(Note:1)
Director	R.O.C.	Chang King-Jen	M 71~80	05/18/2023	3 years	06/27/2014	2,902,000	5.45%	2,902,000	4.58%	0	0.00%	0	0.00%	➢ Researcher at Memorial Sloan-Kettering Cancer Center, N.Y. (U.S.A.) ➢ Ph.D. in Clinical Medicine, Graduate Institute of Clinical Medicine, College of Medicine, National Taiwan University ➢ Director of the Department of Surgery, National Taiwan University Hospital ➢ Superintendent of Taoyuan General Hospital, Department of Health ➢ Superintendent of Taichung Cheng Ching Hospital	➢ Director, AmCad BioMed Corp. ➢ Director, SynCore Biotechnology Co., Ltd. ➢ Supervisor, GeneTex International Corporation. ➢ Director, Knowledge Freeway Co., Ltd Development Corporation ➢ Honorary Professor of Surgery, College of Medicine, National Taiwan University, and Attending Physician. ➢ Chairman of the Breast Cancer Foundation. ➢ Independent Director, HONG HO PRECISION TEXTILE CO., LTD.	None	None	None	None
Director	R.O.C.	Maywufa Company Limited. Representative：Sheu Jin-Chuan	M 71~80	05/18/2023 05/18/2023	3 years	06/27/2014	3,473,783	6.53%	3,994,996 0	6.31% 0.00%	0	0.00%	0	0.00%	➢ Ph.D. in Clinical Medicine, Graduate Institute of Clinical Medicine, College of Medicine, National Taiwan University ➢ Professor of Internal Medicine, College of Medicine, National Taiwan University ➢ Director of the Department of Internal Medicine, Gastroenterology and Hepatology, National Taiwan University Hospital. ➢ Visiting Researcher at the National Cancer Institute, National Institutes of Health, USA	➢ Director, AmCad BioMed Corp. ➢ Honorary Professor, College of Medicine, National Taiwan University. ➢ Chairman, Liver Disease Prevention & Treatment Research Foundation. ➢ Chairman, Taiwan Health Foundation. ➢ Chairman, Good Liver Foundation. ➢ Director, ASMEDIA TECHNOLOGY INC..	None	None	None	None
Director	R.O.C.	PhytoHealth Corp. Representative：Chen Wal-Ter	M 71~80	05/18/2023 05/18/2023	3 years	05/24/2019	18,937,948	35.58%	22,155,049 0	34.98% 0.00%	0	0.00%	0	0.00%	➢ Master of Science in Human Nutrition, Columbia University, USA. ➢ Vice President (Acting President) of China Medical University.Director, . ➢ Director of Beigang Hospital, China Medical University. ➢ Outstanding Alumni of China Medical University..	➢ Director, AmCad BioMed Corp. ➢ Advisor and Chair Professor of the Department of Medicine, College of Medicine, China Medical University. ➢ Consultant for Beigang Hospital and Children's Hospital, China Medical University.	None	None	None	None
Director	R.O.C.	Jen Yu Ltd. Representative：Chiou Shu-Ti	F 61~70	05/18/2023 05/18/2023	3 years	05/22/2020	46,000	0.09%	46,000 0	0.07% 0.00%	0	0.00%	0	0.00%	➢ Ph.D. in Epidemiology, National Taiwan University. ➢ Director-General of the National Health Service, Ministry of Health and Welfare. ➢ Director of the Bureau of National Health, Department of Health. ➢ Director of the Department of Health, Taipei City Government. ➢ Director of the Health Bureau, Yilan County. ➢ Adjunct Associate Professor, College of Medicine, National Yang-Ming University. ➢ Chairperson/Vice Chairperson of the International Network of Health Promoting Hospitals. ➢ Co-Chair of the International Health Promotion Evaluation Council. ➢ Global Vice President (Training Affairs, Partnerships) of the International Alliance for Health Promotion and Education. ➢ President of the Outstanding Young Women Association of the Republic of China (Taiwan). ➢ Committee Member, 23rd IUHPE World Conference on Health Promotion ➢ Chairperson of the International Environmentally Friendly Health Care Committee. ➢ Consulting Physician at Taoyuan Hospital, Ministry of Health and Welfare. ➢ Resident Physician in Family Medicine at Taipei Veterans General Hospital.	➢ Director, AmCad BioMed Corp. ➢ Chairman, Health and Sustainable Development Foundation. ➢ Consultant, Cheng Hsin General Hospital ➢ Global Executive Committee Member of the International Alliance for Health Promotion and Education. ➢ Chairperson of the International Age-Friendly Health Care Committee. ➢ Deputy Editor of the Global Health Promotion Journal Editorial Board. ➢ Adjunct Professor, College of Medicine, National Yang Ming Chiao Tung University.	None	None	None	None

Job title	Nationality or place of registration	Name	Gender, age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions held concurrently in the company and/or in any other company	Directors with which the person has a relationship of spouse or relative within the second degree			Remarks(Note:1)
Director	R.O.C.	Maywufa Company Limited. Representative：Wang Tsay-Ping	M 71~80	05/18/2023 05/18/2023	3 years	05/18/2023	3,473,783	6.53%	3,994,996 0	6.31% 0.00%	0	0.00%	0	0.00%	➢ Bachelor of Science in Pharmacy, National Taiwan University ➢ Director, MAYWUFA COMPANY LTD. ➢ General Manager, Pharmaceutical Division, MAYWUFA COMPANY LTD. ➢ Executive Director, Kaisers Medical Corporation ➢ Chairman, Ching-Kang Foundation for Pharmacy Promotion ➢ President, National Taiwan University Pharmacy Alumni Association	➢ Director, AmCad BioMed Corporation ➢ Honorary Chairman, Ching-Kang Foundation for Pharmacy Promotion ➢ Advisor, Taipei Pharmacists Association ➢ Consultant, Federation of Taiwan Pharmacists Association ➢ Supervisor, ImmunAdd Inc.	None	None	None	None
Director	R.O.C.	Jen Yu Ltd. Representative：Tseng Gary T	M 61~70	05/18/2023 05/18/2023	3 years	05/06/2021	46,000	0.09%	46,000 25,150	0.07% 0.04%	0	0.00%	0	0.00%	➢ Master's Degree, Graduate Institute of Diplomacy and International Law, National Chengchi University ➢ Vice Chairman, Taiwan External Trade Development Council (TAITRA) ➢ Secretary, Office of the President, Republic of China (Taiwan) ➢ Director, Special Affairs Office, Office of the President, Republic of China (Taiwan) ➢ Passed the Special Examination for Diplomatic and Consular Personnel, Republic of China (Taiwan) ➢ Lecturer, Shih Hsin University	➢ Director, AmCad BioMed Corporation ➢ Advisor, TTY Biopharm Company Limited ➢ Responsible Person, Charlotte Investment & Service Inc. ➢ Vice Chairman and General Manager, BlackWood Capital Co., Limited ➢ Director, Weigao Panion Biotech Holding Company Limited (Hong Kong) ➢ Chairman, Wisteria Trade Co., Ltd. ➢ Director, Glory Hong International Co., Ltd. (Hong Kong) ➢ Director, Great Novel Therapeutics Biotech & Medicals Corporation	None	None	None	None
Independent Director	R.O.C.	Chang Ching-Tian	M 71~80	05/18/2023	3 years	06/07/2017	0	0.00%	0	0.00%	0	0.00%	0	0.00%	➢ Master's Degree, Graduate Institute of Business Administration, Chang Gung University ➢ Special Assistant to the President, General Management Office of the Formosa Plastics Group, concurrently General Manager of Formosa Plastics Environmental Technology Corporation ➢ Assistant Vice President, General Management Office of the Formosa Plastics Group, concurrently General Manager of Huaya Campus Management Consultant Corporation ➢ Supervisor, BIOTRUST INTERNATIONAL CORPORATION	➢ Independent Director, AmCad BioMed Corporation	None	None	None	None
Independent Director	R.O.C.	Huang Weng-Foung	M 71~80	05/18/2023	3 years	05/22/2020	0	0.00%	0	0.00%	0	0.00%	0	0.00%	➢ Ph.D. in Philosophy (Major in Social and Administrative Pharmacy), University of Minnesota, USA ➢ Associate Professor and Professor, Institute of Health and Welfare Policy, National Yang-Ming University ➢ Director, Bureau of Pharmaceutical Affairs and Food Sanitation, Department of Health, Executive Yuan ➢ Director, Pharmaceutical Affairs Division, Department of Health, Executive Yuan ➢ Deputy Director, Pharmaceutical Affairs Division, Department of Health, Executive Yuan	➢ Independent Director, AmCad BioMed Corporation ➢ Independent Director, TaiGen Biopharmaceuticals Holdings Limited ➢ Independent Director, EUSOL BIOTECH CO., LTD. ➢ Corporate Representative Director, ORIENT PHARMA CO., LTD. ➢ Director, Panion & BF Biotech Inc. ➢ Director, Bowlin Holding Co., Ltd. (Seychelles) ➢ Director, Bowlin Holding Co., Ltd. (Cayman) ➢ Director, CHENG FONG CHEMICAL CO., LTD. ➢ Senior Advisor, YFY Biotech Management Co., Ltd. ➢ Corporate Representative Director, Aadi Biosciences, Inc. ➢ Corporate Representative Director, Caravel Oculus INC.	None	None	None	None
Independent Director	R.O.C.	Li Hsueh-Yu	M 61~70	05/18/2023	3 years	05/18/2023	0	0.00%	0	0.00%	0	0.00%	0	0.00%	➢ Bachelor of Medicine, China Medical University ➢ Vice Chair, International Medical Services,	➢ Independent Director, AmCad BioMed Corporation	None	None	None	None

Job title	Nationality or place of registration	Name	Gender, age	Date of election / appointment to current term	Term of office	Commencement date of first term	No. of shares held at time of election		No. of shares currently held		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions held concurrently in the company and/or in any other company	Directors with which the person has a relationship of spouse or relative within the second degree			Remarks(Note:1)
															Linkou Chang Gung Memorial Hospital ➢ Director, International Affairs Center, Linkou Chang Gung Memorial Hospital ➢ Chair, Department of Otolaryngology, Linkou Chang Gung Memorial Hospital ➢ Executive Director, Taiwan Society of Otorhinolaryngology ➢ President, Taiwan Society of Sleep Medicine ➢ President, Taiwan Association of Voice Medicine	➢ Professor-level Attending Physician, Linkou Chang Gung Memorial Hospital ➢ Professor, School of Medicine, Chang Gung University				
Independent Director	R.O.C.	Lin She-Yi	F 51~60	05/18/2023	3 years	05/18/2023	0	0.00%	0	0.00%	0	0.00%	0	0.00%	➢ Master's Degree in Pharmacy, Taipei Medical University ➢ Senior Director, Novartis (Taiwan) Co., Ltd. ➢ Director, Taiwan Heart Foundation ➢ Supervisor, HoneyBear Biosciences, Inc.	➢ Independent Director, AmCad BioMed Corporation ➢ Executive Director and CEO, T.M.U. Pharmacy Foundation For Culture and Education ➢ Supervisor, Shu Rong Co., Ltd. ➢ Vice Chairman, HoneyBear Biosciences, Inc.	None	None	None	None

Note: Where the General Manager or an equivalent position (the most senior executive) is the same person as the Chairperson, or where the two are spouses or first-degree relatives, the reason, reasonableness, necessity, and response measures must be disclosed.

In the Company, the Chairperson and General Manager positions are held by the same person. This is due to the Group's second-generation succession plan initiated in recent years. Former Chairperson Mr. Lee Chen-Chia resigned from his position on November 5, 2020. In the 2023 shareholders' meeting, following a full re-election of directors, the Board elected Ms. Lee Yi-Li as Chairperson on the same day. Ms. Lee Yi-Li has served concurrently as Chairperson and General Manager for many years. With a background in finance and international banking, she has introduced a strong sense of risk control to the Company and has actively led development in AI technologies. Several of the Company's products have received international certifications and are globally unique.

In addition, Ms. Lee maintains close communication with all directors regarding the Company's operations and strategic direction to ensure sound corporate governance. In the 2023 Annual General Meeting, the Company appointed four independent directors to further enhance board functionality and strengthen its supervisory role.

The Company has adopted the following specific measures:

1. Current independent director Mr. Chang Ching-Tian has expertise in finance and accounting, contributing effectively to the Company's oversight. Independent directors Mr. Huang Weng-Foung, Ms. Li Hsueh-Yu, and Mr. Lin She-Yi are distinguished figures in the biomedical industry and provide valuable support to the Company's management.
2. Independent directors actively participate in all functional committees, engaging in thorough discussions and offering suggestions for the Board's consideration, thereby reinforcing corporate governance.
3. The majority of board members are not concurrently employees or managers of the Company and are professionals and scholars from various fields of expertise.
   Mr. Chang Ching-Tian has served as an Independent Director for over three terms. His re-nomination stems from his deep expertise in finance, accounting, and business. The Company intends to continue leveraging his professional knowledge and specialized skills to strengthen corporate oversight.

1. Major Shareholders of Corporate Shareholders

April 14, 2026 (stock closing date)

Name of corporate shareholder	Major shareholders of the corporate shareholder (Note)
PhytoHealth Corp.	Maywufa Company Ltd.(19%)、Yun Cheng Investment Corporation (0.90%)、Chen Qing-Tang(0.60%)、Zheng An-Hang(0.55)、Wu Yu-Kun(0.53%)、Chang Te-Jung(0.52％)、Lu Xue-Chang(0.50％)、Wu Zhao-Xiong(0.50%)、National Defense Education Foundation Research Foundation(0.48%)、Wu Li-Hua(0.47%)
Maywufa Company Ltd.	Cheng Yi Investment Company Ltd.(17.75%)、PhytoHealth Corp. (12.59%)、Li Ling Investment Company Ltd.(11.25%)、Chen Wen-Hwa (2.71%)、Cheng Hsin Investment Company Ltd.(2.36%)、Lee Chen-Chia (2.03%)、Lee Yi-Li(1.05%)、Yi Xin International Company Ltd.(0.84％)、Lin Ting-Chi(0.81%)、Jhan Mao Enterprise Co., Ltd. (0.75%)
Jen Yu Ltd.	Wu Pei-Ling (100％)

Note: The name of the main shareholder of the legal person shareholder (whose shareholding ratio accounts for the top ten) and the shareholding ratio.

2. If any Major Shareholder Listed in Form 1 is a Corporate/Juristic Person, List its Major Shareholders in this Form

April 14, 2026 (stock closing date)

Name of corporate/juristic person	Major shareholders of the corporate/juristic person (Note)
Maywufa Company Ltd.	Cheng Yi Investment Company Ltd.(17.75%)、PhytoHealth Corp. (12.59%)、Li Ling Investment Company Ltd.(11.25%)、Chen Wen-Hwa (2.71%)、Cheng Hsin Investment Company Ltd.(2.36%)、Lee Chen-Chia (2.03%)、Lee Yi-Li(1.05%)、Yi Xin International Company Ltd.(0.84％)、Lin Ting-Chi(0.81%)、Jhan Mao Enterprise Co., Ltd. (0.75%)
Yun Cheng Investment Corporation	International CSRC Investment Holdings Co.(94.68％)、CS Development & Investment Co.(0.33％)
National Defense Education Foundation Research Foundation	It is a foundation and does not have shareholders.
Cheng Yi Investment Company Ltd.	Lee Chen-Chia(33.42%)、Lee Yi-Li(43.25%)、Tsai Yu-Yun(14.28%)、Lee I-Lin(9.04%)、
PhytoHealth Corp.	Maywufa Company Ltd.(19%)、Yun Cheng Investment Corporation (0.90%)、Chen Qing-Tang(0.60%)、Zheng An-Hang(0.55)、Wu Yu-Kun(0.53%)、Chang Te-Jung(0.52％)、Lu Xue-Chang(0.50％)、Wu Zhao-Xiong(0.50%)、National Defense Education Foundation Research Foundation(0.48%)、Wu Li-Hua(0.47%)
Li Ling Investment Company Ltd.	Lee Chen-Chia(41.41%)、Tsai Yu-Yun (37.43%)、Lee I-Lin(21.82%)、Lee Yi-Li (0.34%)
Cheng Hsin Investment Company Ltd.	Lee I-Lin (81.03%)、Tsai Yu-Yun (11.73%)
Yi Xin International Company Ltd.	Lee Yu-Chia(35.00%)、Lee Yong-Rui(7.5%)、Lee Yin-Rui(7.5%)、Lee Bi-Jen (50.00%)
Jhan Mao Enterprise Co., Ltd.	Chen Ming-Chung (15%)、 Tsai Chan-Yi (23.5%)、 Tsai Yu-Wei (12.5%)、 Tsai Yu-Ming (12.5%)

Note : Fill in the names of the major shareholders of the legal person (whose shareholding ratio accounts for the top ten) and their shareholding ratio.

3.Information on Directors and Supervisors

(1)Disclosure of Information Regarding the Professional Qualifications and Experience of Directors and Supervisors and the Independence of Independent Directors：

Qualifi-cation / Name	Professional qualifications and experience (Note 1)	Independence analysis	No. of other public companies at which the person concurrently serves as an independent director
Chairman Lee Yi-Li	1. Chairman/General Manager, AmCad BioMed Corp. 2. Chairman, PhytoHealth Corp. 3. Vice Chairman, Maywufa Company Ltd. 4. Independent Director, Audit Committee Member, and Compensation Committee Member, Sinyi Realty Inc. 5. Vice President, International Global Corporate, Standard Chartered Bank 6. Vice President, Credit Agricole Corporate and Investment Bank 7. Over 20 years of experience in the biotech and healthcare industry, financial management, and capital markets.	There are no circumstances as specified in Article 30 of the Company Act.	1
Vice Chairman Lee I-Lin	1. Vice Chairman/General Manager, PhytoHealth Corp. 2. Executive Director, Maywufa Company Ltd. 3. Product Manager (Sales and Marketing), Janssen Pharmaceutical Factory of Johnson & Johnson 4. Auditor/Risk Assessment Consultant, Deloitte Taiwan 5. Over 15 years of experience in the biotech and healthcare industry, as well as in risk management and financial auditing at accounting firms.		0
Director Lee Chen-Chia	1. Founder/Chairman, Maywufa Company Ltd. 2. Founder / Chairman, PhytoHealth Corp. & AmCad BioMed Corp. 3. National Policy Consultants, Presidential Palace 4. Director, Central Bank of the Republic of China (Taiwan). 5. Director, Straits Exchange Foundation 6. Chairman of the Taiwan Provincial Industrial Association and Chairman of the National Association of Small and Medium Enterprises, R.O.C. 7. Over 45 years of experience in leadership roles at listed companies and related industry associations, government agencies, and in the biotech and healthcare industry.		0
Director Chang King-Jen	1. Chairman, Taiwan Breast Cancer Foundation. 2. Director, PharmaEssentia Corporation and iXensor Co., Ltd. 3. Supervisor, EirGenix, Inc. 4. Independent Director, Honghwa International Co., Ltd. 5. Former Director of the Department of Surgery, National Taiwan University Hospital; former Superintendent of Taoyuan General Hospital (Department of Health) and Cheng Ching General Hospital, Taichung. 6. Over 45 years of experience in hospital administration, university teaching, and management in the biotech and healthcare industry.		1
Director Sheu Jin-Chuan	1. Chairman of the Liver Disease Prevention & Treatment Research Foundation, the John Tung Foundation, and the Health for All Foundation. 2. Director, ASMedia Technology Inc. 3. Former Professor of Internal Medicine and Director of the Division of Gastroenterology and Hepatology, National Taiwan University College of 4. Renowned physician, university professor, with over 45 years of experience in management within the biotech and healthcare industry.		0

Qualifi-cation / Name	Professional qualifications and experience (Note 1)	Independence analysis	No. of other public companies at which the person concurrently serves as an independent director
Director Chen Wal-Ter	1. Advisor and Chair Professor, School of Medicine, China Medical University 2. Former Vice President (Acting President), China Medical University; Former Superintendent, CMU Beigang Hospital 3. Renowned physician and university professor with over 45 years of experience in biotech and healthcare industry management.		1
Director Chiou Shu-Ti	1. Chairman, Health and Sustainable Development Foundation. 2. Global Executive Committee Member, International Alliance for Health Promotion and Education. 3. Chairperson, International Age-Friendly Health Care Committee. 4. Adjunct Professor, College of Medicine, National Yang Ming Chiao Tung University 5. Former Director-General of the Health Promotion Administration, Ministry of Health and Welfare, and former Director of the Taipei City Department of Health and the Yilan County Public Health Bureau. 6. Former government health official, medical doctor, and university professor with over 30 years of experience in the biotech and healthcare industry.		0
Director Wang Tsay-Ping	1. Honorary Chairman, Ching-Kang Foundation for Pharmacy Promotion. 2. Advisor, Taipei Pharmacists Association. 3. Consultant, Federation of Taiwan Pharmacists Association. 4. Former Director and General Manager of the Pharmaceutical Division, MAYWUFA COMPANY LTD. 5. Over 40 years of experience in the biotech and healthcare industry, as well as in business management.	There are no circumstances as specified in Article 30 of the Company Act.	0
Director Tseng Gary T	1. Responsible Person, SHF Biotechnology Co., Ltd. 2. Chairman, Sunyoung Trading Co., Ltd. 3. Former Vice Chairman of the Taiwan External Trade Development Council and Secretary to the Office of the President. 4. Over 40 years of experience in government agencies, university lecturing, and the biotech and healthcare industry.		0
Independent Director Chang Ching-Tian	1. Former Special Assistant to the President of the General Management Office, Formosa Plastics Group, concurrently General Manager of Formosa Plastics Environmental Technology Corporation, and Supervisor of SciVision Biotech Inc. 2. Over 40 years of experience as an executive and manager in the biotech and healthcare industry, public company management, and financial accounting-related roles.	1.There are no circumstances as specified in Article 30 of the Company Act. 2.Note 2.	0

Qualifi-cation / Name	Professional qualifications and experience (Note 1)	Independence analysis	No. of other public companies at which the person concurrently serves as an independent director
Independent Director Huang Weng-Foung	1. Independent Director, TaiGen Biopharmaceuticals Holdings Limited and Eusol Biotech Co., Ltd. 2. Director, Panion & BF Biotech Inc., Bowlin Holding Co., Ltd. (Seychelles), Cheng Fong Chemical Co., Ltd., TaiRx, Inc., and New Eye Biotech Co., Ltd. 3. Former Director of the Bureau of Pharmaceutical Affairs and Food Sanitation, Department of Health, Executive Yuan; Former Director of the Pharmaceutical Affairs Division, Department of Health, Executive Yuan; Professor at the Institute of Health and Welfare Policy, National Yang-Ming University 4. Over 45 years of experience as a senior official in government health agencies, university professor, and in pharmaceutical and biotech industry management, pharmacy practice, and pharmaceutical administration.	1.There are no circumstances as specified in Article 30 of the Company Act. 2.Note 2.	2
Independent Director Li Hsueh-Yu	1. Professor-level Attending Physician, Linkou Chang Gung Memorial Hospital. 2. Professor, School of Medicine, Chang Gung University. 3. Former Vice Chair of International Medical Services and Director of the International Affairs Center at Linkou Chang Gung Memorial Hospital; Former Executive Director of the Taiwan Society of Otorhinolaryngology; Former President of the Taiwan Society of Sleep Medicine; Former President of the Taiwan Association of Voice Medicine. 4. Renowned physician and university professor with over 40 years of experience in the biotech and healthcare industry		0
Independent Director Lin She-Yi	1. Executive Director and CEO, T.M.U. Pharmacy Foundation for Culture and Education. 2. Vice Chairman, HoneyBear Biosciences, Inc. 3. Former Director, Taiwan Heart Foundation; Former Senior Director, Novartis (Taiwan) Co., Ltd. 4. Over 30 years of experience in the biotech and healthcare industry, as well as in pharmacy and pharmaceutical management.		0

Note1：Professional qualifications and experience: Specify the professional qualifications and experience of each director and supervisor. If a member of the Audit Committee, specify their accounting or finance background and work experience. Additionally, specify whether any circumstance under any subparagraph of Article 30 of the Company Act exists with respect to a director or supervisor.

Note2：Describe the status of independence of each independent director, including but not limited to the following: did they or their spouse or any relative within the second degree serve as a director, supervisor, or employee of the Company or any of its affiliates? ; specify the number and ratio of shares of the Company held by the independent director and their spouse and relatives within the second degree (or through nominees); do they serve as a director, supervisor, or employee of any company having a specified relationship with the Company (see Article 3, paragraph 1, subparagraphs 5 to 8 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies)?; specify the amount(s) of any pay received by the independent director for any services such as business, legal, financial, or accounting services provided to the Company or any affiliate thereof within the past 2 years.

Meets the Independence Criteria	Includes but is not limited to whether oneself, spouse, or first-degree relatives serve as directors, supervisors, or	The number and proportion of shares held by oneself, spouse, and first-degree relatives (or held under others'	Whether serving as a director, supervisor, or employee of companies with specific relationships with the company	The amount of compensation received for providing business, legal, financial, accounting, or other services to the

Name and Title	employees of the company or its affiliated enterprises.	names).	(referring to provisions 5-8 of Article 3, Paragraph 1 of the Measures for the Appointment of Independent Directors of Publicly Traded Companies).	company or its affiliated enterprises in the past 2 years.
Chang Ching-Tian Independent Director	No	0 stocks 0%	No	$0
Huang Weng-Foung Independent Director	No	0 stocks 0%	No	$0
Li Hsueh-Yu Independent Director	No	0 stocks 0%	No	$0
Lin She-Yi Independent Director	No	0 stocks 0%	No	$0

(2)Board diversity and independence：

A. Board diversity：

The company has established "Corporate Governance Best Practice Guidelines", which stipulate that the composition of the board of directors should consider diversity and formulate a diversity policy for basic criteria and professional knowledge and skills based on its own operations, operating style, and development needs. When appointing directors, the company not only considers their professional background, but also diversity as an important factor. According to Article 20, Paragraph 3 of the "Corporate Governance Best Practice Guidelines", board members should generally have the knowledge, skills, and qualities necessary to perform their duties. To achieve the ideal goal of corporate governance, the board of directors as a whole should have the following abilities：

(A)Operational judgment capability.
(B)Accounting and financial analysis capability.
(C) Business management capability.
(D)Crisis management capability.
(E)Industry knowledge.
(F)International market perspective.
(G) Leadership capability.
(H) Decision-making capability.

The Company has a total of 13 directors, including 4 independent directors, of whom 4 are female. The board members possess professional backgrounds across various fields such as management, medicine, pharmacy, finance, accounting, and are composed of experts including physicians and pharmacists. With diverse industry and academic experience, the Board brings multifaceted perspectives and professional insights that significantly contribute to enhancing the Company’s operational and managerial performance. Furthermore, the Company places great emphasis on gender equality in board composition, with a target of maintaining at least 20% female representation. Currently, the percentage of female directors (including independent directors) has reached 31%.

Explanation for Not Reaching One-Third Female Board Representation and Measures to Promote Gender Diversity：

1. Reason：At the Company’s shareholders’ meeting held on May 18, 2023, 13 directors were elected, including 4 female directors. While this meets the legal requirements at the

time of election, it does not reach the one-third threshold. The main reason is the nature of the industry, which makes it challenging to identify suitable female candidates within a short period.

2. Measures：Prior to the next board re-election, the Company will actively seek candidate recommendations through various channels, including industry and academic institutions, in order to enhance corporate governance effectiveness and implement the policy of board diversity.

The implementation of board diversity is shown in the following table：

Core elements of diversity. / Director Name	Nationality	Gender	Employed by the company.	Age				Length of tenure as an independent director			Industry experience			Professional expertise			
				41 to 50	51 to 60	61 to 70	71 to 80	Less than 3 years.	3 to 9 years	9 years or more	Biotech and Healthcare	Finance and Capital Markets	Business Management	Doctor	Pharmacist	Financial Accounting	Risk Management
Chairman Lee Yi-Li	R.O.C	F	✓	✓							✓	✓	✓			✓	✓
Vice Chairman Lee I-Lin		F	✓	✓							✓	✓	✓			✓	✓
Director Lee Chen-Chia		M					✓				✓		✓				✓
Director Chang King-Jen		M					✓				✓		✓	✓			✓
Director Sheu Jin-Chuan		M					✓				✓		✓	✓			✓
Director Chen Wal-Ter		M					✓				✓		✓	✓			✓
Director Chiou Shu-Ti		F				✓					✓		✓	✓			✓
Director Wang Tsay-Ping		M					✓				✓		✓		✓		✓
Director Tseng Gary T		M				✓					✓		✓			✓	✓
Independent Director Chang Ching-Tian		M					✓		✓		✓	✓	✓			✓	✓
Independent Director Huang Weng-Foung		M					✓		✓		✓		✓		✓		✓
Independent Director Li Hsueh-Yu		M				✓		✓			✓		✓	✓			✓
Independent Director Lin She-Yi		F			✓			✓			✓		✓		✓		✓

B.Independence of the Board of Directors：

(A) Our company currently has 13 directors, of which 4 are Independent Directors, accounting for 30.77% of the total board members.
(B) The Company has three directors who are related within the second degree of kinship, as follows: Chairperson Lee Yi-Li and Vice Chairperson Lee I-Lin are daughters of Director Lee Chen-Chia, and Chairperson Lee Yi-Li and Vice Chairperson Lee I-Lin are sisters. These related directors account for only 23.08% of the entire board, which is below the 50% threshold; therefore, the circumstances specified in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act do not apply.

2.1.2 Information of General Manager, Deputy General Manager, Assistant General Manager, Department Heads, and Branch Managers：

April 14, 2026 (stock closing date)

Job title	Nationality or place of registration	Name	Gender, age	Commencement date of first term	No. of shares held at time of election		Shares currently held by spouse and minor children		Shares held through nominees		Principal work experience and academic qualifications	Positions held concurrently in the company and/or in any other company	Directors with which the person has a relationship of spouse or relative within the second degree			Remarks (Note)
					Shares	%	Shares	%	Shares	%			Job title	Name	Relation	
General Manager	R.O.C	Lee Yi-Li	F 41~50	2018.04.20	582,327	0.92%	0	0.00%	0	0.00%	➢ MBA, Rutgers University ➢ BBA In Finance, National Taiwan University ➢ Director, PhytoHealth Corp. ➢ Director, AmCad BioMed Corp. ➢ Supervisor, Taiwan Bio Industry Organization. ➢ 2016 Top 10 Female Heads of The Biomedical Industry ➢ Vice President, International Global Corporate, Standard Chartered Bank ➢ Vice President, Credit Agricole Corporate and Investment Bank ➢ Manager, Corporate Banking Group, Citibank, N.A.	➢ Chairman, PhytoHealth Corp. ➢ Vice Chairman, Maywufa Company Ltd. ➢ Chairman, Broadsound Corporation ➢ Director, Maywufa Cosmetics (Shanghai) Co., Ltd. ➢ Director, Taiwan Incubator SME Development Corporation ➢ Independent Director, Sinyi Realty Inc.	None	None	None	None
Deputy General Manager of Business Development	R.O.C	Ning Hong-Yuan	F 41~50	2022.01.18	0	0.00%	0	0.00%	0	0.00%	➢ Bachelor's Degree in Foreign Languages and Literature, National Taiwan University ➢ Associate Vice President of Marketing, PlexBio Co., Ltd. ➢ Head of Marketing and Sales & Special Assistant to the General Manager, GeneReach Biotechnology Corp. ➢ Head and Vice President of Sales and Marketing, ConVida Healthcare (USA) ➢ Associate Vice President of International Business, TopQ Corporation	NA	None	None	None	None
Chief Accounti	R.O.C	Dai You-Ru	F 31~40	2025.11.6	0	0.00%	0	0.00%	0	0.00%	Bachelor's Degree in Accounting, Chung Yuan Christian University	Finance & Accounting Manager,	None	None	None	None

ng Officer											Manager, Deloitte (Taiwan)	Broadsound Corporation				
Chief Financial Officer	R.O.C	Shen Po-Tsen	M 41-50	2025.11.6	0	0.00%	0	0.00%	0	0.00%	Master’s Degree in Finance, National Chung Cheng University Senior Specialist, Foxconn Interconnect Technology Senior Specialist, Yulon Management Co., Ltd. Assistant Manager, International Bills Finance Corp.	NA	None	None	None	None
Corporate Governance Officer	R.O.C	Huang Chih-Yuan	F 51~60	2024.8.8	31,000	0.05%	0	0.00%	0	0.00%	➢ BBA, Accounting Department of Soochow University, Taipei, Taiwan ➢ Financial / Accounting officer and spokesman AmCad BioMed Corp. ➢ Audit Supervisor, PhytoHealth Corp. ➢ Chief Financial Officer and Spokesperson, Wellell Inc. ➢ Group Accountant, Microlife Corporation ➢ Auditor General, Microlife Corporation	➢ Financial Supervisor , PhytoHealth Corp. ➢ Director, Broadsound Corporation	None	None	None	None
Chief Audit Executive	R.O.C	Lin Tung-Ku	M 51~60	2014.7.25	0	0.00%	0	0.00%	0	0.00%	➢ Bachelor’s Degree in Accounting, Ming Chuan University ➢ Chief Audit Executive, PhytoHealth Corporation ➢ Chief Audit Executive, Maywufa Company Ltd.	NA	None	None	None	None

Note: Where the General Manager or an equivalent position (the most senior executive) is the same person as the Chairperson, or where the two are spouses or first-degree relatives, the reason, reasonableness, necessity, and response measures must be disclosed.

In the Company, the Chairperson and General Manager positions are held by the same person. This is due to the Group’s second-generation succession plan initiated in recent years. Former Chairperson Mr. Lee Chen-Chia resigned from his position on November 5, 2020. In the 2023 shareholders’ meeting, following a full re-election of directors, the Board elected Ms. Lee Yi-Li as Chairperson on the same day. Ms. Lee Yi-Li has served concurrently as Chairperson and General Manager for many years. With a background in finance and international banking, she has introduced a strong sense of risk control to the Company and has actively led development in AI technologies. Several of the Company’s products have received international certifications and are globally unique.

In addition, Ms. Lee maintains close communication with all directors regarding the Company's operations and strategic direction to ensure sound corporate governance. In the 2023 Annual General Meeting, the Company appointed four independent directors to further enhance board functionality and strengthen its supervisory role.

The Company has adopted the following specific measures:

1.Current independent director Mr. Chang Ching-Tian has expertise in finance and accounting, contributing effectively to the Company’s oversight. Independent directors Mr. Huang Weng-Foung, Ms. Li Hsueh-Yu, and Mr. Lin She-Yi are distinguished figures in the biomedical industry and provide valuable support to the Company’s management.

2.Independent directors actively participate in all functional committees, engaging in thorough discussions and offering suggestions for the Board’s consideration, thereby reinforcing corporate governance.

3.The majority of board members are not concurrently employees or managers of the Company and are professionals and scholars from various fields of expertise.

2.2 Remuneration to Directors, Supervisors, General Manager, and Vice Presidents

2.2.1Remuneration of general directors and independent directors (disclosing individual names and remuneration methods).

Dec. 31, 2025 Unit: NTD thousands

Job title	Name	Remuneration to directors								Sum of A+B+C+D and ratio to net income		Remuneration received by directors for concurrent service as an employee								Sum of A+B+C+D+E+F+G and ratio to net income		Remuneration from Invested Businesses Other than Subsidiaries or Parent Company
		Remunerations (A)		Retirement pension (B)		Directors Compensation (C)		Allowances (D)				Salary, rewards, and special disbursements (E)		Retirement pay and pension (F) (Note 1)		Employee profit-sharing compensation (G)						
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company		All consolidated entities		The Company	The Company	
																Cash	Stock	Cash	Stock			
Chairman	Lee Yi-Li	0	0	0	0	0	0	500	504	500 (0.90)	504 (0.90)	4,593	4,593	0	0	0	0	0	0	5,093 (9.14)	5,097 (9.15)	0
Vice Chairman	Phytohealth Corp. Representative : Lee I-Lin	0	0	0	0	0	0	260	260	260 (0.47)	260 (0.47)	1,180	1,180	66	66	0	0	0	0	1,506 (2.70)	1,506 (2.70)	0
Director	Phytohealth Corp. Representative： Lee Chen-Chia	0	0	0	0	0	0	260	260	260 (0.47)	260 (0.47)	0	0	0	0	0	0	0	0	260 (0.47)	260 (0.47)	0
Director.	Phytohealth Corp. Representative： Chen Wal-Ter	0	0	0	0	0	0	255	255	255 (0.46)	255 (0.46)	0	0	0	0	0	0	0	0	255 (0.46)	255 (0.46)	0
Director.	Maywufa Company Ltd.. Representative： Sheu Jin-Chuan	0	0	0	0	0	0	250	250	250 (0.45)	250 (0.45)	0	0	0	0	0	0	0	0	250 (0.45)	250 (0.45)	0
Director.	Maywufa Company Ltd.. Representative： Wang Tsay-Ping	0	0	0	0	0	0	255	255	255 (0.46)	255 (0.46)	0	0	0	0	0	0	0	0	255 (0.46)	255 (0.46)	0
Director.	Jen Yu Ltd. Representative： Tseng Gary T	0	0	0	0	0	0	260	260	260 (0.47)	260 (0.47)	0	0	0	0	0	0	0	0	260 (0.47)	260 (0.47)	0
Director.	Jen Yu Ltd. Representative： Chiou Shu-Ti	0	0	0	0	0	0	255	255	255 (0.46)	255 (0.46)	0	0	0	0	0	0	0	0	255 (0.46)	255 (0.46)	0
Director.	Chang King-Jen	0	0	0	0	0	0	255	255	255 (0.46)	255 (0.46)	0	0	0	0	0	0	0	0	255 (0.46)	255 (0.46)	0
Independent director.	Chang Ching-Tian	0	0	0	0	0	0	290	290	290 (0.52)	290 (0.52)	0	0	0	0	0	0	0	0	290 (0.52)	290 (0.52)	0
Independent	Huang Weng-Foung	0	0	0	0	0	0	290	290	290 (0.52)	290 (0.52)	0	0	0	0	0	0	0	0	290 (0.52)	290 (0.52)	0

Job title	Name	Remuneration to directors								Sum of A+B+C+D and ratio to net income		Remuneration received by directors for concurrent service as an employee								Sum of A+B+C+D+E+F+G and ratio to net income		Remuneration from Invested Businesses Other than Subsidiaries or Parent Company
		Remunerations (A)		Retirement pension (B)		Directors Compensation (C)		Allowances (D)				Salary, rewards, and special disbursements (E)		Retirement pay and pension (F) (Note 1)		Employee profit-sharing compensation (G)						
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company		All consolidated entities		The Company	The Company	
																Cash	Stock	Cash	Stock			
director.																						
Independent director.	Li Hsueh-Yu							265	265	265 (0.48)	265 (0.48)	0	0	0	0	0	0	0	0	265 (0.48)	265 (0.48)	0
Independent director.	Lin She-Yi							290	290	290 (0.52)	290 (0.52)	0	0	0	0	0	0	0	0	290 (0.52)	290 (0.52)	0

1.The policy, system, standards, and structure of remuneration for independent directors, as well as the correlation between their remuneration amount and factors such as their responsibilities, risks, and time input, are stated as follows: According to Article 25 of the Company's Articles of Association, the remuneration of all directors is authorized by the Board of Directors. It shall be paid at the same level as that of the industry, regardless of the operating profit or loss. In addition, the "Director Remuneration Payment Method" was formulated and approved by the Remuneration and Compensation Committee and the Board of Directors on February 18, 2022, and the relevant provisions for the remuneration of independent directors are implemented in accordance with this method.

2. In addition to the disclosure in the table above, the remuneration received by the company's directors for providing services to all companies in the financial report (such as serving as non-employee consultants, etc.) in the recent fiscal year amounted to 1,200NT thousand

Note 1: The actual amount of retirement benefits paid in the 2025 fiscal year was NTD 0, with NTD 66,000 recorded as an expense for retirement benefits.

2.2.2Remuneration of Supervisors: The company has established an Audit Committee to replace the supervisors; therefore, this is not applicable.

2.2.3 Remuneration of General Manager and Vice Presidents:

Dec. 31, 2025 Unit: NTD thousands

<table>
<tr><th rowspan="3">Job title</th><th rowspan="3">Name</th><th colspan="2">salary
(A)</th><th colspan="2">salary
(A)</th><th colspan="2">Retirement pay and pension (B)
(Note 1)</th><th colspan="4">Rewards and special disbursements.
(C)</th><th colspan="2">Employee profit-sharing compensation
(D)</th><th rowspan="3">Sum of A+B+C+D and ratio to net income (%)
All consolidated entities</th></tr>
<tr><th rowspan="2">The Company</th><th rowspan="2">The Company</th><th rowspan="2">The Company</th><th rowspan="2">All consolidated entities</th><th rowspan="2">The Company</th><th rowspan="2">All consolidated entities</th><th colspan="2">The Company</th><th colspan="2">All consolidated entities</th><th rowspan="2">All consolidated entities</th><th rowspan="2">The Company</th></tr>
<tr><th>cash</th><th>stock</th><th>cash</th><th>stock</th></tr>
<tr><td>General manager</td><td>Lee Yi-Li</td><td rowspan="2">5,710</td><td rowspan="2">5,710</td><td rowspan="2">99</td><td rowspan="2">99</td><td rowspan="2">797</td><td rowspan="2">797</td><td rowspan="2">0</td><td rowspan="2">0</td><td rowspan="2">0</td><td rowspan="2">0</td><td rowspan="2">6,606
(11.86)</td><td rowspan="2">6,606
(11.86)</td><td rowspan="2">0</td></tr>
<tr><td>Vice President, Business Development.</td><td>Evelyn Ning</td></tr>
</table>

Note 1: The actual amount of retirement benefits paid in the 2025 fiscal year was NTD 0, with NTD 99,000 recorded as an expense for retirement benefits.

Remuneration Range Table

Remuneration Range for Each of the Company's Director	Name of Directors	
	The Company	All consolidated entities (Note)
Under NTD 1,000,000		
NTD 1,000,000 (inclusive)		
NTD 2,000,000 (inclusive)	Evelyn Ning	Evelyn Ning
NTD 3,500,000 (inclusive)		
NTD 5,000,000 (inclusive)	Lee Yi-Li	Lee Yi-Li
NTD 10,000,000 (inclusive)		
NTD 15,000,000 (inclusive)		
NTD 30,000,000 (inclusive)		
NTD 50,000,000 (inclusive)		
Over NTD 100,000,000		
Total	2	2

Note: Parent company and all affiliated invested businesses.

The top five highest-paid executives and their remuneration (disclosed by name and remuneration method).

Job title	Name	salary (A)		Retirement pay and pension (B)		Rewards and special disbursements. (C)		Employee profit-sharing compensation (D)				Sum of A+B+C+D and ratio to net income (%)		Remuneration received from investee enterprises other than subsidiaries or from the parent company
		The Company	All consolidated entities	The Company	All consolidated entities	The Company	All consolidated entities	The Company		All consolidated entities		The Company	All consolidated entities	
								cash	stock	cash	stock			
Manager	A	4,080	4,080	0	0	513	513	0	0	0	0	4,593 (8.24)	4,593 (8.24)	0
Manager	B	1,630	1,630	99	99	284	284	0	0	0	0	2,013 (3.61)	2,013 (3.61)	0
Manager	C(Note 1)	878	878	54	54	0	0	0	0	0	0	932 (1.67)	932 (1.67)	0

Note 1: 2025.08 Dismissed.

2.2.4Name(s) of manager(s) who received employee remuneration and the allocation situation: Our company has no surplus yet; therefore, there has been no distribution of employee compensation.

2.2.5Comparison and analysis of the total remuneration paid to the directors, general managers, and deputy general managers of the Company and all companies in the consolidated financial statements in the past two years, as a percentage of the post-tax net profit of the individual financial statements. The policy, standards, and composition of remuneration, the procedures for determining remuneration, and their relationship with business performance should also be explained.

Explanation:

1.The percentage of the total remuneration paid to the directors, general managers, and deputy general managers of the Company and all companies in the consolidated financial statements in the past two years, as a percentage of the post-tax (loss) profit of the individual financial statements.

Ratio of total remuneration paid to directors, supervisors, general manager and vice presidents to net income (%)			
Year	The Company	Companies in the consolidated financial statements	Explanation of Differences
2025	-20.71%	-20.71%	The proportion increased in 2025; however, the absolute amount difference is not significant.
2024	-23.21%	-23.22%	

2.Policies, standards, and composition of remuneration, procedures for determining remuneration, and their relationship with business performance and future risks:

To establish a sound compensation and remuneration system for the Company's directors and managerial officers, the Board of Directors has established the Compensation Committee in accordance with the "Regulations Governing the Establishment and Exercise of Powers of Compensation Committees of Companies Whose Stock Is Listed on the Stock Exchange or Traded at the Business Premises of Securities Firms." The Compensation Committee, in a professional and objective capacity, formulates the Company's director and managerial compensation policies and systems. In determining remuneration, the Committee considers industry standards, individual factors such as time commitment, responsibilities undertaken, and goal achievement, as well as the Company's historical compensation practices for equivalent positions. Additionally, the Committee takes into account the achievement of short-term and long-term business objectives, the Company's financial status, and future risks to ensure that directors and managerial officers do not engage in activities beyond the Company's risk appetite solely to pursue compensation benefits.

Furthermore, the remuneration of managerial officers is evaluated in accordance with the "Managerial Officer Compensation and Remuneration Payment Regulations" of the Company. The evaluation criteria include not only the salary level of the position in the industry, the scope of responsibilities within the Company, and contributions to corporate operational goals but also financial and non-financial indicators. Financial indicators include metrics such as revenue and pre-tax and post-tax net profit achievement rates, while non-financial indicators encompass factors such as the planning and execution of various projects and the severity of regulatory compliance and operational risk deficiencies within the respective departments.

The annual remuneration of directors and managers is determined in accordance with Article 30 of the Company's Articles of Association. If the Company has profits for the year (meaning pre-tax profit minus employee and director remuneration), after reserving for accumulated losses, a portion ranging from 3% to 6% is allocated for employee remuneration(At least 20% of the employee remuneration amount shall be allocated to rank-and-file employees.) and no more than 4% is allocated for director remuneration.

The above-mentioned remuneration for directors and managers must be approved by the Remuneration Committee and submitted to the Board of Directors for resolution.

2.3 The operating status of corporate governance.

2.3.1Operation of the Board of Directors

In the most recent fiscal year, the Board of Directors convened 4 meetings (A). The attendance of directors is summarized as follows：

Title	Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) (B/A)	Remarks
Chairman	Lee Yi-Li	4	0	100%	-
Vice Chairman	PhytoHealth Corp. Representative：Lee I-Lin	4	0	100%	-
Director	PhytoHealth Corp. Representative：Lee Chen-Chia	4	0	100%	-
Director	Chang King-Jen	3	1	75%	-
Director	Maywufa Company Limited. Representative：Sheu Jin-Chuan	2	2	50%	-
Director	PhytoHealth Corp. Representative：Chen Wal-Ter	3	1	75%	-
Director	Jen Yu Ltd. Representative：Chiou Shu-Ti	3	1	75%	-
Director	Maywufa Company Limited. Representative：Wang Tsay-Ping	3	1	75%	-
Director	Jen Yu Ltd. Representative：Tseng Gary T	4	0	100%	-
Independent Director	Chang Ching-Tian	4	0	100%	-
Independent Director	Huang Weng-Foung	4	0	100%	-
Independent Director	Li Hsueh-Yu	2	2	50%	-
Independent Director	Lin She-Yi	4	0	100%	-

Other information required to be disclosed：

I. If any of the following circumstances exists, specify the board meeting date, meeting session number, content of the motion(s), the opinions of all the independent directors, and the measures taken by the Company based on the opinions of the independent directors：

(I) Any matter under Article 14-3 of the Securities and Exchange Act(All independent directors had no objections to the resolutions of the board meetings of the Company for the year 2025 and the first quarter of 2026, and therefore, the Company did not need to address any opinions from independent directors.)：

Board of Directors Date/Term	Agenda items and follow-up actions
2025.2.25 6h 9th	Proposal for discussion：Amendment to the “Articles of Incorporation.”
	Resolution：Upon the Chairperson’s inquiry, all attending directors raised no objections. The proposal was approved as presented.
2025.8.7 6h 11th	1.Proposal for discussion：The Release of Managers from Non-Compete Restrictions.
	2.Proposal for approval：Approval of the 2024 Sustainability Report.
	Resolution：Upon the Chairperson’s inquiry, all attending directors raised no objections. The proposal was approved as presented.
2025.11.6 6h 12th	Proposal for discussion：The Distribution of Year-End and Performance Bonuses for 2025.
	Resolution：Upon the Chairperson’s inquiry, all attending directors raised no objections. The proposal was approved as presented.
2026.2.24 6h 13th	1.Proposal for discussion：The Full Re-election of Directors.
	2.Proposal for approval：The List of Director and Independent Director Candidates.
	3.Proposal for discussion：The Release of Directors and Their Representatives from Non-Compete Restrictions.
	4.Proposal for discussion：The Amendments to the “Sustainable Development Best Practice Principles.”
	5.Proposal for ratification：The Amendments to the “2025 Employee Stock Option Certificate Issuance and Subscription Regulations.”
	6.Proposal for discussion：The Amendments to the “Rules of Procedure for Board of Directors Meetings.”
	Resolution：Upon the Chairperson’s inquiry, all attending directors raised no objections. The proposal was approved as presented.

(II) In addition to the matters referred to above, any dissenting or qualified opinion of an independent directory that is on record or stated in writing with respect to any board resolution：None.

II. The status of implementation of recusals of directors with respect to any motions with which they may have a conflict of interest: specify the director’s name, the content of the motion, the cause for recusal, and whether and how the director voted：None.

III. Implementation of Evaluations of the Board of Directors：

Assessment cycle	The evaluation period	Evaluation Scope	Assessment methods	Evaluation Content

Once a year	January 1st, 2025 to December 31st, 2025	Board of Directors, individual directors, and functional committees	Overall board of directors, individual board members, and functional committees performance evaluation.	Note

Note：The evaluation content shall include at least the following based on the scope of the evaluation:

(1)Evaluation of the performance of the board should include at least the following: degree of the board’s participation in the operation of the company; the quality of the board’s decision making; composition and structure of the board; election and continuing education of the directors; internal control.

(2)Evaluation of the performance of individual directors should include at least the following: familiarity with the goals and missions of the company; awareness of the duties of a director; participation in the operation of the company; management of internal relationships and communication; the director's professionalism and continuing education; internal control.

(3)Evaluation of the performance of the functional committees: degree of participation in the operation of the company; awareness of the duties of the functional committee; quality of decisions made by the functional committee; makeup of the functional committee and election of its members; internal control.

IV. Give an evaluation of the targets that were adopted for strengthening of the functions of the board during the current and immediately preceding fiscal years (e.g., establishing an audit committee, increasing information transparency, etc.) and the measures taken toward achievement there of：

(1)The operation of the board of directors of our company is exercised in accordance with the law, the company's articles of association, and resolutions of the shareholders' meeting. All directors not only possess the necessary professional knowledge, skills and qualities required for performing their duties, but also act in good faith and exercise due care to create the maximum benefits for all shareholders.

(2)The company appointed four independent directors. In order to establish a sound corporate governance system, strengthen supervisory functions and enhance management capabilities, our company has established a board meeting protocol in accordance with the regulations of the securities regulator. The protocol includes the main content of the agenda, operating procedures, matters to be recorded in the minutes, announcements and other requirements to be followed.

(3)Our company has established a board of directors performance evaluation system, and the board has passed the board performance evaluation method, which is reviewed and summarized by self-assessment and peer assessment questionnaires every year. At least once every three years, an external professional independent agency or team of experts and scholars will be commissioned to conduct an evaluation as needed to encourage self-discipline among board members and improve the sound operation of the board of directors.

(4)In addition to conducting regular self-inspections of the operation of the board of directors and strengthening its functions, the internal audit staff also prepares an audit report on the operation of the board of directors, and the monthly audit report is submitted to each independent director for review by the end of the following month, in compliance with the regulations of the securities regulator.

(5)In accordance with the regulations of the securities regulatory authority, the Company established a Compensation Committee as resolved by the Board of Directors on November

29, 2013. In 2025, the Committee convened two meetings as required to review the compensation policies for directors and managerial officers, as well as employee stock subscription matters, thereby reinforcing corporate governance.

(6)To comply with the regulations of the securities regulatory authority, the Company resolved to establish an Audit Committee in place of supervisors, as approved by the Board of Directors on February 21, 2014. In 2025, the Audit Committee convened four meetings, with resolutions submitted to the Board for approval, thereby enhancing corporate governance.

V. Attendance of independent directors at each board meeting in the current and recent fiscal year：

(◎：Personally attended ★：Proxy Attendance ◆：Absent)

2025	1st	2nd	3rd	4th
Chang Ching-Tian	◎	◎	◎	◎
Huang Weng-Foung	◎	◎	◎	◎
Li Hsueh-Yu	★	★	◎	◎
Lin She-Yi	◎	◎	◎	◎

2026	1st
Chang Ching-Tian	◎
Huang Weng-Foung	◎
Li Hsueh-Yu	★
Lin She-Yi	◎

2.3.2 Operation of the Audit Committee：

The Company currently has four independent directors, who also form the Audit Committee. The Committee holds meetings at least once per quarter. Its purpose is to assist the Board of Directors in overseeing the quality and integrity of the Company's accounting, auditing, financial reporting processes, and internal controls.

The matters reviewed by the Audit Committee mainly include：

1. First quarter, second quarter, third quarter, and annual financial reports.
2. Audit of financial statements and accounting policies and procedures.
3. Internal control system and related policies and procedures.
4. Assessment of the effectiveness of the internal control system.
5. Significant asset or derivative transactions.
6. Significant loans, endorsements, or guarantees.
7. The issuance or offering of securities.
8. Appointment, removal, or compensation of the certifying accountant.
9. Appointment or removal of financial, accounting, or internal audit executives.
10. Self-evaluation questionnaire of the Audit Committee's performance assessment.

In the most recent fiscal year, the Audit Committee convened 4 meetings (A). The attendance of independent directors is as follows：

Title	Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) (B/A)	Remarks
Chairperson	Chang Ching-Tian	4	0	100%	-
Member	Huang Weng-Foung	4	0	100%	-
Member	Li Hsueh-Yu	2	2	50%	-
Member	Lin She-Yi	4	0	100%	-

Other information required to be disclosed：

I. If any of the following circumstances exists, specify the audit committee meeting date, meeting session number, content of the motion(s), the content of any dissenting or qualified opinion or significant recommendation of the independent directors, the outcomes of audit committee resolutions, and the measures taken by the Company based on the opinions of the audit committee：

1. Any matter under Article 14-5 of the Securities and Exchange Act：

Board of Directors Date/Term	Audit Committee Date/Term	Agenda items and follow-up actions
2025.2.25 6th 9th	2025.2.25 4th 7th	1. Proposal for approval of the 2024 financial statements and business report.
		2. Proposal for approval of the 2024 deficit compensation plan.
		3. Proposal for discussion on the Private Placement of Common Shares for Cash Capital Increase.
		4. Proposal for approval of the 2024 Assessment of the Effectiveness of the Internal Control System and the Statement on Internal Control System.
		5. Proposal for discussion on the Amendments to the “Internal Control System.”
		6. Proposal for discussion on the Remuneration of the Certifying CPAs and the Evaluation of Their Independence.
		7. Proposal for discussion on the Reconfirmation of the Procedures and General Policy for Pre-Approval of Non-Assurance Services Provided by Ernst & Young and Its Affiliates, and the List of Non-Assurance Services.
		Audit Committee Resolution: All proposals were approved without objection by the attending committee members upon inquiry by the Chairperson and were submitted to the Board of Directors for further discussion.
		Board Response to Audit Committee Recommendations: All attending directors agreed to approve the proposals.
2025.4.29 6th 10th	2025.4.29 4th 8th	1. Proposal for approval of the consolidated financial statements for the first quarter of 2025.
		2. Proposal for approval of the List of Eligible Subscribers (Non-Managers) and the Number of Shares Available for Subscription under the Third 2023 Employee Stock Option Plan.
		Audit Committee Resolution: All proposals were approved without objection by the attending committee members upon inquiry by the Chairperson and were submitted to the Board of Directors for further discussion.
		Board Response to Audit Committee Recommendations: All attending directors agreed to approve the proposals.
2025.8.7 6th 11th	2025.8.7 4th 9th	1.Proposal for approval of the consolidated financial statements for the second quarter of 2025.
		2.Proposal to Define the Scope of the Company’s Rank-and-File Employees and

		Amend the Internal Control System.
		3. Proposal for approval of the Appointment of the Acting Head of Finance and Accounting.
		Audit Committee Resolution: All proposals were approved without objection by the attending committee members upon inquiry by the Chairperson and were submitted to the Board of Directors for further discussion.
		Board Response to Audit Committee Recommendations: All attending directors agreed to approve the proposals.
2025.11.6 6th 12th	2025.11.6 4th 10th	1. Proposal for approval of the Appointment of the Chief Accounting Officer and Chief Financial Officer.
		2. Proposal for approval of the Change of the Company's Certifying CPAs and the Evaluation of Their Independence.
		3. Proposal for approval of the Consolidated Financial Report for the Third Quarter of 2025.
		4. Proposal for discussion on the 2026 Internal Audit Plan.
		5. Proposal for discussion on the Amendments to the "2024 Cash Capital Increase Plan.".
		6. Proposal for discussion on the Issuance of Employee Stock Options.
		Audit Committee Resolution: All proposals were approved without objection by the attending committee members upon inquiry by the Chairperson and were submitted to the Board of Directors for further discussion.
		Board Response to Audit Committee Recommendations: All attending directors agreed to approve the proposals.
2026.2.24 6th 13th	2026.2.24 4th 11th	1. Proposal for approval of the 2025 financial statements and business report.
		2. Proposal for approval of the 2025 Loss Offset Proposal.
		3. Proposal for discussion on the Private Placement of Common Shares for Cash Capital Increase.
		4. Proposal for approval of the 2025 Assessment of the Effectiveness of the Internal Control System and the Statement on Internal Control System.
		5. Proposal for discussion on the Amendments to the "Internal Control System."
		6. Proposal for discussion on the Remuneration of the Certifying CPAs and the Evaluation of Their Independence.
		7. Proposal for discussion on the Reconfirmation of the Procedures and General Policy for Pre-Approval of Non-Assurance Services Provided by Ernst & Young and Its Affiliates, and the List of Non-Assurance Services.
		8. Proposal to ratification of the Amendments to the "2025 Employee Stock Option Certificate Issuance and Subscription Regulations."
		9. Proposal for approval of the List of Eligible Subscribers (Non-Managers) and the Number of Shares Available for Subscription under the First 2025 Employee Stock Option Plan.
		Audit Committee Resolution: All proposals were approved without objection by the attending committee members upon inquiry by the Chairperson and were submitted to the Board of Directors for further discussion.
		Board Response to Audit Committee Recommendations: All attending directors agreed to approve the proposals.

2.In addition to the matters referred to above, any matter that was not approved by the audit committee but was approved by a two-thirds or greater majority resolution of the board of directors：None。

II. Implementation of recusals of independent directors with respect to any motions with which they may have a conflict of interest: specify the independent director's name, the content of the motion, the cause for recusal, and whether and how the independent director voted：None.

III. Communication between the independent directors and the chief internal audit officer and the CPAs that serve as external auditor (including any significant matters communicated about with respect to the state of the company’s finances and business and the method(s) and outcomes of the communication.)：

1. The company's internal audit manager regularly communicates the results of audit reports and their follow-up execution with the Independent Director on a monthly basis, and has fully communicated the implementation and effectiveness of the audit business.
2. The company's internal audit manager regularly communicates the results of audit reports and their follow-up execution with the Independent Director before each quarterly audit committee meeting, and has fully communicated the implementation and effectiveness of the audit business.
3. Prior to the Audit Committee meeting on February 24, 2026, the auditor communicated and fully discussed the results of the annual financial statement audit and other related legal requirements with the Independent Director.
4. The audit manager and the auditor maintain open communication channels and are in direct contact with the Independent Director as needed.

2.3.3 Corporate Governance – Implementation Status and Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the Reasons：

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
1. Has the Company established and disclosed its Corporate Governance Best-Practice Principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies?	✓		1. The Company adopted its "Corporate Governance Best Practice Principles" as approved by the Board of Directors on February 21, 2014. In line with amendments issued by the competent authority and to reflect the Company's operational needs, the Principles were subsequently revised and approved by the Board on April 24, 2015, August 9, 2019, and February 22, 2023, with each revision duly reported at the respective Annual General Meeting of Shareholders. 2. The company has disclosed the Corporate Governance Best Practice Guidelines on its website.	No difference.
2. Shareholding Structure and Shareholders' Rights (1)Does the Company have Internal Operation Procedures for handling shareholders' suggestions, concerns, disputes and litigation matters. If yes, have these procedures been implemented accordingly?	✓		The company has established a spokesperson and proxy spokesperson system in accordance with regulations, and has published their contact telephone numbers and email addresses on the official website for shareholders to contact. The spokesperson and proxy spokesperson use these channels to understand and assist shareholders in resolving their issues.	No difference.
(2)Does the Company know the identity of its major shareholders and the parties with ultimate control of the major shareholders?	✓		The company has commissioned the stock transfer agent, "Grand Fortune Securities Co., Ltd. Share Transfer Agency Department," to regularly update the shareholder and major shareholder rosters, in order to fully understand the ultimate controllers of the company's equity, and to comply with legal requirements for internal personnel to report changes in their shareholding status to the company on a monthly basis. This enables the company to effectively maintain the list of major shareholders.	No difference.
(3)Has the Company built and implemented a risk management system and a firewall between the Company and its affiliates?	✓		The company has established relevant systems in its internal control system in compliance with legal requirements, such as the "Regulations for Supervision and Management of Subsidiaries," "Management Procedures for Related Party Transactions," and " Operating procedures for financial transactions among related	No difference.

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
			parties."	
(4)Has the Company established internal rules prohibiting insider trading of securities based on undisclosed information?	✓		The company has established relevant systems in its internal control system in compliance with legal requirements, such as the "Management Procedures for Preventing Insider Trading."	No difference.
3. Composition and responsibilities of the board of directors (1)Have a diversity policy and specific management objectives been adopted for the board and have they been fully implemented?	✓		The company has established the "Corporate Governance Best Practice Guidelines," which stipulate that the composition of the board of directors should take into account diversity, and that the company should develop a diversity policy for basic conditions and professional knowledge and skills based on its own operations, business models, and development needs. When appointing directors, the company considers not only their professional background but also their diversity as an important factor. In accordance with Article 20, Paragraph 3 of the Corporate Governance Best Practice Guidelines, members of the board of directors should posess the knowledge, skills, and competencies necessary to perform their duties. To achieve the ideal goal of corporate governance, the overall capabilities that the board of directors should possess are as follows： 1. Operational judgment capability. 2. Accounting and financial analysis capability. 3. Business management capability. 4. Crisis management capability. 5. Industry knowledge. 6. International market perspective. 7. Leadership capability. 8. Decision-making capability. The Company has a total of 13 directors, including 4 independent directors. Among them, 3 directors and 1 independent director are female. The board members possess professional expertise across various fields, including management, medicine, pharmacy, financial accounting, risk management, and	No difference.

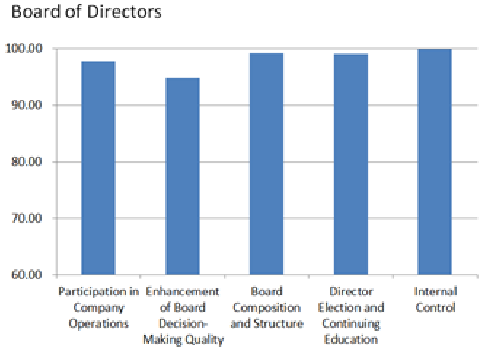
Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
			include licensed physicians and pharmacists. The board is composed of individuals with diverse industry, academic, and knowledge backgrounds, enabling them to provide professional insights from multiple perspectives, which greatly contributes to enhancing the Company's operational and managerial performance. Furthermore, the Company places strong emphasis on gender equality in board composition, with a target of maintaining female representation at 20% or above. Currently, the percentage of female directors (including independent directors) stands at 31%. For information on the implementation of the board of directors' diversity policy, please refer to page 17-19 of this year's annual report.	
(2)Has the Company voluntarily established other functional committees in addition to the remuneration committee and the audit committee	✓		The Company has duly established an Audit Committee and a Compensation Committee in accordance with applicable laws, and on October 31, 2024, the Board of Directors approved the establishment of a Sustainability Development Committee.	Other types of functional committees will be considered for establishment in the future based on actual needs.
(3)Has the Company established rules and methodology for evaluating the performance of its Board of Directors, implemented the performance evaluations on an annual basis, and submitted the results of performance evaluations to the board of directors and used them as reference in determining salary/compensation for individual directors and their nomination and additional office terms?	✓		The Company adopted the "Board Performance Evaluation Measures and Assessment Methods" on February 24, 2016. On August 9, 2019, and August 7, 2020, the Board further approved the inclusion of performance evaluations for functional committees and the revision of evaluation procedures. Annual performance evaluations are conducted at the end of each fiscal year, and at least once every three years, evaluations shall be conducted by an external independent professional institution or a team of external experts and scholars, as needed. The scope of evaluation includes the overall performance of the Board, individual directors, and functional committees. The measurement items for the performance evaluation of the Board of Directors of our company include the following five aspects： 1. Participation in the company's operations. 2. Improving the quality of the Board's decisions. 3. Composition and structure of the Board of Directors.	No difference.

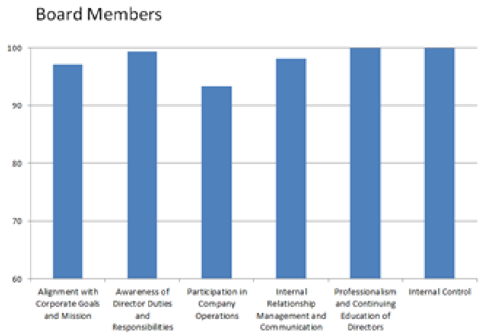
Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
			4. Selection and continuous education of directors. 5. Internal control. The measurement items for the performance evaluation of individual directors should include at least the following six aspects： 1. Understanding of the company's goals and mission. 2. Awareness of the duties of a director. 3. Participation in the company's operations. 4. Management of internal relationships and communication. 5. Professionalism and continuous education of directors. 6. Internal control. The measurement items for the performance evaluation of functional committees should include at least the following five aspects： 1. Participation in the company's operations. 2. Awareness of the duties of the functional committee. 3. Improving the quality of the functional committee's decisions. 4. Composition and member selection of the functional committee. 5. Internal control. Scoring method: 1 point is given for full compliance, 0.75 points for mostly compliance, 0.5 points for partial compliance, 0.25 points for minor compliance, and 0 points for non-compliance. The final score is obtained by summing up the points and dividing by the total number of items * 100. The secretariat of the Board of Directors reports the evaluation results during the Board meeting and provides recommendations on areas that need improvement. In accordance with the aforementioned procedures, the evaluation results for 2025 were reported to the Board of Directors on February 24, 2026, as follows:	

<table>
<tr><th rowspan="2">Evaluation item</th><th colspan="3">Implementation status</th><th rowspan="2">Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td></td><td></td><td></td><td>

Performance Evaluation Results of the Board and Individual Directors

- The results of the performance self-evaluation showed weighted average scores from valid questionnaires ranging between 93.27 and 100 points. Upon analysis, the category "Participation in Company Operations" received a relatively lower score, with the primary area for improvement being the lower actual attendance of certain directors at Board meetings.
- The Company will request that directors attend Board meetings in person to the greatest extent possible.





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<tr><td>Yes</td><td>No</td><td>Summary description</td></tr>
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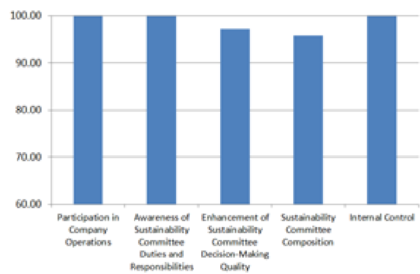
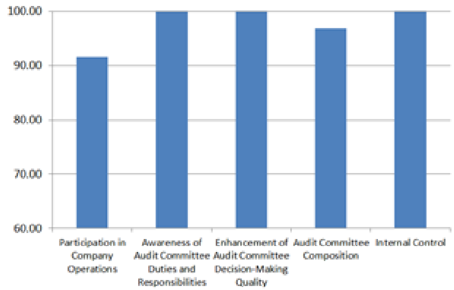
Performance Evaluation Results of Functional Committees

- The results of the performance self-evaluation showed weighted average scores from valid questionnaires ranging between 87.5 and 100 points. Upon analysis, the category "Participation in Company Operations" received a relatively lower score, with the primary area for improvement being the lower actual attendance of certain members at committee meetings.
- The Company will request that members attend each committee meeting in person to the greatest extent possible.

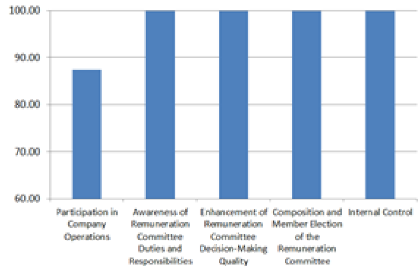
Sustainability Committee



Audit Committee



Remuneration Committee



</td><td></td></tr>
<tr><td>(4)Does the Company regularly evaluate its external auditors' independence?</td><td>✓</td><td></td><td>On February 24, 2026, the Audit Committee and the Board of Directors approved the remuneration for the certifying accountants and assessed their independence. The current certifying accountants engaged by the Company are Mr. Wang Yen-Chun and Ms. Yu Chien-Ju, who have been serving since the third quarter of 2025 and the first quarter of 2022, respectively. Neither has yet reached the seven-year rotation threshold.
According to Taiwan's Statements of Auditing Standards, auditors are required to provide a declaration to the governance body affirming that the personnel of the audit firm, including its affiliates and associated entities, have complied with the independence requirements outlined in the Code of Professional Ethics. Auditors</td><td>No difference.</td></tr>
</table>

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
			must also communicate all relationships and matters that may reasonably be considered to affect their independence, including related safeguards. The Company has received the AQI (Audit Quality Indicators) information and independence declaration from the certifying accountants. No issues were identified that would impair the independence of Ernst & Young, the audit firm engaged by the Company. Furthermore, based on the Company's internal assessment, the certifying accountants are not directors, shareholders, or salaried employees of the Company, nor are they related parties, and therefore are deemed to comply with applicable independence requirements.	
4.Does the TWSE/TPEx listed company have in place an adequate number of qualified corporate governance officers and has it appointed a chief corporate governance officer with responsibility corporate governance practices (including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with laws and regulations, organizing board meetings and annual general meetings of shareholders as required by law, and compiling minutes of board meetings and annual general meetings)?	✓		Currently, the Corporate Governance Officer of the parent company also serves as the Corporate Governance Officer of the Company. This individual has more than three years of experience in managing finance, shareholder services, and meeting affairs for a public company. Responsibilities include planning corporate governance affairs, safeguarding shareholder rights, and strengthening the Board's functions. Key duties involve providing necessary information to directors and independent directors to perform their duties, updating them on relevant regulatory developments, and assisting them in complying with applicable laws and regulations. The implementation of corporate governance in 2025 was reported to the Board of Directors on February 24, 2026, with the following key actions: 1. Board members were promptly notified after material information disclosures, ensuring they remained informed of important Company matters. 2. Directors were kept up to date with the latest amendments and developments in corporate governance regulations, with timely notifications and Board meeting briefings. 3. The Corporate Governance Officer actively reviewed and updated internal governance policies and organizational structures to reinforce Board independence, transparency, legal compliance, and the effective operation of internal audit and control systems. 4. Training opportunities were regularly provided to Board members, including	No difference.

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
			reminders of continuing education courses and accumulated training hours. 5. Annual reporting on the Directors and Officers (D&O) liability insurance coverage was conducted. 6. Meetings involving auditors, the CFO, the Chief Audit Executive, and independent directors were convened as needed to enhance communication. 7. Prior to each Board meeting, director input was solicited for agenda planning. Directors received at least 7 days' notice and sufficient meeting materials in advance. For items involving related parties or conflicts of interest, affected individuals were reminded to recuse themselves. 8. In compliance with regulatory deadlines, the date of the shareholders' meeting was registered annually, and all required materials—including meeting notices, annual reports, agenda handbooks, and minutes—were submitted within the prescribed timeframe. Amendments to the Articles of Incorporation and board re-elections were registered accordingly. 9. Annual performance evaluations were conducted for the Board, individual directors, the Audit Committee, and the Compensation Committee. Internal assessments of overall governance practices were also performed. Additionally, an external independent institution or group of experts is to be engaged at least once every three years, as needed, to conduct evaluations. 10. On September 2, 2025, the Company was invited by Taishin Securities to hold an in-person institutional investor conference, during which the management team presented the Company's latest R&D and business development progress. As the world's first company to receive U.S. FDA approval for ultrasound-based computer-aided diagnosis (CAD) as an innovative medical device, the Company has integrated ultrasound AI technology with clinical expertise to develop four high-end medical devices certified by the FDA, CE, and TFDA. These include the "AmCAD-UT®" for thyroid ultrasound AI diagnostics and the "AmCAD-UO®" system for 10-minute sleep apnea screening. These technologies significantly improve diagnostic speed and accuracy. Through innovation in AI, the Company continues to empower healthcare with internationally patented and certified	

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
			technologies, earning multiple accolades.	
5.Has the Company established channels for communicating with its stakeholders (including but not limited to shareholders, employees, customers, suppliers, etc.) and created a stakeholders section on its company website? Does the Company appropriately respond to stakeholders' questions and concerns on important corporate social responsibility issues?	✓		The Company has established a communication channel for stakeholders in the Stakeholder Relations section on its official website, with dedicated personnel responsible for responding to important corporate social responsibility issues of concern to stakeholders in an appropriate manner. The Company maintains open communication channels with its stakeholders, and respects and protects their legal rights and interests. The Company reports on its communication with stakeholders to the Board of Directors on a regular basis, with a report presented in the first quarter of each year. The Company submitted a report on its communication with stakeholders for 2025 to the Board of Directors on February 24, 2026, and details can be found on the Company's website.	No difference.
6.Has the Company appointed a professional shareholder services agent to handle matters related to its shareholder meetings?	✓		Our company has appointed the "Shareholder Services Department of Fubon Securities Co., Ltd." as our shareholder services agency to handle shareholder meetings and related matters.	No difference.
7. Information Disclosure (1)Has the Company established a corporate website to disclose information regarding its financials, business, and corporate governance status?	✓		Our company has established the website: www.amcadbiomed.com and complies with relevant regulations to regularly disclose or update financial, business, and corporate governance information on the Taiwan Stock Exchange Market Observation Post website. The company website also provides a link to access the Taiwan Stock Exchange Market Observation Post for further information.	No difference.
(2)Does the Company use other information disclosure channels (e.g., maintaining an English-language website, designating staff to handle information collection and disclosure, appointing spokespersons, webcasting investors conference	✓		Our company has established an English version of our official website and designated the head of the accounting department as responsible for collecting company information. We are committed to following the regulations on information disclosure set by the competent authorities and reporting information that should be disclosed. We have also implemented a spokesperson and proxy spokesperson system and made available the process of our investor relations conference on our company website.	No difference.

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
etc.)?				
(3)Does the company publish and report its annual financial report within two months after the end of the fiscal year, and publish and report its financial reports for the first, second, and third quarters as well as its operating statements for each month before the specified deadlines?	✓		The Company's 2025 individual and consolidated financial statements in Chinese were publicly announced and filed on February 26, 2026. The consolidated financial reports in Chinese for the first, second, and third quarters of 2025 were announced and filed on May 6, August 11, and November 10, 2025, respectively. The English versions of the consolidated financial reports for the first, second, and third quarters were announced and filed on July 1, September 25, 2025, and January 2, 2026, respectively. All of the above financial reports and monthly operating results were announced and filed within the required deadlines.	No difference.
8. Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors' and supervisors' continuing education, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing liability insurance for directors and	✓		1. Employee benefits：The Company values employee rights and follows legal requirements. A labor-management conference is held to reach labor-management harmony, and the Employee Welfare Committee regularly organizes employee welfare activities and establishes various system measures to fulfill its social responsibilities. For example, the Company has established an employee retirement system, purchased group insurance for employees, and held educational training. The Company's management team, consisting of the General Manager and various department heads, plans the annual "Manager Inspirational Meeting" for manager training and development. The team also has a leisure activity committee, which plans various group activities and holiday gifts, and a care committee that cares for colleagues and their families. To facilitate employee complaints, the Company has set up an electronic mailbox for employees to submit their opinions. 2. Employee care：The Company respects the human rights of all colleagues, provides equal opportunities to job applicants and employees without	No difference.

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
supervisors)?			discrimination based on their race, belief, religion, party affiliation, gender, marital status, disability, or other government-protected factors that are unrelated to work. This principle applies to recruitment, employment, training, promotion, salary, welfare, transfer, and the Company discloses its "Measures for the Prevention and Punishment of Workplace Sexual Harassment," ensuring a friendly workplace for women and establishing a safe and healthy working environment. 3. Investor relations：In order to enable investors to better understand the Company's business status, the Company has set up an "Investor Relations" section on its website, regularly updating various stock and financial information. 4. Supplier relations：When the Company signs a contract with a supplier, it also signs a statement of integrity in business. The Company strictly requires its employees and cooperation partners not to provide, promise, request or receive bribes, commissions, hospitality, kickbacks, improper gifts, or other improper benefits directly or indirectly during business activities. In order to establish a good cooperative relationship, the Company also requests that its cooperation partners not engage in any form of promise, bribery, commission, kickback, gift, hospitality or other improper benefit to any employee of the Company. Payment to suppliers is also made on time within the agreed payment period to maintain good relationships. 5. Rights of Stakeholders：The Company reported its 2025 stakeholder communication status to the Board of Directors on February 24, 2026. A dedicated “Stakeholders” section has been established on the Company’s official website. The Company remains committed to fulfilling its responsibilities to stakeholders—including suppliers, customers, shareholders, and employees—by upholding quality and service standards. Designated personnel are responsible for maintaining communication with stakeholders and safeguarding their respective rights and interests. 6. Board of Directors training situation：Please refer to the detailed explanation on page 82-83 of this year's annual report for relevant information regarding further	

<table>
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<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td></td><td></td><td></td><td>education or training.
7. Implementation of Risk Management Policy and Risk Assessment Standards：
The Company has established a “Risk Management Procedure” in accordance with ISO and EU MDR standards, covering the management of various risks, including credit risk, market risk, interest rate risk, operational risk, legal risk, and climate change risk. This procedure is designed to analyze potential inherent risks associated with the development and production processes of medical devices. It applies to risk management throughout the lifecycle of a medical device, including during the design phase, procurement process, or post-market complaint handling. The objective is to minimize potential risks and ensure the delivery of safer products.
The Company conducts annual risk assessments and formulates risk management policies accordingly. These policies outline management objectives, organizational structure, responsibility allocation, and procedural mechanisms. They are implemented to effectively identify, measure, and control various risks, ensuring that the risks arising from operations and activities remain within acceptable levels.
8. Implementation of Customer Policy：The Company has established relevant regulations for customer credit management. All products sold are duly approved by government authorities in accordance with applicable regulations. A customer service email and hotline (+886-2-2713-6227) are provided on the Company’s official website to ensure consumer protection.
9. Directors’ Liability Insurance：As stipulated in the Company’s Articles of Incorporation, the Company may purchase liability insurance for its directors and managerial officers. The status of this coverage was reported to the Board of Directors on August 7, 2024, and the policy has been duly implemented.</td><td></td></tr>
<tr><td colspan="5">9. Please describe improvements that have already been made based on the Corporate Governance Evaluation results released for the most recent fiscal year by the Corporate Governance Center, Taiwan Stock Exchange, and specify the priority enhancement objectives and measures planned for any matters still awaiting improvement.
The Company’s explanation of items not scored in the 2025 Corporate Governance Evaluation, along with priority improvement measures, is as follows:：</td></tr>
</table>

Evaluation item	Implementation status			Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and the reasons
	Yes	No	Summary description	
(1) In future years, the Company will, based on actual circumstances, plan to convene its annual shareholders' meeting by the end of May. (2) Following the full re-election of directors at the 2026 annual shareholders' meeting, the Company will comply with the requirement that independent directors account for at least one-third of all board seats. (3) In future years, the Company will actively promote at least six hours of continuing education annually for each independent director. (4) In future years, the Company will, based on actual circumstances, plan to hold at least two investor conferences annually. (5) In future years, the Company will actively plan to prepare its sustainability report in accordance with the framework of the Task Force on Climate-related Financial Disclosures (TCFD), and disclose information on governance, strategy, risk management, metrics, and targets related to climate-related risks and opportunities. (6) In future years, the Company will, based on actual circumstances, plan to conduct employee satisfaction surveys and disclose the implementation status and improvement plans.				

2.3.4 If the company has a remuneration committee or nomination committee in place, the composition and operation of such committee shall be disclosed：

The remuneration committee is responsible for assisting the board of directors in implementing and evaluating the company's overall compensation and benefits policies, as well as the remuneration of executives.

1. The company established the Remuneration Committee on November 29, 2013, and the members of the fifth term of the Remuneration Committee were approved at the board of directors meeting on May 18 and July 27,2023. Mr. Chang Ching-Tian serves as the convener of this term's committee, which consists of four members: Mr. Chang Ching-Tian, Mr. Huang Weng-Foung, Mr. Li Hsueh-Yu and Ms. Lin She-Yi, all of whom meet the qualifications stipulated by the Securities and Exchange Act and the Regulations Governing the Establishment and Exercise of Powers of Remuneration Committees of Public Companies Whose Stock is Listed on the Stock Exchange or Traded Over the Counter at Securities Firms.

Please refer to our company website for the organization regulations of the Compensation Committee.

(1)Information on Remuneration Committee Members

Capacity	Qualifications / Name	Professional qualifications and experience	Independence analysis	Number of other public companies at which the person concurrently serves as remuneration committee member
Convener (Independent Director)	Chang Ching-Tian	Please refer to pages 14-16 of this annual report for information disclosure regarding the professional qualifications of directors and the independence of independent directors.		0
Committee member (Independent Director)	Huang Weng-Foung			2

Committee member (Independent Director)	Li Hsueh-Yu		0
Committee member (Independent Director)	Lin She-Yi		0

(2)Operation of the Remuneration Committee

A. The Company's remuneration committee has a total of 4 members.

B. The term of the current members is from May 18th, 2023 to May 17th, 2026. The Compensation Committee met twice (A2).. The attendance by the members was as follows：

Title	Name	No. of meetings attended in person (B)	No. of meetings attended by proxy	In-person attendance rate (%) (B / A2)	Remarks
Independent Director	Chang Ching-Tian	2	0	100%	—
Independent Director	Huang Weng-Foung	2	0	100%	—
Independent Director	Li Hsueh-Yu	1	1	50%	—
Independent Director	Lin She-Yi	2	0	100%	—

Other information required to be disclosed:

1.If the board of directors does not accept, or amends, any recommendation of the remuneration committee, specify the board meeting date, meeting session number, content of the recommendation(s), the outcome of the resolution(s) of the board of directors, and the measures taken by the Company with respect to the opinions given by of the remuneration committee (e.g., if the salary/compensation approved by the board is higher than the recommendation of the remuneration committee, specify the difference(s) and the reasons).：None.

2.With respect to any matter for resolution by the remuneration committee, if there is any dissenting or qualified opinion of a committee member that is on record or stated in writing, specify the remuneration committee meeting date, meeting session number, content of the motion, the opinions of all members, and the measures taken by the Company with respect to the members' opinion.：None.

3.The operation of the Remuneration Committee should be disclosed, including the date and term of the Board meeting, the agenda, the resolution of the Remuneration Committee, and the company's handling of the opinions of the Remuneration Committee regarding remuneration and compensation：

Board of Directors Date/Term	Compensation Committee Date/Term	Agenda items and follow-up actions
2025.4.29 6th 10th	2025.4.29 5th 5th	Proposal for approval of the List of Eligible Subscribers (Managers) and the Number of Shares Available for Subscription under the Third 2023 Employee Stock Option Plan.
		Resolution of the Remuneration Committee: After the chairman consulted with all members of the Remuneration Committee and there were no objections, the proposals were approved and submitted to the Board of Directors for further discussion.
		Handling of the Company's opinions on the Remuneration Committee: The proposal was approved by all attending directors.
2025.11.6 6th 12 th	2025.11.6 5th 6 th	1.Proposal for approval of the Remuneration of the Newly Appointed Chief Accounting Officer and Chief Financial Officer.
		2.Proposal for approval of the Distribution of Year-End and Performance Bonuses for 2025.

		Resolution of the Remuneration Committee: After the chairman consulted with all members of the Remuneration Committee and there were no objections, the proposals were approved and submitted to the Board of Directors for further discussion.
		Handling of the Company's opinions on the Remuneration Committee: The proposal was approved by all attending directors.

Other resolution items not approved by the Compensation Committee but have been approved by over two-thirds of the entire board of directors: None.

4. The implementation of recusal by the Compensation Committee for matters involving conflicts of interest should include the names of the committee members, the content of the resolution, the reasons for recusal, and their participation in the vote: None.
5. Communication between the Compensation Committee and the internal personnel manager and the board meeting unit should include：
   (1)The personnel manager and the board meeting unit of the Company communicate with the Compensation Committee irregularly.
   (2)The personnel manager and the board meeting unit of the Company communicate the content of the current agenda to the Remuneration Committee before each scheduled meeting. The execution situation and results of personnel affairs have been fully communicated.
   (3) Regarding the agenda of the second Compensation Committee meeting in 2025, the HR officer and the Board Secretariat both provided prior reports and engaged in thorough communication with the committee members.
   (4)The communication channels between the personnel manager and the board meeting unit and the Remuneration Committee are smooth and they can contact each other directly as needed.

2.3.5 Promotion of Sustainable Development – Implementation Status and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons：

Item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
I、 Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board?	✓		To strengthen sustainability management, the Company's Board of Directors approved the revision of the "Corporate Social Responsibility Best Practice Principles" to the "Sustainable Development Best Practice Principles" on February 18, 2022. In accordance with the FSC's Letter No. 1110381030 dated March 9, 2022, regarding the "Sustainability Roadmap for TWSE/TPEx Listed Companies," the Company established a "Sustainable Development Committee" and set up a sustainability task force. The task force is responsible for identifying sustainability issues relevant to the Company's operations and stakeholders, formulating corresponding strategies and action plans, allocating sustainability-related budgets across departments, and planning and executing annual initiatives. It also monitors the effectiveness of these actions to ensure the sustainability strategy is fully integrated into the Company's daily operations. The Board of Directors regularly receives reports from the management team. The management is required to propose corporate strategies to the Board, which must evaluate the likelihood of success, regularly review progress, and urge adjustments by the management team as necessary. 1.The Company established the "Sustainable Development Committee" under the Board of Directors on October 31, 2024. In accordance with the "Sustainable Development Committee Charter," the Committee shall convene at least once a year and report to the Board in the first quarter of each year on the execution results of the current year and the implementation plan for the following year. 2. The Sustainable Development Committee consists of three members, including two directors and the Chief Corporate Governance Officer. The Chief Corporate Governance Officer concurrently serves as the Chief Sustainability Officer and is responsible for implementing sustainability-related affairs. The main duties and responsibilities of the Committee include the following: (1)Formulating, promoting, and strengthening the Company's sustainability policies, annual plans, and strategies.	No difference.

<table>
<tr><td rowspan="2">Item</td><td colspan="3">Implementation status</td><td rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons</td></tr>
<tr><td>Yes</td><td>No</td><td>Summary description</td></tr>
<tr><td></td><td></td><td></td><td>(2)Reviewing, tracking, and revising the implementation status and effectiveness of sustainability initiatives.
(3)Supervising the disclosure of sustainability-related information and reviewing the sustainability report.
(4)Overseeing the execution of tasks related to the Company's Sustainable Development Best Practice Principles or other sustainability matters as resolved by the Board of Directors.
3.The term of the current Committee is from October 31, 2024 to May 17, 2026. The professional qualifications and experience of the Sustainable Development Committee members are as follows:
<table>
<tr><td>Title</td><td>Name</td><td>Sustainability expertise and competencies</td></tr>
<tr><td>Chairperson and Convener (Chairman and President)</td><td>Lee Yi-L</td><td>Sustainability strategy, participation in social welfare activities, organization of relevant medical events and seminars, and management of related areas such as energy and supply chain.</td></tr>
<tr><td>Committee Member (Vice Chairman)</td><td>Lee I-Lin</td><td>Assisted in participating in social welfare activities and organizing relevant medical events and seminars.</td></tr>
<tr><td>Committee Member (Corporate Governance Officer)</td><td>Huang Chih-Yuan</td><td>Assisted with matters related to sustainable development.</td></tr>
</table>
4.The implementation status for 2025 was reported to the Board of Directors on February 24, 2026, with the following details:
<table>
<tr><td>Item</td><td>Execution status</td></tr>
<tr><td>1</td><td>The Company has established a dedicated Corporate Sustainability section on its official website in both Chinese and English, disclosing the implementation status of key sustainability initiatives and publishing annual Sustainability Reports in both languages.</td></tr>
<tr><td>2</td><td>The Company has formulated the Sustainable Development Best Practice Principles, which are available on the official website and the internal</td></tr>
</table></td><td></td></tr>
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Item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
			Network Attached Storage (NAS) accessible to all employees. Relevant preventive measures and educational training have also been strengthened.	
			3 An Employee Complaint section has been established on the Company's official website to ensure employees' rights and channels to access information and express opinions regarding management activities and decision-making.	
			4 The Company has established customer complaint channels via telephone, email, and its official website, providing transparent and effective grievance procedures for consumers to ensure that complaints regarding products and services are handled fairly and promptly.	
			5 As a medical software development company, the Company's industry characteristics have a low environmental impact.	
			6 The Company implements waste sorting in daily operations and collaborates with paper mills at the end of each year for the recycling and reuse of paper materials.	
			7 The Company enters into labor contracts with all employees, the contents of which comply with relevant laws and regulations regarding human rights, gender equality, labor rights, and benefits.	
			8 The Company strictly executes Quality Management System (QMS) standards, complying with ISO 13485 and QMS regulations established by the Taiwan health authorities. In November 2023, the Company obtained Taiwan's first EU Medical Device Regulation (MDR) certification for AI medical software.	
			9 The Company has established Guidelines for Personal Data Protection Management and complies with the Personal Data Protection Act and related regulations to strictly respect consumer privacy and protect personal data.	
			10 In 2025, the Company organized screening events for various enterprises and organizations, including Orient EuroPharma and the Taipei Bar Association, providing employees with screenings for Obstructive Sleep	

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			Apnea (OSA) to assist corporations in managing employee sleep health. 11 In January 2025, the Company sponsored employees to participate in the Standard Chartered Taipei Charity Marathon, promoting a healthy workplace environment and practicing a corporate culture of social responsibility. 12 In March 2025, the Company sponsored the Annual Meeting of the Diabetes and Endocrinology Society in conjunction with the AASD Congress, sharing the latest AI technology for "AmCAD-UT" in thyroid nodule malignancy assessment to enhance medical quality and efficiency in thyroid ultrasound. 13 In June 2025, the Company sponsored Medical Taiwan (Taipei International Medical & Healthcare Exhibition), showcasing the latest AI technologies for "AmCAD-UT" (thyroid nodule assessment) and "AmCAD-UO" (overnight-free sleep apnea detection). 14 In August 2025, the Company organized a charity blood drive, collecting a total of 12,500cc of blood to actively support social welfare and alleviate the demand for medical blood supplies. 15 In October 2025, the Company sponsored the Taiwan Society of Sleep Medicine Annual Meeting and invited specialists from medical centers to present the latest research on OSA, enhancing the diagnostic quality for professional physicians. 16 In December 2025, the Company sponsored the Annual Meetings of the Taiwan Society for the Study of Obesity (TSSO) and the International Society for Health Assessment and Promotion (ISHAP), demonstrating the "AmCAD-UO" sleep apnea detection system to improve the quality of medical testing for specialists. In 2025, the Company actively participated in various social welfare activities. To enhance the quality of healthcare professionals and promote patient well-being, the Company collaborated with major medical societies and healthcare institutions to organize academic annual meetings, clinical education programs, and expert	

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			symposiums. These efforts engaged more than 1,000 healthcare professionals and 8,000 beneficiaries. At the Board of Directors meeting on February 24, 2026, board members provided guidance and recommendations based on the sustainability performance report for 2025.	
2.Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies?	✓		1. This disclosure covers the Company’s sustainability performance from January to December 2025 at its major operational sites. The scope of risk assessment focuses on the Company itself, including its existing operations in Taiwan. Due to operational relevance and the materiality of impact, the subsidiary SoundBite Medical Corp. is also included. 2. On October 31, 2024, the Board of Directors approved the Company’s “Risk Management Policy and Procedures.” The risk management framework includes the Board of Directors, Audit Committee, senior management, internal audit, and various operational units—business, R&D, manufacturing, and administration. The risk management process includes risk identification, measurement, monitoring, reporting and disclosure, and response planning. These processes help define and control operational risks through appropriate measures. A report on the implementation of risk management for 2025 was submitted to the Board on February 24, 2026. Further details are available on the Company’s website. 3. In compliance with ISO standards, the Company has adopted a “Risk Management Procedure” as its highest guiding principle. The procedure is used to assess inherent risks in the development and production of medical devices, with the aim of minimizing potential risks and ensuring the safety of products. This procedure applies to the design phase, procurement process, and post-market complaint handling. Potential product failure modes are proactively analyzed using technical knowledge and experience to implement preventive measures in advance. The Company conducts annual risk assessments and formulates risk management policies for each type of risk, covering management objectives,	No difference.

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			organizational structure, defined responsibilities, and implementation mechanisms. The goal is to effectively identify, assess, and control all risks arising from business activities within an acceptable range. Risks managed include credit risk, market risk, interest rate risk, operational risk, legal risk, and climate change risk. 4. Based on the risk assessments, the Company has formulated the following policies and strategies: (1)Environmental Protection As a biotech company focused on the development of advanced medical devices, the Company collaborates with experts from NTU College of Medicine and College of Engineering to develop innovative “non-invasive” ultrasound computer-aided diagnostic (CAD) systems for detecting and diagnosing tumor malignancies. The Company’s operations have minimal adverse environmental impact. (2)Product Responsibility Suppliers are required to obtain all necessary environmental permits (e.g., emission monitoring), approvals, and registration documents and are expected to regularly maintain and update these. Suppliers must identify and manage hazardous chemicals and substances released into the environment to ensure their safe handling, transport, storage, use, recycling, and disposal. The Company complies with the EU RoHS (Registration, Evaluation, Authorization, and Restriction of Chemicals) standards. (3)Labor Relations Employees are the Company’s most valuable asset. The Company is committed to creating a workplace that values gender equality and adheres to a “merit-based hiring” philosophy. Mutual trust and respect are promoted between employees and the Company to foster a supportive environment in which all employees can thrive. (4)Anti-Corruption The Human Resources Department is responsible for revising, implementing,	

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			and overseeing the Company’s anti-corruption regulations and maintains related records. An annual report on the previous year’s performance is submitted to the Board in Q1. The Company has established the “Code of Ethical Conduct,” “Ethical Corporate Management Best Practice Principles,” “Operating Procedures and Guidelines for Ethical Conduct,” internal control systems, and delegation of authority guidelines. Anti-corruption efforts are supported by internal audits, self-assessments, and a whistleblower hotline. Suppliers must sign a declaration of integrity when entering into contracts with the Company. Employees and business partners are strictly prohibited from offering, soliciting, or accepting bribes, commissions, entertainment, rebates, inappropriate gifts, or other improper benefits. Suppliers are asked not to provide any form of bribery or improper benefits to the Company’s personnel. All major supplier contracts include clauses stating that if a supplier violates its corporate social responsibility obligations or has a significant negative impact on society or the environment, the Company reserves the right to terminate the contract at any time. (5)Intellectual Property Rights The Company has established “Intellectual Property Management Regulations” and “Patent Infringement Handling Procedures.” Trade secrets must be kept confidential, and employees are prohibited from accessing or collecting confidential information not related to their duties, including trademarks, patents, copyrights, or other IP, or disclosing such information to others. The Company enters into Non-Disclosure Agreements (NDAs) with suppliers and customers. Information security is managed through the “Network Usage and Confidential Document Management Policy” and “Business Intelligence Management Guidelines.” (6)Compliance with Socio-Economic Regulations The Company complies with local laws as well as those of its export markets. All products meet international safety standards, environmental	

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			regulations, and import/export laws. The Company conducts internal training sessions to raise awareness and ensure compliance with regulations and ethical business practices.	
3.Environmental Issues (1)Has the Company set an environmental management system designed to industry characteristics?	✓		The Company is a high-end medical device manufacturer and a biotechnology firm focused on the research and development of advanced medical devices. It complies with ISO 13485 and the EU Medical Device Regulation (MDR), obtaining certification annually. In collaboration with experts from the College of Medicine and College of Engineering at National Taiwan University, the Company develops innovative, non-invasive ultrasound computer-aided diagnostic (CAD) systems to assist physicians in the clinical detection and diagnosis of tumor malignancy. The Company's operations have minimal negative environmental impact. For hardware products outsourced for manufacturing, the Company requires suppliers to obtain all necessary environmental permits (e.g., emission monitoring), approvals, and registration documents, and to maintain and update them regularly. Suppliers are also required to identify and manage hazardous chemicals and other substances released into the environment to ensure safe handling, transportation, storage, usage, recycling, reuse, and disposal. All processes must comply with the EU RoHS directive (Registration, Evaluation, Authorization, and Restriction of Chemicals).	No difference.
(2)Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	✓		The Company actively promotes various energy reduction initiatives by selecting equipment with high energy efficiency and energy-saving designs to reduce both corporate and product energy consumption. Efforts are also made to increase the use of renewable energy, thereby optimizing overall energy efficiency. All raw materials used by the Company comply with EU regulations, including environmental permits (e.g., emission monitoring), approvals, and registration documents, which are regularly maintained and updated. Suppliers are required to identify and manage hazardous chemicals and other substances released into the environment to ensure their safe handling, transport, storage, usage, recycling,	No difference.

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			reuse, and disposal. Compliance with the EU RoHS directive (Registration, Evaluation, Authorization, and Restriction of Chemicals) is strictly enforced. In terms of green manufacturing, the Company aims to minimize unnecessary resource waste and pursue waste reduction and reuse technology development. Across the value chain, both upstream and downstream partners collaborate to share and recycle packaging materials. In product development, the Company is also actively testing the use of environmentally friendly and recycled materials to minimize environmental impact and maximize the benefits of a circular economy.	
(3)Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?	✓		Regarding the potential risks and opportunities associated with climate change and greenhouse gas emissions: 1. Risks to companies from climate change-related regulations As regulations and agreements related to climate change become more stringent globally, companies operating in the new drug development industry like ours are minimally affected by the impact of global climate change and greenhouse gas emissions. However, as responsible corporate citizens, we will continue to monitor relevant domestic and foreign regulations and strive to meet industry trends in social responsibility. 2. Real risks to companies from climate change In response to the dramatic effects of greenhouse gases on global climate change, companies may incur indirect or direct increases in operating costs. These real risks to our company include： (1)Water resource instability after typhoons causing decreased production or production shutdowns. (2)Heavy rainfall leading to road collapses or waterlogging, preventing the company's products from reaching customers. (3)Strong winds causing power outages, affecting the company's ability to operate fully. 3. Opportunities for companies from climate change In response to climate change, companies will have a greater demand for energy-saving or green products, which will encourage them to actively invest	No difference.

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			in the use and development of energy-saving or green products, contribute to sustainable environments, and enhance the competitiveness of their industry. To reduce the above-mentioned risk factors, our company is simultaneously identifying feasible opportunities and devising corresponding measures. In terms of mitigating climate change, we are developing green operations, energy management, carbon information disclosure, and green building projects. In terms of adapting to climate change, our company has implemented measures to strengthen basic infrastructure, build sustainable operation capabilities, and fully utilize green buildings.	
(4)Did the company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water consumption, or management of other wastes?			Strategies, methods, and targets for managing greenhouse gas emissions, water consumption, and total waste generation: 1. In accordance with the “Sustainability Roadmap for TWSE/TPEx Listed Companies” issued by the Financial Supervisory Commission, the Company (including the Taipei office and Neihu facility) completed inventories of greenhouse gas emissions, water consumption, and waste generation for 2024 and 2025. The details are as follows: Year 2024	No difference.

Category Item	Scope 1 Direct emission sources	Scope 2 Energy indirect emission sources	Scope 3 Transportation indirect emission sources	Scope 4 Raw materials/services indirect emission sources	Total
Emission Equivalent (metric tons CO_2e/year)	0.0000	21.9512	0.4703	8.2074	30.6289
Proportion	0.00%	71.67%	1.54%	26.79%	100.00%

Year 2025

Category Item	Scope 1 Direct emission	Scope 2 Energy indirect	Scope 3 Transportation indirect	Scope 4 Raw materials/se	Total

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	sources	emission sources	emission sources	rvices indirect emission sources	
Emission Equivalent (metric tons CO_2e/year)	0.0000	19.8455	0.5829	8.2048	28.6332
Proportion	0.00%	69.31%	2.04%	28.65%	100.00%

Note: Scope 1 corresponds to Category 1, Scope 2 to Category 2, and Scope 3 includes Categories 3 and 4.

The water consumption and waste inventory details for 2024 and 2025 are as follows:

Year	Water Consumption (metric tons)	Waste (metric tons)		
		Hazardous waste	Non-hazardous waste	Total
2024	345.71	0	0	0
2025	347.27	0	0	0

2. Strategies for Responding to Climate Change and Greenhouse Gas Management:
   In response to the global trend of carbon reduction and to fulfill corporate social responsibility, the Company is committed to the following actions:
   (1)Accurately monitor the status of greenhouse gas emissions.
   (2)Propose greenhouse gas reduction plans.
   (3)Implement greenhouse gas reduction measures.
   (4)Actively increase the proportion of green energy usage.
3. Targets and Performance for Reducing Greenhouse Gas Emissions, Water Consumption, and Total Waste:
   In 2025, the Company’s greenhouse gas emissions decreased by approximately 1.9957 metric tons, representing a reduction of 6.52% ; water consumption increased by 1.56 metric tons, a 0.45% rise ; and there was no waste generated.

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			Although the target of more than 3% annual reduction was not met, the Company is actively managing and controlling emission sources to gradually reduce greenhouse gas emissions, water consumption, and waste in the coming years. 4. Budget and Plans for Reducing Greenhouse Gas Emissions, Water Consumption, and Waste: The Company's environmental expenditures account for approximately 1% of its output value. As the Company's output value continues to grow annually, investments in environmental protection and energy-saving measures will be sustained, with the goal of achieving more than a 3% annual reduction in greenhouse gas emissions, water consumption, and waste generation.	
4.Social Issues (1)Has the company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	✓		The Company has established a human rights governance structure with the Board of Directors as the highest governing body. Under the Sustainable Development Committee, a cross-functional human rights working group has been established, comprising functional units including corporate information security, corporate sustainability, customer service, environmental protection, safety and health, human resources, information technology, legal affairs, materials management, operations, quality and reliability, and research and development. This structure enables the Company to systematically and effectively promote human rights management measures.In addition to regularly reporting implementation progress to the Sustainable Development Committee, the Committee reports the Company's human rights management measures and implementation results to the Board of Directors in the first quarter of each year. Regarding retirement, whether under the old or new system, we fully comply with the Labor Standards Act and relevant regulations, ensuring that employees' rights and benefits are fully protected. During the financial crisis, we took into consideration the employees' families and did not implement measures such as layoffs or unpaid leave, thus fulfilling our corporate social responsibility. In terms of human rights, we refer to international human rights standards such as	No difference.

<table>
<tr><th rowspan="2">Item</th><th colspan="3">Implementation status</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td></td><td></td><td></td><td>the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the International Labor Organization. We aspire to be an international corporate citizen that advocates for human rights.
Regarding diversity in the workplace, our company provides a safe and healthy work environment and respects and implements diversity. In the process of selection, employment, training, and promotion, we do not discriminate based on race, class, language, religion, political affiliation, place of origin, gender, sexual orientation, age, marital status, appearance, physical or mental disability, or past union membership. We protect our employees from discrimination, harassment, or unequal treatment based on applicable laws and regulations.
<table>
<tr><th>Indicator</th><th>%</th></tr>
<tr><td>Percentage of female employees among total employees</td><td>50%</td></tr>
<tr><td>Percentage of female supervisors among all supervisors</td><td>50%</td></tr>
<tr><td>Percentage of female top executives among all top executives</td><td>100%</td></tr>
</table>
<table>
<tr><th>Gender pay equity indicator</th><th>Gap</th></tr>
<tr><td>Gender pay gap in average salary</td><td>0.62</td></tr>
<tr><td>Gender pay gap in median salary</td><td>0.68</td></tr>
<tr><td>Gender gap in average variable bonus</td><td>0.69</td></tr>
<tr><td>Gender gap in median variable bonus</td><td>0.71</td></tr>
</table>
Although the Company has not established a labor union, it continues to comply with government labor laws and regulations by regularly convening labor-management meetings for two-way communication and consultation. In accordance with Article 83 of the Labor Standards Act, the Company also holds labor-management meetings from time to time and may convene ad hoc meetings when necessary to facilitate discussions between labor and management on issues such as promoting labor-management cooperation, coordinating labor-management relations, improving working conditions, and planning employee welfare.In addition, we require our suppliers to comply with the same human</td><td></td></tr>
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			rights policy, and are committed to establishing best practices for human rights across the biotech new drug industry chain. A summary of the actual implementation of the Company's human rights protection policies and specific management measures in 2025 is as follows: 1. No operational locations or suppliers violate or seriously endanger freedom of association and collective bargaining. 2. No operational locations or suppliers have significant risks of using child labor. 3. No operational locations or suppliers have significant risks of forced or compulsory labor. 4. No human rights issues have been filed, processed, and resolved through formal complaint mechanisms. 5. Our company and suppliers have not been involved in any events related to violating indigenous peoples' rights. 6. No human rights complaints have been filed. 7. No discrimination events have occurred. 8. No violations of regulations related to social categories have occurred, nor have any fines been imposed. 9. There are no significant actual or potential negative impacts on human rights in the supply chain. In addition, our company has established "Measures for Preventing and Dealing with Workplace Sexual Harassment Complaints and Disciplinary Actions," which have been posted on the company's website. In 2025, there were a total of 2 human rights protection-related training sessions for new employees, with a combined duration of 5 hours. These sessions were attended by a total of 5 individuals. In the future, we will continue to focus on human rights protection issues, promote relevant education and training, and raise awareness of human rights protection to reduce the likelihood of related risks occurring.	
(2)Has the Company established and implemented reasonable employee welfare measures	✓		1. Our company has established a Welfare Committee for employees in accordance with government regulations, and allocated welfare funds as required by law. Both labor and management jointly supervise the use and	No difference.

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(include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?			management of the welfare funds. We also comply with the Labor Standards Act and related laws to establish various salary standards, attendance and leave policies, and welfare measures for employees. We provide competitive benefits to motivate our employees, conduct regular evaluations, distribute performance bonuses, and share the profits with our colleagues. 2. In addition to the salaries set forth in the company's bylaws, our employees' compensation is estimated based on the company's annual profits and their performance, and adjustments and incentive rewards are made accordingly. We aim to improve employees' sense of belonging and loyalty to the company by providing appropriate compensation and benefits.	
(3)Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	✓		1. Security and access control system： There are access control systems at all workplace entrances and exits, and security personnel coordinate access control operations. The facility is equipped with surveillance systems and 24-hour security personnel to conduct regular safety patrols and ensure the safety and protection of the plant. 2. Fire Safety Management： Fire safety inspections are conducted regularly each year. A fire prevention management team has been established, and fire safety training sessions are held every six months, including hands-on practice in the use of fire extinguishing equipment.Regular inspections are also conducted for various safety equipment, including emergency lighting, evacuation and emergency exit indicator lights, and fire extinguisher pressure checks.. 3. Occupational safety and health： Prior to commencing work, new employees are required to submit a physical examination report to identify their fitness for work and assess whether they are suitable for the assigned duties, in order to prevent potential health threats or injuries caused by work.In addition, regular health examinations are conducted for current employees to monitor and manage their health status. In compliance with the government’s smoke-free workplace policy, an outdoor smoking area has been designated, and a lactation room has been provided for female	No difference.

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			employees after childbirth.. 4. Establishment of occupational safety and health management units： According to the Regulations for Occupational Safety and Health Management, an occupational safety and health supervisor is appointed to implement the relevant provisions of the Occupational Safety and Health Act and its enforcement regulations, prevent occupational accidents, protect employee safety and health, maintain the common rights and interests of labor and management, and promote sound business development. 5. Company Verification Status: As of the printing date of the 2025 annual report, the company has not obtained relevant labor safety verification. 6. Occupational Accident Situation: The company regards disaster prevention and disaster mitigation as core principles, utilizing appropriate management tools and available resources to integrate occupational safety and health issues. Effective measures are proposed and continuously improved to promote a culture of occupational safety. Additionally, protective management for operational personnel is strengthened to create a zero-accident environment. In 2025, there were no occupational accidents involving employees, with zero cases and zero individuals affected.	
(4)Has the Company established effective career development training programs for employees?	✓		We prioritize long-term talent development in our company, and plan various internal and external training programs based on the needs of our organization, departments, and individual employees. For example, we hold motivational meetings every month and invite well-known external figures to share new information with our employees, to enhance and update their knowledge and skills, and to establish effective career capabilities, please refer to page 134 of this year's annual report.	No difference.
(5)Does the company comply with the relevant laws and	✓		Our company has established "Personal Information Protection Guidelines" and "Internet Use and Confidential Document Management Measures" to protect	No difference.

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international standards with regards to customer health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?			consumer rights and establish complaint procedures. We have also created a stakeholder area on our official website, providing customers with a channel to voice their complaints. We continuously monitor product safety information and implement a sound personal information management mechanism to fulfill our commitment to manage and protect customer privacy. Through internal auditing, crisis prevention, and education and training, we safeguard our customers' personal information.	
(6)Has the company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?	✓		The Company, as a manufacturer of advanced medical devices, complies with ISO 13485 and the EU Medical Device Regulation (MDR), and has obtained the relevant certifications. Additionally, the Company has established a "Supplier Management Policy", which requires all suppliers to adhere to applicable standards related to environmental protection, occupational health and safety, and labor and human rights. The Company conducts annual assessments of suppliers' compliance with these requirements. If a supplier is found to be in violation of corporate social responsibility policies and such actions result in significant negative environmental or social impact, the Company reserves the right to reach a mutual agreement on contract termination or cancellation at any time. In cases where a supplier violates legal regulations and fails to make immediate improvements, the Company may terminate the contract accordingly.	No difference.
5.Does the company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or certification for the reports above?		✓	The Company has prepared its 2025 Sustainability Report with reference to internationally recognized reporting guidelines, using the GRI Standards as the disclosure framework. In accordance with the GRI Standards, the Company identifies the impacts of its operating activities on the economy, environment, and people, including human rights, and determines the material topics to be disclosed based on the significance of such impacts. The Sustainability Report discloses the Company’s non-financial information. For details, please refer to the Company’s website. As the Sustainability Report is not currently required by regulations to obtain assurance from a third-party verification body, this requirement is not yet	No difference.

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			applicable.	

6.If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, please describe any deviation from the principles in the Company's operations：

On February 21, 2014, the Board of Directors approved the adoption of the Company's "Corporate Social Responsibility Best Practice Principles." Subsequently, partial amendments were approved on April 24, 2015, and on February 18, 2022, the Board resolved to rename the principles to the "Sustainability Development Best Practice Principles" to strengthen the Company's commitment to sustainable development. The Company regularly reviews its implementation based on these principles and makes improvements accordingly. The progress of sustainability implementation is reported to the Board in the first quarter of each year, with the most recent report presented on February 24, 2026.

Under the Company's corporate culture of "Integrity, Reciprocity, and Courtesy," this philosophy has been deeply ingrained across the organization—from top management to all employees—fostering shared beliefs and behavioral standards. These values have been consistently reflected in the Company's concrete actions toward fulfilling its social and sustainability responsibilities, with no material deviations observed to date.

7. Other important information to facilitate better understanding of the company's promotion of sustainable development：

(1) In terms of promoting sustainable development, our company adheres to the corporate culture of "integrity, mutual benefit, and courtesy" as a code of conduct：

①Integrity - Conducting business with integrity and regularly reporting on the implementation of sustainable development to the board of directors.

②Mutual benefit - Adhering to the principle of mutual benefit in our relationships with stakeholders, including employees, shareholders, suppliers and customers upstream and downstream, consumers, communities, and banks, and sharing the economic value created by the company.

③Courtesy - Placing importance on corporate ethics internally and following laws and moral standards externally. Our company has established a code of ethics for directors and supervisors and a code of ethical behavior for first-level managers to regulate their ethical standards.

(2) In terms of environmental protection, the Company not only complies with relevant domestic regulations but also supports the government's resource recycling policies by implementing strict waste sorting practices. The use of single-use items such as paper cups and disposable utensils is actively reduced to prevent resource waste, promote conservation, and achieve effective resource utilization while preventing environmental pollution.Among the Company's products, the "Computer-Aided Detection/Diagnosis System" is classified as computer application software, and its development process does not generate industrial waste. For all other hardware products, production is carried out in strict compliance with international environmental regulations and relevant certifications have been duly obtained.

2.3.5.1 Implementation of Climate-Related Initiatives:

Item	Implementation status
1. Describe the oversight and governance of climate-related risks and opportunities by the board of directors and management.	The Board of Directors of the company will report annually in the first quarter on the implementation status of sustainable development initiatives in the preceding year. Led by the Chairman, the company will assist in promoting corporate sustainability and climate change-related management actions. It will evaluate climate change issues, company characteristics, and relationships within the supply chain to identify significant risks and opportunities while addressing the substantial risks posed by global warming to the global economy. This proactive approach aims to mitigate the impact of climate change and maximize the company's benefits. In the future, the company will regularly report on the progress of ESG initiatives and ESG implementation goals to the Board of Directors.
2. The identified climate risks and opportunities are explained below in terms of their impact on the business, strategy, and finances of the enterprise in the short, medium, and long term.	The Company is actively developing solutions aimed at mitigating the operational and financial impacts brought about by climate change, with the goal of enhancing the organization's climate resilience. It assesses the potential operational and financial impacts of relevant climate-related risks and opportunities, and formulates corresponding action plans to effectively respond to these climate challenges.

R: Risk / O: Opportunity	Type of Risk / Opportunity	Short Term (Within 3 Years)	Medium Term (3–5 Years)	Long Term (Over 5 Years)
Risk	**Transition Risk** Risks arising from the transition to a low-carbon economy. Transition risks include policy, legal, technology, market, and reputational risks.	Total greenhouse gas emissions control	Changes in consumer needs and preferences. Transition to low-carbon technologies. Decline in brand reputation due to insufficient climate action.	Net-zero emission trends
	Physical Risk Extreme rainfall patterns in Taiwan may adversely affect water quality stability, thereby disrupting production. In addition, climate change may increase the cost of bulk commodity raw materials, which could in turn impact operations.	Extreme changes in climate patterns may increase the occurrence of floods, causing damage to the Company's operating assets.	Increased droughts may lead to supply chain disruptions.	Rising average temperatures
Opportunity	**Opportunity** The research and development of medical diagnostic software is	Require outsourced manufacturers to	Improved resource use efficiency	Enhanced corporate reputation

	inherently a low-energy-consuming industry and relatively environmentally friendly. In response to the trend toward low-carbon transition, the Company requires its outsourced manufacturers to produce products in compliance with international low-carbon requirements.	comply with international requirements for low-carbon products.		

The Company has conducted assessments of the aforementioned risks and identified climate-related risks and opportunities that may have a significant financial impact. The corresponding response strategies are outlined as follows:

R: Risk / O: Opportunity	Risk / Opportunity Description	Financial Impact	Response Strategy
R: Risk Extreme Changes in Rainfall Patterns	Extreme Changes in Rainfall Patterns Extreme rainfall in Taiwan may negatively affect water quality and disrupt production.	Decrease in revenue	Promote water resource management and water-saving initiatives to improve water use efficiency; implement preventive measures in advance upon heavy rainfall warnings.
R: Risk Policies and Regulations	Policies and Regulations The “Climate Change Response Act” is expected to introduce a carbon fee in the future.	Increase in costs	Continuously assess the impact and challenges of carbon fee-related regulations on the Company.
R: Risk Increase in Raw Material Costs	Rising Raw Material Costs Climate change may drive up the cost of key commodities, affecting operations.	Increase in costs	Manage sourcing of raw materials to mitigate price volatility.
O. Opportunities Development of medical diagnostic software	The development of medical diagnostic software is classified as a green product and is relatively environmentally	Increased revenue	The R&D team develops and updates medical diagnostic software.

		friendly.		
	O. Opportunities Technology	In response to the low-carbon transition trend, outsourced manufacturers are required to ensure that their production processes comply with international low-carbon standards.	Increase in costs	Outsourced manufacturers are required to comply with international low-carbon product standards, thereby enhancing product quality and standards, which in turn helps boost sales performance.
3. Description of the financial impact of extreme weather events and transition actions.	Impact of Extreme Climate Events on Financial Performance Through internal discussions and assessments, the Company has identified potential risks associated with extreme weather events such as floods, droughts, changes in precipitation patterns, and other climate anomalies that may affect production or transportation. Heavy rainfall-induced flooding can lead to temporary shutdowns of operational sites and damage to equipment, resulting in disruptions to shipments. Droughts and water shortages may hinder the normal operation of production lines, requiring measures such as reduced water usage or transporting water across regions via water trucks, thereby increasing operating costs. To address the risks of flooding from typhoons and the impacts of changing precipitation and climate patterns, the Company analyzed the potential operational and financial impacts using data from the Taiwan Climate Change Projection Information and Adaptation Knowledge Platform. Under this scenario, the number of typhoons affecting Taiwan is expected to decrease by 15% by mid-century, while the proportion of severe typhoons is projected to increase by 100%, indicating an overall rise in climate-related risks. Impact of Transition Actions on Financial Performance Under the risk of transition, the shift toward a low-carbon economy may involve widespread changes in policies, regulations, technologies, and markets. Over the analyzed period, total greenhouse gas emission control, renewable energy regulations, and shifts in consumer preferences could increase operating costs or reduce sales volumes. Given that the Company operates in the medical software sector—which has relatively low environmental impact—sales are not expected to be significantly affected under different scenarios. As a result, the Company's primary focus is on analyzing operating costs. In a low-carbon transition scenario, carbon pricing may increase both operational and supply chain costs for the consolidated entity. To address these transition risks, the Company has launched energy-saving initiatives aimed at minimizing the impact of energy and water consumption as well as waste generation on the climate. By improving energy efficiency across operations and the supply chain, the Company seeks to mitigate these impacts. However, such projects are expected to lead to increased capital expenditures and operating costs for the consolidated entity.			

4. Description of how the process of identifying, assessing, and managing climate risks is integrated into the overall risk management system.	On October 31, 2024, the Company's Board of Directors approved the "Risk Management Policy and Procedures," which serve as the highest guiding principles for the Company's risk management. Each management unit regularly evaluates and reviews risk-related matters, while senior management is responsible for planning business strategies and supervising the implementation of risk decisions to enhance operational efficiency, with the aim of reducing strategic and operational risks. The assessment results were reported to the Board of Directors on February 24, 2026. Climate change and environmental risk management have been incorporated into the identification of risk and opportunity issues.
5. If using scenario analysis to assess resilience to climate change risks, the following should be explained: the scenarios, parameters, assumptions, analysis factors, and main financial impacts used in the analysis.	The company has not yet used scenario analysis to assess resilience to climate change risks. In the future, various scenarios will be analyzed to formulate response strategies to mitigate potential financial losses resulting from these risks, turning crises into opportunities.
6. If there is a transformation plan in response to managing climate-related risks, please explain the content of the plan, as well as the indicators and goals used to identify and manage physical risks and transition risks.	The company actively implements risk mitigation measures to reduce organizational carbon emissions, as follows: (1) Upgrading or replacing existing equipment with more energy-efficient alternatives. (2) Conducting greenhouse gas inventories for organizational carbon emissions in accordance with regulations in the future.
7. If internal carbon pricing is used as a planning tool, the basis for price determination should be explained.	Not applicable.
8. If climate-related targets are set, the covered activities, scope of greenhouse gas emissions, planned schedule, progress achieved each year, etc., should be explained. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve related goals, the source and quantity of carbon offset credits exchanged or the quantity of RECs should be disclosed.	In setting its carbon reduction targets, the Company will continue to invest in various environmental protection expenditures and energy-saving measures, and will keep working toward its goal of reducing greenhouse gas emissions, water consumption, and waste volume by more than 3% annually.

9. Greenhouse gas inventory, verification status, reduction targets, strategies, and specific action plans (also filled in sections 1-1 and 1-2).	In accordance with the Financial Supervisory Commission's Order No. 11203852314 issued on November 13, 2023, companies, whose paid-in capital does not exceed NT$5 billion, should complete information disclosure reviews starting from 2026, and full disclosure starting from 2028 for the parent company. Subsidiaries included in the consolidated financial statements should complete information disclosure reviews starting from 2027, and full disclosure starting from 2029. As the current regulations do not require disclosure, it is not applicable.

2.3.6 Ethical Corporate Management – Implementation Status and Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons：

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
1. Establishment of ethical corporate management policies and programs (1)Does the company have an ethical corporate management policy approved by its Board of Directors, and bylaws and publicly available documents addressing its corporate conduct and ethics policy and measures, and commitment regarding implementation of such policy from the Board of Directors and the top management team?	✓		The company has established a "Code of Ethics" which sets out the principles of fair, honest, trustworthy, and transparent business practices. In order to implement the policy of integrity management and prevent non-compliant behavior, all personnel (including subsidiaries) of the company must comply with the guidelines and principles when conducting business activities. The guidelines include upholding the spirit of honesty, rigor, and professionalism in performing duties, being loyal to their duties, and not engaging in any illegal or improper activities. They must also avoid any conflict of interest that may arise between personal interests and company interests, and must not engage in any behavior that would bring discredit to the company. The company follows the law and regulations, including the Company Act, Securities and Exchange Act, Commercial Accounting Act, Political Donations Act, Anti-Corruption Act, Government Procurement Act, Conflict of Interest Avoidance Act, and other relevant laws and regulations to ensure integrity in its business operations. The company's management team and board of directors are committed to promoting the implementation of the code of ethics. The board of directors practices self-discipline and refrains from participating in discussions and voting on proposals where they or their affiliated entities have a conflict of interest that could be harmful to the company. They may only provide opinions and answer questions related to the proposal. During discussions and voting, they must abstain from voting and recuse themselves from the matter. Directors are also not allowed to represent other directors in exercising their voting rights. The board of directors practices self-discipline and refrains from engaging in any improper mutual support.	No difference.

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
(2)Whether the company has established an assessment mechanism for the risk of unethical conduct; regularly analyzes and evaluates, within a business context, the business activities with a higher risk of unethical conduct; has formulated a program to prevent unethical conduct with a scope no less than the activities prescribed in Article 7, paragraph 2 of the Ethical Corporate Management Best Practice Principles for TWSE/TPE Listed Companies?	✓		Our company has established the "Integrity Operating Procedures and Code of Conduct" and has disclosed it on our official website. The code of conduct prohibits bribery, accepting or offering improper benefits, providing or accepting facilitation payments, engaging in unfair competition practices, improper charitable donations or sponsorships, disclosing business secrets, and harming the rights and interests of stakeholders. We have implemented measures to prevent these behaviors and conducted education and training to ensure the implementation of our integrity management policy.	No difference.
(3)Does the company clearly set out the operating procedures, behavior guidelines, and punishment and appeal system for violations in the unethical conduct prevention program, implement it, and regularly review and revise the plan?	✓		The Company conducts its business activities based on the principles of fairness, honesty, integrity, and transparency. To implement an ethical business policy and proactively prevent unethical conduct, the Company adopted the “Ethical Corporate Management Best Practice Principles” on February 21, 2014, in accordance with the “Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies” and applicable laws and regulations in the jurisdictions where the Company and its affiliates operate. Amendments to the principles were subsequently approved by the Board of Directors on April 24, 2015, and August 9, 2019. On August 14, 2015, the Company further established the “Procedures for Ethical Management and Guidelines for Conduct,” which provide specific instructions for personnel to follow when conducting business. These include detailed operating procedures, codes of conduct, disciplinary measures for violations, and grievance mechanisms. These policies are applicable not only to the Company but also to its subsidiaries, foundations in which the Company directly or	No difference.

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
			indirectly contributes more than 50% of funds, and other entities or organizations under its substantial control.	
2.Ethical Management Practice (1)Does the company assess the ethics records of those it has business relationships with and include ethical conduct related clauses in the business contracts?	✓		Our company conducts business activities in a fair and transparent manner. Before engaging in any business transactions, we carefully consider the legality of agents, suppliers, customers, or other business partners and avoid conducting business with those who have a record of dishonest behavior. In the code of conduct agreement signed with our suppliers, we strictly prohibit our employees and cooperating factories from directly or indirectly providing, promising, requesting, or accepting bribes, commissions, entertainment, kickbacks, improper gifts, or any other illegitimate benefits during any business activity. To establish a good relationship, we also request that our cooperating factories do not engage in any form of bribery, commissions, kickbacks, gifts, entertainment, or other illegitimate benefits with any employee of our company. If any supplier violates the code of conduct agreement and is unable to improve their behavior in a timely manner, we reserve the right to terminate the contract.	No difference.

<table>
<tr><th rowspan="2">Evaluation item</th><th colspan="3">Implementation status</th><th rowspan="2">Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary description</th></tr>
<tr><td>(2)Has the company set up a dedicated unit to promote ethical corporate management under the board of directors, and does it regularly (at least once a year) report to the board of directors on its ethical corporate management policy and program to prevent unethical conduct and monitor their implementation?</td><td>✓</td><td></td><td>The company's "Code of Conduct" specifies that the personnel department is responsible for revising, implementing, interpreting, providing consultation services, and recording related operations and supervising the execution of this regulation. It also requires regular reporting to the board of directors on the implementation status. On February 24, 2026, the company reported to the board of directors on the implementation of the Code of Conduct in 2025 as follows：
<table>
<tr><th>Item</th><th>Execution Status</th></tr>
<tr><td>1</td><td>The Company has established the “Ethical Corporate Management Best Practice Principles,” which are made available on the Company’s official website and the internal network storage system (NAS) accessible to all employees. Related preventive measures and educational initiatives have also been strengthened.</td></tr>
<tr><td>2</td><td>New employees of the Company are required to submit a “Commitment to Integrity and Ethics” and, during onboarding training, are instructed to comply with the “Labor Contract,” “Employee Regulations,” and “Ethical Corporate Management Best Practice Principles,” as well as to uphold confidentiality obligations regarding the Company’s trade secrets.</td></tr>
<tr><td>3</td><td>The Company’s official website includes a dedicated Stakeholders section, providing channels for stakeholders to communicate their reasonable expectations and needs. The Company responds appropriately to stakeholder concerns related to ethical business conduct.</td></tr>
<tr><td>4</td><td>To prevent improper gift acceptance, all employees are required to report and surrender any gifts received from vendors to the Chairperson’s Office for centralized handling.</td></tr>
<tr><td>5</td><td>The Company requires key suppliers to sign a Declaration of Ethical Business Conduct, and any violations may result in liability for damages.</td></tr>
<tr><td>6</td><td>The Company enforces its internal intellectual property rights (IPR) policies, and in 2025, no incidents of infringement or leakage were reported.</td></tr>
<tr><td>7</td><td>As of the end of 2025, the Company holds a total of 31 valid domestic and international patents, 30 international trademarks, and 27 domestic trademarks.</td></tr>
<tr><td>8</td><td>In 2025, the Company held four Board of Directors meetings. There were no instances requiring directors to recuse themselves due to conflicts of interest, and all proceedings were conducted in full compliance with laws and regulations.</td></tr>
<tr><td>9</td><td>We have not had any off-book accounts or secret accounts, and our audit department has carried out annual audit plans thoroughly.</td></tr>
<tr><td>10</td><td>In 2025, we continued to use weekly meetings or monthly motivational meetings to periodically promote and cultivate a culture of integrity and ethical business practices among all employees.</td></tr>
<tr><td>11</td><td>We have established a chairman's mailbox and hotline for employee communication and whistleblowing on violations of ethical business practices.</td></tr>
</table></td><td>No difference.</td></tr>
</table>

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
(3)Has the company established policies to prevent conflict of interests, provided appropriate communication and complaint channels, and properly implemented such policies?	✓		Our company's "Integrity Management Code of Conduct" also sets forth a policy for avoiding conflicts of interest. When our company personnel encounter situations in which there is a conflict of interest with themselves or the legal entities they represent, or which could result in improper benefits for themselves, their spouse, parents, children, or any other stakeholders, they must proactively disclose such situations and report them to their immediate supervisor and the responsible department of our company (i.e., the human resources department) for appropriate guidance. Our company personnel may not use company resources for business activities outside the company and may not let such activities affect their job performance.	No difference.
(4)Does the company have effective accounting and internal control systems in place to enforce ethical corporate management? Does the internal audit unit follow the results of unethical conduct risk assessments and devise audit plans to audit compliance with the systems to prevent unethical conduct or hire outside accountants to perform the audits?	✓		To implement effective accounting and internal control systems in accordance with the principles of ethical operation, our company has established effective accounting and internal control systems for business activities with higher risks of unethical behavior. These systems are regularly reviewed as part of the risk assessment process, and there is absolutely no allowance for off-the-books accounts or secret accounts. The design and execution of these systems are constantly reviewed to ensure their continued effectiveness. The internal audit unit also includes high-risk operating items in the annual audit plan based on risk assessments, regularly checks compliance with these systems, and reports to the Audit Committee and the Board of Directors.	No difference.
(5)Does the company provide internal and external ethical corporate management training programs on a regular basis?	✓		Our company arranges annual education and training sessions, as well as seminars, related to ethical business practices for our directors and employees. These sessions include the monthly motivational meetings and weekly team meetings. For more detailed information on the relevant education and training sessions, please refer to pages 82、134. of our annual report.	No difference.
3.Implementation of Complaint Procedures (1)Has the company established specific whistle-blowing and	✓		The company has established the "Code of Conduct and Guidelines for Ethical Business Operations," which includes a whistleblowing and rewards system, providing a normal reporting channel, and designating appropriate personnel to	No difference.

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
reward procedures, set up conveniently accessible whistle-blowing channels, and appointed appropriate personnel specifically responsible for handling complaints received from whistle-blowers?			handle reported cases. The company evaluates the effectiveness of the reported facts and provides appropriate rewards to the whistleblower.	
(2)Has the company established standard operation procedures for investigating the complaints received, follow-up measures taken after investigation, and mechanisms ensuring such complaints are handled in a confidential manner?	✓		Our company has established the "Integrity Operation Procedures and Code of Conduct," which provides detailed guidelines for the investigation of reported incidents and outlines the standard operating procedures, follow-up actions to be taken after the investigation, and the relevant confidentiality mechanism.	No difference.
(3)Has the company adopted proper measures to protect whistle-blowers from retaliation for filing complaints?	✓		Our company has established the "Code of Conduct for Ethical Business Operations," which includes a reporting and rewards system and provides normal reporting channels. Appropriate personnel are assigned to handle reported matters, and effective measures are taken in response to the facts reported.	No difference.
4.Strengthening Information Disclosure Does the company disclose its ethical corporate management policies and the results of their implementation on its website and the Market Observation Post System (MOPS)?	✓		Our company's website is www.amcadbiomed.com. We regularly disclose or update information related to our code of conduct and the progress of our integrity initiatives on our company website and the Taiwan Stock Exchange Market Observation Post (MOPS).	No difference.
5.If the company has adopted its own ethical corporate management best practice principles based on the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies, please describe any deviations between the principles and their implementation：				

Evaluation item	Implementation status			Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and the Reasons
	Yes	No	Summary description	
Our company has established the "Code of Conduct for Ethical Management" and the "Operating Procedures and Behavior Guidelines for Ethical Management," and has implemented them without any violations. The content and related operations are not significantly different from the "Code of Conduct for Ethical Management" for listed and OTC companies.				
6.Other important information to facilitate a better understanding of the status of operation of the company's ethical corporate management policies (e.g., the company's reviewing and amending of its ethical corporate management best practice principles)： A. The company adheres to the corporate culture of "Integrity, Reciprocity, and Courtesy" as a code of conduct： ① Integrity - uphold the principles of ethical corporate management and regularly report the implementation of ethical management to the board of directors. ② Reciprocity - interact with stakeholders, including employees, shareholders, upstream and downstream suppliers and customers, consumers, communities, and banks, on the basis of reciprocity and share the economic value created by the company. ③ Courtesy - place emphasis on corporate ethics internally and comply with laws and ethical standards externally. B. The company pays attention to the development of domestic and international ethical management regulations at all times and encourages directors, managers, and employees to provide suggestions for improving the company and enhancing the effectiveness of ethical management. C. All 13 directors have signed the Integrity Declaration, reaching a ratio of 100%. D. The company has signed the Integrity Management Statement with its suppliers and strictly requires its employees and all cooperation partners not to provide, promise, request or receive bribes, commissions, entertainment, kickbacks, improper gifts or any other illegitimate benefits, directly or indirectly, in any business activities. To establish a good cooperative relationship, the company also requests its cooperation partners not to engage in any form of direct or indirect form of contract, bribery, commission, kickback, gift, entertainment, or other improper benefits to any employee of the company. In case a supplier violates the ethical management policy and fails to make immediate improvement, the company may terminate the contract. As of 2025, all contracted suppliers have signed a declaration of integrity in business operations, representing 100% compliance for the entire year E. The company has established a stakeholder section on its official website, hoping that stakeholders can understand their reasonable expectations and needs through appropriate communication channels. The company will respond appropriately to important corporate social responsibility issues that stakeholders are concerned about. F. The company has implemented relevant measures regarding intellectual property rights and has not had any infringement or leakage incidents in 2025. G. The company does not have any secret external or secret accounts, and the audit unit executes the annual audit plan strictly. H. The company has signed the Anti-Money Laundering and Counter-Terrorism Financing Statement with Taiwan Depository & Clearing Corporation, Fubon Securities, and other banks with whom it has business transactions.				

2.3.7Other significant information that will provide a better understanding of the state of the company's implementation of corporate governance：

1. The company follows the "Guidelines for Establishing Internal Control Systems for Public Companies to Handle Material Nonpublic Information," and has added the "Operating Procedures for Preventing Insider Trading Management." This system has been communicated to all employees, managers, and directors to prevent violations and occurrences of insider trading.
2. The company has established the "Corporate Governance Best Practice Guidelines," "Corporate Social Responsibility Guidelines," "Code of Ethics," "Integrity Management Guidelines," and "Operating Procedures and Conduct Guidelines for Integrity Management." These guidelines have been posted on the company's official website and communicated to all directors, managers, and employees to ensure compliance.
3. The courses attended by the managers of our company in 2025 are as follows：

(1) Financial Officer：Dai You-Ru

Appointed on November 6, 2025, Ms. Chen assumed the CFO role in the second half of the year. No relevant training programs were arranged in 2025, and participation will be scheduled in accordance with the company's training plan in 2026.

(2) Audit Manager：Lin Tung-Ku

Item	Institution of Continuing Education	Course title	Training hours
1	The Institute of Internal Auditors-Chinese Taiwan	Audit Practice for Material Systems in the Manufacturing Industry	6
2	Securities and Futures Institute (SFI)	Implementation, Control, and Auditing Practices of Information Security Management Systems (ISMS)	6

(3) Audit agent：Wang Kuan-Chu

Starting from January 2026, the Company's Acting Internal Auditor has been changed to Wang Kuan-Chu. As the appointment began at the start of the year, no relevant training courses have been attended yet; however, participation in professional training sessions has been scheduled for 2026 in accordance with the annual plan.

Former acting internal audit officer Tung Yun-Ju stepped down on November 7, 2025. Her continuing education information for 2025 is as follows:

Item	Institution of Continuing Education	Course title	Training hours
1	Chinese Computer Audit Association	How to adjust the internal control system in response to new ESG regulations	6
2	The Institute of Internal Auditors, Chinese Taiwan	Generative AI × Python Web Scraping Practice and Visual Analytics	6

Relevant training courses will continue to be arranged for managers and supervisory personnel in the future.

4. The courses attended by the directors of our company in 2025 are as follows：

Title	Name	Training dates	Organizer	Training Course	Training hours
Chairman	Lee Yi-	2025.6.27	Corporate Governance	Global Economic and Financial	3

	Li		Association (CGA)	Situation and Industry Trends	
		2025.7.31	Taiwan Stock Exchange (TWSE)	2025 Growing Taiwan's Capital Market Summit	3
Director	Chang King-Jen	2025.7.9	Taiwan Stock Exchange (TWSE)	2025 Cathay Sustainable Finance and Climate Change Summit	6
Director	Chen Wei-Te	2025.7.9	Taiwan Stock Exchange (TWSE)	2025 Cathay Sustainable Finance and Climate Change Summit	6
Director	Tseng Gary T	2025.7.9	Taiwan Stock Exchange (TWSE)	2025 Cathay Sustainable Finance and Climate Change Summit	6
Director	Wang Tsay-Ping	2025.10.16	Financial Supervisory Commission (FSC)	The 15th Taipei Corporate Governance Forum	6
Independent director	Chang Ching-Tian	2025.7.9	Taiwan Stock Exchange (TWSE)	2025 Cathay Sustainable Finance and Climate Change Summit	6
		2025.8.22	Chinese National Association of Industry and Commerce (CNAIC)	2025 Taishin-Shin Kong Net Zero Summit	3
Independent director	Huang Weng-Foung	2025.8.22	Chinese National Association of Industry and Commerce (CNAIC)	2025 Taishin-Shin Kong Net Zero Summit	3
		2025.11.17	Corporate Governance Association (CGA)	The New Role of Environmental Economics—Corporate TCFD/TNFD and Biodiversity-Related Financial Disclosures	3
		2025.11.17	Corporate Governance Association (CGA)	The Corporate AI Brain—Navigation and Maps in the AI Era	3
Independent director	Lin She-Yi	2025.7.9	Taiwan Stock Exchange (TWSE)	2025 Cathay Sustainable Finance and Climate Change Summit	6

5. For other information, please refer to the execution status of corporate governance-related items of our company on the "Taiwan Stock Exchange and Taipei Exchange Market Observation Post System".

2.3.8The implementation status of internal control system.

1.A Statement on Internal Control：Please visit the “Market Observation Post System (MOPS)” and navigate to：Corporate Governance → Internal Control Section → Internal Control Statement Announcements for further information.

https://mops.twse.com.tw/mops/#/web/t06sg20。

2.Where a CPA has been hired to carry out a special audit of the internal control system, furnish the CPA audit report：Not applicable.

2.3.9Material resolutions of a shareholders meeting or a board of directors meeting during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report：

1.Important resolutions passed in the 2025 annual general meeting of our company are as follows：

(1) Agenda：To approve the individual financial statements, consolidated financial statements, and business report for the fiscal year 2024.

Resolution：The voting results of the shareholders present (including those exercising their voting rights electronically) show that the affirmative votes have exceeded the legally required threshold, and the proposal is passed accordingly.

The number of voting rights of attending shareholders	Number of votes in favor	Number of dissenting votes	Invalid votes	Abstain/Non-vote count
33,323,205	33,060,950	99,022	0	163,233
100.00%	99.21%	0.29%	0.00%	0.48%

(2) Agenda：Approval of the allocation of the 2024 deficit and the replenishment of accumulated deficit through capital surplus.

Resolution：The voting results of the shareholders present (including those exercising their voting rights electronically) show that the affirmative votes have exceeded the legally required threshold, and the proposal is passed accordingly.

The number of voting rights of attending shareholders	Number of votes in favor	Number of dissenting votes	Invalid votes	Abstain/Non-vote count
33,323,205	33,056,105	105,017	0	162,083
100.00%	99.19%	0.31%	0.00%	0.48%

(3) Agenda：Discussion on Conducting a Private Placement of Common Shares through Cash Capital Increase.

Resolution：The voting results of the shareholders present (including those exercising their voting rights electronically) show that the affirmative votes have exceeded the legally required threshold, and the proposal is passed accordingly.

The number of voting rights of attending shareholders	Number of votes in favor	Number of dissenting votes	Invalid votes	Abstain/Non-vote count
33,323,205	33,057,154	233,101	0	32,950
100.00%	99.20%	0.69%	0.00%	0.09%

(4) Agenda：Discussion on the Amendments to the "Articles of Incorporation..

Resolution：The voting results of the shareholders present (including those exercising their voting rights electronically) show that the affirmative votes have exceeded the legally required threshold, and the proposal is passed accordingly.

The number of voting rights of attending shareholders	Number of votes in favor	Number of dissenting votes	Invalid votes	Abstain/Non-vote count
33,323,205	33,075,780	202,825	0	44,600
100.00％	99.25％	0.60％	0.00％	0.13％

2.The important resolutions adopted by the Board of Directors during the period from the fiscal year 2025 to the date of publication of the annual report are as follows：

Date/session number	Important agenda items and decisions
2025.2.25 6th 9th	1. Proposal for approval of the 2024 financial statements and business report.
	2. Proposal for approval of the 2024 deficit compensation plan.
	3. Proposal for discussion on conducting a private placement of common shares through cash capital increase.
	4. Proposal for discussion on the Amendments to the "Articles of Incorporation."
	5. Proposal for approval of convening the 2025 physical Annual General Meeting of Shareholders.
	6. Proposal for approval of the 2024 assessment of the effectiveness of the internal control system and the internal control system statement.
	7. Proposal for discussion on the Amendments to the "Internal Control System."
	8. Proposal for discussion on the Remuneration of the Certifying CPAs and the Evaluation of Their Independence.
	9. Proposal for discussion on the Reconfirmation of the Procedures and General Policy for Pre-Approval of Non-Assurance Services Provided by Ernst & Young and Its Affiliates, and the List of Non-Assurance Services."
	The above resolutions were passed by the chairman after consulting all attending directors and receiving no objections.
2025.4.29 6th 10th	1. Proposal for approval of the consolidated financial statements for the first quarter of 2025.
	2. Proposal for approval of the List of Eligible Subscribers and the Number of Shares Available for Subscription under the Third 2023 Employee Stock Option Plan.
	3. Proposal for approval of the Credit Facility Agreement with Financial Institutions.
	The above resolutions were passed by the chairman after consulting all attending directors and receiving no objections.
2025.8.7 6th 11th	1. Proposal for approval of the Consolidated Financial Report for the Second Quarter of 2025.
	2. Proposal for approval of the Scope of the Company's Rank-and-File Employees and Amend the Internal Control System.

	3. Proposal to approval of the Appointment of the Acting Head of Finance and Accounting.
	4. Proposal for discussion on the Release of Managers from Non-Compete Restrictions.
	5. Proposal to Approve the 2024 Sustainability Report.
	The above resolutions were passed by the chairman after consulting all attending directors and receiving no objections.
2025.11.6 6th 12th	1. Proposal for approval of the Appointment of the Chief Accounting Officer and Chief Financial Officer.
	2. Proposal for approval of the Remuneration of the Newly Appointed Chief Accounting Officer and Chief Financial Officer.
	3. Proposal for approval of the Change of the Company’s Certifying CPAs and the Evaluation of Their Independence.
	4. Proposal for approval of the Consolidated Financial Report for the Third Quarter of 2025.
	5. Proposal for discussion on the 2026 Business Plan.
	6. Proposal for discussion on the 2026 Internal Audit Plan.
	7. Proposal for discussion on the Distribution of Year-End and Performance Bonuses for 2025.
	8. Proposal for discussion on the Amendments to the “2024 Cash Capital Increase Plan.”
	9. Proposal for discussion on the Proposed Issuance of Employee Stock Options.
	The above resolutions were passed by the chairman after consulting all attending directors and receiving no objections.
2026.2.24 6th 13th	1. Proposal for approval of the 2025 financial statements and business report.
	2. Proposal for approval of the 2025 deficit compensation plan.
	3. Proposal for discussion on conducting a private placement of common shares through cash capital increase.
	4. Proposal for discussion on the Full Re-election of Directors.
	5. Proposal for approval of the List of Director and Independent Director Candidates.
	6. Proposal for discussion on the Release of Directors and Their Representatives from Non-Compete Restrictions.
	7. Proposal for discussion on the Amendments to the “Sustainable Development Best Practice Principles.”
	8. Proposal for approval of the Convening of the 2026 Physical Annual General Shareholders’ Meeting.
	9. Proposal for discussion on the Recommendations on Remuneration/Attendance Fees for Members of the Seventh Board of Directors, the Fifth Audit Committee, and the Sixth Remuneration Committee.2024 deficit compensation plan.
	10.Proposal for approval of the 2025 Assessment of the Effectiveness of the Internal Control System and the Statement on Internal Control System.
	11.Proposal for discussion on the Amendments to the “Internal Control System.”
	12.Proposal for discussion on the Amendments to the “Rules of Procedure for Board of Directors Meetings.”

	13.Proposal for discussion on the Remuneration of the Certifying CPAs and the Evaluation of Their Independence.
	14.Proposal for discussion on the Reconfirmation of the Procedures and General Policy for Pre-Approval of Non-Assurance Services Provided by Ernst & Young and Its Affiliates, and the List of Non-Assurance Services.
	15.Proposal for discussion on the Amendments to the “2025 Employee Stock Option Certificate Issuance and Subscription Regulations.”
	16.Proposal to approval of the List of Eligible Subscribers and the Number of Shares Available for Subscription under the First 2025 Employee Stock Option Plan.
	The above resolutions were passed by the chairman after consulting all attending directors and receiving no objections.

3.Review of the implementation of resolutions passed at the 2025 Annual Shareholders' Meeting：

Resolution items	Execution status
1. Approval of the 2024 financial statements and business report.	Disclosed on the date of the shareholders’ meeting.
2. Approval of the 2024 deficit compensation plan.	Recorded in accordance with the resolution of the shareholders’ meeting.
3. Discussion on conducting a private placement of common shares through cash capital increase.	Not yet processed.
4. Discussion on the amendment to the “Articles of Incorporation” proposal.	Approved for amendment registration by the Department of Commerce on July 11, 2025.

2.3.10Where, during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report, a director or supervisor has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration, disclose the principal content thereof：During the most recent fiscal year and up to the publication date of the annual report, none of the Company’s directors expressed any dissenting opinions with respect to important resolutions approved by the Board of Directors..

2.4 Information on the public fees for certified public accountants for visa applications.:

2.4.1 Information on the public fees for certified public accountants for visa applications

Amount unit: NTD thousands

Accounting Firm Name	Auditor Name	Audit Period	Audit Fee	non-audit fee	Total Fee	Remarks
Ernst & Young	Wang, Yen-Chun	January 1, 2025 to December 31, 2025	700	280	980	1.Tax audit 50 thousands。 2. Sustainability accounting standards 150 thousands。 3. Other 80 thousands。
	Yu Chien-ju					

2.4.2 If the accounting firm is changed and the audit fees for the year of change are lower than the audit fees for the previous year, the amounts of audit fees before and after the change and the reasons for the change should be disclosed. However, there is no such situation.

2.4.3 If the reduction in audit fees compared to the previous year is more than 10%, the amount, percentage, and reason for the reduction should be disclosed. However, there is no such situation.

2.5 Information on changing the accounting firm :

I. Regarding the Former Auditor

<table>
<tr><td>Replacement Date</td><td colspan="4">Approved by the Board of Directors on November 6, 2025</td></tr>
<tr><td>Reason and Explanation for Replacement</td><td colspan="4">Due to internal adjustments within the accounting firm, starting from the third quarter of 2025, the auditors have been changed from CPA Yu Chien-ju and CPA Chang Chiao-Ying to CPA Wang, Yen-Chun and CPA Yu Chien-ju.</td></tr>
<tr><td rowspan="3">The explanation refers to the termination or non-acceptance of appointment by the principal or the auditor.</td><td colspan="2">Relevant Party / Situation</td><td>CPA</td><td>Principal</td></tr>
<tr><td colspan="2">Voluntary Termination of Appointment</td><td>Not Applicable</td><td>Not Applicable</td></tr>
<tr><td colspan="2">Declined to Continue Appointment</td><td>Not Applicable</td><td>Not Applicable</td></tr>
<tr><td>Opinions and reasons of audit reports issued within the past two years other than unqualified opinions</td><td colspan="4">Not Applicable</td></tr>
<tr><td rowspan="7">Whether there were any disagreements with the issuer</td><td rowspan="5">YES</td><td></td><td colspan="2">Accounting Principles or Practices</td></tr>
<tr><td></td><td colspan="2">Disclosure of Financial Reports</td></tr>
<tr><td></td><td colspan="2">Scope or Procedures of Audit</td></tr>
<tr><td></td><td colspan="2">Other</td></tr>
<tr><td></td><td colspan="2"></td></tr>
<tr><td>NA</td><td colspan="3">✓</td></tr>
<tr><td colspan="4">Explanation</td></tr>
<tr><td>Other Disclosure Items (Items 4 to 7 of Subparagraph 1, Paragraph 6, Article 10 of this Standard that should be disclosed)</td><td colspan="4">NA</td></tr>
</table>

II. Regarding the Successor Auditor

Name of the Accounting Firm	Ernst & Young
Name of CPA	CPA Wang, Yen-Chun and CPA Yu Chien-ju
Date of Appointment	Approved by the Board of Directors on November 6, 2025
Consultation Matters and Results Regarding Accounting Treatment or Principles for Specific Transactions and Potential Opinions on Financial Reports Prior to Appointment	NA
Written Opinion of the Successor Auditor on Disagreements with the Former Auditor	NA

III. Response from the Former Auditor Regarding Items 1 and 3 of Subparagraph 2, Paragraph 6, Article 10 of this Standard: Not Applicable.

2.6 There is no information to be disclosed regarding the Chairman, General Manager, Manager responsible for finance or accounting affairs who have worked for the accounting firm or its related enterprises within the past year, including their names, titles, and periods of employment with the accounting firm or its related enterprises, as there is no such situation.

2.7 Transfer of Stock Options and Changes in Equity Pledge of Directors, Supervisors, Managers and Shareholders Holding More Than 10% of Shares in the Latest Year and as of the Date of Printing of Annual Report:

2.7.1 Changes in Shareholding of Directors, Supervisors, Managerial Officers, and Major Shareholders：

Job title	Name	2025		As of April 14, 2026	
		Shareholding increase (or decrease)	Pledged shareholding increase (or decrease)	Shareholding increase (or decrease)	Pledged shareholding increase (or decrease)
Chairman / General Manager	Lee Yi-Li	0	0	0	0
Vice Chairman	Phytohealth Corp.	0	0	0	0
	Representative：Lee I-Lin	0	0	0	0
Director	Phytohealth Corp.	0	0	0	0
	Representative：Lee Chen-Chia	0	0	0	0
Director	Chang King-Jen	0	0	0	0
Director	Maywufa Company Limited.	0	0	0	0
	Representative：Sheu Jin-Chuan	0	0	0	0
Director	Phytohealth Corp.	0	0	0	0
	Representative：Chen Wal-Ter	0	0	0	0
Director	Jen Yu Ltd.	0	0	0	0
	Representative：Chiou Shu-Ti	0	0	0	0
Director	Maywufa Company Limited.	0	0	0	0
	Representative：Wang Tsay-Ping	(486)	0	0	0
Director	Jen Yu Ltd.	0	0	0	0
	Representative：Tseng Gary T	0	0	0	0
Independent Director	Chang Ching-Tian	0	0	0	0
Independent Director	Huang Weng-Foung	0	0	0	0
Independent Director	Li Hsueh-Yu	0	0	0	0
Independent Director	Lin She-Yi	0	0	0	0
Vice President	Evelyn Ning	(2,000)	0	0	0
Financial Officer	Ann Chen (Note 1)	0	0	0	0
Accounting Officer	Dai You-Ru (Note 2)	0	0	0	0
Financial Officer	Shen Po-Tsen (Note 3)	0	0	0	0
Corporate Governance Officer	Huang Chih-Yuan	0	0	0	0
Major Shareholder	Phytohealth Corp.	0	0	0	0

Note 1: Ann Chen, Head of Finance and Accounting and Corporate Governance Officer, was relieved of her duties on August 7, 2025, due to internal job reassignment.

Note 2: Dai You-Ru was officially appointed as the Accounting Officer, following the approval of the Board of Directors on November 6, 2025.

Note 3: Shen Po-Tsen was officially appointed as the Financial Officer, following the approval of the Board of Directors on November 6, 2025.

2.7.2 The counterparty for the transfer or pledge of stock options is a related party: None.

2.8 Information of Relationship among Top 10 Shareholders Who Are Related, Spouses, or Relatives within the Second Degree of Kinship:

April 14, 2026 (Book Closure Date)

Name(Note1)	Shareholding		Shareholding of spouse and minor children		Total Shareholding by nominee arrangements		Specify the name of the entity or person and their relationship to any of the other top 10 shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree (Note 3)		Remark
	Shares	%	Shares	%	Shares	%	Shares	%	
PhytoHealth Corporation	22,155,049	34.98%	0	0.00%	0	0.00%	Maywufa Company Ltd.	Affiliated Company	None
Representative: Lee Yi-Li	582,327	0.92%	0	0.00%	0	0.00%	Maywufa Company Ltd. Lee Chen-Chia	Vice Chairperson of the company Father and daughter	None
Maywufa Company Ltd.	3,994,996	6.31%	0	0.00%	0	0.00%	PhytoHealth Corporation	Affiliated Company	None
Representative: Lee Chen-Chia	595,375	0.94%	0	0.00%	0	0.00%	Maywufa Company Ltd. PhytoHealth Corporation Lee Yi-Li	Chairperson of the company Director of the company Father and daughter	None
Chang Chin-Chien	2,902,000	4.58%	0	0.00%	0	0.00%	None	None	None
Foxsemicon Integrated Technology Inc.	1,300,000	2.05%	0	0.00%	0	0.00%	None	None	None
Representative: Kao Hsin-Ming	0	0.00%	0	0.00%	0	0.00%	None	None	None
Yao-Xin Biomedical Venture Capital Limited Partnership	600,000	0.95%	0	0.00%	0	0.00%	None	None	None
Lee Chen-Chia	595,375	0.94%	0	0.00%	0	0.00%	Maywufa Company Ltd. PhytoHealth Corporation Lee Yi-Li	Chairperson of the company Director of the company Father and daughter	None
Lee Yi-Li	582,327	0.92%	0	0.00%	0	0.00%	PhytoHealth Corporation Maywufa Company Ltd. Lee Chen-Chia	Chairperson of the company Vice Chairperson of the company Father and daughter	None
Huang Jui-Tang	500,000	0.79%	0	0.00%	0	0.00%	None	None	None
Chen Ming-Chang	478,667	0.76%	0	0.00%	0	0.00%	None	None	None
Lin Chiu-Chuan	446,500	0.71%	0	0.00%	0	0.00%	None	None	None

Note1：All of the top 10 shareholders should be listed, and the names of corporate/juristic person shareholders and their representatives should be listed separately.

Note2：The shareholding ratio (%) is calculated as the total numbers of shares respectively held by the shareholder, their spouse and minor children, or through nominees.

Note3：Disclose the relationships among the above-listed shareholders, including corporate/juristic person shareholders and natural person shareholders, in accordance with the provisions of the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

2.9 Shares Held by Company, Directors, Managers of Company, and Businesses Controlled Directly or Indirectly by Company of Same Reinvestment Business and Consolidated Calculation of Comprehensive Shareholding Ratio:

March 31 , 2026 Unit：Thousand shares

Investee enterprise (Note)	Investment by the Company		Investment by the Directors, Managerial Officers and Directly or Indirectly Controlled Entities of the Company		Total investment	
	Shares	%	Shares	%	Shares	%
Broadsound Corporation	8,073	40.00%	3,719	18.43%	11,792	58.43%

Note：This refers to investee enterprises in which the Company makes long-term investment calculated according to the equity method.

3. Capital Overview

3.1 Capital and shares

3.1.1 Source of Capital

1. Sources of Capital

Unit: Shares; NTD

Month/ year	Issued price	Authorized capital		Paid-in capital		Remarks		
		Shares	Amount (NTD)	Shares	Amount (NTD)	Sources of capital	Capital paid in by assets other than cash	Other
12/2008	10	30,000,000	300,000,000	5,000,000	50,000,000	Set up capital (Note1) 50,000,000	None	None
12/2009	10	30,000,000	300,000,000	7,650,000	76,500,000	None	Know-How Pricing (Note2) 26,500,000	None
10/2012	10	30,000,000	300,000,000	15,000,000	150,000,000	Cash capital increase (Note3) 73,500,000	None	None
12/2012	10	30,000,000	300,000,000	14,375,000	143,750,000	Capital Reduction (Note4) 6,250,000 (Shareholder Abandonment of Shares)	None	None
11/2013	10	50,000,000	500,000,000	36,000,000	360,000,000	Cash capital increase (Note5) 161,800,000	Know-How Pricing (Note5) 54,450,000	None
03/2015	38	100,000,000	1,000,000,000	40,800,000	408,000,000	Cash capital increase (Note6) 48,000,000	None	None
03/2016	10	100,000,000	1,000,000,000	40,870,000	408,700,000	Employee stock option shares (Note7) 700,000	None	None
07/2016	30	100,000,000	1,000,000,000	52,670,000	526,700,000	Cash capital increase (Note8) 118,000,000	None	None
03/2017	10	100,000,000	1,000,000,000	52,695,000	526,950,000	Employee stock option shares (Note9) 250,000	None	None
03/2018	10	100,000,000	1,000,000,000	52,747,000	527,470,000	Employee stock option shares (Note10) 520,000	None	None
05/2018	10	100,000,000	1,000,000,000	52,912,000	529,120,000	Employee stock option shares (Note11) 1,650,000	None	None
03/2019	10	100,000,000	1,000,000,000	52,990,400	529,904,000	Employee stock option shares (Note12) 784,000	None	None
03/2020	10	100,000,000	1,000,000,000	53,221,400	532,214,000	Employee stock option shares (Note13) 231,000	None	None
12/2023	10	100,000,000	1,000,000,000	53,256,400	532,564,000	Employee stock option shares (Note14) 35,000	None	None
03/2024	10	100,000,000	1,000,000,000	53,301,400	533,014,000	Employee stock option shares (Note15) 45,000	None	None
05/2024	10	100,000,000	1,000,000,000	53,318,400	533,184,000	Employee stock option shares (Note16) 17,000	None	None
08/2024	10	100,000,000	1,000,000,000	63,318,400	633,184,000	Cash capital increase (Note17) 17,000	None	None
12/2024	10	100,000,000	1,000,000,000	63,332,900	633,329,000	Employee stock option shares (Note 18) 17,000	None	None

Note1：Approved by the Taipei City Government on December 26, 2008, with reference number 09792235310.
Note2：Approved by the Taipei City Government on December 9, 2009, with reference number 09891463000.
Note3：Approved by the Taipei City Government on October 26, 2012, with reference number 10189102400.
Note4：Approved by the Taipei City Government on December 14, 2012, with reference number 10190611000.
Note5：Approved by the Taipei City Government on November 22, 2013, with reference number 10289539520.
Note6：Approved by the Taipei City Government on April 10, 2015, with reference number 10482737310.
Note7：Approved by the Taipei City Government on March 24, 2016, with reference number 10582285910.

Note8：Approved by the Ministry of Economic Affairs on July 26, 2016, with reference number 10501185040.
Note9：Approved by the Ministry of Economic Affairs on March 10, 2017, with reference number 10601030400.
Note10：Approved by the Ministry of Economic Affairs on March 21, 2018, with reference number 10701026170.
Note11：Approved by the Ministry of Economic Affairs on May 16, 2018, with reference number 10701049220.
Note12：Approved by the Ministry of Economic Affairs on March 13, 2019, with reference number 10801027600.
Note13：Approved by the Ministry of Economic Affairs on March 18, 2020, with reference number 10901039890.
Note14：Approved by the Ministry of Economic Affairs on December 19, 2023, with reference number 11230221950.
Note15：Approved by the Ministry of Economic Affairs on March 19, 2024, with reference number 11330039890.
Note16：Approved by the Ministry of Economic Affairs on May 28, 2024, with reference number 11330083290.
Note17：Approved by the Ministry of Economic Affairs on August 19, 2024, with reference number 11330145620.
Note18：Approved by the Ministry of Economic Affairs on December 10, 2024, with reference number 11330203560.

2. Type of stock

April 14, 2026 (Book Closure Date) Unit: share

Type of stock	Authorized capital			Remarks
	Outstanding shares (Note)	Unissued shares	Total	
Common stock	63,332,900	36,667,100	100,000,000	Our company is an over-the-counter (OTC) listed stock.

3. Related information of the general declaration system: Not applicable.

3.1.2 List of Major Shareholders:

April 14, 2026 (Book Closure Date) Unit: share

Shares / Name of major shareholder	Shareholding (shares)	Shareholding (%)
PhytoHealth Corporation	22,155,049	34.98%
Maywufa Company Ltd.	3,994,996	6.31%
Chang Chin-Chien	2,902,000	4.58%
Foxsemicon Integrated Technology Inc.	1,300,000	2.05%
Yao-Xin Biomedical Venture Capital Limited Partnership	600,000	0.95%
Lee Chen-Chia	595,375	0.94%
Lee Yi-Li	582,327	0.92%
Huang Jui-Tang	500,000	0.79%
Chen Ming-Chang	478,667	0.76%
Lin Chiu-Chuan	446,500	0.71%

3.1.3 Company Dividend Policy and Implementation Status

1. The dividend policy stipulated in the company's articles of association:

   Article 31 of the Company's Articles of Incorporation stipulates that, upon the closing of the annual accounts, if there is any surplus, and after payment of all taxes and dues and offsetting prior years' losses, 10% shall first be allocated as legal reserve in accordance with the law, and any necessary special reserve shall be adjusted. The remaining balance, combined with undistributed earnings from previous years, shall be subject to an appropriation plan proposed by the Board of Directors, with at least 10% of the distributable earnings to be allocated and submitted to the shareholders' meeting for approval.

   The Company's dividend policy is determined by the Board of Directors based on the business plan, investment projects, capital budget, and internal and external environmental changes, and is distributed upon resolution by the shareholders' meeting. In principle, the Company's dividend policy is based on an appropriate proportion of cash and stock dividends. If stock dividends are distributed, they shall account for at least 10% of the total dividends for the current year. However, adjustments may be made depending on the Company's cash flow, profitability, and future expansion needs.

2. The proposed dividend distribution for this shareholder meeting is as follows: After the settlement of the fiscal year ending on 31 December 2025, there are no retained earnings, and there are no profits available for distribution.

3.1.4 The impact of proposed bonus shares on the company's business performance and earnings per share is not applicable.

3.1.5 The remuneration of the employee and director:

1. The percentage or range of employee and director remuneration as stated in the company's articles of association is as follows:

   Article 30 of our company's articles of association stipulates:

   In the event that the company has profits for the year (defined as profit before tax, after deducting employee and director remuneration), after reserving an amount to make up for any accumulated losses, if there is still a surplus, three to six percent shall be allocated for employee remuneration(A minimum of 20% of the total employee compensation amount shall be allocated to front-line employees.) and no more than four percent for director remuneration. The resolution shall be passed by a two-thirds majority of the attending directors with more than half of the attending directors in favor, and shall be reported to the shareholders' meeting.

Employee(including front-line employees) remuneration and mentioned in the preceding paragraph may be paid in the form of stock or cash and may include employees of subsidiary companies who meet certain conditions.

2.Basis for estimation and accounting treatment: As the Company is still operating at a loss for fiscal year 2025, this provision is not applicable.

3.Board-approved proposed distribution of employee compensation and directors' remuneration: Not applicable due to continued loss in fiscal year 2025.

4. Actual distribution of employee bonuses and directors'/supervisors' remuneration for the previous fiscal year (including number of shares, amount, and stock price), and explanation of any differences with previously recognized amounts: The Company's 2025 Annual General Meeting approved the deficit compensation plan for fiscal year 2024. As there was no distributable profit, no employee bonuses or directors' remuneration were paid. There was no discrepancy between the actual distribution and the original resolution of the Board of Directors.

3.1.6 Buyback of Treasury Stock: None.

3.2 Corporate bonds: None.

3.3 Preferred shares: None.

3.4 Global depository receipts: None.

3.5 Employee share subscription warrants and new restricted employee shares：

3.5.1Unexpired employee stock option certificates and their impact on shareholders' rights and interests

March 31, 2026

Type of employee share subscription warrants	Employee stock option certificate issued in 2019		Employee stock option certificate issued in 2021		Employee stock option certificate issued in 2023			Employee stock option certificate issued in 2025
Issue (handling) dateand total units	2019/4/17，500 units		2021/7/29，1000 units		2023/7/10，500 units			2026/1/8，500 units
Issue (processing) date	2019/8/2	2020/2/21	2021/8/5	2022/5/9	2023/8/2	2023/11/10	2025/4/29	2026/2/24
Number of units issued	290 units	140 units	260 units	90 units	80 units	70 units	150 units	65 units
Unissued Units Available	0 units		0 units		0 units			435 units
The ratio of the number of issued subscription shares to the total number of issued shares (%)	0.46%	0.22%	0.41%	0.14%	0.13％	0.11％	0.24％	0.10％
Subscription Duration	7 years	7 years	5 years	5 years	5 years	5 years	5 years	5 years
Performance method	Issuance of new shares delivery	Issuance of new shares delivery	Issuance of new shares delivery	Issuance of new shares delivery	Issuance of new shares delivery	Issuance of new shares delivery	Issuance of new shares delivery	Issuance of new shares delivery
Vesting period and percentage (%)	(A)Two years after the expiry of the grant of the employee stock option certificate, the right to exercise the stock option is limited to 25% of the number of the employee stock option certificates granted. (B)Three years after the expiry of the grant of the employee stock option certificate, the right to exercise the stock option is limited to 35% of the number of the employee stock option certificates granted. (C)Four years after the expiry of the employee stock option certificate granted, the stock option right can be exercised for 55% of the number of employee stock option certificates granted.		(A)Two years after the expiry of the grant of the employee stock option certificate, the right to exercise the stock option is limited to 50% of the number of the employee stock option certificates granted. (B)Three years after the expiry of the grant of the employee stock option certificate, the right to exercise the stock option is limited to 75% of the number of the employee stock option certificates granted. (C)Four years after the expiry of the employee stock option certificate granted, the stock option right can be exercised for 100% of the number of employee stock option certificates granted.		(A)Two years after the expiry of the grant of the employee stock option certificate, the right to exercise the stock option is limited to 50% of the number of the employee stock option certificates granted. (B)Three years after the expiry of the grant of the employee stock option certificate, the right to exercise the stock option is limited to 75% of the number of the employee stock option certificates granted. (C)Four years after the expiry of the employee stock option certificate granted, the stock option right can be exercised for 100% of the number of employee stock option certificates granted.			(A)Two years after the expiry of the grant of the employee stock option certificate, the right to exercise the stock option is limited to 50% of the number of the employee stock option certificates granted. (B)Three years after the expiry of the grant of the employee stock option certificate, the right to exercise the stock option is limited to 75% of the number of the employee stock option certificates granted. (C)Four years after the expiry of the employee stock option certificate granted,

Type of employee share subscription warrants	Employee stock option certificate issued in 2019		Employee stock option certificate issued in 2021		Employee stock option certificate issued in 2023			Employee stock option certificate issued in 2025
	(D)Five years after the expiry of the employee stock option certificate granted, the right to exercise the stock option is limited to 85% of the number of employee stock option certificates granted. (E)Six years after the expiry of the employee stock option certificate granted, the right to exercise the stock option is limited to 100% of the number of employee stock option certificates granted.							the stock option right can be exercised for 100% of the number of employee stock option certificates granted.
Number of shares subscribed through exercise of the warrants	0 shares	17,000 shares	87,500 shares	7,000 shares	0 shares	0 shares	0 shares	0 shares
Amount of the shares subscribed through exercise of the warrants (NT$)	0	391,000	1,440,825	116,550	0	0	0	0
Number of unexecuted subscriptions	40,000 shares	0 shares	67,500 shares	37,500 shares	20,000 shares	25,000 shares	0 shares	0 shares
Number of unexercised shares Subscription price per share of the unexercised shares(NT$)	24.42	22.46	16.11	16.65	21.88	24.51	13.5	14.1
Ratio of the number of unexercised shares to the total number of issued shares (%)	0.06%	0%	0.11%	0.06%	0.03%	0.04%	0%	0%
The effect on shareholders' equity	If the number of shares increased by full implementation accounts for 0.06% of the current issued shares of	If the number of shares increased by full implementation accounts for 0% of the current issued shares of 63,332,900 shares,	If the number of shares increased by full implementation accounts for 0.11% of the current issued shares of	If the number of shares increased by full implementation accounts for 0.06% of the current issued shares of	If the number of shares increased by full implementation accounts for 0.03% of the current issued shares of	If the number of shares increased by full implementation accounts for 0.04% of the current issued shares of	If the number of shares increased by full implementation accounts for 0% of the current issued shares of 63,332,900	If the number of shares increased by full implementation accounts for 0% of the current issued shares of 63,332,900 shares, it will have little impact on shareholders' equity.

Type of employee share subscription warrants	Employee stock option certificate issued in 2019		Employee stock option certificate issued in 2021		Employee stock option certificate issued in 2023			Employee stock option certificate issued in 2025
	63,332,900 shares, it will have little impact on shareholders' equity.	it will have little impact on shareholders' equity.	63,332,900 shares, it will have little impact on shareholders' equity.	63,332,900 shares, it will have little impact on shareholders' equity.	63,332,900 shares, it will have little impact on shareholders' equity.	63,332,900 shares, it will have little impact on shareholders' equity.	shares, it will have little impact on shareholders' equity.	

3.5.2 Names and Acquisition and Subscription Status of Managerial Officers Who Have Acquired Employee Share Subscription Warrants and the Top Ten Employees (Ranked by the Number of Subscribable Shares) Who Have Acquired Share Subscription Warrants：

March 31, 2026

Identity	Job title	Name	Number of shares subscriba-ble from exercise of warrants granted	Ratio of the number of shares subscribable from the exercise of warrants granted to the total number of issued shares	Exercised				Unexercised			
					Number of shares	Exercise price	Total exercise price	Ratio of the number of exercised shares to the total number of issued shares	Number of shares	Exercise price (Note2)	Total exercise price	Ratio of the number of unexercised shares to the total number of issued shares
Managerial officers	General Manager	Lee Yi-Li	80,000	0.13%	40,000	16.50	660,000	0.06%	40,000	16.11	644,000	0.06%
	Vice President,	Evelyn Ning	65,000	0.10%	0	16.65	0	0.00%	37,500	16.65	624,000	0.06%
	Accounting Officer	Dai You-Ru	10,000	0.02%	0	21.88	0	0.00%	5,000	21.88	109,000	0.01%
	Financial Officer	Shen Po-Tsen	15,000	0.02%	0	14.10	0	0.00%	0	14.10	0	0.00%
Employee	Senior Sales Supervisor	Liu Cheng-Hsien	40,000	0.06%	0	24.42	0	0.00%	40,000	24.42	977,000	0.06%
	R&D Manager	Shen Yu-Han										
	R&D Manager	Chao Pei-Yu	60,000	0.09%	32,500	16.50 16.11	495,000 40,000	0.05%	27,500	16.11	443,000	0.04%
	Senior Specialist	Liu Nan-Fu										
	Engineer	Hsu Wei-Yu										
	Engineer	Lee Yi-Wei	30,000	0.05%	0	21.88	0	0.00%	15,000	21.88	328,000	0.02%
	Engineer	Su Hsin-Ya										
	Product Specialist	Wang Kuan-Chu										
Employee	Regulatory Project Manager	Ling Jung-Chuan	50,000	0.08%	0	24.51	0	0.00%	25,000	24.51	613,000	0.04%
	Project Manager	Fu Tsung-Yu										
	Business Manager	Tsai Hsing-Jung										
	Human Resources and General Affairs Manager	Chen Yi-Ying	130,000	0.21%	0	13.50	0	0.00%	0	13.50	0	0.00%
	R&D Manager	Shen Yu-Han										

Identity	Job title	Name	Number of shares subscriba-ble from exercise of warrants granted	Ratio of the number of shares subscribable from the exercise of warrants granted to the total number of issued shares	Exercised				Unexercised			
					Number of shares	Exercise price	Total exercise price	Ratio of the number of exercised shares to the total number of issued shares	Number of shares	Exercise price (Note2)	Total exercise price	Ratio of the number of unexercised shares to the total number of issued shares
	R&D Manager	Chao Pei-Yu										
	Systems Engineer	Chen Liang-Chi										
	Software Engineer	Lai Kuei-Yuan										
	Software Engineer	Lin Wei-Chuan										
	Senior Sales Supervisor	Liu Cheng-Hsien										
	Principal Sales Engineer	Lin Wen-Yu										
	Marketing and Sales Specialist	Liao Yu-Wan										
	Chief Legal Officer	Chien Chia-Hsin	50,000	0.08%	0	14.10	0	0.00%	0	14.10	0	0.00%
	Head of Marketing and Business Development Department	Huang Chin-Feng										

3.6 Restrictions on employee rights related to the issuance of new shares: Not applicable (no such restrictions exist).

3.7 Mergers or acquisitions involving the issuance of new shares to acquire or transfer the shares of other companies: Not applicable (no such transactions).

3.8 Capital Utilization Plan and Execution Status:

3.8.1 The second cash capital increase and new share issuance in 2015.

Amcad Biobed Corp (hereinafter referred to as " Amcad " or "the company") . The second cash capital increase and new share issuance in 2015 (hereinafter referred to as "the case") was approved and became effective by the Financial Supervisory Commission (FSC) on March 14, 2016, under document No. 1050004713. The funds raised from this case were used for product development (hereinafter referred to as "the plan"), with the total amount of the plan being NT$267,001,000. Subsequently, on November 6, 2018, the Board of Directors approved the modification of the plan, and on August 9, 2022, the Board of Directors approved further amendments to the plan.

3.8.1.1 The original plan, its progress, and expected benefits

1. The original plan:

(1) Total Capital Requirement: NT$267,001 thousand.

(2) Sources of Funds:

(i) The Company planned to raise capital through a cash capital increase by issuing 11,800 thousand common shares, each with a par value of NT$10, at an issue price of NT$30 per share. The total expected proceeds were NT$354,000 thousand.

(ii) If the actual issue price per share was adjusted due to market price fluctuations, resulting in a higher fundraising amount, the excess would be allocated to working capital.

(3) Original Capital Deployment Plan:

Amount unit: NTD thousands

Item		Planned Completion Date	Total funding required.	Planned Fund Utilization Schedule									
				2016				2017				2018	
				Q1	Q2	Q3	Q1	Q2	Q3	Q1	Q2	Q3	Q1
Product Development	Cytology-Based Thyroid Tumor Identification System	2018Q2	61,475	3,140	5,471	2,261	9,107	6,286	6,627	4,629	8,806	6,490	8,658
	Smart Functional Ultrasound Device	2018Q2	205,526	2,842	31,596	2,342	11,956	29,340	6,378	32,409	23,170	35,248	30,245
	Total		267,001	5,982	37,067	4,603	21,063	35,626	13,005	37,038	31,976	41,738	38,903

2. Original Planned Schedule for Fund Utilization

Amount unit: NTD thousands

Project Item	Execution Status		Cumulative as of Q3 2018
Cytology-Based Thyroid Tumor Identification System	Amount Utilized	Planned	61,475
		Actual	27,290
	Execution Progress(%)	Planned	100.00
		Actual	44.39
Smart Functional Ultrasound Device	Amount Utilized	Planned	205,526
		Actual	28,335
	Execution Progress(%)	Planned	100.00
		Actual	13.79
Total	Amount Utilized	Planned	267,001
		Actual	55,625
	Execution Progress(%)	Planned	100.00
		Actual	20.83

The fund utilization progress of the company's second cash capital increase in 2015 fell behind schedule. This delay was primarily due to the fundraising being completed later than originally planned—on June 27, 2016—which resulted in postponed procurement of certain hardware equipment. In addition, discussions with academic institutions and partner manufacturers regarding technical development and integration details led to deferred payments. As of the third quarter of 2018, the accumulated amount utilized was NT$55,625 thousand, representing 20.83% of the originally planned execution progress. Upon evaluation, no material irregularities were identified.

3. Status of Achievement of Originally Planned Expected Benefits

The Company’s current capital increase plan totals NT$267,001 thousand, primarily allocated to the development of two new products: a thyroid tumor cytology recognition system and an intelligent functional ultrasound device, with respective investments of NT$61,475 thousand and NT$205,526 thousand.

The thyroid tumor cytology recognition system is designed to assist physicians in improving the accuracy of benign and malignant tumor differentiation in conventional fine-needle aspiration cytology through software-based image annotation. Development is scheduled for completion in the first half of 2018, followed by an application for U.S. FDA approval. The product is expected to generate revenue of NT$7,300 thousand in Q2 2020.

The intelligent functional ultrasound device addresses the limitations of existing ultrasound systems, which lack real-time image interpretation and immediate abnormality alerts. Leveraging the Company’s medical imaging and CAD software technologies, and in collaboration with ultrasound hardware manufacturers, this new ultrasound device is under development. Completion is also targeted for the first half of 2018, with subsequent application for U.S. FDA approval, and is expected to generate revenue of NT$100,800 thousand in Q2 2020.

The projected development timeline and anticipated future sales benefits of these products are summarized as follows:

(1) Planned Product Development Timeline

Item	Design Planning	Design Input	Design Output	Design Verification	Preclinical Evaluation	Application for Market Approval
Cytology-Based Thyroid Tumor Identification System	2015Q2	2016Q1	2016Q4	2017Q2	2018Q2	Q3 2018: U.S. FDA Application Q4 2018: EU Application Q2 2019: Taiwan Registration Application Q3 2019: China Application

Smart Functional Ultrasound Device	2015Q2	2016Q2	2017Q1	2017Q3	2018Q2	Q3 2018: U.S. FDA Application Q4 2018: EU Application Q2 2019: Taiwan Registration Application Q3 2019: China Application

Source: Provided by the Company.

(2) Expected Potential Benefits of the Cytology-Based Thyroid Tumor Identification System

Unit: Units; NT$ Thousands

Year	Sales volume		Unit Price		Sales value		Gross Profit	Operating Profit
	Computer-Aided Diagnostic System	Digital Microscope Integration System	Computer-Aided Diagnostic System	Digital Microscope Integration System	Computer-Aided Diagnostic System	Digital Microscope Integration System		
2020	19	7	200	500	3,800	3,500	6,644	(20,544)
2021	102	23	200	500	20,400	11,500	29,033	9,017
2022	127	37	200	500	25,400	18,500	39,955	24,583
2023	153	51	200	500	30,600	25,500	51,059	37,209
2024	178	66	200	500	35,600	33,000	62,435	49,161

(3) Expected Potential Benefits of the Smart Functional Ultrasound Device

Unit: Units; NT$ Thousands

Year	Sales volume	Unit Price	Sales value	Gross Profit	Operating Profit
2020	42	2,400	100,800	60,726	(851)
2021	118	2,400	283,200	170,611	116,163
2022	186	2,400	446,400	268,929	216,746

As of the end of the third quarter of 2018, the product development projects had not yet been completed; therefore, it is not yet necessary to assess the achievement of the projected sales revenue for the Cytology-Based Thyroid Tumor Identification System and the Smart Functional Ultrasound Device.

3.8.1.2 Capital Plan, Execution Progress, and Expected Benefits Following the Project Amendment Approved by the Board of Directors on August 9, 2022.

1. Reason for the Project Amendment:

Revision of Product Development Items

As of July 2022 (Year 111), the development of the Cytology-Based Identification System had been completed. In order to efficiently utilize the remaining funds, the company proposed reallocating the unused portion originally designated for the Cytology-Based Identification System to support the ongoing product development of the Smart Functional Ultrasound Device.

(1) Since the Cytology Identification System is designed to complement AmCAD-UT® to assist doctors in thyroid diagnosis, the market strategy is to bundle it with AmCAD-UT® and distribute it through laboratory channels, eliminating the need for FDA approval.

(2) The product development of the Smart Functional Ultrasound Device aims to enhance its value by expanding its applications beyond its existing rapid diagnosis function for sleep apnea. The plan includes broader use in companion diagnostics, such as positive airway pressure (PAP) devices, dental appliances, and surgical excision procedures. Currently, the company is collaborating with major hospitals and research centers to conduct clinical validation studies for these applications.

2. Revised Project Items and Fund Utilization Progress:

Amount unit: NTD thousands

Project Item		Planned Completion Date	Total Required Capital	Actual Fund Utilization Progress										Planned Fund Utilization Progress							
				2016	2017	2018	2019	2020	2021	2022				2023				2024			
										Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4
Product Development	Cytology-Based Thyroid Tumor Identification System	2018Q2	38,681	7,039	10,256	12,565	5,954	952	1,151	313	334	117 (註 2)	-	-	-	-	-	-	-	-	-
	Smart Functional Ultrasound Device	2018Q2	158,562	13,756	13,158	1,421	-	12,596	21,680	4,414	4,764	7,826	10,710	8,007	9,454	9,956	9,816	8,030	9,515	7,956	5,503
Office Building Purchase		2018Q4	61,083	-	-	61,083 (註 1)	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Equity Investment in Subsidiaries		2018Q4	27,000	-	-	27,000	-	-	-	-	-	-	-	-	-	-	-	-	-	-	-
Total Amount			285,326	20,795	23,414	102,069	5,954	13,548	22,831	4,727	5,098	7,943	10,710	8,007	9,454	9,956	9,816	8,030	9,515	7,956	5,503

Note 1: Of the total, NT$18,325 thousand was funded with the company's own capital, while the remaining NT$42,758 thousand was covered by the original budget allocated for the product development of the Smart Functional Ultrasound Device.

Note 2: The Cytology-Based Thyroid Tumor Identification System was completed in July 2022.

3. Fund Utilization Progress After Project Amendmen:

Amount unit: NTD thousands

Item	Execution status.		Accumulated until the end of Q3 2025.
Cytology-Based Thyroid Tumor Identification System	Amount Utilized	Planned	38,681
		Actual	38,681
	Execution progress. (%)	Planned	100.00
		Actual	100.00
Smart Functional Ultrasound Device	Amount Utilized	Planned	158,562
		Actual	158,562
	Execution progress. (%)	Planned	100.00
		Actual	100.00
Office Building Purchase	Amount Utilized	Planned	61,083
		Actual	61,083
	Execution progress. (%)	Planned	100.00
		Actual	100.00
Equity Investment in Subsidiaries	Amount Utilized	Planned	27,000
		Actual	27,000
	Execution progress. (%)	Planned	100.00
		Actual	100.00
Total	Amount Utilized	Planned	285,326
		Actual	285,326
	Execution progress. (%)	Planned	100.00
		Actual	100.00

Source: Provided by the company

The fund utilization progress of the company's second cash capital increase in 2015 is as follows: the product development of the Cytology-Based Thyroid Tumor Identification System, the purchase of office buildings, and the equity investment in subsidiaries have all been completed. However, as of the first quarter of 2025, the development of the Smart Functional Ultrasound Device has experienced delays.

The delay is mainly attributed to intensified competition in the target application market of the end product, which led hardware manufacturers to propose integrating various CAD software technologies with hardware devices. Additionally, during the pandemic, certain FDA application processes for CAD software were delayed due to slower case acceptance, which further hindered development progress.

Nonetheless, as of the date of this evaluation, the company has completed the development of the Smart Functional Ultrasound Device and has secured sales orders. The company also plans to continue investing in related R&D efforts to further enhance the functionality of the product.

Overall, the Company has utilized a cumulative amount of NT$285,326 thousand under this plan as of Q3 2025, achieving an actual execution progress of 100.00%, with no material deviations identified.

4. Expected Benefits After Modification:

(1) Product development

(i) Planned Product Development Timeline:.

Product	Design Verification	Clinical Enrollment	Publication	Marketing
Smart Functional Ultrasound Device	Ongoing Function Optimization	OSA Evaluation / Companion Therapy Enrollment Ongoing	In Progress	FDA Application for Sleep Apnea Assessment Completed in 2024

Note: Due to the limited market potential of the MSK project, the company shifted its focus to the OSA (Obstructive Sleep Apnea) diagnostic field, in which it has already achieved notable results. Considering the business opportunities associated with companion therapies, the company is continuing with related clinical case collection.

(ii) Expected Potential Benefits of the Cytology-Based Thyroid Tumor Identification System:.

unit:set；Amount unit: NTD thousands

Year	Sales volume		Sales Price per Unit		Sales value		Gross Profit	Operating Profit
	Computer-Aided Diagnostic System	Digital Microscope Integration System	Computer-Aided Diagnostic System	Digital Microscope Integration System	Computer-Aided Diagnostic System	Digital Microscope Integration System		
2023	8	3	100	250	800	750	1,488	37
2024	19	8	100	250	1,900	2,000	3,769	2,562
2025	31	11	100	250	3,100	2,750	5,687	3,981
2026	45	17	100	250	4,500	4,250	8,491	6,243
2027	47	19	100	250	4,700	4,750	9,159	6,353
2028	50	22	100	250	5,000	5,550	10,218	7,094

(iii) Expected Potential Benefits of the Smart Functional Ultrasound Device:.

unit:set；Amount unit: NTD thousands

Year	Sales volume	Unit Price	Sales value	Gross Profit	Operating Profit
2023	10	2,000	20,000	12,510	5,417
2024	23	2,400	55,200	38,788	26,096
2025	40	2,400	96,000	69,405	48,363
2026	48	2,400	115,200	84,093	58,491

(2) Purchase of Office Building

Following the approval of the project amendment by the Board of Directors on November 6, 2018, the company purchased an office unit on the third floor of the same building as the AmCad Biomed Corp. office on Fuxing North Road for NT$61,083 thousand on December 6. The total area of the purchased office is approximately 77.32 pings. Based on the market rental rate of approximately NT$1,800 per ping per month—referencing the rental income received by PhytoHealth Corp., the parent company of AmCad Biomed Corp., for the eighth floor of the same building—it is estimated that the company can save approximately NT$1,670 thousand in annual rental expenses.

After deducting the estimated annual depreciation expense of NT$204 thousand associated with the acquired office property, the net annual benefit starting from 2019 is projected to be approximately NT$1,466 thousand. This benefit is in line with expectations.

Amount unit: NTD thousands

	2019 and beyond
Expected Annual Rental Savings (Note 1)	1,670
Building Depreciation Cost (Note 2)	(204)

	2019 and beyond
Total	1,466

Source: Provided by the Company.
Note 1: The estimated annual rental savings are calculated based on the prevailing rental rates in the intended purchase area and the planned office space area.
Note 2: The total purchase price of the property (including transfer and related acquisition costs) is estimated at NT$8,142 thousand. Based on a 40-year amortization schedule, the annual depreciation amount is NT$204 thousand (NT$8,142 thousand ÷ 40 years).

(3) Equity Investment in Subsidiaries

Unit: Units; NT$ Thousands

	2018	2019	2020	2021	2022
Operating revenue	49,000	119,640	161,430	204,870	250,470
Gross profit	24,850	69,358	93,183	118,407	144,927
Operating Profit	11,314	21,058	42,783	62,607	83,727
Net Income for the Period	11,314	21,058	34,226	50,086	66,982
Investment Ratio	40.54%	40.00%	40.00%	40.00%	40.00%
Recognized Investment Income for the Year	4,587	8,423	13,690	20,034	26,793
Cumulative Recognized Investment Income	4,587	13,010	26,700	46,734	73,527
Expected Payback Period	3.01 years				

Broadsound Corporation is a comprehensive ultrasound equipment company and the only manufacturer worldwide that has obtained certification for ultrasound-compatible alternative probes. With advanced and well-established ultrasound technology, Broadsound independently develops, designs, manufactures, markets globally, and provides after-sales services.
Its core product—ultrasound probes—is the only high-end alternative probe globally that has obtained both U.S. FDA marketing approval and EU CE certification. According to the projected income statement prepared by Broadsound Corp., the accumulated profit is estimated to reach NT$46,734 thousand by 2021, with a projected payback period of approximately 3.01 years.

3.8.1.3 Assessment of Differences Between Expected Benefits and Actual Achievements:
1 .Product development
As of the end of December 2022, the thyroid tumor cytology recognition system had just been completed. While the Company originally anticipated generating revenue starting in 2023, it has since adjusted its strategy to enhance market demand and product competitiveness by integrating the system with the AmCAD-UT® product for joint commercialization. The Company has engaged with leading domestic hospitals, and revenue was generated in 2024.
In addition, the intelligent functional ultrasound device has entered into distribution agreements with overseas agents and generated revenue of NT$3,317 thousand in 2025. The variance from initial projections is primarily attributable to the thyroid tumor cytology

recognition system being an innovative medical device, which requires substantial clinical data and research evidence to influence physician adoption.

Meanwhile, the Company is actively conducting collaborative research with the University of the Pacific School of Dentistry, the Stanford Sleep Medicine Center, and clinical teams in Switzerland to validate the effectiveness of screening and therapeutic applications, thereby enhancing product value. The Company is also actively expanding its presence across international markets, including the United States, Europe, South America, and the Middle East. Recently, a new patent has been granted in the United States, and reimbursement coverage using insurance codes is expected to be initiated at Stanford in the near future.

Based on the evaluation, no material anomalies have been identified.

2. Purchase of Office Building

In 2018, the company purchased a 77.32-ping office unit in an industrial-commercial building. Based on the market rental rate of approximately NT$1,800 per ping per month—referencing the rental income received by PhytoHealth Corp., the parent company of AmCad Biomed Corp., for the eighth floor of the same building—the company is estimated to save around NT$1,670 thousand in rental expenses annually.After deducting the annual depreciation expense of NT$204 thousand related to the purchased property, the net annual benefit starting from 2019 is projected to be approximately NT$1,466 thousand. Upon evaluation, this benefit is deemed reasonable.

Unit: Units; NT$ Thousands

	From 2019 and Beyond
Expected Annual Rental Savings (Note 1)	1,670
Building Depreciation Cos (Note 2)	(204)
Total	1,466

Source: Provided by the Company.

Note 1: The estimated annual rental savings are calculated based on prevailing rental rates in the intended purchase area and the purchased floor area.

Note 2: The total purchase price of the property (including transfer and related acquisition costs) is approximately NT$8,142 thousand. Based on a 40-year amortization schedule, the annual depreciation amount is NT$204 thousand (NT$8,142 thousand ÷ 40 years).

3. Equity Investment in Subsidiaries

Broadsound Corp. is a comprehensive ultrasound equipment company and the only manufacturer globally certified for ultrasound-compatible replacement probes. It possesses advanced and mature ultrasound technologies, encompassing in-house R&D, design, manufacturing, global marketing, and aftermarket services.

Its flagship product, ultrasound probes, represents the only high-end replacement probes worldwide that have obtained both U.S. FDA market clearance and EU CE certification.

According to Broadsound Corp.’s self-prepared financial statements for Q3 2025, the Company reported a net loss after tax of NT$17,217 thousand, primarily due to ongoing order negotiations with key customers.

3.8.1.4 Reasonableness of the Use of Unutilized Funds:

The Company has fully utilized the allocated expenditures for product development, with no material anomalies identified upon evaluation.

3.8.1.5 Whether the Project Involves Any Changes:

The second cash capital increase plan in 2015 was amended with approval from the Board of Directors on August 9, 2022. The main purpose of the amendment was to reallocate the unutilized funds—amounting to NT$22,794 thousand—from the completed development of the Cytology-Based Thyroid Identification System to the ongoing development of the Smart Functional Ultrasound Device.Since the reallocated amount accounts for 6.44% of the total raised funds of NT$354,000 thousand, which is below the 20% threshold, it does not constitute a material change to the plan. Nevertheless, the revised fund execution schedule, the intended use of unutilized funds, and the achievement status of expected benefits have been reviewed by the underwriter and are deemed reasonable, with no material irregularities identified.

3.8.2 Cash capital increase and new share issuance in 2024.

3.8.2.1 Purpose of Evaluation:

In accordance with Article 9, Paragraph 1, Item 7 of the Regulations Governing the Offering and Issuance of Securities by Securities Issuers and the provisions set forth in the Financial Supervisory Commission's official letter No. 1130343354 dated June 7, 2024, this underwriter provides an evaluation opinion on the implementation progress of the fundraising, the expected achievement of benefits, and the rationality of the intended use of unutilized funds for the 2024 cash capital increase and new share issuance of AmCad BioMed Corporation (hereinafter referred to as "the Company" or "AmCad").

3.8.2.2 Brief Description of the Evaluation Process:

The verification procedures conducted by this underwriter regarding the implementation progress of the funds, the expected benefits, and the rationality of the intended use of unutilized funds are as follows:

1 . Review the bank account balances and detailed statements provided by the Company.
2 . Obtain relevant certificates for the company's product development.
3 .Inquire with the company's management and responsible personnel, and compare the actual implementation of funds with the planned funding schedule to verify whether there are any irregularities.

3.8.2.3 Key Contents of the Issuance Plan for This Cash Capital Increase and New Share Issuance:

1 . Total Offering Amount: The Company issued 10,000 thousand new shares through a cash capital increase, with a par value of NT$10 per share and an issue price of NT$23 per share (at a premium), resulting in total proceeds of NT$230,000 thousand.
2 . Use of Proceeds: Product development.
3 . Project Items and Expected Implementation Schedule:

Amount unit: NTD thousands

Project Item	Planned Completion Date	Total Required Capital	Planned Fund Utilization Schedule											
			2024		2025				2026				2027	
			Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2
Companion Diagnostic Hardware Development for Sleep Apnea	2026Q3	99,760	-	28,920	720	28,920	720	19,520	720	720	19,520	-	-	-

Breast Ultrasound Clinical Research	2027Q2	104,000	14,157	6,757	7,407	7,407	7,531	7,407	7,407	7,407	7,531	7,407	7,057	16,525
Handheld Ultrasound Device Development	2025Q3	37,920	2,400	17,880	1,680	480	15,480	-	-	-	-	-	-	-
Total		241,680	16,557	53,557	9,807	36,807	23,731	26,927	8,127	8,127	27,051	7,407	7,057	16,525

4 . Expected Potential Benefits:

(1) Companion Diagnostic Hardware Development for Sleep Apnea.

Building on its experience with the first-generation sleep apnea detection device and related software, the Company plans to integrate AmCAD-UO with a next-generation companion diagnostic device for sleep apnea. By enhancing the laser positioning instrument, the new device is expected to provide wider-angle and more precise scanning of relevant oral structures, while also expanding its target user base to the pediatric market. The next-generation companion diagnostic hardware will be adjustable for pediatric patients.

Product design planning is scheduled for Q4 2024, with completion of product design expected in Q3 2026, followed by an application for U.S. FDA market clearance in Q4 2026. After obtaining market clearance in 2027, the product is expected to commence sales. Projected operating revenue for 2027–2030 is estimated at a total of NT$352,656 thousand, with total operating net profit expected to reach NT$171,044 thousand.

Item	Design Planning	Design Input	Design Output	Design Verification	Marketing Approval Application
Companion Diagnostic Hardware for Sleep Apnea	2024Q4	2025Q2	2025Q4	2026Q3	2026Q4

Unit: Units; NT$ Thousands

Year	Sales volume	Unit Price	Sales value	Gross Profit	Operating Profit
2027	8	2,232	17,856	12,736	8,660
2028	30	2,232	66,960	47,760	32,477
2029	50	2,232	111,600	79,600	54,128
2030	70	2,232	156,240	111,440	75,779
Total	158	2,232	352,656	251,536	171,044

Source: Provided by the Company.

(2) Breast Ultrasound Clinical Research

The breast ultrasound software is an intelligent diagnostic system for real-time breast cancer detection, which, when paired with ultrasound hardware, enables its key feature of immediate detection. To expand product opportunities overseas, the plan includes clinical trials for FDA approval in both domestic markets and the U.S., a major market for this technology. Clinical trials are expected to be completed in the second quarter of 2027, with the U.S. FDA submission scheduled for the third quarter of 2027 .Currently, a major international ultrasound manufacturer is in discussions with the company regarding collaboration on the Anke Thyroid Detection product and has also expressed interest in the breast ultrasound software. After obtaining FDA approval in the second quarter of 2028, the company plans to partner with the international ultrasound manufacturer to integrate the breast cancer ultrasound software into their existing ultrasound devices.From 2028 to 2032, the company expects to receive a total of NT$119,700 thousand in sales royalties.

Product	R&D Progress After Capital Injection	Planned Clinical Trial	Expected Start Date	Planned Completion Date of Fund Utilization	Marketing Approval Application
Breast Ultrasound	FDA Application for Breast Ultrasound	Breast Ultrasound Clinical Trial (Note 1)	2024Q3	2027Q2	2027Q3

Note: The breast ultrasound clinical trials will be conducted in both the United States and Taiwan, with an expected enrollment of 400 subjects in Taiwan and 800 subjects in the U.S. This fundraising project is scheduled to run through the second quarter of 2027, at which time the clinical trial reports will be submitted to the respective authorities in Taiwan and the U.S. for marketing approval applications.

Unit: Units; NT$ Thousands

Year	2028	2029	2030	2031	2032	2033	Total
License Volume	24	27	30	30	30	30	171
License Unit Price	700	700	700	700	700	700	700
Sales Revenue Share	16,800	18,900	21,000	21,000	21,000	21,000	119,700

Source: Provided by the Company.

(3) Handheld Ultrasound Device Development

The handheld ultrasound device integrates artificial intelligence into a portable ultrasound system, enhancing user convenience as well as diagnostic accuracy and efficiency. This application is particularly beneficial for patients in remote and rural areas.Under the current project timeline, product design planning is scheduled for the fourth quarter of 2024, with design completion expected in the third quarter of 2025. The company plans to submit an application for U.S. FDA marketing approval in the fourth quarter of 2025, and commence sales upon receiving the marketing authorization in 2026. From 2026 to 2028, the projected total revenue is NT$109,500 thousand, with a total projected operating profit of NT$44,676 thousand.

Product Development Timeline	Design Planning	Design Input	Design Output	Design Verification	Marketing Approval Application
Handheld Ultrasound Device	2024Q4	2025Q1	2025Q2	2025Q3	2025Q4

Unit: Units; NT$ Thousands

Year	Sales Volume	Unit Price	Sales Value	Gross Profit	Operating Profit
2026	230	150	34,500	20,700	14,076
2027	240	150	36,000	21,600	14,688

Year	Sales Volume	Unit Price	Sales Value	Gross Profit	Operating Profit
2028	260	150	39,000	23,400	15,912
Total	730	450	109,500	65,700	44,676

Source: Provided by the Company.

3.8.2.4 Status of Original Fund Utilization and Achievement of Expected Benefits

1 . Fund Utilization Progress as of Q3 2025:

Unit: Units; NT$ Thousands

Project Item	Execution Status		2025Q3	Cumulative as of Q3 2025	Reasons for Progress Ahead of or Behind Schedule and Improvement Plan
Companion Diagnostic Hardware Development for Sleep Apnea	Amount Utilized	Planned	720	59,280	Companion Diagnostic Hardware Development for Sleep Apnea: Functional planning for appearance inspection, volume levels, and detection latency has been completed. However, features based on user feedback, as well as sound pressure and sensing precision, are still awaiting clinical input. Consequently, the company continues its collaboration with the Pediatric Otolaryngology department at National Taiwan University Hospital and the Otolaryngology team at Chang Gung Memorial Hospital's Sleep Medicine Center for clinical case enrollment to better understand requirements. The hardware design and planning are projected to be finalized in the second quarter of 2026, following the acquisition of clinical trial data. Breast Ultrasound Clinical Research: The company initially planned to commission a Clinical Research Organization (CRO); however, as the quoted fees significantly exceeded expectations, a decision was made to seek an alternative suitable CRO due to budget constraints. This transition resulted in a project delay. In the second quarter of 2025, the company presented its findings at the American Society of Breast Surgeons (ASBrS) Annual Meeting as a reference for pre-clinical application assessment. Currently, clinical trial targets are primarily focused on breast surgeons
		Actual	4,023	6,237	
	Execution progress. (%)	Planned	0.72	59.42	
		Actual	4.03	6.25	
Breast Ultrasound Clinical Research	Amount Utilized	Planned	7,531	43,259	
		Actual	910	1,926	
	Execution progress. (%)	Planned	7.24	41.60	
		Actual	0.88	1.85	
Handheld Ultrasound Device Development	Amount Utilized	Planned	15,480	37,920	
		Actual	1,928	5,281	
	Execution progress. (%)	Planned	40.82	100.00	
		Actual	5.08	13.93	
Total	Amount Utilized	Planned	23,731	140,459	
		Actual	6,861	13,444	
	Execution	Planned	9.82	58.12	

	progress. (%)	Actual	2.84	5.56	recommended by the company's ultrasound system partners in the U.S. Following the completion of the assessment in the third quarter of 2026, the company expects to finalize contracts and proceed with subsequent clinical trials. Handheld Ultrasound Device Development: Adopting a utility-oriented core philosophy, the company has deepened the application scenarios and user experience of its handheld ultrasound technology. The initial plan was to complete development and apply for FDA clearance in the fourth quarter of 2025. However, the timeline has been adjusted to accommodate UI/UX optimizations aimed at enhancing the interface and workflow design. The company is now accelerating development to integrate these improvements with the handheld hardware. Following the completion of the system, the company plans to initiate partnership discussions with tier-one international brands to expand application opportunities and accelerate its global market presence.

Source: Provided by the Company.

2 . Achievement of Originally Expected Benefits:

As of the end of Q3 2025, the product development projects have not yet been completed. Therefore, it is not yet necessary to assess the projected sales revenue of the sleep apnea companion diagnostic hardware and handheld ultrasound device, nor the achievement of revenue-sharing from breast ultrasound sales.

3.8.2.5 Revised Funding Plan, Implementation Progress, and Expected Benefits Approved by the Board on November 6, 2025:

1 . Reason for Plan Revision:

(1) The breast ultrasound clinical study focuses on the detection, quantification, and visualization of BI-RADS ultrasound features of breast tumors. By leveraging multicenter cases and establishing gold-standard validation through expert consensus, the study aims to demonstrate product value while effectively optimizing clinical research costs.

(2) To further enhance development efficiency, a portion of the budget originally allocated to the breast ultrasound clinical study has been reallocated to establish a cross-platform, hardware-scalable software framework for AmCAD-UT®. This initiative aims to support integration with hospital PACS and medical AI platforms for various imaging AI applications, thereby capturing market opportunities and enhancing revenue and profitability.

2 . Revised Project Items and Fund Utilization Schedule:

Amount unit: NTD thousands

Project Item	Total Required Capital	Actual Fund Utilization Schedule				Planned Fund Utilization Schedule														
		2024	2025				2026				2027				2028					
			Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4	Q1	Q2	Q3	Q4		
Companion Diagnostic Hardware Development for Sleep Apnea	99,760	360	841	1,013	4,023	6,100	4,600	5,100	6,000	5,100	4,600	4,600	4,600	4,600	12,000	12,000	12,000	12,223		
Breast Ultrasound Clinical Research	59,000	476	260	280	910	3,300	3,000	3,000	2,700	4,000	2,700	2,700	2,700	2,700	7,500	7,500	7,500	7,774		
Handheld Ultrasound Device Development	37,920	300	767	2,286	1,928	3,000	2,000	2,000	2,000	1,700	1,700	1,700	1,700	1,700	3,700	3,800	3,800	3,839		
Cross-Platform Scalable Framework for AmCAD-UT®	45,000	-	-	-	-	-	4,000	4,000	4,000	4,000	4,000	4,000	4,000	4,000	3,250	3,250	3,250	3,250		
Total	241,680	1,136	1,868	3,579	6,861	12,400	13,600	14,100	14,700	14,800	13,000	13,000	13,000	13,000	26,450	26,550	26,550	27,086		

Source: Provided by the Company

3 . Revised Projected Benefits:

(1) Companion Diagnostic Hardware Development for Sleep Apnea.

Due to the need for continuous adjustments based on user feedback, as well as optimization of sound pressure and sensing accuracy, the development progress of the sleep apnea companion diagnostic hardware has been slower than originally expected.

Product design is now anticipated to be completed in Q4 2026, followed by an application for U.S. FDA market clearance in 2027. Sales are expected to commence after obtaining regulatory approval in 2028.

Assuming market conditions remain unchanged, the realization of expected benefits will be deferred to post-2028, while the overall estimated benefit amount remains unchanged.

Product	Design Planning	Design Input	Design Output	Design Verification	Regulatory Submission
Companion Diagnostic Hardware for Sleep Apnea	2024Q4	2025Q2	2026Q4	2027Q4	2028Q4

Unit: Units; NT$ thousand

Year	Sales Volume	Unit Price	Sales Revenue	Gross Profit	Operating Net Profit
2028	8	2,232	17,856	12,736	8,660
2029	30	2,232	66,960	47,760	32,477
2030	50	2,232	111,600	79,600	54,128
2031	70	2,232	156,240	111,440	75,779
Total	158	2,232	352,656	251,536	171,044

(2) Breast Ultrasound Clinical Research

Due to the originally designated clinical research organization having costs significantly exceeding expectations, the progress of the breast ultrasound clinical study has been slower than planned.

The Company will instead adopt a multicenter approach and establish gold-standard validation through expert consensus to demonstrate product effectiveness, highlight its unique features, and effectively optimize clinical research costs. Clinical studies across multiple countries are expected to be completed in Q2 2028, followed by an application for U.S. FDA market clearance in Q4 2028.

Assuming market conditions remain unchanged, the realization of expected benefits will be deferred to post-2029, while the overall estimated benefit amount remains unchanged.

Product	R&D Progress After Capital Injection	Planned Clinical Trial	Expected Start Date	Planned Completion Date of Fund Utilization	Marketing Approval Application
Breast Ultrasound	FDA Submission for Breast Ultrasound	Breast Ultrasound Clinical Trial (Note)	2024Q3	2028Q4	2028Q4

Note: Clinical trials for breast ultrasound will be conducted in both the United States and Taiwan, with planned enrollment of 800 and 400 subjects, respectively. The fundraising plan is expected to be executed through Q4 2028, at which time clinical study reports will be submitted to regulatory authorities in both Taiwan and the United States for market approval applications.

Unit: Units; NT$ thousand

Year	2029	2030	2031	2032	2033	2034	Total
License Volume	24	27	30	30	30	30	171
License Unit Price	700	700	700	700	700	700	700
Sales Revenue Share	16,800	18,900	21,000	21,000	21,000	21,000	119,700

Source: Provided by the Company.

(3) Handheld Ultrasound Device Development

Due to ongoing UI/UX optimization to enhance the user interface and workflow design, the development of the handheld ultrasound device has been delayed.

Design verification is now expected to be completed in Q4 2027, followed by an application for U.S. FDA market clearance in 2028.

Assuming market conditions remain unchanged, the realization of expected benefits will be deferred to post-2029, while the overall estimated benefit amount remains unchanged.

Item	Design Planning	Design Input	Design Output	Design Verification	Application for Market Approval
Handheld Ultrasound Device	2024Q4	2025Q1	2025Q3	2027Q4	2028Q4

Unit: Units; NT$ thousand

Year	Sales Volume	Unit Price	Sales Revenue	Gross Profit	Operating Net Profit
2029	230	150	34,500	20,700	14,076
2030	240	150	36,000	21,600	14,688
2031	260	150	39,000	23,400	15,912
Total	730	450	109,500	65,700	44,676

Source: Provided by the Company.

(4) Cross-Platform Scalable Framework for AmCAD-UT®

This project aims to establish a cross-platform, hardware-scalable software framework for AmCAD-UT® to support integration with hospital PACS and medical AI platforms for various imaging AI applications.

The project timeline includes planned inclusion in the National Health Insurance (NHI) system in Q1 2026, followed by real-world evidence (RWE) clinical data collection as required by NHI, with completion expected in Q4 2028.

Projected total operating revenue for 2029–2031 is estimated at NT$120,000 thousand, with total operating net profit expected to reach NT$77,928 thousand.

Product	R&D Progress After Capital Injection	Planned Clinical Trials	Expected Start Time	Expected Completion Time of Fund Utilization
Cross-Platform Scalable Framework for AmCAD-UT®	Integration of various imaging AI applications through hospital PACS or medical AI platforms	Clinical enrollment for NHI-required real-world evidence	2026Q1	2028Q4

Unit: Units; NT$ thousand

Year	Sales Volume	Unit Price	Sales Revenue	Gross Profit	Operating Net Profit
2029	40,000	1	40,000	38,200	25,976
2030	40,000	1	40,000	38,200	25,976
2031	40,000	1	40,000	38,200	25,976
Total	120,000	3	120,000	114,600	77,928

4 . Fund Utilization Progress After Plan Revision:

(1) Fund Utilization Progress as of Q1 2026:

Unit: NT$ thousand

Project Item	Execution Status		2026Q1	Cumulative as of Q1 2026	Reasons for Progress Ahead of or Behind Schedule and Improvement Plan
Companion Diagnostic Hardware Development for Sleep Apnea	Amount Utilized	Planned	4,600	16,937	Companion Diagnostic Hardware Development for Sleep Apnea: Functional planning for appearance inspection, sound volume, and detection latency has been completed. However, user feedback-related functions, as well as parameters such as sound pressure and sensing accuracy, remain subject to clinical validation. The Company continues to collaborate with the Pediatric Otorhinolaryngology Department of National Taiwan University Hospital and the Sleep Medicine Center at Chang Gung Memorial Hospital to conduct patient enrollment and better understand clinical needs. Completion of hardware design planning is expected in Q2 2026 upon acquisition of clinical data. Breast Ultrasound Clinical Research: The Company is focusing on the detection, quantification, and visualization of BI-RADS ultrasound features of breast tumors. By leveraging multicenter cases and establishing gold-standard validation through expert consensus, the study aims to demonstrate product value while optimizing clinical research costs. Current clinical evaluation is primarily conducted by breast surgeons recommended by U.S. partner ultrasound system providers. Evaluation is expected to be completed in Q3 2026, followed by contract finalization and subsequent clinical trials. The Company also plans to reallocate approximately NT$45,000 thousand in cost savings to support clinical studies for the AmCAD-UT® cross-platform scalable framework. Handheld Ultrasound Device Development: Adopting a practicality-driven approach, the Company continues to enhance application scenarios and user experience for handheld ultrasound devices. Integration with a new UI/UX design was completed in Q4 2025. The Company is currently in discussions with several partners and plans to showcase the product at exhibitions to assess market
		Actual	6,649	21,060	
	Execution progress. (%)	Planned	4.61	16.98	
		Actual	6.66	21.11	
Breast Ultrasound Clinical Research	Amount Utilized	Planned	3,000	8,226	
		Actual	1,675	5,853	
	Execution progress. (%)	Planned	5.08	13.94	
		Actual	2.84	9.92	
Handheld Ultrasound Device Development	Amount Utilized	Planned	2,000	10,281	
		Actual	2,180	10,931	
	Execution progress. (%)	Planned	5.27	27.11	
		Actual	5.75	28.83	
Cross-Platform Scalable Framework for AmCAD-UT®	Amount Utilized	Planned	4,000	4,000	
		Actual	1,568	1,568	
	Execution progress. (%)	Planned	8.89	8.89	
		Actual	3.48	3.48	
Total	Amount Utilized	Planned	13,600	39,444	

		Actual	12,072	39,412	response. Cross-Platform Scalable Framework for AmCAD-UT®: Inclusion in the National Health Insurance (NHI) system is targeted for Q3 2026. The Company is currently identifying suitable clinical sites, with clinical trials to commence upon completion of contractual agreements.
	Execution progress. (%)	Planned	5.63	16.32	
		Actual	5.00	16.31	

(2). Achievement of Expected Benefits:

As of the end of Q1 2026, the product development projects have not yet been completed. Therefore, it is not yet necessary to assess the projected sales revenue of the sleep apnea companion diagnostic hardware, handheld ultrasound device, and the AmCAD-UT® cross-platform scalable framework, nor the achievement of revenue-sharing from breast ultrasound sales.

3.8.2.6 Summary of Evaluation Process

1 . Project Implementation Progress

As of the end of Q1 2026, the Company has incurred a cumulative actual expenditure of NT$39,412 thousand, representing an overall execution progress of 16.31%, which is broadly in line with the planned progress of 16.32%, with no significant variance.

For the development of companion diagnostic hardware for sleep apnea, functional planning for appearance inspection, sound volume, and detection latency has been completed. However, user feedback-related functions, as well as sound pressure and sensing accuracy, remain subject to clinical validation. The Company continues to collaborate with the Pediatric Otorhinolaryngology Department of National Taiwan University Hospital and the Sleep Medicine Center at Chang Gung Memorial Hospital for patient enrollment to better understand clinical needs. Completion of hardware design planning is expected in Q2 2026 upon acquisition of clinical data.

For the breast ultrasound clinical study, the Company is focusing on the detection, quantification, and visualization of BI-RADS ultrasound features of breast tumors. By leveraging multicenter cases and establishing gold-standard validation through expert consensus, the study aims to demonstrate product value while optimizing clinical research costs. Current clinical evaluation is primarily conducted by breast surgeons recommended by U.S. partner ultrasound system providers. Evaluation is expected to be completed in Q3 2026, followed by contract finalization and subsequent clinical trials. The Company also plans to reallocate approximately NT$45,000 thousand in cost savings to support clinical studies for the AmCAD-UT® cross-platform scalable framework.

For the development of handheld ultrasound devices, the Company adopts a practicality-driven approach to enhance application scenarios and user experience. Integration with a new UI/UX design was completed in Q4 2025. The Company is currently in discussions with several partners and plans to showcase the product at exhibitions to assess market response.

Regarding the AmCAD-UT® cross-platform scalable framework, inclusion in the National Health Insurance (NHI) system is targeted for Q3 2026. The Company is currently identifying suitable clinical sites, with clinical trials to commence upon completion of contractual agreements.

Based on the evaluation, no material anomalies have been identified.

2 . Achievement of Expected Benefits

As the Company has not yet completed its product development projects, it is not necessary at this stage to assess the projected sales revenue of the sleep apnea companion diagnostic hardware, handheld ultrasound device, and the AmCAD-UT® cross-platform scalable framework, nor the achievement of revenue-sharing from breast ultrasound sales.

3 . Unutilized funds

The Company has not yet fully utilized the expenditures allocated for product development. Based on a review of the Company's bank passbooks and time deposit records, as of the end of March 2026, the Company's cash and cash equivalents amounted to NT$269,345 thousand, which exceeds the unutilized balance of NT$202,268 thousand from the total funds raised under this plan.

Upon evaluation, the Company's fund utilization progress and the balance of unutilized funds are considered reasonable, with no material anomalies identified.

4 . Whether the Plan Involves Any Changes:

The Company's 2024 capital increase through issuance of new shares was approved and became effective by the Financial Supervisory Commission on June 7, 2024 (Ref. No. Jin-Guan-Zheng-Fa-1130343354).

Although the Company's Board of Directors resolved on November 6, 2025 to adjust the breast ultrasound clinical study by adopting a multicenter approach and establishing gold-standard validation through expert consensus—thereby optimizing clinical research costs—and to reallocate the expected savings of NT$45,000 thousand toward clinical studies for the AmCAD-UT® cross-platform scalable framework to support integration with hospital PACS and medical AI platforms and strengthen long-term competitiveness,

the amount of such adjustment (NT$45,000 thousand) does not exceed 20% of the total planned funding (NT$241,680 thousand × 20% = NT$48,336 thousand). Therefore, this does not constitute a material change to the plan.

3.8.2.6 Evaluation opinion

The Company's 2024 capital increase through issuance of new shares was approved and became effective by the Financial Supervisory Commission on June 7, 2024 (Ref. No. Jin-Guan-Zheng-Fa-1130343354).

In consideration of enhancing the breast ultrasound clinical study through a multicenter approach and establishing gold-standard validation by expert consensus—thereby highlighting product features and optimizing clinical research costs—the Company resolved at its Board meeting on November 6, 2025 to revise the plan by reallocating the expected savings of NT$45,000 thousand to the development of a cross-platform, hardware-scalable framework for AmCAD-UT®. This adjustment aims to support integration with hospital PACS and medical AI platforms for various imaging AI applications and to strengthen the Company's long-term competitive advantage.

As of the end of Q1 2026, the fund utilization progress and the reasonableness of unutilized funds remain appropriate, with no material anomalies identified.

4. Operational overview

4.1 Business activities

4.1.1Business scope

1.Main Business Content

Our company is primarily engaged in the research, development, production, and manufacturing of advanced medical devices.

The registered business scope includes medical devices, biotechnology services, and electronic information services, among others.

2.Business Proportion

The company's primary business is the sales of advanced medical devices.

3.Current Product (Service) Items of the Company

(1) **AmCAD-UT®**

Using innovative image processing technology, the product extracts commonly used clinical diagnostic features and tumor morphological characteristics from thyroid ultrasound images, and presents them on the screen through quantitative indicators and visualized displays.This product features automatic nodule segmentation and real-time image analysis. When physicians diagnose or treat patients with thyroid diseases, it can assist them in analyzing tumors on thyroid ultrasound images and provide patients with comprehensive reports.By incorporating thyroid nodule diagnosis and treatment guidelines from various countries, the product has been integrated into a computer-aided detection and diagnosis system for thyroid ultrasound. Combined with a deep learning module, the system is being developed for real-time thyroid organ detection, tumor detection, and diagnosis, enabling faster integration into clinical workflows.

(2) **AmCAD-UO®**

This product features a laser-based automatic positioning system that standardizes ultrasound scanning, combined with an AI algorithm for consistent imaging, enabling the detection of high-risk moderate to severe obstructive sleep apnea patients. It has obtained FDA 510(k) clearance, CE Mark certification, and market approval in Taiwan. Clinical research with the Stanford Sleep Center has been presented at multiple conferences and published in JAMA Otolaryngology and Sleep Medicine. To expand clinical applications and accelerate global adoption, we are collaborating with medical centers in the U.S., Europe, and Taiwan to gather diverse clinical data and develop new indications.

(3) **AmCAD-US**

Among the various disease diagnostic technologies and instruments, ultrasound imaging is one of the most commonly used real-time diagnostic tools. In recent years, a variety of ultrasound-based detection methods have been developed, such as elastography. However, these methods still have many limitations in use. For example, early-stage liver fibrosis cannot be screened and detected early through elastography.

Therefore, through collaborative research and development with the clinical and technical teams of National Taiwan University, a new imaging technology based on conventional ultrasound, the Acoustic Structure Quantification Tissue Imaging Platform (AmCAD-US), has been developed. This platform has been extended to applications in sleep apnea and other related diseases, and will continue to be further applied to other potential indications in the future.

(4) **AmCAD-UV**

This product is an image processing and analysis platform classified as a Class II medical device. It is designed to analyze color ultrasound images. Through a proprietary algorithm, the system distinguishes between primary and secondary pulsatile color signals and filters out noisy regions in the image.It performs quantitative analysis of ultrasound Doppler signals based on changes across different time cycles, and visualizes the primary and secondary pulsatile color signals to facilitate clinical interpretation by physicians.

(5) **AmCAD-CA**

This system is an intelligent medical device designed to assist cytological examination. Cytological examination is a widely used medical tool for physicians in disease diagnosis, and cytological analysis also serves as the foundation for various life science research applications.The systems to be developed in the future include the Cytology Computer-Aided Analysis System (software) and AmCAD-CA (software + hardware).

The Cytology Computer-Aided Analysis System uses computer-based analytical algorithms to analyze and visualize cellular morphology and chromatic features, and can further assist in the medical assessment of whether tumor cells are benign or malignant.

4. Upcoming Product Development

Since its establishment, our company has been focused on the high-end medical device market with high added value. In addition to the aforementioned developed systems, we are continuously researching and developing new disease diagnostic methods. In the future, while solidifying our leading position in the thyroid field, we will also actively explore unmet clinical needs and expand applications of artificial intelligence technology. Our company will continue to invest in research and development to create innovative medical devices with high potential, thereby expanding our product portfolio. Below, we provide a detailed description of the newly planned products under development.

AmCAD-UB

There are already breast ultrasound computer-aided detection and diagnosis (CAD) products on the market that have received regulatory approval. Most of these products are applied to breast ultrasound images stored after physician-performed scans or images collected through automated 3D breast scanning. According to the current regulations of the U.S. FDA, computer-aided detection tools can only serve as a second reader and cannot address the clinical challenge of requiring medical personnel to manually perform scans or review large volumes of automated 3D images.

AmCAD-UB builds upon AmCAD-UT's patented technology for ultrasound feature quantification and visualization and incorporates real-time detection and intelligent diagnosis using edge deep learning. With this innovative approach, it aims to address unmet clinical needs and provide a significant technological breakthrough in the field of breast health.

4.1.2 Industry Overview:

1.Current Status and Development of the Industry

Industry Overview

As Ultrasound AI continues to advance in the medical imaging field, market competition has shifted from the capabilities of individual algorithms to system- or platform-level integration and clinical workflow implementation. When adopting AI, healthcare institutions are increasingly moving away from evaluating standalone tools and prioritizing solutions that can be integrated with ultrasound devices or enterprise imaging platforms (Enterprise AI Platform), ideally interfacing with PACS, RIS, and EHR systems, to enhance overall clinical efficiency and operational value.

In this context, AI solutions must not only provide imaging analysis capabilities but also support standardized deployment, cross-system integration, and data feedback, in order to meet healthcare institutions' needs for centralized management and workflow optimization. At the same time, enterprise imaging platform providers are progressively building AI application ecosystems, serving as key entry points for hospitals adopting AI.

Furthermore, the continued growth of handheld ultrasound (POCUS) and mobile healthcare applications is driving AI solutions toward mobile deployment and real-time diagnostic support, with application scenarios extending from hospitals to primary care and telemedicine.

Industry Development Trends

(1) Continuous Optimization and Deepening Application of AI Technology

As AI technology continues to advance, Ultrasound AI is progressively evolving to enhance imaging analysis accuracy, optimize operational workflows, and improve diagnostic consistency, gradually extending from standalone decision-support to integration across overall clinical workflows.

(2) Growing Demand for Chronic Disease and Cancer Screening

The global rise in chronic diseases and cancer incidence has driven healthcare institutions to place greater emphasis on early diagnosis and precision medicine. Ultrasound AI can detect early signs of disease, making it particularly suitable for applications such as thyroid nodule assessment, breast cancer screening, fatty liver detection, and cardiovascular risk evaluation. Moreover, AI-powered ultrasound technology—being non-invasive, real-time, and reusable—offers a more cost-effective alternative to traditional diagnostic methods such as biopsies or CT/MRI, making it a preferred solution for healthcare providers.

(3) Advancements in Medical Imaging Technology and Market Integration

Rising demands from healthcare institutions for imaging data integration and workflow optimization are driving AI solutions to support DICOM standards and system interoperability, thereby enhancing clinical application efficiency.

(4) Advancements in Medical Imaging Technology and Market Integration

The adoption of AI by healthcare institutions has shifted from standalone product purchases to centralized management and deployment via enterprise imaging platforms. Beyond providing product functionalities, AI vendors are increasingly expected to offer platform onboarding capabilities, system integration, and long-term maintenance support. At the same time, business models are evolving from one-time sales toward subscription-based models, technology licensing, and platform revenue-sharing arrangements, which have become key factors influencing market competitiveness.

2. Product Analysis:

The 2025 Biotech Industry White Paper by the Ministry of Economic Affairs Industrial Development Bureau indicates that in 2024, diagnostic imaging products accounted for the highest share, reaching 23.1%. As shown in the figure below:

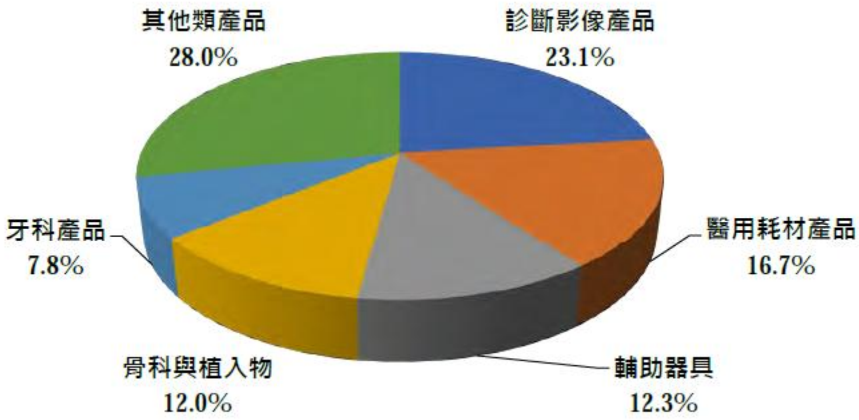
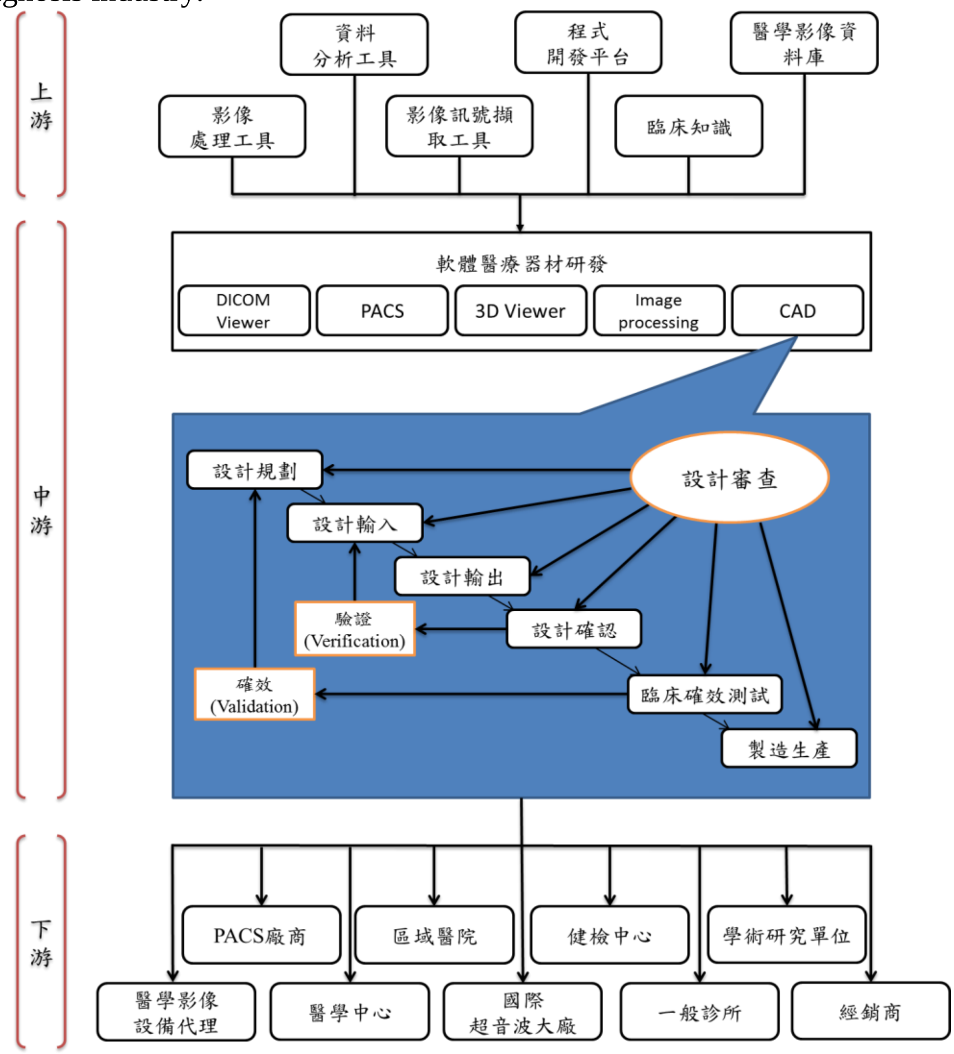


圖 2-5 2024 年全球醫療器材市場產品別銷售比例分析

資料來源：BMi Research，2025 年；財團法人工業技術研究院產業科技國際策略發展所，2025 年 5 月。

The upstream, midstream, and downstream supply chain of the medical imaging analysis and diagnosis industry.



3 .Product Development Trends and Competitive Landscape

(1) Development Trends of Ultrasound Computer-Aided Diagnosis (CAD) Software:

With advancements in AI technology and the deepening of clinical applications, the Ultrasound AI computer-aided diagnosis (CAD) market is rapidly expanding, becoming a key development area in medical imaging. These technologies play a critical role in automated detection, real-time diagnosis, and precise lesion localization, and are already widely applied in the diagnosis and monitoring of conditions such as thyroid nodules, breast cancer, liver fibrosis, and prostate cancer. To enhance the accuracy and clinical applicability of AI models, large-scale data training, clinical validation, and continuous technological innovation are essential drivers of market growth.

Ultrasound AI has gradually evolved from a standalone diagnostic support tool into a solution integrated within clinical workflows. With the increasing adoption of POCUS and mobile healthcare, the scope of AI applications continues to expand.

(2) Competitive Analysis:

Competition in the Ultrasound AI market has expanded beyond the capabilities of individual products to a multi-party landscape involving device manufacturers, platform providers, and AI application companies:

- International medical device manufacturers continue to integrate AI functionalities into ultrasound equipment, enhancing real-time capabilities and device-level advantages.
- Enterprise imaging platform providers are building AI application ecosystems, leveraging platform integration and centralized deployment to serve as key channels for hospital AI adoption.
- AI application companies focus on specific disease areas, strengthening algorithm performance and clinical application value.

In this market environment, competitive differentiation has shifted from algorithm accuracy to system- or platform-level integration, clinical workflow implementation, and business model design:

- AmCAD-UT®: The Company’s AI-assisted diagnostic solution has obtained relevant regulatory approvals and continues to optimize imaging analysis and interpretation functions to enhance clinical efficiency and consistency. In addition to automated image analysis and diagnostic support, the product also advances platform integration and cross-system applicability.
- AmCAD-UO®: Provides an innovative, non-invasive, awake-state solution for the diagnosis of obstructive sleep apnea (OSA). Compared with traditional polysomnography (PSG), it significantly improves patient comfort and clinical convenience.

Beyond imaging analysis and diagnostic support, the Company’s products continue to promote platform integration and cross-system applications, while leveraging regulatory foundations and clinical validation experience to establish a differentiated market positioning.

4.1.3Technology and R&D Overview

1.R&D expenses incurred in the most recent fiscal year and up until the date of printing of the annual report.

Amount unit: NTD thousands.

Year / Item	2025	As of March 31, 2026 (Note 1)
Revenue (A)	30,437	-
R&D Expenses (B)	47,111	-
R&D Expense RatioB/A	155%	-

Note 1: As of the date of printing of the annual report, the financial statements for the first quarter of the fiscal year 2026 have not yet been reviewed by the CPA

2. Successful Technologies or Products Developed

(1) Key Technical Competencies

- A. AI-based clinical diagnostic algorithms
- B. Medical device regulatory expertise
- C. Clinical trial design and execution
- D. Medical device validation and efficacy testing
- E. Medical imaging software development
- F. Advanced medical equipment selection and evaluation
- G. Medical device development planning and technical integration
- H. Compliance with international clinical trial regulations
- I. Quality management for medical device R&D and manufacturing

(2) Main Products

Main products are AmCAD-UT®, AmCAD-UO®, AmCAD-US, AmCAD-UB, and AmCAD-CA.

For further details, please refer to “4. Business Overview –3.Current Product (Service) Items of the Company”

4.1.4 Long-term and short-term business development plans.

1. Short-term business development plans:

(1)Application for TFDA Certification of New Functional Specifications for AmCAD-UO®.

(2) Inclusion of AmCAD-UT® in National Health Insurance (NHI)

2. Long-term business development plans:

Completed the integration of UT, UO, and US handheld ultrasound systems, and applied for marketing authorization in the United States, European Union, and Taiwan.

4.2 Market and Sales Overview

4.2.1Market Analysis

1.Sales Regions of Main Products/Services

Amount unit: NTD thousands

Year / Sales Area	2025	2024
	Sales Amount	Sales Amount
Domestic	12,483	16,732
Foreign	17,954	36,373
Total	30,437	53,105

2. Market share

At present, the ultrasound AI submarket lacks publicly available, directly comparable statistics, making it difficult to quantify the Company’s actual market share. Nonetheless, the Company has successfully implemented its products in multiple domestic healthcare institutions and continues to expand international collaboration opportunities to enhance market coverage and brand visibility.

AmCAD-UT® is widely used in numerous hospitals and health screening centers across Taiwan, with a steadily growing market share. By 2023, the product had expanded into international markets, including medical institutions in Dubai, where it has gained recognition and adoption. In response to increasing global market competition, AmCad is actively exploring new market strategies aimed at enhancing its international brand visibility through partnerships with more global partners and the development of innovative sales channels.

In addition, AmCAD-UT® is planned to expand into the POCUS field, a technology that demonstrates significant potential in rapid diagnosis and patient monitoring due to its portability and real-time capabilities. AmCad aims to broaden the clinical applications of AmCAD-UT® in POCUS through continued research and innovation, in order to better meet diverse clinical needs.

AmCAD-UO® unique non-invasive detection method has attracted increasing attention in both domestic and international markets, particularly following its adoption by several medical institutions in Taiwan, the United States, and Dubai. Significant revenue growth is expected by the end of 2024. AmCad is actively strengthening collaborations with international medical centers and participating in more global clinical trials and academic exchanges to enhance the global recognition and credibility of AmCAD-UO®.

Looking ahead, AmCAD-UO® will focus on strengthening its applications in the field of Companion Diagnostics, particularly in dentistry and alternative treatments for OSA beyond CPAP therapy. The goal is to further explore the potential of its non-invasive detection technology to provide more comprehensive diagnostic and therapeutic solutions for OSA. AmCad's R&D team possesses key core technologies, enabling the efficient development of groundbreaking and innovative products for the market.

3. Market supply and demand situation and growth prospects for the future.

With global demographic shifts, the demand for early diagnostic technologies is steadily increasing, creating stable market growth opportunities for AmCAD-UT® and AmCAD-UO®. Specifically, AmCAD-UT® has gained wide recognition among specialists for its high efficiency and accurate analysis in thyroid disease screening. To further strengthen its market position, AmCad is developing targeted solutions tailored to the needs of different medical institutions and markets, aiming to enhance user-friendliness and diagnostic efficiency.

For AmCAD-UO®, its non-invasive ultrasound imaging technology provides in-depth analysis of the upper airway for the diagnosis of obstructive sleep apnea (OSA), thereby improving diagnostic accuracy and identifying the root causes of OSA. AmCad is actively collaborating with leading international medical centers to strengthen the clinical evidence base of the product through clinical research, aiming to enhance its competitiveness and recognition in the global market.

In summary, AmCAD-UT® and AmCAD-UO® demonstrate strong market potential driven by steady growth in demand and ongoing technological innovation. Through continuous product optimization and clinical collaboration, AmCad is reinforcing its leadership in the global medical diagnostics field, aiming to meet the evolving needs of the market and enhance the quality of healthcare services.

4. Competitive Advantages

(1)Professional Management Team: High-end medical device development is a highly knowledge-intensive industry. AmCad's management team possesses strong backgrounds in pharmaceutical sciences and biomedical engineering, along with extensive industry experience. Moreover, the majority of the R&D team holds a master's degree or higher.

(2)Professional Clinical Advisory Team: The Company collaborates with a clinical advisory team composed of experienced physicians, clinical medicine experts, and academic leaders to ensure that its products align with market needs and the latest clinical standards. In addition, these clinical advisors provide valuable insights and feedback to help optimize existing products and support the development of new solutions that address the evolving demands of the healthcare industry.

(3)Strategic Planning and Partnerships: Through strategic product development and close collaboration with both domestic and international partners, AmCad is able to respond swiftly to market changes and maintain its competitive edge.

(4)Innovation and Quality: With innovation at its core, AmCad continuously develops new products and improves existing ones, while upholding strict quality management to ensure high standards and product reliability.

5. Positive and Negative Factors and Response Strategies for Development Vision

(1) Positive factors:

A. Technological Innovation

With the development of big data and artificial intelligence, ultrasound computer-aided diagnosis (CAD) technology has been continuously innovating and improving, including advancements in resolution, diagnostic accuracy, and image reconstruction. CAD products will enhance the efficiency and precision of diagnosis and treatment, offering better diagnostic and therapeutic outcomes.

B. Increased healthcare demand

With the global aging population and increasing disease burden, the demand for ultrasound computer-aided diagnosis (CAD) technology will continue to grow. CAD technology has been widely applied in the diagnosis and treatment of various diseases, including cancer, cardiovascular diseases, and neurological disorders.

C. Government policy encouragement

Government support for biotechnology investment, along with regulatory easing and tax reductions, provides a favorable development environment.

(2) Adverse factors:

A. Long product time-to-market and high risk

Due to the longer development timeline for unique high-end medical devices, the company faces high risks before the product is launched.

Mitigation measures:

In the future, the company will adopt a strategy of intermediate market entry to shorten development time and reduce risks.

B. Reimbursement mechanisms are still in the early stages of development

In many countries, the existing medical insurance reimbursement system has not yet clarified the payment standards and scope for CAD technology, hindering the promotion of digital healthcare innovation solutions. This will limit its application and adoption in medical practice.

Mitigation measures:

Encourage distributors, strategic partners, or key opinion leaders (KOLs) to leverage their influence in local markets to include AI and CAD payment coverage within medical insurance reimbursement policies, which will help drive product procurement, adoption, and usage.

C. Competition from international giants

Due to the ample financial resources, abundant R&D talent, and rich experience of international giants, they have established a strong presence in the global market, making them the company's biggest competitors.
Mitigation measures:
Strengthening Collaboration and Product Integration Capabilities.

D. Recruitment and development of skilled professionals is challenging
The biotechnology industry in our country has a smaller market size, making it less developed compared to markets in Europe, the U.S., and other regions. As a result, there is a shortage of skilled professionals in areas like biotech R&D, which will affect the speed of industry development.
Mitigation measures:
In line with government policies, actively recruit highly specialized overseas scholars to return and serve domestically. Additionally, launch industry-academia collaboration programs to cultivate professional talent starting from schools.

4.2.2Important uses and production processes

<table>
<tr><th>Product</th><th>Purpose</th><th>Production Process</th></tr>
<tr><td>AmCAD-UT®</td><td>This technology extracts commonly used clinical diagnostic features and tumor morphological characteristics from thyroid ultrasound images and visualizes them to assist physicians in observing ultrasound image features. Additionally, it integrates thyroid nodule diagnosis and treatment guidelines from various countries, consolidating the product into a Thyroid Ultrasound Computer-Aided Detection and Diagnosis System.</td><td rowspan="5">All five products belong to the category of software-based medical devices. For such products, software verification and version control are the top priorities during the production process. These aspects have been rigorously managed within our company's quality management system. AmCAD-UT is a software-based medical device paired with hardware. The hardware development is outsourced to qualified manufacturers, ensuring full compliance with our country's medical device QMS (Quality Management System) regulations.</td></tr>
<tr><td>AmCAD-UO®</td><td>AI-assisted ultrasound system for detecting moderate-to-severe OSA within 10 minutes.</td></tr>
<tr><td>AmCAD-US</td><td>This technology utilizes a virtual color mode to visualize structural changes in tissues, enabling clinicians to perform more intuitive analyses in clinical practice.</td></tr>
<tr><td>AmCAD-UB</td><td>Real-time breast ultrasound detection and AI-assisted diagnostics. AI-powered imaging analysis integrated with clinical workflows.</td></tr>
<tr><td>AmCAD-CA</td><td>Digital cytology analysis system for cellular feature quantification and visualization. AI-enhanced cytology assessment for research and diagnostics.</td></tr>
</table>

4.2.3Supply Status of Raw Materials

With the adjustment of the company’s business strategy, our main products are currently AI software-oriented CAD systems, with a focus on developing and enhancing software functionality and applications. We no longer rely on physical devices for software licensing, providing customers with a more flexible and convenient user experience.

For the hardware portion of our products, we adopt an Original Design Manufacturing (ODM) model, collaborating with qualified medical device manufacturers to produce the necessary hardware equipment. This approach not only leverages the advanced technology and economies of scale of external professional manufacturers but also allows the company to focus more on software R&D and innovation.

In terms of supply chain management, we continue to strengthen our relationships with suppliers to ensure the stable supply and high quality of raw materials and hardware. Our quality management system remains stringent, and we conduct annual supplier evaluations to monitor and ensure compliance with quality standards. If any factors potentially affecting product quality are identified, we will require suppliers to make immediate improvements. If necessary, we will replace non-compliant suppliers to ensure the high quality and competitiveness of our products.

By implementing these strategies, we can more effectively manage the supply chain, while enhancing the company’s product innovation capabilities and market responsiveness, ultimately providing customers with higher-quality and more innovative ultrasound AI solutions.

4.2.4In either of the past two years, the names of customers whose purchase(s) or sale(s) accounted for more than 10% of the total sales or purchases, along with their respective amounts and ratios, and an explanation for the reasons for any changes in such amounts or ratios.

1. Information on the main suppliers for the past two years

Amount unit: NTD thousands

Item	2024				2025				As of the end of the first quarter of 2026 (Note2)			
	Name	Amount	The percentage of the amount in relation to the net sales for the entire year.	Relationship with the issuer	Name	Amount	The percentage of the amount in relation to the net sales for the entire year.	Relationship with the issuer	Name	Amount	The percentage of the amount in relation to the net sales for the entire year.	Relationship with the issuer
1	A Supplier	3,068	19%	None	C Supplier	1,302	16%	None	-	-	-	
2	B Supplier	2,880	18%	None	A Supplier	1,214	15%	None	-	-	-	
3	Other (Note 1)	9,801	63%	None	D Supplier	895	11%	None	-	-	-	
					E Supplier	881	10%	None				
					Other (Note 1)	3,999	48%	None				
	Purchase net amount.	15,749	100%		Purchase net amount.	8,291	100%		-	-	-	

Note 1: If the net purchases from a single customer is less than 10% of the total net purchases for the year, it will not be disclosed.

Note 2: As of the date of printing of the annual report, the financial statements for the first quarter of 2026 have not been reviewed by the CPA.

Reason for Change: Primarily due to lower revenue, resulting in reduced procurement.

2.Information on the main customers for the past two years

Amount unit: NTD thousands

Item	2024				2025				As of the end of the first quarter of 2026 (Note2)			
	Name	Amount	The percentage of the amount in relation to the net sales for the entire year.	Relationship with the issuer	Name	Amount	The percentage of the amount in relation to the net sales for the entire year.	Relationship with the issuer	Name	Amount	Percentage of purchases net amount as of the end of the first quarter of the year.	Relationship with the issuer
1	Others (Note1)	53,105	100%	None	A customer	3,317	11%	None	-	-	-	-
2					Others (Note1)	27,120	89%		-	-	-	-
	Net sales	53,105	100%		Net sales	30,437	100%		-	-	-	

Note 1: Sales to a single customer that does not exceed 10% of the annual net sales are not disclosed.

Note 2 As of the date of printing of the annual report, the financial statements for the first quarter of 2026 have not been reviewed by the CPA.

4.3 Information on employees for the past two years and up to the date of publication of the annual report.

Year		2024	2025	As at Mar.31, 2026
Number of employees	Technical staff	15	15	15
	R&D and technical staff.	38	34	34
	Marketing and sales staff.	10	9	9
	Total	63	58	58
Average age		42.96	43.43	43.43
Average length of service		9.81	10.75	10.75
Distribution ratio of educational background	PHD	7.9	8.6	8.6
	Master degree	33.3	41.4	41.4
	Bachelor's degree	46.0	39.7	39.7
	High school diploma	12.7	10.3	10.3
	Secondary Education or Lower	0	0	0

4.4 Environmental Expenditure Information

4.4.1 Amounts of losses and disposal due to environmental pollution in the current and previous fiscal year up to the date of printing this annual report: None.

4.4.2 Future strategies and potential expenditures: None.

4.5 Labor-Management Relations

4.5.1 The company's various employee welfare measures, education and training programs, retirement system, and the status of their implementation, as well as agreements between labor and management and measures to safeguard employee rights and benefits：

1.Employee welfare measures:：

(1) Gifts are provided to employees during the Dragon Boat Festival and Mid-Autumn Festival, and birthday bonuses are also given. Additionally, flower baskets or traditional gifts are presented to employees for personal events such as weddings, funerals, and celebrations according to local customs.

(2) Labor insurance, health insurance and group accident insurance:

The company provides labor and health insurance to employees in accordance with regulations. In addition, employees' parents, spouses, and children can also be insured under the company.

(3) Other benefits:

In addition, the company provides employees with wedding and funeral subsidies and emergency relief funds, which show our care for our colleagues.

In accordance with legal requirements, the company provides maternity leave, paternity leave, and parental leave, etc

Item	Male/Number	Female/Number	Total
Actual number of employees who applied for parental leave in 2025. (A)	0	0	0
Expected number of employees returning to work after parental leave in 2025. (B)	0	0	0
Actual number of employees who returned to work after taking parental leave in 2025. (C)	0	0	0
Actual number of employees who returned	0	0	0

to work after taking parental leave in the 2025. (D)			
Number of employees who remained employed 12 months after returning to work from parental leave in the 2025. (E)	0	0	0
Return-to-work rate(C/B)	0%	0%	0%
Retention rate(E/D)	0%	0%	0%

2. Education and Training：

The company values employee education and training. We have established a "Education and Training Management Measures," and our Human Resources Department provides quarterly pre-employment training for new employees. Each business unit regularly holds internal training to enhance product knowledge and sales skills. We also hold monthly manager inspiration meetings to cultivate problem-solving skills. Additionally, we periodically send employees to relevant external seminars and conferences to enhance their professional and competitive abilities. In 2025, the total number of participants in both internal and external training was 103, totaling 494.5 hours of training with a total training cost of NTD186,229.

Type of course		Number of trainees	Training hours	Expenditure
Internal Training	Health and Safety professional training General Studies newcomer training	86	389	138,209
External Training	professional training New knowledge of laws and regulations Health and Safety	17	105.5	48,020

3. Retirement system and implementation

(1) Our company was established in 2008 (Republic of China Year 97) and has no employees with seniority under the old labor retirement system. The relevant pension payment regulations are stipulated in the Employee Management Rules, as detailed below.:

The company's employee pension contributions are made in accordance with Article 14 of the Labor Pension Act, with 6% of each employee's monthly salary allocated to their individual pension account. Employees who voluntarily contribute to their pension will have their selected contribution rate deducted from their monthly salary and remitted to their individual pension account at the Bureau of Labor Insurance.

(2) The company's application of the Labor Pension Act provisions is as follows:

A. Voluntary Retirement:

An employee may apply for voluntary retirement under any of the following circumstances: (For those who have opted for the Labor Pension Act, the retirement process shall be handled in accordance with the provisions of the Act.)

①Where the worker attains the age of 55 and has worked for fifteen years.

②Where the worker has worked for more than 25 years.

③Where the worker attains the age of 60 and has worked for 10 years.

B. Mandatory Retirement:

The company shall not enforce mandatory retirement on an employee unless one of the following conditions applies:

①Where the worker attains the age of sixty-five.

②Where the worker is unable to perform his/ her duties due to disability

A business entity may request the central competent authority to adjust the age prescribed in Subparagraph 1 of the preceding paragraph if the specific job entails risk, requires substantial physical strength or otherwise of a special nature; provided, however, that the age shall not be reduced below fifty-five.

C. Pension Payment Standards:

①The length of service before and after the application of the Labor Standards Act, as well as the choice to continue applying the pension regulations under the Labor Standards Act or to retain the service years accrued before opting into the Labor Pension Act, shall be calculated in accordance with Article 84-2 and Article 55 of the Labor Standards Act.

②Employees with the aforementioned years of service who are subject to mandatory retirement under Article 35, Paragraph 1, Subparagraph 2, and whose mental impairment or physical disability is caused by the performance of their duties, shall receive an additional 20% of their pension in accordance with Article 55, Paragraph 1, Subparagraph 2 of the Labor Standards Act.

③For employees covered under the Labor Pension Act, the company shall contribute an amount equivalent to 6% of their monthly salary to their individual pension accounts.

(3) Pension Payment:

The retirement benefits shall be paid in full within 30 days from the date of retirement.

4. Labor-Management Agreement：

The company values employee feedback and has established a labor-management conference, which is represented by both labor and management. Through this channel, both parties can discuss labor-management issues. In addition, a chairman's mailbox has been set up, and employee opinions can also be communicated through email to maintain good labor-management relations and avoid disputes.

4.5.2 List any losses suffered by the company in the most recent fiscal year and up to the annual report publication date due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided:

This company implements its management regulations in accordance with the Labor Standards Act, and maintains harmonious labor-management relations with no litigation events.

4.5.3 The Code of Ethics for Employee Conduct:

Integrity, mutual benefit, and courtesy have always been the core values of the company's corporate culture. The company has always pledged to conduct all business activities with integrity and to be vigilant at all times with a spirit of honesty, accuracy, and transparency, in order to uphold the company's commitment.

To maintain the core values of the company's culture, we have established the "Code of Conduct for Business Integrity" and the "Code of Ethics," and clearly stipulated service standards in the "Employee Work Rules," requiring every colleague to bear the important responsibility of maintaining the company's moral values and reputation and complying with legal regulations.

Therefore, the company has the following regulations :

1. Establish a rigorous code of conduct and ethical standards that strictly prohibit internal personnel such as directors and employees from using company property, non-public information, or their job to gain illegal benefits, ensuring that employees engage in no misconduct, malpractice, leaking of confidential information, or false reporting, and require employees to refuse entertainment and gifts offered by vendors.
2. Employees should strictly adhere to the code of conduct for avoiding conflicts of interest, proactively report ethical concerns related to conflicts of interest, and establish non-compete clauses to prevent conflicts of interest.
3. Conduct integrity investigations on customers, suppliers, and other stakeholders to prevent dishonest behaviors that could harm the company's interests. The goal is to ensure that all stakeholders understand and respect the company's commitment to ethical behavior and integrity in business.
4. Employees are prohibited from using company information or their position to obtain business secrets for personal gain. Whether the information obtained pertains to technology, finance, or business secrets, and regardless of the means of obtaining it, such illegal actions are strictly prohibited and employees are not allowed to engage in any behavior that is detrimental to the company, the environment, and society.
5. Employees are prohibited from using threats, intimidation, coercion, inappropriate language, or disrespectful behavior towards colleagues, clients, or others while working on-site or performing job duties outside the company..
6. Raw material procurement sources adhere to the spirit of social responsibility.
7. The company is committed to providing a safe and healthy working environment for all employees, and colleagues are also responsible for the health and safety of the workplace.
8. Protect privacy and personal information, and strictly adhere to the company's internal regulations when dealing with other people's personal data or privacy.
9. Respect intellectual property rights and comply with confidentiality obligations, strictly follow intellectual property protection laws and regulations, company internal operating procedures, and related contracts, and not disclose company secrets.

4.5.4 Employee Work Environment and Personal Safety

1. Occupational Safety and Health (OSH)：

The company employs a qualified occupational safety and health manager in accordance with the law, who is responsible for drafting, planning, supervising, and promoting occupational safety and health management tasks. The occupational safety and health manager regularly participates in various refresher courses in accordance with regulations and regularly assigns personnel to participate in various occupational safety and health prevention and disaster relief training.

2. Fire safety management：

According to the fire safety regulations, a qualified fire safety manager shall be appointed to regularly report on fire safety inspections to the fire department. The manager is also responsible for drafting workplace protection plans, organizing self-defense fire teams, conducting two fire drills annually, and inviting fire authorities to provide guidance.

3. Injury medical subsidies

In order to mitigate the financial burden of medical expenses on employees in the event of unforeseen accidents, the company has purchased group insurance coverage for all employees, with the entire premium being fully subsidized by the company.

4.6 Cyber security management

4.6.1Cyber security management:

The IT department is responsible for coordinating the implementation of information security policies, risk management and ensuring compliance with internal information security guidelines, procedures, and regulations.

4.6.2Security policies :

1.Purpose

To maintain the confidentiality, integrity, availability, and legality of information assets, the secure operation of information systems, equipment, and networks, and to prevent deliberate or accidental threats, destruction, and theft from internal and external sources, and to ensure that the company's data, systems, equipment, and other information services can support the company's operations.

2.Scope:

All employees, customers, outsourced or cooperative vendors, third-party personnel, and the security management of all related information assets in the company shall be handled in accordance with the information security policy.

3.Collection and Use of Personal Information:

Personal information will be handled in accordance with the Personal Information Protection Act and related regulations and will not be disclosed to other third parties without authorization.

4.Information Security Responsibilities and Education and Training

(1) Based on roles and functions, information security education and promotion will be conducted for different levels of staff as necessary to raise employees' awareness of information security, potential security risks, and compliance with information security regulations.

(2) For personnel who are separated (retired, suspended), the processing procedures for personnel separation (retirement, suspension) will be followed, and all system logins and access rights will be immediately cancelled.

5.Information Security Operations and Protection

(1) Establish operating procedures for handling information security incidents and assign relevant personnel with necessary responsibilities to quickly and effectively handle information security incidents.

(2) Establish a change management notification mechanism for information facilities and systems to avoid vulnerabilities in system security.

(3) Handle and protect personal information with prudence in accordance with the relevant provisions of the Computer-Processed Personal Data Protection Act.

(4) Establish system backup facilities and regularly perform necessary data and software backups and backup operations to quickly restore normal operations in the event of disasters or storage media failures.

6.Network Security Management

(1) Establish a firewall to control data transmission and resource access between

external and internal networks at network points connected to the outside world, and perform rigorous identity verification operations.

(2) Confidential and sensitive data or documents should not be stored in publicly accessible cloud systems, and highly confidential documents should not be sent via email.

(3) Conduct regular audits of internal network information security facilities and antivirus measures, update virus codes for antivirus systems, and implement various security measures.

7.System Access Control Management

(1) Password issuance and change procedures and records will be established based on operating system and security management requirements.

(2) Logins to each operating system will be reviewed, and access rights will be granted based on job responsibilities and the principle of least privilege.

8.Improving the company's information security level:

Training of information security management personnel should be strengthened to enhance the company's information security management capability.

9.Management of Sustainable Business Operations Plan:

Evaluate the impact of various human and natural disasters on normal business operations, develop emergency response and recovery procedures for ERP, BI systems, and adjust and update plans as necessary.

4.6.3 Concrete management program and Resources invested for cyber security management :

1. Network Security：

Use network firewalls to control network connectivity security and stability, prevent and monitor malicious intrusion behavior.

2. Device Security：

Install antivirus software on all computers, continuously update virus codes, and use sandbox technology to prevent unknown viruses and ransomware from running.

3. Data Security：

Prevent data leakage of confidential information through document access control and encryption technology, and regularly review the appropriateness of access settings; regularly back up files, take snapshots, and store them offsite to ensure file availability.

4. Backup security and Remote Disaster Recovery：

Ensure system high availability and disaster recovery capability through remote system backup.

In the event of a failure, disaster, or other issues at the main office, it can quickly switch to the remote backup system in factory to ensure business continuity. Utilize measures such as regular file backup, snapshots, and offsite storage, combined with regular disaster recovery drills to ensure continuous system operation without interruption.

5. Information security education training and publicity：

Regularly organize information security awareness and case studies to enhance employees' awareness of preventive measures against files and website links from unknown sources.

6. Regularly review various information security vulnerability announcements：

For example, the National Communications Security Commission of the Executive Yuan assesses the scope of information security vulnerabilities, proposes and implements corresponding system correction measures based on the system change management mechanism.

7. Notification of information security incidents：

When a significant information security incident occurs, it should be reported to the Information Department of the General Administration Department immediately, and a cross-departmental team composed of personnel assigned by the General Administration Department leader should be responsible for handling information security and antivirus emergency response teams and reporting according to regulations of the supervising authority.

4.6.4 Resources invested for cyber security management:

2025 Corporate Information Security Measures Implementation Results

1. Evaluate the impact of major information security vulnerability announcements and implement vulnerability patching.
2. Conduct information security awareness training once a quarter for all new employees
3. Conduct information security awareness training once a year for all employees.
4. Conduct a full company information system disaster recovery drill once a year.
5. Install antivirus software on all computers and keep virus code updates online at all times.
6. Continuously update firewalls and intrusion defense systems.

4.6.5 Major cyber security incidents:

Up to the date of the annual report printing in the latest year, the company has not had any significant information security incidents.

4.7 Important Contract

Nature	Party involved	Contract start and end date	Main content	Restrictive clauses
Technology Transfer Licensing Agreement and Appendices.	National Taiwan University	2009/1/23～2015/1/22 Automatic extension after the six-year term	Subject matter: Thyroid disease computer-aided diagnosis system.Licensing territory: Global	none
Technology Transfer Licensing Agreement	National Taiwan University	2014/7/1～ Patent expiration date.	Subject matter: Patents related to the ultrasound functional imaging system technology for tissue fibrosis owned and pending application by the organization. Licensing sales territory: Taiwan	none
Product sales agreement	Maywufa Company	2015/4/1～ Automatic extension	Target: AmCAD-UT® Licensing sales territory: Taiwan	none
Authorized distribution agreement	Medical T. Bei Jing	Starting from April 6, 2016, until the first day of the month following the receipt of the CFDA registration certificate, the agreement will last for five years. If the agreed sales targets are met, the term can be automatically extended, with a maximum duration of eleven years.	1.AmCAD-UT® grants Medical T. Bei Jing an exclusive and non-transferable right, making it the exclusive general distributor of this product in mainland China. 2. Medical T. Bei Jing ordering, shipping, payment, etc., shall comply with the minimum purchase quantity and amount specified in the contract. Amcad is required to provide necessary training and technical support.	none

5. Review and analysis of financial condition and financial performance, as well as risk factors.

5.1 Financial condition

Unit: NTD thousands

Item \ Year	2025	2024	Difference	
			Amount	%
Current assets	409,996	418,085	(8,089)	(1.93)
Property, plant, and equipment	70,520	72,181	(1,661)	(2.30)
Intangible assets	59,942	66,322	(6,380)	(9.62)
Other assets	82,245	138,285	(56,040)	(40.53)
Total assets	622,703	694,873	(72,170)	(10.39)
Current liabilities	18,129	25,143	(7,014)	(27.90)
Non-current liabilities	3,753	6,012	(2,259)	(37.57)
Total liabilities	21,882	31,155	(9,273)	(29.76)
Share capital	633,329	633,329	-	-
Capital surplus	142,166	141,523	643	0.45
Retained earnings	(253,082)	(199,320)	(53,762)	(26.97)
Other equity	(989)	(6,880)	5,891	85.63
Treasury stock	-	-	-	-
Non-controlling interests	79,397	95,066	(15,669)	(16.48)
Total shareholders' equity	600,821	663,718	(62,897)	(9.48)

Please explain the major changes in the Company’s assets, liabilities, and shareholders’ equity over the past two years (where the variation exceeds 20% and the amount of change is more than NT$10 million), including the main reasons for such changes, their impact, and future response plans.

(1) Main Reasons and Impact of Major Changes:

1. Decrease in other assets resulting from the sale of financial assets..
2. Retained earnings decreased as a result of a net loss for the period..

(2) Future response plans for significant changes :

Our company is actively expanding its business to generate revenue and profits.

5.2 Financial performance

5.2.1Financial performance comparative analysis

Unit: NTD thousands

Item \ Year	2025	2024	Increase (Decrease) amount	Change %
Operating Revenue	30,437	53,105	(22,668)	(42.69)
Operating Costs	20,414	20,171	243	1.20
Gross Profit	10,023	32,934	(22,911)	(69.57)
Operating Expenses	97,978	97,598	380	0.39
Operating Loss	(87,955)	(64,664)	(23,291)	(36.02)
Non-Operating Income and Expenses	16,552	11,788	4,764	40.41
Profit Before Tax	(71,403)	(52,876)	(18,527)	(35.04)
Income Tax Expense	15	-	15	-
Net Loss for the Year	(71,388)	(52,876)	(18,512)	(35.01)
1. Revenue decreased mainly due to lower revenue generated by subsidiaries. 2. Operating expenses increased, primarily reflecting continuous R&D commitments.				

5.2.2Expected sales volume and its basis, as well as their potential impacts on the company's future financial operations and response plan, are as follows：

1. AmCAD-UT®

   AmCAD-UT®, after years of promotion in the domestic market, has gained recognition from physicians for its accuracy and efficiency in thyroid detection. It has been successfully introduced into multiple hospitals and health screening channels, with market results gradually emerging. Additionally, the company is actively seeking collaborations with international industry leaders and qualified distributors in other regions.

2. AmCAD-UO®

   AmCAD-UO® overcomes the uncertainty in ultrasound scanning caused by operator dependence. When integrated with Amcad proprietary ultrasound imaging detection software for sleep apnea, it enables rapid, large-scale screening to identify moderate-to-severe sleep apnea patients. By collaborating with major ventilator manufacturers, the screening efficiency is enhanced, and leveraging their existing customer base allows for market expansion and revenue growth.

5.3 Cash flow

5.3.1Analysis and explanation of changes in cash flow over the past year are as follows

Unit: NTD thousands

Year / Item	2025	2024	Change %
Net cash flow from operating activities	(47,062)	(51,850)	9.23
Net cash flow from investing activities	58,931	(185,428)	131.78
Net cash flow from financing activities	(5,023)	225,376	(102.23)
Total	6,846	(11,902)	157.52
1、Analysis of Changes in Cash Flows for the Current Year: (a) The reduction in operating cash outflows was primarily attributable to an increase in cash collections from accounts receivable. (b) The increase in cash inflows from investing activities was mainly due to the sale of financial stocks. (c) The increase in cash outflows from financing activities was mainly due to the cash capital increase last year.			

5.3.2Liquidity improvement plan

Improvement plan for insufficient liquidity: It is expected to support the funding needs of operations by planning cash flows and disposing of financial assets.

5.3.3Analysis of cash flow liquidity for the upcoming year

Unit: NTD thousands

Beginning cash balance	Net cash flow from operating activities for the full year	Net cash flow from investing activities for the full year	Net cash flow from financing activities for the full year	Total	Cash surplus deficit	Expected cash deficit	
①	②	③	④	②+③+④	①+②+③+④	Financing plan	Financial plan
24,602	(85,000)	70,000	0	(15,000)	9,602	N/A.	N/A.
1. Analysis of Changes in Cash Flows for the Current Year: The net cash outflow from operating activities amounted to NT$85,000 thousand, primarily due to the net loss for the period and investments in the capital increase project. The net cash inflow from investing activities totaled NT$70,000 thousand, mainly attributable to the disposal of financial assets. 2. Remedial Measures for Expected Cash Shortfall: No cash shortfall is anticipated. 3. Note: The above balances exclude time deposits with maturities exceeding three months.							

5.4 Impact of significant capital expenditures on financial operations in the recent year: None.

5.5 The investment policy of the latest year、the main reason of the operating result and the improvement plans and the investment plans for the coming year.

(a) Investment policy: NA

(b) Reasons for profit or loss and improvement plans: Broadsound Corp. reported a net loss of NT$23,665 thousand after tax in 2025, mainly due to a decrease in revenue.

(c) Investment plan for the coming year: NA

5.6 Risk Analysis and Assessment During the Most Recent Fiscal Year and as they Stood on the Date of Publication of the Annual Report

5.6.1 Changes to interest rates, currency exchange fluctuations, and inflation and how these may impact The Company’s gain or loss, as well as future response measures:

1.The impact of inflation on the company's profit:

Unit: NTD thousands

Year	2025		2024	
Item	Interest Revenue	(loss) gain from foreign exchange	Interest Revenue	(loss) gain from foreign exchange
Net A	5,798	(234)	5,282	15
Operating revenue B	30,437		53,105	
Percentage of Revenue (A/B)	19.05%	(0.77%)	9.95%	0.03%

2. Future response measures are as follows

(a) Interest Rate: The company currently has sufficient operating capital and does not require any borrowings. Regarding bank interest income, we continue to maintain close communication with banks to monitor interest rate trends and secure the most favorable deposit rates.

(b) Exchange Rate: The company closely monitors the trends of major international currencies and non-economic global changes to anticipate exchange rate fluctuations and respond promptly. This approach enables us to determine optimal foreign currency exchange timing when expanding international business and effectively manage foreign currency assets and liabilities, thereby minimizing risks associated with exchange rate fluctuations.

(c) Inflation: Currently, the company does not engage in large-scale raw material purchases or bulk shipments of finished products; therefore, inflation has no significant impact on our profitability. Moving forward, we will continue to closely monitor changes in the price index and assess the impact of inflation on our business. If necessary, we will adjust product pricing and inventory levels in response to rising costs, thereby mitigating the pressure of inflation on the company.

5.6.2 Policies, main reasons for gains or losses, and future coping measures for engaging in high-risk, high-leverage investments, lending funds to others, endorsing guarantees, and trading in derivative products

1.Policy on High-Risk, High-Leverage Investments, Key Factors Affecting Profit or Loss, and Future Countermeasures:

The company does not engage in high-risk, high-leverage investments. All investments are carefully evaluated and executed in accordance with company regulations.

2.Policy on Lending Funds to Others, Endorsements and Guarantees, and Derivative Transactions, Key Factors Affecting Profit or Loss, and Future Countermeasures:

The company does not engage in lending funds to others, providing endorsements and guarantees, or conducting derivative transactions. In the future, if business needs require financial arrangements, endorsements, guarantees, or derivative transactions, such activities will be carried out in accordance with the company's established operational procedures.

5.6.3Future R&D plans and expected R&D expenditures

1. Develop an AI Platform Integration System Environment.
2. Development of User Interface for Acoustic Scattering Imaging Platform Applications

(e.g., Fatty Liver, Obstructive Sleep Apnea).

3. AmCAD-UO®: Initiate Clinical Case Enrollment for Dental Aligners and Hypoglossal Nerve Stimulation, and Conduct Hardware Redesign and Optimization.
4. AmCAD-UB®: Optimize the UB Live Real-Time Detection and Diagnosis System and Conduct Clinical Case Enrollment.
5. Complete the Integration of UT, UO, and UB into a Handheld Ultrasound System and Apply for Market Approval in the U.S., EU, and Taiwan.
6. Estimated R&D Investment: Approximately NTD 400 million for the improvement of existing products and commissioned clinical research expenses.

5.6.4 Impact of domestic and international policy and legal changes on the company's financial business and response measures.

The biotechnology industry has experienced rapid advancements and limitless business opportunities over the past decade. Leading nations worldwide regard it as the next star industry of the century, following the information and electronics industries. Both governments and private sectors have invested substantial capital and talent to drive the industry's growth, making biotechnology investment a prevailing trend.

Biotechnology is one of the emerging industries that the government is actively promoting. Leveraging its existing strengths and resources in precision medicine, the government is focusing on two key pillars: "Enhancing the Ecosystem" and "Fostering the Industry Chain" to drive the development of Taiwan’s precision health industry.

For "Enhancing the Ecosystem," efforts will continue to strengthen the cultivation and recruitment of biotech and interdisciplinary talent while providing investment support, R&D funding, and tax incentives to encourage businesses to expand their involvement in the biotech sector. Additionally, improvements in health data governance and cybersecurity management will be implemented to enhance industry applications and establish a regulatory framework.

For "Fostering the Industry Chain," the government will continue to promote the development of precision medicine, regenerative medicine, and digital health, while utilizing smart technology to advance field testing mechanisms. The goal is to establish innovative products and service models in precision health and encourage Taiwanese biotech companies to actively engage in international collaboration and exchanges, positioning Taiwan as a global hub for biomedical innovation and R&D.

The company will continue to leverage various national incentive programs for product development to reduce R&D expenditure outflows. Additionally, the management team closely monitors key domestic and international policy and regulatory changes and formulates appropriate response strategies accordingly.

Internationally, the company will comply with U.S. FDA and EU MDR medical device regulations, adhering to these internationally recognized standards to expand into the global market.

5.6.5 Changes to technology (including cyber security risks) and industry that impact the Company’s financial operations, and response measures:

The company places great importance on technology and industry trends, and is committed to the application of information technology to integrate group data and information. By actively and effectively utilizing manpower and information technology, the company strives to enhance its competitiveness.

The biotechnology industry is a key sector actively promoted by the government. It is characterized by high entry barriers, long research and development cycles, a strong demand for specialized expertise, and high added value. Due to these attributes, the industry is less susceptible to significant short-term changes. Moreover, the company holds intellectual property rights for its products and possesses strong research and development capabilities, enabling it to closely monitor technological advancements and industry shifts and take appropriate measures as needed.

Furthermore, the company follows the 3-2-1 backup principle for risk management of information security, ensuring that at least three backups are stored in two different ways, with one copy stored offline. For high-risk level data, the company also implements mechanisms for off-site storage to meet data security requirements. To ensure the safe operation of the information system, the company conducts weekly full backups and annual disaster recovery drills to minimize potential losses and risks in case of system damage. Access to the company's mainframe for management settings is restricted to specific computers to prevent hacking and reduce the risk of information security breaches.

As of the most recent fiscal year and up to the date of this prospectus, there have been no events that have had a material impact on the company's financial position or business operations.

5.6.6The impact of corporate image changes on the company's crisis management and corresponding measures

The company has always operated in compliance with the law and maintains a strong corporate image. Since going public, we have been committed to strengthening corporate governance by establishing a Compensation Committee and an Audit Committee, continuously enhancing our corporate reputation. In the most recent fiscal year and up to the date of this prospectus, there have been no incidents where changes in corporate image have impacted the company’s crisis management.

5.6.7Expected benefits, potential risks, and response measures for the merger and acquisition:

There have been no mergers or acquisitions of other companies by our company in the recent years up to the date of printing this annual report. Therefore, there are no expected benefits, possible risks, or corresponding measures related to such mergers or acquisitions.

5.6.8Expected benefits, possible risks, and response measures of expanding the factory: NA.

5.6.9Risks and Countermeasures Related to Concentration of Purchasing or Sales: NA.

5.6.10There has been no significant transfer or replacement of the shares of the directors, supervisors, or shareholders holding more than ten percent of the company's shares, and there are no associated risks or contingency measures.

5.6.11Impact, risks, and response measures of changes in the management rights:

There have been no changes in the management rights of the Company in recent years and up to the date of printing of this annual report, so there are no impacts, risks, or response measures to be addressed.

5.6.12Litigation or Non-Litigation Events：

The company has no significant litigation, non-litigation, or administrative disputes that have been determined by judgment or are pending and may have a significant impact on shareholder equity or securities prices as of the date of the annual report.

5.6.13Other significant risks and countermeasures：NA.

5.7 Other significant matters.：NA.

6.Special Notes

6.1 Information on affiliates:

6.1.1 Consolidated Business Report of Affiliates:

Please visit the new version of the Market Observation Post System and navigate to: “Single Company” > “Download Electronic Documents” > “Affiliated Enterprises Disclosure Section,” then enter the company code or abbreviation to search.

https://mopsov.twse.com.tw/mops/web/t57sb01_q10

6.1.2 Financial Statements for Related-Party Business Merger：

Please visit the new version of the Market Observation Post System and navigate to: “Single Company” > “Download Electronic Documents” > “Affiliated Enterprises Disclosure Section,” then enter the company code or abbreviation to search.

https://mopsov.twse.com.tw/mops/web/t57sb01_q10

6.1.3 Affiliation Report:

Please visit the new version of the Market Observation Post System and navigate to: “Single Company” > “Download Electronic Documents” > “Affiliated Enterprises Disclosure Section,” then enter the company code or abbreviation to search.

https://mopsov.twse.com.tw/mops/web/t57sb01_q10

6.2 The situation regarding private placement of securities up to and including the date of printing of the latest annual report: None.

6.3 Additional necessary explanatory items: None.

7、Any significant events as defined in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act that have had a significant impact on shareholder equity or securities prices, up to and including the date of printing of the latest annual report: None.