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BIOTEQUE CORPORATION

2025

Annual Report

Printed on April 30, 2026

Notice to readers
This English version handbook is a summary translation of the Chinese version. If there is any discrepancy between the English version and Chinese version, the Chinese version shall prevail.

I. Name, title, telephone, and email of the spokesperson or acting spokesperson:

Spokesperson:

Name: Yi-Zhong Huang

Title: Chief Financial Officer

Telephone: (02) 2571-0269

Email: alexhuang@bioteq.com.tw

Acting spokesperson:

Name: Yi-Shin Lee

Title: Vice President

Telephone: (02) 2571-0269

Email: yishinlee@bioteq.com.tw

II. Address and telephone of the main office, branch office, factory:

Main Office: 5F-6, No. 23, Section 1, Chang-an East Road, Taipei City

Telephone: (02)2571-0269

Yilan Branch Office (Factory): No. 5, Ziqiang Road, Longde Industrial Park, Longde Li, Suao Township, Yilan County

Telephone: (03)990-5409

Yike Branch Office (Factory): Xinzhu Science Park, No. 360, Yike Road, Yilan City, Yilan County

Telephone: (03)925-3679

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

Name: President Securities Corporation

Address: Basement 1, No. 8, Dongxing Road, Taipei City

Telephone: (02)2746-3797

Website: www.pscnet.com.tw

IV. Name of the CPA and the name, address, website, and telephone of the accounting firm for the Financial Statement of the latest year:

Names of CPAs: Po-Jen Cheng and Ming-Hung Huang

Name of Firm: KPMG

Address: 68F, No. 7, Section 5, Xinyi Road, Taipei City (Taipei 101)

Telephone: (02)8101-6666

Website: www.kpmg.com.tw

V. Name of the trading site for securities listed overseas and how to search for the said overseas securities:

None

VI. **Website:** https://www.bioteq.com.tw/en

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I. Letter to the Shareholders

Dear Shareholders, Ladies and Gentlemen,

Hope everyone is well.

BIOTEQUE CORPORATION, under the joint efforts of all staff, hereby reports the 2025 Business Report and the 2026 Business Plan in brief as follows:

I. 2025 Business Report

1. Accomplishment:

Unit: NT$1,000；%

Item	2025	2024	Increased/ Decreased amount	Change ratio
Operating revenue	2,135,451	2,072,575	62,876	3.03%
Net operating income	670,279	643,170	27,109	4.21%
Profit before tax	674,621	678,368	-3,747	-0.55%
After-tax profit	539,185	528,260	10,925	2.07%

2. Budget implementation status: The Company only set budget internally for 2025 and did not disclose its financial forecast to the public.
3. Income, expenditures and profitability analysis:

Unit: NT$ 1,000；%

Item	Description	2025	2024
Financial income and expenditures	Operating revenue	2,135,451	2,072,575
	Gross profit	936,935	905,078
	After-tax profit	539,185	528,260
Profitability	Return on assets	11.72	11.56
	Return on equity	15.30	15.93
	Operating profit to paid-in capital ratio	96.72	92.81
	Before-tax profit to paid-in capital ratio	97.35	97.89
	Net profit ratio	25.25	25.49
	Earnings per share ($)	7.78	7.62

4. Research and development status:

The Company's accomplishments in research and development throughout 2025 are as follows:

R&D Department 1	R&D Department 2	R&D Department 3	R&D Department 4
A total of 9 items: 4 [Research] achievements and 5 [Development] achievements. 1. [Research] Completion of catheter-related testing protocols 2. [Research] Completion of special-environment tolerance testing 3. [Research] Progress of a collaborative project on clinical evaluation documentation 4. [Research] Progress of a collaborative project on risk management documentation 5. [Development] Enhancement of technical precision and stability 6. [Development] Execution of a clinical collaboration project for long-term catheter applications 7. [Development] Completion of pilot-scale production of catheters with new specifications 8. [Development] Successful certification following quality system audit 9. [Development] Establishment of design verification documentation for new products	A total of 10 items: 5 [Research] achievements and 5 [Development] achievements. 1. [Research] Application testing of multi-lumen tubing 2. [Research] Development of co-extruded tubing for project-specific designs 3. [Research] Development of braided tubing for project-specific designs 4. [Research] Initial evaluation of customized product concepts 5. [Research] Establishment of medical-coating validation methodologies 6. [Development] Design of manufacturing processes for products incorporating new materials 7. [Development] Successful acquisition of market authorization for multiple products 8. [Development] Successful acquisition of market authorization for ODM products 9. [Research] Advancement of patent applications for innovation protection 10. [Development] Implementation of initiatives to strengthen supply chain resilience	A total of 10 items: 5 [Research] achievements and 5 [Development] achievements. 1. [Research] Ongoing stability testing for new products 2. [Research] Ongoing stability testing for advanced products 3. [Research] Completion of component tooling and technical development 4. [Research] Acquisition of quality certifications for new products 5. [Research] Ongoing component transfer and validation testing 6. [Development] Tubing evaluation and development of alternative solutions 7. [Development] Completion of quality system documentation 8. [Development] Continued advancement of extended application development 9. [Development] Material testing and development of alternative solutions 10. [Development] Completion of rigid body development for new products	A total of 10 items: 5 [Research] achievements and 5 [Development] achievements. 1. [Research] Completion of retrospective clinical evaluation reports 2. [Research] Completion of material development and validation 3. [Research] Ongoing optimization of component performance 4. [Research] Completion of equipment evaluation and development activities 5. [Research] Completion of component fit and sealing validation 6. [Development] Completion of product certification renewal 7. [Development] Ongoing evaluation for control valve optimization 8. [Development] Completion of performance verification and regulatory assessment 9. [Development] Ongoing evaluation of material performance 10. [Development] Completion of equipment evaluation and establishment of supplier collaboration

II. Overview of the 2026 Business Plan

(1) Operation Policy

Bioteque upholds a corporate culture of honesty, diligence, and thrift as we provide safe and high-quality products in compliance with medical management regulations. We are committed to deepening and innovating within our core professional technologies, satisfying our internal and external customers, and enabling the sustainable development of our business.

(2) Expected Sales and Rationales:

Expected sales of products in 2026

Unit: ten thousand pieces

Item	QTY
Puncture needle	2,700
Surgical tube	220
Interventional cardiology catheter	54
Miscellaneous medical disposables	278
Hemodialysis tube	961
Infusion bag	8,400
Interventional radiology catheter	132

Amid ongoing geopolitical shifts and escalating trade tensions, the global trade landscape has undergone significant transformation. Within this broader trend, the imposition of high tariffs by the United States on Chinese imports has disrupted supply chains in the medical device industry, with ripple effects gradually extending to markets beyond the United States.

At the same time, under the current international environment, the Trump administration has frequently introduced policy measures that reshape the global landscape in unexpected ways, further heightening uncertainty in international markets. While such developments create potential opportunities for companies to enter the U.S. supply chain, they also bring intensified price competition and margin pressure in other markets. As a result, opportunities and challenges coexist in today's dynamic global environment.

To support the Company's long-term strategic development over the coming decade, Bioteque has established a new flagship manufacturing facility in the Yilan Science Park, with a total plant area of 14,167 ping (approximately 46,833 square meters). The facility has been comprehensively planned in accordance with Industry 4.0 principles and advanced automation. The new plant complies with the quality management system requirements of Taiwan's Ministry of Health and Welfare Food and Drug Administration (TFDA QMS), the U.S. FDA Quality Management System Regulation (QMSR), and the EU ISO 13485 medical device quality system standards. Relevant certifications were obtained progressively throughout 2024, and the facility has gradually commenced mass production, supporting the Company's continued advancement in the field of high-end minimally invasive medical devices.

In parallel, the strategic positioning of Bioteque's Philippine facility, BMPI, provides unique geographic and operational advantages in responding to global supply chain realignment. The Company is also accelerating the selection of product lines for production and the deployment of

relevant certifications to enhance overall supply chain resilience and strengthen international competitiveness.

Over the years, Bioteque has built its foundation on the expansion of its own-brand markets. Looking ahead, the Company will adopt a dual-order model that combines OEM/CDMO and OBM strategies. With a stronger focus on the U.S. CDMO market while continuing to support ODM and OEM customer needs, BIOTEQ aims to drive the next phase of growth. The Company will continue to seize opportunities arising from global changes and convert them into tangible revenue and profit growth.

III. Influence of the external competitive environment, regulatory environment, and overall business environment

(I) Global Regulatory Trends: Increasingly Stringent and Harmonized Regulatory Frameworks in Major Markets

In the area of medical device quality system regulations, the U.S. Food and Drug Administration (FDA) officially issued the final rule in February 2024 announcing that the existing Quality System Regulation (21 CFR Part 820) will be replaced by the Quality Management System Regulation (QMSR). The new regulation is scheduled to take effect on February 2, 2026.

QMSR represents a significant revision to 21 CFR Part 820. Its core objective is to harmonize the existing U.S. Quality System Regulation (QSR) with the internationally recognized medical device quality standard ISO 13485:2016. In practical terms, this development signifies that the FDA has formally accepted ISO 13485 as a key regulatory basis for medical device manufacturing and quality management in the United States.

At the product certification level, the European Union Medical Device Regulation (CE MDR) continues to strengthen verification and compliance requirements for medical devices. Since MDR formally took effect in 2018, the regulatory framework has been built around risk management and patient safety as its central supervisory principles, significantly raising the standards for pre-market clinical evaluation and clinical evidence.

This regulatory shift has substantially increased the cost of product verification and compliance assessments while placing comprehensive demands on manufacturers in terms of clinical data preparation, quality system implementation, and regulatory response capabilities. In addition, MDR has tightened requirements for Post-Market Surveillance (PMS) and Post-Market Clinical Follow-up (PMCF), with a stronger emphasis on real-world clinical feedback and the timely management of risk signals. For manufacturers, this means that regulatory responsibilities and compliance obligations have risen to a significantly higher standard.

Overall, these regulatory developments have made the operating environment of the medical device industry more rigorous, raised market entry barriers, and accelerated industry consolidation and structural transformation.

Meanwhile, Taiwan’s medical device Quality Management System (QMS), formerly known as GMP, was formally implemented in 2021 in accordance with the Medical Devices Act. Its regulatory framework also closely references ISO 13485:2016. Under this framework,

manufacturers that already comply with Taiwan's QMS requirements will face relatively lower regulatory barriers when transitioning to the U.S. QMSR system in the future, thereby improving efficiency and competitiveness in entering the U.S. market.

In summary, medical device quality management regulations in the two major markets of Europe and the United States are increasingly moving toward a high level of harmonization. Companies must therefore adopt more rigorous internal standards and continuously strengthen system capabilities and product compliance in order to achieve sustainable development in highly regulated international markets.

(II) Global Competitive Landscape and Structural Changes in China's Industry

The reciprocal tariffs and trade conflict initiated during the Trump administration are fundamentally not short-term negotiation tactics, but rather a long-term supply chain restructuring strategy centered on national security and industrial resilience. The primary objective is to systematically reduce reliance on China's manufacturing ecosystem.

This policy direction has gained broad bipartisan consensus in the United States. Even with potential political transitions, the strategic emphasis on establishing a "non-China supply chain" is expected to continue, particularly in industries such as medical devices that are closely related to public health and critical manufacturing capabilities.

In response to the contraction of access to the U.S. market, the Chinese government has implemented industrial policies designed to protect domestic manufacturers. Through subsidies, centralized procurement systems, and policy support, local medical device companies have been encouraged to enhance automation and manufacturing efficiency.

With domestic demand growth slowing, China's market has shown clear signs of intense price competition. As a result, many Chinese manufacturers have increased exports of production capacity to the European Union and other non-U.S. markets, creating sustained and structural price pressure. This trend has already had a tangible impact on the global competitive dynamics of the medical device industry.

Currently, the global medical device market appears to be gradually evolving into a "dual-track structure." The U.S. market continues to raise regulatory thresholds in areas such as traceability, risk control, and supply chain credibility, effectively creating institutional barriers for products manufactured in China. In contrast, while non-U.S. markets appear to maintain open competition, they are increasingly experiencing the rapid penetration of Chinese products characterized by low prices and increasingly competitive specifications. Some European countries have begun responding through adjustments in public procurement policies and implicit regulatory thresholds.

Overall, the operating environment for the medical device industry has become increasingly unpredictable. Companies face intensified market competition, more stringent regulatory oversight, evolving international trade rules, inflationary pressures, rising global raw material costs, and increasing domestic production expenses, including labor and electricity costs. At the same time, many multinational corporations have been discontinuing unprofitable product lines and adopting a more conservative approach toward fixed-asset investment.

Overall, the operating environment for the medical device industry has become increasingly unpredictable. Companies face intensified market competition, more stringent regulatory oversight, evolving international trade rules, inflationary pressures, rising global raw material costs, and increasing domestic production expenses, including labor and electricity costs. At the same time, many multinational corporations have been discontinuing unprofitable product lines and adopting a more conservative approach toward fixed-asset investment.

However, as the effects of the pandemic gradually subside, numerous market research reports indicate that demand for medical devices has been steadily returning to normal levels. While the recovery in demand is encouraging, competition and challenges have intensified. Therefore, the overall economic outlook for the industry can be characterized as cautiously optimistic.

IV. Future Development Strategies

(I) Strengthening Regulatory Compliance and Certification Strategy

In response to increasingly stringent regulatory requirements, the Company will continue to strengthen its certification strategy, allocate appropriate resources, and enhance system operations to ensure the continuity of regulatory approvals and the maintenance of high product quality.

For key strategic product lines, the Company is actively pursuing CE MDR certification. This effort not only facilitates entry into the European Union and other markets that recognize CE certification, but also strengthens the Company's overall quality and operational systems. By doing so, the Company aims to build the core capabilities required to integrate with the quality systems of leading global medical device companies and to undertake CDMO, OEM, and ODM projects.

To address this evolving regulatory environment, BIONET has undertaken comprehensive upgrades to its quality management systems, increased investment in both hardware and software resources, and strengthened talent development. These initiatives position the Company to meet regulatory challenges while capturing emerging opportunities. Moreover, maintaining superior product quality remains the key differentiating factor that enables the Company to stand out in a market increasingly characterized by low-cost competition.

(II) Strengthening CDMO and OEM Business in the U.S. Market

With certification requirements becoming more demanding and the global industry environment remaining highly uncertain, leading medical device companies are pursuing strategies that allow them to capture market opportunities while reducing capital expenditures and allocating resources toward higher value-added activities.

As a result, capital-intensive manufacturing activities are increasingly outsourced to experienced and efficient suppliers in order to control costs and respond more flexibly to market demand. Under these circumstances, collaboration with major international medical device companies through CDMO, OBM, ODM, and OEM partnerships represents an important strategic opportunity that the Company is actively pursuing.

(III) Differentiation Through Quality, Compliance, and Supply Chain Reliability

Under the structural changes described above, suppliers that possess strong regulatory compliance capabilities, stable manufacturing processes, and low geopolitical risk profiles are increasingly becoming preferred partners for markets in the United States and its allied economies.

At the same time, companies must prudently manage the long-term margin pressure arising from price competition driven by Chinese manufacturers in non-U.S. markets. Future competition will no longer be determined solely by manufacturing costs, but rather by a combination of supply chain credibility, regulatory capabilities, and risk diversification.

The Company will therefore seek to avoid engaging in broad price-based competition with Chinese manufacturers, and instead focus on strengthening its long-term growth momentum and investment value through differentiated advantages.

The Company's core business is the manufacturing of single-use polymer-based medical consumables. Going forward, we will continue to upgrade our products and technologies by integrating imaging, digital technologies, and other active medical device components, thereby enhancing product value and raising market entry barriers.

At the same time, by expanding the product portfolio and manufacturing capabilities of the Company's BMPI facility in the Philippines, we aim to further strengthen manufacturing flexibility and delivery capabilities within a non-China supply chain framework. This strategy will enable the Company to respond more effectively to international customers' growing demand for supply chain stability and geopolitical risk diversification.

With respect to our own-brand strategy, the Company will focus on the development of high value-added intrabody catheter products. By deepening key process technologies and design capabilities, we aim to gradually build a more comprehensive and differentiated product portfolio while optimizing product structure to enhance overall gross margins and long-term profitability.

In the area of contract manufacturing services, the Company will increase the proportion of CDMO, OEM, and ODM business and further deepen cooperation with leading global medical device companies. By aligning with their R&D, mass production, and regulatory requirements, the Company aims to become a strategically valuable and trusted long-term partner rather than merely a price-driven manufacturing supplier. This transformation will help improve order visibility, reduce operational volatility, and strengthen the Company's strategic position within the global medical device supply chain.

To support these strategic initiatives, the Company will continue to enhance supply chain quality and resilience. We will deepen cooperation with key raw material suppliers to ensure stability of supply, consistency of quality, and regulatory compliance, thereby establishing a solid foundation for expanding high-end product offerings and undertaking projects from leading international medical device companies.

Looking ahead, the Company remains confident and optimistic about its future development. We sincerely appreciate the continued support and confidence from our shareholders. With your encouragement and guidance, we will continue striving to deliver sustainable growth and create long-term value for our shareholders.

We wish all of you good health and the best in all of your endeavors!

BIOTEQUE CORPORATION

Chairman: Ming-Zhong Li

General Manager: Jin-Long Lin

Head of Accounting: Yu-Jin Lin

II. Corporate Governance Report

I.Board Members and Management Team

1. Profile of directors, supervisors, and managers:

1-1 Director and Supervisor Information (I)

April 28, 2026

Position (Note 1)	Nationality or Place of Registration	Name	Gender	Age (note2)	Date Elected	Term in office	Date First Elected (Note 3)	Shares held upon Elected		Current shareholding		Spouse & Minor Shareholding		Shareholding in name of		Main experience/education (Note 4)	Positions served at the Company and other companies at present	Other managers, directors, or supervisors who are the spouse or a			Remarks (Note 5)
								Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Position	Name	Relation ship	
Director	Taiwan	Ming Sheng Co., Ltd.	Corporate entity	Not Applicable	19.06.2025	3 years	15.06.2022	1,917,000	2.77	1,988,000	2.87	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	None	None	None	
Director Representative /Chairman	Taiwan	Director Representative :Ming-Zhong Li(Note 1-4)	Male	Age.81-90	19.06.2025	3 years	08.01.1997	725,346	1.05	734,346	1.06	0.00	0.00	321,824	0.46	Tatung University EMBA, National Taiwan University	Chairman of the Company	Director Representative	Yi-Xun Li	Son	
Director	Taiwan	Yisheng Co., Ltd.	Corporate entity	Not Applicable	19.06.2025	3 years	15.06.2022	2,591,000	3.74	2,591,000	3.74	Not Applicable	Not Applicable	0	0	Not Applicable	Not Applicable	None	None	None	
Director Representative	Taiwan	Zhong-Kai Hong (Note 1-1)	Male	Age.31-40	19.06.2025	3 years	05.08.2022	371,000	0.54	371,000	0.54	0	0	0	0	Master of Management Science, Columbia University	Vice Chairman of the Company Keyao Co., Ltd.- - Manager of strategic planning department.	Director Representative	Wei-Hsiu Hong	Brother	
Director Representative	Taiwan	Hung-Ying Lee (Note 1-1)	Female	Age41-50	19.06.2025	3 years	10.01.2023	0	0	0	0	0	0	0	0	Master of Laws,University of Pennsylvania	Catcher Technology Co., Ltd. - Head of Corporate Governance and Legal Director	None	None	None	
Director	Taiwan	Yide Co., Ltd.	Corporate entity	Not Applicable	19.06.2025	3 years	15.6.2022	2,252,000	3.25	2,252,000	3.25	Not Applicable	Not Applicable	0	0	Not Applicable	Not Applicable	None	None	None	
Former Director Representative	Taiwan	Hsu-Yuan Li (Note 1-2)	Male	Age.51-60	19.06.2025	3 years	15.6.2022	0	0	0	0	0	0	0	0	National Taipei Institute of Technology - Mechanical Manufacturing	Catcher Technology Co., Ltd. - Vice President	None	None	None	
Director Representative	Taiwan	Wei-Hsiu Hong (Note 1-2)	Male	Age21-30	29.08.2025	3 years	29.08.2025	255,000	0.37	255,000	0.37	0	0	0	0	Bachelor of Science in Mechanical Engineering, University of California	Catcher Technology Co., Ltd.- Specialist	Director Representative	Zhong-Kai Hong	Brother	
Director	Taiwan	Zong Yu Investment Co., Ltd.	Corporate entity	Not Applicable	19.06.2025	3 years	13.5.2015	1,613,752	2.33	1,613,752	2.33	Not Applicable	Not Applicable	0	0	Not Applicable	Not Applicable	None	None	None	
Director Representative	Taiwan	Jing-Yi Tsai (Note 1-3)	Female	Age.51-60	19.06.2025	3 years	18.6.2019	178,572	0.26	178,572	0.26	0	0	0	0	Master of Business Administration, PURDUE UNIVERSITY, USA	Vice President of the Company	Director Representative	Xing Wang	Relation by marriage	
Director	Taiwan	Keyao Co., Ltd.-	Corporate entity	Not Applicable	19.06.2025	3 years	19.06.2025	6,996,000	10.10	6,996,000	10.10	Not Applicable	Not Applicable	0	0	Not Applicable	Not Applicable	None	None	None	
Director Representative	Taiwan	Xing Wang (Note 1-5)	Male	Age.61-70	19.06.2025	3 years	18.6.2019	44,000	0.06	44,000	0.06	186,000	0.27	0	0.00	Bachelor of Medicine, National Yang-Ming University	Superintendent of Jixing/Dingxiang Clinic	Director Representative	Jing-Yi Tsai	Relation by marriage	
Director Representative	Taiwan	Jin-Long Lin (Note 1-5)	Male	Age.61-70	19.06.2025	3 years	24.6.2013	172,926	0.25	172,926.	0.25	6,260	0.01	0	0.00	Master of Science in Biochemical Science, National Taiwan University	President of the Compnay	None	None	None	

Position (Note 1)	Nationality or Place of Registration	Name	Gender	Age (note2)	Date Elected	Term in office	Date First Elected (Note 3)	Shares held upon Elected		Current shareholding		Spouse & Minor Shareholding		Shareholding in name of		Main experience/education (Note 4)	Positions served at the Company and other companies at present	Other managers, directors, or supervisors who are the spouse or a			Remarks (Note 5)
								Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Position	Name	Relation ship	
Director	Taiwan	Ming Sheng Co., Ltd.	Corporate entity	Not Applicable	19.06.2025	3 years	15.06.2022	1,917,000	2.77	1,988,000	2.87	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	None	None	None	
Director Representative	Taiwan	Yi-Xun Li (Note 1-4)	Male	Age.51-60	19.06.2025	3 years	27.6.2007	732,245	1.05	732,245	1.05	10,000	0.01	0	0	Post-graduate School of International Business, Rutgers University, USA Master of Finance and Business Administration, City University of New York Bachelor of Agriculture, National Taiwan University	Senior Vice President of the Company	Director Representative	Ming-Zhong Li	Farther	
Director	Taiwan	Ming Yeh.Cheng (Note3-1)	Female	Age.61-70	19.06.2025	3 years	12.05.2016	126,000	0.18	126,000	0.18	0	0	0	0	Shih Chien University Fashion Design Department.	Phoebes Inc.-Editor in chief	None	None	None	
Independent Director	Taiwan	Bin-Xi Lin	Male	Age.61-70	19.06.2025	3 years	15.06.2018	0	0	0	0	0	0	0	0	Bachelor of Medicine, National Yang-Ming University	Attending Physician, Division of Nephrology, Shin Kong Wu Ho-Su Memorial Hospital Vice Secretary-General of Taiwan Society of Nephrology Financial Committee of Taiwan Society of Nephrology	None	None	None	
Independent Director	Taiwan	Hung-Lin Lai (Note3-2)	Female	Age51-60	19.06.2025	3 years	19.06.2025	0	0	0	0	0	0	0	0	Ph.D. in Business Administration, Chang Gung University	Professor, Chihlee University of Technology ndependent Director, Broadcom Technology Co., Ltd.	None	None	None	
Independent Director	Taiwan	Yiu-Cho Chin	Male	Age71-80	19.06.2025	3 years	27.06.2023	0	0	0	0	0	0	0	0	Master of Business Administration, Saint Mary's University	.Pacific Hospital Supply Co.,Ltd- Independent Director	None	None	None	

Note 1: Both the name of the institution and its representative shall be listed for an institutional shareholder (For representatives of institutional shareholders, the name of the institutional shareholder shall be provided) and Table 1 below shall be completed.

Note 1-1 The legal representative of YiSheng Co., Ltd., was elected as a director on June 19, 2025.

Note 1-2 The legal representative of Yide Co., Ltd., was elected as a director on June 19, 2025; from August 29, 2025, Mr. Wei-Hsiu Hong was appointed as the representative.

Note 1-3 The legal representative of ZongYu Investment Co., Ltd., was elected as a director on June 19, 2025.

Note 1-4 The legal representative of Ming Sheng Co., Ltd., was elected as a director on June 19, 2025.

Note 1-5 The legal representative of Keyao Co., Ltd., was elected as a director on June 19, 2025.

Note 2: Please indicate the actual age, but such may be expressed in ranges, such as 41-50 or 51-60 years old.

Note 3: The duration of the initial term as director or supervisor of the Company shall be provided; In case of any discontinuation, it shall be noted.

Note 3-1: Director Ming Yeh. Cheng did not serve as the director of the Company from April 29, 2018, to June 14, 2022.

Note 3-2: Ms.Hong-Lin Lai was elected as an Independent Director on June 19, 2025.

Note 3-3: Director Yao-Jen Ho, Representative Xing Wang of Zongyu Investment Co., Ltd., and Independent Director Deng-Yao Xiao completed their terms on June 19, 2025, and have stepped down from the Board of the Company.

Note 4: For experiences related to the current position, such as working for an auditing or certifying accounting firm or an affiliated enterprise during the said period of time, the title and the responsibilities assigned shall be specified.

Note 5: When the chairman and the general manager or someone charged with equivalent responsibilities (the highest-ranking manager) of the Company are the same person, are each other's spouse, or are relatives of the first degree of kinship, the reason, legitimacy, necessity, and countermeasures (such as the increase in the number of independent directors and a majority of the directors who are not employees or managers, for example) shall be stated.

Table 1. Major shareholders of institutional shareholders

April 28, 2026

Name of the institutional shareholder (Note 1)	Major shareholders of institutional shareholders (Note 2)
Zong Yu Investment Co., Ltd.	Jing-wen Tsai (28%), Jing-Juan Tsai (28%)
Ming Sheng Co., Ltd.	Ming-Zhong Li(40.47%), Yi-Xun Li(34.01%), Ying-Ling Li(22.25%)
Yisheng Co., Ltd.	Catcher Technology Co., Ltd.(100%)
Yide Co., Ltd.	Catcher Technology Co., Ltd.(100%)
Keyao Co., Ltd	Catcher Technology Co., Ltd.(100%)

Note 1: When directors and supervisors are representatives of institutional shareholders, the name of the institutional shareholder shall be provided.

Note 2: Fill in the names of major shareholders of the said institutional shareholder (Top 10 in terms of the holding ratio) and their holding ratio. If the major shareholder is a corporation, Table 2 below shall be completed, too.

Note 3: When an institutional shareholder is not a company or an organization, the shareholder name and shareholding ratio as stated in the foregoing shall be disclosed as the name of the sponsor or the donor and the sponsorship or donation ratio. Where the donor has passed away, please mark “deceased”.

Table 2. Major shareholders of the major shareholders in Table 1 that are corporations

December 29, 2025

Name of the corporation (Note 1)	Major shareholders of the corporation (Note 2)
Catcher Technology Co., Ltd.	Capital TIP Customized Taiwan Select High Dividend Exchange Traded Fund(6.23%), The Account of Taiwan ESG Perpetual High Dividend ETF Securities Investment Trust Fund for the Cathay Pacific Taiwan High Dividend Umbrella Securities Investment Trust Fund entrusted by Taishin International Bank Co., Ltd.(5.22%), The Account of Fuh Hwa Taiwan Technology Dividend Highlight Index ETF Securities Investment Trust Fund entrusted by Taipei Fubon Commercial Bank Co., Ltd.(4.26%), Yuanta Taiwan Dividend Plus ETF(4.17%), Kai Li Investment Co., Ltd.(3.14%), De Neng Investment Co., Ltd.(2.88%), Su-Mei Kuo(2.59%), The Account of UOB Taiwan High Dividend Recovery ETF entrusted by Taiwan Business Bank Co., Ltd.(2.57%), Wei-Hsiu Hong(2.06%), Tien-Szu Hong(1.80%)

Note 1: If the major shareholders in the above table are corporations, the names of the corporations shall be provided.

Note 2: Fill in the names of the major shareholders of the said corporations (Top 10 in terms of the holding ratio) and their holding ratio.

Note 3: When an institutional shareholder is not a company or an organization, the shareholder name and shareholding ratio as stated in the foregoing shall be disclosed as the name of the sponsor or the donor and the sponsorship or donation ratio. Where the donor has passed away, please mark “deceased”.

1-2 Director Information (II)

The Company promotes and respects the director diversity policy. To enhance the corporate governance, and reinforce the healthy development of the composition and structure of the board of directors, we believe the diversity guideline is helpful to improve the overall performance of the Company. The principle of electing board members is that competency is the first priority. The board members supplement each other with their diversified and cross-discipline abilities, including the basic requirements and values (e.g. gender, age, and nationality), as well as their respective industrial experience and skills (e.g. aviation, sea freight, hotel, finance and accounting, laws and insurance, information security, and public welfare), and the abilities including operational judgement, business management, leadership, decision-making and crisis management. To improve the functions of the board of directors to achieve the ideal goal of corporate governance, Article 20 of the Company's "Corporate Governance Best Practice Principle" specifies the abilities that must be present in the board as a whole as follows: 1. The ability to make judgments about operations. 2. Accounting and financial analysis ability. 3. Business management ability. 4. Crisis management ability. 5. Knowledge of the industry. 6. An international market perspective. 7. Leadership ability. 8. Decision-making ability. The diversity policy for the current board members and the implementations are as follows:

Qualification / name		Professional qualification and experience (Note 1)	Fulfillment of independence (Note 2)	Number of other public offering companies serving as independent directors
Chairman	Ming-Zhong Li	Age:84 Professional: medical Related industrial experience: (medical/technology) Chairman of the Company	None of the conditions indicated under Article 30 of the Company Act	-
Director	Zhong-Kai Hong	Age:35 Professional: Finance and Accounting Related industrial experience: (medical/technology) Catcher Technology Co., Ltd. –Manager	None of the conditions indicated under Article 30 of the Company Act	-
Dicrector	Hung-Ying Lee	Age:49 Professional: Legal Related industrial experience: (medical/technology) Catcher Technology Co., Ltd. – Head of Corporate Governance and Legal Director	None of the conditions indicated under Article 30 of the Company Act	-
Director	Wei-Hsiu Hong	Age:29 Professional: Finance and Accounting Related industrial experience: (medical/technology) Catcher Technology Co., Ltd. - Specialist	None of the conditions indicated under Article 30 of the Company Act	-
Director	Jing-Yi Tsai	Age:61 Professional: Finance and Accounting Related industrial experience: Bank/ Finance Related industrial experience: (medical/technology/bank) Vice President of the Company	None of the conditions indicated under Article 30 of the Company Act	-
Director	Yi-Xun Li	Age:56 Professional: medical Related industrial experience: (medical/technology) Senior Vice President of the Company	None of the conditions indicated under Article 30 of the Company Act	-

Director	Xing Wang	Age:63 Professional: medical Related industrial experience: medical Superintendent of Jixing/Dingxiang Clinic	None of the conditions indicated under Article 30 of the Company Act	-
Director	Ming- Yeh Cheng	Age:70 Professional: medical Related industrial experience: (medical/design) Phoebes Inc.-Editor in chief	None of the conditions indicated under Article 30 of the Company Act	-
Director	Jin-Long Lin	Age:63 Professional: medical Related industrial experience: (medical/technology) President of the Compnay	None of the conditions indicated under Article 30 of the Company Act	-
Independent Director	Bin-Xi Lin	Age:63 Professional: medical Related industrial experience: medical Attending Physician, Division of Nephrology, Shin Kong Wu Ho-Su Memorial Hospital	The Company has obtained the written declaration of each non-executive independent director, confirming the independence of themselves and the immediate families relative to the Company.	no
Independent Director	Hung-Lin Lai	Age:54 Professional: Finance and Accounting Related industrial experience: (medical/technology) Professor, Chihlee University of Technology Independent Director, Broadcom Technology Co., Ltd.	The Company has obtained the written declaration of each non-executive independent director, confirming the independence of themselves and the immediate families relative to the Company.	Broadcom Technology Co., Ltd.-Independent Director
Independent Director	Yiu-Cho Chin	Age:78 Professional: Finance Related industrial experience: Finance Primax Electronics Ltd.- Senior Vice President China Bills Finance Corporation- Director and General Manager China International Enterprise and Intangible Assets Evaluation and Fraud Prevention Association-Chairman Kinik Company-Senior Consultant	The Company has obtained the written declaration of each non-executive independent director, confirming the independence of themselves and the immediate families relative to the Company.	Pacific Hospital Supply Co.,Ltd-Independent Director

Note 1: Professional qualification and experience: specify the professional qualification and experience of each director and supervisor; for the members of the Audit Committee with accounting or finance specialty, specify their accounting or finance background and working experience, and explain if they are free from any circumstance in Article 30 of the Company Act.

Note 2: For independent directors, their conformity to the independence shall be specified, including but not limited to the shares and the weight thereof held by themselves, spouses, relatives within the second degree of kinship (or under others' names) ; serving as a director, supervisor, or employee in other companies having a specific relationship with the Company (please refer to Subparagraphs 5-8, Paragraph 1, Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies); and the amount of remunerations by providing commercial, legal, financial, accounting or related services to the Company or any affiliate of it in the past two years.

Note 3: Please refer to the example of best practices available on the website of TWSE's corporate governance center for the disclosure method.

1-2-1 The Diversity and Independence of the Board of Directors

(I)Board Diversity:

Describe the Company's board diversity policy, objectives, and the status of their implementation.

The diversity policy may include, but is not limited to, the criteria for director nomination, professional qualifications and experiences required of the board, as well as the composition or proportion in terms of gender, age, nationality, and cultural

background.The Company shall also specify concrete objectives under the aforementioned policy and the extent to which such objectives have been achieved.

(1) The diversity aspect, co-supplement, and implementation not only include, but also exceed the standards specified in Article 20 of the Company's "Corporate Governance Best Practice Principle." In the future, depending on the board operation, operating patterns, and development needs, the diversity policy is subject to addition and amendment, including but not limited to the two general standards, namely the basic requirements and values and the professional knowledge and skills, to ensure the board members generally possess the necessary knowledge, skill, and experience to perform their duties. For the elven board members of the 13th intake (three independent directors included), as a whole, they possess the ability to make judgments about operations, accounting and financial analysis, business management, crisis management, and the international market perspectives, with the industrial experience and professional capabilities. The director who is experts in marketing management are Yi-Xun Li; the directors having significant contributions to public welfare are the Chairman; the directors with the business management expertise are the Chairman, Ming-Zhong Li, Ming Yeh.Cheng, Wei-Hsiu Hong, Jin-Lon Lin and the independent director Yiu-Cho Chin. The independent director, Bin-Xi Lin, and the director, Xing Wang have medical professionalism and experience in practice, management or education. The directors, Jing-Yi Tsai, Zhon-Kai Hong and Hung-Lin Lai have expertise in finance, with experience in practice, management or education; The director, Hung-Ying Lee, have expertise in legal.

(2) All the directors are Taiwanese nationals. The composition is that three independent directors for 25%; four directors serving as employees for 33%. In terms of their ages,one director is 21-30 years old, one director are 31-40 years old,one director is 41-50 years old, two are 51-60 years old, ,five are 61-70 years old, one director is 71-80 years old and one is 81-90 years old. The board spans across different age groups, and female directors account for 33% of the board, which is higher than the average among listed companies.In support of the Financial Supervisory Commission's (FSC) policy on promoting gender equality, the Company has set a target of having at least one-third of board seats held by women.In future director nominations, the Company will continue to prioritize both professional qualifications and the principle of gender equality.

(II)Board Independence:

The Company has [insert number, if applicable] independent directors, accounting for insert percentage, if applicable] of the board.The board maintains its independence, and there are no circumstances as stipulated in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act.Among the 12 current directors, 4 directors are related within the second degree of kinship, and another 2 directors are related by marriage.However, none of these relationships fall under the conditions specified in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act.To strengthen the board's supervisory function, the Company's independent directors have served an average tenure of six years, and more than half of the independent directors have served no more than three consecutive terms.

(II) Profile of the general manager, Vice President, associate managers, and heads of respective departments and branches

April 28, 2026

Position (Note 1)	Nationality	Name	Gender	Date Elected	Shareholding		Spouse & Minor Shareholding		Shareholding in name of others		Main experience/ education (Note 2)	Current positions at other companies	Managers who are the spouse or a relative within the second degree of kinship			Remarks (Note 3)
					Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio			Position	Name	Relationship	
General Manager	Taiwan	Jin-Long Lin	Male	27.06.2022	172,926	0.25	6,260	0.01	0	0.00	EMBA, Graduate Institute of Business Administration, National Taiwan	None	None	None	None	
Senior Vice President	Taiwan	Yi-Xun Li	Male	9.12.2010	732,245	1.05	10,000	0.01	0	0.00	Post-graduate School of International Business, Rutgers University, USA Master of Finance and Business Administration, City University of New York Bachelor of Agriculture, National Taiwan University	None	None	None	None	
Vice President	Taiwan	Jing-Yi Tsai	Female	11.9.2019	178,572	0.26	0	0	0	0.00	Master of Business Administration, PURDUE UNIVERSITY, USA	None	None	None	None	

Note 1: It shall include the profile of the general manager, Vice Presidents, associate managers, and heads of the respective departments and branches, and also those whose responsibilities are equivalent to those of a general manager, Vice President, or associate manager. Everything shall be disclosed.

Note 2: For experiences related to the current position, such as working for an auditing or certifying accounting firm or an affiliated enterprise during the said period of time, the title and the responsibilities assigned shall be specified.

Note 3: When the general manager or someone charged with the equivalent responsibilities (the highest-ranking manager) and the chairman of the Company are the same person, are each other's spouse, or are relatives of the first degree of kinship, the reason, legitimacy, necessity, and countermeasures (such as the increase in the number of independent directors and a majority of the directors who are not employees or managers, for example) shall be state

II. Remuneration Paid to Directors, Supervisors, General Managers, and Vice Presidents in the Most Recent Years

1-2-1 Remuneration for general and independent directors

Unit: NT$1,000

Positi on	Name	Remuneration for directors								Ratio of the sum of A, B, C, and D to after-tax profit (Note 10)				Related remuneration to those who are also employees								Ratio of the sum of A, B, C, D, E, F, and G to after-tax earnings (Note 10)				Claim of remuneration from re-invested businesses other than subsidiaries (Note 11)
		Reward (A) (Note 2)		Retirement and pension fund (B)		Remuneration for directors (C) (Note 3)		Operational expenditure (D) (Note 4)						Salary, Bonus, and Special expenditure (E) (Note 5)		Retirement and pension fund (F)		Remuneration for employees (G) (Note 6)										
																		The Company		All companies included in the financial								
		The Company	All companies included in the financial statement (Note 7)	The Company	All companies included in the financial statement (Note 7)	The Company	All companies included in the financial statement (Note 7)	The Company	All companies included in the financial statement (Note 7)	The Company		All companies included in the financial statement (Note 7)		The Company	All companies included in the financial statement (Note 7)	The Company	All companies included in the financial statement (Note 7)	Cash Value	Share Value	Cash Value	Share Value	The Company		All companies included in the financial statement (Note 7)		
Chairman	Ming Sheng Co., Ltd.	0	0	0	0	1,814	1,814	0	0	1,814	0.34%	1,814	0.34%	0	0	0	0	0	0	0	0	1,814	0.34%	1,814	0.34%	None
	Representative Ming-Zhong Li	0	0	0	0	0	0	15	15	15	0.00%	15	0.00%	8,357	8,357	980	980	3,500	0	3,500	0	12,852	2.38%	12,852	2.38%	None
Director	Yisheng Co., Ltd.	0	0	0	0	2,419	2,419	27	27	2,446	0.45%	2,446	0.45%	0	0	0	0	0	0	0	0	2,446	0.45%	2,446	0.45%	None
	Representative Zhong-Kai Hong	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	None
	Representative Hung-Ying Lee	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	None
Director	Yide Co., Ltd.	0	0	0	0	1,209	1,209	15	15	1,224	0.23%	1,224	0.23%	0	0	0	0	0	0	0	0	1,224	0.23%	1,224	0.23%	None
	Former Representative Hsu-Yuan Li Note 3	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	None
	Representative Wei-Hsiu Hong	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	None
Director	Ming Sheng Co., Ltd.	0	0	0	0	1,209	1,209	0	0	1,209	0.22%	1,209	0.22%	0	0	0	0	0	0	0	0	1,209	0.22%	1,209	0.22%	None
	Representative Yi-Xun Li	0	0	0	0	0	0	15	15	15	0.00%	15	0.00%	2,883	2,883	0	0	1,740	0	1,740	0	4,638	0.86%	4,638	0.86%	None
Director	Zong Yu Investment Co., Ltd.	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	0	0	0	0	0	0	0	0	0	0.00%	0	0.00%	None
	Representative Jing-Yi Tsai	0	0	0	0	1,209	1,209	15	15	1,224	0.23%	1,224	0.23%	2,843	2,843	0	0	1,510	0	1,510	0	5,577	1.03%	5,577	1.03%	None
	Representative Xing Wang Note 4	0	0	0	0	560	560	6	6	566	0.10%	566	0.10%	0	0	0	0	0	0	0	0	566	0.10%	566	0.10%	None
Director	Yao-Ren Ho Note 4	0	0	0	0	560	560	6	6	566	0.10%	566	0.10%	0	0	0	0	0	0	0	0	566	0.10%	566	0.10%	None
Director	Ming Yeh.Cheng	0	0	0	0	1,209	1,209	15	15	1,224	0.23%	1,224	0.23%	0	0	0	0	0	0	0	0	1,224	0.23%	1,224	0.23%	None
Independent Directo	Teng-Yao Hsiao Note 4	224	224	0	0	0	0	30	30	254	0.05%	254	0.05%	0	0	0	0	0	0	0	0	254	0.05%	254	0.05%	None
Independent Director	Bin-Xi Lin	480	480	0	0	0	0	60	60	540	0.10%	540	0.10%	0	0	0	0	0	0	0	0	540	0.10%	540	0.10%	None

Independent Director	Hung-Lin Lai	256	256	0	0	0	0	30	30	286	0.05%	286	0.05%	0	0	0	0	0	0	0	0	286	0.05%	286	0.05%	None
Independent Director	Yiu-Cho Chin Note4	480	480	0	0	0	0	60	60	540	0.10%	540	0.10%	0	0	0	0	0	0	0	0	540	0.10%	540	0.10%	None

1. Please clarify the payment policy, system, criteria, and structure of remuneration for independent directors and the association between factors such as responsibilities assigned, risks, and time spent, among others, and the value of the rewards paid. The remuneration for independent directors of the Company are based on the requirements in Article 196 Paragraph 1 of the Company Act. They were proposed by the Company's Remuneration Committee and reviewed by the Board of Directors before they were brought forth in the 2023 General Shareholders' Meeting to be approved. The rewards were approved by the Company's shareholders.

2. Besides those disclosed in the above table, remuneration paid to directors in the most recent year for having provided services to all companies covered in the financial statement (such as working as a consultant who is not an employee): None

Note 1: The Chairman of the Company is offered a personal car (NT$ 658 thousand) to facilitate utilization to fulfill official duties.

Note 2: The retirement and pension fund to be released was not what was actually paid.

Note 3: The former representative, Mr. Hsu-Yuan Li, resigned on August 29, 2025 and was replaced by Mr. Wei-Hsiu Hong.

Note 4: Upon the expiration of the directors' term on June 19, 2025, a full re-election of the board was conducted. Mr. Teng-Yao Hsiao, Mr. Yao-Ren Ho, and Mr. Xing Wang, representative of Zong Yu Investment Co., Ltd., retired from office.

Bracket by which remuneration are paid to individual directors of the company	Name of Director			
	Sum of the first four types of remuneration (A+B+C+D)		Sum of the first seven types of remuneration (A+B+C+D+E+F+G)	
	The Company (Note 8)	All companies included in the financial statement (Note 9) H	The Company (Note 8)	All companies included in the financial statement (Note 9) I
Below $1,000,000	Zong Yu Investment Co., Ltd., Yi-Xun Li, Bin-Xi Lin, Ming-Zhong Li, Zhong-Kai Hong, Hsu-Yuan Li, Teng-Yao Hsiao,Hung-Ying Lee, Yiu Cho Chin, Yao-Ren Ho, Xing Wang, Keyao Co., Ltd., Jin-Long Lin, Hung-Lin Lai, Wei-Hsiu Hong	Zong Yu Investment Co., Ltd., Yi-Xun Li, Bin-Xi Lin, Ming-Zhong Li, Zhong-Kai Hong, Hsu-Yuan Li, Teng-Yao Hsiao,Hung-Ying Lee, Yiu Cho Chin, Yao-Ren Ho, Xing Wang, Keyao Co., Ltd., Jin-Long Lin, Hung-Lin Lai, Wei-Hsiu Hong	Hung-Ying Lee, Zhong-Kai Hong, Hsu-Yuan Li, Zong Yu Investment Co., Ltd., Bin-Xi Lin, Teng-Yao Hsiao, Yiu Cho Chin, Xing Wang, Yao-Ren Ho, Keyao Co., Ltd., Hung-Lin Lai, Wei-Hsiu Hong	Hung-Ying Lee, Zhong-Kai Hong, Hsu-Yuan Li, Zong Yu Investment Co., Ltd., Bin-Xi Lin, Teng-Yao Hsiao, Yiu Cho Chin, Xing Wang, Yao-Ren Ho, Keyao Co., Ltd., Hung-Lin Lai, Wei-Hsiu Hong
$1,000,000 (inclusive) ～ $2,000,000 (exclusive)	Jing-Yi Tsai, Yide Co., Ltd., Ming Yeh.Cheng	Jing-Yi Tsai, Yide Co., Ltd., Ming Yeh.Cheng	Yide Co., Ltd., Ming Yeh.Cheng	Yide Co., Ltd., Ming Yeh.Cheng
$2,000,000 (inclusive) ～ $35,000,000 (exclusive)	Ming Sheng Co., Ltd., Yisheng Co., Ltd.	Ming Sheng Co., Ltd., Yisheng Co., Ltd.	Ming Sheng Co., Ltd., Yisheng Co., Ltd.	Ming Sheng Co., Ltd., Yisheng Co., Ltd.
$3,500,000 (inclusive) ～ $5,000,000 (exclusive)	None	None	Yi-Xun Li	Yi-Xun Li
$5,000,000 (inclusive) ～ $10,000,000 (exclusive)	None	None	Jing-Yi Tsai, Jin-Long Lin	Jing-Yi Tsai, Jin-Long Lin
$10,000,000 (inclusive) ～ $15,000,000 (exclusive)	None	None	Ming-Zhong Li	Ming-Zhong Li
$15,000,000 (inclusive) ～ $30,000,000 (exclusive)	None	None	None	None
$30,000,000 (inclusive) ～ $50,000,000 (exclusive)	None	None	None	None
$50,000,000 (inclusive) ～ $100,000,000 (exclusive)	None	None	None	None
Above $100,000,000	None	None	None	None
Total	20 people	20 people	20 people	20 people

Note 1: Names of directors shall be listed separately (both the name of the institution and its representative shall be listed for an institutional shareholder) and general and independent directors shall be listed separately.

Note 2: Remuneration for directors in the most recent years (including salaries for directors, differential pays, severance pays, various types of bonuses, and rewards, etc.)

Note 3: The remuneration for directors assigned as approved by the Board of Directors from the most recent year.

Note 4: Related operational expenditure incurred by directors in the most recent year (including transportation, special expenditure, various allowances, dormitory, and company cars, among other supplies in kind) When houses, automobiles, and other transportation tools or expenses that are specific to individuals are provided, the nature and cost of the assets provided, the actual or market-value-based rental, the cost of gasoline, and other payments shall be disclosed. If a driver is assigned, too, please also indicate related remuneration that should be paid by the Company to the driver; the value, however, is not included herein.

Note 5: The salaries for directors, differential pays, severance pays, various types of bonuses, rewards, transportation, special expenditure, various allowances, dormitory, and company cars, among other supplies in kind, paid to directors who are also employees in the most recent year (including the General Manager, Vice President, other managers, and employees). When houses, automobiles, and other transportation tools or expenses that are specific to individuals are provided, the nature and cost of the assets provided, the actual or market-value-based rental, the cost of gasoline, and other payments shall be disclosed. If a driver is assigned, too, please also indicate related remuneration that should be paid by the Company to the driver; the value, however, is not included herein. In addition, the value of compensation recognized according to IFR2 "share-based payment", including employee stock option certificate, restricted employee shares, and shares subscribed upon increased capital in cash, shall be included in the calculation of remuneration, too.

Note 6: For directors who are also employees in the most recent year (including the General Manager, Vice President, other managers, and employees), to receive employee rewards (including stock and cash), the value of employee rewards assigned as approved by the Board of Directors from the most recent year shall be disclosed. If it is impossible to estimate the value, the value that intends to be assigned this year shall be calculated proportionally according to the actual value assigned last year and Exhibit 1-3 shall be completed.

Note 7: The total value of various types of remuneration paid to the Company's directors by all companies (including the Company) in the consolidated statement shall be disclosed.

Note 8: For the total value of various remuneration paid to each director by the Company, disclose the name of the director in the respective bracket.

Note 9: The total value of various types of remuneration paid to each of the Company's directors by all companies (including the Company) in the consolidated statement shall be disclosed; the name of the director shall be disclosed in the bracket he/she belongs.

Note 10: After-tax profit refers to that shown in the individual financial statement of the most recent year.

Note 11:

a. For this field, the value of related remuneration from re-invested businesses other than the subsidiaries or the parent company that the Company's directors received shall be specified. (If none, indicate "N/A".)

b. If the Company's directors received related remuneration from re-invested businesses other than the subsidiaries or the parent company, such remuneration shall be consolidated in Field I of the bracket table and the field name shall be changed to "parent company and all re-invested businesses."

c. Remuneration are the compensation, rewards (including employees, directors, and supervisors), and payments from performing tasks received by the Company's directors for serving as director, supervisor, or manager in a re-invested business other than the subsidiaries or the parent company.

＊The remuneration disclosed herein differs from the idea of income as indicated in the Income Tax Act. Therefore, this table is meant for information disclosure only, not for taxation.

2-2-1 Remuneration for Supervisors

The company no longer has a supervisor.

3-2-1 Remuneration for general managers and vice Presidents

Unit: NT$1,000

Position	Name	Salary (A) (Note 2)		Retirement and pension fund (B)		Bonus and Special expenditure, etc. (C) (Note 3)		Employee remuneration (D) (Note 4)				Ratio of the sum of A, B, C, and D to after-tax earnings (%) (Note 8)				Claim of remuneration from re-invested businesses other than subsidiaries or the parent company (Note 9)
								The Company		All companies included in the financial statement (Note 5)		The Company		All companies included in the financial statement (Note 5)		
		The Company	All companies included in the financial statement (Note 5)	The Company	All companies included in the financial statement (Note 5)	The Company	All companies included in the financial statement (Note 5)	Cash value	Stock value	Cash value	Stock value					
General Manager	Jin-Long Lin	3,120	3,120	520	520	1,396	1,396	2,350	0	2,350	0	7,386	1.37%	7,386	1.37%	None
Senior Vice President	Yi-Xun Li	1,860	1,860	0	0	1,023	1,023	1,740	0	1,740	0	4,623	0.86%	4,623	0.86%	None
Vice President	Jing-Yi Tsai	2,227	2,227	0	0	616	616	1,510	0	1,510	0	4,353	0.81%	4,353	0.81%	None

* Regardless of the title, any position equivalent to General Manager or Vice President(such as President, Chief Executive Officer, Executive Director, etc.) should be disclosed.

Note: The retirement and pension fund to be released was not what was actuate paid.

Remuneration bracket table

Bracket by which remuneration is paid to individual General Managers and Vice Presidents of the Company	Name of General Manager and Vice President	
	The Company (Note 6)	All companies included in the financial statement (Note 7)
Below $1,000,000	None	None
$1,000,000 (inclusive) ～ $2,000,000 (exclusive)	None	None
$2,000,000 (inclusive) ～ $35,000,000 (exclusive)	None	None
$3,500,000 (inclusive) ～ $5,000,000 (exclusive)	Jing-Yi Tsai ,Yi-Xun Li	Jing-Yi Tsai ,Yi-Xun Li
$5,000,000 (inclusive) ～ $10,000,000 (exclusive)	Jin-Long Lin	Jin-Long Lin
$10,000,000 (inclusive) ～ $15,000,000 (exclusive)	None	None
$15,000,000 (inclusive) ～ $30,000,000 (exclusive)	None	None
$30,000,000 (inclusive) ～ $50,000,000 (exclusive)	None	None
$50,000,000 (inclusive) ～ $100,000,000 (exclusive)	None	None
Above $100,000,000	None	None
Total	3 people	3 people

Note 1: Names of the general managers and vice Presidents shall be listed separately and individual payments made shall be summarized and disclosed accordingly.

Note 2: The salaries, differential pay, and severance pay of the general manager and the Vice Presidentin the most recent year shall be provided.

Note 3: Various types of bonuses, rewards, transportation, special expenditures, various allowances, dormitory, and company cars, among other supplies in kind paid to the general managers and vice Presidents in the most recent year and other remuneration shall be provided. When houses, automobiles, and other transportation tools or expenses that are specific to individuals are provided, the nature and cost of the assets provided, the actual or market-value-based rental, the cost of gasoline, and other payments shall be disclosed. If a driver is assigned, too, please also indicate the related remuneration that should be paid by the Company to the driver. The value, however, is not included herein. In addition, the value of compensation recognized according to IFR2 “share-based payment”, including employee stock option certificates, restricted employee shares, and shares subscribed to upon increased capital in cash, shall be included in the calculation of remuneration, too.

Note 4: Employee remuneration (including stock and cash) distributed to general managers and vice Presidents through the Board of Directors in recent years. If it is impossible to estimate the value planned to be distributed this year, follow the actual value distributed last year and calculate proportionally

and Exhibit 1-3 shall be completed.
Note 5: The total value of various types of remuneration paid to the Company’s general managers and vice Presidents by all companies (including the Company) in the consolidated statement shall be disclosed.
Note 6: For the total value of various remuneration paid to each general manager and Vice Presidentby the Company, disclose the name of the general manager and Vice Presidentin the respective bracket.
Note 7: The total value of various types of remuneration paid to each of the Company’s general managers and vice Presidents by all companies (including the Company) in the consolidated statement shall be disclosed. The name of the general manager or the Vice Presidentshall be disclosed in the bracket to which he/she belongs.
Note 8: After-tax profit refers to that shown in the individual financial statement of the most recent year.
Note 9:
a. For this field, the value of related remuneration from re-invested businesses other than the subsidiaries or the parent company that the Company’s general managers and vice Presidents received shall be specified. (If none, indicate “N/A”.)
b. If the Company’s general managers and vice Presidents received related remuneration from re-invested businesses other than the subsidiaries or the parent company, such remuneration shall be consolidated in Field E of the bracket table and the field name shall be changed to “parent company and all re-invested businesses”.
c. Remuneration includes the compensation, rewards (including employees, directors, and supervisors), and payments from performing tasks received by the Company’s general managers and vice Presidents for serving as director, supervisor, or manager in a re-invested business other than the subsidiaries or the parent company.
＊The remuneration disclosed herein differ from the idea of income as indicated in the Income Tax Act. Therefore, this table is meant for information disclosure only, not for taxation.

3-1 Remuneration of Top 5 supervisors in terms of remuneration in TWSE/TPEx listed companies

Unit: NT$1,000

Position	Name	Salary (A) (Note 2)		Retirement and pension fund (B)		Bonus and Special expenditures, etc. (C) (Note 3)		Employee remuneration (D) (Note 4)				Ratio of the sum of A, B, C, and D to after-tax earnings (%) (Note 8)				Claim of remuneration from re-invested businesses other than subsidiaries or the parent company (Note 9)
								The Company		All companies included in the financial statement (Note 5)		The Company		All companies included in the financial statement (Note 5)		
		The Company	All companies included in the financial statement (Note 5)	The Company	All companies included in the financial statement (Note 5)	The Company	All companies included in the financial statement (Note 5)	Cash value	Stock value	Cash value	Stock value					
General Manager	Jin-Long Lin	3,120	3,120	520	520	1,396	1,396	2,350	0	2,350	0	7,386	1.37%	7,386	1.37%	None
Senior Vice President	Yi-Xun Li	1,860	1,860	0	0	1,023	1,023	1,740	0	1,740	0	4,623	0.86%	4,623	0.86%	None
Vice President	Jing-Yi Tsai	2,227	2,227	0	0	616	616	1,510	0	1,510	0	4,353	0.81%	4,353	0.81%	None
Chief Financial Officer	Yi-Zhong Huang	1,568	1,568	0	0	387	387	1,060	0	1,060	0	3,015	0.56%	3,015	0.56%	None
Senior Marketing Manager	Jia-Cheng Wu	956	956	0	0	375	375	430	0	430	0	1,761	0.33%	1,761	0.33%	None

Note 1: The so-called “Top 5 supervisors in terms of remuneration” refers to managers of the Company. As for the determination criteria, the scope of application for managers as specified in the Taiwan Finance Certificate III No. 0920001301 letter dated March 27, 2003 from the former Securities and Futures Commission under the Ministry of Finance applies. The “Top 5 supervisors in terms of remuneration” are determined with the sum of the salaries, retirement and pension funds, bonuses, and special expenditures of all companies included in the consolidated financial statement claimed by the managers and the remuneration for employees (that is, the sum of A+B+C+D) and those in the first five places are chosen. If a director is also one of the above-mentioned supervisors, this table and the above table (1-1) should be completed.

Note 2: The salaries, differential pay, and severance pay of the Top 5 supervisors in terms of remuneration in the most recent year shall be provided.

Note 3: Various types of bonuses, rewards, transportation, special expenditures, various allowances, dormitory, and company cars, among other supplies in kind paid to the Top 5 supervisors in terms of remuneration in the most recent year and other remuneration shall be provided. When houses, automobiles, and other transportation tools or expenses that are specific to individuals are provided, the nature and cost of the assets provided, the actual or market-value-based rental, the cost of gasoline, and other payments shall be disclosed. If a driver is assigned, too, please also indicate the related remuneration that should be paid by the Company to the driver. The value, however, is not included herein. In addition, the value of compensation recognized according to IFR2 “share-based payment”, including employee stock option certificates, restricted employee shares, and shares subscribed to upon increased capital in cash, shall be included in the calculation of remuneration, too.

Note 4: Employee remuneration (including stock and cash) distributed to the Top 5 supervisors in terms of remuneration through the Board of Directors in recent years. If it is impossible to estimate the value planned to be distributed this year, follow the actual value distributed last year and calculate proportionally and Exhibit 1-3 shall be completed.

Note 5: The total value of various types of remuneration paid to the Company’s Top 5 supervisors in terms of remuneration by all companies (including the Company) in the consolidated statement shall be disclosed.

Note 6: After-tax profit refers to that shown in the individual financial statement of the most recent year.

Note 7: a. For this field, the value of related remuneration from re-invested businesses other than the subsidiaries or the parent company that the Company’s Top 5 supervisors in terms of remuneration received shall be specified. (If none, indicate “N/A”.)

b. Remuneration includes the compensation, rewards (including employees, directors, and supervisors), and payments from performing tasks received by the Company’s Top 5 supervisors in terms of remuneration for serving as director, supervisor, or manager in a re-invested business other than the subsidiaries or the parent company.

*The remuneration disclosed herein differ from the idea of income as indicated in the Income Tax Act. Therefore, this table is meant for information disclosure only, not for taxation.

3-5 Names of managers assigned with employee remuneration and the distribution

Unit: NT$1,000; March 05, 2025

	Job Title (Note 1)	Name (Note 1)	Stock value	Cash value	Total	Ratio of sum to after-tax earnings (%)
Manager	Chairman	Ming-Zhong Li	0	10,780	10,780	2.00%
	General Manager	Jin-Long Lin				
	Senior Vice President	Yi-Xun Li				
	Vice President	Jing-Yi Tsai				
	Chief Financial Officer	Yi-Zhong Huang				
	Corporate Governance Officer	Pei-Zhi Zhong				
	Head of Accounting	Yu-Jin Lin				

Note 1: The names and job titles of individuals shall be disclosed. The distribution of earnings, however, may be disclosed as an overview.

Note 2: Employee remuneration (including stock and cash) distributed to managers through the Board of Directors in recent years. If it is impossible to estimate the value planned to be distributed this year, follow the actual value distributed last year and calculate proportionally. After-tax profit refers to that in the most recent year. When the International Financial Reporting Standard is already adopted, after-tax profit refers to that shown in the individual financial statement of the most recent year.

Note 3: The scope of application for managers is based on the Taiwan Finance Certificate III No. 0920001301 letter dated March 27, 2003 from the Commission. It is as follows:

(1) General manager and equivalent
(2) Vice Presidentand equivalent
(3) Associate manager and equivalent
(4) Head of Finance
(5) Head of Accounting
(6) Other people taking care of management and with the right to give a signature

Note 4: If the director, general manager, and Vice Presidentclaim remuneration for employees (including stock and cash), besides Exhibit 1-2, this table shall be completed, too.

(IV) Compare and describe separately the analysis of ratios of the total remuneration paid to directors, supervisors, general managers, and vice Presidents of the Company for the past two years by the Company and all companies in the consolidated statement to after-tax earnings indicated in the entity or individual financial statements and describe the correlation among the remuneration payment policy, standards and combination, remuneration establishment procedures, and management efficacy and risks in the future.

4-1. Analysis of ratios of the total remuneration paid to directors, supervisors, general managers, and vice Presidents of the Company for the past two years by the Company and all companies in the consolidated statement to after-tax earnings indicated in the entity or individual financial statements

Year	Ratios of the total remuneration to after-tax earnings indicated in the entity or individual financial statements (Note 1)			
Position	2024		2025	
	The Company	All companies in the consolidated statement	The Company	All companies in the consolidated statement
Director	2.49%	2.49%	2.34%	2.34%
Supervisor	0%	0%	0%	0%
Chairman, General Manager, and Vice President	5.33%	5.33%	5.42%	5.42%
Total	7.82%	7.82%	7.76%	7.76%

Note 1: The after-tax earnings in the entity financial statements of 2024 and 2025 were NT$ 528,260,000and NT$ 539,185,000, respectively.

Note 2: The Company’s Board of Directors approved on March 05, 2025 the distribution of remuneration for employees for 2025 worth NT$ 42,254,152(Include salary adjustments for frontline employees) and those for directors worth NT$ 11,488,786 and the decision was reported during the 2026 General Shareholders' Meeting.

4-2. The Company's remuneration policy, standards, and composition, the procedures for determining such remuneration, and its correlation with business performance and future risks

(1) Remuneration Policy, Standards, and Structure

The Company’s remuneration for directors is determined in accordance with Article 20 of the Articles of Incorporation, which states:
"If the Company has earnings for the fiscal year, it shall allocate no less than 5% for employee compensation and salary adjustments for grassroots employees, and no more than 1.6% for director compensation. However, if the Company still has accumulated losses, an amount shall first be retained to cover such losses."
Remuneration proposals are drafted by the Compensation Committee, submitted to the Board of Directors for resolution, and reported at the shareholders’ meeting.

The remuneration for directors consists of three categories: compensation, directors' remuneration, and executive business expenses. Determination of remuneration takes into account the individual’s level of participation in Company operations (e.g., attendance at board meetings), the value of contributions (e.g.,

achievement rates, profitability), overall Company performance, future operational risks, development plans, industry benchmarks, and the responsibilities undertaken by the directors.

For directors concurrently serving as employees or as the President (General Manager), remuneration includes salary, employee compensation, and retirement benefits. Salaries are determined in accordance with internal Company regulations and assessed based on factors such as the domestic labor market, industry standards, and the Company's compensation and benefits policy.

For newly appointed managerial officers, salaries are set based on title, rank, education, experience, professional skills, and responsibilities. Final remuneration shall be approved by the Compensation Committee and the Board of Directors in accordance with Company policies.

(2) Procedures for Determining Remuneration

Directors' remuneration is handled in accordance with the Company's Articles of Incorporation. The Company considers its overall annual performance as well as the individual performance evaluation results of each director when determining fair remuneration.

The Board of Directors' overall performance evaluation for the year 2025 (Year 114 of the ROC calendar) was rated as "Excellent or above."
Evaluation criteria included:

- Understanding of corporate goals and duties
- Responsibility awareness
- Participation in Company operations
- Management of internal relations and communication
- Professional expertise and ongoing training
- Effectiveness of internal controls

Remuneration for the President and other senior managers is evaluated based on educational background, experience, tenure, and role, and finalized by assessing annual performance and contributions.

For 2025, all managerial performance evaluations were rated "Excellent or above," with evaluation indicators including:

A. Financial Performance Indicators:

- Revenue and profit growth of 8%
- Achievement of budget targets
- Return on equity growth of 15%

B. Talent Development:

- Cultivation of 6 key talents
- Retention rate
- Achievement in learning and improvement metrics

C. Quality and Risk:

- Compliance with legal and regulatory requirements

D. Core Values/Competencies:

- Practice of integrity and frugality

E. ESG Engagement:

- Participation in sustainable development activities

F. Project Execution:

- Completion rates of key initiatives

All director and managerial remuneration must be reviewed by the Compensation Committee and approved by the Board of Directors before distribution.

(3) Correlation Between Remuneration, Business Performance, and Future Risks

The remuneration of directors and managers is not only based on overall Company performance, but also considers future operational risks, business development, industry benchmarks, responsibilities, and individual contributions.
The linkage between remuneration and business performance is strong.
The Company's management and Compensation Committee regularly review and appropriately adjust remuneration standards to maintain balance between risk control and sustainable operations.

(4) Policy Linking Senior Executives' Compensation with ESG Performance Evaluation

The Company has incorporated ESG goals into the annual performance evaluations of senior executives, thereby strengthening the correlation between compensation and performance.
This policy reinforces accountability among top management and promotes the implementation of ESG practices, encouraging senior executives to actively pursue the Company's sustainability objectives.

III. Implementation of Corporate Governance

(I) Operational Status of the Board of Directors

The Board of Directors met 5 times (A) in the most recent year (2025). Attendance of directors and supervisors in the meetings is as follows:

Position	Name (Note 1)	Actual attendance (seated) frequency(B)	Attendance through proxy	Actual attendance (seated) ratio (%) (B/A) (Note 2)	Remarks
Chairman	Ming Sheng Co., Ltd. Representative: Ming-Zhong Li	5	0	100%	Re-elected, June 19, 2025
Director Note2-1	Yisheng Co., Ltd. Representative: Zhong-Kai Hong	5	0	100%	Re-elected, June 19, 2025
Director	Yisheng Co., Ltd. Representative: Hung-Ying Lee	4	1	80%	Re-elected, June 19, 2025
Director Note 2-1	Yide Co., Ltd. Former Representative: Hsu-Yuan Li Representative: Wei-Hsiu Hong	5	0	100%	1. Re-elected, June 19, 2025 2. On August 29, 2025, the representative was changed from Mr. Hsu-Yuan Li to Mr. Wei-Hsiu Hong
Director	Zong Yu Investment Co., Ltd. Representative: Jing-Yi Tsai	5	0	100%	Re-elected, June 19, 2025
Director	Ming Sheng Co., Ltd. Representative: Yi-Xun Li	5	0	100%	Re-elected, June 19, 2025
Director	Zong Yu Investment Co., Ltd. Representative: Xing Wang	2	0	100%	Term expired on June 19, 2025
Director	Keyao Co., Ltd. Representative: Xing Wang	3	0	100%	Appointed as the representative of the corporate director on June 19, 2025
Director	Keyao Co., Ltd. Representative: Jin-Long Lin	3	0	100%	Appointed as the representative of the corporate director on June 19, 2025
Director	Ming Yeh.Cheng	5	0	100%	Re-elected, June 19, 2025
Director	Yao-Ren Ho	2	0	100%	Term expired on June 19, 2025
Independent Director	Teng-Yao Hsiao	2	0	100%	Term expired on June 19, 2025
Independent	Bin-Xi Lin	5	0	100%	Re-elected, June 19, 2025

Director					
Independent Director	Yiu-Cho Chin	5	0	100%	Re-elected, June 19, 2025
Independent Director	Hung-Lin Lai	3	0	100%	Appointed as Independent Director on June 19, 2025

Other details to be documented:

1. When the operation of the Board of Directors is found to have one of the following conditions, the date, session No., details of proposals, opinions of all independent directors and how the Company handles the opinions shall be stated:
   (I) Matters listed in Article 14-3 of the Securities Exchange Act: Please refer to "Opinions about or Decisions Made about Important Proposals of Independent Directors" on Page 30 of this Annual Report.
   (II) Besides the foregoing, other resolutions reached in Board of Directors' meetings objected to or with reservations expressed by independent directors that are recorded or documented in written statements: None.
2. For the enforcement of recusal upon conflicts of interest among directors, the name of the director, details of the proposal, reason for the recusal, and participation in the voting process shall be described: None
3. TWSE/TPEx listed companies shall disclose the evaluation cycle and duration, and scope, approach, and content of the evaluation, among other information, of the reviews performed independently by the Board of Directors or peer reviews and complete the implementation status of Board of Directors reviews in Exhibit 2(2): Please refer to "The Board of Directors Evaluation and Implementation Status" on Page 31 of this Annual Report.
4. Reinforced assessments of functional objectives of the Board of Directors (e.g. to set up the Audit Committee and to enhance information transparency, among others) and implementation status of the objectives of the immediate year and the most recent year: The Company will work harder in enhancing the quality, transparency, and time-efficiency of information disclosure. The implementation is satisfying so far.

Note 1: When directors and supervisors are corporations, the name of the institutional shareholder, its representative, and the name shall be disclosed.
Note 2:
(1) In the event that directors or supervisors resign before the end of a fiscal year, the date of resignation shall be indicated in the remarks field. The actual attendance (seated) ratio (%) is calculated by the number of Board of Directors meetings held during service and the actual attendance (seated) in the meetings.
(2) In the event that directors or supervisors are re-elected before the end of a fiscal year, both the new and old directors and supervisors shall be listed and whether one is new or old or is serving a second term and the date of the re-election shall be indicated in the remarks field. The actual attendance (seated) ratio (%) is calculated by the number of Board of Directors meetings held during service and the actual attendance (seated) in the meetings.
Note 2-1: On August 29, 2025, Yide Co., Ltd. changed its representative from Mr. Hsu-Yuan Li to Mr. Wei-Hsiu Hong.

The implementation status of the current year and the opinions about or decisions made about important proposals of independent directors are based on the requirements under Article 14-3 of the Securities Transaction Act.

Date of meeting	Important decisions made	Opinions about or decisions made about important proposals of independent directors
March 6, 2025	1. Approved the 2024 internal control system declaration. 2. Approved the 2024 financial statements. 3. Approved of the proposal to change the certifying CPA. 4. Approved the review of the certifying accountant's fees for 2025. 5. Approved of the audit fee for the certifying CPA for the year 2025. 6. Approved the business report (including the 2024 business report and the 2025 business plan). 7. Approved the 2024 earnings distribution. 8. Approved of the amendments to the "Articles of Incorporation." 9. Approved of the partial amendments to the "Audit Committee Charter." 10. Approved of the earnings distribution proposal of the subsidiary, BONTEQ Philippines.	No opinions expressed by independent directors; Approved by all attending directors in the specific Board of Directors' meeting unanimously.
May 8, 2025	1. Approved the bank credit proposal.	No opinions

Date of meeting	Important decisions made	Opinions about or decisions made about important proposals of independent directors
	2. Approved the consolidated financial statements for the first quarter of 2025. 3. Approved of the establishment of the "Operational Guidelines for Financial and Business Transactions among Related Parties." 4. Approved of the personnel adjustment of the Accounting Supervisor. 5. Approved of the appointment of the Audit Supervisor.	expressed by independent directors; Approved by all attending directors in the specific Board of Directors' meeting unanimously.
August 7,2025	1. Approved of the nomination of the Convener of the Second Audit Committee. 2. Approved the consolidated financial statements for the second quarter of 2025.	No opinions expressed by independent directors; Approved by all attending directors in the specific Board of Directors' meeting unanimously.
November 6 ,2025	1. Approved the bank credit proposal. 2. Approved the consolidated financial statements for the third quarter of 2025. 3. Approved the audit plan for 2026. 4. Approved the audit plan for the significant subsidiary, BIOTEQUE MEDICAL PHIL, INC. (BMPI), for 2026. 5. Approved of the appointment of the Audit Supervisor. 6. Approved the budget for 2026. 7. Approved of the addition of the internal management procedures for the "Internal Control System." 8. Approved of the addition of the internal management procedures for the "Internal Audit Rules." 9. Approved of the additional investment project for medical soft bags and related equipment. 10. Approved of the self-constructed warehouse project of the major subsidiary, BIOTEQUE MEDICAL PHIL. INC. (BMPI).	No opinions expressed by independent directors; Approved by all attending directors in the specific Board of Directors' meeting unanimously.

Notes: Except for the above-said proposals, the other proposals not approved by the Audit Committee but resolved with the consent of more than half of all the directors: none.

The Board of Directors Evaluation and Implementation Status

Evaluation Cycle	Period	Scope of Evaluation	Evaluation Methodology	Evaluated Content
Annual	January 1 to December 31, 2025	Board of Directors	Internal self-evaluation by the Board of Directors	Participation in Company operations, decision-making quality of the board of directors, composition and structure of the Board of Directors, selection and continuous education of Directors, and internal control measures
Annual	January 1 to December 31, 2025	Audit Committee	Self-evaluation by the Committee	The level of participation in company operations, understanding of the responsibilities, decision-making quality, composition and election of members and internal controls.

Annual	January 1 to December 31, 2025	Compensation Committee	Self-evaluation by the Committee	The level of participation in company operations, understanding of the responsibilities, decision-making quality, composition and election of members and internal controls.
Annual	January 1 to December 31, 2025	Individual Directors	Self-evaluation by Directors	Grasp of Company goals and undertakings, awareness of Directors' responsibilities, participation in Company operations, internal stakeholder relationship management and communication, Directors' professional and continuous education, internal control measures

Note 1: Specify the execution cycle of the board evaluation, e.g. once a year.

Note 2: Specify the covered period of the board evaluation, e.g. evaluate the board performance from January 1, 2019 to December 31, 2019.

Note 3: The evaluation scope includes the board of directors, individual board members, and the functional committees' performance.

Note 4: The evaluation methods include internal evaluation of the board, self-evaluation by the board members of themselves or peers, peer evaluation, and evaluation by an appointed external professional institution and experts, or other methods deemed appropriate.

Note 5: Based on the evaluation scope, the evaluation shall include at least the following:

(1) Performance evaluation for the board of directors: at least including participation in the operation of the company; improvement of the quality of the board of directors' decision making; composition and structure of the board of directors; election and continuing education of the directors; and internal control.

(2) Individual board member's performance evaluation: at least including alignment of the goals and missions of the company; awareness of the duties of a director; participation in the operation of the company; management of internal relationship and communication; the director's professionalism and continuing education; and internal control.

(3) Functional committees' performance evaluation: at least including participation in the operation of the company; awareness of the duties of the functional committee; improvement of quality of decisions made by the functional committee; makeup of the functional committee and election of its members and internal control.

(II) Operation Status of the Audit Committee

1. The Audit Committee of the Company was set up on June 15, 2022, and it has three members.
2. The tenure of the Audit Committee: from June 19, 2025, to June 18, 2028.
3. The Audit Committee met 5 times in 2025, and the attendance of the independent directors at the meetings was shown as follows:

Position	Name (Note 1)	Actual attendance (seated) frequency (B)	Attendance through proxy	Actual attendance (seated) rate (%) (B/A) (Note 2)	Remarks
Former Convener	Teng-Yao Hsiao	2	0	100%	Term expired on June 19, 2025
Convener	Yiu-Cho Chin	4	0	100%	Re-elected, June 19, 2025

Committee member	Bin-Xi Lin	4	0	100%	Re-elected, June 19, 2025
Committee member	Hung-Lin Lai	2	0	100%	Appointed as Independent Director on June 19, 2025

Other details to be documented:

1. If the operation of the Audit Committee has any of the following circumstances, the date and session of the meeting of the Audit Committee, content of the proposals, opposing opinions, reserved opinions or major recommended items from the independent directors, resolution results of the Audit Committee, and the Company's handling of the Audit Committee's opinions shall be stated.

(1) The items listed in Article 14-5 of the Securities Exchange Act:

Please refer to "Opinions or Resolution Results of the Independent Directors on Major Proposals" on Page 30 of the Annual Report.

(2) Except for the aforementioned items, other resolution items that were approved by the Audit Committee but not consented by more than two-thirds of all the directors:

Please refer to "Opinions or Resolution Results of the Independent Directors on Major Proposals" on Page 30 of the Annual Report.

2. If the independent directors avoid interest related proposals in certain circumstances, the name of the independent directors, the content of the proposals, the reasons for avoidance of the interest related proposals, and the participation in voting shall be stated: None.

3. Communication between the independent directors and head of the internal audit and accountants (including major items, methods, and results of communication regarding the Company's financial and business conditions):

(1) Communication items between the Audit Committee and the head of audits for 2025:

Date	Content	Communication Methods	Communication Results
2025/3/5	Business report of the head of audits	The head of audits reported the audit results to the independent directors	No opinion
2025/5/8	Business report of the head of audits	The head of audits reported the audit results to the independent directors	No opinion
2025/8/7	Business report of the head of audits	The head of audits reported the audit results to the independent directors	No opinion
2025/11/6	Business report of the head of audits	The head of audits reported the audit results to the independent directors	No opinion

The head of audits communicates with the independent directors monthly through the audit reports. Through meetings of the Audit Committee, the execution status of the audit business will be reported at least once a quarter. If there are any special circumstances, they will also be promptly reported to the members of the Audit Committee. As of the date of publication of the Annual Report, there were no special circumstances mentioned above. The communication between the Audit Committee and the head of internal audits of the Company is good.

(2) Communication items between the Audit Committee and accountants for 2025:

Date	Content	Communication Methods
2025/3/6	1. The accountants made an explanation of the financial and profit and loss conditions for the 4th quarter of 2024, and discussed some issues related to the application of part of the accounting standards. 2. The accountants discussed and communicated on the issues raised by attendees.	No opinion
2025/5/8	1. The accountants made an explanation of the financial and profit and loss conditions for the 1st quarter of 2025, and discussed some issues related to the application of part of the accounting standards.	No opinion

	2. The accountants discussed and communicated on the issues raised by attendees.	
2025/8/7	1. The accountants made an explanation of the financial and profit and loss conditions for the 2th quarter of 2025, and discussed some issues related to the application of part of the accounting standards. 2. The accountants discussed and communicated on the issues raised by attendees.	No opinion
2025/11/6	1. The accountants made an explanation of the financial and profit and loss conditions for the 3th quarter of 2025, and discussed some issues related to the application of part of the accounting standards. 2. The accountants discussed and communicated on the issues raised by attendees.	No opinion

The Company's certified public accountants communicated with the Audit Committee on some items, including the audit or review results of the current quarterly financial report, scope and scheduling of the audit or review, major findings, declaration of independence in the Codes of Professional Ethics for Certified Public Accountants, already complied with by the personnel who are subject to regulations on independence in a firm which the certified public accountants belong to, and decisions on key audit items which shall be communicated in the financial reports, impact of amendments to the laws and regulations on the Company, etc. If there are any special circumstances, they will also be promptly reported to the members of the Audit Committee. As of the date of publication of the Annual Report, there were no such special circumstances. The communication between the Audit Committee of the Company and the certified public accountants was good.

(III) Corporate Governance Implementation Status and Deviations from Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and Reasons:

Evaluation item	Operational status (Note)			Deviation from Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
(I) Does the company establish and disclose its corporate governance principles in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies?	■		The Company has established its corporate governance principles and they are disclosed on the Company's website and the MOPS.	No major deviations
(II) Shareholding structure & shareholders' rights				
1. Does the company establish internal operating procedures for handling shareholder suggestions, questions, disputes or lawsuits and implement the procedures?		■	Despite the fact that the Company does not have an internal operating procedure in place, the spokesperson system has been established as required. In cases of recommendations from shareholders or disputes, among others, throughout the Group, the Company's spokesperson will help address them.	No major deviations
2. Does the company have a list of major shareholders that have actual control over the Company and a list of ultimate owners of those major shareholders?	■		Changes in the shareholding status of directors, managers, and large shareholders with a holding ratio of 10% and above of the Company are all declared on a monthly basis as required by law.	No major deviations
3. Has the company established and implemented risk management and firewall mechanisms with its associated enterprises?	■		The risk control mechanism and firewalls of the Company are handled as required by the Company's Regulations for the Management of Subsidiaries and applicable laws and regulations.	No major deviations
4. Has the company established internal rules against insiders trading with undisclosed information?	■		The Group follows all applicable requirements and updates the related information and communicates on information from time to time in honor of the ethical corporate management principle. The Company has established internal corporate governance regulations that prohibit insiders of the Company from using any information not disclosed in the market to buy or sell securities.	No major deviations

Evaluation item	Operational status (Note)			Deviation from Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
(III) Composition and Responsibilities of the Board of Directors 1. Has the Board of Directors developed and implemented a diversified policy for the composition of its members?	■		(1) The diversification policy in the composition of the Company's Board of Directors is defined in its corporate governance principles and disclosed on the Company's website. It covers: The Board of Directors shall consist of members that generally possess the required knowledge, skills, and attainments to perform their duties. In order to fulfill the ideal goals for corporate governance, the Board of Directors as a whole shall be capable of the following: making judgment about operations, accounting and financial analyses, operational management, crisis management, industrial knowledge, international market views, leadership, and decision-making. The Company's Board of Directors consists of diversified members. Refer to Page 42 of the Annual Report (Note 1) for how the Company consolidates its diversification policy in the composition of its Board of Directors. (2) Among the directors of the Company, independent ones account for 25% and directors who are also employees account for 33%. Two of the independent directors has served on the Board of Directors for less than 5 to 9 years and one for less than 1 to 3 years. The Company attaches great importance to gender equality in the composition of its directors. At present, there are two female directors, and the target is to have at least three female directors.	No major deviations
2. Does the company voluntarily establish other functional committees in addition to the Remuneration Committee and Audit Committee that are established as required by laws?		■	The Company does not have any other functional committee yet and such committees will be set up reflective of the actual demand in the future.	The Company will set up such units reflective of actual

Evaluation item	Operational status (Note)			Deviation from Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
3. Has the company established standards and method for evaluating the performance of the Board of Directors, and does the Company implement the performance evaluation periodically and submit results of the performance evaluation to the Board of Directors, and use them for reference while deciding compensation and rewards for individual directors and nominating them for a second term in office?	■		According to the "Board Performance Evaluation Measures and Procedures" established by the Company's Board of Directors, it is specified that the Board of Directors shall conduct performance evaluations on the Board of Directors, board members, Remuneration Committee, and Audit Committee at least once a year. When the internal evaluation ends for each year, the current year's performance evaluation shall be conducted in accordance with the Measures. The measurement items for the performance evaluation of the Company's Board of Directors include the following five aspects: (1) Level of participation in company operations. (2) Improvement on the quality of board decision-making. (3) Composition and structure of the Board of Directors. (4) Election and continuing education of directors. (5) Internal control. The measurement items for the performance evaluation on board members include the following aspects: (1) Understanding for the Company and awareness of duty. (2) Level of participation in company operations. (3) Profession and continuing education of directors. (4) Internal control. The measurement items for the performance evaluation on the Remuneration Committee include the following aspects: (1) Level of participation in company operations. (2) Improvement of the decision-making quality of the Remuneration Committee. (3) Composition and structure of the Remuneration Committee. (4) Election of members. The measurement items for the performance evaluation of the Audit Committee include the following aspects:	demand in the future. No major deviations

Evaluation item	Operational status (Note)			Deviation from Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
4. Does the company regularly evaluate the independence of CPAs?	■		(1) Level of participation in company operations. (2) Improvement of the decision-making quality of the Audit Committee. (3) Composition and structure of the Audit Committee. (4) Election of members. The performance evaluation results for 2025 were submitted to the Board of Directors on March 5, 2026. Please refer to the "Evaluation Cycle and Period, Scope, Methods, and Content of the Board of Directors' Self-Evaluation" on Page 31 of the Annual Report. The Audit Committee of the Company evaluates the independence and competence of the certified public accountants belonging to it annually. In addition to requiring the certified public accountants to provide an "Absolute Independence Declaration" and "Audit Quality Indicators (AQIs) ", the Audit Committee also evaluates them in accordance with the standards in Note 2 and the 13 AQI indicators. It has been confirmed that the accountants and the Company have no other financial interests or business relationships except for fees for certification and financial and tax cases. The family members of the accountants also do not violate the independence requirements. Based on the information about the AQI indicators, it has been confirmed that the accountants and the firm have more excellent audit experience and receive more hours' training than the average level of peers. In addition, in the past three years, digital audit tools were continuously introduced to improve audit quality. The evaluation results for the most recent year were discussed and approved by the Audit Committee on March 5, 2026, and submitted to the Board of Directors on March 5, 2026, for approval of the evaluation of the	No major deviations

Evaluation item	Operational status (Note)			Deviation from Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
			independence and competence of the accountants. Refer to Page 43 of the Annual Report.	
(IV) For TWSE/TPEx listed companies, is there an exclusive (combined) unit or person for corporate governance to take charge of related matters (including without limitation providing directors and supervisors with materials required for them to carry out their tasks, taking care of Board of Directors' meetings and shareholders' meetings as required by law, registering the company and changing registered information, preparing the minutes of Board of Directors' meetings and shareholders' meetings)?	■		On May 9, 2023, the Company's Board of Directors approved the appointment of a Head of Corporate Governance to assist in providing the Company's directors with necessary information for them to perform their duties (such as: arrangements for board meetings and shareholders' meetings, directors' continuing education, and directors' compliance with and education on laws and regulations)	No major deviations.
(V). Has the company established a communication channel and build a designated section on its website for stakeholders (including, without limitation, shareholders, employees, customers, and suppliers, etc.) and properly respond to corporate social responsibility issues that stakeholders are concerned about?	■		The Company publishes operation information as required by applicable laws and regulations in order to protect the rights of stakeholders and the Company has the spokesperson system in place as required to address related issues. There is also the dedicated section for stakeholders on the Company's website where issues concerning stakeholders are properly responded to.	No major deviations
(VI) Does the company designate a professional shareholder service agency to deal with affairs relating to shareholders meetings?	■		The Company authorizes the Registrar of President Securities Corporation to deal with them.	No major deviations
VII. Disclosure of Information (I) Has the company established a corporate website to disclose information regarding its financial, business and corporate governance status?	■		The Company has set up its own website; investors may get information about the Company through the MOPS or the Investor section on the Company's website.	No major deviations
(II) Does the company adopt other ways of disclosing information (e.g., maintaining an English website, appointing responsible people to handle information collection and disclosure, creating a spokesperson system, webcasting investor conference on company website)?	■		The Company has assigned persons in charge of the respective units to take responsibility or disclosing the Company's information as required by law to hopefully disclose information impacting decisions made by shareholders and stakeholders in real time and has assigned suitable people to serve as spokespersons and acting spokespersons as required by law.	No major deviations

Evaluation item	Operational status (Note)			Deviation from Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
(III) Does the Company announce and declare its Annual Financial Statement within 2 months after a fiscal year ends and announce and declare the financial statements for the first, second, and third quarters and the operational status of each month by the required deadline?	■		The Company announces respective major financial information and news by the deadline given by the competent authority.	No major deviations
(VIII) Is there any other important information available to facilitate a better understanding of the company's corporate governance operational status (including without limitation employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, continuing education of directors and supervisors, the implementation of risk management policies and risk evaluation standards, the implementation of customer relations policies, and purchasing insurance for directors and supervisors)?	■		(I) Employee rights and care: The Company was established nearly 20 years ago and has now quite a few senior employees, which reflects not only the fact that the Company offers benefits comparable to the average level in the industry but also that the Company's employment system and workplace meet regulatory criteria and that the employer and its employees are communicating with each other well. As a result, the employer and its employees are getting along and growing together. Senior employees are willing to stay with the Company and work for it, too. (II) Investor relations: Public information of the Company is disclosed on the MOPS as required by law in order to protect the rights of investors. (III) Supplier relations: The Company keeps communication channels open for suppliers and maintains a good relationship with them. (IV) Rights of stakeholders: Communication channels between the Company and its staff, customers, suppliers, and current banks have been open and available. The Company respects the legitimate rights of these parties. In addition, the Company has assigned a registrar to help address issues concerning shareholders. (V) Risk management policy and risk evaluation criteria:	No major deviations

Evaluation item	Operational status (Note)			Deviation from Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
			The Company has not set up a special unit to take charge of related risk management and risk evaluation tasks in the Company. As part of respective internal control tasks, however, the approval power is available over the review of respective forms and respective departments are following requirements. There is also the audit unit to inspect the internal control system of the Company periodically and from time to time and submit a report accordingly. (VI) Implementation status of customer policies: There is a system available for customer relations management (CRM) under the Sales Department of the Company to centrally manage tasks and maintain related data with customers, keep communication channels with customers open, and maintain a good relationship. (VII) Purchase of liability insurance for directors and supervisors: The Company has had directors and supervisors covered in the liability insurance and it is specified in the Articles of Incorporation.	
(IX) Please describe the improvements made based on the most recent Corporate Governance Evaluation results released by the Corporate Governance Center of the Taiwan Stock Exchange, and specify priority areas and measures for items yet to be improved: None.				

Note: Whether “Yes” or “No” is checked for operational status, it shall be specified in the Summary field.

Note 1: Fulfillment of the diversification policy regarding the composition of the Company's Board of Directors

	Gender	Making judgment about operations	Accounting and financial analyses	Operational management	Crisis management	Industrial knowledge	International market views	Leadership	Decision-making
Ming Sheng Co., Ltd. Representative :Ming-Zhong Li	Male	V	V	V	V	V	V	V	V
Zong Yu Investment Co., Ltd. Representative: Jing-Yi Tsai	Female	V	V	V	V	V	V	V	V
Yisheng Co., Ltd. Representative: Zhong-Kai Hong	Male	V	V	V	V	V	V	V	V
Yisheng Co., Ltd. Representative: Hung-Ying Lee	Female			V	V				V
Yide Co., Ltd. Representative:Wei-Hsiu Hong	Male	V	V	V		V	V	V	
Ming Sheng Co., Ltd. Representative :Yi-Xun Li	Male	V		V	V	V	V	V	V
Keyao Co.,Ltd. Representative: Xing Wang	Male	V	V	V	V	V	V	V	V
Keyao Co.,Ltd. Representative: Jin-Long Lin	Male	V	V	V	V	V	V	V	V
Ming-Yeh Cheng	Female	V	V	V	V	V	V	V	V
Hung-Lin Lai	Female	V	V	V	V	V	V	V	V
Bin-Xi Lin	Male	V	V	V	V	V	V		V
Yiu-Cho Chin	Male	V	V	V	V	V	V	V	V

Note 2: 2026 CPA Independence and Competency evaluation Form

KPMG/ CPAs Po-Jen Cheng and Ming-Hung Huang

Evaluation item	Assessment outcome	Remarks
1. The CPA is not directly or indirectly related to the Company in terms of financial interest.	True	
2. The CPA is not in a major close business relationship with the Company.	True	
3. The CPA was not in a potential employer-employee relationship with the Company at the time of audit.	True	
4. The CPA is not related to the Company in terms of money lending.	True	
5. The CPA has not received any offering or gift of significant value from the Company and the Company's directors and managers (the value exceeds the ordinary social etiquette level).	True	
6. The CPA has not provided the Company with audit service for seven years in a row.	True	
7. The CPA does not hold the Company’s shares.	True	
8. The CPA, his/her spouse or dependent or audit team did not serve as the director or manager of the Company or hold a position with a major influence on cases being audited during the audit period or over the past two years and surely will not hold any of the above-mentioned positions during audit periods in the future.	True	
9. The CPA already meets applicable requirements about independence as stated in the Norm of Professional Ethics for Certified Public Accountant of the Republic of China No. 10 and the Independence Declaration of the CPA has been obtained.	True	
10. The certified public accountants and auditors have sufficient audit experience to carry out the audit work. (AQI indicators - professionalism)	True	
11. The firm has sufficient quality control resources, including risk management and audit professional consultants, etc., to support the audit team. (AQI indicators - quality control)	True	
12. The proportion of non-audit services provided by the firm to individual clients does not affect its independence. (AQI indicators - independence)	True	
13. The quality control and audit cases of the firm are carried out in accordance with the relevant laws and standards. (AQI indicators - supervision)	True	
14. The firm is committed to improving audit quality, including adopting or planning programs or investments related to the improvement of audit quality. (AQI indicators - innovation ability)	True	

After evaluation, the authorized CPAs are not found with any conditions in the above-mentioned independence evaluation sand hence their independence may be confirmed. The credibility of produced Financial Statement as expressed by them is free of issues.

(IV)Composition, Responsibilities, and Operations of the Remuneration Committee, If Available

(1) Membership of Remuneration Committee

Position (note 1) / Requirement / name		Professional qualification and experience (Note 1)	Fulfillment of independence (Note 2)	Number of other public offering companies with part-time membership in their Compensation Committee
Independent Director	Teng-Yao Hsiao	Information of Directors (I) on Page 16	The Company has obtained the written declaration of each non-executive independent director, confirming the independence of themselves and the immediate families relative to the Company	NO
Independent Director (Convener)	Bin-Xi Lin	Information of Directors (I) on Page 16	The Company has obtained the written declaration of each non-executive independent director, confirming the independence of themselves and the immediate families relative to the Company	NO
Independent Director	Yiu-Cho Chin	Information of Directors (I) on Page 16	The Company has obtained the written declaration of each non-executive independent director, confirming the independence of themselves and the immediate families relative to the Company	NO

Note 1: Please specify the tenure of related works, professional qualification and experience, and independence of each member of the Remuneration Committee in the table. If the member is an independent directors, it may indicate to refer to the content of Schedule 1, Information of Directors and Supervisors (I) on Page 15. Please specify their identities as independent directors or other (in case of convener, please remark).

Note 2: Professional qualification and experience: specify the professional qualification and experience of each member of the Remuneration Committee.

Note 3: The conformity to the independence requirement: Specify the conformity of the Remuneration Committee members to independence, including but not limited to the shares and the weight thereof held by themselves, spouses, relatives within the second degree of kinship (or under others' names) ; serving as a director, supervisor, or employee in other companies having a specific relationship with the Company (please refer to Subparagraphs 5-8, Paragraph 1, Article 6 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange); and the amount of remunerations by providing commercial, legal, financial, accounting or related services to the Company or any affiliate of it in the past two years.

Note 3-1: As required for being listed, the Company has obtained the written declaration of each non-executive independent director, confirming the independence of themselves and the immediate families relative to the Company

Note 4: Please refer to the example of best practices available on the website of TWSE's corporate governance center for the disclosure method.

(2) Information on the operational status of the Remuneration Committee

I. The Company's Remuneration Committee has 3 members in total.

II. Current members will serve from June 19, 2025 to June 18, 2028. The Compensation Committee met 2 times (A) in the most recent year. Qualification and attendance of members are as follows:

Position	Name	Actual seated frequency (B)	Attendance through proxy	Actual attendance (seated) (%) (B/A) (Note)	Remarks
Convener	Bin-Xi Lin	2	0	100%	Re-designated by the Board of Directors on August 7, 2025
Committee member	Teng-Yao Hsiao	1	0	100%	Term expired on June 19, 2025
Committee member	Hung-Lin Lai	1	0	100%	Appointed by the Board of Directors on August 7, 2025
Committee member	Yiu-Cho Chin	2	0	100%	Re-designated by the Board of Directors on August 7, 2025

Other details to be documented:

I. If the Board of Directors does not accept or modifies suggestions provided by the Remuneration Committee, the date of the Board of Directors meeting, the session number, contents of the proposal, decisions made by the Board of Directors, and management of opinions from the Remuneration Committee by the Company should be stated (If the compensation and rewards approved by the Board of Directors are superior to those advised by the Remuneration Committee, there should be descriptions of the differences and reasons considered): None.

II. For decisions made by the Remuneration Committee, as long as there are members objecting or having reservations that are recorded or stated in writing, the date of the Remuneration Committee meeting, the session number, contents of the proposal, and how opinions from all members and from opposing members are handled should be described: None.

III. Contents of proposals and decisions made by the Remuneration Committee and the Company’s handling of opinions from the Remuneration Committee:

Remuneration Committee meeting	Contents of the proposal	Decision	The Company's handling of opinions from the Remuneration Committee
Fifth Intake No. 6 18.02.2025	1. Performance Evaluation Results of the Board of Directors and Individual Directors. 2. Distribution of Employee Compensation and Director/Supervisor Compensation for 2024. 3. Distribution of Year-End Bonuses for Managers for 2024. 4. Proposal for the Employee Stock Ownership Trust Plan Starting from FY 2025 (Year 114), and the Managerial Employees' Contribution Incentive to the Employee Stock Ownership Trust 5. Proposal for the Remuneration of the 13th Term Independent Directors. 6. Proposal for the Transportation Allowance for the Independent Directors of the 2nd Audit Committee. 7. Proposal for the Transportation Allowance for the 13th Term Directors.	They were approved by the Committee unanimously.	They were approved by all attending directors of the Board of Directors.
Sixth Intake No. 1 17.10.2025	1. Proposal to Elect the Convener and Chairperson of the 6th Remuneration Committee of the Company. 2. Salary Adjustment Proposal for the Company's Managers.	They were approved by the Committee unanimously.	They were approved by all attending directors of the Board of Directors.

Notes:

(1) In the event that members of the Remuneration Committee resign before the end of a fiscal year, the date of resignation shall be indicated in the remarks field. The actual attendance ratio (%) is calculated by the number of Remuneration Committee meetings held during service and the actual attendance frequency in the meetings.

(2) In the event that members of the Remuneration Committee are re-elected before the end of a fiscal year, both the new and old members of the Remuneration Committee shall be listed and whether one is new or old or is serving a second term and the date of the re-election shall be indicated in the remarks field. The actual attendance ratio (%) is calculated by the number of Remuneration Committee meetings held during service and the actual attendance frequency in the meetings.

(V) The state of the company's implementation of promoting sustainable development, any variance from the Sustainable Development Best-Practice Principles for TWSE/TPEx Listed Companies, and the reason for any such variance.

Evaluation item	Operational status (Note 1)			Deviation from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
I. Has the Company established a governance structure to promote sustainable development, and set up a dedicated (part-time) unit to promote sustainable development, which is authorized by the Board of Directors to be handled by senior management, and the supervision situation of the Board of Directors?	■		In order to promote sustainable development, the Company set up a sustainable development project team in 2022, which was the highest level center for sustainable development decision-making within the Company. The Chairman served as the chairperson, and the General Manager served as the director general of the sustainable development executive team, which was composed of a number of senior executives in different professional fields to review the Company's core operating capabilities and plan the sustainable development schedule. The sustainable development executive team carried out the ESG policy of the Board of Directors as a communication platform for upper/lower integration and horizontal connection across departments. In 2025, the quarterly board meeting reviewed the implementation progress according to the schedule. The Company has designated 2024 as the base year for greenhouse gas (GHG) inventory. Explanation: Although the Company first conducted a GHG inventory in 2022 through internal experts and obtained third-party verification, the organizational boundary was expanded in 2024 to include both the Taipei Headquarters and the Yilan Science Park facility. Therefore, 2024 was designated as the GHG inventory base year to reflect the updated organizational scope.	No major deviations
II. Does the Company conduct risk assessment on environmental,	■		1. The Company formulated its "Operational Procedures for Preventing Insider Trading", "Operational Procedures and Guidelines for Ethical Conduct", and "Self-assessment Procedures for Internal Control Systems", aiming at the implementation of risk	No major deviations

<table>
<tr><th rowspan="2">Evaluation item</th><th colspan="3">Operational status (Note 1)</th><th rowspan="2">Deviation from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td>social and corporate governance issues related to the Company's operations under the principle of materiality, and formulate relevant risk management policies or strategies? (Note 2)</td><td></td><td></td><td>management policies. Additionally, their contents are formulated in accordance with the relevant government regulations.
2. The Company will, under the materiality principle, perform risk assessments and establish strategies on environmental, social, and corporate governance issues related to the Company's operations, and they are described below, respectively.
<table><tr><td>Environment</td><td>Climate Change</td><td>Continuously promoting the planning, scheduling, implementation, and development of the Company's sustainable development roadmap.</td></tr><tr><td rowspan="2">Society</td><td>staff life</td><td>We regularly hold labor management meetings in accordance with labor-related laws and regulations, including the Labor Standards Act and the Act on Gender Equality Employment, etc, to discuss and resolve related issues. We adhere to adopting employee work rules as the management basis, and continuously update and amend them.</td></tr><tr><td>Labor safety</td><td>1. We have established a safety and health management unit to handle labor safety and health management matters and implement automatic inspection and workplace measurement; we continue to improve various safety and health measures to create a safe, healthy, comfortable and friendly work environment.
2. Regularly reviewing changes in laws, evaluating the potential impact on the Company, and amending relevant regulations pursuant to internal control procedures. Holding orientation for new employees and regular training for incumbent employees. Periodically</td></tr></table></td><td></td></tr>
</table>

Evaluation item	Operational status (Note 1)					Deviation from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary			
					disinfecting work environment, providing occupational safety protection equipment and arranging regular health checkup for employees.	
			Corporate governance	Regulatory compliance	1.Implementing corporate governance, internal control system and internal audit system 2. When conducting education and training for our colleagues, regularly publicizing the Code of Ethical Conduct, and in order to strengthen knowledge for laws and regulations related to job duties, encouraging our employees to participate in seminars or training courses organized by the competent authorities. 3.The auditors conduct audits based on major cycles and important operations to confirm the performance status of colleagues' business and reduce the risk of illegal acts. 4.The management shall always pay attention to changes in important domestic and foreign policies and laws, and be aware of and respond to changes in the market environment.	
				Intellectual property rights protection	1. Continuously implementing internal review mechanisms for patent applications, intellectual property concepts, and training for protection of trade secrets to protect the Company's research and development results and technologies. 2. There is an inseparable relationship between technology innovation and patent acquisition. When acquiring new R&D technology, our employees are encouraged to apply for patents in a timely manner to ensure the competitive	

Evaluation item	Operational status (Note 1)					Deviation from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary			
					advantages of R&D. 3. Entering into employment contracts with the employees, specifying the ownership of intellectual property rights and confidentiality clauses to avoid the disclosure of research and development results and trade secret.	
				Information security protection	1. In terms of physical protection for information security, continuously optimizing the multi-layer protection framework for software and hardware, including password complexity check, antivirus on both host- and user-end, network behavior management, protection against malicious websites, firewall, server data backup, data encryption, network IP management and etc. Exploiting various information security control techniques to effectively protect the Company’s intellectual property and trade secrets 2. In order to improve information security awareness of our colleagues, the Company requires them to strengthen their knowledge relevant to protection for information security through holding protection and education training for information and communication security. 3. Inspecting whether or not any major information security incidents occur, optimizing the Company's protection policies for information security in a rolling manner, and improving the Company's information security resilience.	

Evaluation item	Operational status (Note 1)			Deviation from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
III. Environmental Issues (I) Has the company developed an appropriate environmental management system, given its distinctive characteristics?	■		The main office does not give rise to harmful factors impacting the environment. The Yilan Plant complies with various environment management regulations, establishes the managerial measures, procures pollution-prevention equipment and commissions third-party agencies for the environment inspection, to ensure the conformity to the environmental regulations. The new Yilan Science Park Plant is designed with pollution-prevention facilities during the design and planning stage, pursuant to the related governmental environment management measures.	No major deviations
(II) Has the company endeavored to improve the efficiency of resource utilization and used recycled materials which have a low impact on the environment?	■		The Company proactively promotes resource utilization efficiency by installing water-conserving devices onto faucets, e-operations, reducing the amount of paper used, classifying and reducing garbage, recycling resources and kitchen leftovers, and using personal dining ware, etc., in order to protect resources on earth and to protect environmental hygiene. Meanwhile, air-conditioning equipment runs only when the indoor temperature reaches 26℃ and above. All the plastic raw materials used by the Company must be qualified for the food-grade or even higher medical-grade, and improvements have been made during the process, to increase the yield, and lower the defective damage and waste of raw materials. The defective products are categorized as recyclable and unrecyclable, for re-use and waste	No major deviations

Evaluation item	Operational status (Note 1)			Deviation from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
(III) Does the Company evaluate potential risks and opportunities now and in the future brought about by climate change for the corporation and adopts responsive measures regarding climate-related issues?	■		reduction, and thus the impact on the environment is reduced. The Company plans to establish the “Sustainable Development Committee” project team in 2022, as the highest-level sustainable development decision-making center in the Company. The Chairman, chairs the team. The team reviews the potential risks and opportunities to the Company’s operation generated from the climate changes and countermeasures proposed by the environment sustainability task force.	No major deviations
(IV) Does the Company tally the total greenhouse gas emissions, water usage, and waste generated over the past 2 years and have energy conservation and carbon reduction, greenhouse gas reduction, water reduction, or other waste management policies in place?	■		The Company has designated 2024as the base year for its greenhouse gas (GHG) inventory. Reason for designation: Although the Company conducted its first GHG inventory in 2022 through internal experts and obtained third-party verification, the organizational boundary was expanded in 2024 to include both the Taipei Headquarters and the Yilan Science Park facility. Therefore, 2025 was designated as the GHG inventory base year. The GHG inventory for 2025 successfully passed third-party verification by the end of 2024. In the process of conducting the GHG inventory, the Company also established energy conservation, carbon reduction, and GHG emissions management policies.The Company has built facilities to cope with climate change in Yilan Plant 2 and Yilan Science Park Plant, including energy-saving measures for offices and production lines and the installation of energy-saving equipment, in order to achieve energy conservation and carbon reduction. At Yilan Science Park Plant, we have built air pollution prevention and treatment facilities, installed solar power and green energy facilities, and adopted green	No major deviations

Evaluation item	Operational status (Note 1)			Deviation from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
			building designs. (I) The Company engages in development of a green medicine industry as its long-term goal and continues to promote energy conservation and carbon reduction, green purchasing, and respective sustainable development proposals: Process waste is handed over to recycling contractors for resource reutilization. Meanwhile, the promotion of e-forms continues in order to reduce the amount of paper used and conservation of electricity and water is communicated. In order to enhance the energy utilization ratio, conservation of energy continues to be communicated to the staff. Products that are energy-saving and bear the environmental protection symbol are prioritized in procurement in order to minimize impacts on the environment. For newly-built facilities, green building materials will be extensively adopted and green energy will be used in order to reduce the use of non-renewable energies and to reduce impacts on the environment in an effort to proactively promote a friendly environment. (II) The Company has specialists in environmental safety and health. They perform tests and declare them as required to consolidate prevention of pollution and to ensure employee health, environmental safety, sanitation, and to comply with the latest international standards and regulatory requirements. (III) The energy conservation and carbon reduction strategies of the Company are described as follows: 1. Sound environmental management system that is constantly improved: In order to promote an effectively operating environmental management system, to continue advancing respective environmental management proposals, and to precisely follow regulatory requirements, spontaneous environmental inspections are performed periodically and low-carbon energy technologies and equipment are introduced to slow down impacts brought about by climate change.	

Evaluation item	Operational status (Note 1)			Deviation from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
			2. Reduced use of energy and enhanced efficiency: The Company spontaneously promotes energy management. The use of water, electricity, and various types of energy are controlled. Energy-saving products are used, such as LED lights, thermal pumps, IE3 motors, air compressors with converters, hot water produced through waste heat exchange of the air compressor to support manufacturing processes and the demand in dormitories, continuous promotion of e-forms, periodic communications on energy conservation, promotion of public vehicle pooling, and energy conservation as the primary means of carbon reduction. 3. Consolidation of recycling and waste reduction measures to minimize impacts: Waste reduction management continues to effectively reduce the total amount of business waste generated and to enhance recyclable waste resources. Environmentally friendly packing materials are used. Meanwhile, process waste reduction is included into consideration while pollution control and improvement measures are being gradually enforced, including water pollution prevention and control, air pollution prevention and control, and management of toxic chemicals in order to ensure staff health and safety and to avoid impacts on the environment.	
IV. Social involvement issues (I) Has the company developed related management policies and procedures in accordance with applicable laws and regulations and the International Bill of Human Rights?	■		The Company's work rules over personnel management are established based on labor laws and regulations and are meant to protect both the employer and the employees and they cover employee attendance reviews, evaluations, penalties and rewards, and employment policies that are meant to protect the legitimate rights of employees.	No major deviations

Evaluation item	Operational status (Note 1)			Deviation from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
(II) Does the Company define and enforce reasonable employee welfare measures (including compensation, leave, and other benefits, among others) and the operational performance or accomplishments are adequately reflected in the employees' compensation?	■		Wages include the monthly base salaries, differential pay, other allowances, food allowances, shift rotation allowances, and overtime paid under the Labor Standards Act. Non-wage subsidies are addressed according to respective regulations. The prizes available under the respective reward systems are a certain percentage of the remainder of profits or earnings, if any, after settlement and after taxes are paid, deficits are made up for, and dividends and reserve funds have been set aside. The release criteria are based on the goals of respective departments and the base count associated with the respective job responsibilities and evaluation results.	No major deviations
(III) Does the Company provide employees with a safe and healthy work environment as well as periodic safety and health education?	■		Pursuant to the Occupational Safety and Health Act, the Company conducts operating environment monitoring semi-annually. For the works with higher risks, the engineering improvements are made, or other controlling measures, including fitness for work and work selection. The quarterly meetings of the Occupational Safety Committee are held, to review, track, and promote the occupational safety information. The occupational safety staff patrol and inspect the internal operating environment two or three times per week. For any unsafe environment, equipment, or unsafe conduct of employees, immediate improvement is required, and training is arranged to provide a safe and comfortable working environment to the employees. Every month, the nurse stationed in the plant monitors the blood pressure, blood sugar, and other health problems requiring periodical diagnosis of these high-risk employees, and provides the health education, or refers these employees for health control when required. The pregnancy cares are provided to the pregnant employee every two weeks. The injured or ill employees are tracked for their recovery, and arranged to resume the work at the proper position, to protect their health.	No major deviations

Evaluation item	Operational status (Note 1)			Deviation from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
(IV) Has the Company established an effective training program that helps employees develop skills over the course of their career?	■		The Company has a professional training program in place to support career developments and ensure that its people can perform the tasks required for their positions while at the same time receiving continuing education to gain the expertise that will help with their promotion.	No major deviations
(V) Does the Company comply with laws and international standards concerning customer health and safety, customer privacy, marketing, and labeling of products and services and define related policies and complaint-filing procedures to protect the rights of consumers?	■		The Company values the satisfaction that its customers have about the quality of its services and products. In light of the fact that medical devices are closely related to human health, ensuring user safety is the paramount goal. The Company continues to consolidate quality management on all fronts. Respective operations are meeting the requirements of applicable laws and regulations.	No major deviations
(VI) Does the Company define supplier management policies and require that suppliers follow applicable regulations on issues such as environmental protection, occupational safety and health, or human rights of workers and how are they implemented?	■		The Company has the partner control procedure in place. The Company continues to communicate its corporate social responsibility policy and practice to its suppliers in order to accomplish balanced economic, social, and environmental developments. The Measures for Contractors' Health and Safety Management are established. Of which, it is specified, pursuant to the Occupational Safety and Health Act, that the contractors must not hire child laborer, female laborer, pregnant labor, or those having childbirth in the past year, are not allowed for the hazardous or harmful works. The contractors are required to insure their employees with labor insurance, to protect the labor's interests.	No major deviations

Evaluation item	Operational status (Note 1)			Deviation from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
V. Does the Company prepare a Corporate Social Responsibility Report or other reports disclosing non-financial information of the Company by referring to international general principles or guidelines in the preparation of reports? Are there opinions from a third-party qualification unit to validate or guarantee the said reports?		■	The Company's 2024 Sustainability Report was submitted to the competent authority by the end of August 2025, and the preparation of the 2025 Sustainability Report is currently in progress.	Related operations continue to be promoted.
VI If the Company has its own CSR principles established according to the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies, please describe the differences between its implementation and the principles:None				
VII. Other Important Information to Help Understand Utilization of Corporate Social Responsibilities: The Company actively participates in contributing back to society and makes a contribution to social welfare. The concrete implementation results in 2025 are as follows: 1. Participated in public welfare activities to care for the disadvantaged groups in society; donated a total of NTD 1,788 thousand to disadvantaged groups in 2025. 2. Participated in advocacy initiatives of medical device industry associations.				

Note 1: If "Yes" is checked for the operational status, please clarify the important policies, strategies, measures adopted and how they are implemented. If "No" is checked for the operational status, please explain the reason and the plan to adopt related policies, strategies, and measures in the future.

Note 2: If the CSR Report has been prepared, how the CSR Report can be accessed and the index page number may be indicated for the operational status instead.

(VI) Climate-Related Information of TWSE/TPEx Listed Company

1.Implementation of Climate-Related Information

Item	Implementation status
1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	The management reports important current information and implementation status to the board of directors every quarter, including the implementation results of energy conservation and carbon reduction, greenhouse gas emission management, climate impact assessment and progress in achieving sustainability goals.
2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).	The company classifies the risks and opportunities that affect corporate business, strategy and finance, and predicts short-term (1-3 years), mid-term (3-10 years) and long-term (more than 10 years) impacts, and develops appropriate responses. Strategy and detailed planning
3. Describe the financial impact of extreme weather events and transformative actions.	The financial impact of extreme weather events such as rising temperatures may mainly lead to an increase in operating costs (generating carbon taxes or carbon fees) or a decrease in shipments, resulting in a decrease in operating profits.
4. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.	The company is currently conducting research on climate risk identification and assessment, and will adjust the company's related businesses accordingly.
5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described	The Company has not yet used scenario analysis to assess the resilience to climate change risks.
6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.	The Company has not yet developed a transition plan for climate-related risks.
7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.	The Company has not yet used internal carbon pricing as a planning tool.

8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.	No plans yet
9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 1-1 and 1-2 below).	Bioteque is a TPEx-Listed company with a capital of less than NT$5 billion and has no subsidiary. According to the "Sustainable Development Guidemap for TWSE- and TPEx-Listed Companies", it belongs to the applicable schedule of the third stage and is required to disclose the greenhouse gas inventory in 2026 and the verification status in 2028.

1-1. Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

Year	Data coverage	Category 1		Category 2		Assurance Status
		Total emissions (Metric tons CO2e)	Intensity(Metric tons CO2e/NT$ million)	Total emissions (Metric tons CO2e)	Intensity(Metric tons CO2e/NT$ million)	
2025	Yilan Branch Office /Yike Branch Office/Main Office	393.4135	0.2536	4,997.2009	3.6912	The self-assessment results of the greenhouse gas inventory are expected to undergo third-party verification in May 2026..
	BMPI&BONTEQ	148.157		2,885.072		The self-inspection results of the greenhouse gas inventory.
2024	Yilan Branch Office /Yike Branch Office/Main Office	377.6312	0.1907	4,784.6717	2.417	The verification results are in conformity with ISO 14064-1:2018 standards, and an unqualified opinion has been issued accordingly.

1-2. Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan : Not applicable.

(VII) Status of Ethical Corporate Management and Measures Adopted

Evaluation item	Operational status (Note 1)			Deviation from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary (Note 2)	
I. Establishment of an ethical corporate management policy and proposals: (I) Has the Company defined ethical corporate management policies approved by the Board of Directors and declared its ethical corporate management policies and procedures in its rules and external documents, as well as the commitment of its Board of Directors and high-ranking management to implementing the management policies?	■		In order to establish a corporate culture and sound development of honest management, the company's board of directors has formulated the "Integrity Management Code" and the "Integrity Management Operating Procedures and Behavior Guidelines" and disclosed them on internal and external websites to announce and convey policy concepts to ensure the integrity management policy. implementation, and internal management also implements the integrity management policy. All directors signed a "Declaration of No Violation of Integrity Principles" when taking office. The board of directors and management have made all decisions based on integrity as the top priority of the company's business philosophy.	No major deviations
(II) Has the Company established an evaluation mechanism for unethical behavioral risks that helps periodically analyze and evaluate operational activities of relatively high unethical behavioral risks within the scope of operation and defined a	■		The company has established a supervision and check-and-balance mechanism for various business activities, and implements regular job rotation of personnel. The audit unit conducts various operational inspections based on the internal control system to assist the board of directors and management in evaluating whether preventive measures are operating effectively. An internal reporting and grievance	No major deviations

Evaluation item	Operational status (Note 1)			Deviation from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary (Note 2)	
solution to prevent unethical behavior accordingly that covers at least the preventive measures against respective acts under Article 7 Paragraph 2 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies.			channel has also been set up to ensure the effective implementation of various anti-fraud measures.	
(III) Has the Company specified the operating procedures, guidelines of conduct, punishment for violators, and rules of appeal in the solution to prevent unethical behavior, and enforced them, and periodically reflected upon and amended the foregoing solution?	■		The Company has rewards and punishments guidelines in place for its employees. Staff review meetings are held from time to time. It is strictly prohibited for staff to be engaged in foul play, fraud, embezzlement, bribery and corruption, and accept commissions. The highest punishment possible is having related people fired. The Company also signs the Integrity Commitment with partners in order to prevent suppliers from getting into unlawful acts with its staff, such as tunneling.	No major deviations
II. Consolidation of ethical corporate management (I) Has the Company evaluated the ethical records of parties it does business with and stipulated ethical conduct clauses in business contracts?	■		The company has established a regular evaluation mechanism for sales customers and suppliers. When signing a contract, the rights and obligations of both parties are specified in detail to protect the company's rights and interests. Each responsible unit shall keep an eye on the operating status and goodwill of the transaction partners at all times. If a business partner is found to have acted dishonestly, they may stop business dealings with them and list them as objects of refusal to implement the company's	No major deviations

Evaluation item	Operational status (Note 1)			Deviation from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary (Note 2)	
			integrity management policy.	
(II) Has the Company established a dedicated unit under the Board of Directors to promote ethical corporate management and report its ethical management policy and solution to prevent against unethical behaviors and the status of implementation to the Board of Directors periodically (at least once a year)?	■		The Company authorizes the General Manager to select personnel from the Management Department and the Human Resources Department to set up a dedicated unit, which is responsible for assisting the Board of Directors and management in formulating and supervising the implementation of ethical corporate management policies and prevention plans, and ensuring the implementation of the Code of Ethical Conduct. The dedicated unit reported one time to the Board of Directors on November 6, 2025. There were no cases of violations of integrity management in 2025. In 2025, 309 people will receive education and training on integrity management, totaling 154 hours.	No major deviations
(III) Has the Company established policies to prevent against conflicts of interest, provided appropriate channels for filing related complaints and implemented the policies accordingly?	■		In order to prevent against conflicts of interest, among others, the Company set up the General Manager's Mailbox where workers can give their advice. No relevant reported cases were received in 2025.	No major deviations
(IV) Has the Company created effective accounting and internal control systems to consolidate ethical corporate management and does the internal audit unit stipulates related audit plans according to the evaluation results of unethical behavioral risks and inspect	■		In order to ensure the implementation of honest operations, the company has established an effective accounting system and internal control system. The internal audit unit formulates an annual audit plan based on the risk assessment results and submits it to the board of directors for discussion and approval. Based on the plan, the company regularly checks whether the inspection operations of relevant	No major deviations

Evaluation item	Operational status (Note 1)			Deviation from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary (Note 2)	
compliance with the solution to prevent against unethical behaviors or authorize the CPAs to perform inspections?			departments are in compliance with internal regulations. control system, and report the audit results to the Audit Committee and the Board of Directors every quarter, review them in a timely manner, and track deficiencies and improvements to ensure the effective implementation of the internal control system.	
(V) Does the Company hold internal and external educational trainings on ethical management regularly?	■		The Company continues with related educational training and communication internally.	No major deviations
III. Reporting System of the Company (I) Does the Company have substantial reporting and incentive systems in place, provide convenient reporting channels, and assign appropriate specialists investigate reported matters?	■		The Company has the “Whistleblower Mailbox “in place for workers to report and file complaints.	No major deviations
(II) Has the company established any standard operating procedures, subsequent measures to be adopted after the investigation is completed, or confidentiality mechanisms for handling reported matters?		■	None.	The Company will follow actual demands and regulatory requirements and handle accordingly in the future.
(III) Does the Company assure employees who reported on malpractices that they will not be improperly treated for making	■		The reporting party is kept confidential throughout the process by the Company and will not be punished as a result of reporting it.	No major deviations

Evaluation item	Operational status (Note 1)			Deviation from the Corporate Social Responsibility Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary (Note 2)	
such reports?				
IV. Reinforced Information Disclosure Has the company disclosed information regarding its ethical corporate management principles and implementation status on its website and the MOPS.?	■		The Company discloses the implementation status of ethical corporate management in its Annual Report and uploads it to the MOPS as required.	No major deviations
V. If the company has its own Ethical Management Principles established according to the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies, please describe the differences between its implementation and the principles:None				
VI. Other important information that helps understand the implementation of ethical corporate management of the company: (e.g. discussion and correction of the Ethical Management Principles established by the company): None.				

Note 1: Whether “Yes” or “No” is checked for operational status, it shall be specified in the Summary field.

(VIII) Other important information that is sufficient to boost knowledge of corporate governance shall also be disclosed:

(1) Intellectual Property Management

I. Objectives of the Plan

In response to the escalating challenges of global climate change and increasing energy scarcity, governments worldwide have introduced policies aimed at carbon reduction and energy conservation, striving toward the goal of a low-carbon and sustainable future. Localized manufacturing has become one of the most effective approaches to reducing carbon emissions.

Bioteque Co., Ltd. (the “Company”) has long aligned with government initiatives to promote the biotechnology industry and is committed to the development of high-end medical consumables. These products not only serve as effective substitutes for imported goods but also support the Company’s expansion into international markets. Through continuous innovation and the development of environmentally friendly components, the Company ensures that its products meet high energy-efficiency and carbon-reduction standards, in line with its green innovation and sustainable business strategy.

To safeguard its hard-earned technological achievements, the Company has established an Intellectual Property Management Plan (the “Plan”), which integrates its operational objectives with available resources. The Plan aims to build a business model that creates corporate value through intellectual property rights, enhance employees’ understanding of intellectual property management, and provide a clear framework for related activities. At the same time, it ensures the protection of the Company’s rights and competitive advantages while preventing infringement upon the rights of others.
Following approval by the Board of Directors, the Company will report to the Board on the implementation status of the Plan at least annually.

II. Intellectual Property Management Strategies

1.Trade Secret Protection to Enhance Competitive Advantage

Trade secrets are critical to the Company’s technological leadership, manufacturing excellence, and customer trust. To strengthen their protection, the Company will engage professional consultants to introduce the Taiwan Intellectual Property Management System (TIPS), with priority given to establishing a Trade Secret Management System. This initiative aims to safeguard key assets, foster innovation, and reinforce the Company’s competitive advantage.

2.Trademark Protection to Strengthen Brand Value

With over 30 years of operation, the Company has marketed its proprietary brands to more than 80 countries through CDMO/OEM strategies. Going forward, a Trademark Management System will be implemented to enhance trademark governance, including risk assessment, portfolio planning, usage compliance, and infringement control, supporting the development of a sustainable and green brand image.

3.Enhancing Patent Quality and Advancing Green Innovation

The Company has long encouraged innovation through its patent incentive program. Moving forward, a Patent Management System will be introduced alongside trade secret management to strengthen patent quality and expand the portfolio. This integrated approach will protect the Company's R&D results,, maintain technological leadership, and support long-term competitiveness and profitability.

III. Implementation Results

1.In 2025, the Company established the Intellectual Property Management Plan (the "Plan"), which includes engaging professional consultants to introduce the Taiwan Intellectual Property Management System (TIPS) in phases. The Company has initiated the establishment of an IP management framework, conducted inventories of existing IP assets and management processes, and implemented related training and awareness programs to progressively strengthen and institutionalize IP management.

In addition, with 2025 as the baseline year, the Company will collaborate with suppliers to continuously improve manufacturing processes, reduce resource consumption, and develop green innovative components. These efforts ensure that products meet high energy-efficiency and carbon-reduction standards, while expanding the Company's and its suppliers' impact on supply chain sustainability and promoting shared sustainable growth.

2.Green Innovation

(1) Patents (as of 2025):

Taiwan: 13 patents in total (8 invention patents and 5 utility model patents); 1 application pending, including green innovation technologies.

Overseas: 1 granted patent; 4 applications pending, including green innovation technologies.

(2) Trademarks (as of 2025):

Taiwan: 6 registered trademarks; 1 application pending.

Overseas: 10 registered trademarks; 5 applications pending.

(IX) Implementation status of internal control system: The following shall be disclosed.

(I) Internal Control Statement

BIOTEQUE CORPORATION
Internal Control System Declaration

Date: March 05, 2026

For the Company's internal control system of 2025, we would like to declare as follows according to the results of spontaneous inspections:

I. The Company knows that establishing, enforcing, and maintaining an internal control system is the responsibility of the Company's Board of Directors and managers and has such a system in place already. The purpose of the system is to reasonably ensure the achievement of various objectives, including operational efficiency and effectiveness (including profitability, business performance and the security of assets), the reliability, timeliness and transparency of information disclosed, and compliance with relevant guidelines as well as relevant laws and regulations.

II. The internal control system has its inherent restrictions that cannot be overcome with improved design. An effective internal control system can also only reasonably ensure the fulfillment of the three goals stated above and its effectiveness may change as the environment
or situation changes. There is a self-surveillance mechanism, however, built inside the internal control system of the Company that helps the Company take a corrective action against deficiencies confirmed.

III. The Company determines the effectiveness of the design and implementation of its internal control system in accordance with the items in "Governing Regulations for Public Company's Establishment of Internal Control System" (hereinafter called "Governing Regulations") that are related to the effectiveness of internal control systems. The items adopted in the Governing Regulations for determining the internal control system are the five constitutional elements of the internal control system divided according to the management and control process: 1. control environment, 2. risk assessment, 3. control process, 4. information and communication, and 5. supervision. Each element further encompasses several items. Please refer to "Governing Regulations" for details.

IV. The Company has already adopted the aforesaid items for assessing the effectiveness of its internal control system in terms of system design and implementation.

V. Pursuant to the results of the above-mentioned evaluations, the Company is of the view that the design and implementation of its internal control system as of December 31, 2025 Note 2 (including its supervision and management of subsidiaries), including its awareness of the extent by which the operating effects and efficiency goals are fulfilled, reliability of reports, and compliance with relevant laws and regulations, are such that it is effective and capable of reasonably ensuring that the aforementioned goals can be achieved.

VI. This declaration constitutes a major part of the Company's Annual Report and the Company's Prospectus that are made available to the public. If the aforesaid published contents are found to be false, or fraudulent in any way, the Company and its management shall be legally liable in accordance with Articles 20, 32, 171 and 174 of the Securities and Exchange Act.

VII. This Statement was approved at the meeting of the Company's Board of Directors on March 05, 2026 with no director expressing dissent out of the 12 Directors in attendance. All agreed on the contents of this Statement. Please take note of it.

BIOTEQUE CORPORATION

Chairman
General Manager

(2) If review of the internal audit system is outsourced to CPAs as an exception, the CPA Review Report shall be disclosed: None.

(X) Important decisions reached in shareholders' meetings and made by the Board of Directors in the most recent year up to the date the Annual Report was printed:

Date	Important Decision and Implementation Status
General Shareholders' Meeting on June 19, 2025	1. Proposal for Final statements and profit distribution plan for 2024 Implementation status: After voting, this proposal was approved just as it was. The benchmark date of distribution was set on August 3, 2025, and all distributions were completed on August 28, 2025, according to the resolution of the shareholders' meeting. (Cash dividend of NT$ 5 per share was distributed.) 2. Amendment to the Articles of Incorporation. Implementation status: The amendment was announced on the Company's website on June 19, 2025, and has been implemented in accordance with the revised procedures. 3. Proposal for the Remuneration of the 13th Term Independent Directors Implementation Status: In accordance with the resolution of the shareholders' meeting, a remuneration of NT$30,000 per month is granted to each independent director. 4. Election of the 13th Term Directors (Including Independent Directors) List of Elected Directors: Ming Sheng Co., Ltd.Representative: Ming-Zhong Li, YiSheng Co., Ltd.Representative: Zhong-Kai Hong, YiSheng Co., Ltd.Representative: Hong-Ying Li, Yide Co., Ltd.Representative: Hsu-Yuan Li , Zong Yu Investment Co., Ltd.Representative: Jing-Yi Tsai , Keyao Co., Ltd. Representative :Xing Wang, Keyao Co., Ltd. Representative :Jin-Long Lin, Ming Sheng Co., Ltd.Representative :Yi-Xun Li and Ming-Yeh Cheng. List of Elected Independent Directors: Bin-Xi Lin, Yiu-Cho Chin and Hung Lin Lai. Implementation Status: On August 6, 2025, the registration was approved by the Department of Commerce, Ministry of Economic Affairs, and announced on the Company's website. 5. Lifting of the non-compete obligations on the directors at the current their representatives. Implementation status: After voting, this proposal was approved just as it was.

Date of meeting	Important decisions made
May 8, 2025	1. Approved bank loan plans. 2. Approval the recognition of the Company's 2025Q1 Financial Statements.. 3. Addition of the "Operational Guidelines for Financial and Business Transactions Among Related Parties." 4. Approved the adjustment of the Head of Accounting. 5. Approval of the Appointment of the Company's Chief Audit Executive.
June 19, 2025	1. Approval of the Election of the Chairman and Vice Chairman of the Board.
August 7, 2025	1. Approved the recognition of the Company's 2025Q2 Financial Statements. 2. Approval of the Attendance Fees for the 2nd Term Audit Committee Members. 3. Approval of the Appointment of the 6th Term Compensation Committee Members. 4. Approval of the 2024 Sustainability Report. 5. Approval of the Definition of the Scope of Junior-Level Employees. 6. Approval of the Scope of Subsidiary Positions Held Concurrently by the Company's Managers.
November 6, 2025	1. Approved bank loan plans. 2. Approved the recognition of the Company's 2025Q3 Financial Statements. 3. Approved the 2026 Audit Plan. 4. Approved the Audit Plan of the Company's key subsidiary BIOTEQUEUE

Date of meeting	Important decisions made
	MEDICAL PHIL. INC. (BMPI) for 2026. 5. Approval of the Appointment of the Company's Chief Audit Executive. 6. Approved the Company's 2026 budget. 7. Approval of the Addition of the "Internal Control System" to the Internal Management Procedures. 8. Approval of the Addition of the "Internal Audit Regulations" to the Internal Management Procedures. 9. Approval of the Additional Investment in Pharmaceutical Flexible Bags and Related Equipment. 10. Approval of the Construction of a Self-Owned Warehouse by the Key Subsidiary BIOTEQUE MEDICAL PHIL., INC. 11. Approval of the Addition of Business Items to the Articles of Incorporation by the Grandchild Subsidiary BONTEQ. 12. Approval of Salary Adjustments for the Company's Managers.
March 5, 2026	1. Approved the recognition of the Company's 2026 "Statement of Internal Control". 2. Approval of the General Principles of the Company's Policy for Pre-Approval of Non-Audit and Assurance Services. 3. Approved the recognition of the Company's 2025 Financial Statements. 4. Approved the periodic review of the independence of CPAs of the Company. 5. Approved proposed audit fees of attesting CPAs. 6. Approved the Company's Business Report. 7. Approved the profit distribution plan for 2025. 8. Approval of the amendment to the Articles of Incorporation. 9. Approval of the proposal to release newly elected directors from non-compete restrictions after the Annual Shareholders' Meeting. 10. Approved the proposed time, venue, agenda, and deadline by which shareholders may submit their proposals and where they may be sent for the 2026 General Shareholders' Meeting. 11. Approved the proposal for the remuneration distribution plan for employees, directors and supervisors for 2025. 12. Approved the distribution of the year-end bonus to the Company's managers for 2025.

(XI) Main contents of different opinions of directors or supervisors that are recorded and stated in writing on important decisions made by the Board of Directors in the most recent year and up to the date the Annual Report was printed: None.

IV. Information on Independent Auditor's Fee

（I）Information on CPAs' Professional Service Fees

Name of Accounting Firm	Name of CPA	Duration of Inspection	Audit Fee	Non-Audit Fee	Total	Remarks
KPMG	Po-Jen Cheng	January 1, 2025 ~ December 31, 2025	3, 040	126	3,166	Non-Audit Fee: Transfer pricing
	Ming-Hung Huang	January 1, 2025 ~ December 31, 2025				

Please specify the content of non-audit fees (e.g. taxation certification, assurance, or other financial consultation.

Note: When the company changes its CPAs or accounting firm, the audit period shall be listed separately, and explain in the remark the reason for change, and disclose the paid audit and non-audit fees by orders. For the non-audit fees, the services shall be described.

Note: So-called audit fees are these service fees the Company paid to the CPAs for auditing, reviewing, rechecking financial statements, and reviewing the financial forecasts.

(II) When the accounting firm is changed and the audit fee in the year of replacement is reduced compared to that in the preceding year, the audit fee before and after the replacement and the reasons shall be disclosed: None.

(III) When the audit fee are reduced by more than 10% from the preceding year, the value reduced and its ratio and cause shall be disclosed: None.

V. Information on Replacement of Independent Auditors:

(I) For former accountants

Date of Replacement	Approved by the Board of Directors on March 6, 2025		
Reason for Replacement and Description	The financial statements of the Company were originally audited and certified by accountants Ming-Hung Huang and Chia-Chien Tang, but due to internal rotation of the accounting firm, from the first quarter of 2025, they were replaced by accountants Po-Jen Cheng and Ming-Hung Huang.		
Explain if the appointee or accountant is terminated or does not accept the appointment	Client / Condition	Certified Public Accountant	Appointee
	Spontaneous termination of appointment	Not Applicable	
	Does not accept (continue with) appointment		
Opinions expressed in audit reports other than no reservations issued within the most recent two years and the reason	Not Applicable		
Different opinions from those of the publisher	Yes		Accounting principles or practice
			Disclosure of financial statements
			Scope of inspection or steps
			Others
	No		
	Description: Not Applicable		
Other matters disclosed (Those that should be disclosed as indicated in Article 10 Subparagraph 6 Items 1-4 to 1-7 of these Guidelines)	No		

(II) For Successive Accountants

Name of the Firm	KPMG
Name of the CPAs	Accountants Po-Jen Cheng, Ming-Hong Huang
Date of Appointment	March 6, 2025
Accounting treatment methods or standards for specific transactions before appointment	Not Applicable
Matters and results of consultation on opinions possibly issued for the financial statements	Not Applicable

(3) Reply from the former accountants to Article 10, Paragraph 6, Subparagraph 1 and 2-3 of the Standards: Not applicable.

VI. Disclosure of the name, position, and duration of service at firms or their associated enterprises in the most recent year of the Company chairman, general manager, and managers in charge of financial or accounting affairs: None.

VII. Changes in the transfer and pledge of equity among directors, supervisors, managers, and shareholders with a holding ratio exceeding 10% in the most recent year and up to the date the Annual Report was printed

Unit: Share

Job Title (Note 1)	Name	2025		Year up to April 28,2026	
		Increase /Decrease in the number of shares held (Note5)	Increase /Decrease in the number of shares pledged	Increase /Decrease in the number of shares held	Increase /Decrease in the number of shares pledged
Director	Ming Sheng Co., Ltd.	12,000	0	59,000	0
Chairman	Ming-Zhong Li	0	0	9,000	0
Director	Yisheng Co., Ltd.	0	0	0	0
Director Representative	Hung-Ying Lee	0	0	0	0
Director Representative	Zhong-Kai Hong	0	0	0	0
Director	Yide Co., Ltd.	0	0	0	0
Director Former Representative	Hsu-Yuan Li (Note 3)	0	0	0	0
Director Representative	Wei-Hsiu Hong (Note 3)	0	0	0	0
Director	Zong Yu Investment Co., Ltd.	0	0	0	0
Director Representative and Vice President	Jing-Yi Tsai	0	0	0	0
Director Former Representative	Xing Wang	0	0	0	0
Director	Ming Sheng Co., Ltd.	0	0	59,000	0
Director Representative and Vice President	Yi-Xun Li	0	0	0	0

Job Title (Note 1)	Name	2025		Year up to April 28,2026	
		Increase /Decrease in the number of shares held (Note5)	Increase /Decrease in the number of shares pledged	Increase /Decrease in the number of shares held	Increase /Decrease in the number of shares pledged
Director	Keyao Co., Ltd.	55,000	0	0	0
Director Representative	Xing Wang	0	0	0	0
Director Representative and General Manager	Jin-Long Lin	0	0	0	0
Director	Ming Yeh Cheng	0	0	0	0
Former Director	Yao-Ren Ho (Note 4)	0	0	(45,000)	0
Former Independent director	Teng-Yao Hsiao (Note 4)	0	0	0	0
Independent director	Bin-Xi Lin	0	0	0	0
Independent director	Yiu-Cho Chin	0	0	0	0
Independent director	Hung-Lin Lai	0	0	0	0
Corporate Governance Officer	Pei-Zhi Zhong (Note5)	0	0	0	0
CFO&Head of Finance	Yi-Zhong Huang	(5,000)	0	0	0
Former R&D Supervisor	Zong-Ming Lu (Note 6)	0	0	0	0
Head of Accounting	Yu-Jin Lin (Note 5)	0	0	0	0

Note 1: A shareholder holding more than 10% of the total shares in the Company shall be indicated as major shareholder and be listed separately.

Note 2: If the counterparties in the transfer or pledge of equity are stakeholders, the following table shall also be completed.

Note 3: The corporate representative of Yi De Co., Ltd. was appointed as a director on June 19, 2025. Effective August 29, 2025, the representative was changed from Mr. Xu-Yuan Li to Mr. Wei-Hsiu Hong.

Note 4: On June 19, 2025, the directors (including independent directors) were re-elected. Director Mr. Yao-Ren Ho, Director's representative Mr. Xing Wang, and Independent Director Mr. Teng-Yao Hsiao stepped down upon the expiration of their terms.

Note 5: On May 8, 2025, the Board of Directors approved a personnel adjustment, appointing Ms. Yu-Jin Lin as the Head of Accounting.

Note 6: On July 16, 2025, it was announced that the Head of R&D had resigned.

Note 7: The change in shareholding resulted from transactions conducted in the open market and was not a related-party transaction.

VIII. Information on the relationships among the Top 10 shareholders who are related, spouses, or relatives within the second degree of kinship.

Apr.28, 2026

Name	Shares held in person		Shares held by spouse and minor child(ren)		Shares held in someone else's name		The title or name and relationship among shareholders in the Top shareholding list who are related, spouse to each other, or relatives within the second degree of kinship (Note 3)		Remarks
	Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio	Title	Relationship	
Ke Yue Co., Ltd.	6,996,000	10.10	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	100% owned and reinvested byCatcher Technology Co., Ltd.
Representative: Yu-Yan Lin	0	0.00	0	0.00	0	0.00	none	none	
Yifa Co., Ltd.	3,599,000	5.19	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	100% owned and reinvested byCatcher Technology Co., Ltd.
Representative: Yu-Yan Lin	0	0.00	0	0.00	0	0.00	none	none	
Jun-Ren,Zeng	3,565,103	5.14	1,087,773	1.57	0	0.00	none	none	
Yishuitang Investment Co., Ltd.	3,000,000	4.33	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	

Representative: Jun-Yao Lin	0	0.00	0	0.00	0	0.00	none	none	
Catcher Medtech Co., Ltd.	2,729,000	3.94	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	100% owned and reinvested byCatcher Technology Co., Ltd.
Representative: Zhong-Kai Hong	371,000	0.54	0	0.00	0	0.00	none	none	Vice Chairman of the Company
Yisheng Co., Ltd.	2,591,000	3.74	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	100% owned and reinvested byCatcher Technology Co., Ltd.
Representative: Yu-Yan Lin	0	0.00	0	0.00	0	0.00	none	none	
Yide Co., Ltd.	2,252,000	3.25	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	100% owned and reinvested byCatcher Technology Co., Ltd.
Representative: Yu-Yan Lin	0	0.00	0	0.00	0	0.00	none	none	
Ming sheng co., ltd.	1,988,000	2.87	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	
Representative: Ming-Zhong Li	734,346	1.06	0	0.00	321,824	0.46	none	none	Chairman of the Company
Standard Chartered Trusts Swad Bank Hosts Aoting's Emerging Market Investment Account	1,650,000	2.38	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	
Zong Yu Investment Co., Ltd.	1,613,752	2.33	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Not Applicable	Institutional Director of the Company
Representative: Meng-Jie Jiang	0	0.00	0	0.00	0	0.00	none	none	

Note 1: All of the Top 10 shareholders shall be listed. If they are institutional shareholders, the names of the institution and its representative shall both be listed.

Note 2: The shareholding ratio is calculated separately by the individual concerned, his/her spouse, minor child, or in another person's name.

Note 3: The shareholders listed in the foregoing include institutional entities and natural persons. The mutual relationships shall be disclosed in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

IX. Number of shares held by the Company, the Company's directors, supervisors, managers, and directly or indirectly controlled businesses and the consolidated general holding ratio

Unit: Share; %; March 31, 2026

Re-invested business (Note 1)	Investment made by the Company		Directors, supervisors, managers, and directly or indirectly controlled businesses		Comprehensive investment	
	Shares	Shareholding Ratio	Shares	Shareholding Ratio	Shares	Shareholding Ratio
BIOTEQUE MEDICAL PHIL.INC.	4,480,775	100	0	0	4,480,775	100
BIOTEQUE MEDICAL DISTRIBUTION PHIL. INC	670,000	100	0	0	670,000	100

Note 1: It is the investment of the Company using the equity method.

III. Fund-raising

I. Capital and Shares

1. Source of Capital Stock

Unit: 1,000 shares; NT$1,000

MM / YYYY	Issue price ($)	Approved capital stock		Paid-in capital stock		Remarks		
		Shares	Value	Shares	Value	Source of capital stock	Using properties other than cash to write off the stock value	Others
March 2016	66.6	120,000	1,200,000	69,298	692,983	Convertible corporate bonds converted to common stock	0	March 2016 Jing-Shou-Shang No. 10501048020 Letter

Note 1: Data in the same year up to the date the Annual Report was printed should be provided.
Note 2: For capital increase, the date it takes effect (is approved) and the document number should be indicated.
Note 3: Shares that are issued at a value below the denomination shall be highlighted.
Note 4: When monetary creditor's rights and technologies are used to pay for the shares, it shall be specified so and the type and value of the write-off shall be noted.
Note 5: Private placement shall be highlighted.

Type of share	Approved capital stock			Remarks
	Circulating shares	Shares yet to be issued	Total	
Common share	69,298	50,702	120,000	TPEx stock

(II) List of primary shareholders: List the shareholders that hold at least 5% of the equity or those whose holding ratio is one of the Top 10, their name, quantities held, and the holding ratio.

Unit: Share; %

Share / Name of major shareholder	Number of shares held	Holding ratio
Keyao Co., Ltd.	6,996,000	10.10%
Yifa Co., Ltd.	3,599,000	5.19%
Jun-Ren,Zeng	3,565,103	5.14%
Yishuitang Investment Co., Ltd.	3,000,000	4.33%
Catcher Medtech Co., Ltd.	2,729,000	3.94%
Yisheng Co., Ltd.	2,591,000	3.74%
Yide Co., Ltd.	2,252,000	3.25%
Ming sheng co., ltd.	1,988,000	2.87%
Standard Chartered Trusts Swad Bank Hosts Aoting's Emerging Market Investment Account	1,650,000	2.38%
Zong Yu Investment Co., Ltd.	1,613,752	2.33%

(III) Company's dividend policy and implementation status:

(1) Dividend policy:

The Company shall, after its losses have been covered and all taxes and dues have been paid and at the time of allocating surplus profits, first set aside ten percent of such profits as a legal reserve. However when the legal reserve amounts to the authorized capital, this shall not apply. Secondly, special surplus reserves shall be set aside pursuant to relevant laws and regulations enacted by the competent authority. If there are surplus profits remaining, at least 20% shall be allocated for distribution of shareholder dividends. The Board of Directors draft a dividend distribution proposal and submit it to the shareholders meeting for resolution, in which cash dividends should make up at least 20% or more.

(2) Implementation status:

The Board of Directors decided on March 05, 2026 that the cash dividends would be issued at NT$ 5 .5per share for 2026, the Dividend Payout Ratio is 70.69%.

(IV) Impacts of free share assignment intended through the current shareholders' meeting on the Company's operational performance and earnings per share:

No free share assignment is intended to be discussed for the current year; Therefore, it is not applicable.

(V) Remuneration for employees, directors:

(1) Percentage or range of remuneration for employees and directors/supervisors as stated in the Company's Articles of Incorporation:

Article 20 of the Company's Articles of Incorporation stipulates that: "If the Company has earnings for the fiscal year, it shall allocate no less than 5% for employee compensation and salary adjustments for grassroots employees, and no more than 1.6% for director compensation. However, if the Company still has accumulated losses, an amount shall first be retained to cover such losses."

(2) Accounting measures adopted in case of any difference between the basis for estimating the amount of remuneration for employees, directors, basis for calculating the number of shares included in the distribution of remuneration for employees, and the actual value distributed and their estimates of the current term:

2-1 Basis for estimating the amount of remuneration for employees, directors of the current term: Based on the Company's 2025 profits (profit before tax with the profit prior to distribution of remuneration for employees and directors deducted) multiplie more than 5% for distribution of employee remuneration as specified in the Company's Articles of Incorporation and according to the decision made in the shareholders' meeting and 1.6% to be distributed to directors, it is estimated that the value of remuneration for employees is NT$42,254,152 and that for directors and supervisors is NT$11,488,786; They are to be assigned in cash.

2-2 Basis for calculating remuneration distributed to employees in stock: Not applicable

2-3 Accounting measures adopted when the actual value of distribution differ from the estimates: There is no difference from the estimated value for the year to be recognized.

(3) Approval of distribution of remuneration by the Board of Directors:

3-1 Remuneration for employees and directors distributed in cash or stock. In case of any difference from the estimated value of the year recognized, the difference, cause, and how it is handled shall be disclosed: There is no difference from the estimated value for the year to be recognized.

3-2 Ratio of the value of remuneration for employees distributed in stock and the sum of after-tax income and total employee remuneration in the entity or individual financial statement of the current

term.

(4) When there is a difference between the actual distributed amount of remuneration for employees, directors (including the number, value, and price of shares distributed) and the recognized remuneration for employees, directors, and supervisors in the preceding year, the difference, cause for the difference, and how it is handled shall also be specified:

Item	Actual distribution	
Remuneration for directors	Value distributed	NTD$11,419,756
	Difference, cause, and management	No difference
Remuneration for employees	Value distributed	NT$35,686,739
	Difference, cause, and management	No difference

(VI) Buyback of the Company stock: None.

II. Corporate bond, special stock, global depositary receipt, employee stock option certificates, restricted employee shares and M&A or acceptance of transferred shares of another company for issuance of new shares, implementation of the funds utilization plan: None.

IV. Operational Highlight

I. Scope of Operation:

1. Scope of Operation

(1) The scope of operation as stated in the Articles of Incorporation is as follows:

A. CF01011 Medical devices manufacturing
B. F108031 Medical devices wholesale
C. F208031 Medical devices retailing
C. ZZ99999 operations not prohibited or restricted by law besides the said approved ones

(2) Operational weight:

Unit: NT$1,000

	2025	
	Value	%
Hemodialysis tube	423,944	19.85%
TPU catheter	706,061	33.06%
Infusion bag	407,311	19.07%
Puncture needle	101,362	4.75%
Interventional cardiology catheter	88,785	4.16%
Surgical tube	168,911	7.91%
Critical component and parts	65,345	3.06%
Miscellaneous medical disposables	173,732	8.14%
Total	2,135,451	100.00%

(3) Current commodities:

Primary product categories at present: The Company primarily has eight major categories of products now. They are Hemodialysis tubes, Puncture needles, Infusion bags, TPU internal catheters, Interventional cardiology catheters, Surgical tubes, key medical parts and components, and others.

(4) New products planned to be developed

With respect to the development of proprietary brands, the Company will continue to focus on minimally invasive surgical consumables and catheter-based interventional products, including catheters and related accessories. Leveraging superior product quality and a high level of regulatory compliance as its core competitive advantages, the Company will further integrate clinical applications with customer service to deliver differentiated value, thereby strengthening market trust and enhancing brand loyalty.

In the area of Contract Development and Manufacturing Organization (CDMO) services, Bantech will capitalize on its established process technologies, core manufacturing capabilities, and strategically positioned production capacity in the Philippines. In response to evolving global geopolitical dynamics and supply chain restructuring trends, the Company will support customers in product development and mass production through its contract manufacturing model. At the same time, Bantech will continue to expand its collaborations with leading medical device companies in Europe and the United States, while further advancing its high value-added manufacturing and development capabilities.

In light of increasingly stringent regulatory requirements across global healthcare systems, Bantech will continue to reinforce the certification and compliance foundation of its existing key products. This ensures full alignment with regulatory requirements in various jurisdictions and meets customers' expectations for quality, supply stability, and long-term partnership.

Details are as follows:

(1)TPU Indwelling Catheters: Biopsy Needle, Micro-introducer Set, Multi-lumen Hemodialysis Catheter, Chest Valve, and Improved Drainage Catheter.

(2)Vascular Access Products: Micro-catheter and next-generation Sheath Introducer.

(3)Surgical Tubing and Others: OEM products, CDMO products, as well as urology diagnostic and therapeutic products and advanced infusion therapy products.

2. Overview of the Industry:

(1) Current status and developmental trends of the industry

1-1 Current status of the industry

As countries have progressively downgraded COVID-19 to an endemic infectious disease, global healthcare systems have gradually returned to normal operations, and demand for medical devices has resumed a stable growth trajectory. For polymer-based single-use medical consumables, the recovery in elective procedures, increasing demand driven by chronic diseases and aging populations, and the continued emphasis by healthcare institutions on infection control and patient safety have collectively supported steady demand for catheter-related products and basic consumables. The underlying market fundamentals remain resilient.

From a long-term structural perspective, global population aging and the rising prevalence of chronic diseases continue to drive high utilization and irreplaceability of disposable polymer-based medical consumables, including catheters, infection control products, post-operative care supplies, and chronic care-related products. Compared with high-priced capital equipment, these products offer strong cost-effectiveness, stable demand, and scalability in production, making them essential components of healthcare systems and a key foundation for long-term industry growth.

However, the competitive landscape of the global medical device industry has undergone structural changes driven by geopolitical developments and supply chain reconfiguration. The reciprocal tariffs and trade tensions initiated during the Trump administration were not merely short-term negotiation tactics, but part of a broader strategy centered on national security and industrial resilience, aiming to systematically reduce reliance on China's manufacturing ecosystem. This policy direction has gained bipartisan consensus in the United States, and it is expected that the emphasis on "non-China supply chains" will persist regardless of changes in administration. In sectors such as medical devices—critical to public health and strategic manufacturing capabilities—regulatory and sourcing requirements are expected to become increasingly stringent rather than relaxed.

Against this backdrop, China's medical device industry is facing contraction in the U.S. market. Meanwhile, the Chinese government has implemented subsidies, centralized procurement, and industrial policies to enhance domestic manufacturers' automation and production efficiency. Amid slowing domestic demand, significant price competition has emerged within China, prompting excess capacity to shift toward exports to the European Union and other non-U.S. markets. This has resulted in sustained and structural low-price competition, exerting downward pressure on global industry margins.

At present, the global medical device market is gradually evolving into a "dual-track" competitive structure. The U.S. market continues to raise thresholds in regulatory compliance, product traceability, risk management, and supply chain reliability, effectively creating systemic barriers for China-made products. In contrast, non-U.S. markets ostensibly maintain open competition, but in practice are experiencing rapid penetration of lower-priced, high-specification Chinese products. Some European countries have also begun adjusting public procurement policies and introducing implicit barriers to address pricing imbalances and supply chain risks.

In this environment, overall operating uncertainty in the medical device industry has increased significantly, driven by intensified competition, stricter regulatory requirements, rapidly evolving international trade rules, and inflationary pressures. Rising raw material costs, coupled with increasing domestic labor, energy, and operating expenses, have compressed manufacturing margins. At the same time, multinational medical device

companies are reassessing their product portfolios, discontinuing low-margin product lines, and adopting a more conservative approach toward capital expenditures.

Focusing on the United States, tariff measures have been progressively implemented, while major trading partners continue to engage in negotiations with the U.S. regarding tariffs and supply chain arrangements. Under the current tariff structure, Taiwan's medical device products may benefit from an approximate tariff level of around 15% on a non-cumulative basis, providing a relative competitive advantage for exports to the U.S. market and generating positive implications for the industry.

However, over the past year, U.S. importers and distributors—particularly those heavily reliant on import-driven sourcing models—have faced significant challenges. Elevated tariffs and policy uncertainty have placed pressure on contract fulfillment and cash flow. In addition, the imposition of high tariffs on existing supply chains may result in sharply increased costs or even supply disruptions, accelerating the market's search for alternative partners with stronger supply chain resilience.

According to Taiwan's 2025 Biotechnology Industry White Paper, the global medical device market reached approximately USD 555.6 billion in 2024 and is projected to grow to USD 651.4 billion by 2027, representing a CAGR of 5.4% from 2024 to 2027. The Americas represent the largest market, accounting for 51.6% of global market share in 2024, followed by Western Europe at 24.5%. The Asia-Pacific region ranks third with 17.8%, while Central and Eastern Europe and the Middle East/Africa account for 3.7% and 2.3%, respectively.

Despite the continued growth of the global medical device market, factors such as government anti-inflation measures, tariff impacts from trade conflicts, and weak demand in China pose challenges to future expansion. The market grew by 7.9% in 2024 compared to 2023, primarily driven by increased demand for surgical and orthopedic products due to population aging, strong performance of innovative medical devices such as electrophysiology equipment and continuous glucose monitoring systems, post-pandemic demand recovery, and the advancement of artificial intelligence.

Looking ahead, with improvements in healthcare infrastructure in emerging markets and the increasing adoption of digital healthcare technologies, the global medical device industry is expected to continue expanding. Nevertheless, close attention must be paid to geopolitical and economic developments, with flexible market strategies required to ensure sustainable long-term growth. The market is projected to reach USD 651.4 billion by 2027, with a CAGR of approximately 5.4% from 2024 to 2027.

Overview of Taiwan's medical device industry operations from 2020 to 2024

Year	2020	2021	2022	2023	2024
Revenue (in NT$100 million)	1,270	1,337	1,437	1,470	1,535
Manufacturers (by company)	1,219	1,243	1,294	1,220	1,279
Industry practitioners (number of people)	48,365	49,916	50,936	49,539	50,384
Export value (in NT$100 million)	759	793	841	830	855
Import value (in NT$100 million)	923	906	974	1,021	1,064
Import: Export (%)	40:60	41:59	41:59	43:57	46:54
Domestic market demand (in NT$100 million)	1,434	1,450	1,570	1,660	1,741

Source: Industrial Development Bureau, Ministry of Economic Affairs; Industry, Science and Technology International Strategy Center of the Industrial Technology Research Institute, 2025

Product Segmentation Analysis

From a product category perspective, according to BMi Research's classification of medical device sub-sectors, the medical device market can be broadly divided into six major categories: consumables, diagnostic imaging, dental products, orthopaedic and prosthetic products, patient aids, and others, as illustrated in Figure 2-5.

During the early stages of the COVID-19 pandemic, healthcare resources were largely concentrated on

pandemic response efforts, while elective procedures and dental visits declined significantly, adversely affecting the medical device market. However, as the pandemic subsided, deferred healthcare demand rebounded markedly, driving growth in sectors such as orthopaedics, surgical products, and dental devices.

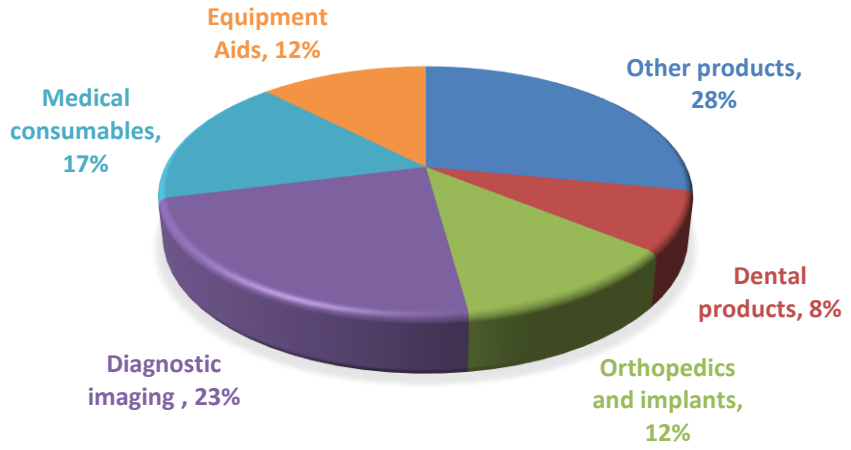
In 2024, demand across various medical device categories returned to fundamental healthcare needs, with no significant shifts in the relative share of each segment. Minor fluctuations were observed between consumables and patient aids. Consumables accounted for approximately 16.7% of the market in 2024, representing a slight increase of 0.4 percentage points from 16.3% in 2023.

The consumables category includes products such as bandages, dressings, sutures, syringes, needles, catheters, and other disposable items. Demand for these products is closely correlated with patient volumes. During the COVID-19 pandemic, demand for basic medical consumables surged significantly, resulting in a higher market base. As healthcare systems normalized in 2023, demand returned to typical levels, and the consumables market recorded modest growth in 2024.

The “Others” category includes products such as powered and manual wheelchairs, dialysis equipment, endoscopic instruments, anesthesia equipment, blood pressure monitoring devices, medical furniture, and ophthalmic instruments and equipment. This category accounted for approximately 28.0% of the global market in 2024, slightly decreasing from 28.4% in 2023.

Products in this category are primarily driven by disease treatment needs and are generally considered essential hospital equipment and supplies. During the pandemic, replacement and upgrade plans for hospital infrastructure were often postponed. As economic conditions gradually normalized in 2023, a rebound in demand led to increased sales. Given the relatively large base of this segment, its market share correspondingly expanded.

FIGURE 2-3 2024 OVERVIEW OF GLOBAL DISTRIBUTION OF MEDICAL DEVICES



1-2 Developmental trends

The developmental trends in the global medical device industry feature below:

I. Rising Regulatory and Certification Thresholds: Compliance as a Core Competitive Advantage

Regulatory frameworks across major global medical device markets are evolving toward greater stringency and harmonization. Since the formal implementation of the EU Medical Device Regulation (MDR) in 2017, requirements for pre-market clinical evidence, as well as post-market surveillance, traceability, and accountability, have been significantly enhanced. As a result, both the timeline and cost of obtaining CE certification have increased substantially. Although

transition periods for certain product categories have been extended to 2027–2028, the overall trend is irreversible, and the European market is expected to undergo structural adjustments in both supply chains and operating models.

At the same time, quality management system (QMS) requirements across the United States, the European Union, and other major markets are becoming increasingly aligned, with ISO 13485 serving as a common regulatory foundation. This trend benefits manufacturers with well-established quality systems and regulatory expertise, facilitating cross-market expansion. Conversely, it raises entry barriers for companies lacking sufficient resources and system capabilities. Going forward, regulatory compliance will no longer be merely a baseline requirement but a key differentiator among suppliers.

In addition, with the proliferation of digital technologies and mobile devices, medical device regulation is rapidly advancing toward more real-time and comprehensive data-driven oversight. From R&D and manufacturing to batch traceability, distribution channels, and adverse event reporting, regulators will have increasing depth and breadth of visibility. Companies that proactively establish systematic and digitalized frameworks will be better positioned to reduce compliance risks and leverage data to enhance products and processes.

II. Global Industry Restructuring Accelerates Adoption of the CDMO Model

Amid steady growth in global healthcare demand, leading medical device companies continue to invest heavily in new product development. However, the development and manufacturing of medical devices are inherently complex, often requiring years of effort and substantial capital investment—from product design and clinical validation to process qualification and regulatory approval.

To expand capacity, mitigate risks, and avoid significant capital expenditure, Contract Development and Manufacturing Organization (CDMO) services have become a key strategic option for global medical device companies. This allows them to focus on product definition, clinical application, and market development, while outsourcing manufacturing and certain development risks to capable partners.

In the context of evolving geopolitical dynamics and supply chain restructuring, particularly for low- to mid-risk, labor- or process-intensive medical consumables, there is a growing emphasis on diversifying production bases and reducing geopolitical risk. Manufacturers with comprehensive product realization capabilities, regulatory expertise, and diversified capacity footprints—particularly in regions such as ASEAN—are well positioned to gain competitive advantages in the CDMO and OEM markets.

III. Aging Populations and Long-Term Care Driving Growth in Home Healthcare and Low-Risk Consumables

Global population aging and the increasing prevalence of chronic diseases are placing dual pressures on healthcare systems in terms of cost and workforce capacity. In the post-pandemic era, “decentralized healthcare” and “home-based care” have evolved from supplementary roles to integral components of healthcare systems. Home healthcare not only reduces medical costs and hospital burdens but also enhances patients’ quality of life and care flexibility, making it a key focus of public health policy worldwide.

Under this trend, medical devices are increasingly characterized by minimally invasive design, lower risk profiles, simplified operation, and the use of disposable consumables. These products are also progressively integrated with remote connectivity and digital monitoring technologies to shorten hospital stays and extend care beyond traditional clinical settings. For manufacturers of polymer-based medical consumables, products related to infection control, chronic care, and home healthcare benefit from high utilization frequency and stable long-term demand, forming a resilient growth driver.

IV. Emergence of the “Short Supply Chain Economy” and Intensifying Global Price Competition

Supply chain disruptions experienced during the pandemic have prompted countries to redefine medical supplies as

strategic resources, emphasizing the importance of localized or trusted supply chains. Although geopolitical conflicts and logistics bottlenecks have gradually eased, persistent inflation, carbon tax pressures, and geopolitical uncertainties have fundamentally reshaped global production models. The “short supply chain economy” and supply chain resilience have become the new norm.

At the same time, China’s domestic demand recovery has been weaker than expected, leading to continued capacity outflow into international markets. This has intensified global competition through low-cost, high-specification offerings, exerting sustained pressure on market structures and industry margins. In this environment, competing solely on price is no longer sustainable, and differentiation has become the only viable strategy.

Future competition will increasingly focus on product completeness, quality consistency, regulatory compliance, supply reliability, and the ability to integrate services and solutions that enhance switching costs and customer stickiness.

V. AI, Telemedicine, and Precision Medicine Expanding Application Scenarios, with Consumables Remaining Essential

The rapid advancement of artificial intelligence, telemedicine, and precision medicine is continuously expanding the application boundaries of medical devices. Next-generation equipment and solutions demonstrate clear value in improving diagnostic accuracy, reducing healthcare workforce burdens, and enhancing treatment efficiency. These segments continue to offer strong long-term growth potential in the United States and globally.

However, regardless of technological evolution, diagnosis and treatment ultimately take place at the point of care and with the patient. Consumables remain an indispensable “last-mile” component in the delivery of healthcare. For manufacturers of polymer-based medical consumables, the core strategy is not to replace equipment or systems, but to position consumables as complementary to emerging medical technologies, digital health, and precision treatment solutions. By embedding themselves within the future healthcare ecosystem, they can create sustainable long-term value.

(2) Correlation among Upstream, Mid-stream, and Downstream of the Industry

1-1 Upstream: Medical grade polymer materials and related materials. All the materials need be verified and comply with the relevant specifications.

1-2 Mid-stream: Medical device manufacturers, such as BIOTEQUE. It is responsible for the overall design and manufacturing of products.

1-3 Downstream: Domestic and foreign distributors and agents, and then these partners deliver the products to users in hospitals.

(3) Respective developmental trends of products

As far as hemodialysis products are concerned, the global population on dialysis is growing at 7% each year. However, the pandemic has altered previous conditions. In developed countries, extensive efforts in education and awareness campaigns for the prevention of end-stage renal disease (ESRD) have proven effective, leading to a slower growth rate in the dialysis population. As a result, the demand for dialysis consumables in advanced economies has become relatively stable.
Conversely, in many developing countries, an increasing number of governments have begun to include hemodialysis treatment in their national healthcare coverage and have reduced the practice of reusing consumables. Consequently, the demand for dialysis consumables in these markets is expected to experience steady growth, driven by expanded reimbursement policies and improved healthcare access.
Domestically, there are around 10 million hemodialysis treatments annually in Taiwan. We produce competitive hemodialysis catheters through our plant in the Philippines to benefit patients requiring hemodialysis in Taiwan under the health insurance reimbursement system. Safety intra-arterial/venous fistula puncture needles can

protect the nursing staff performing hemodialysis from the risk of needle stick injury. At present, BIOTEQ has an automated production line for such products in Taiwan and imports needles for domestic and foreign use.
As previously mentioned, Chinese-made products are now competing more aggressively in global markets, with increasingly assertive low-price strategies. This intense competitive pressure has disrupted the existing market ecosystem across various segments.
In the field of intravascular catheters for diagnostic and therapeutic use, we remain committed to developing low-invasiveness catheter-based consumables for hospital use, particularly those used in cardiology, interventional radiology, and urology. We continuously pursue excellence by upgrading and optimizing our product lines to strengthen our competitive edge in minimally invasive catheters, improve patient outcomes, and reinforce our position in the market. Many of our catheter products already enjoy a high market share both domestically and internationally.
Pharmaceutical-grade soft bags are essential, everyday items in medical institutions. As a domestic supplier of drug packaging materials, BIOTEQ takes on the responsibility of ensuring a stable and continuous supply to meet the needs of pharmaceutical manufacturers and healthcare providers in Taiwan.

(4) Competition

In the field of advanced consumables, such as internal catheters or vascular catheters, etc, our competitors are mainly well-known mainstream manufacturers around the world. With Taiwan's excellent management and technical capabilities, we produce high-quality products and utilize price advantages to compete with the well-known brand manufacturers in the market worldwide. For catheter products, we strive to make OEM production for large European and American manufacturers; For mature hemodialysis products, large manufacturers have adjusted their strategies due to product maturity and fierce competition. BIOTEQ adopts a strategic approach by leveraging its manufacturing base in the Philippines to maintain competitiveness and respond to market challenges.
In terms of pharmaceutical soft bags, the Company has been gradually procuring automated bag-making machines to replace older equipment, enhance production capacity, and better meet the demands of both domestic and international markets.

3. Technical, Research and Development Status

(1) Technical level of sales and overview of research and development

To cope with domestic and international challenges, the most important thing to do at present in terms of satisfying the needs of large manufacturers by undertaking OEM or CDMO orders is to turn production intelligent, flexible, and automatic and to apply big data to improving business forecasting capabilities, as well as production preparedness and speed. Besides proactively developing machines sharing the same platform through collaboration with large automated equipment manufacturers, we will further integrate further production information and real-time information on supplies so that management and production can be more effective.

The Company continues to develop high-end medical catheter products. As a result of years of hard work, we have excelled in catheter extrusion, special catheter processing, parts injection, special shape processing, polymer welding, and hydrophobic coating and printing. In the future, the Company will develop high-end internal catheter products. In addition to expanding our own brand, we will also strive to provide (contract development and manufacturing organization) CDMO services for international companies to accelerate revenue growth.

(2) Research and development expenses

Unit: NT$1,000

Research and development expense	2025
	73,297

(3) Successfully developed technologies and products

R&D Department 1	R&D Department 2	R&D Department 3	R&D Department 4
A total of 9 items: 4 [Research] achievements and 5 [Development] achievements. 1. [Research] Completion of catheter-related testing protocols 2. [Research] Completion of special-environment tolerance testing 3. [Research] Progress of a collaborative project on clinical evaluation documentation 4. [Research] Progress of a collaborative project on risk management documentation 5. [Development] Enhancement of technical precision and stability 6. [Development] Execution of a clinical collaboration project for long-term catheter applications 7. [Development] Completion of pilot-scale production of catheters with new specifications 8. [Development] Successful certification following quality system audit 9. [Development] Establishment of design verification documentation for new products	A total of 10 items: 5 [Research] achievements and 5 [Development] achievements. 1. [Research] Application testing of multi-lumen tubing 2. [Research] Development of co-extruded tubing for project-specific designs 3. [Research] Development of braided tubing for project-specific designs 4. [Research] Initial evaluation of customized product concepts 5. [Research] Establishment of medical-coating validation methodologies 6. [Development] Design of manufacturing processes for products incorporating new materials 7. [Development] Successful acquisition of market authorization for multiple products 8. [Development] Successful acquisition of market authorization for ODM products 9. [Research] Advancement of patent applications for innovation protection 10. [Development] Implementation of initiatives to strengthen supply chain resilience	A total of 10 items: 5 [Research] achievements and 5 [Development] achievements. 1. [Research] Ongoing stability testing for new products 2. [Research] Ongoing stability testing for advanced products 3. [Research] Completion of component tooling and technical development 4. [Research] Acquisition of quality certifications for new products 5. [Research] Ongoing component transfer and validation testing 6. [Development] Tubing evaluation and development of alternative solutions 7. [Development] Completion of quality system documentation 8. [Development] Continued advancement of extended application development 9. [Development] Material testing and development of alternative solutions 10. [Development] Completion of rigid body development for new products	A total of 10 items: 5 [Research] achievements and 5 [Development] achievements. 1. [Research] Completion of retrospective clinical evaluation reports 2. [Research] Completion of material development and validation 3. [Research] Ongoing optimization of component performance 4. [Research] Completion of equipment evaluation and development activities 5. [Research] Completion of component fit and sealing validation 6. [Development] Completion of product certification renewal 7. [Development] Ongoing evaluation for control valve optimization 8. [Development] Completion of performance verification and regulatory assessment 9. [Development] Ongoing evaluation of material performance 10. [Development] Completion of equipment evaluation and establishment of supplier collaboration

(4) Long-term and Short-term Business Development Plans.

With a focus on the steady growth of the global medical device market and the development of the next decade, the Company has established a new production base in the Yilan Science Park, covering 14,167 ping (46,833 square meters).
The facility is designed to support Industry 4.0 and automated manufacturing. It complies with domestic QMS standards, U.S. FDA regulations, and the EU ISO 13485 medical device quality system requirements. Certification was progressively completed in 2024 (Year 113), and the plant has now officially commenced production in phases.

Amid intensifying global geopolitical tensions, trade wars, and tariff barriers, the strategic layout of the BMPI plant in the Philippines provides unique advantages in accommodating transferred supply chains. Therefore, the selection of product lines and the planning of regulatory certifications at this site will be expedited.

BIOTEQ has long focused on expanding through its own-brand distribution.
Looking ahead, the Company will adopt more targeted strategies for OEM, CDMO, and OBM order models to meet the diverse demands of each business model. By doing so, Bonteck aims to seize every opportunity arising from market shifts and translate them into sustainable revenue and profit growth.

1. Short-term Business Development Plan

1-1 Management strategy

A. Southbound market: For mature products, we will utilize the strength of local production to produce suitable items so that the products can maintain their cost advantage in the face of penetration pricing.

Channel Strategy:
Bonteck leverages the advantage of its local manufacturing presence to deepen its footprint in the Philippine market.
By strengthening partnerships with distributors in selected countries, the Company aims to expand its distribution network and secure a home-field advantage in the ASEAN market.

B. Organizational change and Leveraging Digital Technologies:Through process review, BI (business intelligence) data applications, and responsibility center activities, we will build responsibility awareness for personnel to ensure proactiveness and a spirit of initiative.

C. Enhancing Core Competencies and Implementing Training Programs:
Regular training sessions are organized by department to strengthen employee skills.
The Company also promotes autonomous knowledge management across units to enhance overall workforce quality and capabilities.

1-2 Marketing strategy

A. CDMO/ODM/OEM Strategy Deployment:
Expand strategic partnerships with major international brands by increasing collaboration across their existing product lines.
Carefully evaluate the potential and opportunities of new and innovative projects to strengthen and diversify the Company’s contract manufacturing portfolio.

B. Deepening Product Channel Development and Increasing the Share of High Value-Added Products:
Implement agile and responsive marketing strategies that leverage the advantages of short supply chains to enhance service capabilities and expand market share.
Utilize effective tools to quickly learn and adapt to market preferences, thereby reducing financial and inventory risks.
Special focus will be placed on promoting products in the ASEAN region, especially intravascular

catheters.

C. Adjusting Market Launch Strategies for Domestic and International Sales:
Broaden the range of products offered in the domestic market to obtain rapid product feedback, enhance customer service responsiveness, and mitigate freight-related risks. This approach aims to diversify both operational and financial risk.

D. Expanding Global Markets:
Participation in international trade exhibitions remains one of the most effective ways to engage with target customers.
Additionally, leveraging data analytics to develop customer insights will further strengthen international marketing efforts.

1-3 Production strategy: Proactively apply restructuring, streamlining, consolidation, and deletion of operations to enhance organization's operational efficiency. Form a quality improvement task force to periodically discuss and follow up on quality improvement outcomes.

A. Consolidation of quality: Continue to enforce changes made to ISO 13485: 2016 and the updated GMP, and implement in system that helps ensure product safety and quality.

B. Productivity enhancement through intelligence: By leveraging real-time production data and statistical analysis, the Company strictly monitors and controls waste and loss in raw material procurement and production processes. This approach supports continuous improvement in manufacturing, enhances product quality, and ensures better cost control.

Through the use of connected and automated production equipment, digital data is utilized to expand capacity, reduce defective product losses, and improve productivity—ultimately strengthening the Company's price competitiveness.

C. Through the implementation of effective management actions and continuous production improvement.: We will thoroughly consolidate lean manufacturing through the standard operating procedure, QCC, and TQM activities and continue to apply data, integrate the enterprise resource planning system, expedite the integration of production, sales, management, and financial operations, and comprehensively enhance the management performance of the Company.

2. Long-term business development plan

2-1 Management strategy

A. Continuing the Advancement of Industry 4.0:
Utilize concrete data as a tool for management and performance enhancement.
Through effective information sharing, the Company aims to meet customer needs, leverage big data to accelerate response time, and achieve innovation in both business services and production management.

B. Expanding Niche Products and Enhancing Product-Service Integration for Differentiation:
Focus on delivering complete specifications for core products and offering comprehensive solutions centered on treatment needs.
The Company is preparing self-branded product packages that serve as total solutions to meet market demands.

C. Custom Products and Professional Contract Manufacturing:
Leverage expertise in catheter-based manufacturing processes.
Bonteck will continue to strengthen its R&D and manufacturing advantages, supported by a robust and experienced quality system. This enables the Company to avoid price-driven “red ocean” markets, enhance competitive positioning, and increase customer stickiness.

2-2 Marketing strategy

A. Select internationally famous manufacturers to form strategic alliance partnerships and to jointly explore markets for the sake of maximizing market shares.

B. Carefully evaluate the necessity of establishing sites overseas or find a suitable professional dealer to secure business opportunities and serve customers locally.

C. Create a sound quality assurance and after-sales service management system and build the Company’s brand and publicity.

2-3 Production strategy

A. Set up a specialized product development department to develop and adjust production technologies, supplies, or conditions to boost production efficacy.

B. Build a sound human resources unit and system that proactively trains required operators in terms of their professionalism and the second skills to facilitate flexibility in supporting production.

C. Strengthen collaboration with primary raw materials suppliers for sound supply chain management and steady sources of materials.

D. Create and thoroughly enforce operation and care systems for respective production equipment, public equipment, and testing equipment in order to properly use these equipments through production in the industry.

II. Market and Production/Distribution Overview

1. Market Analysis

(1) Main products and distribution markets

Distribution of sales and values involved of primary products of the Company in the recent 3-Year

Unit: NT$1,000

Sales region \ Year		2023		2024		2025	
		Value	%	Value	%	Value	%
Domestic sales		369,235	18.99	391,196	18.87	415,255	19.45
Exportation sales	Asia	718,950	36.97	849,554	36.97	813,772	38.11
	America	466,550	23.99	478,938	23.99	504,874	23.64
	Europe	195,123	10.03	255,488	10.03	256,148	12.00
	Africa	194,843	10.02	98,399	10.02	145,402	6.81
Total		1,944,701	100.00	2,072,575	100.00	2,135,451	100.00

(2) Future supply, demand, growth on the market

The supply and demand in the market are as follows:

A. Hemodialysis tubing

(A) Domestic market

At present, Taiwan's dialysis population has exceeded 90,000, and the penetration rate is among the highest in the world. Hemodialysis treatment accounts for about 90% of the population. The monthly hemodialysis catheter consumption is about 1 million sets. The brands we import include KAWASUMI (Japan), NIPRO (Japan), and Perfect Medical (Vietnam), as well as local ones BIOTEQ and Sunder. There are also some other labels that are imported in small quantities.

(B) International market

Our products have reached the international level in terms of quality, and we have obtained international CE Mark (Europe) and FDA 510(k) (USA) certifications. In addition to stable product quality, our production base being moved to the Philippines has provided us with a competitive advantage. The Company's export markets are all over the world, and for the time being, we will strengthen the functions of our services for the ASEAN region and local markets to increase customer stickiness.

B. Safe Puncture needle

(A) Domestic market

This is a required material for hemodialysis; it is used in combination with the tubings. Each set of tubings needs to go with 2 puncture needles (one connected to the vein and the other to the artery). In the past, most of them were imported foreign brands and well-known ones such as JMS, NIPRO, KAWASUMI were all from Japan. BIOTEQ is the first in Taiwan to have invested enormous R&D manpower in self-design and in the introduction of fully automatic production, Furthermore, we use the needles imported from Japan with excellent quality. They not only have a competitive price advantage, but also have reached the international level in terms of quality. Currently, such needles remain competitive in the domestic market.

(B) International market

At present, the laws and legislation of countries emphasize safety equipment and devices to protect medical staff. The Company has a stable supply of such equipment and devices. Thanks to fully automated production, the quality of our products is good, and their prices are competitive with other products in the same class.

C. Infusion bag (IV bags)

(A) Domestic market

The Company’s Infusion bags are being produced with fully automatic equipment in large quantities and of optimal quality. They are delivered quickly and the cost is highly competitive. They have been a preferred choice designated in many hospitals. The market share domestically has exceeded 30%.

(B) International market

The Company attends multiple international medical fairs each year. The optimal quality and competitive prices of our products have helped us successfully enter markets in

Central and South America, Southeast Asia, the Middle East, and Africa. Our products are quite well liked by customers in the international market.

D. Invasive therapeutic internal (TPU) catheter

This product has been marketed globally since 2003. At present, its sales at home and abroad are good, and it has stable customers in Europe, Asia, and America.

E. Interventional cardiology catheters

Vascular catheters are a product prioritized by the Company for development. Currently, such products are produced only in advanced countries such as the United States, Germany, and Japan. As different new therapeutic purposes are being developed, such products constantly grow in both variety and specification. The market demand is quickly expanded and so is the growth rate. There are, however, high requirements in terms of quality and safety. Therefore, the Company is going all out to develop them to make its own product line more complete. As new treatment options are constantly being enhanced and becoming more popular, the demand for these products on the international market will be even more impressive in the future, and the Company's performance is sure to be eye-catching.

F. Closed sputum suction tubes

In our age of increasing globalization, the rise in respiratory diseases, especially with the outbreak of the COVID-19 pandemic has greatly increased the demand for such anti-epidemic medical materials. The closed sputum suction tube is the company's first product to enter the respiratory anesthesiology market. The safety devices to be added onto existing traditional sputum suction tubes to prevent cross-contamination in hospitals, and are already certified with the CE MARK (Europe) and FDA 510(k) (United States). The quality is comparable to that of international well-known brands. Additionally, automatic production has helped reduced the production cost for the Company and promotes Industry 4.0, allowing us to offer prices that are competitive in the market. This product has now been distributed throughout the world. For the domestic market, the DOH permit has been obtained. In response to the government's policy, traditional open-ended sputum suction tubes will be gradually switched to closed ones.

(3) Competitive niche

Primary products of the Company are being produced fully automatically by machines. The cost is significantly reduced and the throughput is increased. Meanwhile, the Company is the first in Taiwan to be honored with the National Quality Award and has obtained multiple certifications such as GMP, the CE MARK, and FDA 510(k), and been recognized as a quality professional medical device manufacturer multiple times by the US FDA following its establishment inspection to ensure that its products can be delivered to customers and hospitals quickly, timely, and safely and that patients can use the products with assurance. The Company also takes part in around 15 professional medical fairs worldwide. Quality of its products has reached international criteria. BIOTEQUE as a brand is widely known both domestically and internationally.

(4) Advantageous and disadvantageous factors for future developments as well as response measures

4-1 Advantageous factors

A. Stricter regulations, higher barriers of entrance.

The use of medical devices concerns people's health; therefore, besides the quality that needs to satisfy customers, each product, aside from its own quality, needs to be produced by a factory whose quality system has been qualified. Therefore, regulatory requirements are in place for governing and confining purposes. Unlike other industries, the entry level for the medical device manufacturing sector is relatively high. To be able to be sold to Europe and America, in particular, FDA approval and CE MARK are required; otherwise, there is no access to the market.

The circulation of medical products internationally primarily relies on the harmonization of medical device management systems proactively promoted by regulatory authorities and businesses in advanced countries. Applicable laws and regulations have been announced in countries in Europe and America for the past few years. For quality control, the ISO 13485 2016 EU Quality Assurance System is adopted. The Company is devoted to enhancing its quality control and has been certified by the US FDA 510(k), the Europe CE MARK, and the domestic GMP, among others. It helps significantly with sales domestically and internationally. As for the domestic market, the preparation and approval of the Medical Devices Act further declares the determination of Taiwan to be on a par with advanced countries in Europe and America.

B. Optimal R&D technology and stable product quality

The R&D team of the Company consists of professionals specializing in medical engineering, chemical engineering, and molecular processing, among others, who have accumulated quite abundant experiences in the industry. The R&D team has been proactively seeking technical breakthroughs for the past few years, too, in order to develop more advanced medical devices, such as TPU catheters, among others. The market for TPU catheters around the world is worth around US$ 8 billion and focuses mainly in the United States, Europe, and Japan and it is growing quickly (at an annual ratio of 15%). The market is full of potential. Besides the developing TPU materials processing technologies with the Biomedical Engineering Center of the ITRI domestically, BIOTEQUE currently also seeks technical transfers or professional OEM with international heavyweights in order to develop balloon catheters, vascular stents, and chest tumor catheters, among other top-notch and most value-added medical devices around the world.

C. Self-brands marketed globally

The Company's marketing efforts currently reach out to the whole world and cover more than 50 countries including Japan, Europe, and the United States with its own brands and has been certified in countries around the world such as Europe, the United States, and Mainland China. Preemptive action has been taken on the expansion of exports market of the Company. With certain heavyweights, the collaboration follows the OEM model in production.

D. Capable and robust management team

Main leaders in the Company have been working in this industry for at least 5 years on average and have abundant experience in the research and marketing of the industry. The

primary management team of the Company has optimal attainments and is highly stable and it is conducive to the Company trying to grow its business.

E. Government policy incentives

Currently, the important policies of Taiwan's government supporting the medical device and healthcare industries are shown as follows:

(A) Regulations for the Development of Biotechnology and Pharmaceutical Industry;
(B) Measures for the Determination of Biotechnology and Pharmaceutical Companies;
(C) Measures for the Application of Investment Deduction for Machines and Equipment or Systems Invested in by Biotechnology and Pharmaceutical Companies;
(D) Measures for Income Deduction for An Individual's Investment in Biotechnology and Pharmaceutical Companies;
(E) Operational Measures for Recognition of Tax-deferred Stocks Owned by Senior Professionals and Technical Investors of Biotechnology and Pharmaceutical Companies.

F. Construction of Yilan Plant to expand production capacity

More than NT$ 1 billion has been invested according to the construction plan for the new plant in the Yilan Science Park of BIOTEQUE. Our new plant will introduce intelligent production to comprehensively improve the connection of various systems and enhance digitization, real-timeliness, and connection.

4-2 Disadvantageous factors

A. Primary raw materials highly dependent on importation

Primary raw materials used for the Company's products are consistently medical PVC compounds and TPU, among other chemical engineering raw materials. Most of such raw materials, if needed, are imported (from Europe, the United States, and Japan). Due to the regulations of medical devices, it is important to maintain a good relationship with suppliers to ensure steady supplies. The Company has several suppliers for each type of raw materials it uses. Therefore, the supply is not a concern. Due to the fluctuating prices of crude oil around the world, the price of PVC is volatile, too. The cost of PVC materials has been high.

Response measures: The global procurement strategy is adopted in order to bring down the costs of raw materials and supplies and suppliers of related raw materials (such as) are being supported in order to further bring down the costs. For the time being, there are several internationally known heavyweight suppliers of raw materials and the collaboration has been normal. In the future, besides reinforcing collaboration with existing suppliers, alternative raw materials will be proactively researched and developed in order to be more competitive in the market in the future.

(A) Enhance the throughput, the procurement scale, and the procurement price negotiation ability and seek preferred conditions for making payments and for bringing down the procurement cost.

(B) Strengthen technical exchange and transfers with primary raw material producers in the upstream and proactively research and develop formation technology to hopefully reduce the procurement cost.

(C) Besides stabilizing existing sources of procurement, also decentralize them in order to

reduce the risk of the raw materials intentionally held back by the suppliers.

(D) Promote Industry 4.0, enhance the production technology, and reduce the losses of raw materials.

B. Impacts of change in exchange rate on profitability

The Company's primary raw materials consist of non-toxic, medical-grade PVC pellets and certain components. To comply with CE MARK and FDA 510(k) standards, these materials must be imported from overseas, primarily from countries such as Japan, Europe, and the United States. The materials are mainly quoted in U.S. dollars and Japanese yen, making the Company significantly affected by fluctuations in these exchange rates. Additionally, as a large proportion of the Company's sales are for export and are primarily denominated in U.S. dollars, the Company has adopted the following countermeasures:

(A) Banks are asked to provide analysis of changes in exchange rate and professional advisory service by closely watching the trends of exchange rate and utilizing respective financial instruments to reinforce hedging.

(B) When providing quotations for products to be exported, the Sales Department shall adopt the hard currency or the source currency. A foreign currency deposit account is set up to fulfill the hedging purpose.

(C) When negotiating the prices of equipment and raw materials, the Procurement Department shall take into consideration the factor of changes in the exchange rate and responsively adjust the currency or sign an exchange rate contract in order to protect profits for the Company.

(D) We will make the best use of the real-time foreign exchange quotation system. To minimize the damage caused by exchange rate fluctuations.

(E) Parts and components have been comprehensively localized for the time being. The main parts and components can be produced in Taiwan and the dies are in place. The competitive advantages will grow further from now on.

C. In the post-pandemic era, digital and smart medical devices are gaining prominence, while aging societies are driving demand for chronic disease management and elderly care solutions.
According to insights from the industry white paper, two major trends have emerged following the end of the pandemic:

First, the transformation of the healthcare environment:
This includes the development of telemedicine, the application of artificial intelligence in diagnostics, and the recognition of healthcare professionals as high-risk workers, which has prompted consideration of decentralized healthcare models. In addition, public acceptance of home healthcare continues to rise steadily.

Second, the urgent need to address the challenges brought about by super-aged societies—specifically in terms of medical staffing, cost control, and efficiency improvement.
Chronic diseases and elderly care are increasingly pressing issues that require effective solutions.

In response to these trends, our product offerings must increasingly align with these themes to ensure continued relevance and competitiveness in the evolving medical landscape.

D. The tightening of laws and regulations, the increase of CE license fees, and stricter

verification and review will affect license application policies.

2. Purposes and production processes of main products

(1) Purposes of main products

1. Blood tubing: Such tubings are used during hemodialysis to extract blood from the veins of the patient (driven by the motor of the machine) and to deliver blood during dialysis.

2. Puncture needle: It is the needle inserted into the patient's blood vessel during hemodialysis (dialysis) so that the blood may come in on the one end and out on the other to render dialysis effects.

3. Infusion set: It is the catheter used during priming prior to hemodialysis.

4. Infusion bag: commonly known as an IV bag; it can be used to carry any drug and is meant to supplement fluids and nutrients or for dialysis.

5. Urine collection bag: It is used to collect and measure urine to facilitate a diagnosis rendered by and treatment provided by the physician.

6. TBU internal catheter: For the treatment of infections of respective organs and stones, drainage of abscess, and diagnosis and treatment of nervous and vascular disease.

(2) Production and preparation processes

1. Hemodialysis tube

Extrusion of PVC materials → Assembly → E.O.Gas → Q.C. test → Shipment
Part injection Packaging Disinfection Test/Laboratory test

2. Puncture needle

Extrusion of PVC materials → Fully automatic assembly → E.O.Gas → Q.C. test → Shipment
Part injection /Packaging Disinfection Importation of laboratory testing needle

3. Infusion set

Extrusion of PVC materials → Semi-automatic → E.O.Gas → Q.C. test → Shipment
Part injection Assembling machine Disinfection Laboratory test

4. Infusion bag

Extrusion of PVC materials → Fully automatic infusion bag processing → Q.C. test → Shipment
Part injection

5. TPU catheter/Interventional cardiology catheter

Extrusion of materials → Processing and assembly → E.O.Gas → Q.C. test → Shipment
Part injection Packaging Disinfection Laboratory testing
Catheter forming

3. Supply of main raw materials

The PVC raw materials adopted by the Company are consistently non-toxic medical PVC compounds that have been tested and qualified by internationally well-known laboratories for having met the requirements of US FDA 510(k) and have been CE MARK certified.

product	Main raw material	Primary source	Expected supply
Blood tubing	Medical PVC materials	US, Japan, Europe, Taiwan	Good
	Part	US, Japan, Europe, Taiwan	Good
TPU catheter	Thermoplastic polyurethane	US, Japan	Good

(IV) List of main sales customers over the past two years

1. Main sales customers over the past two years (those having accounted for at least 10% of the total sales in any year)

Unit: NT$1,000; %

	2024				2025			
No.	Name	Value	Percentage in the net sales throughout the year	Relationship with the issuer	Name	Value	Percentage in the net sales throughout the year	Relationship with the issuer
1	JA	193,289	9.33	None	JA	164,220	7.69	None
2	Others	1,879,286	90.67	None	Others	1,971,231	92.31	None
Total	Net sales	2,072,575	100.00		Net sales	2,135,451	100.00	

Note: List the names of customers accounting for at least 10% of the total sales over the past two years and the value and ratio of their sales. When the names of customers or counterparts who may not be disclosed as agreed in contracts are individuals and non-related parties, however, they may be replaced with a code.

2. Main purchases customers over the past two years (those having accounted for at least 10% of the total purchases in any year)

Unit: NT$1,000; %

	2024				2025			
No.	Name	Value	Percentage in the net purchases throughout the year (%)	Relationship with the issuer	Name	Value	Percentage in the net purchases throughout the year (%)	Relationship with the issuer
1	TA	129,811	14.83	None	TA	121,714	14.52	None
2	Others	745,386	85.17	None	Others	716,503	85.48	None
Total	Net Purchase	875,197	100.00		Net Purchase	838,217	100.00	

Note: List the names of customers accounting for at least 10% of the total purchases over the past two years and the value and ratio of their purchases. When the names of suppliers or counterparts who may not be disclosed as agreed in contracts are individuals and non-related parties, however, they may be replaced with a code.

III. Summary of employees for the most recent 2-Year up to the date the Annual Report was printed

Item/Year		2024	2025	By Feb. 28, 2026 of the said year
Number of employees	Persons-in-charge	49	49	51
	Full-time employees	280	273	266
	Contracted employees	100	102	101
	Total	429	424	418
Mean age		36.2	38.98	39.64
Mean years in service		7.9	8.39	8.87
Distribution of education	Doctoral Degree	0.69%	1.04%	1.05%
	Master	11.00%	11.42%	11.89%
	College and university graduate	48.45%	49.13%	49.30%
	Senior high school graduate	26.80%	26.30%	25.87%
	Below senior high school	13.06%	12.11%	11.89%

IV. Information on Environmental Protection Expenditures

(I) The total value of losses (including indemnities) and punishments borne due to polluting the environment in the past year up to the date the Annual Report was printed: None. The Company did not suffer damages and punishments due to polluting the environment throughout 2025 ended on the date of publication of the annual report

(II) Explain the countermeasures (including improvements) and possible expenses (including estimated values of possible losses, penalties, and compensation due to failure to take countermeasures; if reasonable estimates are impossible, state the facts why they cannot be reasonably estimated) in the future: Not applicable.

1.Environmental protection-related expenditure of the Company

Item	Longde Plant		Yike Plant	
	Name of Improvement Items	Amount (thousand NT$)	Name of Improvement Items	Amount (thousand NT$)
1-1 Investment and improvement of air pollution control equipment	None	-	None	-
1-2 Investment and improvement of water pollution control equipment	None	-	None	-

Item	Longde Plant		Yike Plant	
	Name of Improvement Items	Amount (thousand NT$)	Name of Improvement Items	Amount (thousand NT$)
1-3 Investment and improvement of waste equipment	Discarded pallets are provided free of charge for recycling and repurposed as boiler fuel by other factories	-	Discarded pallets are provided free of charge for recycling and repurposed as boiler fuel by other factories	-
2. Operation and maintenance costs for wastewater treatment plant and prevention equipment (including testing costs)	Maintenance of efficiency and cleaning and transportation of sewage treatment equipment	58.8	Maintenance of efficiency and cleaning and transportation of sewage treatment equipment	28
	Calibration of sewage discharge measurement facilities	12.5		
	Self-monitored sewage quality detection	15.8	Self-monitored sewage quality detection	31.5
3-1 Costs for air pollution prevention	The whole year’s expenses after effective control	191		
3-2 Costs for water pollution prevention	The whole year’s expenses after effective control	281.9	The whole year’s expenses after effective control	119.5
4-1 Costs for operation and maintenance of waste treatment yard	Disinfection of peripheral environment	12	Disinfection of peripheral environment	16
4-2 Expenses for waste cleaning, transportation and handling		11488.5		59.8
5. Improvement of prevention and treatment equipment of toxic substances during sterilization	Calibration of detection equipment	22.5	Calibration of detection equipment	25
6. Environmental safety system implementation		0	ISO 14001 system implementation	360
Total		2,083		639.8

In 2025, the Company's Yike Plant successfully obtained certification from the third-party verification body ARE S International, achieving compliance with the ISO 14001:2015 Environmental Management System and ISO 45001:2018 Occupational Health and Safety Management System. The certifications are valid from November 25, 2025 to November 24, 2028.

Through the implementation of systematic environmental and occupational health and safety management mechanisms, the Company continues to strengthen pollution prevention, risk identification, and occupational hazard prevention measures. This ensures that all operations comply with applicable regulatory requirements while fulfilling corporate responsibilities for employee safety and environmental protection.

Looking ahead, the Company will continue to enhance its management systems in accordance with international standards. Through regular internal and external audits, along with continuous improvement mechanisms, the Company aims to further improve its overall environmental, health, and safety (EHS) performance.

V. Labor-Management Relations

(I) List the various employee benefits, continuing education, training, retirement system available at the Company and their implementation and the agreement between the employer and employees as well as protection of the various rights of employees

(I) Implementation of benefits

1. Benefits
   (1) Labor Insurance, National Health Insurance, pension fund appropriated according to the new/old system.
   (2) Special leave, sick leave, marital leave, paternity leave, bereavement leave, maternity leave, menstrual leave, family care leave, occupational injury leave, leave for a break to visit Taiwan from overseas, child care leave with retained position and no pay as required by the Labor Standards Act and the Act of Gender Equality in Employment.
   (3) The Employee Welfare Committee is established as required by law to take charge of organizing travel and events, benefits for three major festivals, subsidies for weddings/funerals/celebrations, emergency aids, networking meal gatherings, entertainment events, and subsidies for societies in order to serve and care for the employees in respective needs in life.
   (4) Insurance coverage: Besides Labor Insurance and National Health Insurance, employees are enrolled in the group program that covers fixed-term life insurance, accident insurance, unexpected medical care insurance, and occupational hazard insurance.
   (5) Gift money is available for the Labor Day, the Moon Festival, and employee's birthday.
   (6) There is the nursery room on the premises where employees may go to collect their breast milk during working hours if needed.
   (7) Parental leave is available according to law. Qualified employees may adjust their working hours to accommodate their parental leave.
   (8) Child care leave with retained position and no pay is available; employees may submit a request if necessary. Shown in the table below for 2022 to 2025:

Applied		Returned position	On leave	On leave without pay
Female	Male	7	5	2 Returned position
10	2			

(9) Healthcare: There are professional nurses to provide medical care services and consultations and contract occupational therapists provide site visits and consultations at the plant once every two months. Employees are provided with periodical health examinations. Employees engaged in special operations that are hazardous to health due to noise and specific chemicals go through special health examinations and health classified management is enforced. Weight management, body fat management, physical fitness and healthy exercise, muscle tone and aerobic training, nutritional workshops, and pressure relief workshops, among other health promotion events are held. Meanwhile, health-related information is distributed from time to time.

2. Compensation and incentive system

(1) The Company's compensation and incentive system is meant primarily to fulfill the long-term and short-term strategic goals of the Company. By effectively recruiting and inspiring the morale at work of affiliated staff and retaining outstanding talent, it contributes to a sustainable management classic model featuring a harmonious labor-management relationship, sharing of profits, and joint involvement of the employer and employees in corporate management. Internally, it depends on the fulfillment of the fairness and consistency principles in performance and reflects the performance-oriented culture. It also needs to go with the overall salary standards under existing and future organizational structures of the Company. Externally, through the overall salary standards and rewards system, the competitive advantages of the Company in the biotech industry are ensured.

(2) Compensation available at the Company includes wages and non-wage subsidies and incentives.

(3) Wages include the monthly base salaries, differential pay, other allowances, food allowances, shift rotation allowances, and overtime paid under the Labor Standards Act. Market salary intelligence report is obtained by participating in the salary survey each year and the salary is adjusted according to the fulfillment status of the operational goals of the Company each year and individuals' performance from the annual evaluation.

(4) Non-wage subsidies are addressed according to respective regulations. The prizes available under respective reward systems are a certain percentage of the remainder of profits or earnings, if any, after settlement and after taxes are paid, deficits are made up for, and dividends and reserve fund have been set aside. The release criteria are based on the goals of respective departments and base count associated with respective job responsibilities and evaluation results. These include the following:

a. Remuneration for employees (According to Article 20 of the Company's Articles of Incorporation: If the Company records a profit for the year, no less than 5% shall be allocated as employee compensation and for salary adjustments of entry-level employees, and no more than 1.6% shall be allocated as directors' remuneration. However, if the Company has accumulated losses, an amount shall first be reserved to cover such losses. For the year 2025, NT$3 million was allocated from employee compensation to increase the salaries of entry-level employees based on annual performance evaluations, with the aim of motivating all employees to work together toward the Company's goals.)

b. Three-festival prize and year-end bonus

c. Business performance incentive

d. Special rewards for orders taken by the Sales Department

e. Patent prize, to encourage colleagues engage themselves to innovative research and development and apply for a patent

f. Rewards for and recognition of outstanding employees

g. Improvement proposal bonus

h. Talent referral bonus, to encourage colleagues to refer outstanding talent to work for the Company

i. Various patent bonuses

3. Implementation of the retirement system

The Company has defined its own Employee Retirement Regulations as required by the Labor Standards Act and the Labor Pension Statutes. Those who have worked for at least 15 years and are 55 years old or older, having worked for at least 25 years, and having worked for at least 10 years and are 60 years old or older can apply for retirement. The Company also has an actuary to precisely calculate the pension reserve each year in order to ensure that a sufficient amount is set aside and to protect the rights of colleagues to apply for payment out of the pension fund.

(1) For the appropriation of the pension fund for employees applicable under the old system according to the Labor Standards Act, the Company sets aside 2% from the total salary each month to be the pension fund and it is saved in the Bank of Taiwan account opened in the name of the Employee pension reserve Supervisory Committee. The Company also follows the requirement in Article 56 Paragraph 2 of the Labor Standards Act that before the end of each year, employers shall assess the balance in the designated labor pension reserve funds account of the preceding Paragraph. As of the end of December 2024, total pension reserve is 21,691,000, the pension reserve requirements are all set up. Total of two person applied for retirement on 2023 ,three person applied for retirement on 2024 and one person applied for retirement on 2025.

(2) For the pension fund that is applicable to employees under the new system according to the Labor Pension Statutes, the appropriation is based on the wage bracket table for appropriation of the labor pension fund that each employee's mean salary is qualified under. It is appropriated at 6% on a monthly basis to be the pension fund and to the personal account of the specific employee opened with the Labor Insurance Bureau.

4. Employee Stock Ownership Trust

The Company has established the "Bioteque Corporation Employee Stock Ownership Association" to implement an Employee Stock Ownership Trust. This initiative is intended to enhance employee cohesion and commitment, strengthen talent retention and recruitment, and thereby improve overall operating performance, creating a mutually beneficial outcome for employees, shareholders, and the Company.

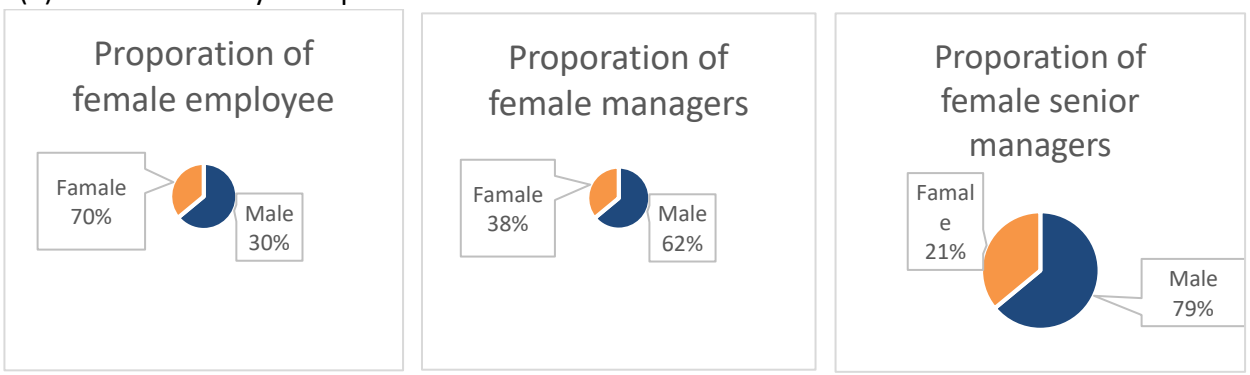
Through the Employee Stock Ownership Trust, employees make regular and fixed contributions to invest in the Company's shares and become shareholders. In addition to contributing to the Company's profitability, employees participate in the distribution of its earnings. This program embodies the Company's core corporate values of unity, shared prosperity, and participation in operating results, while establishing a solid foundation for sustainable long-term development and fostering a cooperative, mutually beneficial partnership between the Company and its employees.

5. Workplace diversity

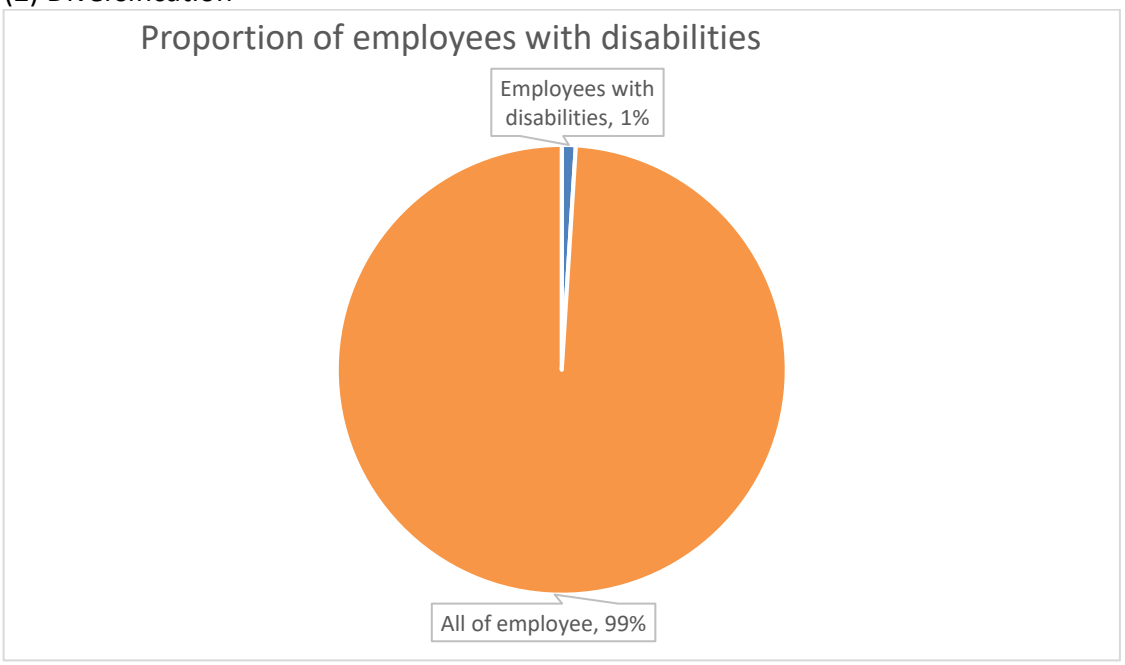
The employment, salary, promotion and remuneration of the Company's employees are

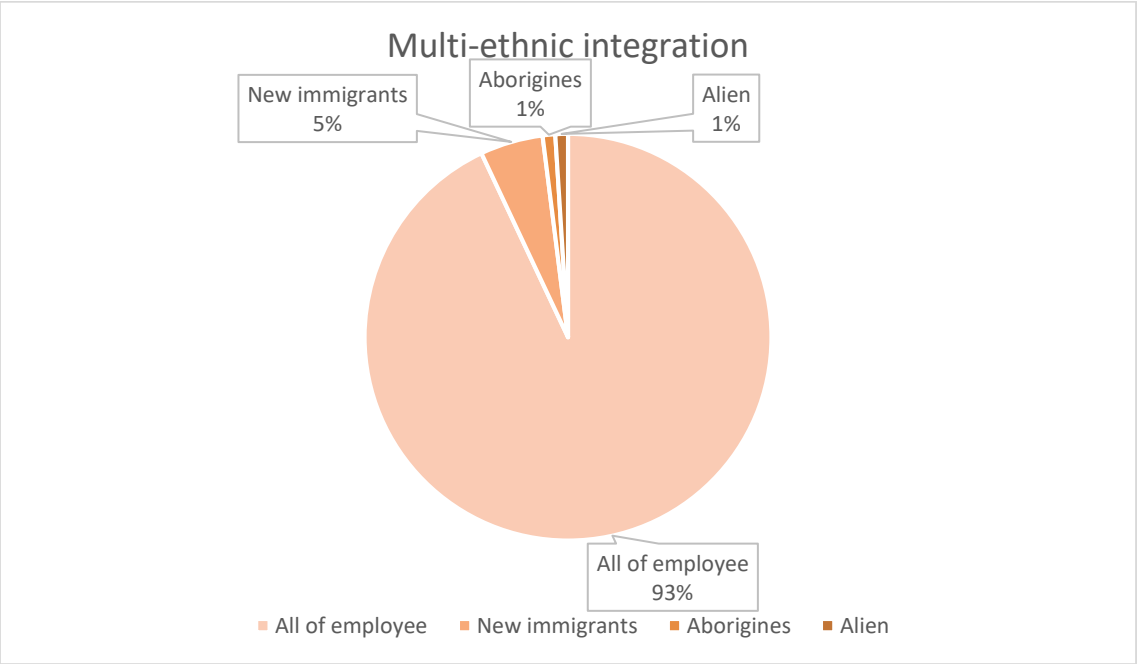
determined based on their job type, education and experience, professional knowledge and skills, professional seniority, and personal performance, and do not differ due to age, gender, ethnicity and other factors. The Company incorporates gender balance into all human resources practices.

(1) Gender-friendly workplace



(2) Diversification



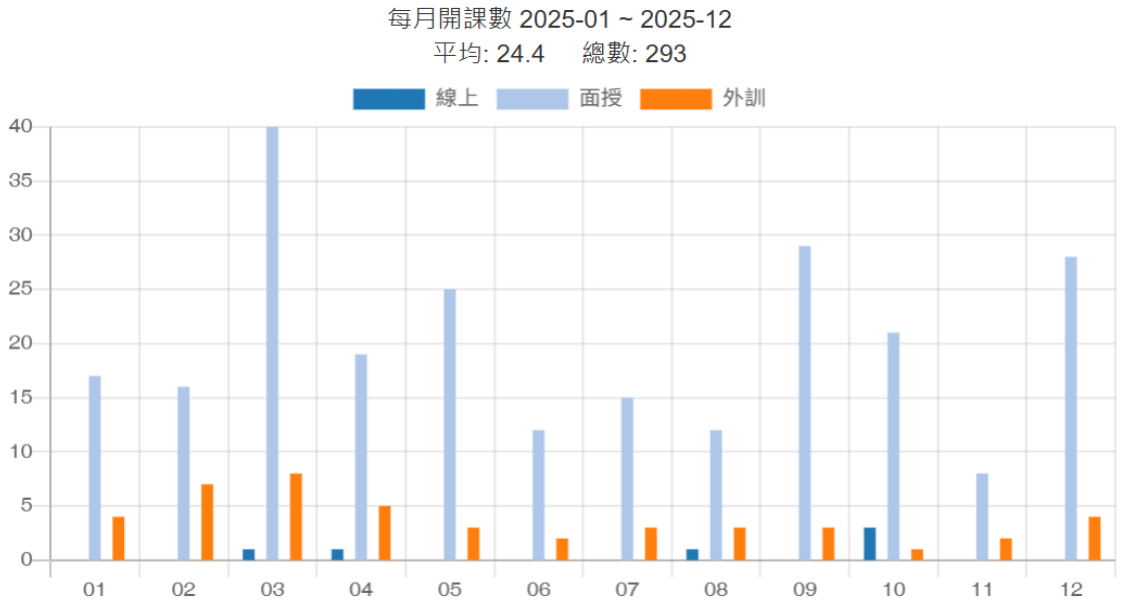


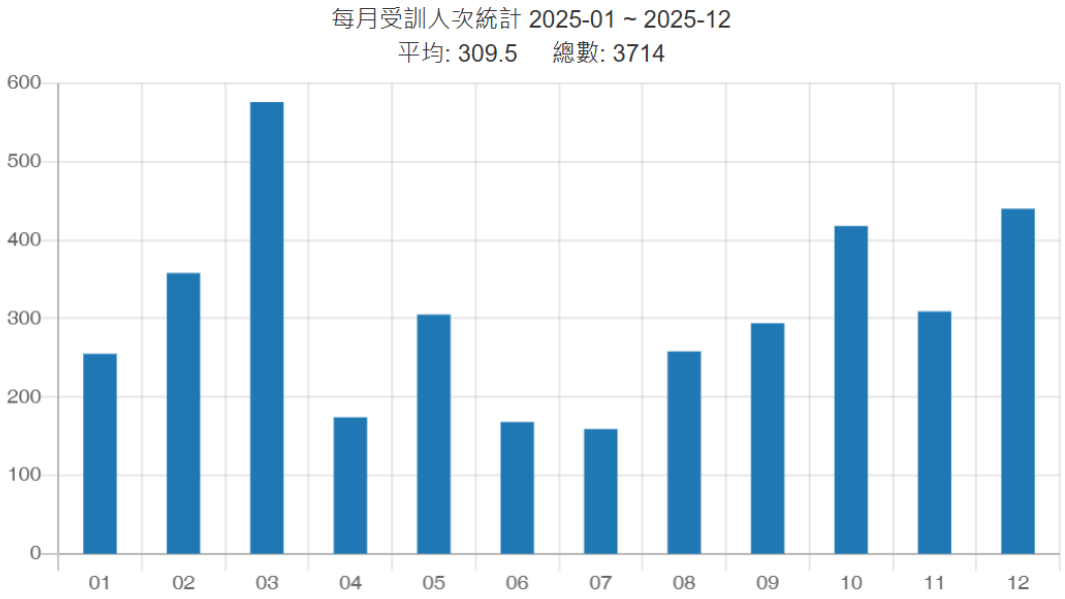
(II) Implementation status of talent training and development

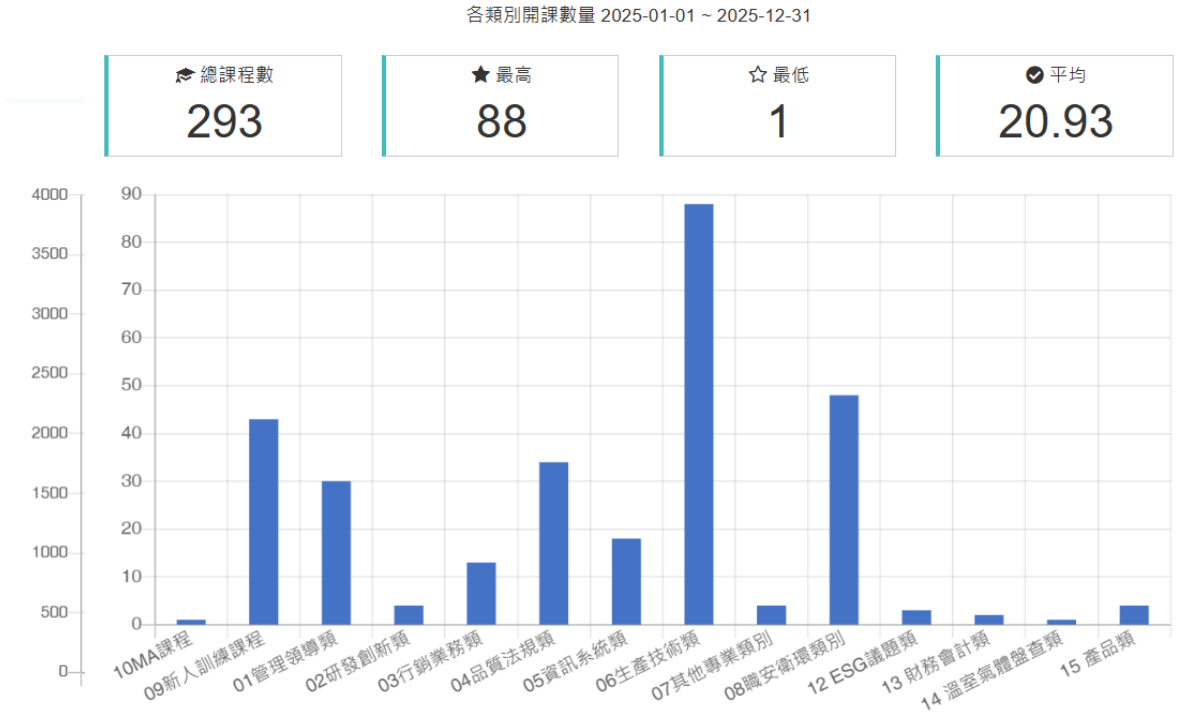
1. Employee cultivation and education and training

   The Company plans a variety of education and training courses based on organization development, annual operating plans, and the training needs of the organization, departments, and individuals. We hope to improve the knowledge, skills, abilities and attitudes of all employees from the three aspects of training, education, and development, so as to enhance the work performance of individuals and teams, thereby achieving the goal of sustainable business operations!

2. Implementation status in 2025







(III) Plans relevant to employee safety, health events and their implementation

1. Employee safety

(1) The organization is configured with labor safety and health management. Class 1 industrial safety personnel, Class 2 industrial safety personnel, and Class 1 toxic substance specialists, organic solvent operations supervisors, and special chemical operations supervisors are

available to take charge of public and staff safety and environmental protection as well as waste and toxic substance control, among others, at the plant. There is also the Labor Safety and Health Management Committee that holds environmental safety and health management meetings on a quarterly basis in order to strengthen operations concerning safety and health at the plant.

(2) Purchase fire insurance, typhoon insurance, earthquake insurance, and public accident liability insurance

(3) As is required by Article 10 of the Enforcement Rules for Monitoring the Workplaces of the Occupational Safety and Health Act, workplaces are being monitored twice a year and improvements are made immediately upon any abnormality found in order to ensure that hazardous exposure of workers is reduced below the standard value.

(4) Industrial safety personnel tour the premises on a daily basis and inspect the implementation of labor and environmental safety at respective units. In case of any hazardous event, depending on the circumstances, either improvement or suspension of work is demanded and the improvement efforts are being followed up till completion.

(5) The fire prevention safety and self-defense configurations and emergency response operating procedures are in place. At least two fire prevention training and education sessions, rehearsals, and escape response drills are organized each year to help minimize the harm done because of accidents. Fire prevention facilities are inspected and fire prevention equipment is improved and updated each year and they are reported to the fire brigade to be inspected and qualified.

(6) There is the toxic substance emergency response team that prepares a sufficient quantity of response facilities and devices as required by law. It helps with curbing accidents and disasters if they do occur, reduce losses borne by the plant in terms of property and equipment in cases of accidents, and minimize personnel casualties. Gas leak detector and alarm equipment care and testing take place once a month. In addition, there are the secondary UPS equipment and systems to support normal operations in case of electricity shortage or interruption. Various preventive and rescue facilities are cared once a month and calibrated once a year, too. Periodic trainings, drills, and education and communication are scheduled each year for the plant in order to enrich the staff's knowledge about disaster prevention and response experience. Educational training covers training for new hires, on general knowledge about hazards, fire prevention, toxic disasters, first aid, evacuation, emergency response, and personal protective equipment. Actual qualification is required to evaluate the efficacy of educational training. Annual impromptu tests and drills, therefore, can help verify if respective preventive and rescue trainings have rendered expected results. Disaster education and communication are combined in preventive and rescue trainings and cover awareness of toxic chemicals and precautions during operation, how to use personal protective equipment, first aid, disaster prevention, reporting mechanism, and evacuation, among others. They take place once a year and the audience are all staff in the plant. Impromptu tests take place twice a year, including rehearsals and hands-on drills. They are conducted for members of the emergency response team. Hands-on drills occur once a year and external support units such as police, fire prevention, environmental protection, and medical care, will be included depending on the situational needs to emphasize the cooperation needed in response to accidents.

(7) All facilities are periodically inspected to ensure compliance with safety requirements and people are asked to wear protective equipment as needed for preventive purpose. Respective units prepare their own safety manuals and enforce educational training reflective of the operational safety requirements for each piece of equipment.

(8) Enforce safety education for contractors: Contractors must complete safety and health

education before construction begins and respective safety tools and equipment are to be checked to ensure absence of safety concerns in advance. During construction, there are people to monitor and inspect tasks being carried out. If fire-related operations are needed, they need to be applied for in advance, too. Proper fire prevention facilities need to be in place before they may take place.

(9) The environment is disinfected once a quarter. Drinking fountains are checked for water quality periodically. The 6S movement is being promoted at respective departments to enforce spontaneous safety, tidiness, and cleanness checks.

(10) Labor safety and health education information is updated on the bulletin board periodically.

(11) There is strict access control: Security guards are in charge of safety control around the clock at the gate. To access respective premises, there are separate control measures, too; one must be granted permission to access them by swiping his/her card. Surveillance cameras are available at respective entrances/exits for monitoring purpose throughout the day.

(12) Smoking is prohibited indoors throughout the plant. There is a dedicated smoking area outdoors.

2. Health promotion

(1) There are dedicated labor health service nurses hired at the plant for the following tasks:
a. Workplace hazard identification and health risk management (including the health surveillance program for special tasks)
b. Labor physical (health) examination findings and analyses
c. Reinstatement program for optional workers and workers affected by occupational injuries and diseases
d. Labor health examination and health management in case of any abnormality found relevant to work
e. Health protection program for workers under the age of 18 or mid-to-old-aged workers
f. Maternal health protection plan
g. High-risk worker case evaluation and management
h. Occupational injuries and diseases prevention, case management, and retention of the records
i. Prevention against disease caused by abnormal workload
j. Prevention against illegitimate infringement in workplace
k. Prevention against ergonomic hazards
l. Emergency response plan
m. Health education, guidance, and promotion
n. Occupational hygiene or health study report

(2) There are contract occupational therapists to provide services on site once every two months; the site visits are meant to prevent occupational hazards and disasters and for providing consultations, including Assisting the employer and the occupational safety and health personnel in preventing against diseases and in improving the workplace that are relevant to their tasks, identifying and evaluating the workplace and operational hazards, providing advice on the improvement and planning of safety and health facilities in the workplace, investigating the correlation between the health of workers, evaluating health risks for workers at high risk in terms of their health, and adopting necessary preventive and health promotion measures.

(3) There are also the automated extracorporeal defibrillators (AEDs) throughout the plant to

be better equipped in cases of first aid needs.

(4) A total of 12 qualified first aid personnel have been trained in accordance with regulatory requirements, with refresher training conducted every three years.

(5) The physical checkups for those working night shifts, and the health examination for those engaged in special operations were held in 2020.

(6) Devotion to promoting a healthy workplace with smoking comprehensively banned indoors and only one smoking area set up outdoors: In 2011, for the effort to promote prevention against tobacco hazards in workplace, the Company was awarded the Healthy Workplace Autonomous Certification - Tobacco Hazard Prevention Symbol by the Health Promotion Administration under the Department of Health Executive Yuan. In 2015, the Company was also awarded the Healthy Workplace Certification - Health Activation Symbol. Application for extensions in 2018. The Company applied for the Healthy Workplace Certification-Badge of Accredited Healthy Workplace at the end of 2020, and passed the certification after an official evaluation. The validity period was once again extended in 2024, and is now effective until 2026.

	Item	Number of participants	Number of hours	Number of hours per person
1	Employee health examinations	381	4	1,524
2	Special hazard operation examinations	17	3	51
3	On-site occupational physician services	7	3	21
4	Employee weight management and wellness program program	20	16.5	330
5	Emergency response training (CPR and AED)	180	1.5	270
6	Yoga	10	13.75	137.5
	Total	615		2,333.5

(IV) Employee Code of Conduct and Ethical Norms

The Company's corporate culture features integrity, diligence, and frugality. It values personal character and ethical corporate management. All staff and high-ranking managers must follow the rules below:

1. Employees shall fulfill their duties at work in compliance with the Company’s rules that are reasonable and legitimate and follow reasonable commands from their supervisors without any carelessness, excuses, or defiance.
2. Employees shall work hard internally, cherish public properties, reduce losses, enhance quality, increase production, and keep business or duty secrets externally.
3. Employees shall follow the hierarchical system and may not skip any higher-ranking supervisor while reporting something relevant to their duties or public affairs unless it is an emergency or a special situation.
4. Employees may not bring guns and ammunition, contrabands, weapons, inflammables or combustibles, cameras, or items irrelevant to public duties into the workplace.
5. The Company is devoted to creating a friendly workplace with gender equality and strictly prohibits sexual harassments and abnormal personal relationships and forbids any illegal behavior among its people that endangers colleagues and the corporation.

6. External social occasions engaged in by people at all levels shall be limited to practically necessary ones and such occasions do not include illegitimate venues. The Company also strictly prohibits dangerous behaviors such as drunk driving that is seriously against the discipline.
7. All employees shall abide by the Company's work rules that have been approved by the competent authority and filed for reference and will be adequately updated reflective of changes to laws and regulations.
8. In order to create a culture of ethical corporate management, everyone shall abide by the Company's Ethical Management Code of Conduct and Ethical Management Operating Procedure and Behavioral Guide and sign the Integrity Commitment upon reporting to job to indicate his/her commitment to strictly following all matters concerning integrity while dealing with all counterparts (such as customers and contractors) as defined by BIOTEQUE and will absolutely not ask for, agree upon, engage in any bribery with or payment of, or request any illegitimate interest (such as kickbacks) or, directly or indirectly, benefit oneself or someone related and/or the designee from the counterpart or the related party and/or designee.
9. The Company's people have signed the Confidentiality Agreement upon reporting to job to undertake that they will properly store and keep confidential any product, related engineering and technical drawing, document, form, and data, among others, that is provided by BIOTEQUE and relevant to the R&D, manufacturing, production, distribution, and management of products or related business information about the operation, products, production techniques, sales, or others of BIOTEQUE that they become aware of due to their responsibilities at work.
10. The Company has information management rules in place to govern the use of information and operation of equipment by colleagues and to prohibit disclosure of such information.
11. Workplace Sexual Harassment Prevention Measures are prepared according to Article 13 of the Act of Gender Equality in Employment and the Regulations for Establishing Measures of Prevention, Correction, Complaint and Punishment of Sexual Harassment at Workplace promulgated by the Ministry of Labor under the Executive Yuan to provide the employed and job seekers with a work and service environment free of sexual harassments and appropriate preventive, corrective, disciplinary, and handling approaches are adopted to protect the rights and privacy of the parties concerned.
12. The preventive program against illegitimate infringement due to fulfillment of duties at work was prepared taking reference of the Guide to Prevention against Illegitimate Infringement in Workplace revised on June 21, 2017 by the Occupational Safety and Health Administration under the Ministry of Labor to prevent and manage violence in workplaces.

(V) Overview of labor-management interactions

Solidarity and co-prosperity are one of the management beliefs of BIOTEQUE. The labor-management relations are managed on the principles of respect, communication, and harmony. There have not been losses caused by labor-management disputes. BIOTEQUE proactively keeps communications open with its people. Employees can provide their advice and opinions about management in a variety of ways.

1. Labor-management negotiations are held on a quarterly basis to ensure smooth communications between the parties.
2. Plenary meetings are held on a quarterly basis; they are presided over by the General Manager and high-ranking supervisors in person and are meant to update everyone in the Company on its operations. Colleagues may make suggestions and express and communicate opinions in these meetings.

3. High-ranking meetings, operational performance discussions, product development progress discussions, and quality meetings are held on a monthly basis to help keep track of the operations and make adequate modifications.
4. Weekly meetings take place each week at respective units and what are discussed and advised in these meetings are reported to higher-ranking supervisors for approval.
5. There are the General Manager's mailbox, rewards or punishments appealing channel, Sexual Harassment Committee mailbox and telephone, and workplace illegitimate infringement mailbox and telephone in place.
6. Colleagues get to know respective decisions and announcements through the bulletin board, email, and the KM platform.
7. Incentives for submitting improvement proposals are available to encourage colleagues to propose corrective actions to the Company. As soon as a proposal is submitted, the bonus is issued. If the proposal is determined to be able to bring about substantial benefits, a certain % is set aside to be the reward for staff involved in producing the proposal.

(VI) Human Rights Policy

(1) Commitment and Policy

BIOTEQ firmly believes that respect for human rights and the creation of a dignified work environment are of fundamental importance. The Company respects and supports internationally recognized human rights principles, including the Universal Declaration of Human Rights, the United Nations Global Compact, and the ILO Declaration on Fundamental Principles and Rights at Work. It also strictly complies with relevant local labor regulations such as the Labor Standards Act, the Act of Gender Equality in Employment, and the Occupational Safety and Health Act.

The Company has implemented the following policies and protective measures:

1. Prohibition of child labor
2. Prohibition of forced labor
3. Compliance with labor laws and regulations – All employee working conditions comply with legal requirements, and all employees enjoy statutory benefits and protections.
4. Provision of a fair working environment – No discrimination or unfair treatment based on gender, race, socioeconomic status, nationality, age, marital or family status, language, religion, political affiliation, appearance, height, or physical/mental disabilities.
5. Provision of a safe and healthy workplace – Bonteck is committed to maintaining and continuously improving workplace safety and hygiene conditions to reduce occupational hazards and protect employee well-being.
6. Implementation of anti-sexual harassment measures – The Company has established and enforces the "Regulations for Prevention, Complaint, and Disciplinary Action Against Sexual Harassment" and the "Workplace Sexual Harassment Prevention Statement," and actively promotes awareness and prevention.
7. Respect for freedom of association and the right to collective bargaining

8. Establishment of a grievance mechanism – Accessible and transparent grievance channels are provided for all employees.
9. Protection of information security – Employee and applicant personal data is securely managed and not disclosed without authorization.

(2) Implementation in 2025

1. No instances of child labor were reported.
2. A total of 34 participant attendances were recorded for training programs on the prevention of workplace violence and sexual harassment.Held 309 integrity and ethical conduct training sessions, totaling 154.5 hours.
3. Established a Labor-Management Committee with 9 representatives each from labor and management; held 4 committee meetings during the year.
4. Operated Occupational Safety and Health Committee, emergency response teams, and hazardous substance emergency units, and encouraged all departments to actively promote a friendly and safe work environment through collective efforts.

Item	Session	Number of participants
Occupational Safety and Health Committee Meeting	4	139
General Occupational Safety and Health Training – Occupational Injury and Hazard Prevention		373
General Occupational Safety and Health Training – Traffic Safety Awareness	29	821
Self-Defense Firefighting Team Disaster Preparedness Meeting	4	122
Fire Emergency Response Training and Fire Drill	4	552
Toxic Chemical Emergency Response Training and Unannounced Drill	9	53
Education and training on the prevention of workplace violence and sexual harassment	13	34
Trade Secret Awareness Program: The Final Safeguard for Corporate Technology and Data	1	88
ISO 14001 and ISO 45001 system implementation consulting	33	272
Total		2,454

List the losses as a result of labor-management disputes and disclose current values and estimates that are likely to occur in the future and countermeasures in the most recent year and up to the date the Annual Report was printed. If reasonable estimates are impossible, state the facts why they cannot be reasonably estimated:

Solidarity and co-prosperity are one of the management beliefs of BIOTEQUE. The labor-management relations are managed on the principles of respect, communication, and harmony.

There have not been any major labor-management disputes. BIOTEQUE proactively keeps communications open with its people. Employees can provide their advice and opinions about management in a variety of ways. The labor-management meetings are called for on the quarterly basis, too, so that the communications are kept open between the employer and the employees.

VI. Cyber security:

(1) Organize

In order to strengthen the Company's information security management and ensure data, system and network security, a dedicated information security unit - the Information Security Office has been established. The organization includes a dedicated information security supervisor and an information security officer responsible for the planning and execution of cyber security affairs.

The dedicated information security supervisor shall report material issues or plans to the Board of Directors at least once a year.

The Information Security Office is required to convene relevant personnel every six months to hold an Information Security Meeting, with meeting minutes properly documented for follow-up and continuous improvement purposes.During the meeting, information security policies shall be reviewed and adjusted as necessary to reflect the current cybersecurity landscape, ensuring timely updates and enhancements are made.

(2) Information security policies:

1. Maintain the confidentiality of information assets, ensure that they can be accessed only with appropriate authorization, and safeguard the privacy of information businesses.
2. Ensure the integrity of internal business data, and avoid unauthorized access and modification.
3. Ensure sustainable business operations, and maintain the availability of information services.
4. Ensure that all information businesses comply with the relevant laws and regulations.

(3) Specific management plans

1. Information Security Management: to protect the Company from suffering any damages or threats, maintain the security of data, networks, systems, and equipment, reduce environmental risks, and provide a safe and reliable operational environment for the Company.
2. Information Security Organization: to supervise the operation of information security management, formulate a development direction, strategies, and steps for the Company's information security, and enhance the Company's operational safety.
3. Information Assets: to set up scrap procedures for information assets management, establish corresponding procedures for deleting or destroying stored data, prevent the Company's business data or personal data from being disclosed, to properly

protect the Company's information assets.

4. Information Access Control: To develop access control standards and ensure that the authority of operation of and access to the Company’s information are appropriately granted and controlled to prevent improper access, ensure the confidentiality of the Company’s information businesses, and reduce the risk of unauthorized access to the systems.
5. Computer Information Control: to maintain effective operation of computer information systems, including computer hosts, application software, and information systems, and establish relevant control procedures for the Company’s employees.
6. Software Validation and Control: to regularly run the re-validation and verification programs for software systems, or after modifications or updates to the original factory system, run the re-validation and verification programs within a certain term.
7. Physical and Environmental Security: To conduct environmental management for the Company's office premises and information rooms, and develop corresponding control procedures, protect the security of information assets and surrounding environment, to reduce the harm caused by environmental security incidents and achieve the purpose of security control.
8. Information Security Incidents: When the Company's information system experiences an information security incident or information security accident, it shall promptly make a judgment and take the necessary contingency measures and subsequent preventive measures in response to the incident, and establish and improve operational procedures for reporting and handling.
9. Continuous Operation Management: To assess the operational risks that may arise from system interruptions for information system facilities, further develop backup or recovery plans, and regularly conduct drills.
10. Legal Compliance: The Company and its employees shall comply with all information security related laws, decrees, regulations, or contractual obligations, as well as the requirements of the Company's information standards.

(4) Resources invested in cyber security

The Information Security Office regularly reviews the planning and implementation progress of important information security tasks such as the upgrading of the operating system or important software of system hosts and disaster recovery drills, and promotes the importance of information security in weekly company meetings or via email. Through unscheduled engineering drills and information security health check services, the office determines whether users’ information security awareness is sufficient and whether there are deficiencies in the investment of information equipment resources and vulnerabilities in system configuration. The information security budget is prepared and executed.

(5)Emergency notification procedure

In the event of an information security incident, the responsible unit shall report it to the Information Security Office, determine the type of the incident, identify the source of the problem for timely resolution, and document the incident.

(6) Participation in External Cybersecurity Defense Networks

The Company is currently a member of the Science Park Information Sharing and Analysis Center (SP-ISAC).

(7) Implementation Status for the Year 2025

1. A total of 9 cybersecurity awareness campaigns were conducted.
2. Zero material information announcements related to information security.
3. 2 dedicated cybersecurity meetings were held.
4. Disaster data recovery drill was conducted (outsourced to Dingxin Computer).
5. One system vulnerability scan was conducted (outsourced to Shang Ying Technology Co., Ltd.).
6. The Information Security Office currently has 2 full-time staff, with 4 additional personnel from the IT Department providing support.

VII. Important Contracts:

Contract type	Signatory	Contract Period	Key Summary	Restrictions
Land Leasing	Hsinchu Science Park Bureau, Ministry of Science and Technology	2020.08~2039.12	Yilan Science Park	None

V. Financial Status and Performance Analysis, and Risks Evaluation

I. Financial Status

(I) Main reasons for the variation in the assets, liabilities, and shareholders' equity for the most recent 2-Year and the impacts

Unit: NT$1,000

Item \ Year	2025	2024	Difference	
			Value	%
Current assets	2,332,700	2,215,768	116,932	5.28%
Property, plant and equipment	1,936,901	2,030,526	-93,625	-4.61%
Other Assets	390,398	399,117	-8,719	-2.18%
Total assets	4,659,999	4,645,411	14,588	0.31%
Current liabilities	546,665	565,348	-18,683	-3.30%
Non-current liabilities	506,162	639,093	-132,931	-20.80%
Total liabilities	1,052,827	1,204,441	-151,614	-12.59%
Share capital	692,983	692,983	0	0.00%
Additional paid-in capital	317,117	317,032	85	0.03%
Retained earnings	2,577,818	2,386,237	191,581	8.03%
Other equities	19,254	44,718	-25,464	-56.94%
Total shareholders' equity	3,607,172	3,440,970	166,202	4.83%

Descriptions of the primary analysis of the ratio of increase/decrease up to 20% over the past two years:

(1) The decrease in non-current liabilities was primarily due to the transfer of prepayments for equipment to fixed assets upon acceptance.

(2) Other equity decreased, mainly due to the effect caused by the exchange differences in the financial statements of foreign operating institutions.

(II) Describe the future response plan if significant impacts are involved: None.

II. Financial Performance

(I) Main reason for the major changes in the operating revenue, operating net profit, and net profit before tax for the most recent 2-Year

Item \ Year	2025	2024	Increased (Decreased) Value	Change ratio (%)
Operating revenue	2,135,451	2,072,575	62,876	3.03%
Operating Cost	1,198,516	1,167,497	31,019	2.66%
Gross profit	936,935	905,078	31,857	3.52%
Operating Expense	266,656	261,908	4,748	1.81%
Net operating profit	670,279	643,170	27,109	4.21%
Non-operating income and expenditure	4,342	35,198	-30,856	-87.66%
Net profit before tax of the continuing operating department	674,621	678,368	-3,747	-0.55%
Net profit of current term	539,185	528,260	10,925	2.07%
Earnings per share (EPS)	7.78	7.62	0.16	2.10%
Descriptions of the primary analysis of the ratio of increase/decrease up to 20% over the past two years: (1)Non-operating income and expenditure: mainly because foreign currency translation gain increased.				

(II) Possible impacts of expected sales quantities and their bases on the future financial operations of the Company and the response plan:

Year 2026 Unit: Ten thousand pieces

Item	QTY
Puncture needle	2,700
Surgical tube	220
Interventional cardiology catheter	54
Miscellaneous medical disposables	278
Hemodialysis tube	961
Infusion bag	8,400
Interventional radiology catheter	132

III. Cash Flows

(I) Information on the analysis of changes in cash flows in the most recent year

Year 2025 Unit: NT$1,000

Balance of cash at start of term	Net cash flows from operating activities throughout the year	Net cash flows associated with investments throughout the year	Net cash flows associated with capital raising throughout the year	Impacts of change in exchange rate	Remaining (Shortage in) cash	Remedies in case of cash shortage	
						Investment plan	Wealth management plan
1,236,955	664,199	(215,060)	(518,089)	5,648	1,160,650	None	None

(1) Cash inflows for operations are mainly from the profits of 2025.

(2) Cash out-flows for investments are mainly due to the purchase of machinery and equipment and the construction and equipment of the Yilan Science Park Plant.

(3) The cash inflow from financing activities is mainly due to distribution of cash dividends for 2025.

(II)Correction plan in case of insufficient liquidity: There is not insufficient liquidity.

(III) Analysis of cash liquidity in the coming year:

Year 2026 Unit: NT$1,000

Balance of cash at start of term	Net cash flows from operating activities throughout the year	Net cash flows associated with investments and capital raising throughout the year	Remaining (Shortage in) cash	Remedies in case of cash shortage	
				Investment plan	Wealth management plan
1,160,650	663,542	(922,279)	901,913	None	None

Analysis of cash flows in the coming year:

(1) Business activities: It is estimated that under normal operations, business activities may continue to generate cash inflows and the estimated cash inflows are worth NT$663,542,000.

(2) Investments and financing: It is estimated that the cash dividends NT$381,141,000, and final payment for the construction project NT$122,000,000 ,and purchase costs of machinery and equipment need to be paid and retruned medium and long-term loan NT$143,137,000 , resulting in a cash outflow of NT$ 922,279,000.

IV. Impacts of Latest Major Capital Expenditure to Financial Operation: None.

V. Main Reasons for Profits or Losses of the Latest Reinvestment Policy, Improvement Plan, and Investment Plan for the Coming Year

(I) Reinvestment policy of the most recent year: The reinvestment policy of the Company of the most recent year is to protect the principal and make profits robustly in principle.

(II) In 2025, the Company's reinvestment profit was NT34,498,000, increas of NT$22,330,000 compared with the previous year. This is mainly due to the growth in production and sales of circuit tubes in the Philippines compared to the previous period, as well as increased sales of catheter products in Taiwan. In the future, the Company will continue to adhere to the principles of protecting the principal and making profits robustly while constantly and carefully evaluating the reinvestment plan.

(III) The Company's Board of Directors approved on November 6, 2025 that to ensure the Philippine subsidiary's stable growth in future operations, the company is investing in the construction of its own domestic sales warehouse to meet long-term operational needs and capture market opportunities.

VI. Analysis and evaluation of risk matters in the most recent year up to the date of the Annual Report, including the following:

(I) Impacts of changes in the interest rate and exchange rate and inflation on the Company's income and response measures in the future.

(1) Impacts of changes in the interest rate on the Company's income and response measures in the future: The Company plans its funds conservatively and robustly in principle. Safety management is prioritized in the allocation of funds. Meanwhile, the interest rate and financial intelligence on the market are periodically evaluated in order to take appropriate response measures in a timely manner. The Company selects the more favorable funds utilization method depending on the cost of funds and possible return and risk in order to reduce the impacts of interest rate on the Company's income. The Company's financial composition has been sound and for operating funds and capital expenditure that are needed in response to the expansion in the business size, the Company primarily seeks financing from financial institutions. The expenditure on interest in the most recent year has limited impacts on profitability for the time being.

(2) Impacts of changes in the exchange rate on the Company's income and response measures in the future: Due to the fact that exports account for a higher portion of the Company's sales and that income from exports is mainly in US Dollar, in response to fluctuating exchange rates, the Company seeks the most suitable contemporary exchange rate reflective of the actual demand for funds. At times where the exchange rate is expected to fluctuate drastically, the forward foreign exchange approach is adopted to avoid the exchange rate risk. In the most recent year, the changes in the exchange rate have not had significant impacts on the Company's income.

(3) Impacts of inflation on the Company's income and response measures: In the most recent year, inflation have not had significant impacts on the Company's income.

(II) Policy on engaging in high-risk and high-leverage investments, lending of funds to others, endorsement and guarantee, and transactions of derivatives, main profit or loss factors, and countermeasures in the future.

(1) The Company did not engage in high-risk and high-leverage investments in the most recent year.

(2) The Company was engaged in endorsement and guarantee with subsidiaries it reinvested in to meet operational demand in the most recent year. Lending of funds to others and endorsement and guarantee are prohibited for subsidiaries that the Company reinvested in.

(3) The Company did not engage in transactions of derivatives in the most recent year.

(III) Future research and development plans and R&D expenses expected to be devoted.

Item	Name of Product	Project Description	Expected R&D Budget (NTD thousand)
1	Infusion therapy series	Research and Development	79,545
2	Respiratory therapy series	Research and Development	
3	Nephrology related treatment series	Research and Development	
4	Radiology related treatment series	Research and Development	
5	Urology related treatment series	Research and Development	
6	Cardiovascular related treatment series	Research and Development	

(IV) Impacts of important domestic and international policies and regulatory changes on the Company's financial performance and response measures: None.

(V) Effects of technological changes and industrial changes on the financial standing of the company and response measures:

(1) Technological changes are conducive to the Company improving its production lines towards automation, developing new products, and enhancing operating efficiency.
(2) In terms of industrial changes, due to the fact that the life cycle of products in the biochemical medical device industry is long with minimal variation, they do not impact much on the Company. Besides, with technological advancement, the demand for medical devices around the world will grow each year.
(3) In 2024, the Company did not experience any major cyber attacks that impacted its operations. The reporting and response to the Company's information security incidents were carried out in compliance with the Company's standards.

(VI) Impacts of changes in the corporate image on the management of corporate risks and response measures: None.

(VII) Expected benefits and possible risks of mergers and acquisitions and response measures: Not applicable.

(VIII) Expected benefits and possible risks of the expansion of plants and response measures: None.

(IX) Risks associated with focused purchases or sales and response measures:
The Company does not have the risk of over purchases or sales at present.

(X) Impacts and risks of transfer or exchange of stock options in large quantities by directors, supervisors, or heavyweight shareholders holding more than 10% of all shares on the Company and response measures: The Company tends to maintain frequent contacts with shareholders with more shareholding, to have them release their shares in a way with minimal harm to the share price and other shareholders.

(XI) Impacts and risks of the change in the management on the Company, risks, and response measures: None.

(XII) Lawsuits and non-lawsuit events. Major lawsuits and non-lawsuits or administrative disputes with a finalized verdict or ongoing proceedings that involve the Company, the Company's directors, supervisors, general managers, actual person in charge, and shareholders holding more than 10% of all shares, and the associated companies shall be listed. If the results are likely to have significant impacts on shareholders' equity or prices of securities, the facts, target value, and start date of the lawsuit, main clients involved, and handling status as of the date of the Annual Report was printed shall be disclosed: None.

(XIII) Other important risks and response measures: None.

VII. Other important matters: None.

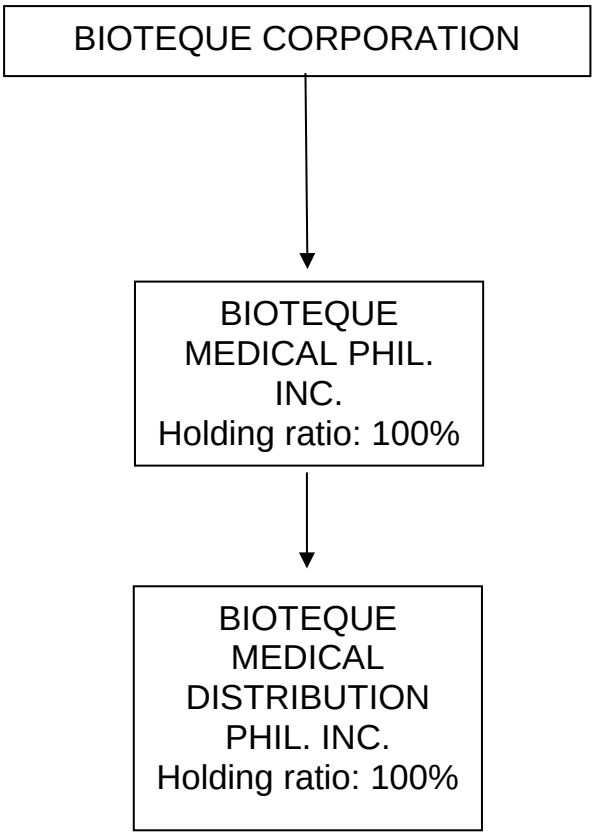
VI. Special Notes:

I Information of Affiliated Enterprises

(I) Consolidated Business Report of Affiliated Enterprises:

December 31, 2025

(1) Organizational Chart of Affiliated Enterprises



(2) Profile of respective affiliated enterprises

December 31, 2025

Name of enterprise	Establishment date	Address	Paid-in capital size	Primary operation or production	Exchange on the Report Date
BIOTEQUE CORPORATION	November 13, 1991	5F-6, No. 23, Section 1, Chang'an East Road, Taipei City	NT$692,983,000	Manufacturing and sale of medical consumables and imports and exports of medical equipment	1

Name of enterprise	Establishment date	Address	Paid-in capital size	Primary operation or production	Exchange on the Report Date
BIOTEQUE MEDICAL PHIL. INC	February 26, 2013	Hermosa Ecozone. Industrial Park Lots2-4, Block 14,Phase1.I,Brgy, Palihan,Hermosa, Bataan.	USD10,000,000	Manufacturing and sale of medical consumables and imports and exports of medical equipment	31.42
BIOTEQUE MEDICAL DISTRIBUTION PHIL. INC.	2014.02	Second Floor,Rodriguez Bldg,Dolores,City of San Fernando Pampanga	Pesos67,000,000	Sale of medical devices	0.5345

Note 1: All affiliated enterprises, regardless of the scale and size, shall be disclosed.
Note 2: For affiliated enterprises with factories whose product sales exceed 10% of the business revenue of the controlling company, the name, establishment date, address of the factory and main products produced at the factory shall also be listed.
Note 3: If an affiliated enterprise is a foreign company, the name and address of the enterprise may be indicated in English. The establishment date may also be indicated in the western date format. The paid-in capital size may be indicated in foreign currency, too, but the exchange rate on the report date shall be noted.

3. Data of common shareholders inferred to have control or to be in a subordinate relationship: None.

4. Profile of directors, supervisors, and general managers of individual affiliated enterprises

Unit: Share; %; December 31, 2025

Name of enterprise	Title (Note 1)	Name or Representative	Shares held (Notes 2 and 3)	
			Quantity	Holding ratio
BIOTEQUE CORPORATION	Director	Ming Sheng Co., Ltd. Representative:Ming-Zhong Li	1,929,000	2.78
	Institutional representative of the director Chairman	Representative:Ming-Zhong Li	725,346	1.05
	Director	Zong Yu Investment Co., Ltd. Representative: Jing-Yi Tsai	1,613,752	2.33
	Institutional representative of the director	Jing-Yi Tsai	178,572	0.26
	Director	Yisheng Co., Ltd. Representative: Zhong-Kai Hong	2,591,000	3.74
	Institutional representative of the director	Zhong-Kai Hong	371,000	0.54
	Director	Yisheng Co., Ltd. Representative: Hung-Ying Lee	2,591,000	3.74

Name of enterprise	Title (Note 1)	Name or Representative	Shares held (Notes 2 and 3)	
			Quantity	Holding ratio
	Institutional representative of the director	Hung-Ying Lee	0	0.00
	Director	Yide Co., Ltd. Representative: Wei-Hsiu Hong	2,252,000	3.25
	Institutional representative of the director	Wei-Hsiu Hong	255,000	0.37
	Director	Ming Sheng Co., Ltd. Representative: Yi-Xun Li	1,929,000	2.78
	Institutional representative of the director	Yi-Xun Li	732,245	1.06
	Director	Keyao Co., Ltd. Representative: Xing Wang	6,996,000	10.10
	Institutional representative of the director	Xing Wang	44,000	0.06
	Director	Keyao Co., Ltd. Representative: Jin-Long Lin	6,996,000	10.10
	Institutional representative of the director	Jin-Long Lin	172,926	0.25
	Director	Ming Yeh Cheng	126,000	0.18
	Independent director	Hung-Lin Lai	0	0.00
	Independent director	Bin-Xi Lin	0	0.00
	Independent director	Yiu-Cho Chin	0	0.00
BIOTEQUE MEDICAL PHIL. INC.	Director	BIOTEQUE CORPORATION Representative - Ming-Zhong Li	4,480,775	100
	Director	BIOTEQUE CORPORATION Representative - Jin-Long Lin		
	Director	BIOTEQUE CORPORATION Representative - Yi-Xun Li		
	Director	BIOTEQUE CORPORATION Representative - Yi-Zhong Huang		
	Director	BIOTEQUE CORPORATION Representative - Sen-Jun Zhou		

Name of enterprise	Title (Note 1)	Name or Representative	Shares held (Notes 2 and 3)	
			Quantity	Holding ratio
BIOTEQUE MEDICAL DISTRIBUTION PHIL. INC.	Chairman	BIOTEQUE MEDICAL PHIL. INC. Representative - Ming-Zhong Li	670,000	100
	Director	BIOTEQUE MEDICAL PHIL. INC. Representative - Jin-Long Lin		
	Director	BIOTEQUE MEDICAL PHIL. INC. Representative - Yi-Xun Li		
	Director	BIOTEQUE MEDICAL PHIL. INC. Representative - Yi-Zhong Huang		
	Director	BIOTEQUE MEDICAL PHIL. INC. Representative - Sen-Jun Zhou		

Note 1: If an affiliated enterprise is a foreign company, list someone of equivalent position.
Note 2: If the company invested in is a corporation, please provide the quantity of shares and the shareholding ratio. For the others, please provide the capital size invested in and the capital ratio and proper notes.
Note 3: If the director or the supervisor is a corporation, related information of its representative shall also be disclosed.

5. Overview of individual associated enterprises' operation

Unit: NT$1,000; December 31, 2025

Name of enterprise	Capital size	Total assets	Total liabilities	Net worth	Operating revenue	Business Interest	Gains and losses of the current term	Earnings per share ($)
BIOTEQUE CORPORATION	692,983	4,681,883	1,074,711	3,607,172	1,979,778	620,344	539,185	7.78
BIOTEQUE MEDICAL PHIL. INC.	299,315	753,005	162,415	590,590	379,108	8,588	34,498	7.70
BIOTEQUE MEDICAL DISTRIBUTION PHIL. INC.	39,386	101,905	32,420	69,485	208,062	35,381	26,273	39.21

Note 1: All affiliated enterprises, regardless of the scale and size, shall be disclosed.

Note 2: If an affiliated enterprise is a foreign company, related numbers shall be converted to and indicated in NT$ at the exchange rate on the report date.

(II) Consolidated Financial Statement of Affiliated Enterprises:

Same as the Consolidated Financial Statement, companies that should be included in the compiled Consolidated Financial Statement of Affiliated Enterprises are identical to those that shall be included in the compiled Consolidated Financial Statement of Parent Company and Subsidiaries in accordance with the Republic of China Statement of Financial Accounting Standards No. 7 and related information that shall be disclosed in the Consolidated Financial Statements of Affiliated Enterprises has been disclosed in the foregoing Consolidated Statement of Parent Company and Subsidiaries. Therefore, the Consolidated Financial Statement of Affiliated Enterprises is not prepared separately.

(III) Affiliation Report:

It will not be prepared separately for the same reasons as stated above. For related information, you may refer to the notes in the Consolidated Financial Statement of Parent Company and Subsidiaries as indicated above.

II. Management of private placement securities in the most recent year and up to the date the Annual Report was printed: None.

III.Other matters requiring supplementary information: None.

VII. Atters Affecting Shareholders' Equity or Stock Price: Matters according to the Article 36.3.2 of the Securities and Exchange Act of Taiwan in the most recent year and up to the date of printing of this Annual Report which have significant impact to Shareholders' Equity or stock price: None.

This Annual Report may be translated into English language but in the event of any conflict or discrepancy arising the Chinese version shall prevail.

BIOTEQUE CORPORATION

Chairman: Ming-Zhong Li