2025

SUSTAINABILITY REPORT

醫影股份有限公司 since 1992
Medical Imaging Corporation

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Chapter 1 Sustainable Medical Imaging, a Shared Future

As the opening chapter of Medical Imaging's 2025 Sustainability Report, this chapter begins with a Message from Leadership conveying the Company's philosophy of and long-term commitment to sustainable operation. It then provides a comprehensive introduction to Medical Imaging's corporate profile, business scope, and core values, and explains the reporting basis, disclosure boundary, and contact information of this Report. Through this chapter, Medical Imaging hopes that stakeholders will first understand the Company's operational foundations and its positioning in sustainable development, as a basis for understanding the governance, social, and environmental practices described in the chapters that follow.

1.01Message from Leadership (GRI 2-22)

Since its founding, Medical Imaging Corporation has upheld the business philosophy of "Integrity, Service, and Innovation," striving to provide the public with dedicated, professional service quality and high-performance medical instruments and advanced medical imaging management. We promote the concept that prevention is better than cure enabling earlier diagnosis to safeguard the health of all. Our aim is to help the public stay informed of the latest trends and services in medical equipment; through sincere, proactive, and excellent service, we satisfy our customers' needs and continually innovate, thereby achieving our goals of sustained growth and sustainable operation.

In corporate integrity and governance, the Company continues to strengthen its corporate governance and the functioning of the Board of Directors. We have established a "Code of Ethical Corporate Management" to put the spirit of integrity into practice, promote transparent and reasonable information disclosure, and balance the rights and interests of all stakeholders. We maintain diverse communication channels, with dedicated personnel responding to the issues that stakeholders care about. The Company also arranges regular face-to-face meetings between independent directors and the Chief Internal Auditor and the CPAs to help them exercise their duties effectively. To reduce the risk that errors or negligence by directors in the course of their duties could harm the Company and its shareholders, we maintain Directors and Officers (D&O) Liability Insurance as part of our risk management.

In employee care, Medical Imaging Corporation upholds the principles of respect for diversity and gender equality and is committed to building a friendly working environment, with comprehensive compensation, benefits, and training programs that support employees' continued growth and development. We also value our employees' physical and mental well-being: beyond regular health check-ups, we organize annual employee trips and periodic gatherings to foster exchange and cohesion among colleagues. Only with fulfilled employees can we deliver higher-quality products and services and, together, honor our commitments to customers.

In community engagement, Medical Imaging Corporation continues to invest resources in supporting local healthcare development, helping hospitals advance community medical services through donations to medical institutions. In response to government policy and to safeguard women's health, we have also partnered with cooperating hospitals to promote a mobile mammography program, delivering outreach services into communities and workplaces to expand preventive healthcare.

I sincerely thank every colleague for their effort and dedication, which enabled Medical Imaging to deliver outstanding revenue results in 2025 despite global economic inflation and the pressures of monetary tightening. This affirms not only our team's collective effort but also the enduring support and trust of our customers and supplier partners. Looking ahead, Medical Imaging will keep refining and improving remaining accountable to shareholders and contributing to society as we dedicate ourselves to safeguarding public health and advancing toward sustainable development.

Medical Imaging Corporation

Chairman

Hsieh Sui Hui

1.02 About Medical Imaging (GRI 2-1, 2-6)

1.02.1 Company Profile (GRI 2-1)

Medical Imaging Corporation (hereinafter "Medical Imaging") was established in 1992 and has cultivated Taiwan's medical equipment industry for over thirty years. It is dedicated to providing medical equipment leasing and imaging medicine management services, as well as the agency sales and integrated management consulting of medical instruments, helping healthcare institutions improve equipment operating efficiency, reduce capital expenditure, and strengthen the quality of clinical diagnosis. Upholding the business philosophy of "Integrity, Service, and Innovation," Medical Imaging continues to safeguard public health and promote the sustainable development of the healthcare industry through professional and stable service quality.

In terms of core competencies, Medical Imaging has accumulated 32 years of operating experience in Taiwan and has built a vertically integrated professional team spanning front-office service and back-office management. In terms of product resources, it serves as the agent for the international medical technology brand GE Healthcare, providing the latest equipment, product training, and technical exchange for original-manufacturer after-sales service. It also engages in long-term experience exchange and cross-industry collaboration with the medical teams of six partner hospitals, offering diverse customized cooperation models—including single-equipment, multi-equipment, sale, leasing, deployment, and management consulting—to respond to the operational needs of different healthcare institutions.

Looking ahead, Medical Imaging plans to advance along three main strategic thrusts: for existing services, deepening market expansion and penetration in hospital management consulting, equipment leasing, and the trading of pharmaceuticals and consumables; for vertical integration, integrating multiple systems such as medical equipment leasing and imaging medicine management service software to move toward a one-stop service strategy; and for diversification, extending across domains into Taiwan's health-screening market and the animal imaging market, while expanding the leasing-management services of imaging medicine and the scope of new-product agency, to open up long-term growth opportunities.

To help readers form an initial understanding of the Company, its basic information—including legal status, operating locations, principal business, ownership structure, and workforce size is summarized in Table 1-1

Table 1-1 Medical Imaging Basic Information

Item	Content
Legal name of the company	Medical Imaging Corporation
Headquarters location	19F-2, No. 510, Sec. 5, Zhongxiao E. Rd., Xinyi Dist., Taipei City, Taiwan
Industry category	Biotechnology and Medical Care
Main product / service types	Products: medical equipment and pharmaceuticals; Services: medical equipment leasing and maintenance
Product application areas	Bone densitometers, ultrasound scanners, angiography systems, digital X-ray systems, computed tomography (CT) scanners, magnetic resonance imaging (MRI) scanners, mammography systems, positron emission tomography (PET) scanners, and contrast media, among others
Operating locations	19F-2, No. 510, Sec. 5, Zhongxiao E. Rd., Xinyi Dist., Taipei City, Taiwan
Nature and legal form of ownership	Medical Imaging Corporation was first registered on the Emerging Stock Market in June 2017 and transferred from the Emerging Stock Market to a TPEx listing on June 18, 2024; common stock ticker 6637.
Total number of employees	As of December 31, 2025, the total number of employees was 47.

To give stakeholders a holistic view of the Company's sustainable-operation strengths and its medium- and long-term growth path, the Company's existing core competencies and their corresponding future development strategies are mapped in Table 1-2

Table 1-2 Medical Imaging Core Competencies and Future Development Strategies

Core Competencies	Future Development Strategies
• Operating experience: 32 years of experience in Taiwan, building a vertically integrated professional team across front-office service and back-office management.	• Deepening existing services: continuously expanding and penetrating the markets for hospital management consulting, equipment leasing, and the trading of pharmaceuticals and consumables.
• Product resources: agent for GE Healthcare products, providing the latest equipment, product training, and original-manufacturer after-sales service.	• Vertical integration: integrating multiple systems such as medical equipment leasing and imaging-medicine

Core Competencies	Future Development Strategies
	management software, with one-stop service as the goal.
• Technical exchange: experience exchange and cross-industry collaboration with the medical teams of six partner hospitals.	• Diversification: entering Taiwan's health-screening and animal-imaging markets, and expanding imaging-medicine leasing-management services and new-product agency business.
• Customized cooperation models: single-equipment, multi-equipment, sale, leasing, deployment, and management-consulting models.	• Continuously strengthening market competitiveness and service innovation, enhancing the value of integrated medical imaging services, and expanding a diversified operational footprint.

1.02.2 Organizational Activities and Value Chain (GRI 2-6)

GRI 2-6

Medical Imaging is principally engaged in the sale and leasing of medical instruments and equipment and provides professional integrated management consulting services to hospitals, occupying a pivotal midstream role in the medical instrument and equipment industry value chain.

1. Division of Labor in the Industry Value Chain

•Upstream: R&D and manufacturers of medical devices, and R&D and manufacturers of pharmaceuticals.

•Midstream (Medical Imaging's position): medical device sales distributors and agents, medical device dealers, and medical management consulting firms.

•Downstream: healthcare institutions of all kinds.

2. Benefits Medical Imaging Creates in the Value Chain

•For upstream manufacturers: through a long-established distribution network, Medical Imaging helps international medical-device brands rapidly enter the Taiwan market, lowers their sales and management costs, and expands market penetration.

•For downstream healthcare institutions: Medical Imaging provides the advanced equipment they need on a timely basis, together with original-manufacturer after-sales service and technical support, helping them shorten procurement cycles, optimize capital expenditure, and reduce operating risk.

Overall, in its role as a midstream integrator, Medical Imaging aggregates the diverse needs of downstream healthcare institutions, procures collectively from upstream manufacturers with flexible inventory management, and distributes and deploys according to clinical needs—facilitating an effective division of labor among upstream, midstream, and downstream players and improving the operating efficiency and resource utilization of the overall medical instrument and equipment industry, as shown in Figure 1-1.

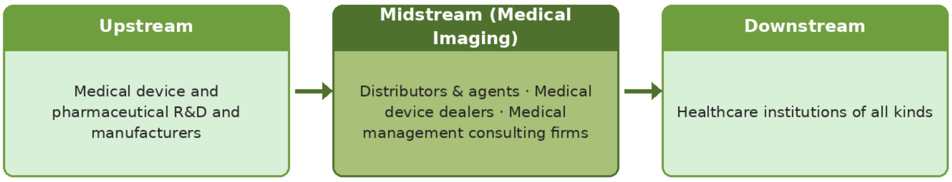

Figure 1-1 The Medical Device Industry Value Chain in Which Medical Imaging Operates

The Company’s principal business covers four major categories: distribution and sale of pharmaceuticals; distribution and sale of medical instruments and equipment; parts maintenance; and medical equipment leasing management. Its service market is primarily Taiwan, with the leasing-management business extending to mainland China. Through an integrated service portfolio linking “sales–maintenance–leasing management,” the Company provides healthcare institutions with one-stop professional support—from equipment acquisition and routine maintenance to long-term leasing management. The service content, scale, and principal market regions of each business are summarized in Table 1-3.

Table 1-3 Medical Imaging 2025 Main Products / Services Content, Quantity, and Market Information

Main Product / Service Content	Quantity	Market Information
Pharmaceutical distribution and sales	181,755	Taiwan
Instrument and equipment distribution and sales	100	Taiwan
Parts maintenance	283	Taiwan
Leasing management business	6	Taiwan, China

Note: Units — pharmaceuticals in “line items,” instruments and equipment in “units,” parts maintenance in

Compared with the previous year, there were no significant changes in the Company's activities, value chain, or other business relationships (GRI 2-6).

“instances,” and leasing management in “companies / contracts

1.03 Report Information (GRI 2-2, 2-3)

1.03.1 Reporting Basis (GRI 2-2, 2-3)

The 2025 Sustainability Report (hereinafter "this Report") is the second sustainability report issued by Medical Imaging Corporation (hereinafter "Medical Imaging" or "the Company"). It publicly discloses Medical Imaging's sustainable-operation goals and action guidelines, in the hope of giving all stakeholders a deeper understanding of Medical Imaging's efforts and achievements in sustainable development.

The information disclosed in this Report covers the corporate non-financial sustainability information of Medical Imaging's global sites from January 1 to December 31, 2025 (consistent with the financial reporting period). Its boundary includes the parent company and its subsidiaries Yongzan Co., Ltd., Lecheng Co., Ltd., and Jiangsu Guozan Medical Equipment Co., Ltd. at their principal operating sites in Taiwan, China, and other regions. The financial data are consistent with the scope disclosed in Medical Imaging's consolidated financial statements, prepared in accordance with the International Financial Reporting Standards (IFRSs) and denominated in New Taiwan Dollars. Where scopes are inconsistent, this is noted for the relevant data and passages. As this is the Company's second report, there are no restatements of information.

This Report is prepared in accordance with the Global Reporting Initiative (GRI) Sustainability Reporting Standards 2021, and with reference to the SASB Medical Equipment & Supplies industry standard (HC-MS), the Regulations Governing the Preparation and Filing of Sustainability Reports by TPEx-Listed Companies, and the Task Force on Climate-related Financial Disclosures (TCFD) recommendations. The standards followed and referenced in this Report are shown in Table 1-4:

Table 1-4 Domestic and International Sustainability Standards Followed in Preparing This Report

Issuing Body	Standard Followed
Global Reporting Initiative (GRI)	GRI Universal Standards 2021
Taipei Exchange (TPEx)	Regulations Governing the Preparation and Filing of Sustainability Reports by TPEx-Listed Companies
United Nations (UN)	Sustainable Development Goals (SDGs)
Sustainability Accounting Standards Board (SASB)	Industry Standard – Health Care Distributors
Financial Stability Board (FSB)	Task Force on Climate-related Financial Disclosures (TCFD)

Note: For the chapters and page numbers corresponding to the reporting principles applied in this Report, please refer to the Appendix.

Management Process GRI 2-14

To ensure the information quality and disclosure transparency of this Report, the Company has established a three-stage preparation process covering data collection, internal review, and external disclosure: data are collected and compiled by the responsible departments, reviewed by supervisors, deliberated by the Sustainable Development Committee, and approved by the Board of Directors before external disclosure. The preparation process is shown in Figure 1-2: In addition, this Report engaged Deloitte & Touche in accordance with the GRI Standards and ISAE 3000 (Assurance Engagements Other than Audits or Reviews of Historical Financial Information) to perform limited assurance, and a limited assurance report was issued; please refer to Appendix 4 - Independent Limited Assurance Report of this Report.

Figure 1-2 Preparation, Review, and Disclosure Process of This Report

1.03.2 Publication Schedule (GRI 2-3)

The Company's sustainability report is issued once a year.

- Current year (2025): the Report was issued in August 2026.
- Next year (2026): the Report is scheduled to be issued in August 2027.

1.03.3 Contact Information (GRI 2-3)

Medical Imaging values the opinions of all stakeholders who care about the Company and will continue to listen to feedback and uphold its commitment to corporate sustainable development. If you have any suggestions, you are welcome to contact us through the channels below. This Report is also published on the Company's official website for stakeholders' reference.

- Company Name: Medical Imaging Corporation

- Contact Address:19F-2, No. 510, Sec. 5, Zhongxiao E. Rd., Xinyi Dist., Taipei City, Taiwan
- Contact Department: Finance Department
- Telephone: (02) 2727-9535
- Email: mic.tw@msa.hinet.netmic.tw@msa.hinet.net

Chapter 2 Committed to Sustainability, Advancing with Imaging

This chapter sets out Medical Imaging's sustainable development strategy and governance structure, explaining how the Company integrates sustainability into the core of its business decisions. With the Board of Directors as its highest governance body, Medical Imaging has built a top-down implementation mechanism through the Sustainable Development Committee and five task forces, while the Board and functional committees oversee the implementation and performance of its sustainability strategy. Through a sound governance structure and a clear division of authority and responsibility, Medical Imaging ensures that sustainable development runs from the decision-making level through to daily operations, advancing steadily toward long-term value creation.

2.01 Sustainable Development Strategy (GRI 2-22)

As a professional channel operator of medical equipment and imaging-management services in Taiwan, Medical Imaging is keenly aware that the medical devices and services it provides bear directly on public health and healthcare quality. The Company regards sustainable development as a core, long-term commitment. Currently at the growth stage of advancing corporate sustainability, it has established the "Sustainable Development Principles" as the guideline for its sustainability actions, taking the three dimensions of "integrity governance, sustainable environment, and social inclusion" as its development axes, and striving to embed sustainable value into its business strategy, operating processes, and supply-chain management.

To ensure that sustainability efforts are concretely implemented, Medical Imaging regularly submits its sustainability philosophy, key objectives, action plans, and performance results to the Board of Directors for review each year, so that the Board grasps the overall direction and confirms its alignment with corporate strategy. The Company also refers to international sustainability reporting frameworks such as the GRI Universal Standards, the SASB standards, and the TCFD recommendations, and uses the United Nations Sustainable Development Goals (SDGs) as its long-term calibration reference, regularly reviewing the completeness and quality of its disclosures to continuously enhance the transparency and comparability of its sustainability information.

Through stakeholder engagement and the material-topic identification process, Medical Imaging systematically identifies the sustainability topics that have a potential impact on operations and that stakeholders are concerned about, and formulates management approaches and performance indicators for the identified material topics to actively respond to expectations from all parties. Should any negative event affecting stakeholders occur, the relevant responsible units report the cause and countermeasures to the Board of Directors in a timely manner and feed the review results back into the management mechanism, continuously strengthening the resilience and responsiveness of sustainability governance.

Sustainable Development Goals (Corresponding SDGs)

With its three corporate values of “Hope, Technology, and Health” at its core, Medical Imaging aligns its sustainability philosophy with the United Nations Sustainable Development Goals (SDGs), forming six strategic axes of sustainable development covering the environment, society, employees, products and services, governance, and innovation. In addition to echoing the Company’s long-term commitments in each dimension, each axis is mapped to specific SDGs according to topic attributes, serving as Medical Imaging’s strategic map and long-term calibration reference for advancing sustainable development. The themes, corresponding SDGs, and key topics of each axis are summarized in Figure 2-1.

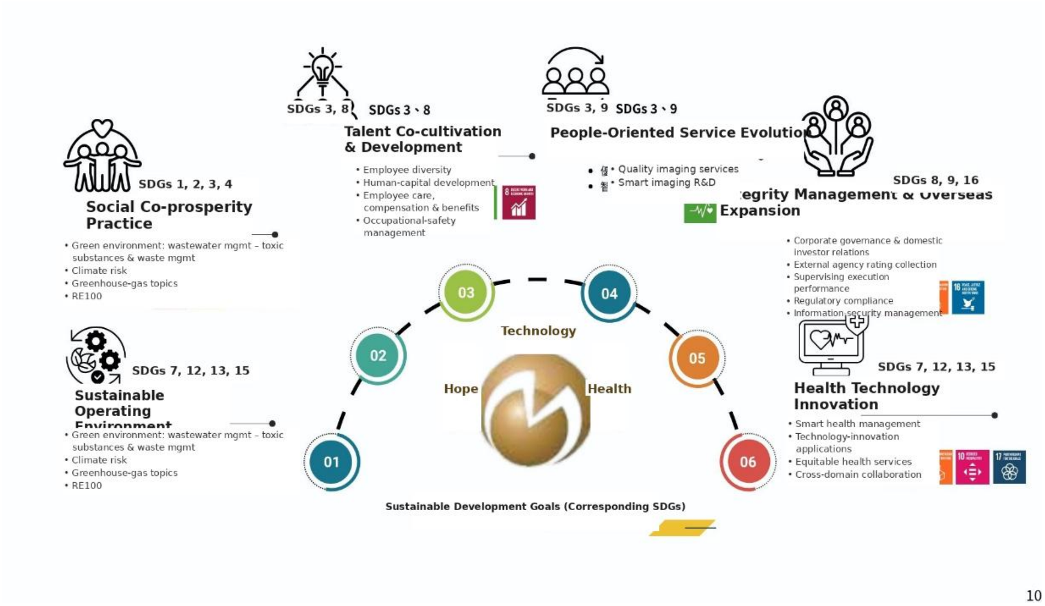

Figure 2-1 Medical Imaging’s Six Strategic Axes of Sustainable Development and Corresponding SDGs

2.02 Mechanism for Advancing Sustainable Development

GRI 2-12, 2-13, 2-14

2.02.1 Sustainable Development Organizational Structure (GRI 2-9)

Medical Imaging recognizes that good governance is the cornerstone of sustainable development. To effectively integrate sustainability into business decisions and daily operations, the Company has built a three-tier sustainability governance structure of “Board oversight, Sustainable Development Committee promotion, and functional-unit execution,” ensuring that the formulation, promotion, and review of the sustainability strategy remain aligned with the Company’s overall business direction, and maintaining information flow and decision linkage across all levels through regular meetings, written reports, and project communication.

In 2025, Medical Imaging formally established the “Sustainable Development Committee” as the core platform for the Company’s sustainable development. Chaired personally by Chairman Hsieh Sui-Hui, the Committee also comprises Chief Accounting Officer Che Hsin-Ying, Director Chou Chih-Cheng, and independent directors Huang Chung-Hsing and Ho Keng-Yu, forming a representative structure that combines governance, finance and accounting, business, and independent-oversight perspectives. The Committee's responsibilities include tracking global sustainability trends and international regulatory developments; systematically analyzing sustainability risks and opportunities across governance, environmental, employee, and human-rights dimensions; and combining sustainable value with the Company's core business to set a strategic sustainability vision and medium- to long-term objectives. The Committee holds at least one regular meeting per year, convening extraordinary meetings as necessary, and reports its resolutions and annual performance to the Board of Directors on a regular basis—thereby continuously advancing service innovation, strengthening the Company's sustainability capabilities, and responding to the diverse expectations of stakeholders such as investors, customers, employees, and supply-chain partners, as shown in Figure 2-2.

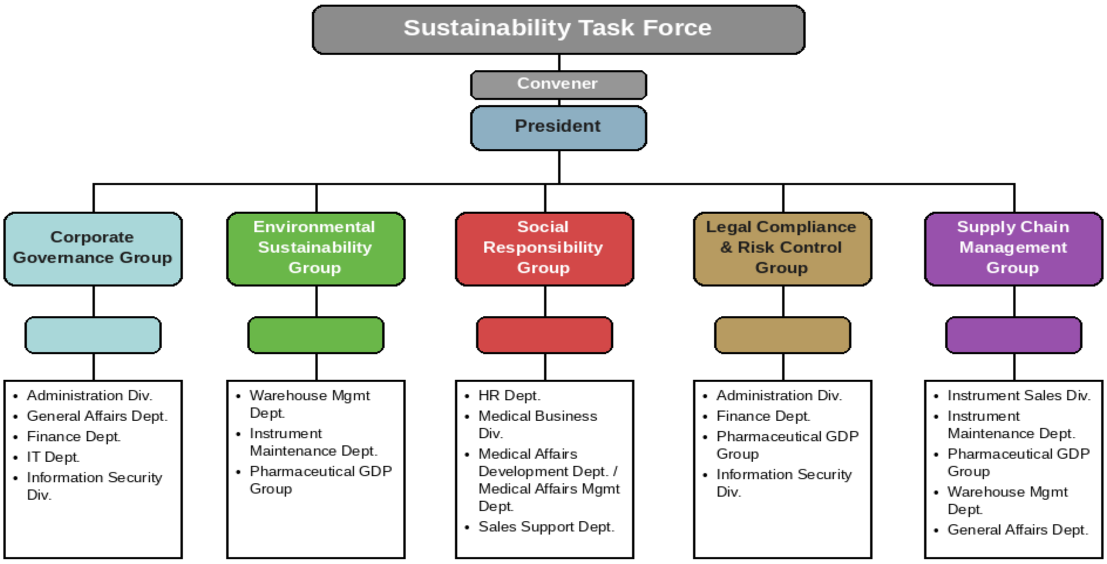

Figure 2-2 The Five Functional Groups of the Sustainability Task Force and Their Department Mapping

2.02.2 Operational Status

Under the Sustainable Development Committee, Medical Imaging has established five sustainability task forces by topic attribute, serving as the front-line units for policy implementation and performance execution. Each group is composed of representatives from the relevant functional departments and, according to their professional remit, is responsible for advancing ESG topics in the assigned dimension, regularly reporting progress, material-topic identification, and performance results to the Sustainable Development Committee. This forms a closed-loop "policy implementation–feedback" mechanism that ensures the sustainability strategy runs from Committee-level resolutions through to daily operations. The core responsibilities of the five task forces are briefly described below:

- Corporate Governance Group: Focuses on the "G" (Governance) dimension of ESG, advancing sound and transparent governance systems covering governance policy, ethical management, regulatory compliance, and cross-departmental coordination.
- Environmental Sustainability Group: Focuses on the "E" (Environment) dimension of ESG, advancing carbon management, energy efficiency, waste recycling, green supply

chains, and environmental information disclosure.

- Social Responsibility Group: Focuses on the "S" (Social) dimension of ESG, managing social impacts on stakeholders such as employees, communities, and the supply chain—covering labor rights, occupational health and safety, human rights, education and training, and public-welfare participation.
- Legal Compliance & Risk Control Group: Integrates regulatory compliance and risk management for sustainable development, covering ESG risk identification, anti-corruption policy, internal-control auditing, and major-incident response.
- In 2025, the Company's assessment identified no significant risk of breaching integrity or engaging in corruption; and no incidents of bribery, corruption, money laundering, or violations of the Company Act or insider-trading regulations occurred during 2025.
- Supply Chain Management Group: Introduces ESG principles into the procurement and supply-chain system, covering sustainable procurement, supplier ESG assessment, supply-chain carbon-emission collaboration, and partnership strengthening.

The detailed responsibilities and scope of work of each task force are summarized in Table 2-1:

Table 2-1 Responsibilities of the Five Functional Groups of the Sustainability Task Force

Sustainability Task Force	Description of Responsibilities
Corporate Governance Group	Responsible for advancing the Company's strategy and management in the "G" (Governance) dimension of ESG and strengthening the soundness and transparency of governance systems. Scope of work covers the development of governance policies and systems, enhancement of information disclosure and transparency, ethical management and regulatory compliance, awareness of and response to sustainability-governance issues, and cross-departmental coordination and communication.
Environmental Sustainability Group	Responsible for coordinating and advancing the achievement of targets and information disclosure in the "E" (Environment) dimension of ESG. Scope of work includes carbon management and climate-risk response, energy and resource efficiency, waste management and the introduction of a circular economy, green products and supply-chain initiatives, environmental regulatory compliance, environmental information disclosure and external communication, and the adoption of environmental innovation and best practices.
Social Responsibility Group	Responsible for planning and advancing practices in the "S" (Social) dimension of ESG, focusing on managing social impacts on stakeholders such as employees, communities, and the supply chain. Scope of work includes employee rights and workplace health and safety, human-resource development and training, human-rights policy and compliance, supply-chain social responsibility, community engagement and public-welfare activities, stakeholder communication and disclosure, and participation in diverse social-sustainability initiatives.

Sustainability Task Force	Description of Responsibilities
Legal Compliance & Risk Control Group	Responsible for integrating the regulatory-compliance and risk-management mechanisms in the course of sustainable development, ensuring that corporate conduct is lawful and compliant and resilient to risk. Scope of work covers building a sustainability compliance framework, ESG risk identification and assessment, ethical management and anti-corruption policy, internal control and auditing, response management for major compliance and risk events, control of ESG disclosure accuracy, and cross-departmental collaboration and initiative integration.
Supply Chain Management Group	Responsible for introducing ESG principles into the overall supply-chain system, strengthening supply-chain sustainability and risk management, and enhancing the Company's overall competitiveness and resilience. Scope of work includes establishing sustainable-procurement policies and systems, supplier ESG performance assessment and auditing, supply-chain carbon-emission management and reduction collaboration, supplier capability-building and partnership strengthening, supply-chain risk control, information disclosure and stakeholder communication, and alignment with international sustainability standards and initiatives.

Based on the responsibilities of each group above, work is carried out on every item, and material-topic analysis and discussion are conducted through the preparation of the sustainability report.

2.03 Board of Directors and Functional Committees (GRI 2-9)

2.03.1 The Board's Role in and Outcomes of Sustainability Governance (GRI 2-12, 2-13)

2.03.1.1 Role in and Oversight of Sustainability Governance (GRI 2-12)

Medical Imaging has established a clear and complete corporate-governance and operating structure. The highest decision-making level comprises the Shareholders' Meeting and the Board of Directors. Under the Board sit three functional committees the Audit Committee, the Compensation Committee, and the Sustainable Development Committee while the Chief Corporate Governance Officer and the Audit Office report directly to the Board to ensure governance independence and effective internal oversight. The operating level is led by the President, overseeing four business units—the Instrument Sales Division, the Medical Business Division, the Administration Division, and the Information Security Division responsible respectively for product sales, medical services, back-office administration, and information security. Each unit collaborates closely according to its professional remit to jointly support the steady development of the Company's medical-equipment trading, leasing management, and integrated management-consulting services. The Company's organizational structure is shown in Figure 2-3.

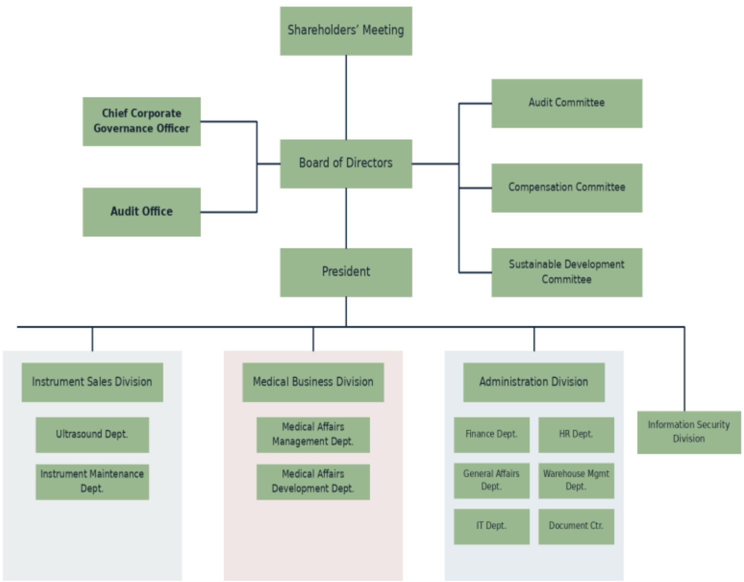

Figure 2-3 Medical Imaging Corporation Governance Structure and Business Organization

Board of Directors

Medical Imaging's Board of Directors comprises 8 directors 4 general directors and 4 independent directors—with an average tenure of 9 years. As the Company's highest governance body, the Board oversees business operations and development and manages the Company's impacts on the economy, environment, and people (including human rights). Operating in accordance with the "Rules of Procedure for Board Meetings," the Board holds at least one regular meeting per quarter to review business performance and the progress of sustainability goals, formulate strategic directions for key sustainability topics, and fully communicate with all directors on major matters—including economic, environmental, and human-rights impacts and climate-related risks and opportunities. Meetings clearly assign the units responsible for addressing impacts, risks, and opportunities, and track execution at subsequent meetings, forming a closed-loop oversight mechanism running from strategic resolution through to implementation. In 2025, the Board convened 5 meetings, with an average attendance rate of 97.5% (100% including attendance by proxy).

Functional Committees

To enhance the oversight and management effectiveness of its governance units, Medical Imaging has established three functional committees under the Board the Audit Committee, the Compensation Committee, and the Sustainable Development Committee. Each committee convenes meetings and exercises its authority on a regular basis in accordance with the organizational charter approved by the Board, discussing and deliberating matters within its remit; related resolutions and recommendations are reported to the Board on a regular basis as the basis for final decisions, ensuring that governance remains closely tied to the Company's sustainability goals and the diverse expectations of stakeholders.

To help readers grasp the governance operations of the three functional committees, the meeting frequency, statutory scope of authority, member composition, actual number of meetings held in 2025, average attendance rate, and the corresponding governance rules of each committee as set out in their organizational charters—are summarized in the following table. The table also provides a QR code linking to the Market Observation Post System query page for Medical Imaging (6637), so that stakeholders may further review the committees' annual agenda items, resolutions, and other statutory disclosures. All three committees achieved a 100% average attendance rate in 2025, reflecting members' high commitment to the exercise of their duties and demonstrating the rigor and stability of the Company's governance mechanisms, as shown in Table 2-2.

Table 2-2 Overview of the Three Functional Committees' Meetings and Key Agenda Items in 2025

Committee	Meeting Frequency	Responsibilities	Members	Attendance	Rules
Compensation Committee	At least twice a year; 2 meetings held in 2025	In accordance with its organizational charter, the Compensation Committee is responsible for setting and reviewing the performance-evaluation criteria and annual and long-term performance targets for directors and managers, as well as the policies, systems, standards, and structure of remuneration, and for determining the remuneration of directors and managers based on the evaluation results. In exercising its authority, the Committee refers to prevailing industry pay levels, the Company's operating results, and the reasonableness of the linkage to future risk, ensuring that the remuneration system is reasonable and competitive relative to the market.	All independent directors (4 in total)	Average attendance 100%	
Audit Committee	At least four times a year; 5 meetings held in 2025	Its authority includes overseeing the fair presentation of the Company's financial statements, the appointment (or dismissal), qualification, and independence of the attesting CPAs, the effective implementation of internal control, the Company's compliance with relevant laws and regulations, and the control of existing or potential risks—thereby exercising a checks-and-balances function over governance units.	All independent directors (4 in total)	Average attendance 100%	
Sustainable	At least once a year; 2	Established by Board resolution in August 2024 as the Company's highest-level sustainability decision-making center, the Committee	5 members: 2 directors (Chairman Hsieh Sui-Hui and	Average attendance 100%	

Committee	Meeting Frequency	Responsibilities	Members	Attendance	Rules
Development Committee	meetings held in 2025	formulates, promotes, and strengthens the Company's sustainability policies, annual plans, and strategies; regularly reviews, tracks, and revises the effectiveness of implementation; and oversees sustainability disclosure and reviews the sustainability report to strengthen the Company's sustainability-governance system. In August 2025, it further established the "Sustainability Task Forces" beneath it (five groups: Corporate Governance, Environmental Sustainability, Social Responsibility, Legal Compliance & Risk Control, and Supply Chain Management).	Director Chou Chih-Cheng), 2 independent directors (Huang Chung-Hsing and Ho Keng-Yu), and 1 manager (Chief Accounting Officer Che Hsin-Ying)		

For more information on the composition, authority, annual work priorities, and related resolutions of the functional committees, please refer to the Company's 2025 Annual Report.

To illustrate the diversity of the Company's functional-committee members, the composition of the 7 unique members of the three functional committees (Audit Committee, Compensation Committee, and Sustainable Development Committee) across the three dimensions of gender, age group, and education is presented using the changes before and after the establishment of the Sustainable Development Committee in August 2024 as a comparison reflecting the Company's concrete progress in gradually strengthening female participation and member diversity in its governance structure, as shown in Table 2-3.

Diversity Statistics / Year		2025 (3 committees, 7 members total)		2024 (before SDC establishment, 4 members)	
		Count	%	Count	%
Gender	Female	2	28.6%	0	0.0%
	Male	5	71.4%	4	100.0%
Age	41–50	1	14.3%	0	0.0%
	51–70	4	57.1%	2	50.0%

Diversity Statistics / Year		2025 (3 committees, 7 members total)		2024 (before SDC establishment, 4 members)	
	70 and above	2	28.6%	2	50.0%
Education	Doctorate	4	57.1%	3	75.0%
	Master's	3	42.9%	1	25.0%
	Other	0	0.0%	0	0.0%
Total		7	100.0%	4	100.0%

Table 2-3 Functional-Committee Member Composition and Diversity Statistics

Note 1: The 2025 scope covers a combined total of 7 unique members of the three functional committees (Audit Committee, Compensation Committee, and Sustainable Development Committee).

Note 2: The 2024 figures represent the four independent directors (of the Audit Committee and Compensation Committee combined) prior to the establishment of the Sustainable Development Committee (established August 13, 2024). (These personnel were not included in this year's performance review as their applicable period had not yet elapsed.)

Data source: Medical Imaging 2025 Annual Report.

2.03.1.2 Performance Assessment of Sustainability-Management Oversight (GRI 2-14)

At least once a year, the Board reviews the draft sustainability report and related performance data, assesses the management effectiveness of material topics, and adjusts the direction of the sustainability strategy where necessary.

Execution of Sustainable Development Committee Agenda Items

In accordance with Article 6 of the "Organizational Charter of the Sustainable Development Committee," the Committee's responsibilities cover: (1) formulating, promoting, and strengthening the Company's sustainability policies, annual plans, and strategies; (2) reviewing, tracking, and revising the implementation and effectiveness of sustainable development; (3) overseeing sustainability information disclosure and reviewing the sustainability report; and (4) overseeing the sustainability code of practice or other sustainability-related work resolved by the Board. To concretely demonstrate the governance function of regularly reviewing sustainability progress and urging the management team to execute sustainability actions, the agenda items, resolutions, and subsequent execution by the management team of the Committee's two meetings in 2025 are summarized in Table 2-4:

Table 2-4 Execution of Sustainable Development Committee Agenda Items in 2025

Meeting Date (Session)	Item Type	Item Content	Committee Resolution	Subsequent Execution by Management
2025.08.11 (1st Term, 3rd Meeting)	Report	2024 stakeholder-communication status and material-topic identification report	Approved unanimously by all attending members	The identification results showed that the content and priority of material topics remained consistent with the previous assessment; the 2025 sustainability strategy direction and resource allocation continued as planned, with no major adjustments.
2025.08.11 (1st Term, 3rd Meeting)	Discussion	Establishment of the sustainability task forces	Approved unanimously by all attending members; approved by the Board	In August 2025, management formally established five sustainability task forces—Corporate Governance, Environmental Sustainability, Social Responsibility, Legal Compliance & Risk Control, and Supply Chain Management—assigning ESG duties by departmental function.
2025.08.11 (1st Term, 3rd Meeting)	Discussion	2024 Sustainability Report	Approved unanimously by all attending members; approved by the Board	The 2024 Sustainability Report was published on schedule on August 31, 2025.
2025.11.10 (1st Term, 4th Meeting)	Discussion	Revision of the "Sustainable Development Practice Code"	Approved unanimously by all attending members; approved by the Board	The revisions mainly aligned with the latest regulatory requirements and terminology; the Company's existing practices already met the new requirements, so current procedures continue and are included as a tracking item in subsequent annual sustainability plans.

Meeting Date (Session)	Item Type	Item Content	Committee Resolution	Subsequent Execution by Management
2025.11.10 (1st Term, 4th Meeting)	Discussion	Revision of the “Procedures for the Preparation and Assurance of the Sustainability Report”	Approved unanimously by all attending members; approved by the Board	The 2025 Sustainability Report is being prepared under the new procedures; the Company expects to obtain third-party assurance in 2028.

The agenda items of the two meetings fully cover the four areas of responsibility set out in the organizational charter policy formulation (establishing the sustainability task forces), execution tracking (material-topic identification report), disclosure oversight (review of the sustainability report and revision of the preparation and verification procedures), and code oversight (revision of the Sustainable Development Practice Code). All items were reported to and approved by the Board after Committee resolution, with subsequent execution tracked at later meetingsconcretely demonstrating a closed-loop governance mechanism in which the governance unit regularly reviews the progress of the sustainability strategy and urges the management team to execute sustainability actions.

For more information on the composition, authority, annual work priorities, and related resolutions of the functional committees, please refer to the Company’s 2025 Annual Report.

2.03.1.3 Continuing Education on Sustainable Development (GRI 2-17)

To strengthen the professional competencies of the Board and the Chief Corporate Governance Officer in sustainability governance, Medical Imaging plans annual continuing-education courses in accordance with the “Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEx-Listed Companies” and the “Directions for Continuing Education of Corporate Governance Personnel of TWSE/TPEx-Listed Companies.” Based on regulatory developments, business needs, and sustainability trends, it arranges professional courses covering diverse topics such as corporate governance, financial accounting, laws and regulations, industry trends, and sustainability disclosure, so that directors and the Chief Corporate Governance Officer continuously enhance their core professional competencies and decision-making judgment.

In 2025, the Company engaged the Taiwan Corporate Governance Association to arrange two continuing-education courses for all 8 directors (including 4 independent directors): “International Taxation Trending Toward Integration Amid a Fragmented Global Landscape” (3 hours) and “Practical Exercises in Corporate M&A” (3 hours). Each director completed a total of 6 hours of continuing education for the year, meeting the training-hour requirements of the relevant Directions. In addition, 2 directors completed further courses of 3 hours each: "Risk Management and Strategic Analysis of Corporate Sustainability" (Securities & Futures Institute), "Issuer Information Disclosure and Insider-Trading Practice" (Chinese Association of Corporate Management and Sustainable Development), and "Legal Liability for Greenwashing in Sustainability Reports" and "International Development Trends in Carbon-Rights Trading" (National Federation of CPA Associations of the ROC).

To further strengthen professional competencies in the preparation and disclosure of the sustainability report, the Company also arranged for the Chief Corporate Governance Officer, Che Hsin-Ying, to attend sustainability-themed courses such as the "Practical Workshop on the Preparation and Filing of Sustainability Information" (6 hours) held by the Accounting Research and Development Foundation. The Chief Corporate Governance Officer completed a total of 12 hours of continuing education in 2025, meeting the annual training-hour requirements of the relevant Directions. The 2025 continuing-education records of the directors and the Chief Corporate Governance Officer are summarized in Table 2-5:

Table 2-5　2025 Continuing Education of Directors and the Chief Corporate Governance Officer

Name	Organizer	Course / Lecture Title	Hours per Person
All Directors (8 members)	Taiwan Corporate Governance Association	International Taxation Trending Toward Integration Amid a Fragmented Global Landscape	3 hours
All Directors (8 members)	Taiwan Corporate Governance Association	Practical Exercises in Corporate M&A	3 hours
Independent Director – Hung Tsung-Hsien	Securities & Futures Institute	Risk Management and Strategic Analysis of Corporate Sustainability	3 hours
Director – Chou Chih-Cheng	Chinese Association of Corporate Management and Sustainable Development	Issuer Information Disclosure and Insider-Trading Practice	3 hours
Director – Chou Chih-Cheng	National Federation of CPA Associations of the ROC	Legal Liability for Greenwashing in Sustainability Reports	3 hours
Director – Chou Chih-Cheng	National Federation of CPA Associations of the ROC	International Development Trends in Carbon-Rights Trading	3 hours
Chief Corporate Governance Officer (Che Hsin-Ying)	Taiwan Corporate Governance Association	International Taxation Trending Toward Integration Amid a Fragmented Global Landscape	3 hours

Name	Organizer	Course / Lecture Title	Hours per Person
Chief Corporate Governance Officer (Che Hsin-Ying)	Taiwan Corporate Governance Association	Practical Exercises in Corporate M&A	3 hours
Chief Corporate Governance Officer (Che Hsin-Ying)	Accounting Research and Development Foundation	Practical Workshop on the Preparation and Filing of Sustainability Information	6 hours

In addition to the external formal courses above, the Board continuously engages with sustainability topics through three mechanisms: (1) the Sustainable Development Committee regularly reports material sustainability topics, ESG risk-and-opportunity analyses, and disclosure matters to the Board for deliberation; (2) the annual sustainability report is approved by the Board, during which directors actually review sustainability progress and performance; and (3) in line with regulatory updates, the Chief Corporate Governance Officer invites external CPAs or brokerage firms to brief directors on the latest regulatory changes including the latest requirements of sustainability-related regulations before each quarterly Board meeting. Through this composite mechanism of "external education + internal deliberation + regular expert updates," the Company continuously strengthens the professional judgment and oversight functions of the Board and management in sustainability governance.

2.03.1.4 Board Oversight of Climate-Related Risks and Opportunities (GRI 2-12, 201-2)

Medical Imaging designates the Board of Directors as the highest body for climate governance, responsible for overseeing the identification, assessment, management, and disclosure of climate-related risks and opportunities, and for making resolutions on climate-related strategic directions, resource allocation, and major countermeasures, ensuring that climate action remains aligned with the Company's overall sustainability strategy.

Governance Structure and Delegation

In August 2024, Medical Imaging established the "Sustainable Development Committee" by Board resolution, chaired by the Chairman and comprising 2 directors, 2 independent directors, and 1 manager, responsible for coordinating the promotion and oversight of climate-change and sustainability strategy and ensuring that climate action aligns with the Company's overall operating guidelines. For identified or emerging climate-related risks, management conducts preliminary assessment and response analysis and, where necessary, compiles relevant information and recommendations for report to the Board as a reference for the Board's oversight, decision-making, and resource allocation. Through this governance structure, the Company continuously strengthens its climate-topic management mechanism and incorporates climate risk into overall operational management and sustainability considerations.

Oversight Process and Integration with Overall Risk Management

The Board is the Company's highest decision-making body for risk management, overseeing the implementation of risk-management policies and ensuring the effective operation of risk-management mechanisms. Each year, after identifying and assessing climate risks and opportunities, it revises strategies and targets, tracks project execution and assesses performance, and reports regularly to the Audit Committee and the Board.

Identified Principal Climate Risks and Opportunities

Facing the challenges of global climate change and Taiwan's policy transition toward its 2050 net-zero pathway, the Company follows the disclosure framework of the Task Force on Climate-related Financial Disclosures (TCFD) to systematically review the impacts of climate-related topics on its operations across the three dimensions of physical risks, transition risks, and opportunities. Based on the Company's 2025 climate-related financial-disclosure analysis, the identified principal climate risks and opportunities are summarized in Table 2-6:

Table 2-6 Medical Imaging 2025 Climate-Related Risk and Opportunity Identification Results

Category	Topic	Impact Dimension	Time Horizon
Physical risk	Flooding caused by extreme weather	Financial (damage to medical equipment, property loss)	Medium–long term
Physical risk	Shipment delays caused by natural disasters (e.g., U.S. snowstorms)	Financial, operational, social	Short term
Transition risk (regulatory)	Mandatory emissions-reporting obligations	Financial (increased costs, early asset retirement)	Medium term
Opportunity	Meeting unmet medical needs in the market	Financial, operational, social	Short term

For the aforementioned risks and opportunities, the Company's management has formulated corresponding countermeasures (including site-flooding assessment, a stocking mechanism for commonly used models, green supply-chain adoption, carbon-reduction requirements, and assessment of opportunities to act as agent for new instruments related to climate-related diseases), which are regularly reported to the Audit Committee and the Board for review. The complete climate-related financial disclosure is prepared in accordance with the four core elements of the TCFD framework—governance, strategy, risk management, and metrics and targets; for details, please refer to "Appendix 3 - TCFD Climate-Related Financial Disclosure" of this Report.

2.03.2 Board Structure and Operations (GRI 2-9)

2.03.2.1 Members and Diversity (GRI 2-9, 405-1)

Medical Imaging's Board of Directors comprises 8 directors—4 general directors (including 1

Chairman) and 4 independent directors, with independent directors accounting for 50%. The term of the third Board runs from June 9, 2023 to June 8, 2026, with an average tenure of 9 years. All directors are ROC nationals and bring diverse professional backgrounds spanning the medical industry, financial accounting, law, academic research, corporate governance, and sustainable development, ensuring that the Board possesses cross-disciplinary professional judgment and decision-making vision and can balance financial performance, stakeholder interests, and sustainability considerations in its resolutions.

In accordance with Article 20 of the "Corporate Governance Best-Practice Principles," the Company has established a Board diversity policy covering two sets of criteria—"basic conditions and values" (gender, age, nationality, culture, etc.) and "professional knowledge and skills" (such as law, accounting, industry, finance, marketing, technology, and sustainable development)—and revises them as appropriate in light of Board operations, business type, and development needs, to ensure that Board members possess the knowledge, skills, and qualities necessary to perform their duties.

Based on the Company's 2025 Board composition statistics, the specific presentation across the five diversity dimensions of gender, nationality, age, independence, and managerial function is shown in Table 2-7 and Figure 2-4:

Table 2-7 Medical Imaging Board Member Diversity Composition Statistics

Diversity Dimension	Composition	Count	Proportion
Gender	Female	2	25%
Gender	Male	6	75%
Nationality	ROC (Taiwan)	8	100%
Age Distribution	51–60	3	37.5%
Age Distribution	61–70	1	12.5%
Age Distribution	71–80	3	37.5%
Age Distribution	81–90	1	12.5%
Independence	Independent Director	4	50%
Independence	General Director	4	50%
Managerial Function	Director serving as manager	2	25%
Managerial Function	Director not concurrently a manager	6	75%

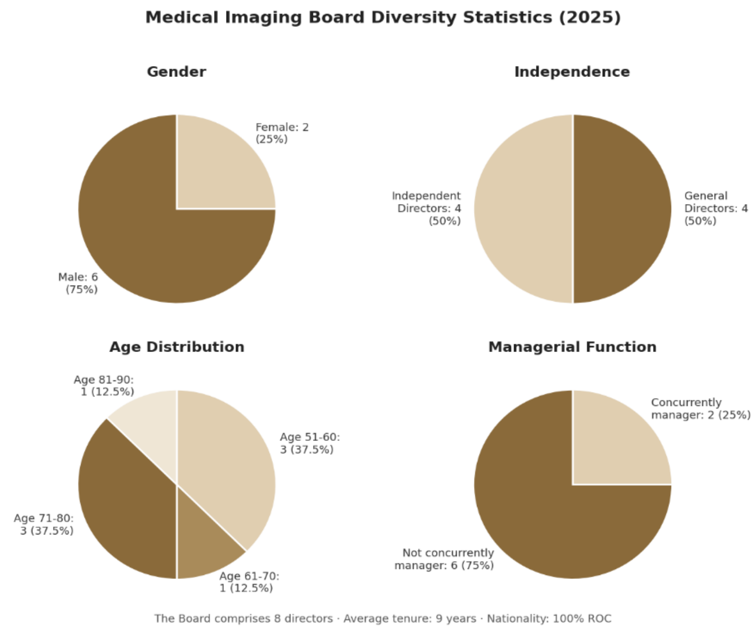

Figure 2-4 Medical Imaging Board Diversity Composition (2025)

The Company's Board diversity, complementarity, and implementation already exceed the standards set out in Article 20 of the "Corporate Governance Best-Practice Principles." Going forward, the Company will continue to review and adjust its diversity policy in light of Board operations, business type, and development needs, and will keep striving to increase the proportion of female directors and strengthen the Board's professional composition in sustainability governance enhancing the Board's representativeness and decision quality and responding to stakeholders' diverse expectations for corporate sustainable development.

2.03.2.2 Board Operations (GRI 2-9)

Director Nomination and Independence

The nomination and selection processes for Medical Imaging's highest governance body are conducted in accordance with the "Articles of Incorporation," the "Director Election Procedures," and other relevant regulations, with related information publicly announced to ensure the compliance of the selection process and disclosure transparency. The Company adopts a statutory candidate-nomination system and cumulative voting, whereby shareholders elect directors from the slate of candidates, thereby strengthening the legitimacy of the Board in representing shareholder interests and the diversity of its composition.

To effectively ensure Board independence, no current directors are spouses or relatives within the second degree of kinship—exceeding legal requirements and directors and independent directors exercise their authority independently in accordance with the law, free from external interference. To further implement ethical management and conflict-of-interest management, the Company sets out clear rules on conflict-of-interest avoidance for directors and managers in its "Code of Ethical Corporate Management," "Code of Ethical Conduct," and "Operating Procedures and Conduct Guidelines for Ethical Management"; recusal mechanisms for stakeholders such as shareholders and independent directors are also set out in the "Rules of Procedure for Board Meetings" and the organizational charters of the functional committees, ensuring the impartiality of decisions.

When a meeting item involves the interests of a director personally or of the juristic person the director represents and may affect the Company's interests, that director shall proactively declare the conflict of interest and, as required, may not participate in the discussion or vote, nor exercise voting rights on behalf of other directors. All recusal situations are recorded in detail in the meeting minutes to maintain the transparency and auditability of decisions. As of December 31, 2025, no material conflict-of-interest events had occurred at the Company.

Looking at the overall operation of the current Board, the Company's Board convened 15 meetings from June 9, 2023 to March 31, 2026, with an overall attendance rate of 93%. Compared with the 97.5% actual attendance rate (100% including proxy attendance) for the single year 2025, this reflects directors' long-term stability and high annual commitment in exercising their duties, ensuring that the Company obtains full Board deliberation and consensus on sustainability, financial oversight, and major decisions.

As shown in Table 2-8 and Figure 2-5, the Company's Board has established a solid diversity foundation in terms of gender, independence, and professional composition. Going forward, in accordance with Article 20 of the "Corporate Governance Best-Practice Principles," the Company will continue to strengthen Board diversity and independence, striving to gradually increase the proportion of female directors and strengthen the professional composition in sustainability governance. In addition, regarding the priority items identified in the 12th (2025) Corporate Governance Evaluation, the Company has planned corresponding improvements: (1) fully disclosing on the corporate website the whistleblowing system for illegal and unethical conduct (including corruption); and (2) recording in detail in the minutes of the regular shareholders' meeting the key content of shareholder questions and the Company's responses, to deepen the completeness of disclosure and the foundation of stakeholder trust. By continuously optimizing the three governance dimensions of Board structure, institutional transparency, and conflict-of-interest management, Medical Imaging will further build a sound and trustworthy governance foundation that supports the Company's long-term commitment to sustainable development.

Table 2-8　Medical Imaging 2025 Board Attendance

Title	Name	Actual Attendance	Proxy Attendance	Actual Attendance Rate
Chairman	Hsieh Sui-Hui	5/5	0	100%
Director	Ming-Chi Investment (Rep.: Chou Chih-Cheng)	5/5	0	100%
Director	Ko Kuei-Jung	5/5	0	100%
Director	Ming-Chi Investment (Rep.: Hsu Hui-Chen)	4/5	1	80%

Title	Name	Actual Attendance	Proxy Attendance	Actual Attendance Rate
Independent Director	Huang Chung-Hsing	5/5	0	100%
Independent Director	Chen Wei-Chao	5/5	0	100%
Independent Director	Hung Tsung-Hsien	5/5	0	100%
Independent Director	Ho Keng-Yu	5/5	0	100%

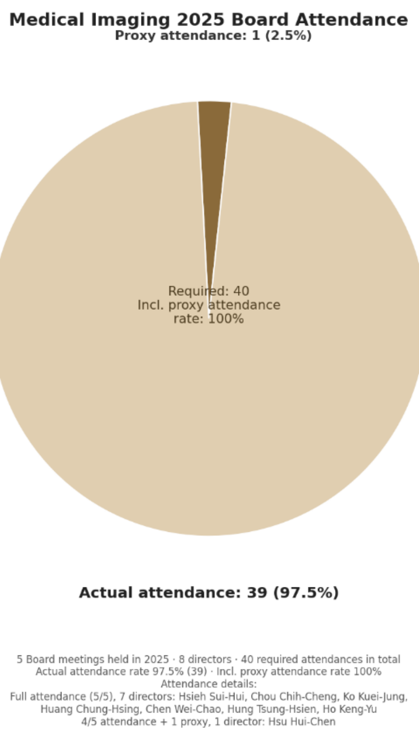

Figure 2-5 Medical Imaging 2025 Board Attendance-Rate Distribution

2.03.2.3 Nomination and Selection (GRI 2-10, 2-11)

Medical Imaging currently has 8 director seats 4 general directors (including 1 Chairman) and 4 independent directors (50%). Of these, 6 are male and 2 are female, a gender ratio of 75% / 25%. Directors are produced through a statutory candidate-nomination system and cumulative voting at the shareholders' meeting. Members come from different age groups and cover diverse professional fields—including the medical industry, financial accounting, law, academic research, corporate governance, and sustainable development with cross-industry experience, qualities, and cultural backgrounds, bringing a diverse composition to the Board and enabling recommendations and judgments on Company matters from different professional perspectives, as shown in Table 2-9.

Table 2-9 Medical Imaging Board Member Diversity, Core Competency, and Tenure Distribution

Title	Name	Nationality	Gender	Concurrent Employee	50–59	60–69	70–79	80–89	Operational Judgment	Business Managemen	Financial Accounting	Business & Economics	Crisis Managemen	Industry Knowledge	Intl. Market View	Leadership & Decision	Legal Knowledge	Sustainability &	Digital	Tenure <3 yrs	Tenure 4–6 yrs	Tenure ≥7 yrs
Chairman	Hsieh Sui-Hui	ROC (Taiwan)	Female	V		V			V	V			V	V	V	V		V	V			
Director	Chou Chih-Cheng	ROC (Taiwan)	Male				V		V	V	V	V	V		V	V	V	V				
Director	Hsu Hui-Chen	ROC (Taiwan)	Female	V	V				V	V			V	V	V	V		V	V			
Director	Ko Kuei-Jung	ROC (Taiwan)	Male				V		V	V			V	V	V	V		V				
Independent Director	Chen Wei-Chao	ROC (Taiwan)	Male					V	V	V			V	V	V	V		V				V
Independent Director	Huang Chung-Hsing	ROC (Taiwan)	Male				V		V	V	V	V	V		V	V		V	V			V
Independent Director	Ho Keng-Yu	ROC (Taiwan)	Male		V				V	V	V	V	V		V	V		V			V	
Independent Director	Hung Tsung-Hsien	ROC (Taiwan)	Male		V				V	V			V		V	V	V	V			V	

2.03.2.4 Conflict-of-Interest Avoidance (GRI 2-15)

In 2025, for the following agenda items in which directors had an interest—personally or through the juristic person they represent the directors concerned proactively declared their positions and, as required, did not participate in the discussion or vote, nor exercise voting rights on behalf of other directors; the relevant recusals are recorded in detail in the meeting minutes, as shown in Table 2-10.

Table 2-10 Medical Imaging 2025 Board Conflict-of-Interest Avoidance

Meeting Date	Item Content	Director(s) Recused	Reason for Recusal	Voting Outcome
2025.03.10	2025 monthly remuneration and year-end bonus for managers	Hsieh Sui-Hui	Concurrently serving as a manager of the Company	Except for Director Hsieh Sui-Hui, who recused herself as required by law, the remaining attending directors approved the item unanimously.
2025.03.10	Distribution of 2024 employee and director compensation	Hsieh Sui-Hui	Employee-compensation distribution	Except for Director Hsieh Sui-Hui, who recused herself as required by law, the remaining attending directors approved the item unanimously.
2025.03.10	Allocation of managers' and employees' stock subscription for pre-listing cash-increase common shares	Hsieh Sui-Hui	Concurrently serving as a manager of the Company	Except for Director Hsieh Sui-Hui, who recused herself as required by law, the remaining attending directors approved the item unanimously.
2025.12.26	Report compiling 2025 remuneration payments to the Company's managers	Hsieh Sui-Hui, Hsu Hui-Chen	Concurrently serving as managers of the Company	Except for Directors Hsieh Sui-Hui and Hsu Hui-Chen, who recused themselves as required by law, the remaining attending directors approved the item unanimously.

In addition, according to the Annual Report disclosure, independent directors had no conflict-of-interest situations regarding the agenda items of the Audit Committee, Compensation Committee, and Sustainable Development Committee in 2025. Through the concrete implementation of the recusal mechanism above, the Company ensures that all agenda items can be discussed and voted on objectively and independently by directors without a conflict of interest. As of December 31, 2025, no material conflict-of-interest events had occurred at the Company.

2.03.2.5 Director Performance Evaluation (GRI 2-18)

Medical Imaging's procedure for assessing the Board's performance in overseeing the organization's economic, environmental, and people-related impacts follows the "Board Performance Evaluation Measures," ensuring that Board members faithfully perform their duties and conduct business with the due care of a good administrator. The Company conducts an internal performance evaluation of the Board, individual directors, and functional committees at least once a year, and must engage an external independent professional institution or a team of external experts and scholars to conduct a Board performance evaluation at least once every three years. Both internal and external evaluation criteria are set after comprehensive consideration of the Company's operations and its economic, environmental, and people-related impacts, and must be completed before the end of the first quarter of the following year.

In 2025, Medical Imaging used questionnaires to conduct internal performance self-evaluations of the Board, directors, and functional committees. The questionnaires were collected by the corporate-governance unit, which compiled an evaluation-results report and submitted it to the Board for review and improvement, formulating enhancement measures to grasp the operating effectiveness of the Board and functional committees. The Company completed the 2025 performance evaluation before the end of January 2026 and reported it to the Board on March 9, 2026. The overall average score was 4.9 (out of 5), with all items above standard and no material items for improvement. The results serve as a reference for the performance, remuneration, and nomination/re-appointment of Board and functional-committee members. The scope, method, and measurement items of the 2025 performance self-evaluation are summarized in Table 2-11:

Table 2-11 Medical Imaging 2025 Self-Evaluation of the Board, Directors, and Functional Committees

Evaluation Scope	Evaluation Period	Evaluation Method	Measurement Items	Result
Board of Directors	2025.01.01–2025.12.31	Board internal self-evaluation	1. Participation in Company operations; 2. Improving Board decision quality; 3. Board composition and structure; 4. Director selection and continuing education; 5. Internal control; 6. Participation in sustainability (ESG)	Above standard
Directors	2025.01.01–2025.12.31	Director self-evaluation	1. Grasp of Company goals and mission; 2. Awareness of director duties; 3. Participation in Company operations; 4. Internal relationship management and communication; 5. Director selection and continuing education; 6. Internal control	Above standard
Audit / Compensation / Sustainable Development Committees	2025.01.01–2025.12.31	Committee member self-evaluation	1. Participation in Company operations; 2. Awareness of committee duties; 3. Improving committee decision quality; 4. Committee composition and member selection; 5. Internal control	Above standard

Note: The 2025 self-evaluation of the above five evaluation scopes (Board, directors, Audit Committee, Compensation Committee, and Sustainable Development Committee) achieved an overall average score of 4.9 (out of 5), all above standard, with no material items for improvement.

Through the dual-track mechanism of annual internal self-evaluation and triennial external evaluation, Medical Imaging continuously enhances the operating effectiveness of the Board and functional committees, ensuring that the governance body maintains a high level of strategic decision-making, duty fulfillment, and stakeholder-impact management, and supporting the Company's long-term, stable development in financial oversight, sustainability promotion, and major decisions.

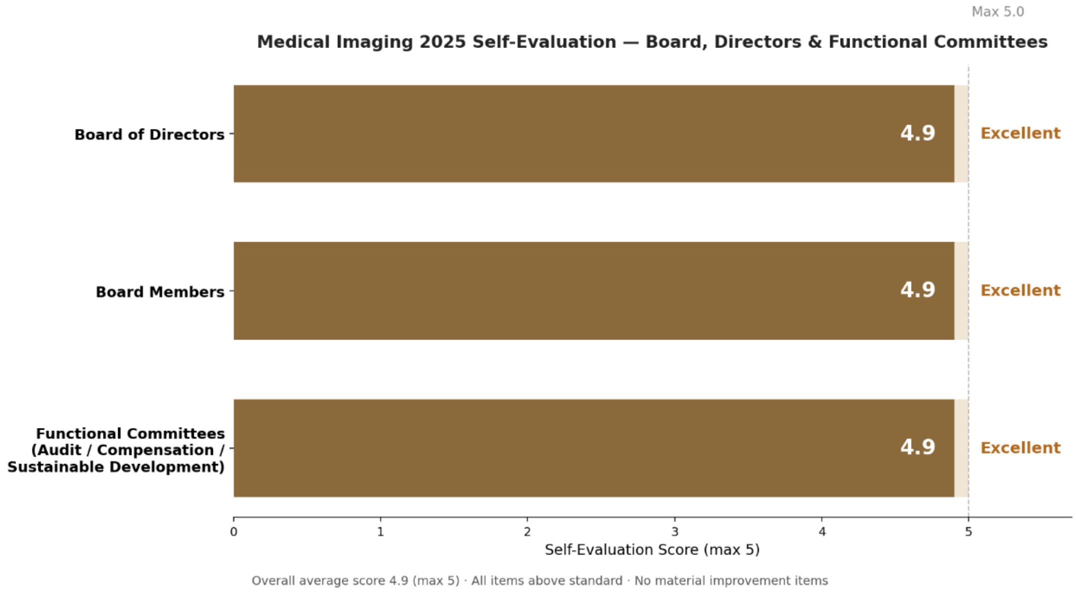

Figure 2-6 Medical Imaging 2025 Self-Evaluation Scores of the Board, Directors, and Functional Committees

2.03.2.6 Remuneration Policy and Remuneration-Determination Process (GRI 2-19, 2-20)

Employee Remuneration and Pay-Adjustment Policy

The Company's remuneration policy is set based on operating profitability, performance-appraisal results, and considerations of incentivizing employees' long-term development, encouraging colleagues to keep improving and steadily deliver performance, and to advance toward sustainable growth together with the Company. To implement the philosophy of shared results, the Company provides incentive mechanisms including profit sharing, year-end bonuses, and employee compensation. In accordance with the "Articles of Incorporation," if the Company is profitable in a given year, it shall allocate 2% to 5% as employee compensation, adjusting the distribution ratio in line with overall operating conditions to reward colleagues' efforts. To continuously motivate employees, the corporate-governance unit compiles the year's employee-related remuneration policies and reports to the Compensation Committee at year-end. In 2024, the Compensation Committee resolved in appreciation of all colleagues' joint efforts to optimize profitability and create operating results to raise the pay of managers and all employees, with increases of 3%–6% based on individual performance.

Principles for Remuneration of Directors, the President, and Vice Presidents

The principles for remuneration of directors, the President, and Vice Presidents are handled in accordance with the "Articles of Incorporation" and the "Measures for the Distribution of Director Remuneration and Compensation" approved by the Board. Director remuneration includes transportation allowances, remuneration, and director compensation from earnings distribution; if the Company is profitable in a given year, director compensation shall not exceed 5% under the Articles of Incorporation and may be distributed only after a resolution of the shareholders' meeting. Remuneration of the President and Vice Presidents includes salary, bonuses, and employee compensation, determined according to the position held, the responsibilities assumed, and the contribution to the Company, with reference to industry levels, and reviewed by the Compensation Committee. Independent-director remuneration is based on a weighting system, giving different weights according to duties and the degree of participation in Company affairs to provide reasonable compensation, which is approved by the Compensation Committee and submitted to the Board for resolution.

Comprehensive Considerations in Remuneration Planning

In planning director and manager remuneration, in addition to following the remuneration policy set by the Compensation Committee, Medical Imaging also comprehensively considers economic performance, time and responsibilities committed, target achievement, performance of concurrent positions, and the Company's historical pay levels for equivalent positions. Remuneration covers cash compensation, stock options, profit-sharing shares, retirement benefits, severance pay, various allowances, and other substantive incentive measures, ensuring that the overall remuneration structure is market-competitive and provides long-term incentive effects.

Remuneration Payment Record and Ratio Analysis

To enhance the transparency of remuneration disclosure and concretely present the linkage between Board and senior-management remuneration and Company performance, the Company in accordance with the "Corporate Governance Best-Practice Principles" and regulatory requirements discloses the ratio of total remuneration paid to directors (including independent directors), the President, and Vice Presidents to the Company's after-tax net profit for the most recent two years (2024 and 2025), presented across two dimensions, "the Company" and "all companies in the financial report (consolidated basis)," to help shareholders and stakeholders examine the reasonableness of remuneration, the dynamic balance between the remuneration system and operating performance, and the governance effectiveness of the Compensation Committee's review mechanism, as shown in Table 2-12.

Table 2-12 Ratio of Director and Senior-Management Remuneration to After-Tax Net Profit

Unit: %

Title	2024		2025	
	The Company	All companies in financial report	The Company	All companies in financial report
Directors (incl. independent directors)	14.89%	17.34%	13.26%	15.49%
President & Vice Presidents	12.04%	14.49%	10.71%	12.93%

Data source: Medical Imaging 2025 Annual Report, "Analysis of the ratio of remuneration paid to the Company's directors, supervisors, President, and Vice Presidents to after-tax net profit over the most recent two years."

From 2024 to 2025, the ratios of Medical Imaging's director and senior-management remuneration to after-tax net profit both trended downward: for the Company, directors fell from 14.89% to 13.26% and the President and Vice Presidents from 12.04% to 10.71%; on a consolidated basis (all companies in the financial report), directors fell from 17.34% to 15.49% and the President and Vice Presidents from 14.49% to 12.93%. As the Company achieved operating growth and higher profitability in 2025, the remuneration-payment ratios declined simultaneously reflecting Medical Imaging's balance between pursuing operating performance and maximizing shareholder interests, and demonstrating the Compensation Committee's rigorous review of remuneration reasonableness.

Chapter 3 Listening to All, Co-creating Sustainability

This chapter explains how Medical Imaging listens and responds to stakeholder expectations and, on that basis, identifies the Company's material sustainability topics. Referring to the AA1000 and GRI standards, Medical Imaging systematically identifies key stakeholders, establishes diverse communication channels, and assesses the impact of each topic on the organization's operations and on the economy, environment, and people through double-materiality analysis. Through a rigorous materiality-identification process, Medical Imaging focuses on the most critical sustainability topics as the basis for subsequent governance, social, and environmental action planning.

3.01 Stakeholder Communication (GRI 2-29)

Stakeholder Identification

Medical Imaging's principal business is the leasing and management of medical instruments and equipment, and the distribution of instruments and equipment, pharmaceuticals, parts, and imaging software. Based on these business characteristics, the Company refers to the international AA1000 Stakeholder Engagement Standard (AA1000 SES) and, according to the following five identification dimensions, has the sustainability task forces and department heads jointly identify stakeholder groups with material impact, as shown in Table 3-1.

Identification Dimension	Description
Responsibility	Parties to whom the Company owes legal, contractual, financial, or ethical responsibilities.
Influence	Parties with influence over the Company's decisions, operations, or sustainability strategy.
Tension	Parties who may hold concerns about the Company's products, services, or policies.
Diverse Perspectives	Parties who can offer different perspectives on the Company's operations and sustainability topics.

Identification Dimension	Description
Dependency	Parties who directly or indirectly depend on the Company's products, services, or activities.

Table 3-1 The Five Dimensions of AA1000 SES Stakeholder Identification

Following the comprehensive assessment across the five AA1000 SES identification dimensions above, and after cross-unit internal discussion by the sustainability task forces together with department heads, the Company based on the characteristics of the medical-equipment management and distribution industry, value-chain relationships, and potential impacts on the external economy, environment, and society assessed the strength of each group's association with the Company's business model item by item, ultimately identifying six categories of key stakeholders for 2025. This year's identification results were reviewed by the Sustainable Development Committee on August 11, 2025 and submitted to the Board, serving as the basis for annual sustainability action planning and material-topic identification, and remained consistent with the 2024 results, as shown in Table 3-2.

Table 3-2 Six Categories of Key Stakeholders in 2025

Stakeholder Category	Basis for Identification (Main Dimensions)
Employees	Responsibility, Dependency – Employees depend on the Company for reasonable compensation, career development, and a safe working environment.
Shareholders and Investors	Responsibility, Influence – They influence the governance structure and funding sources and share in operating results.
Customers (hospitals, health-screening centers, medical imaging departments)	Responsibility, Dependency, Diverse Perspectives – Customers depend on the Company for stable equipment supply and technical support.
Suppliers (including international medical-technology brands)	Influence, Dependency – They influence the Company's product lines, quality, technology updates, and sustainable-supply-chain performance.
Government Agencies	Responsibility, Influence – The Company complies with competent-authority regulations and responds to industry-policy changes.
Communities and Non-Profit Organizations	Tension, Diverse Perspectives – They are concerned with the Company's investment in social topics such as preventive healthcare and health promotion.

The above identification results were reviewed by the Sustainable Development Committee on August 11, 2025 and reported to the Board, serving as the basis for the Company's material-topic identification and annual sustainability action planning. The Company regularly reviews and updates its stakeholder-identification results in accordance with AA1000 SES principles; the 2025 results remained consistent with the prior year, reflecting the relative stability of the Company's stakeholder groups and the effectiveness of existing communication mechanisms in responding to their concerns.

Stakeholder Communication Channels and Frequency

For the different topics of concern to the six categories of stakeholders, Medical Imaging has built a diverse, timely, and two-way communication mechanism, proactively listening to stakeholders' suggestions and expectations through various channels physical meetings, video communication, questionnaire surveys, regular meetings, public information disclosure, the investor section of the Company website, and a dedicated mailbox and responding and tracking follow-up according to their importance. In addition, the Company regularly discloses communication outcomes in its annual report and sustainability report as a reference for stakeholders to review the Company's governance transparency and sustainability performance, and feeds engagement results back into the cyclical review of material-topic identification and annual sustainability action planning, as shown in Table 3-3.

Table 3-3 Medical Imaging 2025 Stakeholder Communication Mechanisms and Topics of Concern

Stakeholder	Importance to Medical Imaging	Communication Mechanism & Frequency	Top 5 Topics of Concern (positive & negative impacts combined)	Key Engagement Outcomes
Suppliers	Suppliers and Medical Imaging jointly build a mutually beneficial value chain. Medical Imaging hopes to grow together with suppliers, establish long-term stable cooperation, ensure stable supply quality, and strengthen the three ESG dimensions.	• Supplier evaluation (annual) • Business communication (real-time / as needed)	• Operating performance • Ethical management • Customer service • Product quality management • Supply chain management	• Discussed delivery schedules and customer needs with suppliers immediately upon receiving orders. • Completed the annual evaluation of 111 suppliers in 2025, with a 100% pass rate.

Stakeholder	Importance to Medical Imaging	Communication Mechanism & Frequency	Top 5 Topics of Concern (positive & negative impacts combined)	Key Engagement Outcomes
Customers	Medical Imaging values customer feedback and needs. With healthcare institutions as its main customers, the Company strives to provide medical staff with the best products and services, aiming to enhance customer satisfaction and help customers solve problems.	• Customer satisfaction survey (as needed) • Customer visits (as needed) • Customer-complaint management system (as needed)	• Product quality management • Talent cultivation and development • Customer service • Regulatory compliance • Ethical management	• Sales staff and senior management visit customers as needed to grasp their needs. • Customer-service staff provide on-site service as needed; customer satisfaction reached 100 points.
Shareholders and Investors	Medical Imaging actively creates stable profits and returns, demonstrates sustainability-governance performance, and shares growth results with investors to enhance their confidence and support and create investment value.	• MOPS disclosure (monthly / quarterly / annual) • Regular shareholders' meeting (once a year) • Investor conferences (twice a year)	• Ethical management • Talent attraction and retention • Talent cultivation and development • Operating performance • Risk management	• Held the regular shareholders' meeting on June 27, 2025, approving the 2024 earnings-distribution proposal. • Held 2 investor conferences in 2025.
Government Agencies	Compliance with government regulations is fundamental to business operations. Medical Imaging strictly complies with the law and cooperates with government policy to earn the government's trust, support, and cooperation opportunities	• MOPS upload / disclosure (regular) • Correspondence and email (real-time) • Participation in briefings held by competent authorities (as needed)	• Ethical management • Regulatory compliance • Corporate governance • Operating performance • Occupational health and safety	• Participated in 9 briefings and policy explanations held by competent authorities in 2025. • Strictly complied with the Company Act, the Securities and Exchange Act, and relevant regulations.

Stakeholder	Importance to Medical Imaging	Communication Mechanism & Frequency	Top 5 Topics of Concern (positive & negative impacts combined)	Key Engagement Outcomes
	and create a favorable external environment.			
Employees	Medical Imaging strives to create a healthy, safe working environment in which every employee receives proper care and development opportunities, thereby attracting and retaining outstanding talent and jointly creating a diverse workplace.	• Labor-management meetings (quarterly) • Mobilization meetings (as needed) • Internal grievance mailbox (real-time)	• Ethical management • Talent cultivation and development • Corporate governance • Operating performance • Risk management	• Held 4 labor-management meetings in 2025 to promote harmonious labor relations. • Implemented equal employment and a healthy workplace under the Human Rights Policy. Although the Company has not established a union and has no collective bargaining agreement, it holds quarterly labor-management meetings with transparent communication channels, and the resolutions of these meetings apply to all employees.
Communities and Non-	Fulfilling corporate social responsibility is an important value of a company's existence. Medical Imaging actively plays the role of a	• Company website (real-time) • External contact points of relevant departments (real-time) • Meetings (as needed)	• Regulatory compliance • Corporate governance • Water resource management •	• The Board approved a "donation to non-related parties" on December 26, 2025. • Continued to support local medical

Stakeholder	Importance to Medical Imaging	Communication Mechanism & Frequency	Top 5 Topics of Concern (positive & negative impacts combined)	Key Engagement Outcomes
Profit Organizations	corporate citizen, maintaining good interaction with communities through open channels and creating positive influence.		Operating performance • Ethical management	charity and health-promotion activities.

3.02 Determining Material Topics Process and Materiality Analysis (GRI 3-1, 3-2, 3-3)

Materiality Analysis Process and Results

To understand the impact of sustainability-related topics on Medical Imaging's operations and the degree of impact on the economy, environment, and people (including human rights), Medical Imaging—referring to the GRI Sustainability Reporting Standards 2021, the SASB industry standard for Health Care Distributors, industry characteristics, and topics considered by peers and benchmark companies selected 18 sustainability topics relevant to the Company. Through a questionnaire survey, the six categories of stakeholders were invited to respond, and the "double-materiality" analysis method was used to assess the degree of impact of each topic on company value and on the economy and governance, the environment, and people (including their human rights). Based on the survey results, and considering the impact of Taiwan's 2050 net-zero pathway on domestic enterprises, internal management reached a consensus to retain the 11 material topics identified in 2024. The analysis process and identification results are shown in Table 3-4 and Figure 3-1:

Table 3-4 Medical Imaging 2025 Four-Stage Material-Topic Identification Process

Stage	Stage Name	Core Action	Description
1	Understand the	Define 6 categories of stakeholders	Following the five AA1000 SES principles Responsibility, Influence, Tension, Diverse Perspectives, and Dependency and through stakeholder questionnaires, six major categories of internal and external stakeholder groups were identified.

Stage	Stage Name	Core Action	Description
	organizational context		
2	Identify actual and potential impacts	Compile 18 sustainability topics and distribute an impact-assessment questionnaire	Referring to international sustainability norms and standards (GRI Standards, SASB indicators), industry characteristics, and domestic and international peer practices, 18 topics were derived 9 economic and governance topics, 4 environmental topics, and 5 people (including human rights) topics—and internal department heads and other internal and external stakeholder groups were invited to complete the impact questionnaire.
3	Assess impact significance	Double-materiality analysis	The six categories of stakeholders and internal teams were invited to assess the positive and negative degree of impact of each topic: ◆ Financial Materiality: the degree of impact on "company value." ◆ Impact Materiality: the degree of impact on "the economy and governance, the environment, and people (including their human rights)."
4	Rank and prioritize reporting of the most significant impacts	Plot the matrix and identify 11 material topics	Based on the double-materiality matrix results and the two-way degree of impact, the annual material topics were ranked and identified, and tracking-management approaches were further formulated to concretely respond to stakeholders' concerns.

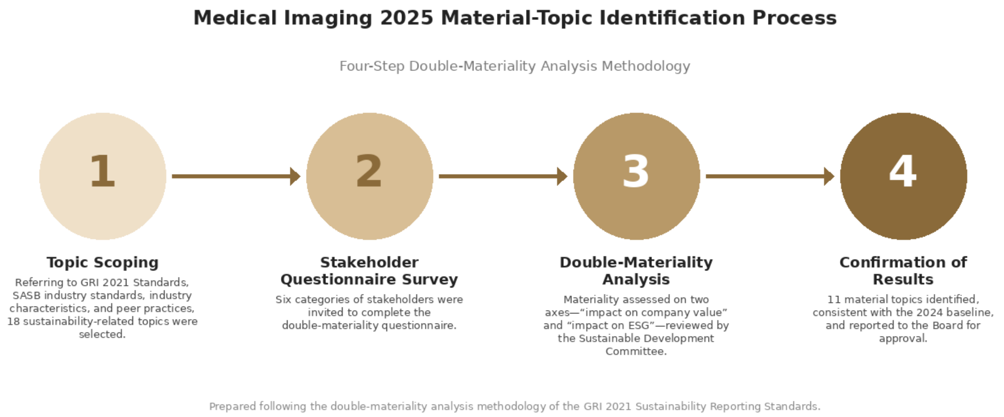

Figure 3-1 Medical Imaging 2025 Four-Stage Material-Topic Identification Process

Material-Topic Impact Management

For the 11 material topics identified in 2025, Medical Imaging—following the disclosure requirements of the GRI 2021 Sustainability Reporting Standards comprehensively assesses, from a double-materiality perspective, the potential impact of each topic on the Company's operating value (including opportunities and risks) as well as the positive and negative impacts on the external economy, environment, and people (including their human rights). To concretely translate the identification results into sustainability action, the Company through the three-tier governance structure of "Sustainable Development Committee → sustainability task forces → business departments" sets, for each material topic, a corresponding management policy, annual target, specific action plan, performance indicator, and responsible unit, and continuously tracks, reviews, and optimizes execution following the PDCA (Plan-Do-Check-Act) cycle.

To echo international sustainability trends and strengthen the consistency of external communication and disclosure, the Company also maps each material topic to the relevant UN Sustainable Development Goals (SDGs) as a reference for stakeholders to trace the Company's contribution to the global sustainability agenda. The impact content, management approach, annual target achievement, and future action planning of each material topic are explained item by item in subsequent chapters following the disclosure framework of "topic description → impact identification → management method → targets and performance → future outlook," so that stakeholders can fully review Medical Imaging's accountability, management effectiveness, and continuous-improvement trajectory on each material topic, as shown in Table 3-5.

Table 3-5 Medical Imaging 2025 Material-Topic Management Summary (Impact / Policy / Results / GRI)

Material Topic & Ranking	Risk / Impact Description	Upstream Suppliers	Midstream (Medical Imaging)	Downstream Customers	Policy & Management	2025 Execution Results	Corresponding GRI Indicator	Corresponding Chapter
1. Operating Performance	Effective financial management optimizes fundamentals and steadily generates profit; conversely, it may cause financial losses and business disruption.	●	●		Establish a stable business strategy and improve operating efficiency and profitability.	Continued profitability.	GRI 201 Economic Performance	4.01, 4.01.1, 4.01.2
2. Product Quality Management	Stable quality lays the foundation for operations; conversely, it may affect revenue and customer trust.	●	●	●	Establish a product-quality management system to ensure medical equipment and pharmaceuticals meet standards.	Customer satisfaction reached 100 points; supply quality stable.	GRI 416 Customer Health and Safety / GRI 417 Marketing and Labeling	4.06, 4.06.1, 4.06.2
3. Ethical Management	Business ethics is the foundation of lawful operations; conversely, it may lead to penalties and	●	●	●	Implement ethical-management policy and anti-corruption mechanisms.	No material integrity violations occurred.	GRI 2 General Disclosures / GRI 205 Anti-corruption	4.03, 4.03.1, 4.03.2

Material Topic & Ranking	Risk / Impact Description	Upstream Suppliers	Midstream (Medical Imaging)	Downstream Customers	Policy & Management	2025 Execution Results	Corresponding GRI Indicator	Corresponding Chapter
	reputational damage.							
4. Corporate Governance	Sound governance strengthens operational stability and transparency; conversely, it harms the interests of shareholders and stakeholders.		●		Strengthen Board functions and the corporate-governance system.	The Board and functional committees operate normally.	GRI 2 General Disclosures / GRI 405 Diversity and Equal Opportunity	2.02, 2.03
5. Customer Service	Good communication channels meet customer needs; conversely, they lead to declining satisfaction and customer attrition.		●	●	Establish customer-service and complaint-handling mechanisms.	Customer satisfaction reached 100 points.	GRI 2 General Disclosures	4.07, 4.07.1, 4.06.3
6. Supply Chain Management	A robust supply chain strengthens quality and resilience; conversely, it	●	●		Establish a supplier-evaluation system and a sustainable	Completed evaluation of 111 suppliers, with a 100% pass rate.	GRI 204 Procurement Practices	4.08, 4.08.1, 4.08.2, 4.08.3

Material Topic & Ranking	Risk / Impact Description	Upstream Suppliers	Midstream (Medical Imaging)	Downstream Customers	Policy & Management	2025 Execution Results	Corresponding GRI Indicator	Corresponding Chapter
	increases the risk of financial loss.				supply-chain management mechanism.			
7. Talent Attraction and Retention	Continuously adjusting compensation and benefits attracts and retains talent; conversely, it may cause talent loss and management gaps.		●		Provide competitive compensation and benefits and a friendly workplace.	Continued to optimize the compensation and benefits system.	GRI 2 General Disclosures / GRI 401 Employment / GRI 402 Labor/Management Relations / GRI 405 Diversity and Equal Opportunity	5.01.1, 5.01.2, 5.01.3, 5.01.4
8. Talent Cultivation and Development	Training resources and career development unlock employee potential; conversely, they reduce the		●	●	Advance education, training, and career-development systems.	Continued to conduct education and training courses.	GRI 404 Training and Education	5.01.5

Material Topic & Ranking	Risk / Impact Description	Upstream Suppliers	Midstream (Medical Imaging)	Downstream Customers	Policy & Management	2025 Execution Results	Corresponding GRI Indicator	Corresponding Chapter
	Company's competitiveness.							
9. Risk Management	Identifying and assessing potential risks in advance ensures stable operations; conversely, it may cause financial losses and business disruption.		●	●	Establish risk-management and internal-control systems.	Regularly conduct risk assessment and tracking.	GRI 201 Economic Performance	4.04, 4.04.1, 4.04.2
10. Regulatory Compliance	Proactively grasping regulations and strict compliance reduces the impact of violations; conversely, it may cause penalties and reputational damage.	●	●	●	Establish a compliance-management system and training.	No material violations or penalties.	GRI 2 General Disclosures / GRI 206 Anti-competitive Behavior	4.04.3, 4.03.3

Material Topic & Ranking	Risk / Impact Description	Upstream Suppliers	Midstream (Medical Imaging)	Downstream Customers	Policy & Management	2025 Execution Results	Corresponding GRI Indicator	Corresponding Chapter
11. Climate Strategy and Carbon Management	Assessing climate-related risks and opportunities reduces operational impact; conversely, it misses new business and increases negative impact.	●	●		Advance greenhouse-gas inventory and carbon-reduction management.	Completed greenhouse-gas inventory and carbon-reduction initiatives.	GRI 302 Energy / GRI 305 Emissions	2.03.1.4, 6.01, 6.02, 6.03

To present a phased implementation roadmap for material-topic management, Medical Imaging sets phased targets for the 11 material topics along three time horizons—short-term (2026), medium-term (2028), and long-term (2030)—and correspondingly discloses each topic's management policy and 2025 execution results, so that stakeholders can review the progress of the Company's sustainability actions over time. The targets listed will be reviewed on a rolling annual basis, with achievement tracked in subsequent sustainability reports. The policies, execution results, and short-, medium-, and long-term targets of each material topic are summarized in Table 3-6:

Table 3-6 Medical Imaging 11 Material Topics — Policies, Execution Results, and Short/Medium/Long-Term Targets

Material Topic	Policy & Management	2025 Execution Results	2026 Short-Term Target	2028 Medium-Term Target	2030 Long-Term Target
1. Operating Performance	Establish a stable business strategy and improve operating efficiency and profitability.	Continued profitability.	Improve operating margin and reduce operating costs.	Expand markets and customer base; enhance competitiveness.	Maintain steady growth and ensure long-term development.
2. Product Quality Management	Establish a product-quality management system to ensure medical equipment and pharmaceuticals meet standards.	Customer satisfaction reached 100 points; supply quality stable.	Continue to assess and select quality equipment suppliers to improve product-quality stability.	Provide complete equipment management and maintenance services to enhance customer trust.	Same as medium-term target.
3. Ethical Management	Implement ethical-management policy and anti-corruption mechanisms.	No material integrity violations occurred.	Strengthen internal whistleblowing mechanisms to improve compliance and transparency.	Ensure governance units, employees, and supply-chain partners comply with ethical-management principles.	Continue to strengthen the ethical-management culture.
4. Corporate Governance	Strengthen Board functions and the corporate-governance system.	The Board and functional committees operate normally.	Complete the ESG report, improve disclosure transparency,	Improve the corporate-governance evaluation result by one tier.	Continue to enhance corporate-governance practices in line

Material Topic	Policy & Management	2025 Execution Results	2026 Short-Term Target	2028 Medium-Term Target	2030 Long-Term Target
			and refine Board operations.		with market norms.
5. Customer Service	Establish customer-service and complaint-handling mechanisms.	Customer satisfaction reached 100 points.	Maintain customer satisfaction above 90 points and reduce complaints.	Same as short-term target.	Same as short-term target.
6. Supply Chain Management	Establish a supplier-evaluation system and a sustainable supply-chain management mechanism.	Completed evaluation of 111 suppliers, with a 100% pass rate.	Strengthen communication and cooperation with suppliers to ensure stable equipment supply.	Conduct risk assessment of key suppliers to ensure supply stability.	Continue to enhance supply-chain management to ensure products meet market needs.
7. Talent Attraction and Retention	Provide competitive compensation and benefits and a friendly workplace.	Continued to optimize the compensation and benefits system.	Reduce employee turnover to below 10%.	Provide stable tenure to ensure sustainable talent development.	Same as medium-term target.
8. Talent Cultivation and Development	Advance education, training, and career-development systems.	Continued to conduct education and training courses.	Plan an annual employee-training program.	Establish an internal performance-evaluation system.	Provide continuous learning and development opportunities to ensure employee career growth.
9. Risk Management	Establish risk-management and	Regularly conduct risk assessment and tracking.	Continue to meet regulatory	Same as short-term target.	Same as short-term target.

Material Topic	Policy & Management	2025 Execution Results	2026 Short-Term Target	2028 Medium-Term Target	2030 Long-Term Target
	internal-control systems.		requirements, avoid systemic risks, and ensure stable operations.		
10. Regulatory Compliance	Establish a compliance-management system and training.	No material violations or penalties.	Zero material violations.	Regularly review regulatory changes and ensure compliance to keep operations stable.	Same as medium-term target.
11. Climate Strategy and Carbon Management	Advance greenhouse-gas inventory and carbon-reduction management.	Completed greenhouse-gas inventory and carbon-reduction initiatives.	Improve office-equipment efficiency and reduce energy use.	Gradually replace high-energy-consumption equipment to improve environmental efficiency.	Establish a long-term energy-saving strategy.

To present the ranking logic and identification basis of the Company's 11 material topics for 2025, the questionnaire results of the double-materiality matrix are summarized according to each topic's impact scores on "company value" and on "the economy and governance, the environment, and people (including their human rights)," supplemented by a qualitative analysis of each topic's relevance to the Company's business model, operating core, and stakeholder attention, as listed in the following table. The table also presents each topic's change relative to the 2024 identification results, so readers can grasp the continuity and stability of the Company's material-topic management, as shown in Table 3-7.

Table 3-7 2025 Material-Topic Ranking Explanation

Rank	Material Topic	Impact on Company Value (max 6)	Impact on ESG (max 6)	Ranking Rationale	Change vs 2024
1	Operating Performance	5.5	5.1	Operating performance is the foundation of corporate sustainable development, bearing on shareholder interests, employment stability, and contribution to society and the economy. The Company's business model centers on medical-equipment leasing management and distribution; stable profit is the core driver of long-term investment in sustainability, R&D, and talent, so it ranks as the top material topic for 2025.	Consistent
2	Product Quality Management	5.4	4.7	The quality of medical imaging equipment directly bears on clinical judgment and public safety, and on downstream customer trust and the Company's reputation. Product defects or unstable quality may cause medical incidents, customer attrition, and reputational damage, so it ranks as the second material topic.	Consistent
3	Ethical Management	5.2	5.7	Its ESG impact score is the highest of all topics, reflecting stakeholders' high expectations for business ethics and anti-corruption. The Company has established a Code of Ethical Corporate Management, a Code of Ethical Conduct, and an Anti-corruption Policy, with no corruption incidents all year, so it is a core governance topic.	Consistent
4	Corporate Governance	3.4	5.5	A sound governance structure is the foundation of shareholder interests and transparency. The Board comprises 8 directors (including 4 independent directors), with Audit, Compensation, and Sustainable Development committees; the Sustainable Development Committee was established in August 2024 to strengthen sustainability governance.	Consistent
5	Customer	5.0	4.4	Healthcare institutions are the Company's main downstream customers, and satisfaction directly affects contract renewals	Consistent

Rank	Material Topic	Impact on Company Value (max 6)	Impact on ESG (max 6)	Ranking Rationale	Change vs 2024
	Service			and referrals. Customer satisfaction reached 100 points in 2025, reflecting the high contribution of quality service to operating value.	
6	Supply Chain Management	3.6	4.2	The Company's product lines rely heavily on upstream international medical-technology brands (e.g., GE medical equipment); a robust supply chain is key to business resilience. In 2025, it completed the evaluation of 111 suppliers with a 100% pass rate and introduced carbon-reduction requirements for its top five suppliers.	Consistent
7	Talent Attraction and Retention	1.9	5.6	Its ESG impact is very high (5.6), reflecting talent as the core capital of sustainable development. The Company continuously optimizes compensation and benefits and has established a human-rights policy, striving to reduce talent-loss risk and ensure business continuity.	Consistent
8	Talent Cultivation and Development	2.5	4.7	Education, training, and career development are key to unlocking employee potential and enhancing competitiveness. The Company regularly conducts training at all levels; in 2025 it held 24 training sessions, averaging 6.87 hours per person.	Consistent
9	Risk Management	1.3	4.6	It covers financial, operational, regulatory, climate, and other risk dimensions. The Board is the highest governance unit for risk management, establishing a complete mechanism for risk identification, measurement, oversight, and control; no violations occurred in 2025.	Consistent

Rank	Material Topic	Impact on Company Value (max 6)	Impact on ESG (max 6)	Ranking Rationale	Change vs 2024
10	Regulatory Compliance	0.6	5.5	Regulatory compliance is the minimum threshold for operations, with a very high external ESG impact (5.5) but a relatively low direct impact on internal company value (0.6), so it ranks lower but remains a material topic. No violations occurred in 2025.	Consistent
11	Climate Strategy and Carbon Management	1.7	1.1	Although the dual-axis impact scores fall in the mid-to-low range, considering Taiwan's 2050 net-zero national policy direction and international ESG disclosure trends (e.g., TCFD, IFRS S2), this topic has strategic significance for medium- and long-term business resilience, so it is specially included as the 11th material topic. In 2025, water discharge decreased by 6.98% from the 2024 baseline year.	Specially included (same as 2024)

The matrix presents the double-materiality assessment results of the Company's 18 candidate sustainability topics: the X-axis reflects each topic's overall impact on organizational operations, and the Y-axis reflects the overall impact on the economy, environment, and people (including their human rights). Red labels represent the corporate-governance (G) dimension, orange the social (S) dimension, and green the environmental (E) dimension. Topics in the upper-right region have the most significant overall impact; on this basis, the Company identified 11 material topics as the focus of this year's sustainability action planning, as shown in Figure 3-2.

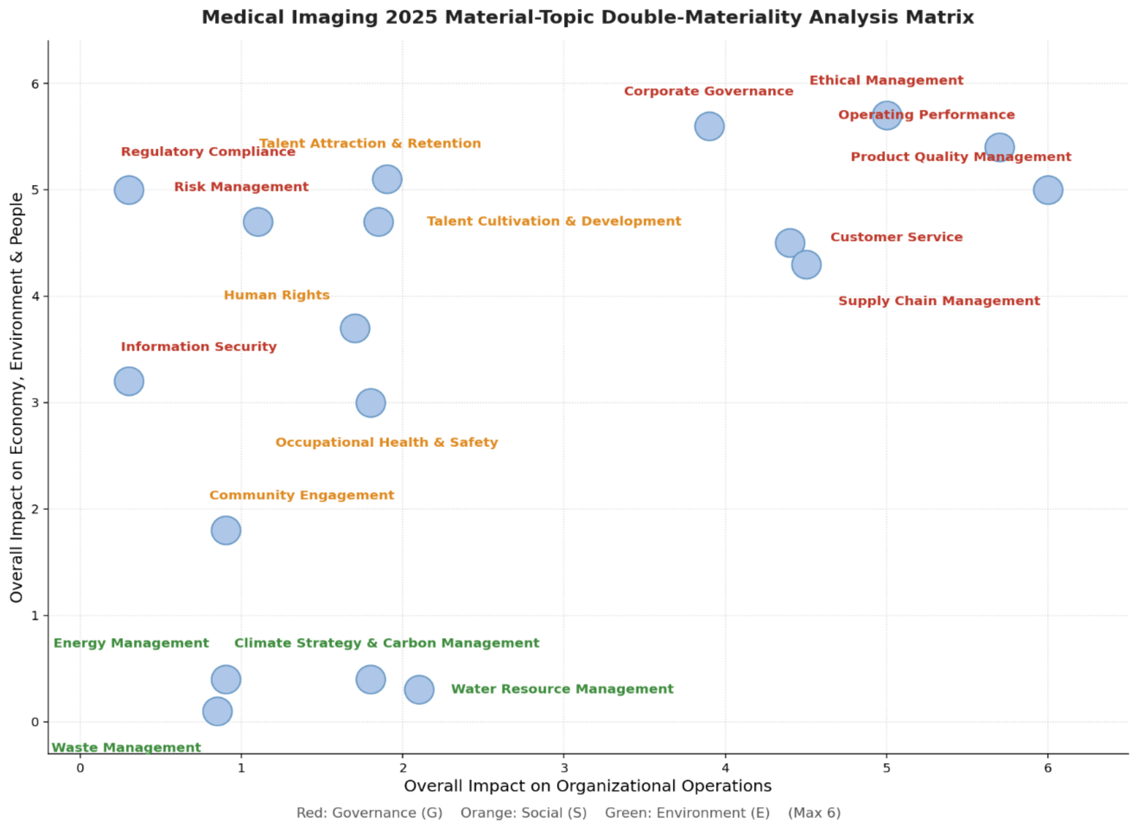

Figure 3-2　Medical Imaging 2025 Material-Topic Double-Materiality Analysis Matrix

Chapter 4 Transparent Governance, Sustainable Integrity

This chapter presents Medical Imaging's actions and results in corporate governance and the economic dimension, covering material topics such as economic performance, tax governance, integrity in operations, risk management, information security, product and service management, customer service, supply-chain management, and external engagement. Medical Imaging firmly believes that sound governance and a culture of integrity are the foundation of corporate sustainability; it therefore continuously strengthens the functions of the Board of Directors, implements regulatory compliance and internal control, and incorporates ESG risk management into operational decision-making. Through transparent governance mechanisms and robust risk control, Medical Imaging strives to balance financial performance, stakeholder rights and interests, and long-term sustainable development.

4.01 Economic Performance (GRI 201)

4.01.1 Financial Performance Analysis (GRI 201-1)

(1) Industry Trends and Operating Environment

The biotech and healthcare industry is one of the six core strategic industries actively promoted by the Taiwan government, and medical devices are the sub-industry with the highest output value, export share, and growth rate within it. According to a research report by the international consultancy Frost & Sullivan, the trend of improving medical outcomes and reducing costs through monitoring and diagnosis has gradually taken shape: the share of prevention, monitoring, and diagnosis in total medical expenditure will grow from 35% in 2012 to 49% in 2025, reflecting a global shift in medical thinking from treatment toward prevention and early diagnosis.

In recent years, Taiwan's medical-device industry—driven by artificial intelligence (AI), cloud computing, and mobile-sensing technologies has continued to develop innovative products such as mobile robots, smart diagnostics, automated testing, and high-end medical devices, achieving substantive results in clinical-field validation. Looking ahead, Taiwan's medical-device industry will strive to leverage its innovation advantages in the global smart-healthcare and precision-health markets; Medical Imaging will also uphold its core philosophy of innovation and refinement, creating new medical value on its deep foundation in medical-imaging equipment management and working with customers to advance health upgrades.

(2) Medical Imaging's 2025 Financial Performance

Since its establishment in 1992, Medical Imaging has cultivated Taiwan's medical-imaging equipment management industry for over 32 years, with business spanning vertically integrated services such as medical-equipment agency, leasing, imaging-system integration management, and pharmaceutical distribution, and has expanded into diverse fields such as health screening and animal imaging through subsidiaries. In 2025, supported by substantial growth in equipment sales, the Company's financial performance improved on both fronts:

- Consolidated operating revenue was NT$1,164,380 thousand, up 40.45% from NT$829,026 thousand in 2024.
- Net income for the period was NT$185,543 thousand, up 12.44% from NT$165,019 thousand in 2024.
- The ratio of operating income to paid-in capital reached 84.27%, up 2.14 percentage points from 82.13% in 2024.
- Earnings per share remained stable at NT$7.17.

The dual growth in revenue and net income was driven mainly by the substantial increase in equipment-sales revenue, reflecting the continued expansion of the Company's product lines and customer base in the post-pandemic period and demonstrating a steady balance between long-term value and financial results.

(3) Financial Revenue and Expenditure

Supported by substantial equipment-sales growth in 2025, the Company's revenue, operating income, pre-tax net income, and net income for the period all grew by double digits over 2024. The specific financial revenue and expenditure is summarized in Table 4-1.

Table 4-1 Medical Imaging 2024–2025 Consolidated Financial Revenue and Expenditure Comparison

Item	2025	2024	Increase (Decrease) Amount	Increase (Decrease) %
Operating Revenue	1,164,380	829,026	335,354	40.45%
Operating Gross Profit	350,427	336,092	14,335	4.27%
Operating Income	225,915	199,670	26,245	13.14%
Non-operating Income and Expenses	10,415	8,707	1,708	19.62%
Pre-tax Net Income	236,330	208,377	27,953	13.41%
Net Income for the Period	185,543	165,019	20,524	12.44%

Note: Amounts in NT$ thousand. Data source: Medical Imaging 2025 Annual Report.

(4) Profitability Analysis

The Company's 2025 profitability indicators show a dual-axis characteristic "core operating ratios continued to rise while overall return rates were slightly diluted by capital expansion." The six main profitability indicators return on assets, return on equity, ratio of operating income to paid-in capital, net profit margin, and earnings per share—are compared with 2024 in Table 4-2.

Table 4-2 Medical Imaging 2024–2025 Profitability Indicators

Profitability Indicator	2025	2024
Return on Assets (ROA)	12.31%	16.29%
Return on Equity (ROE)	18.42%	22.66%
Operating Income to Paid-in Capital	84.27%	82.13%
Pre-tax Net Income to Paid-in Capital	88.15%	85.72%
Net Profit Margin	15.93%	19.91%
Earnings per Share (EPS)	NT$7.17	NT$7.17

Note: Data source: Medical Imaging 2025 Annual Report.

(5) Performance Interpretation and Growth Momentum

The Company's core operating profitability continued to strengthen in 2025, with both the ratio of operating income to paid-in capital and the ratio of pre-tax net income to paid-in capital rising over 2024 (from 82.13% to 84.27% and from 85.72% to 88.15%, respectively). Return on assets (ROA) and return on equity （ROE） declined from 2024, mainly because the Company carried out a cash capital increase in 2025, expanding the base of share capital and shareholders' equity; however, substantive operating profit still grew by double digits and EPS remained stable at NT$7.17, reflecting excellent operating efficiency even while expanding capital.

Looking ahead, the Company will take steady equipment sales, leasing, and management-consulting services as its core growth momentum, and strengthen medium- and long-term competitiveness through diversification and service innovation. Key directions include:

1. Actively expanding leasing and management-consulting revenue, which carry higher gross and operating margins, to continuously enhance overall competitiveness.
2. Strengthening medical-equipment agency and integrated management services, deepening long-term cooperation with healthcare-institution customers.
3. Diversifying its footprint into the health-screening market, animal-imaging market, and new-product agency business, building second and third growth curves.

(6) Cash-Flow Soundness

In 2025, the Company's net cash inflow from operating activities came mainly from collection of receivables generated by operating revenue; cash outflows were used mainly to purchase medical equipment, repay borrowings, and pay cash dividends. The Company has had no concern of insufficient cash flow in recent years, reflecting a sound financial structure and ample working capital sufficient to support operations, business-expansion investment, and shareholder returns.

4.01.2 Economic Value Generated and Distributed (GRI 201-1, 201-4)

In accordance with the disclosure requirements of GRI 201-1 (direct economic value generated and distributed), Medical Imaging divides the economic value generated by its 2025 consolidated financial statements into three categories—generated, distributed, and retained fully presenting the Company's economic-value contribution to stakeholders such as employees, capital providers, government, and communities. This disclosure covers the consolidated financial data of Medical Imaging Corporation and its subsidiaries, as shown in Table 4-3.

Table 4-3 Medical Imaging 2025 Economic Value Generated and Distributed

Category	Item	Description	2025 (NT$ thousand)	% of Operating Revenue
Economic Value Generated	Operating Revenue	Consolidated revenue from medical-equipment sales, leasing, pharmaceutical distribution, and repair services	1,164,380	100.00%
Economic Value Distributed	Operating Costs	Purchase costs of medical equipment and pharmaceuticals, leasing-management costs, etc.	813,953	69.91%
Economic Value Distributed	Employee Wages and Benefits	Salaries, bonuses, labor and health insurance, pension contributions, group insurance, employee travel, holiday benefits, etc.	85,065	7.30%
Economic Value Distributed	Payments to Capital Providers	Bank-loan interest expense + cash-dividend payments	104,156	8.95%
Economic Value Distributed	Payments to Government	Income-tax expense (current and deferred)	50,787	4.36%
Economic Value Distributed	Community Investment	Donation to non-related parties approved by the Board in 2025	6,470	0.56%
Economic Value Distributed	Political Donations	Per the Code of Ethical Corporate Management, no political donations all year	0	0.00%
Economic Value Retained	Difference between Generated and Distributed	Undistributed earnings retained by the Company to fund subsequent operating investment, R&D, and sustainable development	103,949	8.92%

Note 1: Amounts in NT$ thousand. Data source: Medical Imaging 2025 consolidated financial data.

Note 2: Per the Code of Ethical Corporate Management and the Code of Ethical Conduct, the Company made no political donations of any kind all year, and had no corruption, bribery, or conflict-of-interest incidents.

Government Financial Assistance Disclosure (GRI 201-4)

In accordance with GRI 201-4 disclosure requirements, Medical Imaging received no financial assistance of any kind from the government in 2025, including but not limited to government grants, tax exemptions, tax credits, R&D investment credits, export incentives, or other government subsidies. The Company's business centers on the commercial-distribution model of medical-equipment agency sales, leasing management, pharmaceutical distribution, and repair services, with all profit momentum derived from market-based commercial activities, reflecting the Company's operational independence and market competitiveness.

Sustainability Implications of Economic Value

In 2025, Medical Imaging created NT$1,164,380 thousand in operating revenue through steady equipment-sales and service businesses and, following the principles of international sustainability standards, reasonably distributed this economic value to stakeholders: operating costs return value to upstream supply-chain partners, employee compensation supports employees' livelihoods and career development, taxes give back to the nation and society, and community investment addresses rural healthcare needs; meanwhile, the Company retains appropriate earnings to support the capital investment and R&D innovation needed for its medium- and long-term sustainable development, forming a virtuous cycle of "creating value → reasonable distribution → sustainable reinvestment."

4.02 Tax (GRI 207)

Medical Imaging fully supports tax transparency and, following the disclosure requirements of the international sustainability standard GRI 207 (Tax), publicly discloses its tax policy, governance mechanisms, and tax payments, reflecting the Company's long-term commitment to ethical management and corporate-citizen responsibility.

4.02.1 Tax Policy (GRI 207-1)

The Company strictly complies with the tax regulations of its operating locations and upholds the following four core tax principles:

1. Legality and Compliance: Pay taxes honestly in accordance with the Income Tax Act, the Tax Collection Act, the Business Tax Act, the Value-Added and Non-Value-Added Business Tax Act, and other relevant tax laws, engaging in no form of tax evasion or aggressive tax planning.
2. Honest Disclosure: All tax information is fairly presented in accordance with the International Financial Reporting Standards (IFRS) and independently audited by an

external certifying accountant.

3. No Use of Tax Havens or Related-Party Transactions for Tax Avoidance: The Company and its subsidiaries conduct related-party transactions on an arm's-length basis, complying with transfer-pricing regulations.
4. Payment of Reasonable Taxes: Medical Imaging regards tax payments as a direct contribution to the society and economy of its operating locations, with no improper reduction of tax burden through tax incentives.

4.02.2 Tax Governance and Management (GRI 207-2)

The Company regards tax management as an important part of corporate governance and operational risk management. The Board of Directors serves as the highest decision-making unit for tax governance, and through the division of labor across three lines of defense—business execution, internal audit, and governance oversight ensures the compliance, accuracy, and transparency of tax operations. The specific governance structure is shown in Table 4-4:

Table 4-4 Medical Imaging Three-Line-of-Defense Tax Governance Structure

Line	Unit	Responsibilities
First Line: Execution	Finance Department	Daily tax filing, payment, and bookkeeping; ensuring timely and accurate tax filing.
Second Line: Oversight	Audit Office	Regularly auditing tax-related internal controls and reviewing compliance.
Third Line: Governance	Audit Committee + Board of Directors	Reviewing the annual tax-certification report; overseeing tax-policy execution; approving major tax matters.

The Company engages an external professional certifying accounting firm to handle annual tax certification; the accountant's services cover:

- Completing annual tax reports and returns before the filing deadline of the following year.
- Assisting with the Company's tax planning and providing advice.
- Providing solutions to tax-certification issues and assisting in responding to inquiries from the tax authorities.
- Regularly and proactively updating tax laws and IFRS accounting standards.

On August 11, 2025, the Company's Audit Committee (11th meeting of the 3rd term) approved the "2025 review of the accountant's financial and tax certification fees," and the tax-governance mechanism operated normally.

4.02.3 2025 Tax Payments (GRI 207-4)

Per the Company's 2025 consolidated financial statements, income-tax expense was NT$50,787 thousand, up 17.13% from NT$43,358 thousand in 2024; the effective tax rate was 21.49%, slightly higher than Taiwan's current statutory corporate income-tax rate of 20%, mainly due to differences in the tax treatment of certain expenses, as shown in Table 4-5.

Table 4-5 Medical Imaging 2024–2025 Tax Payments

Item	2025 (NT$ thousand)	2024 (NT$ thousand)	Increase (Decrease)
Pre-tax Net Income	236,330	208,377	+13.41%
Income-Tax Expense	50,787	43,358	+17.13%
Net Income for the Period	185,543	165,019	+12.44%
Effective Tax Rate	21.49%	20.81%	+0.68 pp

Note 1: Amounts are in NT$ thousand; effective tax rate = income-tax expense ÷ pre-tax net income.

Note 2: Data source: Medical Imaging 2025 Annual Report.

4.02.4 Tax Stakeholder Engagement (GRI 207-3)

The Company responds transparently to inquiries from competent authorities and tax-related stakeholders:

- Tax Authorities: Disclose financial and tax data on time and cooperate with tax audits; no tax violations or penalties occurred in 2025.
- Shareholders and Investors: Disclose complete financial and tax information through MOPS, the annual report, investor conferences, and the regular shareholders' meeting.
- External Accountant: Comply with the accounting firm's internal rotation mechanism (the certifying accountant was changed in 2025 as required) to ensure the independence and objectivity of certification.

4.03 Ethical Management (GRI 205)

4.03.1 Ethical-Management Philosophy, Policy, and Code of Conduct (GRI 205-1, 205-2)

(1) Ethical-Management Philosophy

Medical Imaging conducts business activities on the principles of fairness, honesty, and transparency, regarding ethical management as a core value of the Company's long-term operations and sustainable development and striving to build a corporate image of credibility and integrity. The Company treats integrity not merely as the minimum requirement for legal compliance but proactively internalizes it into daily operating conduct and decision-making, and continuously strengthens all personnel's ethical awareness and risk-identification ability through sound institutional design, education and training, and internal audit mechanisms.

(2) Ethical-Management Policy

To implement its ethical-management policy and actively prevent dishonest conduct, Medical Imaging—in accordance with the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx-Listed Companies and relevant laws—has established four core ethical-management policy documents, all approved by the Board, and clearly states its commitment to ethical management in its rules and external documents, as shown in Table 4-6.

Table 4-6 Medical Imaging Ethical-Management Policy Document System

Policy Document	Focus of the Rules
Code of Ethical Corporate Management	Company-wide principle-level guidance on ethical management.
Code of Ethical Conduct	Individual ethical and behavioral standards for employees.
Operating Procedures and Conduct Guidelines for Ethical Management	Specific execution procedures and conduct standards.
Supplier Management Policy	Extension of integrity principles to the supply chain.

To strengthen the consistency and enforcement of the Group's internal ethical-management system, the Company extends the scope of the "Operating Procedures and Conduct Guidelines for Ethical Management" from the parent company to all affiliates under substantive control, covering subsidiaries and joint-venture investments at operating locations in Taiwan, Samoa, and mainland China, ensuring consistent governance standards across the Group on ethical-management matters, as shown in Table 4-7.

Table 4-7 Scope of the "Operating Procedures and Conduct Guidelines for Ethical Management"

Category	Scope
Parent Company	Medical Imaging Corporation
Subsidiaries (100%-owned)	Yongzan Co., Ltd., Lecheng Co., Ltd., and Jiangsu Guozan Medical Equipment Co., Ltd.
Joint-Venture Investments	Wenzhou Yiying Health Screening Hospital Co., Ltd. and Cangnan Yiying General Clinic Co., Ltd. and other entities under substantive control

(3) Code of Conduct

To concretely implement the ethical-management philosophy, the Company—pursuant to Article 7 of the Ethical Corporate Management Best-Practice Principles for TWSE/TPEx-Listed Companies—sets out the code of conduct for all personnel as follows:

1. Applicable Persons and Adherence to the Principle of Integrity

The Company's directors, managers, employees, mandataries, and any persons with substantive control shall adhere to the principle of integrity when conducting business activities.

2. Prohibited Conduct (per Article 7, Paragraph 1 of the Best-Practice Principles)

The above personnel are strictly prohibited from the following conduct:

- Directly or indirectly offering, promising, requesting, or accepting any improper benefit.
- Engaging in other conduct that violates integrity, is unlawful, or breaches fiduciary duty in order to obtain or maintain benefits.
- Prohibited Counterparties (per Article 7, Paragraph 2 of the Best-Practice Principles)

The counterparties of the aforementioned prohibited conduct include but are not limited to those shown in Table 4-8.

Table 4-8 Counterparties of Prohibited Ethical-Management Conduct

Category	Specific Scope
Public Sector	Public officials, candidates for public office, political parties, or party officials.
Private Sector	Directors, supervisors, managers, employees, substantive controllers, or other stakeholders of any public or private institution.

(4) Scope of Dishonest-Conduct Risk and Handling Mechanisms

For activities within its business scope that carry higher dishonest-conduct risk, the Company designates bribery, acceptance of bribes, infringement of trade secrets, and direct or indirect harm to consumers' rights, health, and safety during sales as key high-risk prevention focuses:

- Criminal Liability: If criminal liability under relevant laws is involved, the matter is referred to prosecutorial and investigative authorities, and the actor's civil liability is pursued.
- Internal Control: Department heads supervise and appraise the work and character of their subordinates and immediately report any anomalies to the Audit Office.

The above code of conduct covers all potential counterparties in the public and private sectors and, with Article 7 of the Best-Practice Principles as its legal basis, fully implements that code's preventive requirements, demonstrating Medical Imaging's uncompromising commitment to ethical management.

4.03.2 Anti-Corruption Mechanisms (GRI 205-1, 205-2, 205-3)

Medical Imaging is well aware that corruption risk may arise at every link of the business chain, so it regularly—following the Code of Ethical Corporate Management, the Sustainable Development Best-Practice Principles, the Code of Ethical Conduct, and the Internal Control System Statement—inventories and assesses activities within its business scope that carry higher dishonest-conduct risk, extending the assessment boundary from the parent company to all subsidiaries under substantive control. Per the risk-assessment boundary disclosed in its annual report, the 2025 anti-corruption risk assessment covered the Company and its subsidiaries across operating locations in Taiwan, Samoa, and mainland China.

(1) Scope of Anti-Corruption Risk Assessment

The Company's risk-assessment boundary centers on Medical Imaging and, based on relevance to the core business and impact on material topics, includes subsidiaries in its scope. The 2025 anti-corruption risk-assessment methodology is shown in Table 4-9.

Table 4-9 Medical Imaging 2025 Anti-Corruption Risk-Assessment Methodology

Assessment Dimension	Content
Assessment Frequency	Regular annual assessment
Executing Unit	Corporate Governance Group (part of the sustainability task forces)
Policies Followed	Code of Ethical Corporate Management, Sustainable Development Best-Practice Principles, Code of Ethical Conduct, Internal Control System Statement
Assessment Target	Business operations and supply chain
Assessment Boundary	The Company and its subsidiaries, across operating locations in Taiwan, Samoa, and mainland China

Progress to date:

- In 2025, Medical Imaging had not yet required suppliers to sign an anti-bribery commitment; it plans to introduce this in subsequent years.
- The Company has participated in relevant training held by customers and continues to strengthen all personnel's anti-corruption awareness.

(2) Anti-Corruption Policy Communication and Training

The Company has established the Code of Ethical Corporate Management and communicates it to employees from time to time, and through physical and online learning provides directors, managers, and employees with training on ethical-management topics, including anti-corruption and anti-bribery education. The 2025 focuses are shown in Table 4-10.

Table 4-10 2025 Anti-Corruption Policy Communication and Training Focuses

Item	Content
Training Participations	In 2025, a cumulative 34 participations in physical and online training.
Learning Verification	Post-training tests to verify learning effectiveness.
Enhanced Manager Training	Strengthened ethical-management training for manager-level employees.
Senior-Level Commitment	All directors and senior management have issued the Ethical Management Statement, demonstrating anti-corruption commitment top-down.

(3) 2025 Anti-Corruption Policy Communication and Training Statistics

To meet the disclosure requirements of GRI 205-2 (communication and training on anti-corruption policies and procedures), Medical Imaging discloses the 2025 execution of anti-corruption policy communication and training by governance unit and employee category (by geography and rank). The scope covers the Taiwan parent company and the China subsidiary Jiangsu Guozan Medical Equipment Co., Ltd., as shown in Tables 4-11 and 4-12.

Table 4-11 Medical Imaging 2025 Anti-Corruption Policy Communication Statistics

Anti-Corruption Policy Communication	Governance Unit (Board)	Employees (Taiwan)		Employees (China)		Total Employees
		Managers	Non-managers	Managers	Non-managers	
No. Communicated	8	9	34	0	0	43
Total in Category	8	9	34	0	4	47
Communication %	100%	100%	100%	0%	0%	91%

Table 4-12 Medical Imaging 2025 Anti-Corruption Policy Training Statistics

Anti-Corruption Policy Training	Governance Unit (Board)	Employees (Taiwan)		Employees (China)		Total Employees
		Managers	Non-managers	Managers	Non-managers	
No. Trained	8	7	25	0	0	32
Total in Category	8	9	34	0	4	47
Training %	100%	78%	74%	50%	0%	72%

Note 1: Managerial positions are defined as manager level and above.

Note 2: The total of 47 employees is from the annual report disclosure.

Note 3: The 2025 cumulative training of 34 participations is the combined total of physical and online sessions (per the annual report), covering managers' and employees' participation in ethical-management topics (including anti-corruption and anti-bribery training). Two Taiwan managers attended both video and online courses, giving 34 participations.

Note 4: This table discloses by governance unit and employee category (by geography and rank) per GRI 205-2 requirements.

Grievance and Whistleblowing Mechanisms (GRI 2-26)

(1) Purpose and Scope

Medical Imaging encourages internal and external stakeholders to report or offer suggestions on dishonest or unethical conduct, or matters involving environmental, economic, social, and human-rights impacts, to maintain a culture of corporate integrity and transparency. In accordance with the corporate-governance roadmap and the priority items of the corporate-governance evaluation, the Company has established a sound grievance and whistleblowing investigation system providing a fair, transparent communication channel.

The negative impact of dishonest-conduct risk refers to Company personnel, in the course of business, directly or indirectly offering, accepting, promising, or requesting any improper benefit to obtain or maintain benefits, or engaging in other conduct that violates integrity, is unlawful, or breaches fiduciary duty.

(2) Grievance Channels and Dedicated Handling

The Company has set up a whistleblowing contact mailbox and a grievance and whistleblowing mechanism on its corporate website, and specifies an employee-grievance channel in its Work Rules, as shown in Table 4-13.

Table 4-13　Medical Imaging Grievance and Whistleblowing Channels

Party	Grievance Channel
Internal & external stakeholders	Website whistleblowing mailbox: mic.tw@msa.hinet.netmailto:mic.tw@msa.hinet.net
Employees	Employee-grievance channel specified in the Work Rules
Customers	Customer-service grievance channel (per the Personal Data Protection Management Measures)

The Company assigns dedicated personnel to receive and handle whistleblowing cases. Grievance matters are kept confidential only dedicated personnel and the Chairman may access them to ensure the whistleblower's safety.

(3) Three Requirements for a Whistleblowing Case

To balance the convenience of grievance channels with the investigability of cases, the Company specifies that all whistleblowing cases must meet three requirements—whistleblower information, information on the person reported, and specific evidence—and may be submitted by name or anonymously, to ensure the content is sufficient to initiate an investigation.

Table 4-14　Three Requirements for a Whistleblowing Case

Requirement	Description
Whistleblower information	The whistleblower should provide name and ID number, or may report anonymously but must attach valid contact information (address, phone, or email).
Information on the person reported	Provide the name of the person reported, or other identifying characteristics.
Specific evidence	The report must include specific, verifiable evidence to enable the relevant authorities to initiate an investigation.

(4) Whistleblowing Case-Handling Process

When handling whistleblowing cases, the Company follows its established operating procedures, executed by a dedicated unit. The overall process covers six major steps acceptance determination, investigation, disposition, document retention, review and improvement, and Board reporting—forming a complete closed loop, as shown in Figure 4-

1.

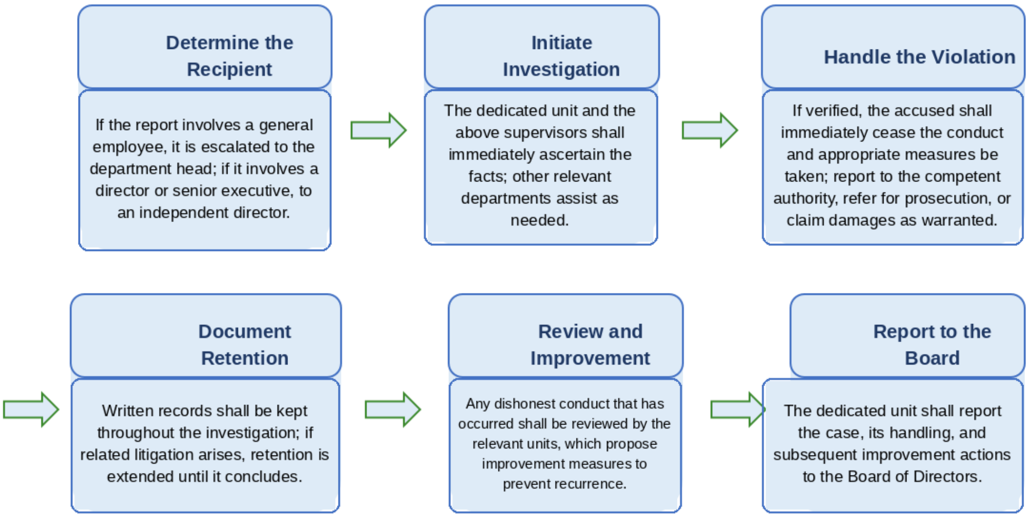

Figure 4-1　Medical Imaging Six-Step Whistleblowing Case-Handling Process

Through the sequential handling of the above six steps, the Company ensures every whistleblowing case receives fair, transparent, and traceable handling, routing cases by nature to the department head (for general employees) or an independent director (for directors or senior managers), strengthening the division of authority and responsibility.

(5) Confidentiality and Whistleblower Protection

The Company has established a complete confidentiality and protection mechanism throughout case handling:

- Strict Confidentiality: Relevant personnel must strictly keep the whistleblower's identity and the report content confidential to prevent leakage.
- Case-Reporting Mechanism: Report to the responsible senior manager through appropriate channels according to the nature of the case.
- Whistleblower Rights Protection: Commit to protecting whistleblowers' rights so they suffer no improper treatment or retaliation of any kind for reporting.
- Handling per Established Procedures: All whistleblowing cases are handled prudently per established procedures to maintain the fairness of the system and the integrity of organizational risk control.

(6) 2025 Grievance and Whistleblowing Operating Results

The Company's current grievance mechanism was formulated by employees and managers with reference to the conduct-guideline templates issued by the competent authority, aiming to provide internal and external stakeholders with a fair, transparent communication channel, as shown in Table 4-15.

Table 4-15 Medical Imaging 2025 Grievance and Whistleblowing Operating Results

Item	2025 Result
Grievance cases related to ethical management (incl. anonymous reports)	0 cases
Violations involving anti-competitive behavior, antitrust, or monopoly	0 cases
Reports of violations of the Supplier Management Policy	0 cases
Grievances involving customer-privacy leakage or marketing/labeling violations	0 cases

To date, the Company has had no whistleblowing incidents and has received no specific feedback cases from stakeholders.

(7) Directions for Continuous Improvement

Although no whistleblowing cases occurred in 2025, Medical Imaging regularly reviews the grievance case-handling process and overall effectiveness to ensure the mechanism functions substantively and can effectively reflect and address potential issues, maintaining good governance and stakeholder rights.

For the priority item in the 2025 (12th) Corporate Governance Evaluation"establishing and disclosing in detail on the corporate website a whistleblowing system for internal and external personnel regarding illegal (including corruption) and unethical conduct" the Company plans to complete the following improvements in 2026:

- Fully disclosing on the corporate website the whistleblowing system for illegal (including corruption) and unethical conduct.
- Strengthening the transparency and accessibility of whistleblowing channels.
- Establishing a clear post-report tracking and feedback mechanism.

4.03.3 Anti-Competitive Behavior (GRI 206-1)

Medical Imaging fully supports a fair, free, and competitive market environment.

Following the disclosure requirements of GRI 206 (anti-competitive behavior), it commits to engaging in no anti-competitive, antitrust, or monopolistic activities, and ensures its business conduct complies with the laws of its operating locations through complete governance mechanisms and internal oversight.

(1) Anti-Competitive Behavior Policy Commitment

Medical Imaging's business centers on the commercial-distribution model of medical-equipment agency sales, leasing management, pharmaceutical distribution, and repair services. The Company is well aware that fair competition is the cornerstone of the medical-device industry's healthy development and clearly commits, in the following policy documents, to engaging in no conduct that violates fair competition, as shown in Table 4-16.

Table 4-16 Medical Imaging Anti-Competitive Behavior Prevention Policy Basis

Policy Document	Main Rules
Code of Ethical Corporate Management	Company-wide principles of fair, honest business conduct.
Code of Ethical Conduct	Employees must not engage in conduct that disrupts market order.
Operating Procedures and Conduct Guidelines for Ethical Management	Specifically prohibits unfair competition and market monopoly.
Supplier Management Policy	Requires supply-chain partners to observe fair-trade principles.

(2) Scope of Anti-Competitive Behavior Prevention

In accordance with Taiwan's Fair Trade Act and relevant laws of its operating locations, the Company specifies the following prohibited anti-competitive behaviors, as shown in Table 4-17.

Table 4-17 Medical Imaging Scope of Anti-Competitive Behavior Prevention

Behavior Category	Specific Prohibited Items
Antitrust	No collusive agreements restricting market competition with competitors (e.g., price manipulation, market division, output restriction).
Monopoly	No exclusive, exclusionary, or discriminatory unfair trading practices leveraging market position.
Unfair Competition	No false or misleading representations or symbols; no harm to others' business reputation.
Restrictive Practices	No improper competition-restricting practices toward counterparties, including resale-price maintenance, tying, or exclusive dealing.

(3) Anti-Competitive Behavior Prevention Mechanisms

The Company prevents anti-competitive behavior through the following multi-level internal mechanisms:

- Policy Level: Commitment not to engage in anti-competitive behavior is specified in the four core ethical-management policy documents.
- Education and Training: Anti-competitive behavior prevention is included in ethical-management training; 34 cumulative participations in 2025.
- Internal Audit: The Audit Office regularly checks whether business conduct complies with fair-trade regulations.
- External Verification: The accounting firm annually audits the internal-control system, including the fairness of business transactions.
- Grievance Channel: If any violation of fair competition is found, internal and external stakeholders may report it via the website whistleblowing mailbox (mic.tw@msa.hinet.net).

(4) 2025 Anti-Competitive Behavior Results

Through the effective operation of the above five-layer prevention mechanism—policy, training, audit, verification, and grievance Medical Imaging achieved the following concrete results in anti-competitive behavior prevention in 2025, as shown in Table 4-18.

Table 4-18 Medical Imaging 2025 Anti-Competitive Behavior Results

Item	2025 Result
Violations involving anti-competitive behavior (e.g., restraint of competition, price manipulation, market division)	0 cases
Violations involving antitrust	0 cases
Violations involving monopoly	0 cases
Grievances/reports involving unfair competition	0 cases
Fair Trade Commission investigations or penalties	0 cases

In 2025, Medical Imaging had no incidents involving anti-competitive behavior, antitrust, or monopoly that would violate ethical management, fully demonstrating its adherence to fair-competition principles. Looking ahead, Medical Imaging will continue to strengthen education, training, and internal audit mechanisms and, in line with its business-expansion scope (Taiwan, Samoa, and mainland China), review the latest developments in local fair-trade regulations to ensure the whole Group strictly upholds fair-competition principles at every operating location.

4.04 Risk Management (GRI 2-25)

While pursuing steady development and sustainable operations, an enterprise must maintain a forward-looking risk-management framework. Although Medical Imaging is not exposed to high manufacturing risk or large-scale overseas operating risk, it nonetheless places great importance on risks that may affect operations, such as financial, compliance, and supply-chain risks. By establishing sound risk-identification and monitoring mechanisms, the Company grasps potential sources of risk and adjusts its operating strategies and internal management processes according to actual circumstances, thereby mitigating the impact of unexpected events, external policy changes, or fluctuations in market supply and demand. Medical Imaging also strengthens the oversight function of its governance bodies by regularly reporting relevant risk items to the Board of Directors, and, through robust risk responses, fulfils its goal of business continuity.

4.04.1Risk Management Culture and Principles (GRI 2-25)

Medical Imaging plans to establish a risk-governance and management framework in 2026. Under this framework, the Board of Directors will serve as the highest governing body for risk management and will designate an appropriate unit to advance and implement it; risk-management policies and procedures will be reviewed by that unit and implemented after approval by the Board. The overall risk-management system will encompass the Board of Directors, the functional committees (the Audit Committee and the Sustainability Development Committee), and senior management, closely integrating risk management with corporate strategic objectives and clearly defining material risk items, so as to enhance the comprehensiveness, foresight, and completeness of risk identification.

To implement a risk-management culture from the top down, the Company plans, once the risk-governance framework is established, to have its governance bodies and senior management issue a risk-management statement and commitment, set up a risk-governance unit, and provide professional risk-management training to all employees. The related framework and actions will be planned in accordance with the eight principles of risk management, so that risk management is not solely the responsibility of the risk-governance unit but is integrated across all units of the Company, strengthening the overall business's risk-response capability through cross-departmental communication, coordination, and liaison, thereby realizing enterprise-wide risk management. The Company's eight principles of risk management are shown in Table 4-19.

Table 4-19 Medical Imaging's Eight Principles of Risk Management

Principle	Description
Integration	Treat risk management as an integral part of all activities.
Structured and Comprehensive	Promote risk management in a structured and comprehensive manner to obtain consistent and comparable results.
Customized	Tailor an appropriate risk-management framework and process to the enterprise's environment, scale, business characteristics, nature of risks, and operating activities.
Inclusive	Take stakeholders' needs and expectations into account, enhancing and meeting their understanding of and expectations for the enterprise's risk management.
Dynamic	Appropriately and promptly anticipate, monitor, grasp, and respond to changes in the enterprise's internal and external environment.
Effective Use of Information	Use historical data, current information, and future trends as the basis for building risk management, and provide information to stakeholders promptly and clearly for reference.
People and Culture	Raise the importance that governance and management units attach to risk management, and, through sound risk-management training mechanisms for personnel at all levels, enhance the enterprise's overall risk awareness and culture, treating risk management as part of corporate governance and daily operations.

Principle	Description
Continual Improvement	Continuously improve risk management and related operating processes through learning and experience.

4.04.2 Risk Management Process and Framework (GRI 2-25)

To translate the aforementioned eight principles of risk management into daily operations, Medical Imaging has established a cyclical risk-management process that spans from proactive risk identification to final disclosure, forming a complete governance loop, as shown in Figure 4-2.

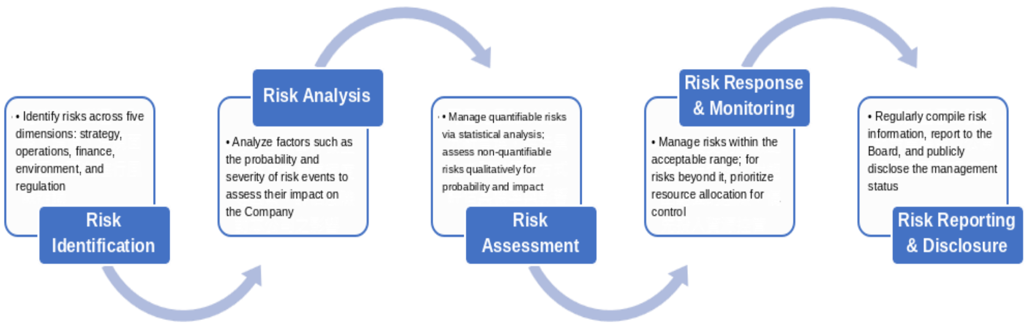

Figure 4-2 Medical Imaging Risk Management Process

Medical Imaging has established a complete five-step risk-management process Risk Identification→Risk Analysis→Risk Assessment→Risk Response and Monitoring → Risk Reporting and Disclosure forming a complete risk-governance loop. The Company identifies risks across five dimensions: strategy, operations, finance, environment, and regulation. Quantifiable risks are managed through statistical analysis, while non-quantifiable risks are assessed qualitatively for their probability and impact; for risks exceeding the acceptable range, resources are prioritized for control; and risk information is regularly compiled, reported to the Board of Directors, and the related management status is publicly disclosed.

(1) Risk-Management Organizational Structure and Responsibilities

The Company′ s risk-management framework operates jointly through the Board of Directors, the risk-management promotion and execution unit, and the individual operating units, to ensure the effectiveness and implementation of the risk-management mechanism. The Board of Directors is responsible for approving risk-management policies, procedures, and framework; the risk-management promotion and execution unit is responsible for drafting policies and measurement standards, identifying, analyzing, and supervising the Company′ s risks, and arranging risk-management training; the operating units are responsible for risk identification, execution, and response within their respective business scopes. This is shown in Table 4-20.

Table 4-20 Medical Imaging's Risk-Management Organizational Structure and Responsibilities

Executing Unit	Responsibilities / Role
Board of Directors	• Approve risk-management policies, procedures, and framework. • Ensure that the strategic direction of operations is consistent with risk-management policy. • Ensure that appropriate risk-management mechanisms and a risk-management culture have been established. • Oversee and ensure the effective operation of the overall risk-management mechanism. • Allocate and assign sufficient and appropriate resources for risk management to operate effectively.
Risk-Management Promotion and Execution Unit (the Legal-Compliance & Risk-Control Group of the Sustainability Task Force)	• Draft risk-management policies, procedures, and framework. • Draft the risk appetite (risk tolerance) and establish qualitative and quantitative measurement standards. • Analyze and identify the Company's risk sources and categories , and periodically review their applicability. • Periodically (at least once a year) compile and report the Company's risk-management execution status to the Board of Directors. • Assist and supervise the execution of risk-management activities in each department. • Coordinate cross-departmental interaction and communication in risk-management operations. • Implement the Board of Directors' risk-management decisions. • Plan risk-management training to enhance overall risk awareness and culture.
OperatingUnits (each business /management department)	• Responsible for risk identification, analysis, assessment, and response within their unit, and, where necessary, establish related crisis-management mechanisms.

Executing Unit	Responsibilities / Role
	• Periodically report risk-management information to the risk-management promotion and execution unit. • Ensure that risk management and related control procedures within the unit are effectively executed to comply with risk-management policy.

(2) Risk Types and Management Measures

Medical Imaging identifies its main risk types according to its business characteristics and, based on the financial risks disclosed in its annual report—interest-rate fluctuation, exchange-rate fluctuation, and inflation—sets corresponding management measures, as shown in Table 4-21.

Table 4-21 Medical Imaging's Main Risk Types and Management Measures

Dimension	Risk Type	Management Measures	Responsible Unit
Economic	Financial Risk (Interest-Rate Fluctuation)	The Company's interest income for 2024 and 2025 was NT$5,243 thousand and NT$11,745 thousand, respectively, accounting for 0.63% and 1.01% of net operating revenue, respectively, with limited impact on the Company's profit or loss. In addition, the Company's interest expense for 2024 and 2025 was NT$2,660 thousand and NT$6,916 thousand, respectively, accounting for 0.32% and 0.59% of net operating revenue, respectively, also with limited impact on the Company's profit or loss.	Finance Department
Economic	Financial Risk (Exchange-Rate Fluctuation)	The Company holds certain investments in foreign operating entities and is therefore exposed to exchange-rate risk arising from various currencies, mainly the US dollar and the renminbi. The Finance Department maintains close relationships with financial institutions, continuously monitors exchange-rate movements, and keeps fully abreast of international exchange-rate trends and changes, so as to respond at any time to the effects of exchange-rate fluctuations and to flexibly adjust foreign-currency positions in the spot market.	Finance Department

Dimension	Risk Type	Management Measures	Responsible Unit
Economic	Financial Risk (Inflation)	From the most recent fiscal year through the annual report printing date, no significant inflation has occurred, and past profit or loss has not been materially affected by inflation. The Company continuously monitors market-price fluctuations and maintains good relationships with suppliers; it will continue to observe trends in market-price changes and negotiate with different suppliers to mitigate the impact of inflation on the Company.	Finance Department
Governance	Compliance Risk	The Legal-Compliance & Risk-Control Group coordinates updates on medical-device regulations, tax regulations, and TPEx-listed-company governance rules; each quarter, before Board meetings, the Chief Corporate Governance Officer invites external professionals (accountants or brokers) to brief directors on regulatory updates.	Legal-Compliance & Risk-Control Group / Chief Corporate Governance Officer
Governance	Cyber-Security Risk	Cyber-security risk management is coordinated by the Administration Division, chaired by the head of the Information Technology Department, with Internal Audit as an observer; internal auditors conduct an annual cyber-security audit of the internal control system's computerized information-processing cycle.	Administration Division / Information Technology Department
Social	Supply-Chain Risk	The Supply Chain Management Group evaluates major suppliers; the largest supplier is GE Asia Medical Equipment Co., Ltd. A supplier-management policy has been established, requiring suppliers to comply with relevant standards on environmental protection, occupational safety and health, and labor and human rights.	Supply Chain Management Group

Note: Climate-related risks (including physical and transition risks) are identified and managed under the TCFD framework; see 6.01 Climate Change Response and TCFD for details.

4.04.3 Regulatory Compliance (GRI 2-27)

The medical-device and equipment industry is highly regulated, particularly in areas such as product safety and quality management, with laws in each country becoming increasingly stringent. Medical Imaging operates primarily in the Taiwan and China markets, providing medical-equipment leasing and trading and medical-institution management-consulting services. In the face of global regulatory and environmental-policy trends, the Company has established a compliance mechanism, continuously monitoring policy changes and regulatory updates that may materially affect its business and finances, and duly complying with the relevant regulations of the countries and regions in which it operates. Through proactive compliance management and internal control mechanisms, the Company reduces the fines, reputational damage, or operational risks that non-compliance may bring.

4.04.3.1 Regulatory Compliance Management

Medical Imaging has established a complete compliance-management system covering five dimensions—organization, policy, training, improvement, and results disclosure—implementing compliance comprehensively from the institutional to the execution level.

(1) Compliance-Management Organization and Responsibilities

Medical Imaging has established a multi-tiered compliance-management organization with clearly defined authority and responsibilities, as shown in Table 4-22.

Table 4-22 Medical Imaging's Compliance-Management Organization and Responsibilities

Level	Unit	Responsibilities
Highest Governance Level	Board of Directors	Approve material compliance matters; oversee the effective operation of the compliance mechanism.
Supervisory and Review Level	Audit Committee	Review the effectiveness of the internal control system; deliberate on regulatory-update reminders; convened 5 times in 2025.
Corporate Governance Level	Chief Corporate Governance Officer (Che Hsin-ying), Head of the Administration	Each quarter, before Board meetings, invites external professionals (accountants or brokers) to brief directors on regulatory updates.

Level	Unit	Responsibilities
	Division, concurrently Chief Financial Officer)	
Execution Level	Legal-Compliance & Risk-Control Group of the Sustainability Task Force	Coordinates updates on medical-device regulations, tax regulations, and TPEx-listed-company governance rules.
Audit Level	Audit Office	Periodically audits compliance status; reports independently to the Board of Directors.
Departmental Supervision	Heads of Each Department	Supervise and evaluate the work and integrity of their employees; promptly report any irregularities to the Audit Office.

(2) Compliance Policies, Rules, and Operation

Medical Imaging follows major laws and regulations such as the Securities and Exchange Act, the Company Act, the Medical Devices Act, the Personal Data Protection Act, and the Fair Trade Act, and has established internal rules and operating procedures. Through the Audit Committee review mechanism prescribed by Article 14-5 of the Securities and Exchange Act and the internal control system prescribed by Article 14-1, it ensures the effective operation of compliance. The important compliance-related rules revised or newly established in 2025 are shown in Table 4-23.

Table 4-23 Revisions of Medical Imaging's Compliance-Related Rules in 2025

Name of Rule	Revision Type	Approval Date
Corporate Governance Best Practice Principles	Revised	2025/03/10
Rules of Procedure for Board of Directors Meetings	Revised	2025/03/10
Payroll Cycle	Revised	2025/03/10
Intellectual Property Management Guidelines	Newly Established	2025/08/11
Human Rights Policy	Newly Established	2025/08/11
Regulations Governing the Implementation of the Internal Audit System	Revised	2025/11/10

Name of Rule	Revision Type	Approval Date
Sustainable Development Best Practice Principles	Revised	2025/11/10
Operating Procedures for the Preparation and Assurance of the Sustainability Report	Revised	2025/11/10
Table of Authorization Levels	Revised	2025/12/26

Source: 2025annual report: Matters deliberated by the third-term Audit Committee.

(3) Compliance Education and Training

Medical Imaging’s compliance education and training adopts a multi-tiered structure: at the governance level, directors’ continuing education strengthens decision-making capability; at the management level, quarterly regulatory updates by the Chief Corporate Governance Officer ensure timely compliance; and at the execution level, training on integrity in business, anti-corruption, and information-security awareness deepens employees’ regulatory awareness. The specific implementation of each type of training has been disclosed in the relevant chapters, as shown in Table 4-24.

Table 4-24 Overview of Medical Imaging’s Compliance and Risk-Management Training

Level	Trainees	Training Topic	See Section
Governance Level	Directors and Independent Directors (8 persons)	Advanced corporate-governance courses such as international taxation and mergers and acquisitions	2.03.1.3 Continuing Education on Sustainable Development
Management Level	Chief Corporate Governance Officer	Quarterly regulatory updates (led by external accountants / brokers)	2.03.1.3 Continuing Education on Sustainable Development
Execution Level	All Employees	Integrity in business (including anti-corruption, bribery, and conflicts of interest)	4.03.2 Anti-Corruption Mechanisms
Execution Level	All Employees	Information-security awareness (routine communication to raise security awareness)	4.04.1 Risk-Management Mechanism

(4) Communication and Improvement for Penalty Cases by Competent Authorities

If Medical Imaging is penalized by a competent authority, it communicates and improves according to the following process:

- Immediate reporting: The Audit Office and the Legal-Compliance & Risk-Control Group immediately report to the Chairman and the Audit Committee.
- Cause analysis: The relevant business department, together with the Legal-Compliance & Risk-Control Group, analyzes the cause of the penalty.
- Corrective measures: An improvement plan is drafted and its execution progress tracked.
- Board report: Independent directors communicate with the head of Internal Audit, and after the Audit Committee resolves to approve, the matter is reported to the Board of Directors.
- Institutional enhancement: Where necessary, relevant internal rules are revised and incorporated into subsequent audit priorities.

(5) 2025 Compliance Results

In 2025, Medical Imaging strictly complied with relevant laws and regulations in corporate governance and in products and services, with no record of penalties or warnings from competent authorities for any violation, and no manager was involved in or violated insider-trading rules. In addition, throughout the year there were no incidents of corruption or bribery, nor any violations of health-and-safety, information-and-labeling, or marketing-communication regulations concerning products and services—demonstrating that the Company's systems have sound control mechanisms and that it continues to integrate legal compliance into daily operations, ensuring operational stability alongside responsible governance. This is shown in Table 4-25.

Table 4-25 Medical Imaging's 2025 Compliance Results

Item	2025 Results
Records of penalties or warnings from competent authorities for violations	0 cases
Incidents of managers involved in or violating insider-trading rules	0 cases
Confirmed corruption incidents and actions taken	0 cases
Incidents of violating health-and-safety regulations for products and services	0 cases

Item	2025 Results
Incidents of violating product information and labeling regulations	0 cases
Incidents of violating marketing-communication regulations	0 cases
Incidents of material privacy-regulation violations or customer-data breaches	0 cases

4.04.3.2 Internal Control and Internal Audit

(1) Independence and Responsibilities of the Audit Office

To ensure the effective execution of internal auditing, Medical Imaging has established a sound and institutionalized audit system to strengthen its internal control framework and implement regulatory risk management. To maintain the independence and objectivity of audit operations, the Company has set up an Audit Office that reports directly to the Board of Directors and is signed off and reviewed by an independent director with accounting or finance expertise.

The main objective of the Audit Office is to assist the Board of Directors and management in reviewing and evaluating the design and execution effectiveness of the internal control system, confirming:

- the accuracy and compliance of operating processes;
- the effective control of material financial and operating activities;
- the sound operation of corporate-governance mechanisms;
- risk control of important matters such as cyber-security;
- the timely identification of and response to material misconduct such as anti-competitive behavior, anti-trust, and monopoly.

(2) Policies and Rules

In accordance with the Regulations Governing the Implementation of the Internal Audit System (revised 2025/11/10), the Company conducts systematic examinations of the internal control system, evaluating the effectiveness of and degree of compliance with current policies and operating procedures and measuring their impact on various operating activities; the examination results also serve as the basis for setting the items, timing, procedures, and methods of the annual audit. The scope of the audit report covers:

- material financial and operating activities;
- corporate-governance mechanisms;
- important matters such as cyber-security;
- the identification of material misconduct such as anti-competitive behavior, anti-trust, and monopoly.

(3) Operation of Internal Control and Internal Audit

The Company's procedures for the preparation and assurance of the sustainability report have been incorporated into its internal control system and are audited by internal audit under the annual audit plan, ensuring the accuracy and completeness of sustainability information disclosure.

In 2025, Medical Imaging's internal control and internal audit mechanisms operated in accordance with the Regulations Governing the Implementation of the Internal Audit System. Through multi-tiered mechanisms Audit Committee review, periodic audits by the Audit Office, and external audits by accountants—they fully covered material issues such as corporate governance, financial operations, and cyber-security. The key operations of the year are summarized inTable 4-26.

Table 4-26 Key Operation of Medical Imaging's Internal Control and Internal Audit in 2025

Item	2025 Operation
Revision of the Regulations Governing the Implementation of the Internal Audit System	Revision approved at the 12th meeting of the third-term Audit Committee on 2025/11/10
Annual internal-audit plan	The 2026 Audit Plan was approved at the 13th meeting of the third-term Audit Committee on 2025/12/26
Communication between independent directors and the head of Internal Audit	5 times during the year (each Audit Committee meeting included an agenda item for communication with the head of Internal Audit)
Quarterly internal-audit execution report	Reported quarterly to the Audit Committee (execution of the audit plan for Q1–Q4 2025)
Internal Control System Statement	The 2024 Internal Control System Statement was approved at the 9th meeting of the third-term Audit Committee on 2025/03/10
Annual internal-control review by an accounting firm	Performed as required; no special engagement of accountants to review the internal control system

Item	2025 Operation
Cyber-security audit	Internal auditors conduct an annual audit of the internal control system's computerized information-processing cycle

(4) Internal Control and Internal Audit Education and Training

The Company continuously strengthens the professional competence of its internal auditors through the following:

- The Chief Corporate Governance Officer, Che Hsin-ying, holds professional qualifications including passing the Certified Internal Auditor examination, the Taiwan CPA examination, and the Mainland China CPA examination.
- Auditors attend professional training recognized by the competent authority as required.
- Once internal-control-related rules are revised, they are promptly communicated to all business departments.

(5) 2025 Internal Control and Internal Audit Results

As confirmed through Audit Committee review, periodic audits by the Audit Office, and external audits by an accounting firm, Medical Imaging's internal control and internal audit mechanisms operated effectively in 2025 with no material deficiencies found. The specific results of the year are summarized inTable 4-27：

Table 4-27 Results of Medical Imaging's Internal Control and Internal Audit Operations in 2025

Item	2025 Results
Material deficiencies found in internal-control-system audits	None (the Internal Control System Statement has been disclosed on the Market Observation Post System)
Legal actions involving anti-competitive behavior, anti-trust, or monopoly	0 cases
Incidents in which cyber-security risk had a material impact on the Company's financial or business operations	0 cases
Number of Audit Committee meetings held	5 times
Number of communications between independent directors and the head of Internal Audit	5 times

Item	2025 Results
Revision of the Regulations Governing the Implementation of the Internal Audit System	1 time (2025/11/10)

Through periodic audits and case tracking, the Company grasps the nature of anomalies and their subsequent handling, using this as a basis for internal management and institutional enhancement, thereby further safeguarding the sustainability of its operations and public trust.

4.05 Information Security and Customer Privacy Protection (GRI 418)

With the rapid development of medical digitalization and cloud services, information security and customer-privacy protection have become key governance issues for the medical-device service industry. Medical Imaging's main customers are medical institutions, and its business involves sensitive information such as medical-equipment operating data, lease contracts, and customer operating information. The Company recognizes that information security is fundamental to business continuity; it continuously strengthens its cyber-security protection system and strictly complies with the Personal Data Protection Act to ensure the confidentiality, integrity, and availability of customer data.

4.05.1 Information-Security Policy and Management Framework (GRI 418-1)

(1) Information-Security Governance Organizational Structure

The Company's cyber-security risk management is coordinated by the Administration Division, which oversees the formulation, execution, risk management, and compliance auditing of information-security and protection policies, sets the information-security strategy, and ensures internal compliance with relevant information-security standards, procedures, and regulations, as shown in Table 4-28.

Table 4-28 Medical Imaging's Information-Security Governance Organizational Structure

Level	Unit / Personnel	Responsibilities
Highest Governance Level	Board of Directors	Oversee the effective operation of the information-security management mechanism.

Level	Unit / Personnel	Responsibilities
Coordination Level	Administration Division	Coordinate the formulation, execution, risk management, and compliance auditing of information-security and protection policies.
Information-Security Chair	Head of the Information Technology Department	Chairs information-security meetings; reviews information-security and information-protection guidelines and policies; ensures the effectiveness of information-security management measures.
Information-Security Officer	Shih Pei-tse Vice President of the Instrument Sales Division and concurrently Information-Security Officer	Coordinates the information-security management system; promotes, coordinates, supervises, and reviews information-security management matters.
Observer	Internal Audit	Participates as an observer; conducts an annual cyber-security audit of the internal control system's computerized information-processing cycle.
Execution Level	Information-security personnel and all employees	Routinely communicate information-security messages; comply with the execution of information-security policy.

(2) Information-Security Policy Compliance

In accordance with the Information Management Control Procedures, the Personal Data Management and Protection Guidelines, and the Rules for Computerized Information Processing and Cyber-Security Management, Medical Imaging clearly defines the functions and division of authority of its information department, ensuring that the information unit can perform its duties from an independent standpoint. To guard against hacker intrusion and malicious-program attacks, the Company reduces enterprise information-security threats at the system, technical, and procedural levels, and establishes a top-specification confidential-information protection service that meets customer needs.

4.05.2 Information-Security Management Measures (GRI 418-1)

Medical Imaging's information-security management measures cover four dimensions internet security control, data-access control, response and recovery mechanisms, and communication and review and are implemented in accordance with the Rules for Computerized Information Processing and Cyber-Security Management, as shown in Tables 4-29 and 4-30.

Table 4-29 Medical Imaging's Four Dimensions of Information-Security Management

Dimension	Specific Management Measures
Internet Security Control	• Install firewalls • Periodically scan computer systems and data-storage media for viruses • Use of all network services shall be carried out in accordance with information-security policy
Data-Access Control	• Computer equipment is kept by designated personnel, with accounts and passwords set • Different access rights are granted according to job function • Access rights of transferred personnel are revoked
Response and Recovery Mechanism	• Periodically review the emergency response plan • Periodically drill system recovery • Establish a system-backup mechanism and implement off-site backup
Communication and Review	• Communicate information-security messages at all times to raise employees' security awareness • Periodically conduct cyber-security inspections and report to senior management

Table 4-30 Specific Resources Invested by Medical Imaging in Cyber-Security Management in 2025

Item	Description
Firewall	FortiGate 61F (including anti-virus, web filtering, DNS filtering, and IPS filtering).
Anti-virus software	ESET-Automatically performs scanning daily.
Computerized information-processing rules	The Rules for Computerized Information Processing and Cyber-Security Management have been established and are executed periodically.

Item	Description
Information-security drills	Conducts internal social-engineering drills such as phishing and attack simulations from time to time to enhance internal information security.
Data-access rights	Access rights are granted by job function; adding, deleting, or changing rights requires completing an employee computer-account application form and an information-requirement application form, and rights are granted only after sign-off by the responsible supervisor.

4.05.3 Personal Data Protection and Customer-Privacy Mechanism(GRI 418-1)

(1) Personal Data Protection Management

Medical Imaging has established the Personal Data Management and Protection Guidelines, requiring employees, when a personal-data incident causes harm to stakeholders′ rights, to respond and handle the matter appropriately in accordance with the Emergency Response Procedures for Personal Data Management Incidents. The Company strictly complies with the Taiwan Personal Data Protection Act to ensure the security of customers′ personal data and compliance with relevant standards.

(2) Customer-Complaint Handling Mechanism

The Company attaches great importance to safeguarding the security and privacy of customer data and has a sound customer-complaint handling mechanism, as shown in Table 4-31.

Table 4-31 Medical Imaging’s Customer Data-Management Complaint-Handling Process

Step	Handling
1	The customer files a data-management complaint according to the established process.
2	The relevant business unit receives, logs, and clarifies the facts and responsibility.
3	A customer-complaint handling report is completed.

Step	Handling
4	Specific corrective and preventive measures are proposed.
5	The customer’s data-management rights are addressed, and service quality and the basis of trust are continuously strengthened.

(3) Handling of Information-Security Violations

When an employee violates information-security standards and procedures, the Company handles the matter according to the information-security violation process and, depending on the severity, imposes personnel sanctions (including the employee’s annual performance rating or taking necessary legal action).

4.05.4 Information-Security Education and Training (GRI 404-2、418-1)

Medical Imaging designates information-security seminars as a mandatory course for all employees, providing protection education on computers, the server room, and networks through annual information-security seminars to ensure that all employees understand the importance of information-security protection. Based on performance indicators and maturity-assessment results, the Company periodically reviews and implements improvement actions covering information-security measures, education and training, and communication, ensuring that the Company’s important confidential information is not leaked.This is shown in Table 4-32.

Table 4-32 Statistics of Medical Imaging’s Information-Security Education and Training in 2025

Training Topic	Trainees	Brief Description of Training	Total Trainees (person-times)	Total Training Hours (hours)	Total Sessions (sessions)
2025 Information-Security Seminar	All employees	To enhance employees’ security awareness and response capability, this information-security seminar explained recent security trends, internal protection mechanisms, common attack methods, and countermeasures, ensuring the security of the Company’s business and data.	38	0.5	1

4.05.5 2025 Information-Security and Customer-Privacy Results (GRI 418-1)

As confirmed through the internal audit's annual cyber-security review, Medical Imaging's information-security and customer-privacy protection mechanisms operated effectively in 2025, with no data breaches or major security incidents. The specific results of the year are summarized inTable 4-33.

Table 4-33Medical Imaging's 2025 Information-Security and Customer-Privacy Results

Item	2025 Results
Substantiated complaints of breaches of customer privacy or loss of customer data (GRI 418-1)	0 cases
Complaints received regarding customer-data leakage	0 cases
Incidents in which cyber-security risk had a material impact on the Company's financial or business operations	0 cases
Major hacker-intrusion or malicious-program attack incidents	0 cases
Incidents of penalties by competent authorities for violating the Personal Data Protection Act	0 cases

In 2025, Medical Imaging received no complaints regarding customer-data leakage or breaches of customer privacy, and no incident occurred in which cyber-security risk had a material impact on the Company′ s financial or business operations.

Future improvement directions: The Company will continue to adopt innovative security-defense technologies and plans to procure a dual-server system to enhance server security and protect the stable operation of the Company′ s ERP system; it will also integrate and internalize security-control mechanisms into routine operations such as software and hardware maintenance, systematically monitoring information security to safeguard the confidentiality, integrity, and availability of the Company′ s important assets.

4.06 Product and Service Management (GRI 416、417)

As a leading medical-imaging equipment service provider in the Asia-Pacific region, Medical Imaging understands that the quality of medical equipment and pharmaceuticals directly affects patient health and the diagnostic effectiveness of medical institutions. The Company primarily engages in the trading of medical instruments and equipment, medical-equipment leasing, and the provision of professional integrated hospital-management consulting services. It complies with relevant laws and regulations, actively strengthens internal management and improves management quality and performance, and has established a complete product-quality management system to ensure quality, safety, and service standards throughout the product life cycle.

4.06.1 Product-Quality Management Policy (GRI 416-1)

(1) Quality Policy and Commitment

Guided by the management philosophy of ″quality first, attentive service,″ Medical Imaging is committed to providing the public with dedicated and professional service quality and highly effective medical instruments, and it promotes the concept that prevention is better than cure enabling earlier diagnosis to care for the health of more people. The Company's quality policy is established by the General Manager and communicated to internal colleagues through meetings (such as new-employee training, management-review meetings, and visitor briefings) and in writing, thereby building a top-down quality culture.

(2) Quality Assurance of Medical Imaging′s Distributed Products

The medical-imaging equipment and pharmaceuticals distributed by the Company are mainly supplied by GE HealthCare. All products have passed the manufacturer's international quality certification and have been carefully assessed by the Company to comply with domestic regulatory requirements. The products distributed by Medical Imaging are shown in Table 4-34

Table 4-34 Main Categories of Products Distributed by Medical Imaging

Product Category	Main Products
Imaging-Medicine Equipment	Bone densitometers, ultrasound scanners, angiography systems, digital X-ray systems, computed tomography (CT) scanners, magnetic resonance imaging (MRI) scanners, mammography systems, and positron emission tomography (PET) scanners.

Product Category	Main Products
Contrast Agents and Pharmaceuticals	Sonazoid .(exclusive distribution rights in Taiwan for this liver-lesion contrast agent), etc.
Medical-Management Services	Medical-equipment leasing and professional integrated hospital-management consulting services.

(3) After-Sales Service and Professional Technical Support

Medical Imaging has an experienced sales and technical team that provides the latest medical information and comprehensive product training. Professional personnel market products to medical institutions, and after installation, professional personnel provide training courses for medical institutions, delivering high-quality after-sales service. By training professional maintenance engineers, the Company provides after-sales and routine maintenance services for high-end imaging-medicine equipment, ensuring quality and stability throughout the product life cycle.

4.06.2 Product Meetings and Quality Training (GRI 416-1、404-2)

(1) Quality Management-Review Meeting

To track the performance of the quality-management system, the General Manager convenes a quality management-review meeting each year to discuss changes in external and internal issues related to the quality-management system, as well as information on its performance and effectiveness. After review and confirmation, the meeting conclusions serve as the basis for adjusting the following year′s quality policy and improving internal management.

(2) Employee Quality-Related Training

The Company implements its quality and service philosophy among all employees through the following means, as shown in Table 4-35.

Table 4-35 Medical Imaging’s Quality- and Service-Related Training in 2025

Training Type	Trainees	Training Content
New-employee training	New employees	Company quality policy, service philosophy, and product-knowledge fundamentals.

Training Type	Trainees	Training Content
Management-review meeting	Management level	Review of quality-management system performance and changes in external and internal issues.
Visitor briefing	Sales team / external visitors	Communication of quality policy and brand value.
Product professional training	Sales and technical teams	Provision of the latest medical information and comprehensive product training.
Maintenance-engineer training	Technical team	After-sales and routine maintenance of high-end imaging-medicine equipment.

4.06.3 Consumer-Rights Protection Mechanism (GRI 417-1)

With respect to issues such as customer health and safety, marketing, and labeling of products and services, Medical Imaging complies with relevant regulations and international standards and has established multiple policies to protect the rights of consumers and customers (corresponding to Requirement 1 of item S-14 of the 2025 Corporate Governance Evaluation), requiring employees not to directly or indirectly harm consumers' rights, health, or safety during sales.

The Company′ s consumer-rights protection policies are fully disclosed in the following sections:

- The Code of Integrity Management, the Code of Ethical Conduct, and the Supplier Management Policy see Section4.03.1,"Integrity-Management Philosophy, Policies, and Codes of Conduct."
- The Personal Data Management and Protection Guidelines and the personal-data protection and customer-privacy mechanism see Section 4.05.3, "Personal Data Protection and Customer-Privacy Mechanism."

4.06.4 Complaint Channels (GRI 2-26)

Medical Imaging has established sound customer-complaint channels to handle consumer dissatisfaction or complaint cases:

- Official-website reporting mailbox: mic.tw@msa.hinet.net
- Customer-service complaint channel (handled in accordance with the Personal Data Management and Protection Guidelines).
- Employee-opinion complaint channel (handled in accordance with the Work Rules).

The Company's complaint channels and handling procedures are fully disclosed as follows:

- The general complaint and whistleblowing mechanism (including the three elements and six handling steps) see Section 4.03.2, "Complaint and Whistleblowing Mechanism."
- Customer data-management complaint handling (including the five-step process) see Section 4.05.3, "Personal Data Protection and Customer-Privacy Mechanism."

4.06.5 2025 Product- and Service-Management Results (GRI 416-1、417-1)

As confirmed by the Company's internal audit and the supervision of each business department, Medical Imaging's product- and service-management mechanisms operated effectively in 2025. The results of the year's unique product and service-management indicators are summarized in Table 4-36:

Table 4-36 Medical Imaging's 2025 Product- and Service-Management Results

Item	2025 Results
Product-recall incidents	0 cases
Major complaints from medical institutions due to medical-equipment failure	0 cases
Incidents of violating the Medical Devices Act	0 cases
Convening of quality management-review meetings	Held according to the annual plan

Note: Violations related to the health and safety of products and services (GRI 416-2), information and labeling (GRI 417-2), and marketing communications (GRI 417-3) numbered 0 cases; see the regulatory-compliance results table in 4.04.2.1(5). Complaints related to customer privacy (GRI 418-1) numbered 0 cases; see the information-security and customer-privacy results table in 4.05.5.

In 2025, there were no incidents of violating laws and regulations concerning the safety and health of products and services, non-compliance with regulations on the information and labeling of products and services, or non-compliance with regulations on marketing communications.

Future improvement directions: The Company will continue to introduce competitive new products, expand service channels, and distribute a more complete product line, while continuously enhancing the provision of high-value-added services and increasing strategic partners to achieve economies of scale. At the same time, it will internationalize Taiwan′ s high-quality medical-service standards and expand its overall footprint into the Asia-Pacific medical-equipment leasing and management market, leading its peers to become the leading medical-service enterprise in the Asia-Pacific region.

4.07 Customer Service (GRI 2-29)

To achieve the goal of sustainable operations, customer service is a vital part of Medical Imaging’s operations. The Company places customers’ needs and feelings first, provides customized services, and strives to do its utmost at every stage before and after delivering products and services, demonstrating Medical Imaging’s professionalism and attentiveness. Medical Imaging places great emphasis on customer feedback, actively takes action to improve its customer-interaction model, and is committed to maintaining high customer satisfaction, sustaining long-term and stable customer relationships through high-quality service and communication.

4.07.1 Customer Interaction and Commitment (GRI 2-29)

Customer-Relationship Maintenance

Medical Imaging firmly believes that customers are an important asset of the Company and is committed to building stable, long-term customer relationships. With “customer first” at its core, it applies its expertise to provide the products and services most suited to customers, and maintains transparent and smooth communication, updating service progress and customer needs at all times. The sales department has an institutionalized customer-relationship maintenance strategy, dynamically grasping customer needs through regular and ad-hoc visits, and actively participates in seminars to enhance exchanges with customers and other attendees and to develop potential customer groups.In 2025, Medical Imaging participated in a total of 30 seminars and workshops. Key participation activities are shown in Table 4-37 and Figures 4-3 and 4-4.

Table 4-37 Medical Imaging’s Participation in Major Seminars in 2025

Date	Event Name	Organizer	Location
2025/04/20	Seminar on the New Era of Scarless Thyroid Minimally-Invasive Techniques	Taiwan Society of Interventional Radiology	Jindian Hall, 13F, Splendor Hotel Taichung

Date	Event Name	Organizer	Location
2025/09/13	2025 Members' Congress and Academic Seminar	Taiwan Association for the Prevention of Osteoporosis, Sarcopenia and Joint Disease	Blue Hall, 6F, Children's Building, Kaohsiung Chang Gung Memorial Hospital

Figure 4-3 2025 Seminar on the New Era of Scarless Thyroid Minimally-Invasive Techniques

On 2025/04/20, at Jindian Hall, 13F, Splendor Hotel Taichung, clinical-application specialists conducted a real-time ultrasound imaging demonstration (GE HealthCare ultrasound equipment); attending specialist physicians learned, at close range, the image-guided operation of scarless thyroid minimally-invasive techniques.

Figure 4-4 2025 Members' Congress and Academic Seminar

On 2025/09/13, at the Blue Hall, 6F, Children's Building, Kaohsiung Chang Gung Memorial Hospital, Medical Imaging showcased the latest GE Lunar iDXA bone densitometer and the GE Logiq series of musculoskeletal and neural ultrasound systems, with attending physicians and medical professionals engaging in professional exchange.

4.07.2 Responding to and Communicating Customer Needs (GRI 2-29)

Customer-Satisfaction Management Procedure

To provide customers with the most appropriate products and services, Medical Imaging periodically conducts customer-satisfaction questionnaires to understand customers' needs and expectations, and adjusts and improves related service content based on the survey results to enhance customer trust and help maintain long-term, stable relationships. At the time of delivery, Medical Imaging asks customers to complete and return the satisfaction questionnaire, operating through the following four-stage process, as shown in Figure 4-5.

Figure 4-5 Medical Imaging's Customer-Satisfaction Management Process

Customer-satisfaction management adopts a four-stage process-Questionnaire survey → data collection → statistical analysis → formulation of improvement measures, ensuring that customer feedback is systematically reflected and drives service enhancement.

In the statistical-analysis stage, the Company analyzes the following five dimensions, surveying the experience of all customers with whom it cooperated during the year, as shown in Table 4-38.

Table 4-38The Five Evaluation Dimensions of Medical Imaging's Customer-Satisfaction Survey

Evaluation Dimension	Evaluation Content
Product Functionality	Equipment functionality, technical specifications, and performance.
Service Efficiency	Order-processing speed, response timeliness, and delivery punctuality.
Technical Capability	After-sales maintenance professionalism and technical problem-solving capability.

Evaluation Dimension	Evaluation Content
Service Attitude	Sales-team communication attitude and customer-oriented awareness.
Problem Response	Complaint-handling efficiency and the degree of implementation of improvement measures.

Based on the analysis results, the Medical Business Division is responsible for planning improvement measures for items scoring below 80. In 2025, the average questionnaire satisfaction reached 100 points or above; the customer-satisfaction survey covered the first quarter to the second quarter of 2025. In the future, the Company will continue to meet customer needs with a prudent attitude to maintain the highest satisfaction.

Customer-Complaint Handling Procedure

Medical Imaging handles complaints in accordance with the Customer Complaint Handling Procedures, ensuring that customer complaints are addressed promptly and effectively. The scope of complaints covers suggestions on product and service quality, personnel expertise, and service attitude. To improve the convenience of filing complaints, Medical Imaging provides a toll-free repair hotline, 0800-010770. After receiving a complaint, the Company first clarifies the attribution of responsibility, and the responsible department carries out subsequent corrective actions and measures, striving to reply to each complaint case within 4 hours of receipt. This is shown in Figure 4-6.

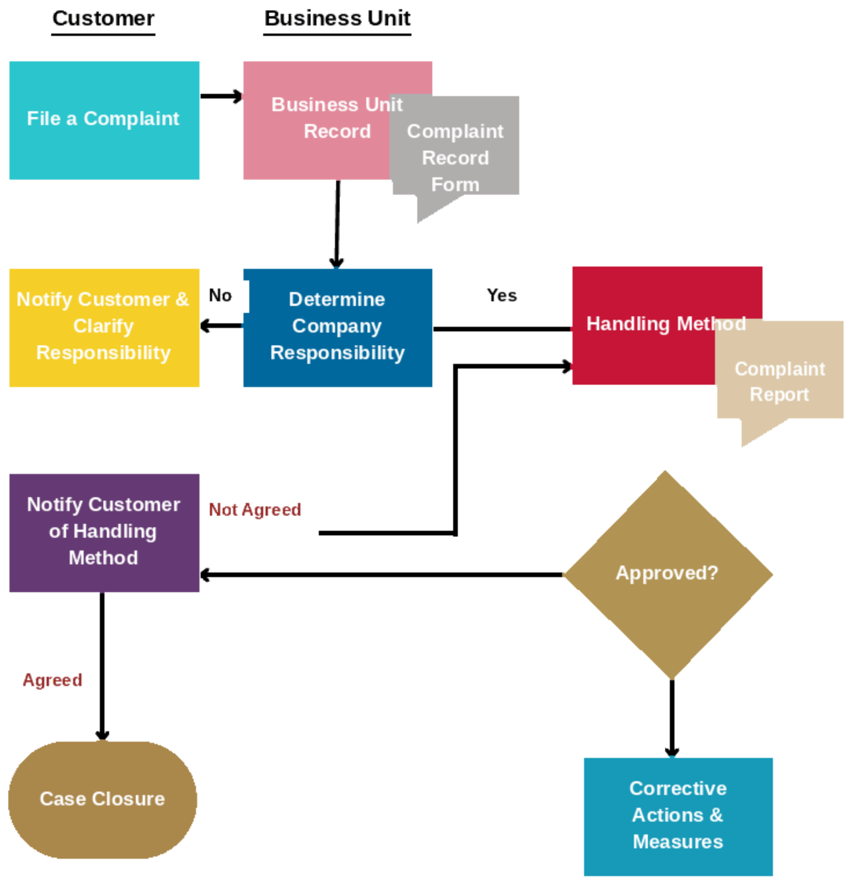

Figure 4-6 Medical Imaging's Customer-Complaint Handling Process

The customer-complaint handling process comprises: filing a complaint → recording by the business unit (Complaint Record Form) → determination of company responsibility → handling method (Complaint Report) → approval → corrective actions and measures (if agreed) or notifying the customer of the handling method (if not agreed) → case closure.

Through the above measures, Medical Imaging pledges that every customer's feedback is fully reflected and properly handled. To date, there have been no cases in which a customer's doubt about a product led to a return, and no major complaint cases occurred in 2025.

4.08 Supply-Chain Management (GRI 204)

The resilience of the supply chain is closely linked to Medical Imaging's sustainable operations, and how to cooperate with suppliers to enhance sustainable-governance effectiveness has become an important part of Medical Imaging's pursuit of sustainable development. Medical Imaging incorporates sustainability concepts into its supply-chain management mechanism, striving to improve product and service quality while responding to stakeholders' expectations. Through continuous communication and stable cooperation, the Company ensures that suppliers meet standards in quality, cost, and delivery, and enhances supply-chain stability to satisfy market demand.

4.08.1 Supply-Chain Overview (GRI 2-6)

Medical Imaging belongs to the biotech and medical industry, mainly providing the trading and leasing of medical instruments and equipment as well as integrated management-consulting services for medical institutions. The Company's position in the medical-device industry value chain is shown in Table 4-39.

Table 4-39 The Medical-Device Industry Value Chain in Which Medical Imaging Operates

Position in the Industry Chain	Role
Upstream	Medical-device R&D and manufacturers / pharmaceutical R&D and manufacturers (such as GE HealthCare)
Midstream	Medical Imaging (medical-device distributor and agent / medical-device dealer / medical-management consulting company)
Downstream	Medical institutions

Because most core equipment is supplied by internationally renowned medical-equipment and pharmaceutical R&D manufacturers, the Company places particular importance on the long-term stability of the supply chain and the foundation of trust with its partners. The Company's largest supplier is GE HealthCare, for which it is the Taiwan-area distributor; in 2024 and 2025, the main purchasing supplier accounted for 84.7% and 77.1% of net purchases, respectively. To sustain the partnership with its main supplier, Medical Imaging trains professional maintenance engineers to provide after-sales and routine maintenance services for high-end imaging-medicine equipment, and leverages its marketing-channel advantages to increase the supplier's reliance on the Company, creating an irreplaceable position that discourages any arbitrary change of distributorship.

In 2025, the number of suppliers transacting with Medical Imaging totaled 136 in total; in addition to suppliers providing administrative services to Medical Imaging, a total of 39 are the main suppliers of the Company's medical imaging equipment. To effectively manage medical-device suppliers, Medical Imaging uses an annual transaction amount of NT$5 million or more as the threshold to select tier-1 suppliers, totaling 4 suppliers. Among these tier-1 suppliers, Medical Imaging designates as key suppliers the main suppliers that are critical to the Company's operations and the top three suppliers by total transaction amount, and closely monitors the profiles of these key suppliers.

4.08.2 RBA and Integrity-Commitment Management (GRI 205-2)

Medical Imaging recognizes that ethical supply-chain governance is key to sustainable operations. Although it has not yet formally adopted the RBA (Responsible Business Alliance) certification system, it follows the spirit of the RBA's five areas labor, health and safety, environment, ethics, and Management Systems incorporating the relevant requirements into its existing policy framework and gradually building a supply-chain governance mechanism that meets international standards through pre-transaction integrity assessments and the implementation of ESG strategies with major suppliers.

(1) Policy Correspondence to the RBA's Five Areas

To concretely implement the spirit of the RBA's five areas in supply-chain management, Medical Imaging maps the requirements of each area to the Company's existing policy documents, forming a complete governance-standard system, as shown in Table 4-40.

Table 4-40 Medical Imaging's Policy Framework Mapped to the RBA's Five Areas

RBA Area	Medical Imaging's Corresponding Policy	Key Requirements
Labor	Supplier Management Policy Human Rights Policy	Requires suppliers to comply with labor laws, respect internationally recognized fundamental labor rights, and prohibit forced labor, child labor, workplace discrimination, and sexual harassment.
Health and Safety	Supplier Management Policy	Requires suppliers to comply with relevant standards on occupational safety and health.
Environment	Supplier Management Policy Climate-related supply-chain management	Requires suppliers to comply with relevant environmental standards; seeks a green supply chain and sets carbon-reduction requirements for the top five suppliers by annual transaction amount.
Ethics	Code of Integrity Management Code of Ethical Conduct Supplier Management Policy	Conducts business in a fair, honest, and transparent manner, prohibiting dishonest conduct such as offering or accepting bribes, conflicts of interest, money laundering, and insider trading.

RBA Area	Medical Imaging's Corresponding Policy	Key Requirements
Management Systems	Pre-transaction supplier assessment	Conducts customer and supplier assessments before business dealings to avoid transactions with dishonest companies; the Supply-Chain Management Team under the Sustainability Promotion Team coordinates supply-chain management matters.

(2) Supplier Integrity-Assessment Mechanism

Medical Imaging conducts business in a fair and transparent manner and performs customer and supplier assessments before business dealings to avoid transactions with dishonest companies. The scope of assessment includes:

- Regulatory compliance: carefully assessing before procurement whether products meet domestic regulatory requirements.
- Integrity record: assessing the integrity record of counterparties.
- ESG performance: the main supplier, GE HealthCare, has established ESG-related strategic directions and implemented them concretely.

(3) Current Status of Integrity-Commitment Management

Medical Imaging adopts a step-by-step implementation strategy: some items are already in operation (such as pre-transaction assessment and ESG confirmation of major suppliers), while others are planned for adoption in subsequent years (such as anti-bribery commitment letters and the RBA Code of Conduct).The current status of this year's efforts is summarized in Table 4-41.

Table 4-41 Current Status of Medical Imaging's Integrity-Commitment Management in 2025

Item	2025 Status	Future Plans
Require suppliers to sign an anti-bribery commitment letter	Not yet implemented	Planned for adoption in subsequent years
Require suppliers to sign an RBA Code of Conduct commitment letter	Not yet implemented	To be assessed for adoption as business development requires
Confirmation of major suppliers' ESG strategy	Implemented by GE HealthCare	Continue to strengthen ESG communication with suppliers
Pre-transaction supplier assessment	Implemented	Continue to deepen the assessment

Item	2025 Status	Future Plans
Participate in ESG-related training held by customers	Participated	Continue to build ESG-promotion capacity

Looking ahead, the Company will continue to assess the feasibility of formally adopting the RBA certification system, and plans to gradually require suppliers to sign anti-bribery commitment letters and RBA Code of Conduct commitment letters, deepening its supply-chain ethical-governance system in line with the development trends of international supply-chain sustainability standards.

4.08.3 Local Procurement and Sustainable Supply Chain (GRI 204-1)

Due to industry characteristics and product-specification requirements, Medical Imaging purchases most of its main medical equipment from large international R&D and manufacturing firms. Nevertheless, the Company strives, to the extent feasible, to procure from companies established locally in Taiwan including foreign-invested subsidiaries registered in Taiwan, domestic equipment distributors, domestic maintenance and technical-service providers, and logistics and administrative-service suppliers—thereby strengthening local economic linkages and supporting local employment and service resilience.

The Company's local-procurement ratio is calculated in accordance with the GRI 204-1 (Proportion of spending on local suppliers) disclosure standard A "local supplier" refers to a supplier in the same geographic market as the procuring entity that is, the geographic location of the supplier's corporate legal registration, rather than the place where the product is actually researched or manufactured. Although the Company's largest supplier, GE HealthCare, is GE Group's service subsidiary in Asia, it is legally registered in Taiwan and therefore falls within the "local supplier" category under the GRI 204-1 standard.

In 2025, Medical Imaging's total procurement amount was approximately NT$1,027,169 thousand, of which the proportion attributable to local procurement was 100.00%; in 2025, there were no items procured directly from foreign suppliers.This is shown in Figure 4-7.

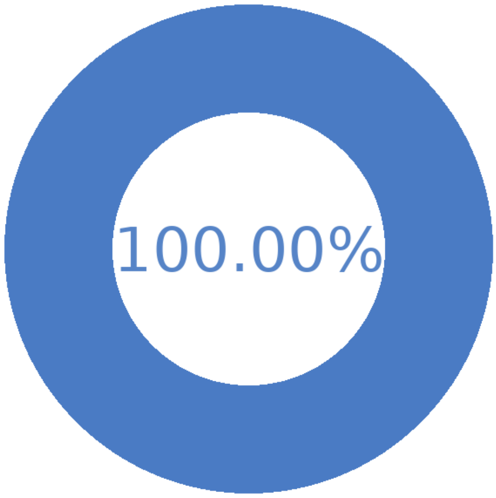

Figure 4-7 Medical Imaging's 2025 Local-Procurement Amount Ratio

Medical Imaging's local-procurement ratio disclosed under GRI 204-1 for 2025 was 100.00%.

Note 1: Medical Imaging's operating sites are mainly located in Taiwan; "local" is defined as Taiwan.

Note 2: Under GRI 204-1, "local" refers to suppliers whose corporate legal registration is geographically located in Taiwan, including foreign-invested subsidiaries registered in Taiwan (such as GE HealthCare, which, although a subsidiary of the GE Group, is legally registered in Taiwan), rather than the place where the product is actually researched or manufactured.

Note 3: In the future, Medical Imaging will assess adding an "actual product origin" disclosure dimension to provide more complete information on its local economic contribution.

To fully present the geographic-distribution characteristics of the Company's supply chain, Medical Imaging classifies suppliers by the products and services they provide and distinguishes the number of domestic and foreign suppliers. The 2025 supplier distribution is shown in Table 4-42.

Table 4-42 Medical Imaging's 2025 Supplier Types and Geographic Distribution

Supplier Type	Main Products/Services Provided	Supplier Location (Domestic)	Supplier Location (Foreign)	Total Number
Equipment suppliers	Medical imaging equipment (bone densitometers, ultrasound scanners, CT, MRI, etc.)	10	0	10

Supplier Type	Main Products/Services Provided	Supplier Location (Domestic)	Supplier Location (Foreign)	Total Number
Pharmaceutical/contrast-agent suppliers	Medical contrast agents (such as Sonazoid (立梭影)) and related pharmaceuticals	1	0	1
Maintenance and technical services	Equipment maintenance, parts supply, technical support	24	0	24
Logistics and distribution	Equipment transport, warehousing, installation, import customs clearance	4	0	4
Administrative and operational services	Office supplies, IT services, office leasing, printed materials	82	0	82
Human-resources services	Education and training, labor outsourcing, accounting/legal consulting	18	0	18
Cross-category suppliers	Already counted in the categories above; not double-counted in the total	(3)	0	(3)
Total		136	0	136

Note1: Medical Imaging's operating sites are mainly located in Taiwan; "local" as mentioned above is defined as Taiwan.The domestic suppliers listed in this table are, under the GRI 204-1 standard, suppliers whose corporate legal registration is in Taiwan, including foreign-invested subsidiaries registered in Taiwan; foreign suppliers refer to suppliers to whom orders are placed directly with an overseas legal entity.

In the future, Medical Imaging will, under existing conditions, continue to assess feasible procurement strategies and, while maintaining service quality, gradually increase the proportion of "substantively local" procurement (including domestically researched and domestically manufactured products), deepening its support for Taiwan's local industries.

4.09 External Engagement (GRI 2-28)

Medical Imaging recognizes that industry collaboration is an important foundation for sustainable development. Through participation in relevant industry associations, it strengthens professional exchange, knowledge sharing, and shared industry prosperity, keeps abreast of regulatory and market trends, and responds to stakeholders' expectations regarding corporate sustainability. The associations in which the Company participated in 2025 are summarized in Table 4-43.

Table 4-43 Medical Imaging's Industry-Association Memberships in 2025

No.	Association Name	Participation Status	Description of Participation
1	Taipei Medical Devices Commercial Association (台北市醫療器材商業同業公會)	Member	The medical-device association is an important information platform for the medical-device industry, providing industry updates, holding seminars and exhibitions, and leading members to participate in international exhibitions to promote cooperation, while also helping members communicate with the government and stay informed of regulatory changes. By joining the association, Medical Imaging keeps abreast of the latest regulations and information on emerging medical devices and expands its opportunities to connect with manufacturers.

Looking ahead, Medical Imaging will continue to deepen its cooperation with industry associations and assess participation in more ESG-related industry initiatives, giving back to the industry and society through cross-sector collaboration and promoting the sustainable development of the medical-device industry.

Chapter 5 Social Inclusion、Health Equity

This chapter describes Medical Imaging's commitments and practices in the social dimension, covering material topics such as human rights protection, workforce structure and diversity, compensation and benefits, talent cultivation and development, occupational safety and health, and social participation. Guided by a people-oriented philosophy, Medical Imaging strives to build a work environment that respects diversity and is healthy and safe, and supports the shared growth of its employees and the enterprise through comprehensive compensation, benefits, and talent development systems. At the same time, Medical Imaging actively fulfills its corporate social responsibility, giving back to the community and society through its own expertise to promote health equity and social inclusion.

5.01 Human Rights Policy and Commitment

（GRI 2-23、2-24、406-1、408-1、409-1）

Guided by a people-oriented philosophy, Medical Imaging is committed to safeguarding the fundamental human rights of every colleague and to respecting and embracing every employee. The Company firmly opposes discrimination and harassment of any kind and ensures that all employees enjoy equal opportunities at work. By establishing a fair and transparent management system, the Company strives to create a dignified, safe, and equal work environment where employees can work with peace of mind and realize their self-worth.

(1) Formulation of the Human Rights Policy

To concretely embed its human rights commitments within the Company's governance system and respond to stakeholders expectations regarding corporate human rights governance, Medical Imaging, in accordance with international human rights conventions and initiatives, formulated its Human Rights Policy after review and approval by the 11th meeting of the third-term Audit Committee on August 11, 2025, and ratification by the Board of Directors on the same day. This policy serves as the highest guiding principle for the Company's human rights governance, covering diverse stakeholders including employees, suppliers, and customers, and ensures effective implementation through education and training, grievance mechanisms, and regular review, as shown in Table 5-1

Table 5-1　Formulation Process of Medical Imaging's Human Rights Policy

Date	Governance Procedure	Description
2025/08/11	Audit Committee (3rd term, 11th meeting)	Reviewed and approved the establishment of the Human Rights Policy，Approved unanimously by all attending members.
2025/08/11	Board of Directors	Ratified the establishment of the Human Rights Policy，Approved as proposed by all attending directors.

(2) Core Commitments of the Human Rights Policy

Medical Imaging formulated its policy in accordance with international human rights standards including the United Nations Universal Declaration of Human Rights (UDHR), the United Nations Guiding Principles on Business and Human Rights (UNGPs), and the core conventions of the International Labour Organization (ILO). Its main commitments are summarized in Table 5-2.

Table 5-2Core Commitments of Medical Imaging's Human Rights Policy

Commitment Dimension	Specific Content	Corresponding International Standard
Prohibition of Forced Labor	Commit to not forcing anyone to work through violence, threats, deception, or coercion.	ILO No. 29 and No. 105 Conventions
Prohibition of Child Labor	Commit to not employing children below the legal minimum working age and to preventing young workers from performing hazardous work.	ILO No. 138 and No. 182 Conventions
Prohibition of Workplace Discrimination	No differential treatment based on gender, sexual orientation, age, religion, race, nationality, disability, political stance, marital status, or the like.	ILO No. 100 and No. 111 Conventions
Prohibition of Workplace Harassment	Eliminate sexual harassment, workplace bullying, and any form of personal violation.	ILO No. 190 Convention
Protection of Freedom of Association	Respect employees' rights to assembly, association, and collective bargaining.	ILO No. 87 and No. 98 Conventions

Commitment Dimension	Specific Content	Corresponding International Standard
Reasonable Working Hours and Remuneration	Comply with local labor regulations, provide reasonable remuneration at or above the local minimum wage, and avoid excessive working hours.	UDHR Articles 23 and 24
Health and Safety	Provide a safe, sanitary, and healthy work environment; see 5.02 Occupational Safety and Health for details.	ILO No. 155 Convention
Protection of Personal Privacy	Respect employees' personal data and privacy rights, and avoid improper collection, processing, and use.	UDHR Article 12

Note: Medical Imaging's Human Rights Policy was formulated in accordance with international human rights conventions and initiatives. The international standards covered include the UN Universal Declaration of Human Rights (UDHR), the UN Guiding Principles on Business and Human Rights (UNGPs), and the core conventions of the International Labour Organization (ILO).

(3) Focus Groups and Management Mechanisms for Human Rights Issues

Medical Imaging's human rights governance covers three major stakeholder groups employees, suppliers, and customers and assigns responsible units according to the nature of each issue, establishing comprehensive grievance channels to ensure that human rights commitments are implemented at every stage, as shown in Table 5-3.

Table 5-3 Medical Imaging's Human Rights Focus Groups and Grievance Mechanisms

Focus Group	Core Issues	Responsible Unit	Grievance Mechanism
All Employees	• Equality • Anti-discrimination • Forced labor • Sexual harassment	Administration Division (HR affairs)	Email:mic.tw@msa.hinet.net
All Employees of Suppliers	• Child labor • Forced labor • Working hours • Safety and health	Administration Division	Email:mic.tw@msa.hinet.net

Customers	• Data privacy and security	Medical Business Division Equipment Sales Division	Email:mic.tw@msa.hinet.net After-sales service hotline: 0800-010-770

Note: Access to the grievance mailbox is restricted so that employees and stakeholders can voice their opinions with confidence on a non-public platform. For the detailed management mechanism for customer data privacy, see 4.05 Information Security and Customer Privacy Protection.

(4) Extension of Human Rights to the Supply Chain

Medical Imaging recognizes that its human rights commitments cover not only the Company's employees but should also extend to its supply chain partners ensuring that human rights commitments are implemented throughout the entire value chain via the mechanisms of the Supplier Management Policy. The Company has established a Supplier Management Policy that requires suppliers to comply with labor laws and respect internationally recognized fundamental labor rights, with commitments including the prohibition of forced labor, child labor, workplace discrimination, and sexual harassment, as shown in Table 5-4.

Table 5-4 Medical Imaging's Supply Chain Human Rights Governance Mechanisms

Governance Aspect	Specific Mechanism	Corresponding Policy
Policy Requirement	Require suppliers to comply with labor laws and respect internationally recognized fundamental labor rights.	Supplier Management Policy
Pre-procurement Assessment	Carefully assess before procurement whether suppliers comply with domestic regulatory requirements.	Supplier Management Policy
Integrity Assessment	Conduct supplier assessments before business dealings to avoid transactions with dishonest companies.	Code of Ethical Conduct

Note: For the detailed management mechanism for supply chain human rights (including alignment with the five RBA areas), see 4.08.2 RBA and Integrity Commitment Management and 4.08.4 Supplier Management Mechanism.

(5) Human Rights Education, Training, and Awareness

To ensure the human rights policy is concretely implemented in daily operations, Medical Imaging promotes human rights concepts through diverse channels, strengthening all employees human rights awareness and understanding and building their familiarity with the grievance mechanism, as shown in Table 5-5.

Table 5-5　Medical Imaging's Human Rights Awareness Channels

Awareness Method	Description	Applicable Audience
Email	Regularly send human rights-related information to strengthen employees' human rights awareness	All employees
Internal Bulletin Board	Post information on the human rights policy and grievance channels	All employees
Internal Meetings	Promote human rights concepts at quarterly meetings, labor-management meetings, and similar occasions	All employees
New Employee Training	Incorporate the human rights policy into new employee onboarding training	New employees

Note: Human rights awareness and education/training are planned and executed by the Administration Division.

(6) 2025 Human Rights Commitment Results

Through regular reviews by the Company's Administration Division and business units and confirmation via multiple feedback channels such as email and labor-management meetings, no human rights-related violations occurred in 2025. The specific results are summarized in Table 5-6:

Table 5-6　Medical Imaging's 2025 Human Rights Commitment Results

Item	2025 Results
Establishment of the Human Rights Policy	Ratified by the Audit Committee and the Board of Directors on 2025/08/11
Discrimination incidents (GRI 406-1)	0 cases
Sexual harassment incidents	0 cases
Child labor incidents (GRI 408-1)	0 cases
Forced labor incidents (GRI 409-1)	0 cases
Employee grievance cases	0 cases
Reports of violations of the Supplier Management Policy (including human rights issues)	0 cases

Item	2025 Results
Human rights awareness sessions (email, bulletin board, internal meetings)	1sessions
Human rights education/training participants	0participant-times

5.01.1 Workforce Structure and Diversity (GRI 2-7, 405-1)

In talent recruitment, Medical Imaging upholds the principles of diversity, equality, and inclusion, establishing clear and inclusive recruitment policies that protect all job applicants and employees from unfair treatment based on personal characteristics such as gender, age, race, nationality, or disability. As of December 31, 2025, the Company had a total of 47 regular employees, remaining stable compared with 2024, with a solid and flexible workforce structure.

(1) Total Number of Employees and Job Distribution

100% of Medical Imaging's employees are full-time regular employees, with no part-time or temporary staff. By job nature, they are divided into two categories"Management and General Affairs Staff" and "Operations and Sales Staff"as shown in Table 5-7 and Figure 5-1.

Table 5-7 Medical Imaging's Employee Headcount and Structure over the Past 2 Years

Job Category	2024 (persons)	2025 (persons)	2025 Proportion
Management and General Affairs Staff	13	13	27.66%
Operations and Sales Staff	34	34	72.34%
Total	47	47	100.00%

Note: In 2025 there were no employment categories other than full-time employees.

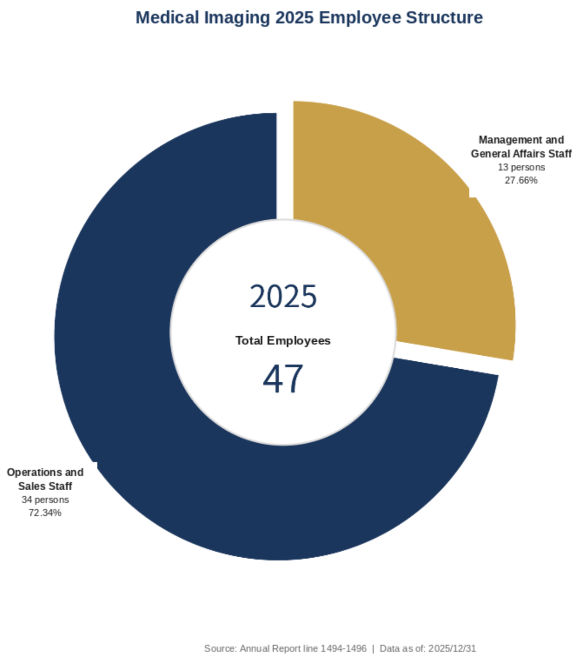

Figure 5-1 Medical Imaging's 2025 Employee Structure

Medical Imaging had a total of 47 employees in 2025, of whom Operations and Sales Staff accounted for 72.34% (34 persons) and Management and General Affairs Staff for 27.66% (13 persons), reflecting the Company's business-oriented workforce structure as a medical equipment distributor.

(2) Average Age and Years of Service

The average age and years of service of Medical Imaging's employees show a steadily rising trend, reflecting the Company's strong talent retention. Employees generally possess solid professional competence and practical experience, contributing positively to the Company's operational efficiency and quality, as shown in Table 5-8.

Table 5-8 Average Age and Years of Service of Medical Imaging's Employees

Item	2024	2025
Average age (years)	43.19	43.47
Average years of service (years)	6.52	7.43

Note: The average years of service in 2025 increased by 0.91 years compared with 2024, reflecting stable employee retention and the continued accumulation of organizational experience.

(3) Distribution by Educational Attainment

The educational attainment of Medical Imaging's employees is generally at a good level, with those holding an associate degree or above totaling 97.87%, reflecting a talent structure with a solid industry-professional foundation. The stable educational composition supports the professional requirements of the Company's businesses in medical imaging equipment distribution, consulting services, and after-sales technical support, as shown in Table 5-9 and Figure 5-2.

Table 5-9 Distribution of Medical Imaging's Employees by Educational Attainment

Education	2024	2025
Doctorate	0.00%	0.00%
Master's	12.76%	12.76%
Associate/Bachelor	82.98%	85.11%
High school or below	2.13%	2.13%
Total	100.00%	100.00%

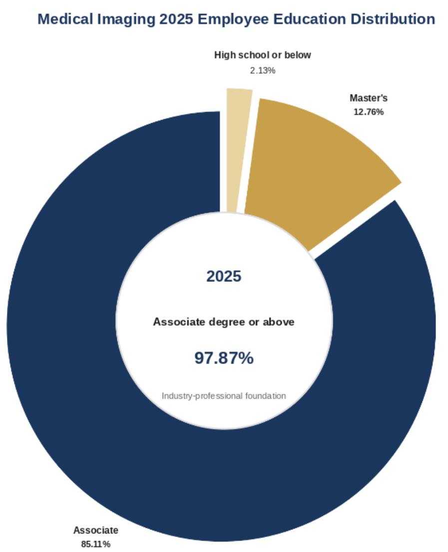

Figure 5-2 Distribution of Medical Imaging's Employees by Educational Attainment, 2025

(4) Distribution by Gender, Age, and Job Level

To fully disclose the diverse composition of its employees, Medical Imaging conducts statistical analysis across multiple dimensions such as gender, age, and job level, presenting the balanced development of its overall workforce structure. In terms of gender distribution, the ratio of male to female employees reflects the Company's concrete achievements in a gender equal workplace in terms of age structure, employees are mainly in the 30–50 age range, with solid professional competence and practical experience; in terms of job level structure, the ratio of supervisors to non-supervisors reflects a stable organizational hierarchy, as shown in Table 5-10.

Table 5-10 Distribution of Medical Imaging's Employees by Gender and Age, 2025

		Male		Female		Total	
		Number	Proportion	Number	Proportion	Number	Proportion
Employment Category	Full-time employees	18	38.3%	29	61.7%	47	100.00%
Job Level	Supervisors	2	11.1%	7	24.1%	9	19.1%
	Non-supervisors	16	88.9%	22	75.9%	38	80.9%
Age	< 30 years	4	22.2%	3	10.4%	7	14.9%
	30–50 years	8	44.5%	19	65.5%	27	57.4%
	> 50 years	6	33.3%	7	24.1%	13	27.7%

Note 1: All employee categories are counted by headcount; statistics are based on employees in service as of December 31, 2025.

Note 2: "Supervisors" refers to employees at the manager level or above.

Note 3: In 2025 there were no employees with disabilities or from ethnic minorities (Indigenous peoples).

(5) Distribution by Work Location

Medical Imaging's operating base is mainly at its Taipei headquarters in Taiwan, with 100% of regular employees working in Taiwan, reflecting the Company's operating strategy centered on the Taiwan market. Operations in mainland China are carried out independently by subsidiaries (Yongzan Co., Ltd.; Lecheng Co., Ltd.; Jiangsu Guozan Medical Equipment Co., Ltd.) and are outside the disclosure scope of this sustainability report, as shown in Table 5-11.

Table 5-11 Distribution of Medical Imaging's Employees by Work Location, 2025

		Taiwan		Mainland China	
		Number	Proportion	Number	Proportion
Employment Category	Full-time employees	43	91.49%	4	8.51%

Note 1: All employee categories are counted by headcount; statistics are based on employees in service as of December 31, 2025.

Note 2: In 2025 there were no employment categories other than full-time employees.

Note 3: The mainland China subsidiaries operate independently and are outside the disclosure scope of this sustainability report.

5.01.2 Diversity, Inclusion and Gender Equality (GRI 405-1, 406-1)

Medical Imaging values workplace diversity (in culture and gender), develops optimal action plans, and provides equal employment opportunities. The Company firmly believes that employees from diverse backgrounds bring different perspectives and innovative momentum to the organization, and is committed to creating a dignified, safe, and equal work environment.

(1) Diversity and Inclusion Policy

To concretely embed the concept of diversity and inclusion in talent management, Medical Imaging explicitly commits to the principle of equal employment through its Human Rights Policy, prohibiting discrimination of any kind from gender, age, and ethnicity to disability and marital parental status thereby comprehensively safeguarding employees equal employment opportunities, as shown in Table 5-12.

Table 5-12 Dimensions of Medical Imaging's Diversity and Inclusion Policy

Dimension	Commitment
Gender Equality	Equal rights for men and women-Equal pay for equal work; equal promotion opportunities
Age Diversity	No age restrictions on hiring-Value the professional complementarity of different generations
Ethnic Inclusion	No differential treatment based on race, nationality, religion, or cultural background

Dimension	Commitment
Disability-Friendly	Provide reasonable workplace accommodations to support the employment of persons with disabilities
Marriage- and Parenting-Friendly	Provide comprehensive measures such as parental leave and flexible working hours to support employees raising children

Note: For detailed human rights commitments and grievance mechanisms, see 5.01 Human Rights Policy and Commitment.

(2) Gender Equality on the Board of Directors

To embody its commitment to gender equality at the corporate governance level, Medical Imaging attaches importance to gender equality in the composition of its Board of Directors. The current Board includes 2 female members, with female directors accounting for 25%, reflecting the Company's commitment to diversity at the highest governance level. The Company will continue to work toward increasing the proportion of female directors, as shown in Table 5-13.

Table 5-13 Gender Composition of Medical Imaging's Board of Directors

Item	Male	Female	Total
Number of directors	6	2	8
Proportion	75.00%	25.00%	100.00%

Note: The current directors' term runs from 2023/06/09 to 2026/06/08.

(3) Female-to-Male Compensation Ratio

The compensation provided by Medical Imaging complies with local regulatory requirements and does not differ based on gender, sexual orientation, age, religion, race, nationality, disability, political stance, or marital status. In 2025, the mean salary of the Company's non-supervisory full-time employees was NT$884 thousand and the median was NT$821 thousand; the ratio of average compensation (including base salary and bonuses) of female to male non-supervisory employees was 0.8986:1. The ratio of the total annual compensation of the highest-paid individual to the median total annual compensation of other employees was 2.02:1. For supervisory positions, given the small number of supervisors, the Company does not separately disclose the female-to-male compensation ratio for that level in order to avoid making individual employees' compensation identifiable.

5.01.3 Employee Compensation and Benefits (GRI 401-2, 405-2)

Medical Imaging ensures that all employees receive due remuneration by establishing a fair and transparent compensation system. In addition to complying with the Labor Standards Act, it provides benefits that exceed statutory requirements, ,including an employee stock ownership plan and group insurance, creating a workplace environment that respects human rights, safety, and well-being, where employees can work with peace of mind and realize their self-worth.

(1) Compensation Policy

The compensation provided by Medical Imaging complies with local regulatory requirements and does not differ based on gender, sexual orientation, age, religion, race, nationality, disability, political stance, or marital status. Beyond base salary, the Company also considers employees annual performance and the Company's operating conditions in awarding year-end bonuses and gifts for the three major festivals, thereby motivating colleagues dedication and potential. A structural salary adjustment was carried out in 2024, raising salaries by 3% to 6% based on individual performance.

To comply with regulatory disclosure requirements, the Company discloses salary information for non-supervisory full-time employees in accordance with Article 4-2 of the Regulations Governing the Preparation and Filing of Sustainability Reports by Listed Companies, as shown inTable 5-14

Table 5-14 Medical Imaging's 2025 Salary Disclosure for Non-Supervisory Full-Time Employees

Item	2024 (NT$ thousand/person)	2025 (NT$ thousand/person)	Percentage Change
Mean salary of non-supervisory full-time employees	871	884	1.49%
Median salary of non-supervisory full-time employees	765	821	7.32%

Note: For the compensation policy of the highest governance body and senior management, see 2.03.2.6 Compensation Policy and Compensation Determination Process. Data are disclosed in accordance with Article 4-2 of the Regulations Governing the Preparation and Filing of Sustainability Reports by Listed

Companies.

(2) Employee Benefit Measures

Medical Imaging recognizes that employee benefits are key to retaining talent and building cohesion. In addition to statutory protections such as pension contributions and group insurance, it offers benefits exceeding legal requirements including a stock ownership plan, flexible working hours, festival gifts, and staff gatherings comprehensively caring for employees needs in work, life, and health, as shown in Table 5-15 and Figure 5-3.

Table 5-15　Overview of Medical Imaging’s Employee Benefit Measures

Benefit Category	Specific Items
Workplace Benefits	Employee group insurance (life, accident, and medical), employee stock ownership plan, year-end bonuses, labor pension contributions (6%), flexible working hours
Festival Benefits and Annual Events	Three-festival bonuses (Lunar New Year, Dragon Boat Festival, Mid-Autumn Festival), staff gatherings, year-end party
Health Care and Life Support	Childbirth subsidies, maternity leave, parental leave, marriage/bereavement allowances, health check-ups, employee travel

Figure 5-3　Medical Imaging’s 2025 Year-End Party

Medical Imaging held its 2025 year-end party on February 6, 2026,where all colleagues gathered together, embodying the Company’s commitment to team cohesion and a happy workplace for employees.

(3) Pension System

Medical Imaging has implemented the new labor pension system since July 1, 2005, making pension contributions for all employees in accordance with the Labor Pension Act to safeguard their basic economic security after retirement. Pursuant to the Labor Pension Act, the Company contributes no less than 6% of each employee′ s monthly wage to their individual pension account, and handles retirement matters in accordance with the Act and the Company′ s personnel management rules.

(4) Employee Stock Ownership Plan

To strengthen long-term incentives and retention, Medical Imaging links employees interests with the Company’s long term development through the issuance of employee stock options, making employees not only employees but also shareholders of the Company.

In March 2024, Medical Imaging approved the 2024 Rules for the Issuance and Subscription of Employee Stock Options to attractand retain outstanding talent and to motivate employees and build cohesion. In 2025, it further approved the 2025 Rules for the Issuance and Subscription of Employee Stock Options, continuing to advance the long-term employee incentive mechanism.

(5) Health Care

Employee health is the cornerstone of the Company’ss stable operations. The Company comprehensively safeguards employees physical and mental health through diverse mechanisms such as regular health check-ups, group medical insurance, and health promotion programs.

Medical Imaging conducts pre-employment physical examinations for new hires in accordance with the Regulations of Labor Health Protection, and from time to time fully subsidizeshealth check-ups for current employees, fulfilling its corporate duty of care.2025 , a total of 1 employee participated in health check-ups; in 2024, a total of 34 employees participated in health check-ups.In addition, all Medical Imaging employees are covered by group insurance, which includes life insurance andmedical insurance, providing more comprehensive protection for employees health.

(6) Parental Leave and Childbirth Benefits

To support and encourage employees in balancing family life alongside work, Medical Imaging has established a comprehensive parental leave system in accordance with Taiwan’s Act of Gender Equality in Employment and the Regulations for Implementing Unpaid

Parental Leave for Raising Children, with this right available to employees of all genders. All employees enjoy a flexible work-hour system, allowing them to adjust their start and end times one hour earlier or later according to family care needs. To present the concrete effectiveness of the Company's parental leave system, the relevant 2025 statistics are shown in Table 5-16.

Table 5-16 Medical Imaging's 2025 Parental Leave Statistics

Item	Male	Female	Total
Total employees eligible for parental leave in 2025	0	0	0
Total employees who applied for parental leave in 2025	0	0	0
Employees due to return after parental leave in 2025 (A)	0	0	0
Employees who actually returned after parental leave in 2025 (B)	0	0	0
Employees who actually returned after parental leave in 2024 (C)	0	0	0
Employees who returned after parental leave in 2024 and remained employed for one full year (D)	0	0	0
Return-to-work rate % = B/A	0	0	0
Retention rate % = D/C	0	0	0

5.01.4 Labor Relations and Communication (GRI 402-1)

Medical Imaging recognizes that good internal communication is an important cornerstone for advancing the Company's operations。; therefore, it，encourages employees to actively voice their ideas and opinions and has established diverse communication channels，, including labor-management meetings, a contact mailbox, and regular internal meetings,，ensuring full exchange of views between labor and management and building a harmonious and stable labor relationship.

(1) Labor-Management Meeting Mechanism

To foster harmonious labor relations, Medical Imaging regularly convenes labor-management meetings and provides comprehensive communication channels to promptly hear employees voices and suggestions, which serve as a reference for adjusting benefits and optimizing systems.

2025 a total of 4 labor-management meetings were held; each of the labor and management sides sent 2 representatives to attend, submitting a total of 4 proposals, with topics including year-end bonuses, Dragon Boat and Mid-Autumn Festival bonuses, and the year-end party. At the meetings, the relevant units explained the proposal contentand provided follow-up reports at the next meeting, ensuring that employee proposals receive formal responses and subsequent implementation.Since its establishment, the Company has maintained harmonious labor relations and has actively built two-way and open communication, with no major labor disputes or losses having occurred.

(2) Employee Communication Channels

To create a diverse and convenient communication environment, Medical Imaging has established 4 employee communication and grievance channels, ranging from internal meetings for real-time communication to a contact mailbox for confidential feedback, ensuring that employees can find a suitable communication method in different situations, as shown in Table 5-17.

Table 5-17 Medical Imaging's Employee Communication and Grievance Channels

Channel	Description
Contact Mailbox	mic.tw@msa.hinet.net(Access to the mailbox is restricted-to protect the privacy of employees' feedback)
Labor-Management Meetings	Held regularly-to discuss issues of concern to employees and plan responses
Internal Meetings	Occasions such as quarterly and monthly meetings-Two-way communication on the Company's operating status
Website Reporting Mailbox	The Company website provides a reporting contact mailbox-with dedicated personnel assigned to handle reports

(3) Status of the Absence of a Labor Union and Collective Agreement

Medical Imaging currently has no labor union and therefore has not signed a collective agreement with its employees. Nonetheless, the Company still values harmonious labor relations, ensuring full exchange of views between labor and management through diverse channels such as labor-management meetings, the contact mailbox, and internal meetings. Since its establishment, labor relations have been harmonious, with active two-way and open communication and no major labor disputes or losses having occurred.

(4) 2025 Labor Relations Results

Based on the Administration Division′ s review of the operation of labor relations in 2025 and confirmation through diverse channels such as labor-management meetings and the contact mailbox, labor relations this year were stable and harmonious, with no major labor disputes or employee grievance cases. The specific results are summarized in Table 5-18.

Table 5-18 Medical Imaging’s 2025 Labor Relations Results

Item	2025 Results
Major labor disputes	0 cases
Employee grievance cases	0 cases
Violations of the Labor Standards Act found in labor inspections	0 cases
Losses incurred due to labor disputes	NT$0
Number of labor-management meetings held	4sessions

5.01.5 Talent Cultivation and Development (GRI 404-1, 404-2)

Talent is the cornerstone of the Company's steady growth and sustainable development. Medical Imaging is committed to fostering a diverse, equitable, and inclusive (DEI) workplace that inspires employees to realize their full potential. The Company has established a comprehensive education and training system encompassing onboarding programs, legal compliance training, and professional competency development. In addition, Medical Imaging safeguards employees' rights through an open and transparent performance evaluation mechanism and is dedicated to promoting fairness, equal opportunities, and an inclusive workplace culture.

(1) Recruitment Channels and Talent Employment

To effectively attract suitable talent, Medical Imaging recruits based on the actual needs of each hiring unit and the Company’s overall operational development direction, complemented by an internal training mechanism and a mentoring” veterans guiding newcomers” system to ensure new employees quickly integrate and leverage their strengths. The Company’s recruitment is coordinated by the human resources unit, using job platforms as the main recruitment channel to improve recruitment efficiency and talent reach. Currently, the Company's greatest need is for sales talent with practical experience. To effectively onboard new hires and accelerate their integration, the Company leverages existing internal human resources, builds an internal departmental training mechanism, and promotes a mentoring system, effectively shortening the adaptation period for new employees and enhancing overall team effectiveness. In addition, the Company offers an internal rotation mechanism and has a comprehensive cultivation system and a transparent promotion system to retain outstanding talent and reduce turnover.

(2) Statistics on New Hires and Departing Employees

To present the Company's current talent mobility, the Company classifies the structure of new hires and departing employees by age and gender as a reference for human resources planning and workplace improvement:

2025 , a total of 1 new employee joined, with a new-hire rate of 2.13%; a total of 1 employees departed, with a turnover rate of 2.13%. This is shown in Table 5-19.

Table 5-19 Structure of Medical Imaging's New Hires and Departing Employees, 2025

	Age	Male		Female		Total	
		Number	Proportion	Number	Proportion	Number	Proportion
New employees	< 30 years	1	100%	0	0%	1	100%
	30–50 years	0	0%	0	0%	0	0%
	> 50 years	0	0%	0	0%	0	0%
Total		1	100%	0	0%	1	100%
Departing Employees	< 30 years	0	0%	0	0%	0	0%
	30–50 years	0	0%	0	0%	0	0%
	> 50 years	1	100%	0	0%	1	100%
Total		1	100%	0	0%	1	100%

(3) Education and Training System

To continuously strengthen its human capital, Medical Imaging plans multi-tiered education and training for all employees from onboarding training for new hires, to integrity-in-business training for supervisory staff, to professional competency development forming a comprehensive talent cultivation system that addresses diverse dimensions such as corporate governance, business expertise, functional compliance, and information security.

Medical Imaging's training covers basic courses such as onboarding training, greenhouse gas inventory, and information security seminars, and strengthens integrity-in-business training for supervisory staff to implement corporate governance and ethical business principles. Meanwhile, each department plans internal training or participates in outsourced professional competency courses according to actual business needs, as shown in Table 5-20.

Table 5-20 Medical Imaging's 2025 Internal and External Education/Training Statistics

Training Topic	Trainees	Brief Description	Total Sessions
Onboarding Training	New employees	Aims to help new colleagues quickly familiarize themselves with the Company environment and master the skills needed for their roles. Content includes basic operation of internal systems and basic explanations of the duties of the colleague's department.	1
Sales Department Training	All sales department staff	New customer development; new product introductions	7
Integrity in Business	All supervisory staff	Oral reports at quarterly meetings。In 2025, a cumulative 34 participant-times attended in person and online, with a test administered after training	2
Functional Competency Training	Functional staff	External institutions provide training courses for the Company's functional staff related to pharmacists, occupational safety, and radiation protection	13
December Information Security Seminar	All employees	Rules on personal computer and network use, and computer room security management	1

In 2025, a total of 24 education/training sessions were conducted, with cumulative employee training hours reaching 323 hours and average training hours per person of 6.87 hours. The Company will continue to enhance employees' professional capabilities and overall organizational effectiveness through professional courses.In addition, the Company also, on January 16, 2025, conducted greenhouse gas inventory training taught by an external consultant,introducing greenhouse gas inventory methods to help the Company complete its greenhouse gas inventory and verification within the timeline of the Sustainable Development Roadmap for listed companies.

(4) Statistics on Employee Training Hours

To present the concrete effectiveness of its investment in employee education and training, the Company compiles 2025 employee training hours by job level and gender, ensuring fairness in the allocation of training resources and full participation, as shown in Table 5-21.

Table 5-21 Medical Imaging's 2025 Employee Training Hours

Category	Supervisors (Female)	Supervisors (Male)	Non-supervisors (Female)	Non-supervisors (Male)	Total
Total training hours	68	17	145	93	323
Total employees in the category	7	2	22	16	47
Average training hours	9.71	8.50	6.59	5.81	6.87

Note: "Supervisors" refers to employees at the manager level or above.

(5) Performance Appraisal System

Through a sound performance appraisal system combined with regular interviews between employees and supervisors, Medical Imaging ensures that employees′ career developmentreceives appropriate support, serving as an objective basis for promotion and adjustments to salary and bonuses.

The Company has an employee performance appraisal system that regularly tracks the performance of current employees, supports their career development, and serves as a reference for promotion and adjustments to salary and bonuses. Appraisals are conducted through interviews between employees and their direct supervisors to understand the achievement of work goals and the employee's self-set expectations, with the supervisor completing the interview record. In addition, Medical Imaging attaches importance to the adaptation of new hires: after the probation period, the direct supervisor conducts an interview, completes a performance appraisal form, and provides needed assistance and responses based on the employee′ s adaptation.

To present the concrete effectiveness of the Company's performance appraisal system, statistics on employees receiving performance and career development reviews in 2025 are shown inTable 5-22.

Table 5-22 Statistics on Medical Imaging's Employees Receiving Performance and Career Development Reviews, 2025

Category	Number receiving performance and career development reviews	Total employees in the category	Percentage
Female supervisors	7	7	100.00%
Male supervisors	2	2	100.00%
Female non-supervisors	19	22	86.36%
Male non-supervisors	15	16	93.75%
Total	43	47	91.49%

Note 1: "Supervisors" refers to employees at the manager level or above.

Note 2: In 2025, a total of 3 female non-supervisors and 1 male non-supervisor did not undergo the review, so 4 employees did not undergo performance and career development reviews.

5.02 Occupational Safety and Health (GRI 403)

Medical Imaging recognizes that employee safety and health are the core foundation of an enterprise's sustainable operation.By building a safe workplace that complies with the Occupational Safety and Health Act, together with regular education and training, health check-ups, and fire and disaster drills, it comprehensively safeguards employees' physical and mental health in the workplace. With the goals of "zero occupational accidents and zero occupational diseases," the Company continuously optimizes its workplace safety culture and health promotion mechanisms, striving to create a dignified, safe, and equal work environment.

5.02.1 Occupational Safety and Health Policy（GRI 403-3、403-4）

(1) Policy Basis and Commitment

As an office-based medical device distribution enterprise located in central Taipei, although Medical Imaging does not engage in production or manufacturing, it still strictly complies with domestic occupational safety and health laws and commits to providing employees with a safe and healthy work environment, as shown in Table 5-23.

Table 5-23 Basis of Medical Imaging's Occupational Safety and Health Policy

Regulation Category	Applicable Regulations
Occupational safety and health laws	Occupational Safety and Health Act
Labor health laws	Regulations of Labor Health Protection
Public safety laws	Public Safety Building Regulations
Fire safety laws	Fire Services Regulations
Labor hygiene and safety laws	Labor Hygiene and Safety Regulations
Waste disposal laws	Waste Disposal Act

The Company has had no violations of environmental laws or major leakage incidents, and it emphasizes environmental protection and safeguarding employees' health and safety, ， maintaining the work environment in accordance with all regulations and filing reports as required by law.

(2) Policy Objectives

Medical Imaging's occupational safety and health policy centers on the "Three-Zero Goals"zero occupational accidents, zero occupational diseases, and zero violations combined with annual implementation reviews and continuous improvement mechanisms to ensure the policy operates effectively, as shown in Table 5-24.

Table 5-24　Objectives of Medical Imaging’s Occupational Safety and Health Policy

Policy Objective	Specific Commitment
Zero Occupational Accidents	Establish comprehensive workplace safety protection mechanisms，to eliminate occupational injury incidents
Zero Occupational Diseases	Through health check-ups, health promotion, and workplace environment improvements,，prevent occupation-related diseases
Zero Violations	Strictly comply with occupational safety and health laws，to ensure compliant operations
Continuous Improvement	Regularly review the operation of occupational safety and health，to progressively enhance the workplace safety culture

(3) Governance Organization and Responsibilities

To ensure the policy is concretely implemented, Medical Imaging designates a colleague responsible for occupational safety and health and, in combination with the building management committee’s fire and disaster drill mechanism, forms an internally and externally coordinated OSH governance structure, as shown in Table 5-25.

Table 5-25　Medical Imaging’s Occupational Safety and Health Governance Organization and Responsibilities

Governance Level	Responsible Unit	Main Responsibilities
Policy Formulation	Administration Division	Formulate OSH policy and objectives; supervise implementation
Implementation	Colleague responsible for OSH	Attend Class B occupational safety and health business supervisor training; conduct OSH awareness activities
Health Promotion	Administration Division (HR affairs)	Arrange physical examinations for new hires; subsidize health check-ups for current employees

Governance Level	Responsible Unit	Main Responsibilities
Fire Safety	Building Management Committee	Regularly conduct fire inspections and hold fire and disaster drills
Full Participation	All employees	Participate in OSH awareness and training at internal meetings

5.02.2 Occupational Accident Statistics and Prevention (GRI 403-9, 403-10)

To implement the policy goals of "zero occupational accidents and zero occupational diseases," Medical Imaging has built a four-stage cyclical mechanism of "prevention→ training→drills →review,"ranging from professional personnel training to company-wide fire drills, and reviews its effectiveness through annual results statistics.

(1) Preventive Measures

To prevent problems before they arise, Medical Imaging adopts a three-in-one preventive mechanism of "education and training, hands-on drills, and regular inspections," ranging from professional personnel training to company-wide fire drills, building a complete workplace safety protection network, as shown in Table 5-26.

Table 5-26　Medical Imaging's Occupational Accident Preventive Measures

Prevention Dimension	Specific Actions
Professional Personnel Training	Arrange for the colleague responsible for OSH to regularly attend "Class B Occupational Safety and Health Business Supervisor Training"
Company-wide Awareness	Conduct OSH awareness from time to time at internal company meetings
Fire Safety Inspections	The building where the Company is located regularly conducts fire inspections to ensure all personnel can evacuate safely in an emergency
Fire and Disaster Drills	Regularly participate in fire and disaster drills held by the building management committee
New Employee Physical Examinations	Conduct pre-employment physical examinations for new hires in accordance with the Regulations of Labor Health Protection

Prevention Dimension	Specific Actions
Health Check-up Subsidies for Current Employees	Fully subsidize health check-ups for current employees from time to time

(2) Occupational Safety and Health Education and Training

Medical Imaging emphasizes the systematic promotion of OSH education and training, combining external professional training with internal awareness activities to ensure that all colleagues possess the necessary safety awareness and emergency response capabilities, as shown in Table 5-27.

Table 5-27 Medical Imaging's 2025 Occupational Safety and Health Education and Training

Training Item	Trainees	Training Nature	2025 Sessions/Participant-times
Class B Occupational Safety and Health Business Supervisor Training	Colleague responsible for OSH	External professional training	1 session / 1 person

Note: For the detailed education and training framework, see 5.01.6 (3) Education and Training System.

(3) 2025 Occupational Accident Statistics

Based on regular reviews by the Company's Administration Division and the colleague responsible for OSH, and confirmation through building fire inspections and employee health check-up results, no occupational accidents occurred in 2025, achieving the "zero occupational accidents"policy goal, as shown in Table 5-28.

Table 5-28 Medical Imaging's 2025 Occupational Accident Statistics

Accident Type	Male	Female	Total
Fatalities	0	0	0
Serious occupational injuries (excluding fatalities)	0	0	0

Accident Type	Male	Female	Total
Recordable occupational injuries	0	0	0
Occupation-related diseases	0	0	0
Lost working hours	0 hours	0 hours	0 hours
Occupational accident rate (per 1,000 persons)	0	0	0

Note: The Company had no occupational accidents and will continue to pursue the goals of zero occupational accidents and zero occupational diseases.

(Violations of the Labor Standards Act found in labor inspections: none)

5.02.3 Health Promotion and Workplace Safety Culture (GRI 403-3, 403-6)

Medical Imaging recognizes that employee health is the cornerstone of the Company's stable operations. · Employee health is vital to the Company's development: it not only allows employees to work with peace of mind and steadily leverage their strengths, improving efficiency and productivity, but also strengthens employee satisfaction and loyalty and reduces turnover. The Company comprehensively safeguards employees' physical and mental health through a complete health promotion mechanism and the building of a workplace safety culture.

(1) Health Check-up System

In accordance with the Regulations of Labor Health Protection, Medical Imaging has established a complete health check-up system from physical examinations for new hires to health check-up subsidies for current employees ensuring that all employees enjoy health protection at every stage, as shown in Table 5-29.

Table 5-29 Medical Imaging's Health Check-up System

Check-up Type	Applicable Audience	Subsidy	Regulatory Basis
Physical examination for new hires	New employees	Conducted before onboarding	Regulations of Labor Health Protection
Health check-up for current employees	Current employees	Fully subsidized from time to time	Regulations of Labor Health Protection

Check-up Type	Applicable Audience	Subsidy	Regulatory Basis
Group medical insurance	All employees	Enrolled from the first day of employment (life, accident, and medical insurance)	Company benefit policy

In 2025, a total of 1 employees participated in health check-ups. For detailed employee benefits and health care, see 5.01.4 (5) Health Care.

(2) Building a Workplace Safety Culture

Medical Imaging promotes a workplace safety culture through diverse channels from real-time awareness at internal meetings to hands-on drills organized by the building management committee ensuring that safety awareness is internalized into daily work habits, as shown in Table 5-30.

Table 5-30 Medical Imaging's Workplace Safety Culture Promotion Mechanisms

Promotion Method	Description	Frequency
Internal meeting awareness	Conduct OSH awareness at quarterly and monthly meetings	From time to time
Fire and disaster drills	Participate in fire and disaster drills held by the building management committee	Regularly
Fire facility inspections	The building regularly conducts fire inspections, to ensure safe evacuation in emergencies	Regularly
Health check-up activities	Arrange regular health check-ups for employees	Regularly
Information security awareness (an extension of workplace safety)	December information security seminar, computer room security management	Annually

(3) Employee Health Promotion Measures

Medical Imaging integrates health promotion into its employee benefits system, enhancing employees' physical and mental health and quality of life through diverse health-care measures, as shown in Table 5-31.

Table 5-31 Medical Imaging's Employee Health Promotion Measures

Health Promotion Dimension	Specific Measures
Physical Health	Regular health check-ups; group medical insurance (life, accident, and medical)
Mental Health	Flexible working hours (start/end times adjustable by 1 hour); employee communication channels
Family Care	Maternity leave, paternity leave, prenatal checkup leave, parental leave, and childbirth subsidies
Work-Life Balance	Staff gatherings, employee travel, year-end party, and festival bonuses

Note: For detailed employee benefit measures, see 5.01.4 Employee Compensation and Benefits.

(4) 2025 Occupational Safety and Health Results

Based on year-round reviews by the Company's Administration Division and the colleague responsible for OSH, the occupational safety and health mechanisms operated smoothly in 2025, with no violations or occupational accidents. The specific results are summarized in Table 5-32.

Table 5-32 Medical Imaging's 2025 Occupational Safety and Health Results

Item	2025 Results
Occupational accidents	0 cases
Occupation-related diseases	0 cases
Violations of occupational safety and health laws	0 cases
Environmental law violations	0 cases
Major leakage incidents	0 cases
Violations of the Labor Standards Act found in labor inspections	0 cases
Class B Occupational Safety and Health Business Supervisor Training	Attended

Item	2025 Results
Fire and disaster drills	Attended
Physical examinations for new hires	100% completed
Health check-up subsidies for current employees	0persons

Looking ahead, Medical Imaging will continue to pursue the goals of zero occupational accidents and zero occupational diseases,assessing and planning annual OSH-themed training, strengthening employees' first-aid capabilities, and introducing more systematic workplace health promotion programs to deepen the protection of employees' physical and mental health and the workplace safety culture.

5.03 Social Participation and Influence (GRI 203)

Medical Imaging takes the realization of health equity as its responsibility,actively responding to healthcare needs across Taiwan. As an aging society intensifies and barriers to healthcare access persist in remote areas, the Company leverages its core expertise in medical imaging from hardware infrastructure support (equipment donations, funding for mobile clinic vehicles) to soft community engagement (mobile medical services in remote areas, cooperation with public health centers) advancing on two tracks the dual goals of "sustainable health" and "local care," and contributing to a prosperous and equitable healthcare environment.

5.03.1 Support for Infrastructure (GRI 203-1)

Medical Imaging is attentive to the long-term structural problems of aging medical equipment and insufficient infrastructure. Through donations to medical institutions, equipment maintenance support, and long-term donations to social welfare organizations non-commercial investments it supports the development of Taiwan's medical infrastructure and eases the operational and financial burden of local medical institutions.

(1) Infrastructure Support for Medical Institutions

For medical institutions under construction, Medical Imaging provides donations based on actual needs to support their infrastructure and operational setup, helping emerging medical institutions successfully complete their establishment, as shown in Table 5-33.

Table 5-33 Medical Imaging's Infrastructure Support Measures for Medical Institutions

Support Type	Recipient	Specific Content
Construction-Phase Support	Medical institutions under construction	Flexibly increase donation amounts based on actual needs，to support infrastructure and operational setup
Post-Warranty Equipment Service	Local partner hospitals	Provide free maintenance and technical support services，to help local hospitals keep key medical equipment running and ease their operational and financial burden
Long-Term Stable Donations	Various social welfare organizations (Taitung Christian Hospital, Child Welfare League Foundation, Genesis Social Welfare Foundation, etc.)	Average annual donation of about NT$100,000 per organization，to provide long-term support for the stable operation of charitable organizations

(2) Long-Term Support for Physician Training Programs

Medical Imaging recognizes that talent is fundamental to healthcare quality. Therefore, beyond equipment and hardware, it also invests long-term in physician training programs to help medical institutions enhance their professional capacity.

The Company has supported hospitals in advancing physician training programs, making continuous annual donations for over 10 years. This demonstrates the Company's long-term commitment to cultivating medical talent and, through stable funding, strengthens the foundation for the overall development of Taiwan's medical talent.

(4) 2025 Donation Activity Records

In 2025, in accordance with the Board resolution process for "donations to non-related parties," Medical Imaging's donation recipients covered medical institutions, medical associations and guilds, charitable organizations, and teaching and academic institutions. The specific amounts are summarized in Table 5-34,as shown.

Table 5-34 Medical Imaging's 2025 Donation Activity Records

Recipient Category	Amount (NT$)
Medical institutions	2,319,000
Medical associations and guilds	2,740,850
Charitable organizations	1,210,000

Recipient Category	Amount (NT$)
Teaching and academic institutions	200,000
Total	6,469,850

Note: The Company's "donations to non-related parties" were reviewed by the Audit Committee on 2025/12/26 at its third-term, thirteenth meeting,approved, and submitted to the Board of Directors for resolution; the specific donations are coordinated by the Finance Department and jointly executed by the Medical Business Division and the Equipment Sales Division.

Looking ahead,

Medical Imaging will continue to deepen its charitable engagement. In addition to expanding the recipients and amounts of donations, it will also assess the introduction of an in-kind donation mechanism and encourage employees to participate in volunteer activities, broadening the diversity and depth of its charitable actions.

Facing long-term structural problems such as the uneven distribution of healthcare resources in Taiwan, shortages of medical personnel in remote areas, and aging equipment, Medical Imaging recognizes that existing public resources alone cannot fully close the primary healthcare gap. Therefore, it will strengthen strategic cooperation with medical units in remote areas, extending the reach of medical services by optimizing the allocation of mobile clinic resources, helping improve healthcare accessibility for residents of remote areas and easing the pressure on local healthcare systems.

At the same time, Medical Imaging will explore social innovation solutions that combine its own imaging-medicine expertise, advancing toward the dual goals of "sustainable health" and "local care"to jointly create healthcare equity and the well-being of all.

Chapter 6 Climate Resilience,Resource Circularity

Medical Imaging has designated “Climate Resilience” and “Resource Circularity” as the two core strategic axes of its environmental sustainability. “Climate Resilience” covers risk identification under the Task Force on Climate-related Financial Disclosures (TCFD), greenhouse gas inventory, reduction targets, and reduction actions; “Resource Circularity” covers water resource management, waste reduction, paperless operations, and green procurement.

Although the Company’s operating base is an office floor with no production or manufacturing, and its environmental impact is relatively limited, it still progressively builds an environmental governance system aligned with international sustainability standards through systematic management, responding to the long-term impact of climate change on the healthcare industry, fulfilling its corporate environmental responsibility, and supporting the achievement of the national 2050 net-zero emissions goal.

6.01 Climate Change Response and TCFD （GRI 201-2）

To respond to the long-term impact of global climate change on the healthcare industry, Medical Imaging, based on the four core elements of the TCFD，—governance, strategy, risk management, and metrics and targets builds a complete climate-related financial disclosure framework and, through the concrete implementation of greenhouse gas inventory and reduction actions, integrates climate issues into the core of corporate governance and operational decision-making.

(1) Governance

Medical Imaging incorporates climate issues into its sustainability governance structure, with the Board of Directors serving as the highest governance body for climate-related matters. Through the division of labor and collaboration between the Sustainable Development Committee and the Sustainability Promotion Team, it ensures that the identification, assessment, and response to climate risks are implemented at the operational level, as shown in Table 6-1.

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Table 6-1 Medical Imaging’s Climate-Related Governance Structure

Governance Level	Responsibilities
Board of Directors	Highest governance body for climate-related matters · Approve climate risk management policies and objectives
Sustainable Development Committee	Composed of 4 directors (including 2 independent directors) and the corporate governance officer · Oversee the advancement of climate-related strategies
Sustainability Promotion Team – Environmental Sustainability Group	Responsible for the specific identification and assessment of climate risks and the execution of action plans
Administration Division	Coordinate cross-departmental climate-related affairs · Oversee carbon reduction actions and data collection

(2) Strategy

Medical Imaging assesses the risks and opportunities that climate change may pose to its operations. Although the Company′ s operations are office-based and direct climate risks are relatively limited, it still systematically identifies potential impacts, as shown in Table 6-2.

Table 6-2 Medical Imaging’s Climate-Related Risks and Opportunities

Type	Item	Potential Impact on the Company	Response Strategy
Transition Risk Policy and Legal	Strengthened sustainability disclosure regulations （IFRS S2、TCFD、TNFD）	Enhanced requirements for climate-related disclosure and sustainability report preparation	Follow the Sustainable Development Roadmap for listed companies and improve disclosure completeness year by year
Transition Risk Market	Rising electricity costs (pass-through of carbon costs from the power industry)	Indirectly increases operating costs	Improve energy efficiency; evaluate renewable energy procurement
Transition Risk Market	Customers/Supplier ESG requirements	Buyers may require carbon emissions disclosure	Complete GHG inventory; align with major suppliers’ ESG actions

Type	Item	Potential Impact on the Company	Response Strategy
Physical Risk Acute	Extreme weather (typhoons, torrential rain)	Affects equipment transport and installation scheduling	Add backup sourcing options (Annual Report line 738)
Physical Risk-Chronic	Long-term temperature rise	Increased air-conditioning electricity use	Inverter air conditioning; temperature control (25–26°C)
Opportunity	Green procurement trend	Supply chain collaboration opportunities · Win orders from green customers	Seek green supply chains; require the top 5 suppliers to reduce carbon

(3) Risk Management

Climate-related risks have been integrated into the Company's overall risk management framework. Climate risks are systematically managed through a five-step process: identification, analysis, assessment, response and monitoring, and reporting and disclosure. For details of the risk management process, please refer to Section 4.04, Risk Management.

(4) Metrics and Targets

Medical Imaging has set a five-year long-term greenhouse gas reduction target and, through the Sustainable Development Committee, oversees the Company's annual achievement and revises climate targets on a rolling basis, as shown in Table 6-3.

Table 6-3 Medical Imaging's Greenhouse Gas Reduction Target

Target Item	Content
Base Year	2024
Target Year	2029
Reduction Target	Reduce greenhouse gas emissions per unit of revenue by 1%
Actual achievement in 2025	Reduced greenhouse gas emissions per unit of revenue by 33.33%, exceeding the target
Long-Term Vision	Support the national 2050 net-zero emissions goal

6.02 Greenhouse GasManagement

（GRI 305-1、305-2、305-4、305-5）

Since 2024, Medical Imaging has conducted a systematic greenhouse gas inventory based on the ISO 14064-1 standard and the greenhouse gas emission factors announced by the Ministry of Environment,and conducted greenhouse gas inventory training in January 2025. It expects to complete the formal greenhouse gas inventory and third-party verification by 2027, in accordance with the timeline of the Sustainable Development Roadmap for listed companies.

(1) Inventory Boundary and Methodology

Using 2024 as the base year, Medical Imaging has progressively built its greenhouse gas inventory mechanism,referencing the emission factors announced by the Ministry of Environment and the Intergovernmental Panel on Climate Change (IPCC) National Inventory Guidelinesto ensure the rigor and verifiability of the inventory results. The specific inventory boundary and methodology are shown inTable 6-4.

Table 6-4 Medical Imaging's Greenhouse Gas Inventory Methodology

Item	Content
Inventory Method	Operational control approach—calculated as activity data × emission factor × GWP value
Inventory Boundary	Taipei headquarters, Taiwan
Gases Covered	CO_2、CH_4、N_2O、HFCs
Emission Factor Basis	Greenhouse Gas Emission Factor Management Table announced by the Ministry of Environment
GWP Value Basis	Intergovernmental Panel on Climate Change (IPCC) National Inventory Guidelines
Calorific Value Conversion	The latest Energy Product Unit Calorific Value Table announced by the Energy Administration, Ministry of Economic Affairs
2025 Electricity Emission Factor	0.467 kgCO_2e/kWh (Energy Administration, MOEA)

(2) Greenhouse Gas Emissions Statistics

Applying the aforementioned inventory methodology to the 2024–2025 greenhouse gas inventory, the Company's direct emissions (Category 1) and energy indirect emissions (Category 2) are summarized in Table 6-5. Notably, although total emissions in 2025 increased by 2.83% compared with 2024, because operating revenue grew substantially by 40.45%, emission intensity fell significantly by 33.33%, far exceeding the Company's long-term target of a 1% reduction over five years:

Table 6-5 Medical Imaging's 2024–2025 Greenhouse Gas Emissions Statistics

Emission Category	2024 (ROC 113)	2025 (ROC 114)	Change
Direct emissions (Category 1)	70.79 t CO_2e	72.38 t CO_2e	+2.25%
Energy indirect emissions (Category 2)	24.72 t CO_2e	25.83 t CO_2e	+4.49%
Total emissions	95.51 t CO_2e	98.21 t CO_2e	+2.83%
Operating revenue (NT$ million)	829.03	1,164.38	+40.45%
Emission intensity (t CO_2e / NT$ million)	0.12	0.08	▼ 33.33%

(3) Greenhouse Gas Reduction Actions

To achieve the long-term reduction target of "a 1% reduction per unit of revenue by 2029 against the 2024 base year"and to maintain the current trend of significantly declining emission intensity, Medical Imaging advances energy conservation and carbon reduction through six concrete actions,ranging from office water conservation, energy-saving awareness, and behavioral change to equipment efficiency, resource recycling, and paperless operations,comprehensively deepening the daily practice of energy conservationand carbon reduction, as shown in Table 6-6.

Table 6-6 Medical Imaging's Concrete Greenhouse Gas Reduction Actions

Action Category	Specific Measures
Office Water Conservation	Being purely office floors,· only water dispensers and restroom water are provided, effectively reducing unnecessary water waste
Energy-Saving Awareness	Promote energy conservation · to use limited resources effectively and reduce environmental impact
Behavioral Change	Strengthen awareness to cultivate the habit of turning off lights among all colleagues

Action Category	Specific Measures
Equipment Efficiency	Purchase high-efficiency lighting and energy-saving appliances，and gradually replace inefficient, power-consuming lighting
Resource Recycling	Diligently implement recycling management and resource sorting of waste such as waste paper and PET bottles，with the building responsible for waste disposal and sorting The Company's waste does not cause significant environmental or social impacts.
Paperless Operations	Continuously promote document digitization，to reduce paper use and make greater use of recycled paper

6.03 Energy Management （GRI 302-1、302-3、302-4）

Medical Imaging's main energy source is purchased electricity (non-renewable). To improve energy efficiency, the Company prioritizes purchasing high-efficiency, energy-saving appliances, lighting, and office equipment to avoid excessive energy consumption, and actively promotes energy-saving awareness,encouraging employees to develop good energy-saving habits to ensure that energy resources are used effectively. Medical Imaging continuously advances energy management measures, striving to reduce the environmental impact of its operations and to fulfill its sustainable development goals.This is shown in Table 6-7.

Table 6-7 Medical Imaging's 2024–2025 Energy Use

Energy Type	Unit	2024	2025
Purchased electricity	kWh	52,148	55,309
	Energy consumption (GJ)	188	199
Gasoline	liters	31,169	32,883
	Energy consumption (GJ)	1,029	1,044
Total energy consumption (GJ)		1,216	1,243
Operating revenue (NT$ million)		829.03	1,164.38
Energy intensity (GJ / NT$ million)		1.47	1.07

Note 1: These figures are converted using the Energy Administration, MOEA values of 3.6×10^6 J per kWh and 4,186 J per kcal. The gasoline coefficient references the "Calorific Values of Vehicular Gasoline, Diesel, LPG, and Natural Gas for 2025 (ROC 114)" published by the Climate Change Administration, Ministry

of Environment.

Note 2: Scope of energy use statistics:/Taipei headquarters office.

Note 3: Energy intensity = total energy consumption (GJ) / operating revenue (NT$ million).

Note 4: No renewable energy was used in 2024 or 2025; purchased electricity accounted for 100% of total energy consumption.

(2) Electricity Use Analysis

In daily energy management, the Company’s main focus is electricity use. Further analysis of electricity data indicates that most electricity is used by the air-conditioning system; outside the summer, daily electricity use is relatively stable, with larger fluctuations only during specific business operations.

(3) Energy-Saving Measures

To achieve its energy-saving goals, Medical Imaging uses an inverter air-conditioning system, and all lighting in office areas uses LED lamps. In addition, the Company posts awareness slogans on the switches of electrical equipment to encourage the team to jointly pursue energy conservation and carbon reduction, as shown in Table 6-8, Figure 6-1, and Figure 6-2.

Table 6-8　Medical Imaging’s Energy-Saving Measures

Type	Energy-Saving Measure
Communication and Awareness	Post energy-saving slogans，on the switches of electrical equipment
Lighting Equipment	100% use of LED lamps，Advocate turning off lights promptly and switching off fluorescent lights during lunch breaks，to reduce unnecessary lighting electricity use
Air-Conditioning	Fully use inverter air conditioning，with temperature control according to the season，maintaining 25–26°C in summer, and using ventilation in autumn, winter, and spring to keep air flowing and save energy
Printers	Set double-sided printing as the default，Encourage colleagues to use electronic transmission and to use recycled paper for non-critical documents to reduce paper consumption

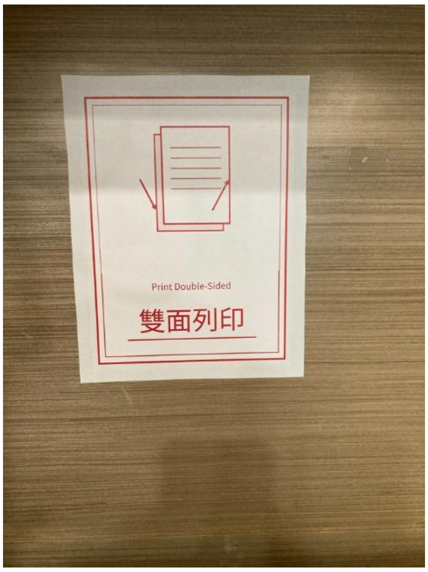

Figure 6-1　Medical Imaging's Energy-Saving Slogan "Double-Sided Printing"

Figure 6-2　Medical Imaging's Energy-Saving Slogan "Turn Off Lights Promptly"

Medical Imaging posts the "Turn Off Lights Promptly" energy-saving slogan on the switches of electrical equipment and sets double-sided printing as the printer default, ，implementing the daily practice of energy conservation and carbon reduction through visual reminders.

(4) Future Energy-Saving Outlook

As an office tenant, Medical Imaging′ s future energy-saving actions will focus on the scope it can control in the office:

- Assess and plan the feasibility of green electricity procurement (e.g., Taipower's green electricity retail program, renewable energy certificate procurement).
- Continue replacing inefficient,power-consuming equipment in the office,

prioritizing the purchase of air conditioners, lighting, and officeequipment bearing energy-efficiency labels.

- Deepen the frequency and depth of employee energy-saving awareness through diverse channels such as internal meetings, email, and energy-saving slogans.
- Cooperate with the building management committee’s energy-saving policy and participate in energy-saving actions in the building’s common areas.

to achieve corporate sustainable development and support the national 2050 net-zero emissions goal.

6.04 Water Resource Management （GRI 303-1、303-3、303-5）

Medical Imaging values environmental sustainability.，Water use is mainly for office operations, including drinking water, environmental cleaning, and air-conditioning facilities. As the Company has no production plants, its pollution-prevention strategy focuses mainly on water resource management and waste disposal,，with the Administration Division responsible for executing and supervising the relevant management measures to ensure that environmental policies are effectively implemented. In addition, all employees actively adopt energy- and waste-reduction measures in their daily work to jointly reduce ecological impact and drive the enterprise toward its sustainable development goals.

(1) Water Withdrawal Sources and Water Stress

100% of Medical Imaging’s water is supplied by the Taipei Water Department, with no use of other sources such as surface water, groundwater, or seawater. Annual total water use is compiled from the water bills issued by the Taipei Water Department.

According to the World Resources Institute (WRI) Water Risk Atlas, the Company’s operating site is located in a Low-Medium water stress area, and the Company’s operations have no significant impact on water sources.

(2) Water Withdrawal and Discharge Statistics

Based on the water bills issued by the Taipei Water Department, Medical Imaging’s water withdrawal, discharge, and consumption for 2024-2025 aresummarized below. Notably, water discharge in 2025 decreased by 6.98% compared with the 2024 base year, reflecting the concrete effectiveness of the Company’s water conservation management, as shown in Table 6-9 and Table 6-10. In accordance with GRI 303-4, the Company's water discharge destination is surface water (treated by the Taipei City sewer system), with total water discharge of 0.401 and 0.373 megaliters (thousand cubic meters) in 2024 and 2025 respectively; please refer to Table 6-10.

Table 6-9 Medical Imaging's 2024–2025 Water Use Statistics

Unit: million liters (thousand cubic meters)

Withdrawal Source	Category	024	2025
Third-party water (tap water)	Freshwater (≤1,000 mg/L total dissolved solids)	0.401	0.373
	Other water (>1,000 mg/L total dissolved solids)	0	0
	Total	0.401	0.373
Total water withdrawal		0.401	0.373

Table 6-10 Medical Imaging's 2024–2025 Water Discharge Statistics

Unit: million liters (thousand cubic meters)

Discharge Destination	Category	2024	2025
Surface water (treated by the Taipei City sewerage system)	Freshwater (≤1,000 mg/L total dissolved solids)	0.401	0.373
	Other water (>1,000 mg/L total dissolved solids)	0	0
Total water discharge		0.401	0.373

Note 1: The withdrawal source is the Taipei Water Department; all is freshwater.

Note 2: The water stress level of the operating site's area (Taipei) is Low-Medium.

Note 3: All of the Company's water is general household use; calculated as: water withdrawal = water discharge, with no water consumption.

Note 4: Total water withdrawal is compiled from the payment notices of the Taipei Water Department.

(3) Water Conservation Actions and Implementation

Facing increasingly unstable global water supply and worsening regional shortages, Medical Imaging regards water as an indispensable resource in daily operations and continuously strengthens water conservation as an important part of environmental management. The Company progressively implements water-saving measures in daily operations. For example, it regularly inspects water facilities in office areas to prevent leaks and unnecessary consumption, and prioritizes purchasing products bearing water-efficiency labels when replacing equipment to reduce water consumption.

In terms of internal management, Medical Imaging continuously raises employees awareness of water issues and water-saving behavior through promotion and training to improve water-use efficiency, as shown in Table 6-11 and Figure 6-3.

Table 6- 6-11Medical Imaging's Concrete Water Conservation Actions

Action Category	Specific Measures
Facility Management	Regularly inspect water facilities in office areas，to prevent leaks and unnecessary consumption
Water-Saving Procurement	Prioritize purchasing products with water-efficiency labels when replacing equipment
Facility Adjustment	Progressively adjust water facilities,，replacing old equipment, selecting water-label products, and adjusting the water flow of sinks and toilets
Internal Awareness	Post water-saving reminder notices in prominent water-use locations
Education and Training	Continuously through promotion and training,，raise employees' awareness of water issues

Figure 6-3　Medical Imaging's Water-Saving Slogan "Conserve Water"

Medical Imaging posts the "Conserve Water" awareness slogan in prominent water-use locations,reminding employees to develop water-saving habits in daily water use and supporting the enterprise’s sustainable water management goals.

6.05 Waste Management （GRI 306-1）

Medical Imaging’s waste mainly comes from general office waste,，which is handled by the building management unit, which commissions professional contractors for collection and disposal in accordance with the Waste Disposal Act; no hazardous industrial waste is generated. For its most recent year and up to the publication date of this annual report, the Company，has incurred no losses or penalties due to environmental pollution.。

(2) Resource Recycling and Waste Reduction Actions

Medical Imaging has implemented waste sorting and recycling mechanisms and advocates environmental actions, raising employees sustainability awareness through regular promotion and continuously reducing waste generation, as shown in Table 6-12 and Figure 6-4.

Table 6-12 Medical Imaging’s Waste Reduction Actions

Action Category	Specific Measures
Resource Recycling	Diligently implement recycling management and resource sorting of waste such as waste paper and PET bottles
Reduce Disposables	Encourage employees to bring their own tableware，to reduce the use of disposable items
Paper Reduction	Continuously promote document digitization, default double-sided printing, and the use of recycled paper for non-critical documents
Employee Awareness	Through regular promotion,，raise employees’ sustainability awareness

Figure 6-4　Medical Imaging's Recycling Slogan "Resource Recycling"

(3) Environmental Expenditures and Violation Records

Based on the Company′ s annual compliance review and cross-checking with the building property management's environmental compliance records, since its establishment, for its most recent year and up to the publication date of this annual report, Medical Imaging has incurred no losses or penalties due to environmental pollution. The 2025 environmental expenditures and violation records are presented in Table 6-13.

Table 6-13　Medical Imaging's 2025 Environmental Expenditures and Violation Records

Item	2025 Results
Losses incurred due to environmental pollution	NT$0
Environmental audit violations	0 cases
Major environmental leakage incidents	0 cases
Hazardous industrial waste	0 tonnes
Estimated potential future compensation	NT$0

In 2025, driven by the dual axes of "Climate Resilience" and "Resource Circularity," Medical Imaging achieved preliminary concrete results: emission intensity fell significantly by 33.33% (far exceeding the target of a 1% reduction over five years), water withdrawal decreased by 6.98% compared with the base year, and a compliance record of zero environmental violations was maintained.

Going forward, Medical Imaging will continue to deepen its environmental governance through systematic management, working toward completing a formal greenhouse gas inventory and third-party verification by 2027, and assessing the introduction of renewable energy procurement and green procurement initiatives, progressively building an environmental governance system aligned with international sustainability standards to support the achievement of the national 2050 net-zero emissions goal.

Chapter 7 Appendix

7.01 Appendix 1 - GRI Content Index

Statement of use	Medical Imaging Co., Ltd. has reported the information cited in this GRI content index for the period from January 1, 2025 to December 31, 2025 in accordance with the GRI Standards.
GRI 1 used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	No applicable GRI Sector Standard had been published during the reporting period of this report.

GRI 2: General Disclosures 2021

Indicator	Disclosure	Corresponding Section	Page	Remarks
2-1	Organizational details	1.02 About Medical Imaging	3	
2-2	Entities included in the organization’s sustainability reporting	1.03 Report Information	7	
2-3	Reporting period, frequency and contact point	1.03 Report Information	7	
2-4	Restatements of information	1.03 Report Information	7	No restatements of information occurred this year.
2-5	External assurance	1.03 Report Information、Appendix 4 Limited Assurance Report	7、174	
2-6	Activities, value chain and other business relationships	1.02.2 Organizational Activities and Value Chain、4.08 Supply Chain Management	5、102	
2-7	Employees	5.01.1 Workforce Structure and Diversity	115	
2-8	Workers who are not employees	5.01.1 Workforce Structure and Diversity	115	

GRI 2: General Disclosures 2021				
Indicator	Disclosure	Corresponding Section	Page	Remarks
2-9	Governance structure and composition	2.03 Board of Directors and Functional Committees	14	
2-10	Nomination and selection of the highest governance body	2.03.2.3 Nomination and Selection	27	
2-11	Chair of the highest governance body	2.03 Board of Directors and Functional Committees、2.03.2.4 Conflict of Interest Avoidance	14、30	
2-12	Role of the highest governance body in overseeing the management of impacts	2.02 Mechanisms for Advancing Sustainable Development	11	
2-13	Delegation of responsibility for managing impacts	2.02 Mechanisms for Advancing Sustainable Development	11	
2-14	Role of the highest governance body in sustainability reporting	1.03 Report Information、2.02 Mechanisms for Advancing Sustainable Development	7、11	
2-15	Conflicts of interest	2.03.2.4 Conflict of Interest Avoidance	30	
2-16	Communication of critical concerns	3.01 Stakeholder Communication	36	
2-17	Collective knowledge of the highest governance body	2.03.1.3 Continuing Education on Sustainable Development	20	
2-18	Evaluation of the performance of the highest governance body	2.03.2.5 Director Performance Evaluation	31	
2-19	Remuneration policies	2.03.2.6 Compensation Policy and Compensation Determination Process	33	
2-20	Process to determine remuneration	2.03.2.6 Compensation Policy and Compensation Determination Process	33	
2-21	Annual total compensation ratio	5.01.3 Employee Compensation and Benefits	121	
2-22	Statement on sustainable development strategy	1.01 Message from Management	1	

GRI 2: General Disclosures 2021				
Indicator	Disclosure	Corresponding Section	Page	Remarks
2-23	Policy commitments	4.03 Ethical Management、5.01 Human Rights Policy and Commitment	64、110	
2-24	Embedding policy commitments	4.03 Ethical Management、5.01 Human Rights Policy and Commitment	64、110	
2-25	Processes to remediate negative impacts	3.02 Process for Determining Material Topics and Materiality Analysis、4.03 Ethical Management、4.07 Customer Service	41、64、98	
2-26	Mechanisms for seeking advice and raising concerns	3.01 Stakeholder Communication、4.03 Ethical Management	36、64	
2-27	Compliance with laws and regulations	4.04.3 Regulatory Compliance	81	
2-28	Membership associations	4.09 External Participation	108	
2-29	Approach to stakeholder engagement	3.01 Stakeholder Communication	36	
2-30	Collective bargaining agreements	3.01 Stakeholder Communication5.01.4 Labor Relations and Communication	36、124	The Company has no union or collective bargaining agreement; quarterly labor-management meetings apply to all employees.

GRI 3: Material Topics 2021				
Indicator	Disclosure	Corresponding Section	Page	Remarks
3-1	Process to determine material topics	3.02 Process for Determining Material Topics and Materiality Analysis	41	
3-2	List of material topics	3.02 Process for Determining Material Topics and Materiality Analysis	41	
3-3	Management of material topics	3.02 Process for Determining Material Topics and Materiality Analysis	41	

GRI 201: Economic Performance 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
201-1	Direct economic value generated and distributed	4.01 Economic Performance 、5.03 Social Participation and Influence	56 、138	
201-3	Defined benefit plan obligations and other retirement plans	5.01.3 Employee Compensation and Benefits	121	
201-4	Financial assistance received from government	4.01.2 Economic Value Generated and Distributed	59	

GRI 201: Economic Performance 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
201-2	Financial implications and other risks and opportunities due to climate change	6.01 Climate Change Response and TCFD	141	Omitted — the financial impact of climate-related risks and opportunities has not been quantified this year (information unavailable); to be strengthened under TCFD.

GRI 416: Customer Health and Safety 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
416-1	Assessment of the health and safety impacts of product and service categories	4.06 Product and Service Management	93	Omitted — the % of product/service categories assessed for health & safety improvement has not been quantified this year (information unavailable).
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	4.04.3 Regulatory Compliance	81	

GRI 205: Anti-corruption 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
205-1	Operations assessed for risks related to corruption	4.03 Ethical Management	64	In 2025, no significant integrity or corruption risk was identified through assessment.
205-2	Communication and training about anti-corruption policies and procedures	4.03.2 Anti-corruption Mechanisms	66	
205-3	Confirmed incidents of corruption and actions taken	4.04.3 Regulatory Compliance	81	In 2025, no incidents of bribery, corruption, money laundering, or Company Act / insider-trading violations occurred.

GRI 206: Anti-competitive Behavior 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	4.03.3 Anti-competitive Behavior	72	

GRI 417: Marketing and Labeling 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
417-2	Incidents of non-compliance concerning product and service information and labeling	4.04.3 Regulatory Compliance	81	
417-3	Incidents of non-compliance concerning marketing communications	4.04.3 Regulatory Compliance	81	
417-1	Requirements for product and service information and labeling	4.06.3 Consumer Rights Protection Mechanisms	96	Omitted — the % of significant products assessed for compliance has not been compiled this year (information unavailable).

GRI 204: Procurement Practices 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
204-1	Proportion of spending on local suppliers	4.08.3 Local Procurement and Sustainable Supply Chain	106	

GRI 418: Customer Privacy 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.05.3 Personal Data Protection and Customer Privacy Mechanisms	91	

GRI 305: Emissions 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
305-1	Direct (Scope 1) GHG emissions	6.02 Greenhouse Gas Management	144	
305-2	Energy indirect (Scope 2) GHG emissions	6.02 Greenhouse Gas Management	144	
305-4	GHG emissions intensity	6.02 Greenhouse Gas Management	144	
305-5	Reduction of GHG emissions	6.02 Greenhouse Gas Management	144	Omitted — emissions reduction from reduction initiatives (metric tons CO_2e) has not been quantified this year (information unavailable).

GRI 302: Energy 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
302-1	Energy consumption within the organization	6.03 Energy Management	146	
302-3	Energy intensity	6.03 Energy Management	146	

GRI 302: Energy 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
302-4	Reduction of energy consumption	6.03 Energy Management	146	Omitted — energy reduction from efficiency initiatives has not been quantified this year (information unavailable).

GRI 303: Water and Effluents 2018				
Indicator	Disclosure	Corresponding Section	Page	Remarks
303-3	Water withdrawal	6.04 Water Resource Management	149	
303-4	Water discharge	6.04 Water Resource Management	149	
303-5	Water consumption	6.04 Water Resource Management	149	
303-1	Interactions with water as a shared resource	6.04 Water Resource Management	149	

GRI 405: Diversity and Equal Opportunity 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
405-1	Diversity of governance bodies and employees	2.03.2.1 Membership and Diversity、5.01.2 Diversity, Inclusion and Gender Equality、5.01.1 Workforce Structure and Diversity	23、119、115	
405-2	Ratio of basic salary and remuneration of women to men	5.01.3 Employee Compensation and Benefits	121	

GRI 404: Training and Education 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
404-1	Average hours of training per year per employee	5.01.5 Talent Cultivation and Development	126	
404-3	Percentage of employees receiving regular performance and career development reviews	5.01.5 Talent Cultivation and Development	126	
404-2	Programs for upgrading employee skills and transition assistance programs	4.05.4 Information Security Education and Training、5.01.5 Talent Cultivation and Development	92、126	

GRI 401: Employment 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
401-1	New employee hires and employee turnover	5.01.1 Workforce Structure and Diversity、5.01.5 Talent Cultivation and Development	115、126	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.01.3 Employee Compensation and Benefits	121	
401-3	Parental leave	5.01.4 Labor Relations and Communication	124	

GRI 402: Labor/Management Relations 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
402-1	Minimum notice periods regarding operational changes	5.01.4 Labor Relations and Communication	124	The Company has not set a defined minimum notice period; for significant operational changes, employees and their representatives are notified in a timely manner in accordance with applicable labor laws.

GRI 403: Occupational Health and Safety 2018				
Indicator	Disclosure	Corresponding Section	Page	Remarks
403-5	Worker training on occupational health and safety	5.02 Occupational Safety and Health	130	
403-6	Promotion of worker health	5.02.3 Health Promotion and Workplace Safety Culture	135	
403-9	Work-related injuries	5.02.2 Occupational Accident Statistics and Prevention	133	

GRI 403: Occupational Health and Safety 2018				
Indicator	Disclosure	Corresponding Section	Page	Remarks
403-4	Worker participation, consultation, and communication on occupational health and safety	5.02.1 Occupational Safety and Health Policy Through the Occupational Safety and Health Committee and labor-management meetings, workers and their representatives participate in the development, implementation, and evaluation of the OHS management system; OHS information is also provided to all workers through announcements, training, and internal communication channels.	131	
403-3	Occupational health services	5.02.1 Occupational Safety and Health Policy	131	
403-10	Work-related ill health	5.02.2 Occupational Accident Statistics and Prevention	133	

GRI 406: Non-discrimination 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
406-1	Incidents of discrimination and corrective actions taken	5.01.2 Diversity, Inclusion and Gender Equality	119	

GRI 408: Child Labor 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
408-1	Operations and suppliers at significant risk for incidents of child labor	5.01 Human Rights Policy and Commitment	110	

GRI 409: Forced or Compulsory Labor 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.01 Human Rights Policy and Commitment	110	

GRI 203: Indirect Economic Impacts 2016				
Indicator	Disclosure	Corresponding Section	Page	Remarks
203-1	Infrastructure investments and services supported	5.03.1 Support for Infrastructure	138	

GRI 207: Tax 2019				
Indicator	Disclosure	Corresponding Section	Page	Remarks
207-1	Approach to tax	4.02.1 Tax Policy	61	
207-2	Tax governance, control, and risk management	4.02.2 Tax Governance and Management	62	
207-3	Stakeholder engagement and management of concerns related to tax	4.02.4 Tax Stakeholder Engagement	63	
207-4	Country-by-country reporting	4.02.3 2025 Tax Payment Status	63	

GRI 306: Waste 2020				
Indicator	Disclosure	Corresponding Section	Page	Remarks
306-1	Waste generation and significant waste-related impacts	6.05 Waste Management	152	The Company's waste has no significant environmental or social impact.

7.02 Appendix 2 - SASB Content Index

Industry Standard – Health Care Distributors

Topic	Metric Code	Metric	Category	Corresponding Section / Remarks
Fleet Fuel Management	HC-DI-110a.1	Fleet fuel efficiency per unit of load	Quantitative	Medical Imaging’s logistics operations are outsourced to external companies; therefore, this item is not applicable.
Fleet Fuel Management	HC-DI-110a.2	Description of efforts to reduce the environmental impact of logistics	Discussion and Analysis	Medical Imaging’s logistics operations are outsourced to external companies; therefore, this item is not applicable.
Product Safety	HC-DI-250a.1	Total amount of monetary losses as a result of legal proceedings associated with product safety	Quantitative	No related incidents occurred in 2025.
Product Safety	HC-DI-250a.2	Description of efforts to reduce health and safety risks associated with product toxicity/chemical safety, high abuse potential, or manner of use	Discussion and Analysis	All Medical Imaging products are supplied by the original manufacturers, with equipment training and customer feedback mechanisms in place.
Counterfeit Drugs	HC-DI-260a.1	Description of methods and technologies used to maintain traceability of products throughout the distribution chain and prevent counterfeiting	Discussion and Analysis	All Medical Imaging products are supplied by the original manufacturers, with no risk of counterfeit drugs, and abnormality reporting and recall

Topic	Metric Code	Metric	Category	Corresponding Section / Remarks
				mechanisms are in place.
Counterfeit Drugs	HC-DI-260a.2	Description of the due diligence process for qualifying suppliers of drugs and medical devices		4.06 Product and Service Management; 4.08 Supply Chain Management
Counterfeit Drugs	HC-DI-260a.3	Description of the mechanisms and processes used to notify customers and partners of potential or known risks associated with counterfeit drugs		All Medical Imaging products are supplied by the original manufacturers, with equipment training and customer feedback mechanisms in place.
Product Lifecycle Management	HC-DI-410a.1	Description of strategies to reduce the environmental impact of packaging throughout the product lifecycle	Discussion and Analysis	All Medical Imaging products are supplied by the original manufacturers and the Company does not participate in product lifecycle management; therefore, this item is not applicable.
Product Lifecycle Management	HC-DI-410a.2	Total weight of products accepted for take-back and reuse, recycling, or donation	Quantitative	All Medical Imaging products are supplied by the original manufacturers and the Company does not participate in product lifecycle management; therefore, this item is not applicable.
Business Ethics	HC-DI-510a.1	Description of efforts to reduce	Discussion	4.03 Ethical

Topic	Metric Code	Metric	Category	Corresponding Section / Remarks
		conflicts of interest and unethical business practices	and Analysis	Management
Business Ethics	HC-DI-510a.2	Total amount of monetary losses as a result of legal proceedings associated with bribery, corruption, or other unethical business practices	Quantitative	No related incidents occurred this year.
Activity Metrics	HC-DI-000.A	Number of units of medical devices sold, by product category	Quantitative	1.02 About Medical Imaging
Activity Metrics	HC-DI-000.B	Number of units of drugs sold, by product category	Quantitative	1.02 About Medical Imaging

7.03 Appendix 3 - Comparison Table for the Regulations Governing the Preparation and Filing of Sustainability Reports by TPEx-Listed Companies

Article 4-1 TPEx-listed companies shall disclose climate-related information in a dedicated chapter (Appendix Table 2, Climate-related Information of TPEx-listed Companies).

No.	Item	Corresponding Section	Page
1	Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.	6.01 Climate Change Response and TCFD	141
2	Describe how the identified climate-related risks and opportunities affect the company's business, strategy, and finances (short-, medium-, and long-term).	6.01 Climate Change Response and TCFD	141
3	Describe the financial impact of extreme climate events and transition actions.	6.01 Climate Change Response and TCFD	141
4	Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the overall risk management system.	6.01 Climate Change Response and TCFD	141
5	If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and major financial impacts used.	Not yet implemented	
6	If a transition plan for managing climate-related risks exists, describe the content of the plan and the metrics and targets used to identify and manage physical and transition risks.	Not yet implemented	
7	If internal carbon pricing is used as a planning tool, describe the basis for setting the price.	Not yet implemented	
8	If climate-related targets are set, describe the activities covered, the scope of GHG emissions, the planned timeline, and annual progress; if carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, describe the source and quantity of the carbon credits offset or the quantity of RECs.	Not yet implemented	
9	Greenhouse gas inventory and assurance status, and reduction targets, strategies, and specific action plans.	6.01 Climate Change Response and TCFD、6.02 Greenhouse Gas	141、144

No.	Item	Corresponding Section	Page
		Management	

Article 4-2

Item	Corresponding Section	Page
Domestic TPEx-listed companies' sustainability reports shall disclose the mean and median salaries of full-time non-supervisory employees and the changes in the two figures compared with the previous year. The foregoing information may be disclosed by way of a query index on the information filing website designated by the TPEx.	5.01.3 Employee Compensation and Benefits	121

7.04 Appendix 4 - Limited Assurance Report

股票代碼：6637

醫影股份有限公司

永續報告書會計師有限確信報告

民國114年度

地址：台北市信義區忠孝東路五段510號19樓之2

電話：(02)2727-9535

勤業眾信
勤業眾信聯合會計師事務所
110421 台北市信義區松仁路100號20樓

Deloitte & Touche
20F, Taipei Nan Shan Plaza
No. 100, Songren Rd.,
Xinyi Dist., Taipei 110421, Taiwan

Tel :+886 (2) 2725-9988
Fax:+886 (2) 4051-6888
www.deloitte.com.tw

會計師有限確信報告

醫影股份有限公司　公鑒：

醫影股份有限公司民國 114 年度永續報告書，業經本會計師針對醫影股份有限公司所選定之績效指標執行確信程序竣事，並出具有限確信報告。

確信標的資訊與適用基準

醫影股份有限公司所選定之績效指標（以下簡稱標的資訊）與適用基準，請詳附件「確信項目彙總表」。

管理階層之責任

管理階層之責任係依照財團法人中華民國證券櫃檯買賣中心「上櫃公司編製與申報永續報告書作業辦法」、全球永續性報告協會（Global Reporting Initiative，GRI）發布之通用準則、行業準則及主題準則編製標的資訊，且維持與標的資訊編製有關之必要內部控制，以確保標的資訊未存有導因於舞弊或錯誤之重大不實表達。

會計師之責任

本會計師之責任係依照確信準則 3000 號「非屬歷史性財務資訊查核或核閱之確信案件」規劃及執行有限確信案件，基於所執行之程序與所獲取之證據，對標的資訊（詳附件）是否未存有重大不實表達取得有限確信，並出具有限確信報告。相較於合理確信案件，有限確信案件所執行程序之性質及時間不同，其範圍亦較小，故於有限確信案件所取得之確信程度亦明顯低於合理確信案件中取得者。

本會計師係基於專業判斷規劃及執行確信程序，以獲取相關標的資訊之有限確信證據，且任何內部控制均受有先天限制，因此未必能查出所有業已存在之重大不實表達。本會計師執行確信程序包括：

● 對參與編製標的資訊之管理階層及相關人員進行查詢，以瞭解編製標的資訊之政策、流程、內部控制及資訊系統，以辨認可能存有重大不實表達之領域；

● 對標的資訊選取樣本進行檢查、驗算、重新執行及觀察等程序，以取得有限確信之證據。

先天限制

由於諸多確信項目係屬非財務資訊，相較於財務資訊之確信受有更多先天限制，故該等資訊之相關性、重大性與正確性之解釋可能涉及更多管理階層之重大判斷、假設與解釋，不同利害關係人對該等資訊亦可能有不同之解讀。

獨立性及品質管理規範

本會計師及所隸屬會計師事務所已遵循會計師職業道德規範中有關獨立性及其他道德規範之規定，該規範之基本原則為正直、公正客觀、專業能力及專業上應有之注意、保密與專業行為。

本會計師所隸屬會計師事務所適用品質管理準則 1 號「會計師事務所之品質管理」，該品質管理準則規定會計師事務所設計、付諸實行及執行品質管理制度，包含與遵循職業道德規範、專業準則及所適用法令有關之政策或程序。

確信結論

依據所執行之程序與所獲取之證據，本會計師並未發現標的資訊在所有重大方面有未依照適用基準編製而須作修正之情事。

其他事項

本確信報告出具後，醫影股份有限公司對任何確信標的資訊或適用基準之變更，本會計師將不負就該等資訊重新執行確信工作之責任。

勤業眾信聯合會計師事務所

會計師 錢 奕 圻

錢奕圻

中 華 民 國 115 年 8 月 10 日

確信項目彙總表

<table>
<tr><th>編號</th><th>標的資訊</th><th>對應章節</th><th>適用基準</th></tr>
<tr><td>1</td><td>1. 非再生能源：
<table>
<tr><td>能源類型</td><td>單位</td><td>2025 年</td></tr>
<tr><td rowspan="2">外購電力</td><td>度</td><td>55,309</td></tr>
<tr><td>能源耗用量 (GJ)</td><td>199</td></tr>
<tr><td rowspan="2">汽　油</td><td>公升</td><td>32,883</td></tr>
<tr><td>能源耗用量 (GJ)</td><td>1,044</td></tr>
<tr><td>柴　油</td><td></td><td>無添加紀錄</td></tr>
<tr><td colspan="2">總能源耗用量 (GJ)</td><td>1,243</td></tr>
</table>
2. 再生能源：2025 年無使用。</td><td>6.03 能源管理</td><td>GRI 302-1：2016 組織內部的能源消耗量</td></tr>
<tr><td>2</td><td>
<table>
<tr><td colspan="3">單位：百萬公升(Megaliters)</td></tr>
<tr><td colspan="2">取水來源</td><td>2025 年</td></tr>
<tr><td rowspan="3">第三方的水</td><td>淡水（≤1,000 mg／L 總溶解固體）</td><td>0.373</td></tr>
<tr><td>其他的水(>1,000 mg／L 總溶解固體)</td><td>0</td></tr>
<tr><td>合　計</td><td>0.373</td></tr>
<tr><td colspan="2">取水量合計</td><td>0.373</td></tr>
</table></td><td>6.04 水資源管理</td><td>GRI 303-3：2018 取水量</td></tr>
<tr><td>3</td><td>
<table>
<tr><td colspan="4">新進人員統計</td></tr>
<tr><td rowspan="2">類別</td><td rowspan="2">類型</td><td colspan="2">2025 年</td></tr>
<tr><td>人數</td><td>百分比（%）</td></tr>
<tr><td rowspan="2">性別</td><td>女</td><td>0</td><td>0</td></tr>
<tr><td>男</td><td>1</td><td>100.00</td></tr>
<tr><td rowspan="3">年齡</td><td>30 歲以下</td><td>1</td><td>100.00</td></tr>
<tr><td>30～50 歲</td><td>0</td><td>0</td></tr>
<tr><td>50 歲以上</td><td>0</td><td>0</td></tr>
</table>
<table>
<tr><td colspan="4">離職人員統計</td></tr>
<tr><td rowspan="2">類別</td><td rowspan="2">類型</td><td colspan="2">2025 年</td></tr>
<tr><td>人數</td><td>百分比（%）</td></tr>
<tr><td rowspan="2">性別</td><td>女</td><td>0</td><td>0</td></tr>
<tr><td>男</td><td>1</td><td>100.00</td></tr>
<tr><td rowspan="3">年齡</td><td>30 歲以下</td><td>0</td><td>0</td></tr>
<tr><td>30～50 歲</td><td>0</td><td>0</td></tr>
<tr><td>50 歲以上</td><td>1</td><td>100.00</td></tr>
</table></td><td>5.01.5 人才培育與發展</td><td>GRI 401-1：2016 新進員工和離職員工</td></tr>
</table>

<table>
<tr><th>編號</th><th>標的資訊</th><th>對應章節</th><th>適用基準</th></tr>
<tr><td>4</td><td>
<table>
<tr><th colspan="3">董事會成員多元組成統計表</th></tr>
<tr><th colspan="2">類別</th><th>百分比</th></tr>
<tr><td rowspan="2">性別</td><td>女</td><td>25.00%</td></tr>
<tr><td>男</td><td>75.00%</td></tr>
<tr><td>國籍</td><td>本國籍</td><td>100.00%</td></tr>
<tr><td rowspan="4">年齡</td><td>51～60 歲</td><td>37.50%</td></tr>
<tr><td>61～70 歲</td><td>12.50%</td></tr>
<tr><td>71～80 歲</td><td>37.50%</td></tr>
<tr><td>81～90 歲</td><td>12.50%</td></tr>
<tr><td rowspan="2">獨立性</td><td>獨立董事</td><td>50%</td></tr>
<tr><td>一般董事</td><td>50%</td></tr>
<tr><td rowspan="2">管理職能</td><td>具經理人身份之董事</td><td>25.00%</td></tr>
<tr><td>非兼任經理人之董事</td><td>75.00%</td></tr>
</table>
<table>
<tr><th colspan="5">員工性別與年齡分布</th></tr>
<tr><th colspan="2" rowspan="3">各項員工分類</th><th colspan="3">員工類別</th></tr>
<tr><th>男性</th><th>女性</th><th>合計</th></tr>
<tr><th>百分比（%）</th><th>百分比（%）</th><th>百分比（%）</th></tr>
<tr><td>勞僱類別</td><td>全職員工</td><td>38.30</td><td>61.70</td><td>100.00</td></tr>
<tr><td rowspan="2">職級</td><td>主管</td><td>11.10</td><td>24.10</td><td>19.10</td></tr>
<tr><td>非主管</td><td>88.90</td><td>75.90</td><td>80.90</td></tr>
<tr><td rowspan="3">年齡</td><td>30 歲以下</td><td>22.20</td><td>10.40</td><td>14.90</td></tr>
<tr><td>30～50 歲</td><td>44.50</td><td>65.50</td><td>57.40</td></tr>
<tr><td>50 歲以上</td><td>33.30</td><td>24.10</td><td>27.70</td></tr>
</table>
註 1：所有員工類別皆以人數計算；統計數據以 2025 年 12 月 31 日之員工在職情形計算。
註 2：主管係指經理職位以上員工。
註 3：2025 年無身心障礙聘用人員、少數族群（原住民）聘用人員。
</td><td>2.03.2.1 成員及多元化
5.01.1 人力結構與多元組成</td><td>GRI 405-1：2016 治理單位與員工的多元化</td></tr>
<tr><td>5</td><td>設備、藥品、顯影劑及服務之採購：
<table>
<tr><th colspan="2">在地採購成效</th></tr>
<tr><th>項目</th><th>2025 年</th></tr>
<tr><td>在地採購金額占比（%）</td><td>100.00</td></tr>
<tr><td>在地供應商家數占比（%）</td><td>100.00</td></tr>
</table>
註 1：醫影營運據點主要位於臺灣，在地之定義為臺灣。
註 2：「在地」係依 GRI 204-1 標準指採購對象之公司法人登記地理位置為臺灣，含臺灣登記之外商子公司（如奇異亞洲醫療設備股份有限公司，雖為 GE 集團子公司，惟其法人登記於臺灣），非產品實質研發或製造地。
</td><td>4.08 供應鏈管理</td><td>GRI 204-1：2016 來自當地供應商的採購支出比例</td></tr>
</table>

醫影股份有限公司 since 1992
Medical Imaging Corporation