

普通股股票代號：4116



明基三豐醫療器材股份有限公司  
BenQ Medical Technology Corp.

Annual General Shareholders' Meeting  
**Handbook 2025**

June 05, 2026

# BENQ MEDICAL TECHNOLOGY CORP.

## 2026 Annual General Shareholders' Meeting

Method of Convening the Meeting: Physical Shareholders' Meeting

Time: 09:30 am., June 05, 2026

Location: Room D, 4F, No. 207, Section 2, Tiding Blvd., Neihu Dist., Taipei City  
(XUE XUE Cultural and Creative Classroom)

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## **I. Report Items**

### **1. To report the business of 2025**

Through the collaborative endeavors of the management team and all personnel, BenQ Medical's consolidated revenue reached NT\$5.254 billion in 2025, which represents a year-on-year increase of 10%. The organization reported a gross profit margin of 32.2% and a net profit attributable to the owners of the parent company totaling NT\$78 million, with earnings per share (EPS) recorded at NT\$1.75, thereby indicating a steady growth trajectory.

#### **Enhancing Product Functionality and Deepening Overseas and Specialty Markets:**

In the domain of medical equipment, the Company has successfully obtained certification for its surgical lamp table at the Shanghai manufacturing facility and introduced a new operating table featuring a flat base, thereby continuing to advance its smart operating room solutions. Although overseas markets have been influenced by regulatory policies and competitive pressures, the Taiwan market has exhibited consistent growth, and the Company intends to consolidate its competitive advantages through future product upgrades. Additionally, the ultrasound equipment segment has effectively expanded into the South American and Eastern European markets, securing substantial contracts. Demand within the Eastern European market continues to increase, indicating that the overseas expansion is progressively yielding positive outcomes. Moreover, rehabilitation equipment has demonstrated significant growth potential, emerging as a new growth driver for the Company.

#### **Medical Consumables and Dialysis Products:**

During the domestic sales contract fulfillment year, the medical consumables sector strategically discontinued low-price contracts, effectively compensating for this by promoting new products and sustaining profitability. The export division likewise achieved significant advancements in acquiring new customers and securing licenses across multiple countries, thereby establishing a foundation for prospective growth. Moreover, its subsidiary, Keto International, inaugurated a new Rehabilitation Medicine Division to proactively expand market presence, thereby driving exemplary performance across all business units and attaining a new record in overall revenue. This outcome exemplifies the synergistic effect of its specialty extension and product integration strategies.

#### **Expansion of Medical Services and Health Channels**

Within the framework of the healthy living strategy, BenQ Healthcare has formally entered the beauty industry by diversifying the products portfolio and extending its brand agency network. This expansion includes the introduction of high-quality overseas agents, which has driven a substantial increase in revenue, thereby demonstrating considerable growth potential. In the domain of healthcare management, CONCORD MEDICAL has integrated CONCORD BioMEDICAL and CONCORD BioTech, thereby evolving into a comprehensive medical group encompassing Western medicine, veterinary medicine, and laboratory testing. In response to challenges presented by the current environment, BenQ Medical actively supports hospitals in optimizing costs and achieving accreditations through the consolidation of medical management resources. This strategic approach has resulted in a marked increase in overall revenue and gross profit, capitalizing on operational synergies.

Confronted with external environmental changes and heightened market competition, BenQ Medical intends to maintain its focus on products upgrades and operational efficiency. The Company aims to enhance the functionality of its products and reinforce cost control measures to ensure market competitiveness, achieving an optimal balance of quality and price.

Looking ahead to 2026, BenQ Medical will continue to focus on three major operational directions: "Optimizing Existing Businesses," "Expanding Medical Services," and "Developing Smart Healthcare," aiming for greater achievements and creating long-term value for the Company.

#### **1. Optimizing Existing Businesses: Concentrate on core competencies and endeavor to develop new products with high profit margins.**

##### **● Consistent Expansion in Medical Equipment and Ultrasound:**

The medical equipment sector is expected to persist in nurturing key client relationships, thereby enhancing both the depth and breadth of collaboration. Furthermore, it will leverage existing medical distribution

channels to expedite the promotion and market penetration of high-value products, thereby contributing to sustained overall growth. In addition to ongoing sales of its proprietary brand and representation of established European and American ultrasound brands, the medical imaging equipment segment has effectively extended the presence into more specialized departments within medical centers, health examination teams, and veterinary markets.

- **Medical Consumables and Dialysis Business in Tandem:**

The year 2026 is designated for the enhancement of sales related to novel consumable products. Both domestic and international sales strategies will prioritize the mass production and certification of products currently under development, alongside the acquisition of new product bidding qualifications, serving as the primary drivers for sustained growth. K2 INTERNATIONAL MEDICAL INC. will persist in developing the markets of Taiwan, China, Thailand, and Indonesia through its six principal product lines: hemodialysis, plasma therapy, medical aesthetics, blood products, rehabilitation medicine, and endoscopic medicine, thereby optimizing potential avenues for future expansion.

- **Streamline and Focus on Dental Materials:**

The operating policy will persist as "streamlined and focused" in order to optimize the cost structure. Distribution channels for implants and equipment will undergo adjustments, accompanied by the pursuit of strategic alliances. Additionally, the company will prioritize the advancement of manufacturing orthodontic materials and allocate resources toward high-margin projects, with the objective of restoring operations to a profitable trajectory.

## **II. Expanding Healthcare Services: The Integration of Virtual and Physical Services to Broaden the Scope of Health and Healthcare Management**

- **Establishing a Healthy and Anti-Aging Ecosystem:**

BenQ HEALTHCARE CORP. aims to develop a comprehensive health service platform through the integration of online and offline channels, as well as the formation of strategic alliances with prominent local brands. The plans involve the introduction of "Tin Tin Healthcare Living Stores" to enhance the offline experience and the incorporation of health and wellness products to strengthen collaboration with well-established Taiwanese brands. The subsidiary New Best Hearing International Trade Co. Ltd. will maintain its emphasis on hearing and sleep health, while CKCARE CO., LTD. will continue to expand its services within the senior citizen market. Internal management will prioritize supply chain integration and the optimization of cross-brand marketing resources, with the objective of improving the gross profit structure and achieving dual growth.

- **Enhancing Regional Healthcare Management And Vertical Integration:**

CONCORD MEDICAL will support regional hospitals in reinforcing respiratory care and rehabilitation departments, as well as advancing high-value-added out-of-pocket initiatives, including preventive medicine and digital dentistry. Concord Healthcare Corp. is dedicated to optimizing the operational performance of its affiliated clinics; Concord BioMedical intends to strategically broaden its focus to encompass large animal equipment to capitalize on opportunities within the pet care sector; and Concord BioTech Co., Ltd. will persist in expanding its testing services. Regarding financial strategy, the Company remains open to vertical integration with upstream pharmaceutical and medical device firms to support future business growth.

## **III. Advancing Smart Healthcare: Facilitating Empowerment through Technology to Establish a Precision and Innovation Ecosystem**

- **Enhance Intelligent Operating Room solutions:**

Medical equipment will persist in advancing smart operating light tables, augment product integration capabilities and clinical application value, systematically improve the overall competitiveness of intelligent operating room solutions, and cautiously expand its presence in the global market.

- **Developing a Precision Pain Management Ecosystem:**

In response to the emerging growth trends within the rehabilitation and physical therapy sectors, the group intends to concurrently expand the rehabilitation equipment market to establish a comprehensive industrial ecosystem. Emphasizing pain management, the group aims to achieve precise diagnosis and effective treatment. The plan includes the introduction of traditional Chinese medicine pain management products,

integrating ultrasound technology and rehabilitation practices to create a fully integrated industrial ecosystem that combines traditional Chinese and Western medicine approaches for pain management.

● **Healthcare Management Embraces AI and Digital Transformation:**

Confronted with challenges including the adjustment of health insurance point values and inflation, healthcare management organizations, exemplified by CONCORD MEDICAL CO., LTD., intend to leverage the opportunity presented by the extended hospital accreditation cycle to expedite the integration of AI and digital transformation, thereby enhancing operational efficiency.

We would like to extend our sincere gratitude to all shareholders for their unwavering support. Moving forward, the management team and all employees will remain steadfast in focusing on three key areas: medical equipment, medical consumables, and medical services. Through these efforts, we aim to build a comprehensive and robust smart healthcare ecosystem, creating maximum value for the Company and its shareholders.

Chairman: Chi-Hong (Peter) Chen



President: Er-An (Steve) Chu



Chief Accountant: Zhi-Hua Liu



## 2. Audit Committee's Review Report

The Board of Directors has prepared the 2025 Business Report, Financial Statements, and the Proposal for Earnings Distribution. The Financial Statements have been audited by KPMG Taiwan and a certified audit report has been jointly issued by CPAs Hsu, Shih-Chun and Tang, Tzu-Chieh. The aforementioned Business Report, Financial Statements, and Earnings Distribution Proposal have been reviewed and verified by the Audit Committee, which found no discrepancies. In accordance with Article 14-4 of the Securities and Exchange Act and Article 219 of the Company Act, we hereby submit this report for your review and approval.

Respectfully submitted,

BenQ Medical Technology Corp.  
2026 Annual General Shareholders' Meeting

Sincerely,

Audit Committee

Convener of the Audit Committee **Chin-Tung (Daniel) Chang**

Member **Kuang-Jen (KJ) Chou**

Member **Hsuan-Lien (Miranda) Chu**

March 02, 2026

### **3. To report the distribution of employees' and directors' remuneration of 2025**

Pursuant to the resolution of the Board of Directors on March 2, 2026, the Company approved the distribution of employee and director remuneration in cash, in the amounts of NT\$7,958,493 and NT\$663,208, respectively. Of this amount, the remuneration allocated to entry-level employees totaled 2,382,000 yuan, making up 30% of the total employee compensation.

### **4. To report the cash dividend distribution of 2025 earnings**

In accordance with Article 20 of the Company's Articles of Incorporation, if earnings are to be distributed in the form of cash dividends, the distribution shall be approved by the Board of Directors and subsequently reported to the Shareholders' Meeting.

Pursuant to the resolution of the Board of Directors on March 2, 2026, the Company resolved to distribute a cash dividend of NT\$89,132,000 from the distributable earnings for the fiscal year 2025, equivalent to NT\$2.00 per share, to be paid in cash. The Chairman was authorized to determine the ex-dividend date, payment date, and handle all other relevant matters.

In the event of any changes in the total number of outstanding shares that affect the dividend payout ratio, the Chairman is fully authorized to make any necessary adjustments and handle such matters at his sole discretion.

### **5. To report the management of private placement securities in 2025**

On June 5, 2025, the Company's Annual General Meeting of Shareholders approved a proposal authorizing the Board of Directors to, within a limit of up to 6,637 thousand common shares, carry out capital increases through the issuance of new common shares for participation in the issuance of overseas depository receipts and/or capital increase via cash issuance of common shares and/or private placement of common shares and/or private placement of overseas or domestic convertible corporate bonds.

Pursuant to Article 43-6, Paragraph 7 of the Securities and Exchange Act, private placements of securities may be conducted in tranches within one year from the date of the shareholders' resolution.

Any portion of the above fundraising quota not executed by the day prior to the 2026 Annual General Shareholders' Meeting shall be deemed canceled as of the date of the 2026 Annual General Shareholders' Meeting.

## **II. Election Items**

**Subject:** To elect seven directors (including three independent directors). (Proposed by the Board of Directors)

**Explanation:**

1. The term of office of the Company's Directors will expire on June 8, 2026. In accordance with the Company's Articles of Incorporation, it is proposed to elect 7 Directors (including 3 Independent Directors). The term of office for the newly elected Directors (including Independent Directors) shall be 3 years, commencing from the date of election at the 2026 Annual General Meeting, from June 05, 2026 to June 04, 2029.
2. In accordance with the Company's Articles of Incorporation and Article 192-1 of the Company Act, the election of Directors (including Independent Directors) adopts the candidate nomination system. The list of candidates has been reviewed and approved by the Board of Directors on March 02, 2026. Shareholders shall elect Directors from the list of candidates.
3. The list of candidates of Directors (including Independent Directors) please refer to Attachment 1 (pages 10-12). The Company's "Election Procedures for the Board of Directors" please refer to Appendix 4 (pages 48-49). The election is hereby submitted for your consideration.

**Election Results:**

### III. Recognition and Discussion Items

**Proposal I** (*Proposed by the Board of Directors*)

**Subject:** To recognize Annual Operation Report and Financial Statements for year 2025.

**Explanation:**

1. The Company's financial statements for the fiscal year 2025 have been audited by CPAs Hsu, Shih-Chun and Tang, Tzu-Chieh of KPMG Taiwan, as engaged by the Board of Directors. The auditors concluded that the financial statements present fairly, in all material respects, the financial position of BenQ Medical Technology Corporation as of December 31, 2025, as well as its financial performance and cash flows for the year then ended. The Business Report is attached for reference; please refer to pages 1 to 3 of this handbook.
2. The Independent Auditors' Report and Financial Statements are provided in Attachment 2, pages 13 to 30, and are hereby respectfully submitted for approval.

**Resolution:**

**Proposal II** (*Proposed by the Board of Directors*)

**Subject:** To recognize the proposal for the distribution of 2025 earnings

**Explanation:**

The Company's Earnings Distribution Proposal for the fiscal year 2025 was reviewed and approved by the Audit Committee on March 2, 2026, and subsequently approved by the Board of Directors on the same date. For details, please refer to Attachment 3, page 31.

**Resolution:**

**Proposal III** (*Proposed by the Board of Directors*)

**Subject:** To approve the amendment to "Procedures for the Acquisition or Disposal of Assets".

**Explanation:**

1. To better meet practical needs, it is proposed that specific clauses in the Company's procedures for acquiring or disposing of assets be revised.
2. Comparison table for the Revision of the "Procedures for the Acquisition or Disposal of Assets", please refer to Appendix 4, page 32.

**Resolution:**

**Proposal IV** (*Proposed by the Board of Directors*)

**Subject:** To lift non-competition restrictions on newly elected directors and their representatives

**Explanation:**

1. In accordance with Article 209 of the Company Act, a director who does anything for himself or on behalf of another person that is within the scope of the company's business shall explain to the Shareholders' Meeting the essential contents of such an act and obtain its approval.
2. As certain directors of the Company may invest in or manage other companies with business scopes identical or similar to those of the Company, this proposal is hereby submitted to the Shareholders' Meeting for approval in accordance with the law.
3. For the details of the non-compete restrictions to be released for directors at the 2026 Annual General Meeting, please refer to Attachment 5 (pages 33 to 34). This proposal is hereby submitted for discussion.

**Resolution:**

**Proposal V** (Proposed by the Board of Directors)

**Subject:** Proposal to Approve the Capital Increase through Issuance of Common Shares for Participation in Global Depositary Receipts (GDRs) and/or Public Offering of Common Shares and/or Private Placement of Common Shares and/or Private Placement of Overseas or Domestic Convertible Bonds – For Discussion

**Explanation:**

1. Purpose and Scope of Fundraising:

To strengthen working capital, optimize the Company's financial structure, procure materials from overseas, and support other funding needs aligned with the Company's long-term development strategy, it is proposed that the shareholders authorize the Board of Directors to raise funds through one or a combination of the financing methods outlined below. The Board may, at its discretion and in consideration of market conditions and operational requirements, execute such fundraising within a limit of up to 6,637 thousand common shares, in accordance with applicable laws and relevant principles governing each method. If the fundraising is conducted through private placement of overseas or domestic convertible corporate bonds (hereinafter referred to as "Convertible Bonds"), the number of common shares to be converted from such bonds shall be calculated based on the conversion price at the time of the private placement and shall be included within the aforementioned 6,637 thousand share limit.

2. Fundraising Methods and Principles

I. Capital Increase through Cash Issuance of Common Shares for Participation in Global Depositary Receipt (GDR) Offering:

- (1) The issue price for the capital increase through the issuance of common shares for participation in the Global Depositary Receipt (GDR) offering shall be determined with reference to either: (a) the closing price of the Company's common shares on the pricing date, or (b) the simple arithmetic average of the closing prices of the Company's common shares over one, three, or five business days prior to the pricing date (collectively referred to as the "Reference Price"). The actual issue price shall not be lower than 90% of the Reference Price, adjusted for stock dividends, capital reduction, or ex-rights/ex-dividend events. In the event of changes in relevant domestic regulations, the pricing methodology may be adjusted accordingly. Given the potential volatility in the domestic stock market, it is proposed that the Chairman be authorized to determine the final issue price within the abovementioned scope in consultation with the underwriters, taking into consideration international practices, conditions in global capital markets, and the domestic market price. The pricing methodology is deemed reasonable.
- (2) The determination of both the Reference Price and the actual issue price complies with prevailing market practices and legal requirements. Assuming the full issuance of 6,637 thousand common shares, the issuance would account for approximately 14.89% of the Company's total outstanding common shares. The pricing is based on the fair market price formed on the domestic centralized market. Existing shareholders will still have the opportunity to purchase the Company's common shares on the domestic stock exchange at prices close to the GDR offering price, without bearing exchange rate or liquidity risks, thereby safeguarding shareholder interests.
- (3) In accordance with Article 267 of the Company Act, 10% to 15% of the newly issued shares shall be reserved for subscription by employees. As for the remaining shares, pursuant to Article 28-1 of the Securities and Exchange Act, it is proposed that the shareholders' meeting approve the waiver of preemptive rights by existing shareholders, and that the shares be fully allocated for participation in the GDR offering by way of public issuance. Any unsubscribed portion of the employee allotment may be included as underlying securities for the GDR issuance or may be offered to designated investors, as authorized to the Chairman based on market conditions.

## II. Public Offering of Common Shares through Capital Increase:

- (1) Each newly issued share shall have a par value of NT\$10. The actual issue price will be determined in accordance with the relevant provisions of the "Self-Regulatory Rules Governing the Public Offering and Issuance of Securities by Issuing Companies" established by the Taiwan Securities Association, and will be jointly negotiated by the Chairperson and the underwriters based on prevailing market conditions at the time of issuance. The issuance will proceed following approval from the competent authority.
- (2) In accordance with Article 267, Paragraph 1 of the Company Act, 10% to 15% of the newly issued shares shall be reserved for subscription by employees at the issue price. As for the remaining shares to be publicly offered, it is proposed that the Board of Directors be authorized to adopt one of the following two approaches:
  - 1) Pursuant to Article 28-1 of the Securities and Exchange Act, the shareholders' meeting is requested to approve the waiver of preemptive rights by existing shareholders, and that the entire publicly offered portion be allocated through book-building and competitive auction. Any unsubscribed shares by employees may be offered to specific parties at the issue price, as authorized to the Chairperson.
  - 2) Pursuant to Article 28-1, Paragraph 2 of the Securities and Exchange Act, 10% of the total issued shares shall be allocated for public underwriting, with the remaining shares offered to existing shareholders based on their respective shareholding ratios. Any unsubscribed shares by employees or shareholders may be offered to specific parties at the issue price, as authorized to the Chairperson.

## III. Private Placement of Common Shares through Capital Increase and/or Private Placement of Convertible Corporate Bonds:

- (1) Basis and Reasonableness of Private Placement Pricing:
  - 1) The reference price for determining the subscription price of the common stock in this private placement is calculated by taking the simple arithmetic average of the closing prices of the common shares for either 1, 3, or 5 trading days prior to the pricing date (whichever is selected), or the simple arithmetic average of the closing prices for the 30 trading days prior to the pricing date. In both cases, adjusted by deducting the impact of ex-rights and ex-dividends from stock dividends and cash dividends, and adding back the effects of capital reduction on the share price. The reference price for the private placement of common shares is determined based on the higher one.
  - 2) It is proposed that the shareholders' meeting authorize the Board of Directors to determine the subscription price for the private placement of common shares in accordance with the aforementioned pricing principles, at no less than 80% of the reference price. For the issuance of privately placed convertible corporate bonds, the conversion price shall be based on no less than 80% of the theoretical price. The actual pricing, within the approved discount range as resolved by the shareholders' meeting, shall be determined by the Board of Directors based on future negotiations with specific parties and prevailing market conditions.
  - 3) The subscription price for the aforementioned privately placed common shares and the pricing of the privately placed convertible corporate bonds are determined with reference to the Company's share price and the theoretical price, respectively, in accordance with the "Regulations Governing the Offering and Issuance of Securities by Securities Issuers" related to private placements by public companies. In addition, such securities are subject to a three-year transfer restriction as required by law. Accordingly, the pricing is deemed reasonable.
- (2) Selection Method, Purpose, Necessity, and Expected Benefits of Specific Parties:
  - 1) The private placement shall be limited to specific parties as defined under Article 43-6 of the Securities and Exchange Act. The selected parties must be strategic investors, with

priority given to those who are expected to contribute positively to the Company's long-term development, competitiveness, and the interests of existing shareholders.

- 2) The purpose, necessity, and expected benefits of selecting strategic investors lie in meeting the needs of the Company's business development. Strategic investors are expected to provide direct or indirect support in areas such as finance, operations, production, technology, procurement, management, and strategic development, thereby enhancing the Company's competitiveness, operational efficiency, and long-term growth. Such collaboration is expected to have a positive impact on shareholder value.
- 3) As of now, the Company has not yet identified any specific investors. The authority to negotiate and determine such parties is proposed to be fully delegated to the Board of Directors.

(3) Necessity of Conducting a Private Placement:

Considering the relative timeliness and flexibility of private placements, as well as the Company's plan to introduce strategic investors in line with its development needs, conducting the capital raise through a private placement is deemed necessary.

- (4) It is proposed that the Board of Directors be authorized to apply, no earlier than three years after the delivery date of the privately placed securities, to the Taipei Exchange (TPEX) for a letter of approval confirming that the securities meet the standards for listing. The Company shall subsequently complete the supplemental procedures for public issuance and apply for listing on the TPEX with the competent authority.
- (5) Provisional Terms for the Issuance and Conversion of the 2026 Private Placement of Overseas or Domestic Convertible Bonds, please refer to Attachment 6, pages 35 to 36, for details on the proposed terms.

3. Purpose of the Fundraising, Utilization Schedule, and Expected Benefits:

The funds raised through this capital increase are expected to be used for one or more of the following purposes: strengthening working capital, improving the financial structure, procuring materials overseas, or meeting other funding needs in support of the Company's long-term development. Upon full utilization of the funds, the Company anticipates enhanced competitiveness and improved operational efficiency.

4. All securities to be issued or delivered under this capital raising plan—including common shares issued through cash capital increase for participation in overseas depositary receipt (GDR) offerings, common shares issued through cash capital increase, privately placed common shares, privately placed convertible corporate bonds, and common shares issued upon conversion—will be issued or delivered in dematerialized form. Except for the privately placed securities, which are subject to a three-year transfer restriction in accordance with Article 43-8 of the Securities and Exchange Act, the rights and obligations of the newly issued or privately placed common shares (including those issued upon conversion of privately placed convertible corporate bonds) shall be identical to those of the existing common shares.
5. The pricing of common shares to be issued for participation in Global Depositary Receipt (GDR) offerings, cash capital increases, and private placements, as well as the conversion price of privately placed overseas or domestic convertible corporate bonds, may be set below par value in response to market conditions. The decision not to adopt other fundraising methods is primarily based on the Company's commitment to prudent operations and the stability of its financial structure. Compared to purely debt-based instruments, equity-related financing tools are considered more appropriate. By raising funds through equity-related instruments such as GDR-linked common shares, cash capital increases, and private placements, the Company will avoid incurring interest expenses, thereby reducing financial risk, immediately improving the financial structure, and enhancing financial flexibility. In the case of privately placed convertible bonds, if investors choose to convert their bonds into equity, this will further strengthen the

Company's financial structure and support its long-term development. Therefore, the use of equity-related fundraising tools is deemed reasonable. In the event that the issue price or conversion price is set below par value, this may result in a reduction of capital surplus or retained earnings on the Company's books. The Company intends to make up for such reductions depending on future operating performance. Moreover, the issuance and conversion prices will be determined in accordance with applicable regulations set forth by the competent authority. Once the benefits of the capital increase are realized, the Company's financial structure is expected to improve significantly, thereby supporting long-term growth and having no material adverse impact on shareholder interests.

6. Upon approval by the shareholders' meeting of the issuance of common shares through cash capital increase for participation in overseas depositary receipt (GDR) offerings, cash capital increase, private placement of common shares, and privately placed convertible corporate bonds, it is proposed that the shareholders' meeting authorize the Board of Directors to determine, adjust, and fully handle all matters related to this fundraising based on the Company's actual needs, prevailing market conditions, and applicable laws and regulations. These matters include, but are not limited to, the issuance or private placement terms, the issuance and conversion terms of the privately placed convertible bonds, the fund utilization plan, purposes of funds, expected timeline, anticipated benefits, and other related matters. Should any changes or amendments be necessary in the future due to amendments to relevant laws or regulations, instructions from competent authorities, operational evaluations, or other objective market or environmental factors, it is proposed that the Board of Directors be fully authorized to act accordingly.
7. In order to implement the fundraising plan, it is proposed that the Chairman or a person designated by the Chairman be authorized to represent the Company in handling all matters related to the issuance of common shares through cash capital increase for participation in overseas depositary receipt (GDR) offerings, cash capital increase, private placement of common shares, and privately placed convertible corporate bonds, including the execution of all relevant contracts and documents.
8. Any matters not addressed herein shall be fully authorized to the Board of Directors for handling in accordance with applicable laws and regulations.

**Resolution:**

#### **IV. Extraordinary Motions**

#### **V. Meeting Adjourned**

## Attachment

### Attachment I

#### The candidates list of Directors (including Independent Directors)

##### BenQ Medical Technology Corp.

##### The candidates list of Directors (including Independent Directors)

Title	Candidate	Major Education & Experience / Main Concurrent Positions
Director	BenQ Corporation Representative / <b>Chi-Hong (Peter) Chen</b> (Male)	<p><b>Major Education &amp; Experience</b></p> <ul style="list-style-type: none"> <li>- Technology Management Program, National Chengchi University</li> <li>- EMBA, Thunderbird American Graduate School, U.S.A.</li> <li>- B.S., Electrical Engineering, National Cheng Kung University</li> <li>- President of the Product Technology Center, BenQ Corporation</li> </ul> <p><b>Main Concurrent Positions</b></p> <ul style="list-style-type: none"> <li>- Chairman and Corporate Director \BenQ Medical Technology Corp.</li> <li>- Chairman and Chief Executive Officer \Qisda Corp.</li> <li>- Corporate Director \Darfon Electronics Corp</li> <li>- Chairman and Corporate Director \DFI Inc.</li> <li>- Vice Chairman and Corporate Director \Alpha Networks Inc.</li> <li>- Corporate Director \Hitron Technologies Inc.</li> <li>- Chairman and Corporate Director \Partner Tech Corporation</li> <li>- Corporate Director \BenQ Materials Corp.</li> <li>- Director \ BenQ Foundation</li> </ul>
Director	BenQ Corporation Representative / <b>Houng-Pei (Harry) Yang</b> (Male)	<p><b>Major Education &amp; Experience</b></p> <ul style="list-style-type: none"> <li>- Master's Degree in Computer Science, University of Florida</li> <li>- Bachelor of Statistics, National Cheng Kung University</li> <li>- General Manager, Acer Thailand</li> <li>- Vice President and General Manager, Lenovo Northeast Asia Region</li> </ul> <p><b>Main Concurrent Positions</b></p> <ul style="list-style-type: none"> <li>- Vice Chairman and Corporate Director \BenQ Medical Technology Corp.</li> <li>- Chairman and Corporate Director \Norbel Baby Co., Ltd.</li> <li>- Vice Chairman and Corporate Director \Concord Medical Co., Ltd.</li> <li>- Vice Chairman and Corporate Director \K2 International Medical Inc.</li> <li>- Corporate Director \TCI GENE INC.</li> <li>- Corporate Director \Golden Spirit Co., Ltd.</li> <li>- Corporate Director \Bigmin Bio-Tech Co., Ltd.</li> <li>- Corporate Director \E-Strong Medical Technology Co., Ltd.</li> <li>- Chairman and Corporate Director \Eastech Co., Ltd.</li> <li>- Corporate Director \BenQ Dialysis Technology Corp.</li> <li>- Corporate Director \Lily-Medical Corporation</li> <li>- Corporate Director \BenQ Healthcare Corporation</li> <li>- Corporate Director \New Best Hearing International Trade Co., Ltd.</li> <li>- Corporate Director \ Ckcare Co., Ltd.</li> </ul>

Title	Candidate	Major Education & Experience / Main Concurrent Positions
Director	BenQ Corporation Representative / <b>Er-An (Steve) Chu</b> (Male)	<p><b>Major Education &amp; Experience</b></p> <ul style="list-style-type: none"> <li>- Bachelor of Business Administration, University of Southern California</li> <li>- General Manager, BenQ Europe</li> <li>- Deputy General Manager, BenQ Latin America</li> <li>- Manager, Digital Camera Business Unit, BenQ.</li> </ul> <p><b>Main Concurrent Positions</b></p> <ul style="list-style-type: none"> <li>- General Manager and Corporate Director \ BenQ Medical Technology Corp.</li> <li>- Corporate Director \ Concord Medical Co., Ltd.</li> <li>- Chairman and Corporate Director \ Asiaconnect International Co., Ltd.</li> <li>- Chairman and Corporate Director and General Manager \ Lily-Medical Corporation</li> <li>- Chairman and Corporate Director \ BenQ AB DentCare Corporation</li> <li>- Corporate Director \ BenQ Healthcare Corporation</li> <li>- Corporate Director \ New Best Hearing International Trade Co., Ltd.</li> <li>- Corporate Director \ Ckcare Co., Ltd.</li> </ul>
Director	Director BenQ Corporation Representative / <b>Sheng-Lung (Danny) Shen</b> (Male)	<p><b>Major Education &amp; Experience</b></p> <ul style="list-style-type: none"> <li>- Institute of Electrical Engineering, National Cheng Kung University</li> <li>- Senior Manager, Darfon Electronics Corp.</li> <li>- Deputy General Manager, Merry Electronics Co., Ltd.</li> </ul> <p><b>Main Concurrent Positions</b></p> <ul style="list-style-type: none"> <li>- Corporate Director \ BenQ Medical Technology Corp.</li> <li>- Corporate Director \ Norbel Baby Co., Ltd.</li> <li>- Corporate Director and General Manager \ BenQ Healthcare Corporation</li> <li>- Chairman and Corporate Director \ New Best Hearing International Trade Co., Ltd.</li> <li>- Chairman and Corporate Director \ Ckcare Co., Ltd.</li> </ul>
Independent Director	<b>Kuang-Jen (KJ) Chou</b>	<p>Major Education &amp; Experience</p> <ul style="list-style-type: none"> <li>- 32nd Cohort, EMBA Program for Entrepreneurs, National Chengchi University</li> <li>- General Manager, Logah Technology Corporation</li> <li>- Vice President of Greater China, AMD (Advanced Micro Devices, Inc.)</li> <li>- Independent Director, DFI Inc.</li> <li>- Independent Director, Song Shang Electronics Co., Ltd.</li> <li>- Director and General Manager, Matsunosuke Co., Ltd.</li> </ul> <p><b>Main Concurrent Positions</b></p> <ul style="list-style-type: none"> <li>- Independent Director, Member of the Audit Committee and the Remuneration Committee \ BenQ Medical Technology Corp.</li> </ul>

Title	Candidate	Major Education & Experience / Main Concurrent Positions
Independent Director	<b>Hsuan-Lien (Miranda) Chu</b> (Female)	<p><b>Major Education &amp; Experience</b></p> <ul style="list-style-type: none"> <li>- Ph.D. in Accounting, National Taiwan University</li> <li>- Master's and Bachelor's Degrees in Accounting, National Chengchi University</li> <li>- Consultant Member, Evaluation Committee for Privatization of State-Owned Enterprises, Ministry of Economic Affairs</li> <li>- Review Committee Member, Disciplinary Committee for Certified Public Accountants, Financial Supervisory Commission</li> <li>- Independent Jury Member, Ernst &amp; Young Entrepreneur of the Year Award</li> <li>- Managing Director, Land Bank of Taiwan, Co., Ltd.</li> </ul> <p><b>Main Concurrent Positions</b></p> <ul style="list-style-type: none"> <li>- Independent Director, Member of the Audit Committee and the Remuneration Committee \ BenQ Medical Technology Corp.</li> <li>- Vice President of Finance and Sustainable Development and Professor of Accounting \ National Taipei University</li> <li>- Director \ PwC Education Foundation</li> <li>- Committee Member, Medical Fund Supervision and Management Committee \ Taipei Municipal Medical Institutions, Taipei City Department of Health</li> <li>- Committee Member, Securities Listing Review Committee \ Taipei Exchange (TPEX)</li> <li>- Independent Jury Members \ Ernst &amp; Young Entrepreneur Of The Year</li> <li>- External Review Committee Member, Securities Listing Review Committee \ Taiwan Stock Exchange (TWSE)</li> <li>- Independent Director, Member of the Audit Committee and the Remuneration Committee \ Data Image Corporation</li> <li>- Independent Director, Member of the Audit Committee \ Macronix International Co., Ltd.</li> <li>- Independent Director, Member of the Audit Committee and the Remuneration Committee \ Mirle Automation Corporation</li> </ul>
Independent Director	<b>Te-Chang, Yeh</b>	<p><b>Major Education &amp; Experience</b></p> <ul style="list-style-type: none"> <li>- Master of Economics, National Chengchi University;</li> <li>- Independent Director, DFI Inc.</li> </ul> <p><b>Main Concurrent Positions</b></p> <ul style="list-style-type: none"> <li>- Independent Director \ CARNIVAL Industrial Corporation</li> <li>- Independent Director \ Kian Shen Corporation</li> <li>- Independent Director \ Maxkit Technology Co., Ltd.</li> </ul>

## **Attachment 2**

### **Independent Auditors' Report and 2025 Financial Statements**

#### **Independent Auditors' Report and 2025 Consolidated Financial Statements**

##### **Independent Auditors' Report**

The Board of Directors  
BENQ MEDICAL TECHNOLOGY CORP.

##### **Audit Opinion**

We have audited the Consolidated Balance Sheets as of December 31, 2025 and 2024, and the Consolidated Statements of Comprehensive Income, Consolidated Statements of Changes in Equity and Consolidated Statements of Cash Flows for January 01 to December 31, 2025 and 2024, as well as Notes to the consolidated financial statements (including summary of significant accounting policies) of BENQ MEDICAL TECHNOLOGY CORP. AND SUBSIDIARIES.

In our opinion, based on our audits and reports of other auditors (please refer to Other Matters section), the accompanying Consolidated Financial Statements present fairly, in all material respects, the consolidated financial position of BENQ MEDICAL TECHNOLOGY CORP. AND SUBSIDIARIES as of December 31, 2025 and 2024, and its consolidated financial performance and cash flows for January 01 to December 31, 2025 and 2024 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers, and the International Financial Reporting Standards (IFRS), International Accounting Standards (IAS), IFRIC Interpretations (IFRICs), and SIC Interpretations (SICs) endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China.

##### **Basis of Opinion**

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountant and the Auditing Standards in the Republic of China. Our responsibilities under these standards are further described in the Auditors' Responsibilities for the Audit of the Consolidated Financial Statements section of our report. We are in compliance with the Norm of Professional Ethics for Certified Public Accountants of the Republic of China and independent of BENQ MEDICAL TECHNOLOGY CORP. AND SUBSIDIARIES. We have also fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

##### **Key Audit Matters**

Key audit matters are those matters that, in our professional judgment, were of most significance in our audits of the Consolidated Financial Statements of BENQ MEDICAL TECHNOLOGY CORP. AND SUBSIDIARIES for the year ended December 31, 2025. These matters were addressed in the context of our audit of the Consolidated Financial Statements as a whole. In forming our opinion thereon, we do not provide a separate opinion on these matters. Key audit matters for the year ended December 31, 2025 are stated as follows:

##### **1. Assessment of impairment of goodwill**

For accounting policy on the impairment loss of non-financial asset, please see Note

4(14) to Consolidated Financial Statements; for accounting estimate and assumptions of the impairment loss assessment on goodwill, please see Note 5(1) to Consolidated Financial Statements; for the details of goodwill impairment test, please see Note 6(12) to Consolidated Financial Statements.

**Key Audit Matters:**

For the goodwill arising from business combinations, BENQ MEDICAL TECHNOLOGY CORP. AND SUBSIDIARIES are required to conduct an annual impairment assessment or as and when there is an indicator that the goodwill may be impaired. As the recoverable amount in the goodwill involves many assumptions and estimations made by the cash-generating unit owning the goodwill, the impairment assessment of goodwill is one of the key audit matters when we audited the consolidated financial statements.

**Audit Procedures:**

Our main audit procedures for the above key audit matters include obtaining the goodwill impairment assessment and test form self-assessed by the management. We also reviewed the estimation basis and important assumptions adopted by the management to measure the recoverable amounts, including the discount rate, expected growth rate of operating income, and the reasonableness of their prediction of future cash flow. We also ran a sensitivity analysis on the test results and checked if BENQ MEDICAL TECHNOLOGY CORP. and its subsidiaries have properly disclosed the information on the impairment assessment.

**Other Matters**

We did not audit the financial statements of certain consolidated subsidiaries which are included in the consolidated financial statements. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it related to the amounts included in the financial statement, is based solely on the audit reports of other auditors. Total assets of these subsidiaries amount to NTD637,205 thousand and NTD602,206 thousand, representing 11.69% and 11.42% of the related consolidated totals as of December 31, 2025 and 2024, respectively. Total operating revenue of these subsidiaries amount to NTD612,416 thousand and NTD384,738 thousand, constituting 11.66% and 8.07% of the related consolidated totals for the years then ended, respectively.

BENQ MEDICAL TECHNOLOGY CORP. has prepared the 2025 and 2024 Standalone Financial Statements, and we have issued an unqualified opinion with other matters paragraph.

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

Management is responsible for the preparation and fair representation of the Consolidated Financial Statements in accordance with IFRS, IAS, IFRICs and SICs endorsed and issued into effect by the Financial Supervisory Commission of the Republic of China, and for such internal control as management determines it is necessary to enable the preparation of Consolidated Financial Statements that are free from material misstatement, whether due

to fraud or error.

In preparing the Consolidated Financial Statements, management is responsible for assessing BENQ MEDICAL TECHNOLOGY CORP.'S AND SUBSIDIARIES' ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate BENQ MEDICAL TECHNOLOGY CORP. AND SUBSIDIARIES or to cease operations or has no realistic alternative but to do so.

Those charged with governance (including Audit Committee) are responsible for overseeing BENQ MEDICAL TECHNOLOGY CORP.'S AND SUBSIDIARIES' financial reporting process.

### **Auditors' Responsibilities for the Audit of the Consolidated Financial Statements**

Our objectives are to obtain reasonable assurance about whether the Consolidated Financial Statements as a whole are free from material misstatement, whether due to fraud or error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance. Still, it is not a guarantee that an audit conducted in accordance with ROC GAAS will always detect a material misstatement in the Consolidated Financial Statements when it exists. Misstatements can arise from fraud or error, and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken based on these Consolidated Financial Statements.

As part of an audit in accordance with ROC GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

1. Identify and assess the risks of material misstatement of the Consolidated Financial Statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
2. Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not to express an opinion on the effectiveness of BENQ MEDICAL TECHNOLOGY CORP. AND SUBSIDIARIES' internal control.
3. Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
4. Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on BENQ MEDICAL TECHNOLOGY CORP. AND SUBSIDIARIES' ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the Consolidated Financial Statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause BENQ MEDICAL TECHNOLOGY CORP. AND SUBSIDIARIES to

cease to continue as a going concern.

5. Evaluate the overall presentation, structure and content of the Consolidated Financial Statements (including the disclosures) and whether the Consolidated Financial Statements represent the underlying transactions and events in a manner that achieves fair presentation.
6. Obtain sufficient appropriate audit evidence regarding the entities' financial information or business activities to express an opinion on the Consolidated Financial Statements. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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

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

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

The engagement partners on the review resulting in this independent auditors' review report are Hsu, Shih-Chun and Tang, Tzu-Chieh.

**KPMG**

**Taipei, Taiwan (Republic of China)**

**March 02, 2026**

Notes to Readers

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

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

**(English Translation of Consolidated Financial Statements Originally Issued in Chinese)**

**BENQ MEDICAL TECHNOLOGY CORP. AND SUBSIDIARIES**

**Consolidated Balance Sheets**

**December 31, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollars)**

Assets		2025.12.31		2024.12.31		Liabilities and Equity		2025.12.31		2024.12.31	
		Amount	%	Amount	%			Amount	%	Amount	%
<b>Current assets:</b>						<b>Current liabilities:</b>					
1100	Cash and cash equivalents (Note 6(1))	\$ 949,326	18	863,191	17	2100	Short-term loans (Note 6(14) and 8)	\$ 868,675	16	580,703	11
1136	Financial assets measured at amortized cost - current (Note 6(2) and 8)	286,382	5	328,983	6	2110	Short-term notes payable (Note 6(14) and 8)	25,852	-	-	-
1150-1170	Notes and accounts receivable (Note 6(5) and (23))					2131	Contract liabilities - current (Note 6(23))	35,306	1	29,478	1
		952,020	18	899,327	17	2150-2170	Notes and accounts payable				
1181	Accounts receivable - related parties (Note 6(5)(23) and 7)	16,527	-	6,085	-			571,469	11	591,041	11
1200	Other receivables	9,264	-	11,516	-	2181	Accounts payable - related parties (Note 7)	35,501	1	33,360	11
130x	Inventories (Note 6(6))	892,879	16	783,125	15	2200	Other payables (Note 6 (8)(12) and (24))	329,555	6	286,094	5
1410-1470	Prepayments and other current assets					2220	Other payable - related parties (Note 7)	4,521	-	4,916	-
		163,666	3	206,087	4	2230	Current income tax liabilities	44,584	1	43,143	1
1461	Non-current assets held for sale (Note 6(7) and 8)	422,541	8	-	-	2250	Provisions for liabilities - current (Note 6(17))	3,872	-	3,080	-
	<b>Total current assets</b>	<u>3,692,605</u>	<u>68</u>	<u>3,098,314</u>	<u>59</u>	2280	Lease liabilities-current (Note 6(16) and 7)	102,519	2	95,355	2
	<b>Non-current assets:</b>					2300	Other current liabilities	16,672	-	16,178	-
1510	Financial assets at fair value through profit or loss - non-current (Note 6(3))	53,796	1	-	-	2322	Long-term loans due within a year (Note 6(15) and 8)	238,750	4	84,830	2
1518	Financial assets measured at fair value through other comprehensive income - non-current (Note 6(4))	123	-	20,123	-		<b>Total current liabilities</b>	<u>2,277,276</u>	<u>42</u>	<u>1,768,178</u>	<u>34</u>
1535	Financial assets measured at amortized cost – non-current (Note 6(2) and 8)	61,137	1	-	-	2540	<b>Non-current liabilities:</b>				
1600	Property, plant and equipment (Note 6(9), 7 and 8)	548,075	10	966,891	18	2570	Long-term loans (Note 6(15) and 8)	534,370	10	868,946	16
1755	Right-of-use assets (Note 6(10) and 7)	175,558	3	207,885	4	2580	Deferred income tax liabilities (Note 6(20))	46,638	1	43,396	1
1760	Investment properties - net (Note 6(11) and 8)	371,827	7	466,272	9	2645	Lease liabilities-non-current (Note 6(16) and 7)	218,633	4	276,173	5
1780	Intangible assets (Note 6(8), (12) and 7)	427,090	8	395,164	7	2670	Guarantee deposit received	12,848	-	6,891	-
1840	Deferred income tax assets (Note 6(20))	32,416	-	26,760	1		Other non-current liabilities (Note 6(12) and (19))	30,093	-	9,973	-
1900	Other non-current assets (Note 6(13) and (19))	87,984	2	92,401	2		<b>Total non-current liabilities</b>	<u>842,582</u>	<u>15</u>	<u>1,205,379</u>	<u>22</u>
	<b>Total non-current assets</b>	<u>1,758,006</u>	<u>32</u>	<u>2,175,496</u>	<u>41</u>		<b>Total liabilities</b>	<u>3,119,858</u>	<u>57</u>	<u>2,973,557</u>	<u>56</u>
						3110	<b>Equity attributable to shareholders of the parent company (Note 6(21))</b>				
						3200	Common stock	445,660	8	445,660	8
						3300	Capital Surplus	298,107	6	297,921	6
						3400	Retained earnings	386,453	7	380,588	7
							Other equity	(3,545)	-	(2,110)	-
							Total equity attributable to shareholders of the parent company	<u>1,126,675</u>	<u>21</u>	<u>1,122,059</u>	<u>21</u>
						36XX	<b>Non-controlling interests (Note 6(8) and (21))</b>	<u>1,204,078</u>	<u>22</u>	<u>1,178,194</u>	<u>23</u>
							<b>Total equity</b>	<u>2,330,753</u>	<u>43</u>	<u>2,300,253</u>	<u>44</u>
							<b>Total liabilities and equity</b>	<u>\$ 5,450,611</u>	<u>100</u>	<u>\$ 5,273,810</u>	<u>100</u>

(Please see Notes to Consolidated Financial Statements)

**(English Translation of Consolidated Financial Statements Originally Issued in Chinese)**

**BENQ MEDICAL TECHNOLOGY CORP. AND SUBSIDIARIES**

**Consolidated Statements of Comprehensive Income**

**For the Years Ended December 31, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollars)**

		<b>2025</b>		<b>2024</b>	
		<b>Amount</b>	<b>%</b>	<b>Amount</b>	<b>%</b>
4000	<b>Operating revenues (Notes 6(18), (23), 7, and 14)</b>	\$ 5,253,989	100	4,767,352	100
5000	<b>Operating costs (Notes 6 (6), (9), (10), (11), (12), (16), (17), (18), (19), (24), 7, and 12)</b>	<u>(3,564,478)</u>	<u>(68)</u>	<u>(3,318,988)</u>	<u>(70)</u>
	<b>Gross profit</b>	1,689,511	32	1,448,364	30
	<b>Operating expenses (Notes 6(5), (9), (10), (11), (12), (16), (18), (19), (24), 7, and 12):</b>				
6100	Selling expenses	(1,062,426)	(20)	(866,860)	(18)
6200	General and administrative expenses	(246,383)	(5)	(211,724)	(4)
6300	Research and development expenses	(34,690)	(1)	(36,387)	(1)
6450	Loss allowance for expected credit losses	(3,593)	-	(373)	-
	<b>Total operating expenses</b>	<u>(1,347,092)</u>	<u>(26)</u>	<u>(1,115,344)</u>	<u>(23)</u>
	<b>Operating income</b>	342,419	6	333,020	7
	<b>Non-operating income and expenses (Notes 6(16), (18), (25), and 7)</b>				
7100	Interest income	12,749	-	11,228	-
7010	Other income	17,882	1	16,596	1
7020	Other gains and losses	6,150	-	2,760	-
7050	Financing costs	(44,623)	(1)	(34,223)	(1)
	<b>Total non-operating income and expenses</b>	<u>(7,842)</u>	<u>-</u>	<u>(3,639)</u>	<u>-</u>
	<b>Profit before income tax</b>	334,577	6	329,381	7
7950	<b>Less: Income tax expense (Note 6(20))</b>	<u>(116,956)</u>	<u>(2)</u>	<u>(92,128)</u>	<u>(2)</u>
	<b>Net income</b>	<u>217,621</u>	<u>4</u>	<u>237,253</u>	<u>5</u>
	<b>Other comprehensive income (loss) (Notes 6(19), (20), and (21)):</b>				
8310	<b>Items that will not be reclassified subsequently to profit or loss</b>				
8311	Remeasurements of the defined benefit plan	1,336	-	3,932	-
8349	Income tax expense related to components that will not be reclassified to profit or loss	(287)	-	(762)	-
	<b>Total items that will not be reclassified subsequently to profit or loss</b>	<u>1,049</u>	<u>-</u>	<u>3,170</u>	<u>-</u>
8360	<b>Items that may be reclassified subsequently to profit or loss</b>				
8361	Exchange differences on translation of foreign operations	(9,767)	-	11,097	-
8399	Income tax related to items that may be reclassified subsequently to profit or loss	-	-	-	-
	<b>Total items that may be reclassified subsequently to profit or loss</b>	<u>(9,767)</u>	<u>-</u>	<u>11,097</u>	<u>-</u>
	<b>Other comprehensive income for the period</b>	<u>(8,718)</u>	<u>-</u>	<u>14,267</u>	<u>-</u>
	<b>Total comprehensive income for the period</b>	<u>\$ 208,903</u>	<u>4</u>	<u>251,520</u>	<u>5</u>
	<b>Profit attributable to:</b>				
8610	Shareholders of the parent company	\$ 78,172	1	104,831	2
8620	Non-controlling interests	139,449	3	132,422	3
		<u>\$ 217,621</u>	<u>4</u>	<u>237,253</u>	<u>5</u>
	<b>Comprehensive income (loss) attributable to:</b>				
8710	shareholders of the parent company	\$ 77,964	1	111,364	2
8720	Non-controlling interests	130,939	3	140,156	3
		<u>\$ 208,903</u>	<u>4</u>	<u>251,520</u>	<u>5</u>
	<b>Earnings per share (Unit: New Taiwan dollars, Note 6(22))</b>				
9750	<b>Basic earnings per share</b>	<u>\$ 1.75</u>		<u>2.35</u>	
9850	<b>Diluted earnings per share</b>	<u>\$ 1.75</u>		<u>2.34</u>	

(Please see Notes to Consolidated Financial Statements)

**(English Translation of Consolidated Financial Statements Originally Issued in Chinese)**

**BENQ MEDICAL TECHNOLOGY CORP. AND SUBSIDIARIES**

**Consolidated Statements of Changes in Equity**

**For the Years Ended December 31, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollars)**

	Equity attributable to shareholders of the parent company						Other equity			
	Common stock	Capital surplus	Legal reserve	Retained earnings		Subtotal	Exchange differences on translation of foreign operations	Total equity attributable to shareholders of the parent company	Non-controlling interests	Total equity
				Special reserve	Unappropriated earnings					
<b>Balance as of January 01, 2024</b>	<u>\$ 445,660</u>	<u>297,921</u>	<u>123,417</u>	<u>2,234</u>	<u>236,156</u>	<u>361,807</u>	<u>(5,561)</u>	<u>1,099,827</u>	<u>1,080,503</u>	<u>2,180,330</u>
Net income	-	-	-	-	104,831	104,831	-	104,831	132,422	237,253
Other comprehensive income for the period	-	-	-	-	3,082	3,082	3,451	6,533	7,734	14,267
Total comprehensive income for the period	-	-	-	-	107,913	107,913	3,451	111,364	140,156	251,520
Earnings appropriation and distribution:										
Special reserve	-	-	-	3,326	(3,326)	-	-	-	-	-
Cash dividends of ordinary shares	-	-	-	-	(89,132)	(89,132)	-	(89,132)	-	(89,132)
Cash dividends distributed by subsidiaries to non-controlling interests	-	-	-	-	-	-	-	-	(109,196)	(109,196)
Increase in non-controlling interests	-	-	-	-	-	-	-	-	66,731	66,731
<b>Balance as of December 31, 2024</b>	<u>445,660</u>	<u>297,921</u>	<u>123,417</u>	<u>5,560</u>	<u>251,611</u>	<u>380,588</u>	<u>(2,110)</u>	<u>1,122,059</u>	<u>1,178,194</u>	<u>2,300,253</u>
Net income	-	-	-	-	78,172	78,172	-	78,172	139,449	217,621
Other comprehensive income for the period	-	-	-	-	1,227	1,227	(1,435)	(208)	(8,510)	(8,718)
Total comprehensive income for the period	-	-	-	-	79,399	79,399	(1,435)	77,964	130,939	208,903
Earnings appropriation and distribution:										
Legal reserve	-	-	10,791	-	(10,791)	-	-	-	-	-
Special reserve	-	-	-	(3,450)	3,450	-	-	-	-	-
Cash dividends of ordinary shares	-	-	-	-	(73,534)	(73,534)	-	(73,534)	-	(73,534)
Cash dividends distributed by subsidiaries to non-controlling interests	-	-	-	-	-	-	-	-	(104,185)	(104,185)
Changes in ownership interests in subsidiaries	-	186	-	-	-	-	-	186	1,767	1,953
Decrease in non-controlling interests	-	-	-	-	-	-	-	-	(2,637)	(2,637)
<b>Balance as of December 31, 2025</b>	<u>\$ 445,660</u>	<u>298,107</u>	<u>134,208</u>	<u>2,110</u>	<u>250,135</u>	<u>386,453</u>	<u>(3,545)</u>	<u>1,126,675</u>	<u>1,204,078</u>	<u>2,330,753</u>

(Please see Notes to Consolidated Financial Statements)

**(English Translation of Consolidated Financial Statements Originally Issued in  
Chinese)**

**BENQ MEDICAL TECHNOLOGY CORP. AND SUBSIDIARIES**

**Consolidated Statements of Cash Flows**

**For the Years Ended December 31, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollars)**

	<u>2025</u>	<u>2024</u>
<b>Cash flows from operating activities:</b>		
<b>Profit before income tax</b>	\$ 334,577	329,381
<b>Adjustments:</b>		
Adjustments to reconcile profit (loss)		
Depreciation	243,091	232,031
Amortization	26,038	23,183
Impairment loss for expected credit losses	3,593	373
Net gain on financial instruments at fair value through profit or loss	(8,796)	-
Interest expense	44,623	34,223
Interest income	(12,749)	(11,228)
Dividend income	-	(2)
Losses (gains) on disposals of property, plant and equipment	(17,251)	896
Gains on lease modification	(27)	(366)
Casualty losses	-	400
Settlement of claims	-	(400)
Loss on prepayment	-	5,688
Total adjustments to reconcile profit (loss)	<u>278,522</u>	<u>284,798</u>
<b>Changes in operating assets and liabilities:</b>		
Changes in operating assets:		
Notes and accounts receivable	(45,528)	(5,232)
Accounts receivable - related parties	(10,442)	(2,097)
Other receivables	6,079	(2,578)
Inventories	(120,558)	(191,848)
Prepayments and other current assets	42,769	(90,151)
Total changes in operating assets	<u>(127,680)</u>	<u>(291,906)</u>
Changes in operating liabilities:		
Contract liabilities	5,828	(3,030)
Notes and accounts payable	(34,555)	48,884
Accounts payable - related parties	2,141	10,248
Other payables	51,570	(17,837)
Other payables - related parties	(395)	(803)
Provisions for liabilities	792	(3,111)
Other current liabilities	(5,468)	2,117
Net defined benefit liabilities	1,020	(2,248)
Total changes in operating liabilities	<u>20,933</u>	<u>34,220</u>
Total changes in operating assets and liabilities	<u>(106,747)</u>	<u>(257,686)</u>
Total adjustments	<u>171,775</u>	<u>27,112</u>
Cash inflow from operations	506,352	356,493
Interest received	11,564	11,815
Dividend received	-	2
Interest paid	(43,155)	(34,006)
Income tax paid	(116,008)	(112,083)
<b>Net cash inflow provided by operating activities</b>	<u>358,753</u>	<u>222,221</u>

**(Continued on next page)**

**(Please see Notes to Consolidated Financial Statements)**

**(English Translation of Consolidated Financial Statements Originally Issued in Chinese)**

**BENQ MEDICAL TECHNOLOGY CORP. AND SUBSIDIARIES**

**Consolidated Statements of Cash Flows (continued from the preceding page)**

**For the Years Ended December 31, 2025 and 2024**

**(Expressed in Thousands of New Taiwan Dollars)**

	<u>2025</u>	<u>2024</u>
<b>Cash flows from investing activities:</b>		
Financial assets measured at fair value through other comprehensive income	-	(20,000)
Financial assets measured at fair value through profit and loss	(25,000)	-
Disposal of investment accounted for using equity method	-	48,275
Net cash outflow from merger and acquisition of subsidiaries	(19,433)	(23,261)
Net cash flows used in acquisition of business transfer	(5,000)	-
Acquisition of property, plant and equipment	(93,909)	(170,085)
Proceeds from disposals of property, plant and equipment	85,372	8,088
Increase in refundable deposits	-	(2,060)
Decrease in refundable deposits	1,777	-
Acquisition of intangible assets	(5,335)	(5,397)
Decrease (increase) in other non-current assets	368	(9,094)
Decrease (increase) in Financial assets measured at amortized cost	(18,599)	40,317
<b>Net cash outflow used in investing activities</b>	<u>(79,759)</u>	<u>(133,217)</u>
<b>Cash flows from financing activities:</b>		
Increase in short-term loans	287,972	134,231
Increase in short-term note payables	25,500	-
Increase in long-term loans	540,000	316,087
Repayments of long-term loans	(722,352)	(216,628)
Increase in guarantee deposit received	5,957	83
Payment of lease liabilities	(122,319)	(96,828)
Disbursement of cash dividend	(73,534)	(89,132)
Cash dividends distributed by subsidiaries to non-controlling interests	(104,185)	(109,196)
Increase in non-controlling interests	46	-
Purchase of subsidiaries' equity from non-controlling interests	(45,476)	-
Cash capital increase of subsidiary by non-controlling interest shareholders	17,187	-
<b>Net cash outflow used in financing activities</b>	<u>(191,204)</u>	<u>(61,383)</u>
Effect of changes in foreign exchange rates in cash and cash equivalents	<u>(1,655)</u>	<u>5,062</u>
Net increase in cash and cash equivalents for the current period	86,135	32,683
Cash and cash equivalents at the beginning of the period	863,191	830,508
Cash and cash equivalents at the end of the period	<u><b>\$ 949,326</b></u>	<u><b>863,191</b></u>

**(Please see Notes to Consolidated Financial Statements)**

# Independent Auditors' Report and 2025 Standalone Financial Statements

## Independent Auditors' Report

The Board of Directors  
BENQ MEDICAL TECHNOLOGY CORP.

### Audit Opinion

We have audited Balance Sheet as of December 31, 2025 and 2024, and Statement of Comprehensive Income, Statement of Changes in Equity and Consolidated Statement of Cash Flows for January 01 to December 31, 2025 and 2024 as well as Notes to the Standalone Financial Statements (including a summary of significant accounting policies) of BENQ MEDICAL TECHNOLOGY CORP.

In our opinion, based on our audits and reports of other auditors (please refer to Other Matters section), the accompanying Standalone Financial Statements present fairly, in all material respects, the restated financial position as of December 31, 2025 and 2024 of BENQ MEDICAL TECHNOLOGY CORP., and its financial performance and cash flows as of December 31, 2025 and 2024 in accordance with the Regulations Governing the Preparation of Financial Reports by Securities Issuers.

### Basis of Opinion

We conducted our audits in accordance with the Regulations Governing Auditing and Attestation of Financial Statements by Certified Public Accountant and the Auditing Standards in the Republic of China. Our responsibilities under these standards are further described in the Auditors' Responsibilities for the Audit of the Standalone Financial Statements section of our report. We are in compliance with the Norm of Professional Ethics for Certified Public Accountants of the Republic of China and independent of BENQ MEDICAL TECHNOLOGY CORP.. We have also fulfilled our other ethical responsibilities in accordance with these requirements. Based on our audits and reports of other auditors, we believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Key Audit Matters

Key audit matters are those matters that, in our professional judgment, were of most significance in our audits of the Standalone Financial Statements of BENQ MEDICAL TECHNOLOGY CORP. for the year ended December 31, 2025. These matters were addressed in the context of our audit of the Standalone Financial Statements as a whole. By forming our opinion thereon, we do not provide a separate opinion on these matters. Key audit matters for the year ended December 31, 2025 are stated as follows:

#### 1. Impairment assessment for the goodwill of subsidiaries

For accounting policy on the impairment loss of non-financial asset, please see Note 4(15) to Standalone Financial Statements; for accounting estimate and assumptions of the impairment loss assessment on goodwill, please see Note 5(1) to Standalone Financial Statements; for the details of goodwill impairment test, please see Note 6(6) to Standalone Financial Statements.

Key Audit Matters:

For the goodwill arising from previous business combinations, BENQ MEDICAL TECHNOLOGY CORP. is required to conduct an annual impairment assessment or when there is an indicator that the goodwill may be impaired. As the recoverable amount in the goodwill involves many assumptions and estimations made by the cash-generating unit owning the goodwill, the impairment assessment of goodwill is a key audit matter.

Audit procedures:

Our main audit procedures for the above key audit matters include obtaining the impairment assessment and self-assessment test form from management. We also reviewed the estimation basis and important assumptions adopted by the Management to measure the recoverable amounts, including the discount rate, expected growth rate of operating income, and the reasonableness of their prediction of future cash flow. We also ran a sensitivity analysis on the test results and checked if BENQ MEDICAL TECHNOLOGY CORP. had properly disclosed the information on the impairment assessment.

### **Other Matters**

We did not audit the financial statements of certain investments accounted for using the equity method which are included in the Standalone Financial Statements. Those financial statements were audited by other auditors whose reports thereon have been furnished to us, and our opinion expressed herein, insofar as it related to the amounts included in the financial statement, is based solely on the audit reports of other auditors. Total investments accounted for using the equity method amount to NTD176,464 thousand and NTD179,194 thousand, representing 8.50% and 8.7% of the total assets as of December 31, 2025 and 2024, respectively. Total profits of subsidiaries accounted for using the equity method amounted to NTD12,140 thousand and NTD12,707 thousand, constituting 15.21% and 11.99% of the income before income tax for the years then ended, respectively.

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

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

In preparing the Standalone Financial Statements, management is responsible for assessing BENQ MEDICAL TECHNOLOGY CORP.'s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate BENQ MEDICAL TECHNOLOGY CORP. or to cease operations or has no realistic alternative but to do so.

Those charged with governance (including Audit Committee) are responsible for overseeing BENQ MEDICAL TECHNOLOGY CORP.'s financial reporting process.

### **Auditors' Responsibilities for the Audit of the Standalone Financial Statements**

Our objectives are to obtain reasonable assurance about whether the Standalone Financial Statements as a whole are free from material misstatement, whether due to fraud or

error and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance. Still, it is not a guarantee that an audit conducted in accordance with ROC GAAS will always detect a material misstatement in the Standalone Financial Statements when it exists. Misstatements can arise from fraud or error, and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these Standalone Financial Statements.

As part of an audit in accordance with ROC GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

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

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

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

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

The engagement partners on the review resulting in this independent auditors' review report are Hsu, Shih-Chun and Tang, Tzu-Chieh.

**KPMG**

**Taipei, Taiwan (Republic of China)**

**March 02, 2026**

Notes to Readers

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

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

(English Translation of Standalone Financial Statements Originally Issued in Chinese)

**BENQ MEDICAL TECHNOLOGY CORP.**

**Standalone Balance Sheets**

**December 31, 2025 and 2024**

(Expressed in Thousands of New Taiwan Dollars)

		2025.12.31		2024.12.31				2025.12.31		2024.12.31	
		Amount	%	Amount	%			Amount	%	Amount	%
<b>Assets</b>											
<b>Current assets:</b>											
1100	Cash and cash equivalents (Note 6(1))	\$ 103,874	5	72,424	4	2100	Short-term loans (Note 6(12) and 8)	\$ 128,975	6	95,194	5
1136	Financial assets measured at amortized cost - current (Note 6(2) and 8)	80	-	80	-	2150-2170	Notes and accounts payable	23,822	1	58,831	3
1150-1170	Notes and accounts receivable (Note 6(3) and (21))	68,926	3	110,435	5	2180	Accounts payable - related parties (Note 7)	1,439	-	1,858	-
1181	Accounts receivable - related parties (Note 6(3)(21) and 7)	27,123	2	8,342	1	2200	Other payables (Note 6(22))	51,095	3	56,000	3
1200	Other receivables	2,546	-	3,643	-	2220	Other payables - related parties (Note 7)	2,013	-	2,048	-
1210	Other receivables - related parties (Note 7)	1,681	-	5,384	-	2230	Current income tax liabilities	1,331	-	1,124	-
130x	Inventories (Note 6(4))	100,718	5	84,441	4	2250	Provisions for liabilities - current (Note 6(15))	1,278	-	1,121	-
1461	Non-current assets held for sale (Note 6(5) and 8)	422,541	20	-	-	2280	Lease liabilities - current (Note 6(14) and 7)	5,827	-	10,023	1
1410-1470	Prepayments and other current assets	15,181	1	14,952	1	2300	Other current liabilities (Note 6(21))	3,384	-	3,651	-
<b>Total current assets</b>		<b>742,670</b>	<b>36</b>	<b>299,701</b>	<b>15</b>	2322	Long-term loans due within a year (Note 6(13) and 8)	238,750	12	25,000	1
<b>Non-current assets:</b>											
1550	Investments accounted for using the equity method (Note 6(6) and 7)	1,227,746	59	1,214,255	59	<b>Total current liabilities</b>		<b>457,914</b>	<b>22</b>	<b>254,850</b>	<b>13</b>
1600	Property, plant and equipment (Note 6(7), 7 and 8)	73,118	4	429,802	21	<b>Non-current liabilities:</b>					
1755	Right-of-use assets (Note 6(8) and 7)	8,055	-	17,039	1	2540	Long-term loans (Note 6(13) and 8)	481,250	23	675,000	33
1760	Investment properties - net (Note 6(9) and 8)	-	-	74,744	3	2580	Lease liabilities - non-current (Note 6(14) and 7)	2,344	-	7,114	-
1780	Intangible assets (Note 6(9) and 7)	793	-	1,294	-	2645	Guarantee deposit received	7,746	1	1,746	-
1840	Deferred income tax assets (Note 6(18))	6,612	-	7,403	-	<b>Total non-current liabilities</b>		<b>491,340</b>	<b>24</b>	<b>683,860</b>	<b>33</b>
1900	Other non-current assets (Note 6(11) and (17))	16,935	1	16,531	1	<b>Total liabilities</b>		<b>949,254</b>	<b>46</b>	<b>938,710</b>	<b>46</b>
<b>Total non-current assets</b>		<b>1,333,259</b>	<b>64</b>	<b>1,761,068</b>	<b>85</b>	<b>Equity interest (Note 6(6) and (19)):</b>					
<b>Total assets</b>		<b>\$ 2,075,929</b>	<b>100</b>	<b>2,060,769</b>	<b>100</b>	3110	Common stock	445,660	21	445,660	22
						3200	Capital Surplus	298,107	14	297,921	14
						3300	Retained earnings	386,453	19	380,588	18
						3400	Other equity	(3,545)	-	(2,110)	-
						<b>Total equity</b>		<b>1,126,675</b>	<b>54</b>	<b>1,122,059</b>	<b>54</b>
						<b>Total liabilities and equity</b>		<b>\$ 2,075,929</b>	<b>100</b>	<b>2,060,769</b>	<b>100</b>

(Please see Notes to Standalone Financial Statements)

## (English Translation of Standalone Financial Statements Originally Issued in Chinese)

**BENQ MEDICAL TECHNOLOGY CORP.****Standalone Statements of Comprehensive Income****For the Years Ended December 31, 2025 and 2024**

(Expressed in Thousands of New Taiwan Dollars)

		2025		2024	
		Amount	%	Amount	%
4000	<b>Operating revenues (Note 6(20) and 7)</b>	\$ 402,619	100	468,207	100
5000	<b>Operating costs (Notes 6(4), (6), (7), (9), (14), (16), (21), 7, and 12)</b>				
		<u>(295,632)</u>	<u>(73)</u>	<u>(356,149)</u>	<u>(76)</u>
	<b>Gross profit</b>	106,987	27	112,058	24
5910	Unrealized sales profit	<u>(6,565)</u>	<u>(2)</u>	<u>(643)</u>	-
	<b>Realized gross profit</b>	<u>100,422</u>	<u>25</u>	<u>111,415</u>	<u>24</u>
	<b>Operating costs (Notes 6(3), (6), (7), (8), (9), (13), (16), (21), 7, and 12):</b>				
6100	Selling expenses	(60,654)	(15)	(62,427)	(13)
6200	General and administrative expenses	(62,116)	(15)	(61,386)	(13)
6300	Research and development expenses	(24,366)	(6)	(27,273)	(6)
6450	Reversal of gains on loss allowance for expected credit losses	<u>(2,167)</u>	<u>(1)</u>	<u>898</u>	-
	<b>Total operating expenses</b>	<u>(149,303)</u>	<u>(37)</u>	<u>(150,188)</u>	<u>(32)</u>
	<b>Net operating loss</b>	<u>(48,881)</u>	<u>(12)</u>	<u>(38,773)</u>	<u>(8)</u>
	<b>Non-operating income and expenses (Note 6(5), (13), (15), (22) and 7):</b>				
7100	Interest income	485	-	544	-
7010	Other income	12,664	3	12,756	3
7020	Other gains and losses	(6,022)	(1)	3,369	1
7050	Financing costs	(17,929)	(4)	(15,875)	(3)
7375	Share of profit or loss of subsidiaries accounted for using the equity method	<u>139,489</u>	<u>34</u>	<u>143,972</u>	<u>30</u>
	<b>Total non-operating income and expenses</b>	<u>128,687</u>	<u>32</u>	<u>144,766</u>	<u>31</u>
	<b>Profit before income tax</b>	79,806	20	105,993	23
7950	<b>Income tax expenses (Note 6(17))</b>	<u>(1,634)</u>	<u>(1)</u>	<u>(1,162)</u>	<u>(1)</u>
	<b>Net income</b>	<u>78,172</u>	<u>19</u>	<u>104,831</u>	<u>22</u>
	<b>Other comprehensive income:</b>				
8310	<b>Items that will not be reclassified subsequently to profit or loss</b>				
8311	Remeasurements of the defined benefit plan (Note 6(16))	<u>(208)</u>	-	<u>6,533</u>	<u>2</u>
8330	Share of other comprehensive income of subsidiaries and joint ventures accounted for using the equity method	142	-	110	-
8349	Income tax expense related to components that will not be reclassified to profit or loss (Note 6(17))	<u>(271)</u>	-	<u>(743)</u>	-
		<u>1,227</u>	-	<u>3,082</u>	<u>1</u>
8360	<b>Items that may be reclassified subsequently to profit or loss</b>				
8361	Exchange differences on translation of foreign operations (Note 6(18))	(1,435)	-	3,451	1
8399	Income tax related to items that may be reclassified subsequently to profit or loss	-	-	-	-
		<u>(1,435)</u>	-	<u>3,451</u>	<u>1</u>
	<b>Other comprehensive income for the period</b>	<u>(208)</u>	-	<u>6,533</u>	<u>2</u>
8500	<b>Total comprehensive income for the period</b>	<u>\$ 77,964</u>	<u>19</u>	<u>111,364</u>	<u>24</u>
	<b>Earnings per share (in New Taiwan dollars, Note 6 (19))</b>				
9750	<b>Basic earnings per share</b>	\$	1.75	\$	2.35
9850	<b>Diluted earnings per share</b>	\$	1.75	\$	2.34

(Please see Notes to Standalone Financial Statements)

(English Translation of Standalone Financial Statements Originally Issued in Chinese)

**BENQ MEDICAL TECHNOLOGY CORP.**

**Standalone Statements of Changes in Equity**

**For the Years Ended December 31, 2025 and 2024**

(Expressed in Thousands of New Taiwan Dollars)

	Retained earnings					Subtotal	Other equity Exchange differences on translation of foreign operations	Total equity
	Common stock	Capital Surplus	Legal reserve	Special reserve	Unappropriated earnings			
<b>Balance as of January 01, 2024</b>	\$ 445,660	297,921	123,417	2,234	236,156	361,807	(5,561)	1,099,827
Net income	-	-	-	-	104,831	104,831	-	104,831
Other comprehensive income for the period	-	-	-	-	3,082	3,082	3,451	6,533
Total comprehensive income for the period	-	-	-	-	107,913	107,913	3,451	111,364
Earnings appropriation and distribution:								
Special reserve	-	-	-	3,326	(3,326)	-	-	-
Cash dividends of ordinary shares	-	-	-	-	(89,132)	(89,132)	-	(89,132)
<b>Balance as of December 31, 2024</b>	<u>445,660</u>	<u>297,921</u>	<u>123,417</u>	<u>5,560</u>	<u>251,611</u>	<u>380,588</u>	<u>(2,110)</u>	<u>1,122,059</u>
Net income	-	-	-	-	78,172	78,172	-	78,172
Other comprehensive income for the period	-	-	-	-	1,227	1,227	(1,435)	(208)
Total comprehensive income for the period	-	-	-	-	79,399	79,399	(1,435)	77,964
Earnings appropriation and distribution:								
Legal reserve	-	-	10,791	-	(10,791)	-	-	-
Special reserve	-	-	-	(3,450)	3,450	-	-	-
Cash dividends of ordinary shares	-	-	-	-	(73,534)	(73,534)	-	(73,534)
Changes in ownership interests in subsidiaries	-	186	-	-	-	-	-	186
<b>Balance as of December 31, 2025</b>	<u>\$ 445,660</u>	<u>298,107</u>	<u>134,208</u>	<u>2,110</u>	<u>250,135</u>	<u>386,453</u>	<u>(3,545)</u>	<u>1,126,675</u>

(Please see Notes to Standalone Financial Statements)

(English Translation of Standalone Financial Statements Originally Issued in Chinese)

**BENQ MEDICAL TECHNOLOGY CORP.**

**Standalone Statements of Cash Flows**

**For the Years Ended December 31, 2025 and 2024**

(Expressed in Thousands of New Taiwan Dollars)

	<u>2025</u>	<u>2024</u>
<b>Cash flows provided by operating activities:</b>		
<b>Profit before income tax</b>	\$ 79,806	105,993
<b>Adjustments:</b>		
Adjustments to reconcile profit		
Depreciation	21,422	28,994
Amortization	1,114	1,941
Impairment loss for expected credit losses (reversal of gains)	2,167	(898)
Interest expense	17,929	15,875
Interest income	(485)	(544)
Share of profit or loss of subsidiaries accounted for using the equity method	(139,489)	(143,972)
Loss (gain) on disposals of property, plant and equipment	(461)	1,105
Loss on disposal of investment accounted for using equity method	4,655	-
Unrealized sales profit	6,565	643
Total adjustments to reconcile profit (loss)	<u>(86,583)</u>	<u>(96,856)</u>
<b>Changes in operating assets and liabilities:</b>		
Changes in operating assets:		
Notes and accounts receivable	39,342	(32,347)
Accounts receivable - related parties	(18,781)	(4,657)
Other receivables	(862)	(146)
Other receivables - related parties	3,703	(4,119)
Inventories	(16,277)	14,308
Prepayments and other current assets	(229)	(7,373)
Net defined benefit assets	(861)	(780)
Total changes in operating assets	<u>6,035</u>	<u>(35,114)</u>
Changes in operating liabilities:		
Notes and accounts payable	(35,009)	(1,831)
Accounts payable - related parties	(419)	343
Other payables	(5,239)	(5,197)
Other payables - related parties	(35)	(471)
Provisions for liabilities	157	(1,848)
Other current liabilities	(267)	(518)
Total changes in operating liabilities	<u>(40,812)</u>	<u>(9,522)</u>
Total changes in operating assets and liabilities	<u>(34,777)</u>	<u>(44,636)</u>
Total adjustments	<u>(121,360)</u>	<u>(141,492)</u>
Cash outflow from operations	(41,554)	(35,499)
Interest received	485	544
Dividend received	110,827	125,793
Interest paid	(17,726)	(15,730)
Income tax paid	(907)	(4,801)
<b>Net cash inflow provided by operating activities</b>	<u>51,125</u>	<u>70,307</u>

(Continued on next page)

(Please see Notes to Standalone Financial Statements)

(English Translation of Standalone Financial Statements Originally Issued in Chinese)  
**BENQ MEDICAL TECHNOLOGY CORP.**

**Statements of Cash Flows (continued from the preceding page)**

**For the Years Ended December 31, 2025 and 2024**

(Expressed in Thousands of New Taiwan Dollars)

	2025	2024
<b>Cash flows provided by investing activities:</b>		
Acquisition of investments accounted for using the equity method	(46,388)	(32,826)
Disposal of investments accounted for using the equity method	-	48,275
Proceeds from liquidation of investments accounted for using the equity method	49,232	-
Acquisition of property, plant and equipment	(2,227)	(4,327)
Proceeds from disposals of property, plant and equipment	2,626	3,591
(Increase) decrease in refundable deposits	648	(677)
Acquisition of intangible assets	(1,036)	(990)
Disposal of intangible assets	423	-
(Increase) decrease in other non-current assets	1,165	(1,165)
<b>Net cash provided by investing activities</b>	<b>4,443</b>	<b>11,881</b>
<b>Cash flows used in financing activities:</b>		
Increase in short-term loans	33,781	18,030
Increase in long-term loans	510,000	200,000
Repayments of long-term loans	(490,000)	(200,000)
Increase in guarantee deposit received	6,000	-
Payment of lease liabilities	(10,365)	(10,204)
Disbursement of cash dividend	(73,534)	(89,132)
<b>Net cash used in financing activities</b>	<b>(24,118)</b>	<b>(81,306)</b>
Net increase in cash and cash equivalents for the current period	31,450	882
Cash and cash equivalents at the beginning of the period	72,424	71,542
Cash and cash equivalents at the end of the period	<b>\$ 103,874</b>	<b>72,424</b>

(Please see Notes to Standalone Financial Statements)

### Attachment 3

## 2025 Earnings Distribution Proposal

### BenQ Medical Technology Corp. 2025 Earnings Distribution Proposal

Unit: NT\$

<b>Net income of 2025</b>	<b>78,171,752</b>
Add: Other comprehensive income for the period included in undistributed earnings	1,228,047
Less: Appropriation of legal reserve	(7,939,980)
Add: Reversal of special reserve	(1,435,142)
<b>Retained earnings available for distribution in 2025</b>	<b>70,024,677</b>
Add: Unappropriated retained earnings from previous years	170,734,623
<b>Retained earnings available for distribution as of December 31, 2025</b>	<b>240,759,300</b>
Distributable Items:	
Cash Dividend ( NT\$2,000 for every 1,000 common shares )	(89,132,000)
<b>Unappropriated retained earnings after earnings distribution</b>	<b>151,627,300</b>

#### Note:

The cash dividend for each shareholder shall be calculated and distributed in New Taiwan Dollars (NTD) rounded down to the nearest whole dollar; any amount less than one dollar shall be disregarded. The total amount of such disregarded fractional sums will be adjusted and distributed in descending order of decimal values and ascending order of shareholder account numbers until the total approved cash dividend amount is fully allocated.

Chairman: Chi-Hong (Peter) Chen



President: Er-An (Steve) Chu



Chief Accountant: Zhi-Hua Liu



## Attachment 4

### Comparison table for the Revision of the "Procedures for the Acquisition or Disposal of Assets"

**BenQ Medical Technology Corp.**  
**Comparison of Articles Before and After the Revision of the**  
**"Procedures for the Acquisition or Disposal of Assets"**

Article No After Amendment	After Amendment	Article No Before Amendment	Before Amendment	Reason for Amendments
Article 13~1	<p>Supplementary Matters:            The Company shall not forfeit its rights to participate in future capital increases in Lily-Medical Corporation (hereinafter referred to as Lily-Medical), Asia connect International Co., Ltd., BenQ AB DentCare Corporation <b>and BenQ Medical Technology (Shanghai) Ltd. (hereinafter referred to as BenQ Medical Shanghai)</b>, in any subsequent year; Similarly, BenQ Medical Shanghai shall not relinquish its rights to future capital increases in BenQ Smart Healthcare (Shanghai) Co., Ltd. In the event that any of these entities must waive their capital increases or divest their interests in the aforementioned companies due to strategic alliance considerations or other reasons as approved by the OTC Exchange, such actions shall require a special resolution passed by the Company's Board of Directors.</p> <p>Should this procedure be subsequently revised, it is imperative that the revision be recorded in the Public Information Observation Station (MOPS) for the disclosure of material information and reported to the Taipei Exchange (TPEX) for documentation.</p>	Article 13~1	<p>Supplementary Matters:            The Company shall not forfeit its rights to participate in future capital increases in <b>Highview Investments Limited (hereinafter referred to as Highview Investment)</b>, Lily-Medical Corporation (hereinafter referred to as Lily-Medical), Asia connect International Co., Ltd., BenQ AB DentCare Corporation and <b>Highview Investment shall not relinquish its entitlement to increase its capital in BenQ Medical Technology (Shanghai) Ltd. (hereinafter referred to as BenQ Medical Shanghai) in any subsequent year</b>; Similarly, BenQ Medical Shanghai shall not relinquish its rights to future capital increases in BenQ Smart Healthcare (Shanghai) Co., Ltd. In the event that any of these entities must waive their capital increases or divest their interests in the aforementioned companies due to strategic alliance considerations or other reasons as approved by the OTC Exchange, such actions shall require a special resolution passed by the Company's Board of Directors.</p> <p>Should this procedure be subsequently revised, it is imperative that the revision be recorded in the Public Information Observation Station (MOPS) for the disclosure of material information and reported to the Taipei Exchange (TPEX) for documentation.</p>	Amend according to actual requirements
Article 18	<p>This procedure was established on March 30, 1999            The First amendment made on June 9, 2000.            (Omitted)            The 15th amendment made on June 8, 2022,            The 16th amendment made on June 7, 2024,  <u>The 17th revision took place on June 5, 2026.</u></p>	Article 18	<p>TThis procedure was established on March 30, 1999            The First amendment made on June 9, 2000.            (Omitted)            The 15th amendment made on June 8, 2022,            The 16th amendment made on June 7, 2024,</p>	To add the amendment date

## Attachment 5

### List of non-competition restrictions on newly appointed Directors directors and their representatives proposed to be lifted

#### BenQ Medical Technology Corp.

#### List of non-competition restrictions on newly appointed Directors directors and their representatives proposed to be lifted

Directors and Their Representatives	Proposal for Released Restriction Items	
BenQ Corporation	BenQ Asia Pacific Corp.	Corporate Director & Chairman
	BenQ INFTY Lab Ltd.	Corporate Director & Chairman
	Darly2 Venture, Inc.	Corporate Director & Chairman
	Benq Materials Corp.	Corporate Director
	Yun yun AI Baby Camera Co., Ltd.	Corporate Director & Chairman
BENQ Corporation / Representative <b>Chi-Hong (Peter) Chen</b>	Qisda Corp.	Chairman & Chief Executive Officer
	Darfon Electronics Corp.	Corporate Director
	DFI Inc.	Corporate Director & Chairman
	Alpha Networks Inc.	Corporate Director & Vice Chairman
	Hitron Technologies Inc.	Corporate Director
	Partner Tech Corporation	Corporate Director & Vice Chairman
	BenQ Materials Corporation	Corporate Director
	BenQ Corporation	Corporate Director
	Darly Venture Inc.	Corporate Director
	Darly2 Venture, Inc.	Corporate Director
	Darly Consulting Corp.	Corporate Director
	BenQ Healthcare Consulting Corp.	Corporate Director
	BenQ Hospital Management Consulting (Nanjing) Co., Ltd.	Corporate Director
	NANJING BenQ Hospital Co., Ltd.	Corporate Director
	Suzhou BenQ Hospital Co., Ltd.	Corporate Director
	Qisda (Hong Kong) Limited.	Director
	BenQ BM Holding Cayman Corp.	Director
	BenQ BM Holding Corp.	Director
	Qisda (L) Corp.	Director
	Darly Venture (L) Ltd.	Director
	BenQ Foundation	Director
	Phoeni x Venture Capital Co., Ltd.	Corporate Director
	Phoenix II Venture Capital Co., Ltd.	Corporate Director
	Phoenix III Venture Capital Co., Ltd.	Corporate Director
	Phoenix IV Venture Capital Co., Ltd.	Corporate Director
	Phoenix VI Venture Capital Co., Ltd.	Corporate Director
	Phoenix VII Venture Capital Co., Ltd.	Corporate Director
	Industrial Technology Research Institute	Director
	NCCU Star Venture Capital Co., Ltd.	Corporate Director
	Dunpin No.1 Innovation Investment Co., Ltd.	Corporate Director
	Dunpin No.2 Innovation Investment Co., Ltd.	Corporate Director
Dunpin No.5 Innovation Investment Co., Ltd.	Corporate Director	

<b>Directors and Their Representatives</b>	<b>Proposal for Released Restriction Items</b>	
BENQ Corporation / Representative <b>Houng-Pei (Harry) Yang</b>	Concord Medical Co., Ltd.	Corporate Director & Vice Chairman
	K2 International Medical Inc.	Corporate Director & Vice Chairman
	Lily-Medical Corporation	Corporate Director
	BenQ Healthcare Corporation	Corporate Director & Chairman
	New Best Hearing International Trade Co., Ltd.	Corporate Director
	Ckcare Co., Ltd.	Corporate Director
	Eastech Co., Ltd.	Corporate Director & Chairman
	Norbel Baby Co., Ltd.	Corporate Director & Chairman
	TCI GENE INC.	Corporate Director
	Golden Spirit Co., Ltd.	Corporate Director
	Bigmin Bio-Tech Co., Ltd.	Corporate Director
	E-Strong Medical Technology Co., Ltd.	Corporate Director
	JiaTech International Investment Co., Ltd.	Corporate Director
	Dunpin No.5 Innovation Investment Co., Ltd.	Corporate Director
	BenQ Dialysis Technology Corp.	Corporate Director
	Marketop Smart Solutions Co., Ltd.	Corporate Director
	BenQ Medical Technology (Shanghai) Ltd.	Corporate Director & Chairman
K2 Medical (Thailand) Co., Ltd.	Chairman	
BENQ Corporation / Representative <b>Er-An (Steve) Chu</b>	Concord Medical Co., Ltd.	Corporate Director
	K2 International Medical Inc.	Corporate Director
	Asiacconnect International Company Ltd.	Corporate Director
	Lily-Medical Corporation	Corporate Director & Chairman and G.M.
	BenQ AB DentCare Corporation	Corporate Director & Chairman
	BenQ Healthcare Corporation	Corporate Director
	New Best Hearing International Trade Co., Ltd.	Corporate Director
	Ckcare Co., Ltd.	Corporate Director
	BenQ Medical Technology (Shanghai) Ltd..	Corporate Director
	BenQ Smart Healthcare (Shanghai) Co., Ltd	Corporate Director
BENQ Corporation / Representative <b>Sheng-Lung (Danny) Shen</b>	Norbel Baby Co., Ltd.	Corporate Director
	BenQ Healthcare Corporation	Corporate Director & G.M.
	New Best Hearing International Trade Co., Ltd.	Corporate Director & Chairman
	Ckcare Co., Ltd.	Corporate Director & Chairman
Independent Director <b>Hsuan-Lien (Miranda) Chu</b>	Data Image Corporation	Independent Director
	Mirle Automation Corporation	Independent Director
	Macronix International Co., Ltd.	Independent Director
Independent Director <b>Te-Chang, Yeh</b>	Kian Shen Corporation	Independent Director
	CARNIVAL Industrial Corporation	Independent Director

## **Attachment 6**

### **Provisional Issuance and Conversion Plan for Private Placement of Overseas or Domestic Convertible Bonds in 2026 (Tentative)**

#### **1. Issuer:**

BenQ Medical Technology Corp. (hereinafter referred to as “the Company” or “BenQ Medical”).

#### **2. Total Issuance Amount:**

The Board of Directors is authorized to conduct a private placement, either individually or in combination, through the issuance of common shares via cash capital increase for participation in Global Depositary Receipt (GDR) offerings and/or cash capital increase and/or private placement of common shares and/or issuance of overseas or domestic convertible corporate bonds (hereinafter the “Bonds”), within a cap of 6,637,000 common shares. The number of shares convertible under the Bonds shall be calculated based on the applicable conversion price at the time of private placement and shall not exceed the above-mentioned total.

#### **3. Issuance Period:**

A one-time issuance within one year from the approval date of the 2026 Annual General Meeting of Shareholders.

#### **4. Issuance Method:**

The Bonds will be issued in accordance with Article 43-6 of the Securities and Exchange Act and the regulations of the jurisdiction where the issuance takes place.

The private placement shall be limited to specific parties as defined under Article 43-6 of the Securities and Exchange Act. Strategic investors who are expected to benefit the Company’s long-term development, competitiveness, and the interests of existing shareholders shall be prioritized. The negotiation and determination of such parties shall be fully delegated to the Board of Directors. The purpose, necessity, and expected benefits of introducing strategic investors are to support the Company’s operational growth. These investors are expected to directly or indirectly assist in areas such as finance, operations, production, technology, procurement, management, and strategic development, thereby enhancing the Company’s competitiveness and long-term operational performance.

#### **5. Type, Denomination, and Issuance Price of Bonds:**

The Bonds shall be privately placed registered convertible bonds, with denominations of either USD 10,000 or its multiples, or NT\$100,000 or its multiples. The issuance price shall not be lower than 80% of the theoretical value.

#### **6. Coupon Rate and Interest Payment Method:**

To be determined by the Board of Directors based on prevailing market conditions.

#### **7. Maturity:**

No more than seven years from the issuance date.

#### **8. Repayment Method:**

Unless converted, put back, redeemed, or repurchased and canceled, the Bonds shall be repaid in cash at face value or with interest premium upon maturity.

## **9. Conversion Target:**

Newly issued common shares of BenQ Medical.

## **10. Conversion Terms:**

### **(1) Conversion Period:**

Unless otherwise restricted under the terms of the issuance agreement (e.g., early redemption, repurchase, cancellation, etc.), bondholders may apply for conversion into common shares at any time during a specified period after issuance until a specified period before maturity, in accordance with applicable laws and issuance terms.

### **(2) Conversion Procedures:**

To request conversion, bondholders must submit a "Conversion Notice," together with the bond certificate and required documents or certifications under ROC law, to the Company.

### **(3) Conversion Price Determination and Adjustment:**

The conversion price shall not be lower than 80% of the higher of the following two figures, adjusted for ex-rights and ex-dividends, and capital reduction effects:

- The simple arithmetic average closing price of the Company's common shares for either 1, 3, or 5 business days prior to the pricing date; or
- The simple arithmetic average closing price for the 30 business days prior to the pricing date.

The actual conversion price shall be determined by the Board of Directors in accordance with applicable laws and regulations. The Board is also authorized to determine the conversion price adjustment mechanism.

### **(4) Entitlement to Dividends for the Conversion Year:**

Bondholders shall not be entitled to any dividend or distribution prior to conversion. Upon conversion, the newly issued common shares shall enjoy the same dividend rights as all other outstanding common shares.

### **(5) Rights and Obligations Post-Conversion:**

Except for the three-year transfer restriction under Article 43-8 of the Securities and Exchange Act, the rights and obligations of shares issued upon conversion of the Bonds shall be identical to those of the Company's existing common shares.

## **11. Redemption by the Company:**

To be determined by the Board of Directors.

## **12. Put Option by Bondholders:**

The Company may choose not to provide a put option, or bondholders may, after a certain period post-issuance, request redemption of all or part of the Bonds at a price calculated based on a predetermined annual yield rate.

## **13. Other Key Terms:**

All terms of issuance and any unresolved matters shall be determined, adjusted, and handled in full by the Board of Directors as necessary.

## Appendix I

### BenQ Medical Technology Corp.

#### Rules and Procedures for Shareholders' Meeting

9th Amendment Edition

**Article 1** Unless otherwise provided by laws and regulations, the Rules of Procedure for Shareholders' Meetings of the Company shall be governed by these Rules.

**Article 2** Unless otherwise provided by laws and regulations, shareholders' meetings shall be convened by the Board of Directors. Notices of annual shareholders' meetings shall be given to all shareholders at least 30 days in advance. For shareholders holding less than 1,000 registered shares, notice may be given by public announcement on the Market Observation Post System (MOPS) at least 30 days prior to the meeting. Notices for special shareholders' meetings shall be given at least 15 days in advance. For shareholders holding less than 1,000 registered shares, notice may be given by public announcement on MOPS at least 15 days before the meeting.

The meeting notice and public announcement shall specify the purpose(s) of the meeting. Matters concerning the election or dismissal of directors, amendments to the Articles of Incorporation, capital reduction, application for termination of public offering, approval of director non-competition, capitalization of earnings or capital reserves, company dissolution, merger, spin-off, matters under Article 185, Paragraph 1 of the Company Act, and Articles 26-1 and 43-6 of the Securities and Exchange Act shall be clearly listed in the meeting notice and shall not be raised as extempore motions.

**Article 3** Shareholders or their proxies attending the shareholders' meeting shall sign in. The sign-in process may be substituted by a sign-in card, and the number of shares represented shall be calculated based on the sign-in cards submitted.

Attendance and voting at shareholders' meetings shall be calculated based on the number of shares held.

**Article 4** Shareholders may appoint a proxy to attend the shareholders' meeting by issuing the proxy form prepared by the Company, specifying the scope of authorization.

Each shareholder may issue only one proxy form and appoint only one proxy. The proxy form shall be delivered to the Company no later than two days prior to the shareholders' meeting. In the event of duplicate proxy forms, the one received first shall prevail, unless a statement of revocation is made for the earlier one.

If the proxy form has been received by the Company and the shareholder intends to attend the meeting in person, a written notice to revoke the proxy shall be submitted to the Company at least two days prior to the meeting. If the revocation is made after such deadline, the proxy shall attend and exercise the voting rights.

**Article 4-1** If the Company convenes a virtual shareholders' meeting, the meeting notice shall specify the following:

1. The methods by which shareholders may participate in the virtual meeting and exercise their rights.
2. Contingency measures in the event of force majeure such as natural disasters or system failures affecting the virtual meeting platform or shareholder participation, including at minimum:
  - (1) Time for postponement or continuation of the meeting if the disruption cannot be resolved before the meeting, and the rescheduled date if necessary.
  - (2) Shareholders not registered for virtual participation in the original meeting shall not be allowed to participate in the rescheduled or continued session.

(3) If the meeting cannot be continued virtually, and after deducting the number of shares held by shareholders participating virtually, the remaining number still meets the quorum, the meeting shall proceed. Shareholders participating virtually shall be deemed to have waived all voting rights on the agenda items of the meeting.

(4) Handling procedures where all resolutions have been announced but no extempore motions have been addressed.

3. Appropriate alternative measures for shareholders who have difficulty participating virtually shall also be disclosed in the meeting notice.

**Article 5** The Company shall provide attending shareholders with the meeting handbook, annual report, speaker slips, voting ballots, and other relevant materials. If the meeting includes the election of directors (including independent directors), ballots shall also be provided. Shareholders shall present an attendance card, sign-in card, or other valid identification documents to attend the meeting. Solicitors of proxy forms must bring identity documents for verification.

Where a shareholder is a government agency or legal entity, it may appoint more than one representative to attend the meeting. Where a legal entity is entrusted to attend a shareholders' meeting, it may appoint only one representative.

**Article 6** The shareholders' meeting shall be held at the Company's registered location or at a venue deemed convenient for shareholders and suitable for holding such a meeting. The meeting shall not commence earlier than 9:00 a.m. or later than 3:00 p.m. If the shareholders' meeting is held virtually, the aforementioned location restriction shall not apply.

**Article 7** If the shareholders' meeting is convened by the Board of Directors, the meeting shall be chaired by the Chairman of the Board. If the Chairman is on leave or unable to exercise duties for any reason, the Chairman shall appoint a director to act as proxy. In the absence of such designation, the attending directors shall elect one among themselves to act as chair.

If a shareholders meeting is convened by a party with power to convene but other than the Board of Directors, the convening party shall chair the meeting. When there are two or more such convening parties, they shall elect a chair from among themselves.

**Article 8** The Company may appoint its attorneys, certified public accountants, or related persons retained by it to attend a shareholders meeting in a non-voting capacity.

**Article 9** The entire proceedings of the shareholders' meeting shall be audio or video recorded by the Company and retained for at least one year. For virtual shareholders' meetings, the Company shall record and preserve information on shareholder registration, check-in, questions, voting, and vote-counting results. The entire virtual meeting process shall be continuously recorded, and such recordings shall be properly retained for the statutory period or until the conclusion of any litigation brought by shareholders in accordance with Article 189 of the Company Act.

**Article 10** At the scheduled meeting time, the chair shall call the meeting to order. However, if shareholders representing less than half of the total issued shares are present, the chair may announce a postponement. The meeting may be postponed no more than twice, and the total delay shall not exceed one hour.

If, after two postponements, the quorum is still not met but shareholders representing more than one-third of the total issued shares are present, the chair may proceed with a provisional resolution in accordance with Article 175, Paragraph 1 of the Company Act and notify all shareholders to reconvene the meeting within one month.

If the number of shares represented by shareholders present at the meeting subsequently reaches a majority of the total issued shares before the meeting concludes, the chair may resubmit the provisional resolution for approval in accordance with Article 174 of the Company Act.

- Article 11** If the shareholders' meeting is convened by the Board of Directors, the meeting agenda shall be set by the Board. The meeting shall proceed in accordance with the scheduled agenda and may not be changed without a resolution of the shareholders' meeting.
- If the meeting is convened by a party other than the Board of Directors, the preceding paragraph shall apply mutatis mutandis.
- Unless resolved otherwise, the chair may not declare adjournment of the meeting until all items on the scheduled agenda (including extempore motions) have been addressed. Shareholders shall not elect another chair to continue the meeting at the same or a different location. However, if the chair violates these Rules and unilaterally declares adjournment, the other members of the Board shall promptly assist attending shareholders to elect a new chair with the approval of a majority of the voting rights represented at the meeting so the meeting may continue in accordance with legal procedures.
- Article 12** Shareholders who wish to speak during the meeting shall first complete a speaker slip stating the subject of their remarks, their shareholder account number (or attendance certificate number), and account name. The chair shall determine the order of speaking. Shareholders who submit a speaker slip but do not actually speak shall be deemed to have waived their right to speak. If the content of the speech differs from what was stated on the slip, the actual speech shall prevail.
- Shareholders may not interrupt others during their remarks unless with the consent of both the chair and the speaking shareholder. The chair shall restrain any violations. Shareholders attending virtually may submit text questions via the virtual meeting platform from the time the meeting is called to order until it is adjourned. Each shareholder may ask up to two questions per agenda item, with each question limited to 200 characters.
- Article 13** Each shareholder may speak on the same agenda item no more than twice unless otherwise permitted by the chair, and each speaking session shall not exceed five minutes. If a shareholder violates the aforementioned limits or strays from the topic, the chair may terminate the speech.
- Article 14** When a legal entity is appointed as proxy to attend the shareholders' meeting, it may only designate one representative. If a corporate shareholder designates more than one representative to attend, only one may speak on the same agenda item.
- Article 15** Following a shareholder's speech, the chair may respond personally or appoint a relevant person to respond on behalf of the Company.
- Article 16** Voting at shareholders' meetings shall be calculated based on the number of shares held. In resolutions adopted at shareholders' meetings, shares held by shareholders without voting rights shall not be counted in the total issued shares.
- Where a shareholder has a personal interest in a matter under discussion that may be detrimental to the interests of the Company, such shareholder shall abstain from voting and shall not act as a proxy for another shareholder in exercising voting rights.
- The number of shares that shall not exercise voting rights as stated in the preceding paragraph shall not be counted in the total number of voting rights of the attending shareholders.
- Except for trust enterprises or stock affairs agents approved by the securities regulatory authority, where one person is concurrently entrusted by two or more shareholders, the total voting rights represented shall not exceed 3% of the total issued shares. Any excess shall not be counted.
- Article 17** For proposals and any amendments or extempore motions raised by shareholders, the chair shall provide ample opportunity for explanation and discussion. When the chair

deems that a proposal has been sufficiently discussed, the chair may announce the discussion closed and submit the proposal for resolution.

**Article 18** Inspectors and vote counters for voting on proposals shall be appointed by the chair; however, inspectors shall be shareholders of the Company. The results of voting shall be announced on the spot and recorded accordingly.

**Article 19** During the meeting, the chair may declare a recess at an appropriate time. In the event of force majeure, the chair may suspend the meeting and announce the time for its continuation depending on the circumstances.

If the venue for the meeting becomes unavailable before the conclusion of the scheduled agenda (including extempore motions), the meeting may be continued at another location upon a resolution by the shareholders.

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

**Article 20** Each share entitles the shareholder to one vote; however, this does not apply to shares with restricted or no voting rights.

Unless otherwise provided by the Company Act or other laws and regulations, resolutions shall be adopted by a majority of the voting rights represented by shareholders present.

During voting, the chair or a person designated by the chair shall announce the total number of voting rights represented at the meeting for each proposal.

Where the chair consults the shareholders and no objections are raised, the proposal shall be deemed approved, and its effect shall be equivalent to a formal resolution. If there is any objection, voting shall proceed in accordance with the method specified above.

For virtual shareholders' meetings, shareholders participating by video conference shall vote on each proposal and election item through the virtual meeting platform after the chair has called the meeting to order and before the chair announces the close of voting. Late submissions shall be deemed as abstentions.

For meetings held by video conference, the votes shall be counted in a single tally after the chair announces the close of voting, and the results of proposals and elections shall be announced thereafter.

**Article 21** If an agenda item includes both an original proposal and an amendment or alternative proposal, the chair shall determine the order of voting by combining them for resolution. If any one of the proposals is approved, the remaining proposals shall be deemed rejected and no further voting shall be required.

**Article 22** When directors (including independent directors) are to be elected at a shareholders' meeting, the election shall be conducted in accordance with the Company's relevant election regulations, and the results shall be announced on the spot.

The ballots used in such elections shall be sealed and signed by the inspectors and kept properly for at least one year. However, if any litigation is filed by shareholders in accordance with Article 189 of the Company Act, the ballots shall be preserved until the conclusion of the litigation.

**Article 23** Resolutions of the shareholders' meeting shall be recorded in the meeting minutes, which shall be signed or stamped by the chair and distributed to all shareholders within 20 days after the meeting.

The preparation and distribution of the meeting minutes may be conducted by public announcement through the Market Observation Post System (MOPS).

The meeting minutes shall accurately record the year, month, day, and place of the meeting, the chair's name, the method of resolution, the main points of the proceedings, and the results of the resolutions. The minutes shall be retained permanently during the Company's existence.

Where a resolution was adopted by unanimous consent without objection upon the chair's inquiry, the minutes shall state: "Approved unanimously by all shareholders present upon inquiry by the chair." If any objection is raised, the method of voting and the number and proportion of votes in favor shall be recorded.

**Article 24** The number of shares solicited by solicitors and those represented by proxies shall be compiled in a statistical table in the prescribed format by the Company on the day of the shareholders' meeting and clearly disclosed at the meeting venue.

If a resolution of the shareholders' meeting involves material information as required by law or the competent authority, the Company shall transmit the relevant content to the Market Observation Post System within the prescribed timeframe.

**Article 25** Personnel handling affairs of the shareholders' meeting shall wear identification badges or armbands.

If amplification equipment is provided at the venue, shareholders shall use only the equipment provided by the Company for making statements; otherwise, the chair may stop the speech.

If any shareholder violates the rules of procedure, disobeys the chair's instructions, or obstructs the proceedings and fails to comply after being warned, the chair may instruct security personnel or designated staff to escort such individual out of the venue.

**Article 26** Any matters not provided for in these Rules shall be handled in accordance with the Company Act, the Securities and Exchange Act, and other applicable regulations prescribed by the competent authority.

**Article 27** These Rules shall become effective upon approval by the shareholders' meeting. The same shall apply to any amendments thereto.

**Article 28** These Rules were established on March 30, 1999.

The first amendment was made on June 9, 2000.

The second amendment was made on May 14, 2002.

The third amendment was made on June 16, 2005.

The fourth amendment was made on June 1, 2009.

The fifth amendment was made on June 28, 2010.

The sixth amendment was made on May 28, 2012.

The seventh amendment was made on May 29, 2014.

The eighth amendment was made on June 10, 2020.

The ninth amendment was made on June 9, 2023.

**Appendix II**  
**BenQ Medical Technology Corp.**  
**Articles of Incorporation**

**(29th Revision)**

**Chapter 1 General Provisions**

**Article 1** This Company is organized in accordance with the Company Act of the Republic of China (Taiwan) as a company limited by shares, and is named 明基三豐醫療器材股份有限公司, with its English name: **BenQ Medical Technology Corporation**.

**Article 2** The scope of business of the Company shall include the following:

1. CF01011 Medical Equipment Manufacturing
2. CE01010 Instruments Manufacturing
3. F108031 Wholesale of Medical Equipment
4. F208031 Retail Sale of Medical Equipment
5. F113030 Wholesale of Precision Instruments
6. F213040 Retail Sale of Precision Instruments
7. F113060 Wholesale of Weighing Apparatus
8. F213050 Retail Sale of Weighing Apparatus
9. F119010 Wholesale of Electronic Materials
10. EZ05010 Installation of Instruments and Meters
11. F401010 International Trade
12. I103060 Management Consulting
13. EZ13010 Nuclear Engineering
14. E599010 Plumbing Engineering
15. E605010 Installation of Computer Equipment
16. I301020 Data Processing Services
17. F113070 Wholesale of Telecommunication Equipment
18. F213060 Retail Sale of Telecommunication Equipment
19. F118010 Wholesale of Information Software
20. F218010 Retail Sale of Information Software
21. I301030 Electronic Information Supply Services
22. E603050 Automatic Control Equipment Engineering
23. I501010 Product Design
24. E801010 Interior Decoration
25. J202010 Industry Incubation
26. CE01021 Weighing Apparatus Manufacturing
27. F401181 Import of Weighing Apparatus
28. CQ01010 Mold Manufacturing
29. F106030 Wholesale of Molds
30. F206030 Retail Sale of Molds
31. CE01990 Other Optical and Precision Instrument Manufacturing
32. CE01030 Optical Instruments Manufacturing
33. CA02050 Valve Manufacturing
34. C805020 Manufacturing of Plastic Molds and Bags

- 35. F107190 Wholesale of Plastic Molds and Bags
- 36. F207190 Retail Sale of Plastic Molds and Bags
- 37. C805070 Reinforced Plastic Products Manufacturing
- 38. C805050 Industrial Plastic Products Manufacturing
- 39. C801100 Synthetic Resin and Plastic Manufacturing
- 40. F108040 Wholesale of Cosmetics
- 41. F208040 Retail Sale of Cosmetics
- 42. ZZ99999 All business items that are not prohibited or restricted by law, except those requiring special approval.

**Article 3** The Company may provide endorsements or guarantees externally due to operational needs or investment relationships.

**Article 4** The Company's total amount of reinvestment is not subject to the restriction under Article 13 of the Company Act.

**Article 5** The Company's head office shall be located in Taipei City. When necessary, the Company may, by resolution of the Board of Directors, establish branch offices, factories, or representative offices domestically or abroad.

## **Chapter 2 Shares**

**Article 6** The total authorized capital of the Company shall be NT\$1.5 billion, divided into 150 million shares with a par value of NT\$10 per share, to be issued in installments as authorized by the Board of Directors.

Within the aforementioned authorized capital, NT\$200 million, equivalent to 20 million shares at NT\$10 per share, shall be reserved for issuance of employee stock options, to be issued in installments as authorized by the Board of Directors.

The Company may, with the approval of a shareholders' meeting attended by shareholders representing more than half of the total issued shares and with the consent of two-thirds or more of the voting rights of the shareholders present, issue employee stock options at a subscription price lower than the market price, or transfer treasury shares to employees at a price lower than the average repurchase price.

The Company may, by special resolution of the shareholders' meeting, apply to and deregister from public offering with the competent securities authority.

**Article 7** The Company may issue shares without printing physical share certificates, provided that the shares shall be registered with a centralized securities depository enterprise.

The transferees of treasury shares repurchased by the Company may include employees of its controlled or affiliated companies who meet certain criteria.

Recipients of employee stock options issued by the Company may include employees of its controlled or affiliated companies who meet certain criteria.

When issuing new shares, the subscribing employees may include employees of its controlled or affiliated companies who meet certain criteria.

Recipients of restricted employee shares issued by the Company may also include employees of its controlled or affiliated companies who meet certain criteria.

**Article 8** The Company shall close its share transfer registration: 60 days prior to a regular shareholders' meeting, 30 days prior to a special shareholders' meeting, or 5 days prior to the record date for distribution of dividends, bonuses, or other benefits.

**Article 9** The handling of the Company's share affairs shall be conducted in accordance with the regulations prescribed by the competent authority, unless otherwise provided by law.

### **Chapter 3 Shareholders' Meetings**

**Article 10** Shareholders' meetings of the Company shall be categorized as regular meetings and special meetings. A regular shareholders' meeting shall be convened by the Board of Directors within six months after the end of each fiscal year. Special meetings shall be convened as necessary in accordance with the law.

Shareholders' meetings of the Company may be held via video conferencing or other means announced by the central competent authority.

**Article 11** Unless otherwise provided by the Company Act, a resolution of the shareholders' meeting shall be adopted by a majority of the votes cast by shareholders present at a meeting attended by shareholders representing more than one-half of the total issued shares.

Each share held by a shareholder shall confer one voting right, except for shares that are non-voting under Article 179, Paragraph 2 of the Company Act.

Pursuant to the regulations of the competent authority, shareholders may exercise their voting rights electronically. Shareholders who exercise voting rights electronically shall be deemed to have attended the meeting in person. Relevant matters shall be handled in accordance with applicable laws and regulations.

If a shareholder is unable to attend a shareholders' meeting in person, he or she may appoint a proxy by completing the proxy form printed by the Company, specifying the scope of authorization, and signing or affixing a seal. Except for trust enterprises or shareholder service agents approved by the competent securities authority, where one person is concurrently appointed as proxy by two or more shareholders, the voting rights represented shall not exceed 3% of the total issued shares, and any excess shall not be counted. The exercise and revocation of proxy forms shall be conducted in accordance with the provisions of the Company Act.

**Article 12** The election of directors shall adopt a candidate nomination system. The term "directors" as used in these Articles includes independent directors.

### **Chapter 4 Directors and Audit Committees**

**Article 13** The Company shall have seven to nine directors, who shall be elected by the shareholders' meeting from among persons with legal capacity. Each director shall serve a term of three years and may be re-elected.

The shareholding percentage of all directors shall comply with the regulations prescribed by the competent securities authority.

Among the aforementioned directors, there shall be no fewer than three independent directors, who shall be elected from a list of independent director candidates at a shareholders' meeting.

The qualifications, shareholding, restrictions on concurrent positions, criteria for independence, nomination and election procedures, and other relevant matters regarding independent directors shall be governed by the Company's Director Election Regulations and applicable laws and regulations.

**Article 13-1** In accordance with the Securities and Exchange Act, the Company shall establish an Audit Committee composed entirely of independent directors. The composition, powers, rules of procedure, and other matters related to the Audit Committee shall comply with the relevant regulations of the competent securities authority.

**Article 14** The Board of Directors shall be composed of the directors of the Company. The Chairperson shall be elected from among the directors by a majority vote of the directors present at a meeting attended by at least two-thirds of all directors. The Chairperson shall represent the Company externally. A Vice Chairperson may also be elected in the same manner.

**Article 15** If the Chairperson is on leave or unable to exercise their authority for any reason, a substitute shall be appointed in accordance with Article 208 of the Company Act. If a director is unable to attend a meeting, he or she may appoint another director as proxy by issuing a written authorization. However, one proxy may only represent one director.

**Article 16** A notice of a Board of Directors meeting shall specify the purpose of the meeting and be delivered to all directors at least seven days in advance. In case of emergency, a meeting may be convened at any time. Notices of Board meetings shall be handled in accordance with the Company Act and may be delivered in writing, by email, or by fax.

**Article 17** During their term of office, the Company may, for directors, purchase liability insurance for compensation obligations they may bear by law in relation to the performance of their duties. Director compensation shall be determined by the Board of Directors with reference to their participation in Company operations, contribution value, and the standards prevailing among peer companies domestically and abroad.

#### **Chapter 5 Managerial Officer**

**Article 18** The Company may appoint a multiple number of managerial officers whose appointment, dismissal and compensations shall be conducted in accordance with the Company Act.

#### **Chapter 6 Accounting**

**Article 19** The Company's fiscal year shall commence on January 1 and end on December 31 of each calendar year. At the end of each fiscal year, the Board of Directors shall prepare the following documents and submit them to the Audit Committee for review at least 30 days prior to the regular shareholders' meeting. The Audit Committee shall then issue a review report and submit the documents to the shareholders' meeting for approval:

1. Business Report
2. Financial Statements
3. Proposal for Earnings Distribution or Loss Compensation

**Article 20** If there is any earnings in the Company's annual final accounts, it shall first be used to pay taxes and make up past losses, then 10% shall be appropriated as legal reserve. Special reserve shall also be appropriated or reversed in accordance with relevant laws and regulations. Any remaining earnings, together with undistributed earnings from previous years, shall be proposed by the Board of Directors as a distribution plan or loss compensation plan and submitted to the shareholders' meeting for resolution.

If the earnings distribution plan includes a cash dividend, the Board of Directors is authorized to resolve such distribution and report it to the shareholders' meeting.

The Company may distribute cash from the legal reserve or capital reserve in accordance with Article 241 of the Company Act. If such distribution is made in cash, the Board of Directors is authorized to approve it and report to the shareholders' meeting.

**Article 20-1** If the Company records a profit in a given fiscal year, between 5% and 20% of the profit shall be allocated as employee compensation, and no more than 1% shall be allocated as director compensation. However, if the Company has accumulated losses, the profit shall first be reserved to offset such losses.

The portion allocated to basic-level employee compensation shall not be less than 10% of the total employee compensation mentioned above.

The recipients of employee compensation in the form of stocks or cash as referred to in the first paragraph may include employees of the controlling or subordinate company who meet certain conditions. The conditions and distribution method are authorized to be determined by the board of directors or its authorized person.

**Article 20-2** The distribution of the financial statements and the earnings distribution or loss compensation resolutions mentioned in the preceding articles may be conducted by public announcement via the Market Observation Post System (MOPS).

**Article 21** The Company adopts a residual dividend policy to ensure long-term growth and sustainable operations. If there is distributable earnings in the annual final accounts, the Company shall distribute no less than 10% of the distributable earnings as dividends. In consideration of the need to expand operations and maintain liquidity, the proportion of cash dividends distributed each year shall not be less than 10% of the total amount of dividends distributed (cash and stock combined) for that year.

## **Chapter 7 Supplementary Provisions**

**Article 22** With regard to the matters not provided for in these Articles of Incorporations, the Company Act shall govern.

**Article 23** These Articles of Incorporation were established on March 6, 1989.

First amendment: July 7, 1990

Second amendment: July 11, 1991

Third amendment: December 12, 1991

Fourth amendment: May 25, 1993

Fifth amendment: June 10, 1998

Sixth amendment: October 1, 1998

Seventh amendment: October 17, 1998

Eighth amendment: March 30, 1999

Ninth amendment: August 24, 1999

Tenth amendment: June 9, 2000

Eleventh amendment: September 28, 2000

Twelfth amendment: May 14, 2002

Thirteenth amendment: June 16, 2005

Fourteenth amendment: June 15, 2007

Fifteenth amendment: June 2, 2008

Sixteenth amendment: June 1, 2009

Seventeenth amendment: June 28, 2010

Eighteenth amendment: May 30, 2011

Nineteenth amendment: May 28, 2012

Twentieth amendment: May 31, 2013

Twenty-first amendment: May 29, 2014

Twenty-second amendment: May 28, 2015

Twenty-third amendment: June 7, 2016

Twenty-fourth amendment: June 6, 2019

Twenty-fifth amendment: June 10, 2020

Twenty-sixth amendment: July 29, 2021

Twenty-seventh amendment: June 8, 2022

Twenty-eighth amendment: June 7, 2024

Twenty-ninth amendment: June 5, 2025

## Appendix 3:

### BenQ Medical Technology Corp. Shareholding of Directors

The Company's paid-in capital is NT\$445,660,000, consisting of 44,566,000 issued shares. Pursuant to Article 26 of the Securities and Exchange Act, the minimum total shareholding required of all directors is 3,600,000 shares.

According to the shareholders' register, the total number of shares actually held by all directors (excluding independent directors) is 19,353,427 shares, representing 43.43% of the total outstanding shares of the Company. The details of shareholdings by individual directors are as follows:

As of the share transfer suspension date /April 07, 2026

Title	Name	No. of Shareholding	Shareholding %
Chairman	BenQ Corporation Representative / Chi-Hong (Peter) Chen	19,353,427	43.43%
Vice Chairman	BenQ Corporation Representative / Houng-Pei (Harry) Yang		
Director	BenQ Corporation Representative / Er-An (Steve) Chu		
Director	BenQ Corporation Representative / Sheng-Lung (Danny) Shen		
Independent Director	Chin-Tung (Daniel) Chang	287	0.00%
Independent Director	Kuang-Jen (KJ) Chou	0	0.00%
Independent Director	Hsuan-Lien (Miranda) Chu	0	0.00%
Total Shareholding of All Directors (Excluding Independent Directors)		19,353,427	43.43%

## Appendix 4:

### BenQ Medical Technology Corp. Rules for Election of Directors

(6th Revision)

- Article 1** These Procedures are promulgated in accordance with the Company Law and the Company's Articles of Incorporation. The election of all directors, including independent directors, shall be conducted pursuant to these regulations.
- Article 2** The election of directors, including independent directors, shall be conducted at the Shareholders' Meeting.
- Article 3** The election of directors shall be conducted by means of cumulative voting in accordance with the Company Law. The votes for directors shall be counted separately for independent and non-independent directors, and each director shall be elected accordingly.
- Article 4** In the election of directors, including independent directors, each share shall confer a number of votes equal to the number of directors to be elected. Each share may be cast in favor of one director or distributed among multiple directors.
- Article 5** Directors, including independent directors, shall be appointed by the Shareholders' Meeting from among individuals possessing legal capacity. In accordance with the number of seats allocated pursuant to the Company's Articles of Association, candidates receiving the highest number of votes shall be elected as independent and non-independent directors, ranked in descending order of votes received. In the event that two or more candidates receive an identical number of votes exceeding the number of available seats, the tie shall be resolved by drawing lots. For candidates absent from the meeting, the chairman shall conduct the drawing on their behalf.
- Article 6** The Board of Directors shall complete the voting rights documentation during the preparation of ballots. The Board shall establish ballot boxes, which shall be publicly opened by the appointed ballot supervisors prior to the commencement of voting.
- Article 7** At the commencement of the election, the Chairman shall designate several ballot supervisors and vote counters to execute their respective responsibilities. Ballot supervisors must be shareholders.
- Article 8** Prior to the deadline for share transfers preceding the Shareholders' Meeting, the Company shall announce the nomination period for independent directors, the number of directors to be elected, the location for submitting nominations, and other pertinent matters.

The Company implements a candidate nomination system for directors, inclusive of independent directors. The Board of Directors or shareholders holding more than one percent of the total issued shares may, in accordance with the Company Law, submit a list of recommended candidates for directors, including independent directors, for the forthcoming term.

The eligibility of candidates for independent directorship shall be determined in accordance with applicable laws and regulations.

- Article 9** Shareholders shall elect directors from the approved list of candidates.

Candidates for election shall be classified into two categories: shareholders and non-shareholders. If a candidate is a shareholder, the elector is required to record the candidate's name and shareholder account number in the designated "Candidate" column on the ballot. For non-shareholder candidates, the elector shall record the candidate's name and identification document number. In the case where a government or legal entity is a

candidate, the "Candidate's Name" column on the ballot shall contain the name of such government or legal entity; alternatively, it may include both the name of the government or legal entity and its representative. If multiple representatives exist, the names of all representatives shall be listed.

**Article 10** A ballot shall be deemed invalid if any of the following conditions are met:

- (1) The ballot is not one prepared by the Board of Directors.
- (2) A blank ballot is submitted into the ballot box.
- (3) The handwriting is either illegible or has been altered.
- (4) For candidates who are shareholders, the name and shareholder number do not correspond with the shareholder register; for candidates who are not shareholders, the name and identification document number do not match upon verification.
- (5) The ballot contains any text other than the candidate's name or shareholder number (or identity document number) and the number of votes allocated.
- (6) The candidate's name or shareholder number (or identity document number) is left blank.
- (7) Two or more candidates are indicated on the same ballot.
- (8) The candidate's name or another shareholder's name is provided, but the shareholder number or identification document number is absent, preventing proper identification.

**Article 11** Subsequent to the completion of voting, the ballots shall be counted immediately on site, and the Chairman shall promptly announce the list of directors elected.

**Article 12** Individuals elected who fail to satisfy the requirements stipulated in Article 26-3, Paragraphs 3 and 4 of the Securities and Exchange Act shall be deemed disqualified.

**Article 13** Issues not addressed within these Measures shall be resolved in accordance with the pertinent provisions of the Company Law and the Articles of Incorporation of the Company.

**Article 14** These Measures shall become effective upon approval by the Shareholders' Meeting, with any amendments requiring adherence to the same procedural requirements.

**Article 15** This Procedures was promulgated on March 30, 1991.

The initial revision was amended on June 9, 2000.

The 2<sup>th</sup> revision was amended on May 14, 2002.

The 3<sup>th</sup> revision was amended on June 16, 2005.

The 4<sup>th</sup> revision was amended on June 15, 2007.

The 5<sup>th</sup> revision was amended on June 28, 2010.

The 6<sup>th</sup> revision was amended on May 29, 2014.

