



## 2024 ESG Report

## 永續報告書

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

### About This Report

BenQ Medical Technology Corporation (hereinafter referred to as "BenQ Medical") published its first Sustainability Report in 2024, covering the year 2023, as part of its commitment to corporate sustainability and enhanced information transparency.

The Company publishes its first Sustainability Report in 2024, The previous publication date was August 2024.

This report discloses BenQ Medical's management approach, commitments, and performance in the areas of Environmental Protection (E), Social Responsibility (S), and Corporate Governance (G), collectively known as ESG. A dedicated "ESG" Section is available on the Company's official website to address stakeholder concerns and expectations regarding sustainability. Through this platform, BenQ Medical aims to establish long-term partnerships with stakeholders and promote inclusive society and sustainable development.

#### Reporting Period and Framework

This report is prepared in accordance with the 2021 GRI Standards issued by the Global Reporting Initiative (GRI). The Reporting period covers January 1, 2024, to December 31, 2024, consistent with the reporting period of BenQ Medical's 2024 Annual Report.

#### Reporting Scope

The organizational boundary of this report includes the headquarters and manufacturing sites of Guishan and Taichung Plants, covering economic, environmental, and social material topics and the corresponding management approaches and performance.

Headquarters: 7F, No. 46, Zhouzi Street, Neihu District, Taipei City, Taiwan

Guishan Plant: 3F, No. 159, Shanying Road, Guishan District, Taoyuan City, Taiwan

Taichung Plant: 3F & 5F, No. 63, Jingke Road, Nantun District, Taichung City, Taiwan

#### Sustainability Development Committee

BenQ Medical Technology Corporation Sustainability Committee

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Although the global market in 2024 showed signs of gradual recovery, the overall macroeconomic environment remained deeply influenced by the U.S. presidential election and related policy shifts, resulting in persistent operational uncertainty. Nevertheless, under the steady leadership of our management team and the collective efforts of all colleagues, BenQ Medical achieved stable growth throughout the year. The Company's consolidated annual revenue reached NT\$4.767 billion, representing a 5% increase compared to the previous year. I extend my sincerest gratitude to every member of our team for their dedication and contributions.

As global awareness of sustainability continues to rise, customers and investors are placing greater emphasis on the sustainability performance of companies and their supply chains. Sustainability is no longer merely a demonstration of corporate social responsibility; it has become a key factor in building partnerships and attracting investment. At BenQ Medical, we actively strengthen corporate governance and fully embrace ESG principles by integrating environmental protection, social responsibility, and corporate governance into the management systems. The Company uphold transparency, regulatory compliance, and responsible governance, while fostering trustworthy and collaborative business relationships. Through these efforts, the Company aims to unlock sustainable opportunities and continuously create long-term value for all stakeholders.

In line with the Financial Supervisory Commission's ESG implementation roadmap, the Company has completed ISO 14064-1 Greenhouse Gas Inventory for both standalone and consolidated entities. The Company is also planning to undergo third-party verification by 2026 to enhance the transparency of the sustainability disclosures and strengthen stakeholder trust.

Looking ahead, I firmly believe that with united efforts from all team members, BenQ Medical will continue to generate positive value for society and realize our vision of shared success and long-term sustainability.

**Chairman:**  
**Chi-Hong (Peter) Chen**



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### 1.1 Company Profile

Founded in 1989, BenQ Medical Technology Corporation (BenQ Medical) became a member of the BenQ Group in 2010, when the Group acquired a controlling stake and assumed management rights. The Company was officially listed on the Taipei Exchange (TPEX) in 2015 under the stock code 4116. BenQ Medical specializes in the research, development, and manufacturing of medical surgical lights, operating tables, and ultrasound devices, and also serves as the exclusive distributor of various high-precision and professional medical consumables from overseas. Through professional operations and strong expertise, the Company has demonstrated remarkable capabilities. Its products have received multiple international certifications for quality and are marketed globally, establishing BenQ Medical as one of the most reputable and capable players in Taiwan's medical equipment industry.



Guishan Plant



Taichung Plant



Headquarters

#### [ Business Philosophy ]

The BenQ brand is committed to the fields of consumer electronics, enterprise operations, healthcare, and education. Through better products, systems, and solutions, BenQ strives to enhance and enrich various aspects of human life by delivering:

High-quality digital lifestyle experiences / Enhanced corporate competitiveness and productivity / Exceptional medical services, equipment, and personal healthcare products / Flexible and innovative educational solutions. With unwavering dedication and wholehearted commitment, BenQ focuses on what truly matters to people.

Bringing'  
Enjoyment  
'N  
Quality to LIFE



### [ Delivering the Best Solutions to Global Customers ]

BenQ Medical is actively expanding its technological collaborations with partners in Europe, the United States, Japan, and other regions, while establishing sales networks in more than 50 countries worldwide. The Company is dedicated to cultivating the "BenQ" brand and gradually building a globally integrated sales presence.

Upholding a philosophy rooted in integrity and compassionate service, BenQ Medical continues to identify its niche in the healthcare industry and strives to create new blue ocean opportunities. Guided by its core principles—Respect for Life, Commitment to Professionalism, Pursuit of Excellence, and Sustainable Development, BenQ Medical is firmly committed to advancing healthcare for the benefit of all.



### 1.2 Major Milestones in Company Development

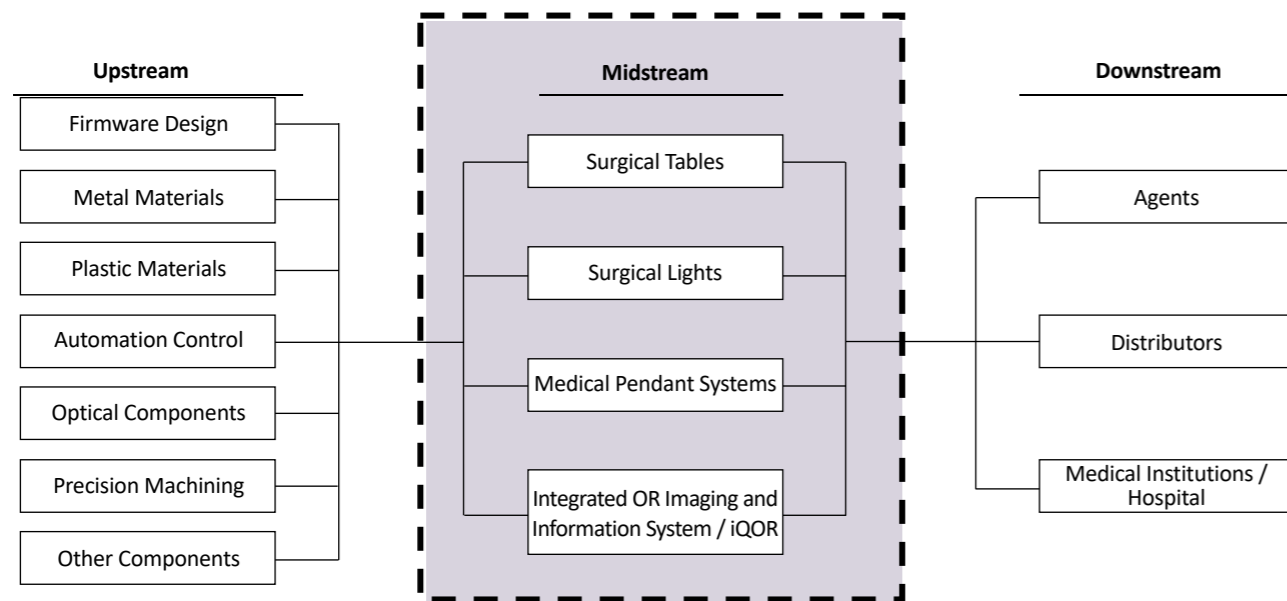
1989	Established Trident Medical Corporation.
1998	Merged with Shin Sheng Instruments Co., Ltd. and Tung Yang Instruments Co., Ltd., marking the first successful merger in Taiwan's medical device industry.
1999	The factory obtained ISO 9001 and EN 46001 certifications for medical devices, with multiple products certified by the European Union CE mark.
2000	To date, the Company has received certifications from numerous countries and markets its products in over 50 countries worldwide.
2002	Listed on the Emerging Stock Market (Taiwan OTC).
2004	Merged with Feng Yang Co., Ltd.
2010	BenQ Group acquired shares and officially assumed management control of Trident Medical Corporation.
2011	Renamed the company to BenQ Medical Technology Corporation. The stock abbreviation was changed from "Trident Medical" to "BenQ Medical," while the stock code "4116" remained unchanged.
2013	BenQ Medical acquired 100% equity in Lily Medical Corporation. Established a subsidiary, BenQ AB DentCare Corporation.
2015	BenQ Medical was officially listed on the Taipei Exchange (TPEX).
2017	Obtained ISO 14001:2015 Environmental Management System certification and ISO 13485:2016 Medical Device Quality Management certification. Established a subsidiary, BenQ Hearing Co., Ltd.; BenQ Hearing acquired a 52% stake in New Best Hearing International Trade Co. Ltd.
2020	Acquired a 70% stake in EASTECH Co., Ltd.
2021	Obtained TFDA QMS certification for medical devices and CE PPER certification. Renamed subsidiary BenQ Hearing Co., Ltd. to BenQ Healthcare Corporation. Acquired 25% of common shares in CONCORD MEDICAL CO., LTD. through private placement.
2022	Subsidiary BenQ Healthcare Corporation acquired a 60% stake in CKCARE CO., LTD. Completed the public acquisition of CONCORD MEDICAL CO., LTD. and acquired 15% equity. Established a joint venture, Concord Healthcare Corporation with subsidiary CONCORD MEDICAL CO., LTD., holding a 33.33% equity stake.
2023	Transferred a 33.33% equity stake in Concord Healthcare Corporation to subsidiary CONCORD MEDICAL CO., LTD. Jointly acquired a 40% stake in K2 INTERNATIONAL MEDICAL INC. with subsidiary ASIACONNECT INTERNATIONAL Co., Ltd. Transferred a 40% equity stake in Sanfong Dongsing Medical Equipment (Jiang Su) Co., Ltd.
2024	Renamed subsidiary LILY Medical (SUZHOU) Co., Ltd to BenQ Smart Healthcare (Shanghai) Co., Ltd. Subsidiary K2 INTERNATIONAL MEDICAL INC. acquired a 60% equity stake in ERA Bioteq Enterprise Co., Ltd.

### 1.3 Major Products and Industry Value Chain

Industry Value Chain Overview: BenQ Medical provides products across medical equipment, medical consumables, and healthcare services. The Company integrates clinical medical applications with a wide range of technologies, including electronics, optics, information systems, mechanical engineering, materials science, and precision manufacturing. Downstream consumers primarily include hospitals, agents, and distributors. The effective use and performance of these products rely on the professional operation by healthcare personnel.

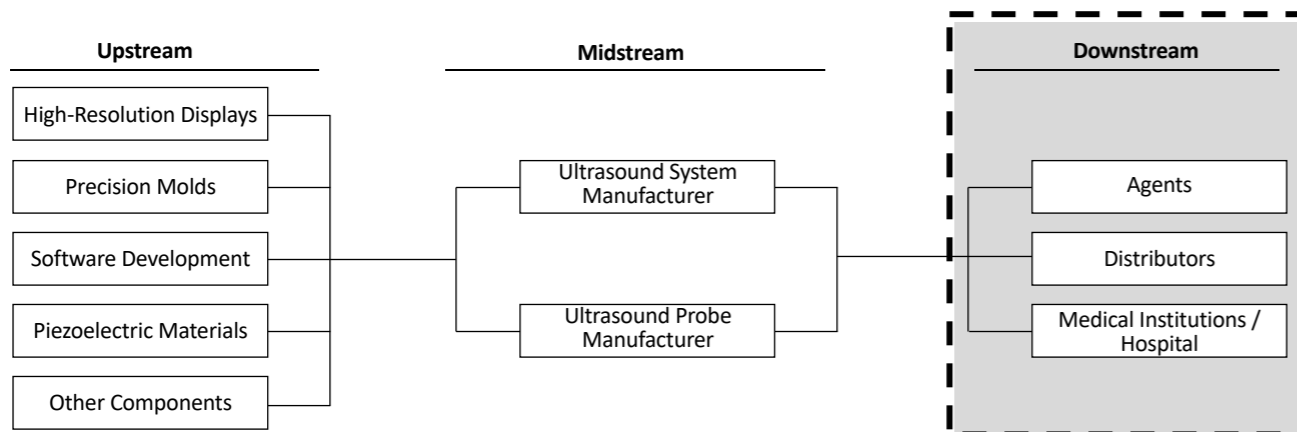
#### [ Medical Equipment Category ]

BenQ Medical's medical equipment segment is subdivided into operating room equipment and medical imaging systems. The value chain relationships for the operating room equipment industry, including upstream, midstream, and downstream segments, are outlined as follows:



The Industry Value Chain of Medical Imaging Equipment – Ultrasound Diagnostic Systems

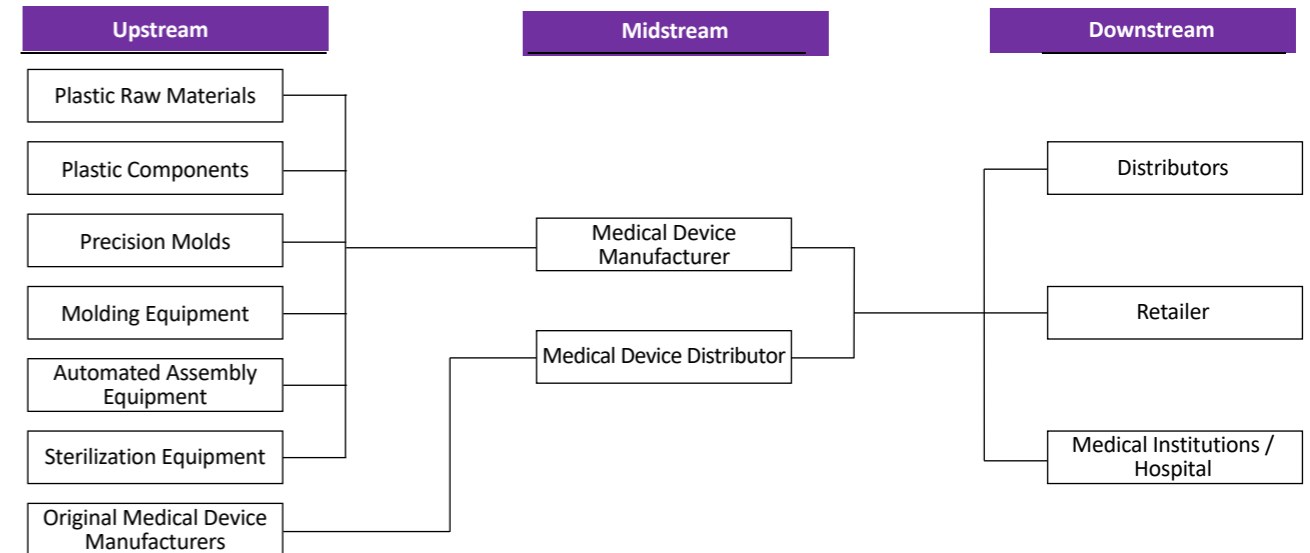
The upstream, midstream, and downstream segments of the industry related to ultrasound diagnostic systems are as follows:



BenQ Medical's medical imaging equipment products are positioned in the downstream segment of the industry value chain. The Company acts as a distributor for both domestic and international ultrasound brands, supplying products to specialized departments within medical centers.

#### [ Medical Consumables Category ]

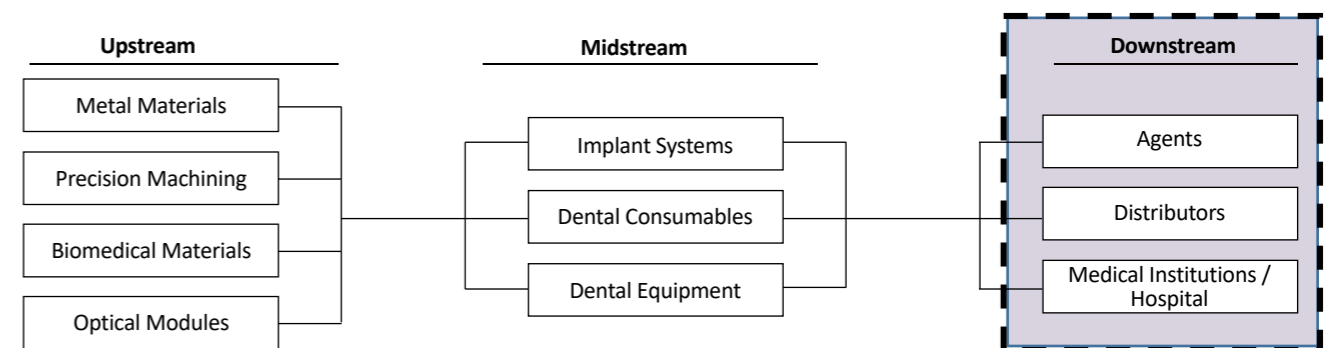
BenQ Medical and its subsidiaries operate in the medical consumables segment through two business models: distribution of third-party products and in-house manufacturing. The Company provides high-quality medical consumables to both domestic and international healthcare institutions, as well as overseas distributors and agents. The industry value chain for medical consumables, including upstream, midstream, and downstream segments, is as follows:



#### [ Healthcare Services Category ]

BenQ AB DentCare Corporation, a subsidiary of the Company, operates in the dental medical materials segment through two main business models: distribution of international brands and development of proprietary products. The distribution business primarily sources consumable products from well-known international dental material companies such as Meisinger and Kulzer.

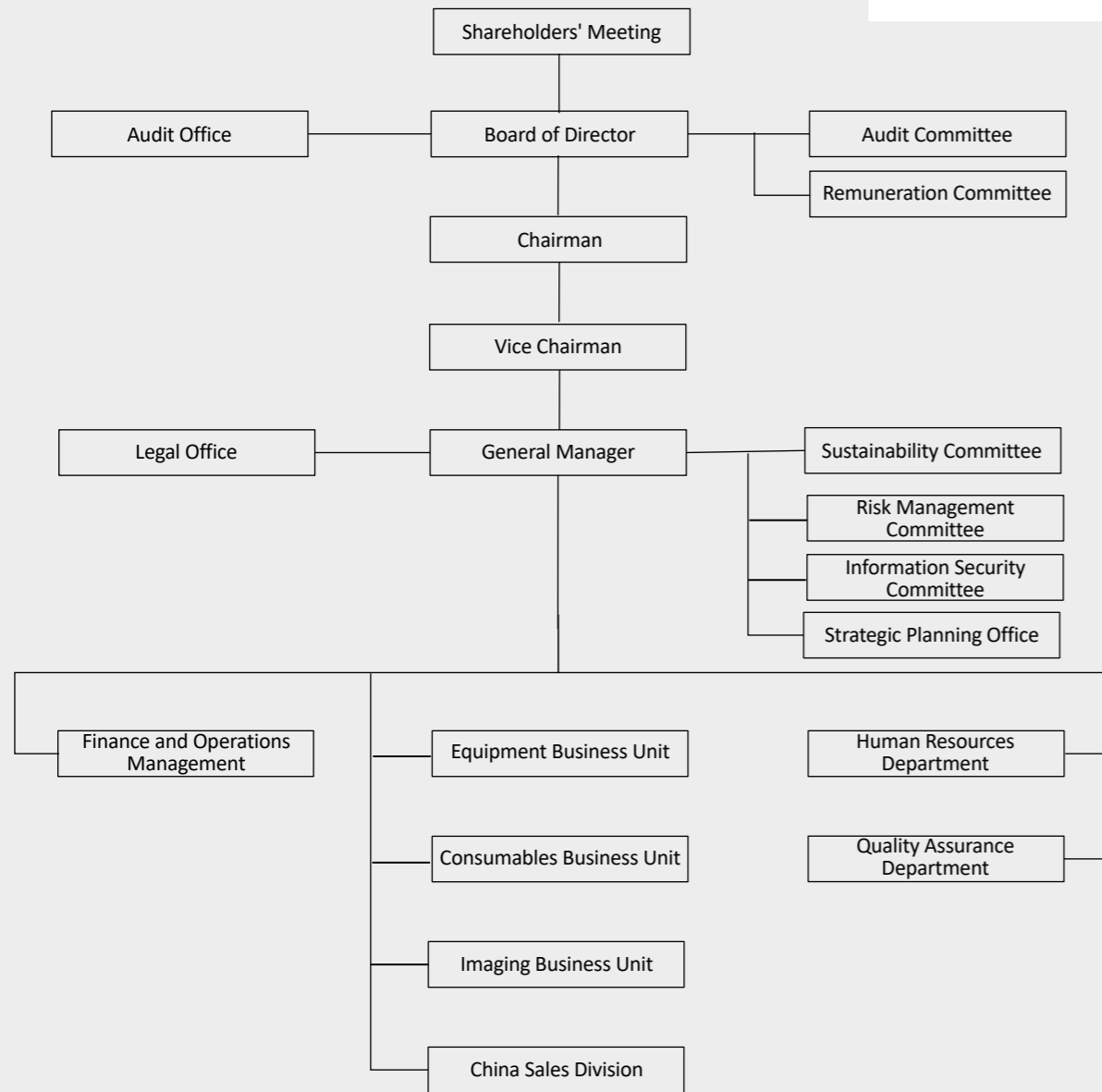
Proprietary offerings include dental implants and prosthetic components from joint-venture parent company AB Dental, as well as various BenQ-branded products, such as 3D printers, thermoforming aligner sheets, thermoforming machines, dental endoscopes, oral care products, and other consumables. By combining market feedback with internal technical expertise, BenQ Dental develops products that are user-friendly for dental professionals and beneficial to patients. Accordingly, the upstream, midstream, and downstream segments of the industry value chain in which BenQ AB DentCare operates are as follows:



BenQ Healthcare Corporation, a subsidiary of the Company, primarily engages in the distribution of healthcare-related products from well-known domestic and international brands, including hearing aids, face masks, and health supplements. By adopting a phygital (physical + digital) business model, the Company vertically integrates online and offline channels to offer comprehensive health products and services within the healthcare market.

1.4 Organizational Profile

[ Organizational Structure ]



[ Organizational Functions Overview ]

To establish a sound corporate governance framework, the Company has adopted a Corporate Governance Best Practice Principles in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies." Furthermore, the Company designs and implements an internal control system in compliance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies." This system is continually reviewed and evaluated to ensure its ongoing effectiveness. The organizational structure of the Company is as follows:

Department	Key Responsibilities
General Manager	Establish the Company's operational framework, evaluate and integrate operational management plans across departments, and ensure the achievement of business objectives. Plan and promote initiatives to optimize corporate operations and execute resolutions passed by the Board of Directors.
Audit Office	Formulate and execute the annual audit plan based on risk assessment results. In addition to evaluating the effectiveness of control design and execution, assist department heads in understanding the timeliness of their staff's operations and verifying compliance with applicable laws, regulations, and internal Company policies.
Legal Office	Assist in drafting and reviewing external documents and contracts. Provide consultation on legal matters and maintain communication with legal advisors.
Strategic Planning Office	Analyze future trends and competitive advantages of specific project-based products. Conduct R&D on new technologies for these products, and participate in the development and integration of the Company's medium- and long-term strategies.
Finance and Operations Management (Finance Department / Operations Support Department / IT Department)	Finance Department is responsible for formulating the Company's accounting system, asset registration, reviewing and keeping accounting vouchers, operational or cost analysis, accounting statistics, cash budgeting, treasury management, and financial planning. Also oversees document processing, clerical affairs, file and seal management, preparation for board and shareholder meetings, issuance of company stocks and bonds, and all relevant matters required by law regarding shareholder notifications, announcements, and reporting. Operations Support Department is responsible for asset management and the procurement of general supplies and equipment. Oversees the requisition, purchasing, and customs clearance of both domestic and international medical equipment and consumables. IT Department is responsible for planning, establishing, and managing the company's computer networks and IT systems, including software and hardware infrastructure. Also in charge of evaluating and planning computer operating systems, conducting technical R&D on software, and maintaining and securing digital data.
Equipment Business Unit	Responsible for the domestic and international sales of equipment products and after-sales services. Key duties include product reporting, pricing strategy, coordination and analysis of production and sales, suggestions for new product development, customer credit checks, training and education, revenue collection and reconciliation, as well as gathering market intelligence on competitors and customers. The unit also develops product positioning strategies and explores new market opportunities. The Guishan Plant, under the jurisdiction of this business unit, is in charge of manufacturing equipment products and managing internal administrative affairs, including clerical work, document and file management, procurement, preparation and analysis of manufacturing costs, and computer system operations. The plant also handles production scheduling, order allocation, shipment, warehouse and inventory management, capacity planning, and manufacturing operations. In addition, it is responsible for maintaining environmental protection measures and occupational safety and health within the facility.
Consumables Business Unit	Responsible for the domestic and international sales of medical consumable products and the provision of after-sales services. Key duties include product reporting, pricing strategy, coordination and analysis of production and sales, suggestions for new product development, customer credit evaluation, training and education, revenue collection and reconciliation, as well as gathering market and competitor intelligence. The unit also formulates product positioning and market entry strategies for new markets. The Taichung Plant, under the jurisdiction of this business unit, is responsible for the manufacturing of medical consumables and the overall management of plant operations. This includes administrative affairs, clerical work, document and file management, procurement, preparation and analysis of manufacturing costs, computer system operations, production scheduling, order allocation, shipping, warehouse and inventory management, production capacity planning, and manufacturing operations. The plant is also responsible for maintaining environmental protection standards and occupational safety and health within the facility.

Department	Key Responsibilities
Imaging Business Unit	Responsible for the domestic and international sales and maintenance of imaging equipment, including ultrasound systems. Key duties include pricing strategy, market development planning, customer credit evaluation, and training and education services.
China Sales Division	Responsible for the sales and after-sales services of medical devices in the China region. Key duties include customer credit evaluation, client development, coordination of production and sales, customer communication, and reconciliation and collection of revenue payments.
Quality Assurance Department	Responsible for the inspection of equipment and medical consumables, including raw materials, in-process materials, and finished products, as well as process monitoring, documentation, statistical analysis, and the proposal of corrective actions. The department is also in charge of ISO documentation management and related quality assurance affairs.
Human Resources Department	Responsible for managing and coordinating employee compensation, bonus distribution, labor and health insurance, physical examinations, and other labor safety-related matters. The department also implements training procedures, workplace regulations, performance evaluations, rewards and disciplinary actions, and is responsible for establishing, promoting, and improving these practices in accordance with relevant company policies.
Audit Committee	Assists the Board of Directors in overseeing the quality and integrity of the Company's accounting, auditing, financial reporting processes, and financial controls.
Remuneration Committee	In an independent and objective capacity, the committee evaluates the compensation policies and systems for the Company's directors and managerial officers, and provides recommendations to the Board of Directors.
Sustainability Committee	Responsible for promoting initiatives related to corporate governance, corporate social responsibility (CSR), and ethical business practices. The committee also evaluates matters concerning governance, environmental sustainability, and social responsibility.
Risk Management Committee	Responsible for ensuring the Company's sustainable operations and sound risk management by establishing, implementing, overseeing, and maintaining the Company's risk management programs.
Information Security Committee	Responsible for ensuring the confidentiality, integrity, availability, and legality of the Company's information assets, including hardware, software, data, documents, and personnel involved in information processing, and for preventing intentional or accidental threats from both internal and external sources.

Note: The Sustainability Committee was established in 2024.

### 1.5 Business Overview

Looking back at 2024, BenQ Medical achieved steady growth. Consolidated revenue reached NT\$4.767 billion, representing a 5% increase compared to the previous year. Gross profit amounted to NT\$1.448 billion, with a gross margin of 30.4%. Net income attributable to owners of the parent company was NT\$105 million, resulting in earnings per share (EPS) of NT\$2.35.

In 2024, BenQ Medical achieved significant results in its business expansion. The key accomplishments include:



### Enhancing Product Functions and Expanding Agency Product Lines

For proprietary products, with the active involvement of the R&D and management teams, the Company has upgraded product functions, enhanced operational efficiency, and strengthened cost control to strike a balance between quality and price, thereby maintaining product competitiveness. In response to overseas "local manufacturing" policies, the Company has proactively adapted and deployed strategies in a timely manner to drive revenue growth through strategic collaborations. As for agency products, the Company continues to expand the presence in the home-use pet consumer market. In 2024, recognizing the steady growth of the global endoscope equipment market, BenQ Medical Group invested in ERA Biotech, entering the endoscopic market and further expanding the layout of medical equipment field.

### Expanding Medical Service Channels

In 2024, BenQ Medical is striving to expand its presence in the medical service sector. NEW BEST HEARING INTERNATIONAL TRADE Co., LTD. has added six new outlets, enhancing customer service through retail expansion. BenQ Healthcare, in collaboration with Tin Tin Drugstore, launched store-in-store locations within Carrefour Taiwan, leveraging the group's synergy. Additionally, BenQ Medical secured the direct dealership rights for "Cheong Kwan Jang" retail outlets. By the fourth quarter of 2024, the BenQ Medical fleet had surpassed 70 sales outlets across Taiwan.

Looking ahead to 2025, 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.

### Optimizing Existing Businesses

In 2024, BenQ Medical prepared to establish a manufacturing facility in China. By leveraging the advantages of three production bases — MIT (Made in Taiwan), MII (Made in India), and MIC (Made in China) — the Company aims to enhance its global market competitiveness. At the same time, it continues to develop high-end surgical equipment while expanding into postoperative rehabilitation and home healthcare products. EASTECH LTD. "EASTECH PET" series continues to promote home rehabilitation and healthcare equipment for pets, and plans to introduce pet wellness products to offer a comprehensive product line for the pet market.

In the medical consumables segment, LILY Medical Corp. is actively expanding distribution channels to promote its feeding product line and is developing a chemotherapy drug infusion system to broaden its existing product range. It also continues efforts towards automation in production, thereby improving product quality and gross margins. Through its subsidiary, ERA Biotech, K2 International Medical Inc. has entered the endoscopy market. The endoscopic medical device business is expected to complete new product registrations and officially launch in 2025, targeting applications such as laparoscopic surgeries and endoscopic fundoplication. Additionally, the business unit plans to establish a new department focused on the agency and distribution of professional rehabilitation equipment, further expanding its business scope and enhancing market competitiveness.



### Expanding Medical Services

BenQ Healthcare will broaden its product portfolio, introduce new agency product lines, and venture into overseas sales markets. NEW BEST HEARING INTERNATIONAL TRADE Co., LTD. plans to develop the infant and young child hearing loss market while continuing to promote sleep apnea care solutions. CKCARE CO., LTD. (CK-Care Pharmacy) will consolidate logistics needs from allied pharmacies and provide integrated logistics services for strategic alliance pharmacies.

Concord Medical Co., Ltd. focuses on the needs of the aging population, assisting regional hospitals in developing geriatric care departments. It also plans to leverage group resources to organize activities that support disadvantaged communities, thereby strengthening connections between regional hospitals and communities while practicing ESG principles. Concord HealthCare Corp. continues to enhance management support for dental clinics to improve their operational performance. BenQ AB DentCare Corp. aims to become a full-service provider of digital dental solutions by actively launching new products and increasing the proportion of proprietary product sales. Through co-hosted courses with key opinion leaders and social media marketing, it drives product sales while participating in international dental exhibitions to enhance brand and product visibility and boost market recognition.

### Strategic Advancement in Smart Healthcare

Leveraging a comprehensive smart medical imaging integration platform, the Company is committed to delivering precise and intelligent healthcare services tailored for the next generation of smart operating rooms. The second-generation smart operating room solution, iQOR, integrates 5G smart connectivity, 4K surgical imaging, surgical navigation robotics, medical equipment control, online real-time video conferencing, and AI-based surgical report compilation, achieving a significant smart upgrade of the surgical environment. This integrated solution not only enhances surgical efficiency and medical safety but also enables remote surgical assistance and real-time clinical decision-making, thereby driving the advancement and application of smart healthcare technologies.



### [ Condensed Consolidated Statement of Comprehensive Income ]

Unit: Thousands of NTD

Item	Year	2020	2021	2022 (Restated)	2023	2024
Operating revenue		1,400,850	1,464,594	4,376,505	4,543,001	4,767,352
Gross profit		551,628	511,477	1,246,419	1,345,434	1,448,364
Income From Operations Profit and Loss		97,211	46,460	350,264	365,438	333,020
Non-Operating Income and Expenses		8,460	15,323	93,970	7,660	(3,639)
Income Before Tax		105,671	61,783	444,234	373,098	329,381
Profit From Continuing Operations for The Year		84,119	49,036	365,088	263,192	237,253
Loss Of Discontinued Operation		-	-	-	-	-
Net Income (Loss)		84,119	49,036	365,088	263,192	237,253
Other Comprehensive Income - After Tax		1,891	(204)	23,563	2,361	14,267
Total Comprehensive Income		86,010	48,832	388,651	265,553	251,520
Net Income Attributable to:						
Owners of the Parent		62,051	28,840	180,244	114,581	104,831
Non-controlling Interests		22,068	20,196	56,353	85,680	132,422
Previously Held Interests under Common Control		-	-	43,077	20,888	-
Equity Interests Not under Common Control Prior to Merger		-	-	85,414	42,043	-
Total Comprehensive Income Attributable to:						
Owners of the Parent		63,942	28,636	182,935	111,939	111,364
Non-controlling Interests		22,068	20,196	56,353	72,928	140,156
Previously Held Interests under Common Control		-	-	48,057	25,425	-
Equity Interests Not under Common Control Prior to Merger		-	-	100,856	55,261	-
Earnings Per Share (NTD)		1.39	0.65	4.04	2.57	2.35

### [ Condensed Separate Statement of Comprehensive Income ]

Unit: Thousands of NTD

Item	Year	2020	2021	2022 (Restated)	2023	2024
Operating revenue		599,554	539,561	557,360	432,524	468,207
Gross profit		177,017	97,536	122,414	129,261	111,415
Income From Operations Profit and Loss		19,342	(56,628)	(44,203)	(21,717)	(38,773)
Non-Operating Income and Expenses		47,910	76,754	261,699	175,862	144,766
Income Before Tax		67,252	20,126	217,496	154,145	105,993
Profit From Continuing Operations for The Year		62,051	28,840	223,321	135,469	104,831
Loss Of Discontinued Operation		-	-	-	-	-
Net Income (Loss)		62,051	28,840	223,321	135,469	104,831
Other Comprehensive Income - After Tax		1,891	(204)	8,121	1,895	6,533
Total Comprehensive Income		63,942	28,636	231,442	137,364	111,364
Net Income Attributable to:						
Owner of the Company		62,051	28,840	180,244	114,581	104,831
Previously Held Interests under Common Control		-	-	43,077	20,888	-
Total Comprehensive Income Attributable to:						
Owner of the Company		63,942	28,636	182,935	111,939	111,364
Previously Held Interests under Common Control		-	-	48,507	24,425	-
Earnings Per Share (NTD)		1.39	0.65	4.04	2.57	2.35

# 2. Sustainability Governance and Management

## 2.1 Corporate Sustainability

### [ Information Transparency and Strengthening Corporate Governance ]

BenQ Medical is committed to safeguarding the rights and interests of stakeholders. In addition to establishing relevant departments and personnel to address stakeholder concerns, the Company actively strives to enhance corporate value and reputation, aiming to become a key force in sustainable development. Since its listing on the Taipei Exchange in 2015, BenQ Medical has returned value to shareholders through stable dividend distribution and has maintained sound capital planning and financial structure. The Company ensures timely, accurate, and transparent disclosure of its operational and financial information. All announcements required by regulatory authorities are published on the Market Observation Post System (MOPS) and the Company's official website.

### [ Community Engagement and Local Care ]

Beyond strict compliance with relevant laws and regulations to avoid negative impacts on local communities and the environment, BenQ Medical also engages in regular interactions with nearby communities through various activities, maintaining positive relationships with local stakeholders.

### [ Regulatory Compliance ]

To ensure that all operations and business activities comply with applicable regulations, each department of the Company conducts an annual review and update of the domestic and international regulations relevant to its functions. Internal processes are adjusted accordingly to reflect the latest regulatory requirements.

In view of the specific nature of the medical device industry, BenQ Medical has established a dedicated regulatory affairs department to oversee product compliance. Additionally, the Company regularly obtains updated legal and regulatory information and practical insights through professional agents and consultants. When necessary, external legal advisors are engaged to provide expert consultation and assist with legal protection measures.

### [ Risk Management ]

BenQ Medical has established the "Risk Management Committee Operational Procedures" to implement enterprise-level risk management and continuously strengthen its risk management framework to ensure stable operations.

The Company has formed a Risk Management Committee responsible for establishing, implementing, overseeing, and maintaining the risk management program. Risks are identified, assessed, and addressed in accordance with internal risk management procedures. The Committee also leads discussions and evaluations on risk-related issues.

## 2.2 Stakeholder Identification and Engagement

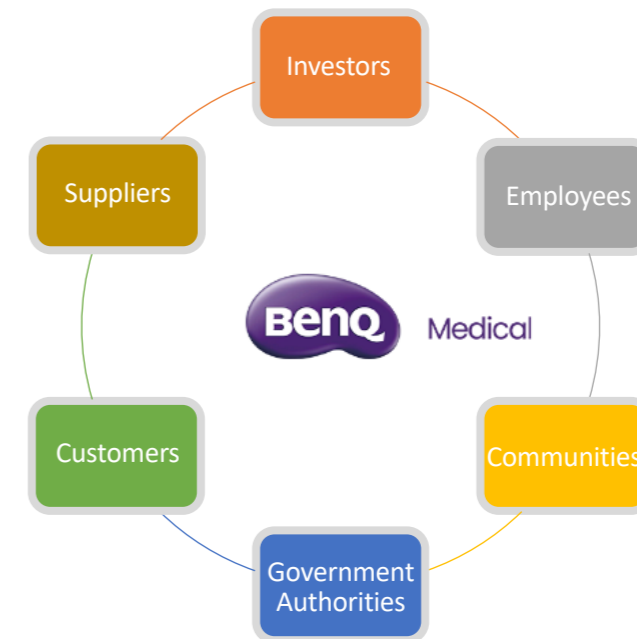
Stakeholders refer to individuals or entities that are affected by the Company's operations, products, and services. In recent years, society has placed increasing expectations on corporate ethics, advocating that companies should not only pursue profit maximization, but also enhance employee satisfaction and uphold the rights and interests of all stakeholders, aiming to create win-win outcomes for both business and society. To achieve this goal, companies must first recognize their responsibilities to stakeholders and the public, and engage in meaningful communication to assess the extent of stakeholder influence. Through this dialogue, businesses can better understand the risks and information needs of stakeholders, ensuring that communication is both effective and accurate, ultimately helping to mitigate potential risks.



### [ Stakeholder Identification ]

Based on the stakeholder categories defined by the GRI Standards, and with reference to the AA1000 Stakeholder Engagement Standard (including the principles of dependency, responsibility, tension, influence, and diverse perspectives), BenQ Medical conducted internal discussions across responsible departments to identify its key stakeholders. These include: investors, employees, customers, communities, suppliers, and government authorities.

The Company is committed to maintaining constructive engagement with its stakeholders. Various internal and external communication mechanisms are implemented, with each issue of concern assigned to responsible departments and incorporated into their work plans. In response to evolving environmental trends and regulatory updates, cross-departmental collaboration is used to ensure effective action. To maintain open and effective communication channels, each stakeholder contact window collects and reports relevant information to management. This feedback serves as a reference for future improvement and strategic planning, helping the Company meet stakeholder expectations.



### [ Stakeholder Concerns and Communication Channels ]

The Company firmly believes that fulfilling corporate social responsibility cannot be achieved by the Company alone. Establishing a foundation of mutual trust and cooperation with stakeholders through diverse communication channels is essential to achieving long-term sustainability. In addition to providing designated email accounts and contact phone numbers on both internal and external websites to facilitate communication, the Company also discloses up-to date information, including financial data, news releases, product details, and corporate governance materials, via the Market Observation Post System (MOPS) and the official website, ensuring that stakeholders have access to relevant information at all times.

The Company places great importance on stakeholder rights and feedback. Established communication mechanisms allow BenQ Medical to promptly understand and respond to stakeholder concerns, while also providing valuable input for reviewing management strategies and performance across different areas, thereby driving continuous improvement. The key stakeholder concerns, communication channels, and frequency of engagement are outlined as follows:

Stakeholder Category	Key Concerns	Communication Channel	Frequency of Communication	2024 Communication Outcomes
Investors	1.5 Operational Performance	CSR Website \ Sustainability Report	Annually	Held 1 Annual General Shareholders' Meeting and 1 Institutional Investor Conference. In addition, the Company promptly responded to investor inquiries via conference calls and email to maintain open and effective communication channels.
	3.2 Ethical Business Practices		Annually	
	3.3 Risk Management	Annual General Shareholders' Meeting	Annually	
	3.5 Product Responsibility	Institutional Investor Conference	Annually	
	4.1 Climate Change and Carbon Management	Financial Reports	Quarterly	
	4.2 Greenhouse Gas (GHG) Management	Company Website	Irregular	
Customers	4.3 Energy Management	Investor Forum	Irregular	Customer needs and feedback are promptly conveyed to senior management across relevant departments. Through effective internal communication and engagement, concrete action plans are formulated to respond swiftly to customer expectations and requirements.
	3.4 Information Security Management	CSR Website \ Sustainability Report	Annually	
	3.5 Product Responsibility	Customer Satisfaction Survey	Annually	
	3.6 Customer Service	Business Review Meetings with Customers	Irregular	
	4.1 Climate Change and Carbon Management	Customer Audits	Irregular	
	4.2 Greenhouse Gas (GHG) Management	Company Website	Irregular	
Suppliers	4.3 Energy Management	CSR Website \ Sustainability Report	Annually	Annual Supplier Evaluation Request for Supplier Corporate Social Responsibility Declarations Promotion of Electronic Procurement Processes
	5.5 Labor Rights and Equality		Annually	
	3.7 Supply Chain Management	Questionnaire Survey and Annual Audit Visit	Annually	
	3.3 Risk Management	Supplier Audit	Annually	
	4.1 Climate Change and Carbon Management	Regular Business Review Meetings	Quarterly	
	4.2 Greenhouse Gas (GHG) Management	Environmental, Health, and Safety (EHS) Briefing	Irregular	

Stakeholder Category	Key Concerns	Communication Channel	Frequency of Communication	2024 Communication Outcomes
Employees	5.1 Talent Recruitment and Development	Labor-Management Meetings	Quarterly	Regular labor-management and employee welfare committee meetings are held, and an internal communication mailbox is established to ensure open and effective stakeholder engagement.
	5.3 Employee Retention and Development	Employee Performance Appraisal	Semi-annually	
	5.4 Performance Management System	Employee Welfare Committee Meetings	Irregular	
	5.5 Labor Rights and Equality	Company Intranet	Irregular	
	5.6 Healthy Workplace and Employee Well-being	Company Mailbox	Real-time	
	4.4 Water Resource Management	CSR Website \ Sustainability Report	Annually	
4.5 Waste Management	Corporate Donations and Sponsorship of Public Welfare Activities	Irregular		
6.1 Public Welfare and Community Engagement	Company Website	Irregular		
Government Authorities	2.1 Corporate Sustainability	Official Correspondence	Real-time	The Company continuously engages in communication and actively optimizes its management systems on a range of material topics, including ethical business practices, risk management, product responsibility, customer service, supply chain management, climate change and carbon management, greenhouse gas management, energy management, talent recruitment and development, labor rights and equality, and social welfare.
	3.2 Ethical Business Practices		Real-time	
	4.1 Climate Change and Carbon Management	Market Observation Post System (MOPS)	Irregular	
	4.2 Greenhouse Gas (GHG) Management	Company Website	Irregular	
	4.3 Energy Management	Government-organized Briefings and Events	Irregular	
	5.5 Labor Rights and Equality			
	5.7 Occupational Safety and Health Management			

### 2.3 Material Topic Management

#### [ Identification of Material Topics ]

In accordance with the GRI Sustainability Reporting Standards, the assessment of material topics must take into account a comprehensive range of internal and external factors. These include the company's overall mission and competitive strategy, the level of stakeholder concern, societal expectations, and the Company's impact on the supply chain and customers. In addition, relevant international norms and regulations applicable to the company must also be considered. If the assessment indicates that these internal and external factors could have a significant impact on stakeholders or on economic, social, or environmental aspects, the topic is deemed material and requires active management or control.

Following the aforementioned communication channels and guided by the GRI Standards, a stakeholder engagement survey was conducted in 2024 to better understand stakeholder concerns and expectations regarding the Company's sustainability initiatives. A total of 57 valid responses were received. The results of the survey were analyzed to determine the level of concern various stakeholder groups placed on specific sustainability issues.

Material Topics of Key Stakeholders in 2024

Economic	Environmental	Social
<ul style="list-style-type: none"> <li>● Corporate Sustainability</li> <li>● Operational Performance</li> <li>● Ethical Business Practices</li> <li>● Risk Management</li> <li>● Information Security Management</li> <li>● Product Responsibility</li> <li>● Customer Service</li> <li>● Supply Chain Management</li> </ul>	<ul style="list-style-type: none"> <li>● Climate Change and Carbon Management</li> <li>● Greenhouse Gas (GHG) Management</li> <li>● Energy Management</li> <li>● Water Resource Management</li> <li>● Waste Management</li> </ul>	<ul style="list-style-type: none"> <li>● Talent Recruitment and Development</li> <li>● Diversity and Non-discrimination</li> <li>● Employee Retention and Development</li> <li>● Performance Management System</li> <li>● Labor Rights and Equality</li> <li>● Healthy Workplace and Employee Well-being</li> <li>● Occupational Safety and Health Management</li> <li>● Public Welfare and Community Engagement</li> </ul>

[ Material Topic Analysis Chart ]

After identifying the key topics, they were evaluated based on two dimensions: "Level of Impact on Stakeholders", and "Degree of Impact on the Economy, Environment, and Society". Each dimension was categorized into three levels—Low, Medium, and High — to prioritize material topics. As shown in the chart below, 13 topics were identified as having high impact on stakeholders and creating significant impact on the economy, environment, and society.

Level of Impact on Stakeholders	High	Risk Management Ethical Business Practices Customer Service Healthy Workplace and Employee Well-being	Operational Performance Product Responsibility Diversity and Non-discrimination
	Medium	Waste Management Information Security Management Labor Rights and Equality	Supply Chain Management Public Welfare and Community Engagement Occupational Safety and Health Management
	Low	Public Welfare and Community Engagement Performance Management System	Talent Recruitment and Development Employee Retention and Development
		Corporate Sustainability Supply Chain Management	Climate Change and Carbon Management Energy Management
		Low	High

Degree of Impact on the Economy, Environment, and Society (Human Rights)

[ Material Topic Boundaries ]

The issues of concern to stakeholders have always been key considerations for the Company. In addition to facilitating communication through the aforementioned stakeholder engagement channels, this report also addresses each material topic within the relevant sections. The table below outlines the boundaries of each material topic, the corresponding GRI Standards, and the sections where each topic is addressed. In addition to assessing the impact of these topics both within and outside the organization, corresponding management approaches have also been developed for each material issue. BenQ Medical upholds the concept of sustainable development by formulating appropriate management approaches for each material topic, aiming to meet the expectations of internal and external stakeholders and embedding corporate social responsibility into its organizational culture. Based on the objectives and strategies set forth in the management approach, the Company regularly reviews performance outcomes and discloses the results in its CSR report. This approach allows the Company to focus on relevant issues and continuously improve its management policies. Modifications to the management approach are evaluated in response to stakeholder feedback.



The following table lists 13 material topics, along with the corresponding GRI Standards and response sections based on the nature of each topic and the characteristics of the industry, to address stakeholder concerns accordingly.

Material Topic and Corresponding Section	Relevant GRI Specific Disclosures	Topic Boundary		
		Within the Organization	Outside the Organization (Upstream)	Outside the Organization (Downstream)
Economic	1.5 Operational Performance	201 Economic Performance	⊙	○
	3.2 Ethical Business Practices	205 Anti-corruption 206 Anti-competitive Behavior	⊙	○
	3.3 Risk Management	201 Economic Performance	⊙	○
	3.5 Product Responsibility	201 Economic Performance	⊙	○
	3.6 Customer Service	418 Customer Privacy	⊙	⊙
	3.7 Supply Chain Management	308 Supplier Environmental Assessment 414 Supplier Social Assessment	⊙	⊙
Environmental	4.1 Climate Change and Carbon Management	201 Economic Performance 302 Energy 305 Emissions	⊙	○
	4.2 Greenhouse Gas (GHG) Management	201 Economic Performance 305 Emissions	⊙	○
	4.3 Energy Management	302 Energy	⊙	○
Social	5.2 Talent Recruitment and Development	404 Training and Education	⊙	○
	5.2 Diversity and Non-discrimination	406 Non-discrimination 412 Human Rights Assessment	⊙	○
	5.5 Labor Rights and Equality	405 Diversity and Equal Opportunity 406 Non-discrimination 408 Child Labor 409 Forced or Compulsory Labor 412 Human Rights Assessment	⊙	○
	6.1 Public Welfare and Community Engagement	203 Indirect Economic Impacts	⊙	○

⊙:Direct Impact ○: Indirect Impact

# 3. Corporate Governance

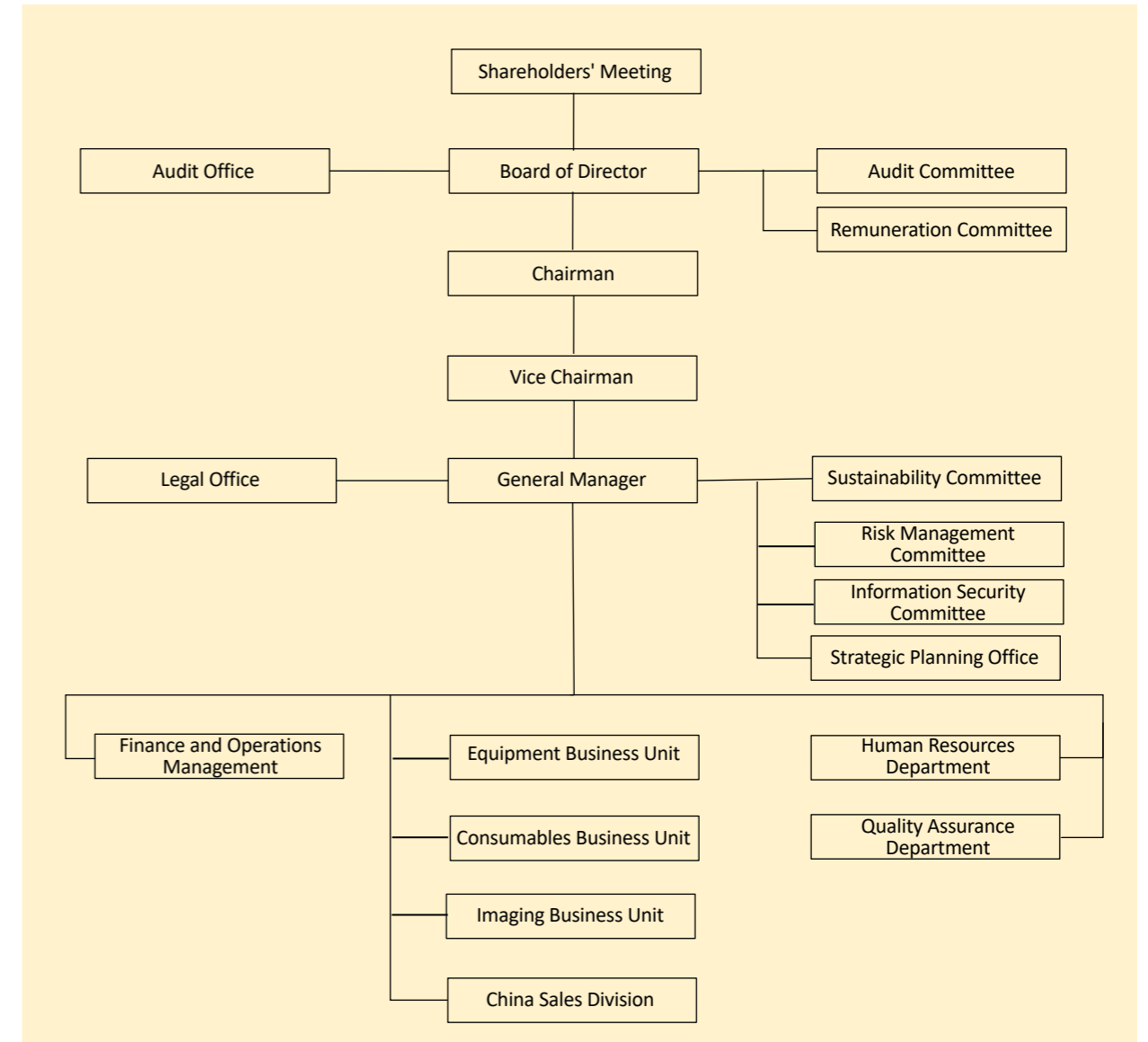


### 3.1 Corporate Governance Structure

BenQ Medical has established a corporate governance framework and implemented related practices in accordance with the Company Act, the Securities and Exchange Act of the Republic of China, and other relevant laws and regulations. The Company's governance model is composed of three key entities: the Board of Directors, the Audit Committee, and the Remuneration Committee. Both the Audit Committee and the Remuneration Committee are comprised entirely of Independent Directors, while all Directors (including Independent Directors) are elected by shareholders through voting. The Company's corporate governance structure centers around the Board of Directors, led by the Chairman, which is responsible for formulating business strategies and implementing resolutions passed by the shareholders' meeting. The Internal Audit Office assists the management team in reviewing deficiencies in the internal control system and providing recommendations, in accordance with the internal control system approved by the Board of Directors.

This governance framework is based on internal organizational rules that clearly define the roles and responsibilities of each unit. The Company achieves effective governance through a system of checks and balances among the shareholders' meeting, the Board of Directors, and other governance bodies. Key aspects of BenQ Medical's governance implementation include: strengthening the functions of the Board, safeguarding the rights of shareholders and stakeholders, enhancing transparency in information disclosure, and ensuring the effective operation of internal controls and audit mechanisms.

The following sections describe the actual operations of the Board and functional committees, as well as the Company's performance in corporate governance, ethical business practices, and risk management. The governance structure is illustrated below:



### [ Board of Directors ]

As the Company's highest governance body, the Board of Directors is elected by shareholders in accordance with the "Rules for the Election of Directors." The 15th term of the Board consists of seven directors with diverse and extensive academic and professional backgrounds. In accordance with legal procedures, a Chairman is elected from among the directors to act as the Company's top executive and legal representative, ensuring that the Company operates smoothly and in compliance with relevant regulations. Under the leadership of the Chairman, the Board of Directors regularly receives reports from the management team on company operations, performance goals, growth strategies, and sustainability efforts. Each board member actively engages in regular communication with management and staff at all levels to understand and promptly respond to the expectations of stakeholders. The Company has established a dedicated email address for stakeholders to voice concerns or suggestions, with a designated team responsible for timely response and follow-up, ensuring open and effective communication channels.

The Company has established a Sustainability Development Committee, chaired by the General Manager as the highest-level coordinator. Implementation work is carried out by a task force composed of department heads or designated representatives from various business units. The committee holds at least one meeting annually to set sustainability goals across economic, environmental, and social dimensions, and to implement relevant action plans. The Company adopts the Global Reporting Initiative (GRI) Standards for preparing its sustainability disclosures, aligning itself with international best practices.

The Board of Directors regularly reviews the progress and effectiveness of the Company's sustainability goals. In the future, the Company will prepare and submit an annual sustainability report to the Board, serving as a tool to evaluate each unit's performance on economic, environmental, and social issues. This ensures that the Company's sustainability strategy is aligned with stakeholder expectations and supports the realization of the Company's vision.

**[ Diversity of The Board of Director ]**

On October 8, 2015, the Company's Board of Directors approved the adoption of the "Corporate Governance Best Practice Principles," which includes a diversity policy under Chapter 3: "Enhancing the Function of the Board of Directors." Board members are nominated and selected through a candidate nomination system. In addition to evaluating each candidate's academic and professional qualifications, the opinions of stakeholders are also considered. The process adheres to the "Rules for Election of Directors" and the "Corporate Governance Best Practice Principles" to ensure diversity and independence among board members.

Board members should generally possess the knowledge, skills, and character necessary to perform their duties. To achieve the goals of sound corporate governance, the board as a whole should have the following capabilities:

- (1) Ability to make operational judgment.
- (2) Ability to perform accounting and financial analysis.
- (3) Ability to conduct management administration.
- (4) Ability to conduct crisis management.
- (5) Industrial knowledge.
- (6) International market perspective.
- (7) Ability to lead.
- (8) Ability to make decisions.
- (9) Risk management knowledge and ability.



**[ Board Performance Evaluation ]**

The results of the internal evaluation have been submitted to the Company's first Board meeting of 2025.

Evaluation Cycle	Conducted once every year							
Evaluation Period	From January 1, 2024 to December 31, 2024							
Evaluation Scope	Board of Directors and Individual Board Members				Functional Committees (Including the Audit Committee and Compensation Committee)			
Evaluation Method	Internal Self-Evaluation of the Board of Directors				Internal Self-Evaluation of Functional Committees			
Evaluation Content	Understanding of Company Goals and Missions; Level of Participation in Company Operations; Management of Internal Relationships and Communication; Enhancement of Board Decision-Making Quality; Board Composition and Structure; Awareness of Director Responsibilities; Director Selection; Professionalism and Continuing Education; Internal Control				Level of Participation in Company Operations; Awareness of Functional Committee Responsibilities; Decision-Making Quality of Functional Committees; Composition and Member Selection of Functional Committees; Internal Control			
Evaluation Results	Excellent	Good	Satisfactory	Needs Improvement	Excellent	Good	Satisfactory	Needs Improvement
	The internal evaluation of the Board of Directors and individual members for fiscal year 2024 achieved a completion rate of 99.94%, with the evaluation result rated as "Excellent."				The internal evaluation of the Audit Committee and its individual members for fiscal year 2024 achieved a completion rate of 99.67%, with the evaluation result rated as "Excellent." The internal evaluation of the Compensation Committee and its individual members for fiscal year 2024 achieved a completion rate of 98.75%, with the evaluation result rated as "Excellent."			

**[ Remuneration Committee ]**

The Company established the Remuneration Committee on June 10, 2013. Comprising three independent directors, the Committee functions in a professional and objective capacity to evaluate the policies and systems for remuneration of the Company's directors and managerial officers, and to provide recommendations to the Board of Directors. The function of the Remuneration Committee is to evaluate the Remuneration policies and systems for the Company's directors and managerial personnel from a professional and objective standpoint, and to make recommendations to the Board of Directors. In accordance with the Securities and Exchange Act of the Republic of China, relevant administrative orders, and the BenQ Medical's Remuneration Committee Charter, members of the Remuneration Committee are appointed by the Board of Directors and must consist of at least three independent directors.

The Committee shall act with the care of a prudent manager and faithfully perform the following duties, submitting its recommendations to the Board for discussion:

1. Periodically review and propose amendments to this Charter.
2. Establish and periodically review the Company's annual and long-term performance goals for directors and managerial personnel, as well as policies, systems, standards, and structures of their Remuneration.
3. Periodically evaluate the achievement of performance goals by directors and managerial personnel and determine their individual remuneration packages and amounts.

When performing the above duties, the Committee shall adhere to the following principles:

1. Ensure that the Company's compensation arrangements comply with applicable laws and are sufficient to attract top talent.
2. Performance evaluations and compensation for directors and managerial personnel should be benchmarked against industry standards and take into account individual time commitments, responsibilities, achievement of personal goals, performance in other positions, and historical compensation for similar positions. Evaluations should also consider the Company's short- and long-term business goals, financial status, and the reasonableness of linking individual performance with corporate performance and future risk.
3. Compensation policies should not encourage directors and managerial personnel to engage in risk-taking beyond the Company's risk appetite.
4. When determining the ratio of bonuses and the timing of variable compensation payouts based on short-term performance, the characteristics of the industry and the nature of the Company's business should be considered.
5. Members of the Committee shall not participate in discussions or voting on their own remuneration decisions.

The Company's Remuneration Committee consists of three members. The current term is from June 9, 2023, to June 8, 2026. **The Committee convened two regular meetings in 2024, with an attendance rate of 100%.**

#### [ Audit Committee ]

The Company established its Audit Committee on June 6, 2014. The committee is composed of three independent directors and is intended to assist the Board of Directors in fulfilling its oversight responsibilities with respect to accounting, auditing, financial reporting processes, and the quality and integrity of financial controls.

The current term of the Audit Committee is from June 9, 2023 to June 8, 2026. **The Committee convened four regular meetings in 2024, with an attendance rate of 100%.**

1. Adoption or amendment of the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
2. Assessment of the effectiveness of the internal control system.
3. Adoption or amendment of procedures for major financial operations such as acquisition or disposal of assets, derivatives trading, lending of funds to others, and endorsements or guarantees for others, pursuant to Article 36-1 of the Securities and Exchange Act.
4. Matters involving conflicts of interest for directors themselves.
5. Major asset or derivatives transactions.
6. Significant lending of funds, endorsements, or provision of guarantees.
7. Raising, issuance, or private placement of equity-type securities.
8. Appointment, dismissal, or compensation of the certified public accountant (CPA).
9. Appointment or dismissal of financial, accounting, or internal audit officers.
10. Annual financial reports and second quarter financial reports that must be audited and certified by a CPA.
11. Other major matters as stipulated by the company or competent authorities.

### 3.2 Ethical Business Practices

#### [ Conflict of Interest Avoidance ]

The Company has established a "Code of Ethical Corporate Management," which clearly prohibits directors, managerial officers, and all employees from engaging in any business activities listed under Article 7, Paragraph 2 of the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" or any other operations deemed to carry a high risk of unethical conduct within the Company's business scope. The Code sets forth clear operating procedures, behavioral guidelines, disciplinary measures, and a grievance system, all of which are rigorously implemented. At the end of each year, a report on the execution of ethical corporate management is submitted to the Board of Directors, during which the need for any amendments to the Code is reviewed.

Within the Board of Directors, all members uphold a high standard of self-discipline. For board proposals in which a director has a conflict of interest that may harm the Company's interests, such director shall voluntarily recuse themselves from discussion and voting, and may not vote on behalf of other directors. If a director's spouse, a relative within the second degree of kinship, or a company in which the director has a controlling/subordinate relationship has a vested interest in the matter, the director shall be deemed to have a personal interest in the matter and shall recuse themselves in accordance with the above provisions.

#### [ Ethical Business Conduct and Anti-Corruption ]

The Company has adopted the "Code of Ethical Corporate Management" and "Code of Ethical Conduct", both approved by the Board of Directors, which clearly articulate our policies and practices on ethical business conduct, along with the commitment of the Board and senior management to implementing these principles.

The Company evaluates the integrity of counterparties before establishing business relationships; however, clauses pertaining to ethical conduct are not explicitly included in contract terms. Both the Company and its subsidiaries are committed to ethical business practices, and these principles are fully integrated into internal management and business operations. Commercial activities are conducted in accordance with the principles of integrity, fairness, and transparency.

To strengthen the management of ethical business practices, the Company and its subsidiaries have designated responsible personnel to oversee the formulation and execution of anti-corruption and integrity programs. Regular reports are made to the Board of Directors. On March 3, 2025, the Board was informed that in 2024: There were no material violations of the Code of Ethical Corporate Management, 100% of employees completed the required ethics training and testing, and no whistleblower complaints related to integrity were received.

The Company's Code of Ethical Corporate Management and Rules of Procedure for Board Meetings establish conflict of interest avoidance mechanisms. For Board proposals where a director or the legal entity they represent has a conflict of interest that may harm the Company's interests, the director may express opinions and respond to inquiries but must abstain from participating in discussion and voting, and may not act as a proxy for other directors. These Conflict of Interest Guidelines are also communicated to employees to prevent losses caused by business-related conflicts of interest.

An integrity reporting channel has been established via the dedicated email: [Integrity@BenQMedicalTech.com](mailto:Integrity@BenQMedicalTech.com).

The Company has established an Internal Control System (including supervision and management of subsidiaries). The internal audit unit periodically evaluates risks and develops audit plans accordingly. Audits are performed based on the plan, with additional special audits conducted when necessary. Audit results are reported regularly to the Audit Committee and the Board of Directors, enabling management to monitor the effectiveness of internal controls and achieve sound governance.

In November 2024, the Company completed company-wide ethics training through an online course and test for all employees.



### 3.3 Risk Management

#### [ Risk Management Policy ]

- (1) To ensure sustainable operations, the Risk Management Committee shall annually identify, assess, address, report, and monitor risks that may adversely impact the Company's operational objectives.
- (2) Risks shall be identified and controlled prior to the occurrence of incidents; losses shall be minimized during incidents; and products and services shall be promptly restored afterward. For major risk scenarios identified by the Risk Management Committee, business continuity plans shall be established.
- (3) For risks that fall within the Company's risk tolerance threshold, various management tools may be adopted based on cost-effectiveness. However, the following situations are excluded from such discretion:
  - Risks with negative impacts on employee safety and life;
  - Risks that may result in violations of laws or regulations;
  - Risks with potential to damage the Company's reputation.

#### [ Risk Management Vision ]

- (1) The Company is committed to the continuous provision of products and services that create long-term value for customers, shareholders, employees, and society.
- (2) Risk management must be supported by a systematic organizational framework and operating procedures to timely and effectively identify, assess, address, report, and monitor material risks that could impact the Company's ability to operate. This also includes strengthening risk awareness among all employees.
- (3) The goal of risk management is not to eliminate all risks, but rather to pursue optimal benefits within acceptable risk levels, thereby optimizing the cost of risk management.
- (4) Particular attention shall be paid to risks that may negatively impact the Company's reputation.

#### [ Risk Management Process ]



The Company's risk management procedures are governed by the Risk Management Guidelines, which define the processes of risk detection, assessment, implementation, and review. Risk is managed through a three-tier structure:

- (1) Risk Management Committee chaired by the General Manager. The Risk Management Committee, chaired by the General Manager, is responsible for reviewing risk warning mechanisms and response plans proposed by operational departments. Upon approval of these proposals, the Committee identifies not only the department initially reporting the risk but also other departments involved, thereby facilitating cross-departmental collaboration to mitigate the potential impact of the risk on the Company's overall operations. Additionally, the Audit Office conducts an annual audit of the established response plans to ensure proper functioning of the risk warning mechanisms.
- (2) Operational Department Heads are responsible for identifying risk items. Upon review by the Risk Management Executive Secretary and approval by the Committee Chair, a formal risk management report is drafted. Each quarter, departments implement and track risk mitigation plans and present updates at quarterly risk management meetings. An annual risk management report must also be compiled and submitted for review.
- (3) As the first line of defense in risk control, Operational Departments are tasked with identifying and assessing short-, medium-, and long-term risks relevant to their functions. Departments perform either qualitative or quantitative risk assessments and, based on the outcomes, formulate preliminary risk warning mechanisms and response plans.

#### [ Risk Management Matrix ]

Risk Category	Risk Item	Risk Description / Mitigation Measures
Strategy	Software Licensing and Compliance	<ul style="list-style-type: none"> <li>• The current Office software version is nearing end-of-support. Failure to update in a timely manner may result in risks related to information security, compatibility, technical support, and potential business disruption. Additionally, insufficient licensing for some software may lead to legal and compliance issues, brand and reputational damage, and financial risks.</li> <li>• The proposed strategy is to upgrade the software and ensure adequate licensing to mitigate the aforementioned risks.</li> </ul>
Finance	Capital Management	<ul style="list-style-type: none"> <li>• In the event of significant capital needs, failure to properly assess the optimal source of funding may result in increased financing costs, which could negatively impact profitability. Inappropriate capital planning may also lead to negative media coverage, affecting the Company's image and stakeholder confidence, and may further cause funding disruption that jeopardizes business continuity.</li> <li>• Proposed actions include: expanding relationships with new banks, increasing credit limits with existing banks, conducting quarterly briefings with securities firms to stay informed on market conditions and financing strategies, and proactively planning timelines for equity-based fundraising tools.</li> </ul>
Operations	Compliance Oversight	<ul style="list-style-type: none"> <li>• In response to the revised US FDA QMSR requirements, failure to implement timely updates may affect healthcare institutions' and consumers' confidence in product quality, damage brand reputation, and result in an inability to sell products in the U.S. market.</li> <li>• Plan to establish and implement procedures aligned with the updated US FDA QMSR quality management system.</li> </ul>
	Business Concentration	<ul style="list-style-type: none"> <li>• Domestic sales of precision infusion sets are overly concentrated. The National Health Insurance conducts a price-volume survey every four years, and reductions in reimbursement points may lower hospital purchase prices for medical supplies, impacting revenue and profitability.</li> <li>• Plan to expand product portfolio to reduce reliance on a single item; increase the proportion of export business.</li> </ul>
	Business Continuity	<ul style="list-style-type: none"> <li>• To prevent business disruption in retail stores caused by cyberattacks.</li> <li>• Plan to establish a backup system and improve backup mechanisms; upgrade IT infrastructure; enhance the professional capabilities of IT and cybersecurity personnel; plan employee cybersecurity awareness training to strengthen preventive measures.</li> </ul>
Hazard	Employee Health and Safety	<ul style="list-style-type: none"> <li>• Prevent personnel from being caught or injured by operating automated equipment.</li> <li>• Plan to ensure that machinery, equipment, or tools with potential hazards are equipped with necessary safety and health devices and measures in accordance with regulatory requirements.</li> </ul>

Note: List of high and medium-level risks in the current year

### 3.4 Information Security Management

#### [ Information Security Policy ]

BenQ Medical has established an Information Security Management Committee, with the General Manager serving as the Chief Convener. Dedicated information security officers and personnel are appointed to ensure the confidentiality, integrity, availability, and legality of information assets, including hardware, software, data, documents, and personnel related to information processing. This is to prevent intentional or accidental threats from both internal and external sources. The policy is formulated based on the Company's operational needs and with reference to the international standard ISO 27001 for information security.

#### [ Information Security Management Process ]

Through the implementation of the Information Security Management System, the Company enforces its information security policy, protects customer data and intellectual property, strengthens incident response capabilities, and achieves the measurable objectives of the information security policy. This approach fulfills the expectations of stakeholders and continuously enhances the Company's information security controls through the PDCA cycle, thereby contributing to improved competitiveness.

#### [ Information Security Risk Management ]

To effectively protect the Company's information assets within the information security management system, relevant regulations are established and implemented, along with conducting risk assessments to determine the risk levels of information assets. Based on the results of the assessments and internal discussions, appropriate risk treatment measures are adopted to mitigate, transfer, eliminate, or accept the risks.

Each year, the Company reviews applicable laws and evaluates internal information security regulations to ensure legal compliance and effectiveness. Information security policies are regularly promoted to prevent violations that could harm the Company.

In the supply chain environment, contracts with third-party service providers include requirements for confidentiality and cybersecurity compliance. In addition to basic information security training during onboarding, the company conducts regular phishing simulation exercises and provides training on secure email handling and other cybersecurity practices to reduce the risk of employees clicking on malicious emails. These training activities not only raise employees' awareness of information security but also help integrate security practices into daily operations.

#### [ Information Security Control Measures ]

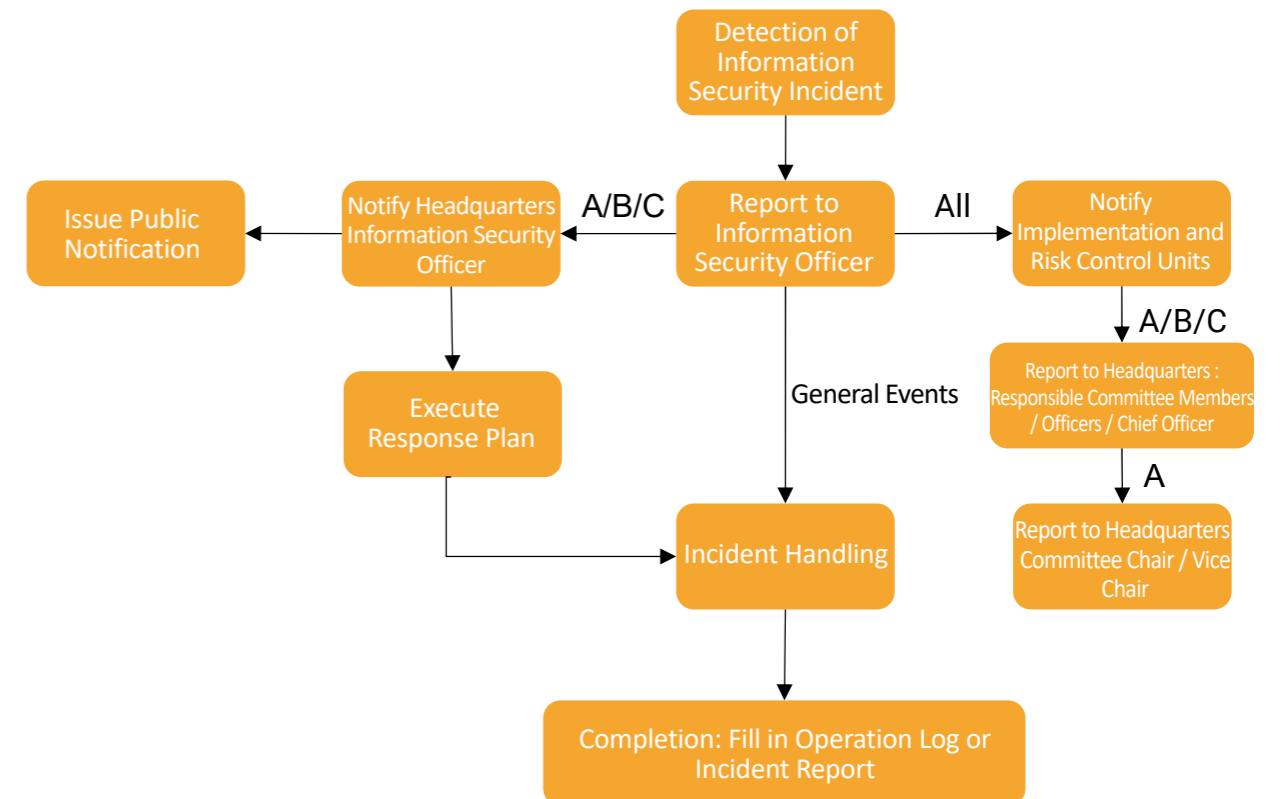
- Establish an information security management organization to supervise the implementation of the information security management system, identify internal and external issues, and understand the expectations and requirements of relevant stakeholders regarding the Company's information security.
- Assess and manage information security risks within internal Company processes.
- Enhance information security awareness among all employees and define roles and responsibilities.

- Ensure that external vendors comply with the Company's information security requirements.
- Develop information security performance indicators.
- Establish and conduct drills for the business continuity plan of IT operations.
- Respond to and manage information security incidents.
- Ensure compliance with applicable laws and regulations.
- Arrange information security insurance coverage.



#### [ Information Security Incident Reporting Procedure ]

According to the "Emergency Incident Reporting Procedure," information security incidents are categorized into three levels, A, B, and C, from high to low severity. When an employee encounters an information security incident, the incident responder or the information security officer will assess and respond accordingly, determining whether to activate the emergency response plan or handle it as a routine issue. After the response is concluded, an incident report must be completed to prevent recurrence of similar incidents.



[ Information Security Management Actions ]

Action Program	Action Plan	Execution Results
Information Security Framework	Appoint a Chief Information Security Officer (CISO) and an Information Security Staff Member	In June and October 2023, reported the appointment of one CISO and one information security staff member. The CISO is responsible for planning, implementing, and strengthening information security. Security risks are reviewed annually at the Risk Management Committee, and improvement progress is tracked quarterly.
	Firewall and Cyber Insurance	Upgraded one firewall device in October 2023. Jointly purchased cyber insurance with the group as a risk management solution against cybersecurity threats, with coverage of USD 15 million.
Information Security Defense	Information Security Training covers cybersecurity concepts, awareness campaigns, security risks and intrusion techniques, case studies, and countermeasures.	In 2024, a total of 278 employees completed online cybersecurity training and assessments. Two rounds of social engineering phishing email simulations were conducted. More than five cybersecurity bulletins were issued to communicate important regulations and precautions related to information protection.
	Irregular Selection of Information Security Incident Cases	Important information security awareness is promoted across the Company via system announcements or email based on selected incident cases.
	Participation in Group-Level Information Security Meetings	Participated in 12 joint information security work briefings and 4 thematic discussions with the Group in 2024 to address various cybersecurity issues and develop corresponding countermeasures.

3.5 Product Responsibility

BenQ Medical adopts the quality management policy “Design and manufacture products and services that meet expected performance and ensure safe use in compliance with regulatory requirements, in order to satisfy customer needs.”. The Company’s quality management system is established in accordance with relevant regulatory requirements for medical device quality management systems in various countries. Through the continual operation of this system, the Company aims to establish a reliable quality control mechanism that ensures the quality of products and services throughout the entire lifecycle meets customer expectations. To ensure the effective implementation and consistency of the quality system, internal audits are initiated annually by the Quality Assurance Department, and external audits are conducted once a year to verify the system’s execution.

The Guishan Plant obtained ISO 13485:2016 and ISO 14001:2015 certifications in 2017, received EU CE MDR certification for Class I medical devices in 2021, and acquired EU CE PPER certification for personal protective equipment (FFP2/N95) in 2023. It has also held a Medical Device Manufacturer Quality Management System (QMS) Certificate since 2023. The Taichung Plant obtained ISO 13485:2016 certification in 2017 and has maintained its QMS certification for medical device manufacturing since 2021. The validity of all certificates is maintained through annual surveillance.

[ Quality Management Systems and Validity Periods ]

Management Systems (Guishan Plant)	Validity Period
ISO 13485:2016/ EN ISO 13485:2016	2023/09/05~2026/09/06
ISO 14001:2015	2022/12/25~2025/12/26
MDR 2017/745/EU (Class I)	No expiration date
PPER 2016/425/EU (Module D)	2023/10/09~2026/10/09
QMS Quality Management System for Medical Device Manufacturers	2023/12/22~2027/04/30

Management Systems (Taichung Plant)	Validity Period
ISO 13485:2016/ EN ISO 13485:2016	2023/09/05~2026/09/06
QMS Quality Management System for Medical Device Manufacturers	2023/04/05~2026/04/05

Item	Explanation
Quality Training and Education	<ol style="list-style-type: none"> <li>1. A total of 20 hours of regulatory and technical training were provided to TFDA-certified medical device technical personnel. The training covered topics including: ISO 11135: Standards and Practical Applications, ISO 17665: Standards and Practical Applications, Medical Device Quality Management System (QMS) and QSD Application Practices</li> <li>2. Key personnel completed specialized training programs: 1 participant completed training for Instrument Calibration Management, 2 participants completed training for Validation Implementation, 1 participant completed training for Clinical Evaluation, 2 participants completed training for Risk Management</li> </ol>

[ Future Quality Planning ]

With the continuous expansion of the Company’s business and the diversification of product lines, the Company successfully obtained QMS certification for air mattresses and ISO 13485 certification for ceiling pendants in 2024. In 2025, the Company plans to apply for product registration and ISO 13485 certification for a new laser therapy device. The Company will ensure that quality management planning and control mechanisms are implemented throughout the entire product lifecycle, including design, development, production, storage, sales, and after-sales service. It is in full compliance with ISO 13485 quality management system requirements.

### 3.6 Customer Service

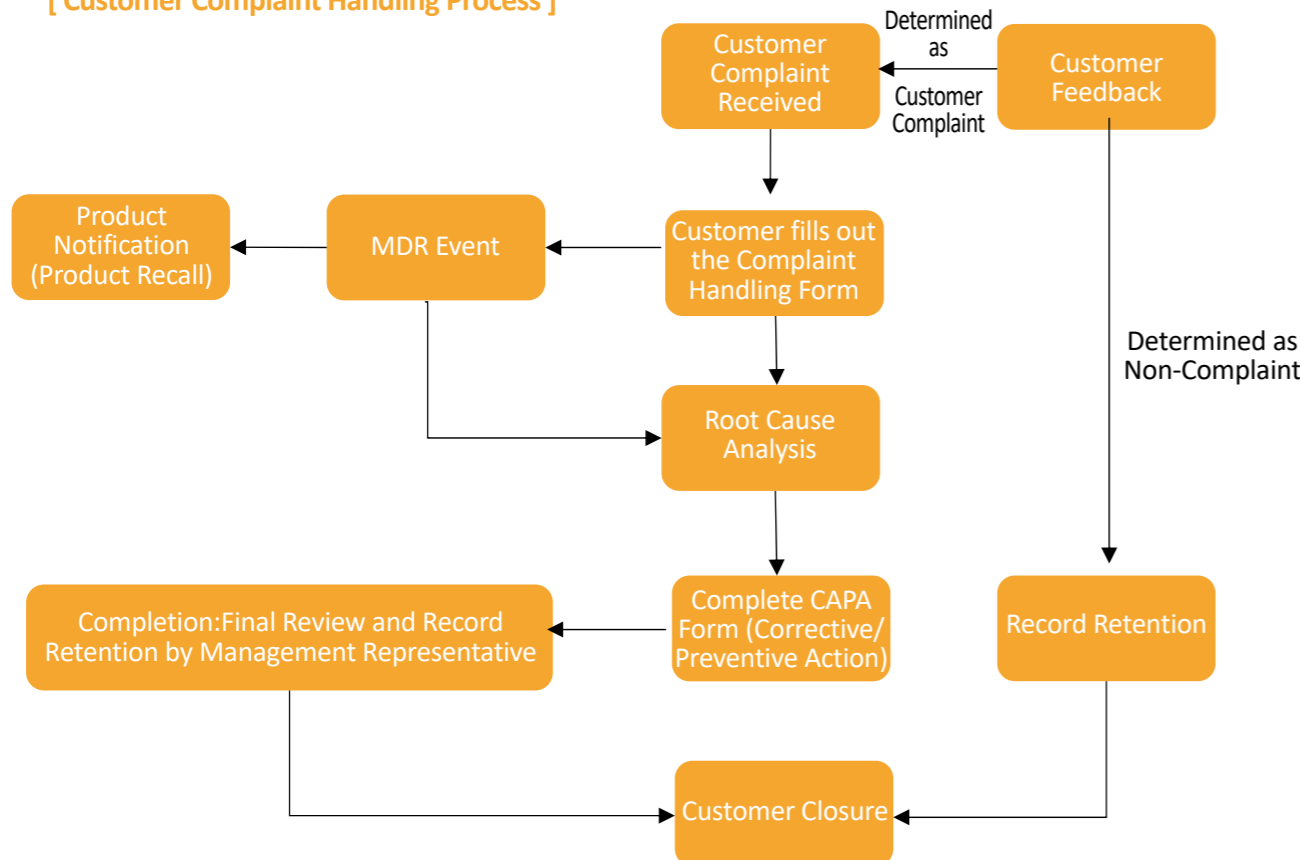
BenQ Medical's products are distributed both domestically and internationally, with overseas markets spanning Asia, the Americas, Europe, and other regions. Customer services are managed by respective business units, covering product training, after-sales support, and related services. A toll-free service hotline (0800-015533) and dedicated email address (tm.Service@BenQMedicalTech.com) are available for handling customer inquiries and complaints, which are managed by assigned personnel.

#### [ Customer Satisfaction Survey ]

The Marketing and Product Management Department conducts an annual customer satisfaction survey, covering three major regions: China, Taiwan, and international markets. Survey items include satisfaction with marketing information, product performance, sales service, customer service handling, and logistics. The survey results are presented in the management review meeting, where customer feedback is also analyzed to set satisfaction targets for the following year.

In 2024, a survey was conducted targeting key customers, with 29 valid responses collected. The average customer satisfaction score was 90.1 out of 100. All feedback and suggestions provided by customers were thoroughly analyzed by the Marketing and Product Management Department, and corresponding solutions and improvement measures were formulated and implemented. All issues were addressed appropriately, with no significant impact on business operations.

#### [ Customer Complaint Handling Process ]



In 2024, a total of four customer complaint reports were issued, all of which have been closed, achieving a 100% closure rate. There were no MDR reportable incidents, and no product recalls due to regulatory changes.

### 3.7 Supply Chain Management

A high-quality and stable supply chain is fundamental to the product development of BenQ Medical. The Company ensures that the procurement of raw materials and services complies with sustainable development principles, while fostering mutual prosperity and collaboration with suppliers through its supply chain management system.

#### [ Supplier Management Principles ]

Supplier Management Process	Supplier Evaluation Process
<ol style="list-style-type: none"> <li>Supplier Selection Data collection and preliminary screening</li> <li>Supplier Evaluation Supplier quotations, delivery timelines, cooperation criteria, and sample product submission</li> <li>Supplier Review and Approval</li> <li>Supplier Registration</li> <li>Transaction Records</li> </ol>	<ol style="list-style-type: none"> <li>Suppliers in Mass Production / An annual evaluation shall be conducted based on the "Supplier/Subcontractor Evaluation Form" scoring criteria. This assessment is performed at least once per year and is implemented in the first quarter (Q1) of the following year.</li> <li>Suppliers of Critical Components in Mass Production / In addition to the annual evaluation, a mid-year assessment is required and shall be conducted in the third quarter (Q3) of the same year.</li> </ol>
Sustainable Supplier Management Requirements	Supplier Evaluation Criteria
<ol style="list-style-type: none"> <li>Give priority to suppliers in compliance with EU RoHS regulations.</li> <li>Promote supply chain localization by prioritizing local suppliers to improve service efficiency, shorten delivery time, reduce transportation distance of raw materials, and minimize carbon emissions.</li> <li>Encourage and cooperate with suppliers in packaging material recycling.</li> <li>Request suppliers to respond to corporate social responsibility (CSR) initiatives.</li> <li>Promote and implement an electronic procurement process.</li> </ol>	<ol style="list-style-type: none"> <li>Delivery Performance / Scored based on late delivery rate (%) and divided into five levels: 20 / 15 / 10 / 5 / 0 points.</li> <li>Service Quality / Evaluated by procurement personnel, with a maximum score of 20 points.</li> <li>Product Quality / Scored based on defect rate (%) and divided into five levels: 60 / 50 / 40 / 30 / 20 points.</li> </ol> <p>Total score: 100 points. A score below 60 is considered unqualified, and suppliers of critical components must score at least 70 points to be deemed qualified.</p>

#### [ Number and Types of Suppliers ]

Suppliers	Quantity Statistics
General Suppliers	408
Critical Component Suppliers	35

#### [ Supplier Evaluation Results ]

In 2024, a total of 408 suppliers underwent evaluation, with 1 supplier rated as non-compliant, resulting in a compliance rate of 99.75%.

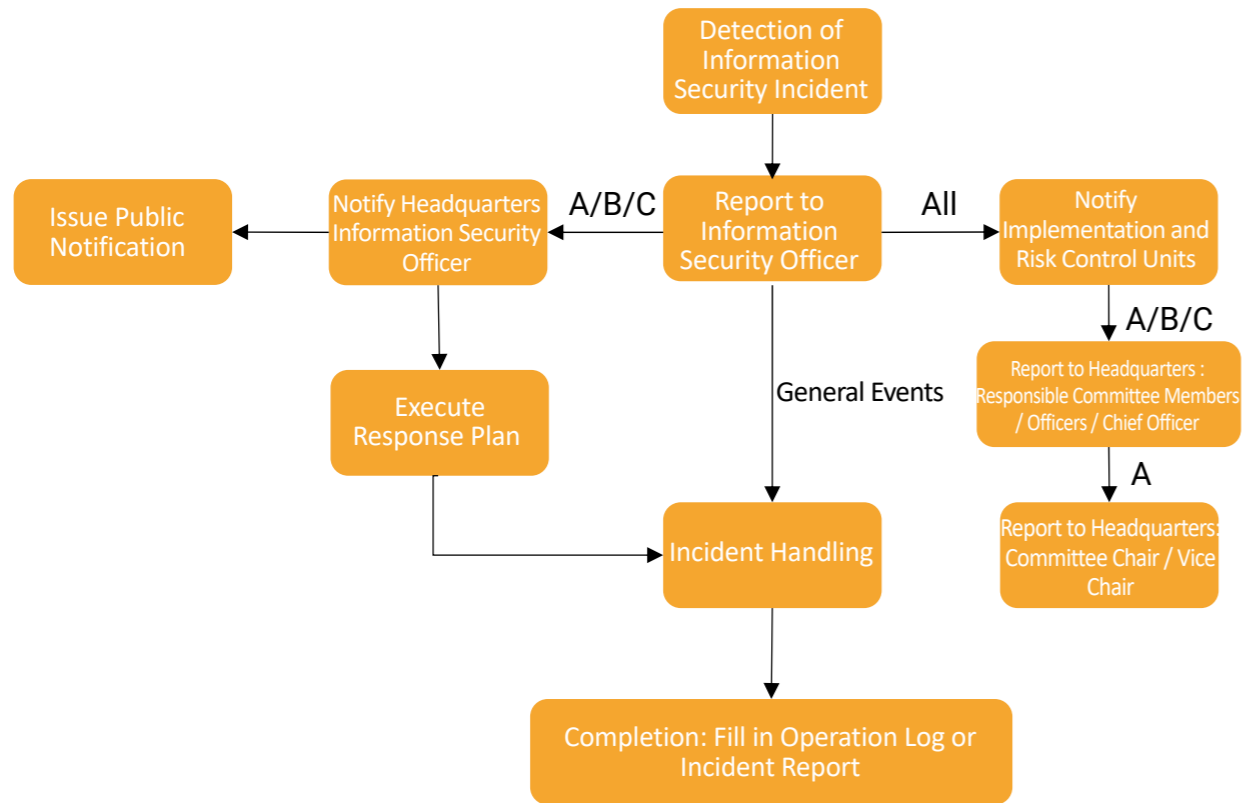
If a supplier is deemed non-compliant due to quality issues, the Quality Department shall issue an analysis report and notify relevant departments. When necessary, a review meeting will be convened for further discussion. For suppliers whose evaluation scores are near the threshold of non-compliance due to quality issues, the Quality Department will assist in identifying root causes and define a re-evaluation date for reassessment.

If the non-compliance arises from factors other than quality, such as delivery performance or service. Procurement will engage in discussions with the supplier for improvement. If the supplier fails to comply after negotiation, an alternative supplier will be sourced for replacement.

### 3.8 Emergency Incident Reporting

According to the Emergency Incident Reporting Procedure, incidents are categorized into three levels: A, B, and C, in descending order of severity. When an incident occurs, it is handled by designated incident response personnel or the Information Security Officer, who assesses whether to activate the emergency response plan or proceed with general handling procedures.

#### [ Emergency Incident Reporting Procedure ]



#### [ Incident Reporting Classification Levels ]

Reporting Categories	Time Limits	Major Emergency Types
A	Within 2 hours	<ul style="list-style-type: none"> <li>• Environmental, Health and Safety (EHS) Incident</li> <li>• Social Responsibility / Public Health</li> <li>• Public Affairs</li> <li>• Business Interruption</li> <li>• Supplier Disruption</li> <li>• Transportation Incident</li> <li>• HUB Cargo Loss</li> <li>• Property Loss</li> <li>• Litigation / Legal Dispute</li> <li>• Maintenance Service Interruption / Customer Complaint</li> <li>• Information Security Incident</li> </ul>
B	Within 4 hours	
C	Within 8 hours	
General Events	Pursuant to the regulations	



4.

Environmental Sustainability

4.1 Climate Change and Carbon Management

[ TCFD Climate-Related Financial Disclosures ]

Core Framework	Response Measures	
Governance	Board of Directors	The Board of Directors is primarily responsible for overseeing and providing guidance on climate-related matters, including the assessment of financial risks arising from climate issues, climate-related capital expenditures, and leveraging R&D to capture opportunities related to climate challenges. In the future, when evaluating mergers or investments, the Board will require climate-related due diligence on the target Company's operations as a prerequisite for approving such transactions.
	Sustainability Development Committee	The Sustainability Development Committee is responsible for initiating and promoting practices related to corporate governance, corporate social responsibility, and ethical business conduct. It also evaluates matters concerning governance, environmental, and social responsibilities.
	Risk Management Committee	To ensure sustainable business operations and a sound risk management framework, the Risk Management Committee is responsible for implementing, promoting, monitoring, and maintaining the company's risk management plans.
Strategy	Definition of Short, Medium, and Long-Term Risks and Opportunities	BenQ Medical defines short-term (within 3 years), medium-term (within 10 years), and long-term (beyond 10 years) risks and opportunities based on its financial planning, strategic direction, and corporate vision. These definitions are aligned with sustainability trends and the analyses provided by the Sustainability Development Department, allowing the company to adjust its operational planning accordingly over time.
	Enhancing the Application of TCFD	The TCFD framework serves as the foundation for evaluating climate-related risks and opportunities. Building on existing analysis results, the Company continuously strengthens its overall climate-related management system to enhance its response to climate issues.
	Strengthening Scenario Analysis	The Company continuously monitors the latest findings from the IPCC Assessment Reports and incorporates them into the planning of risk and opportunity response measures.
Risk Management	Information Mastery	The Company will continue to monitor climate risk-related information, resources, and tools both domestically and internationally. The ongoing effort supports the updating of the Company's risk baseline data, facilitates the assessment of physical risk severity, and enables timely adjustments to risk response measures.
	Phased Implementation	Based on the current assessment of risk materiality and the projected short-, medium-, and long-term timeframes of potential risks, BenQ Medical gradually implements appropriate risk response measures in a phased manner.
	Performance Evaluation	For implemented response measures, performance is evaluated against the objectives set at the project level. Major climate-related proposals are submitted to the Board of Directors for review and rolling adjustments are made accordingly.
Metrics and Targets	Key Management Indicators	BenQ Medical plans to establish sustainability performance indicators and manage them using ISO standards or other internationally recognized frameworks and tools.
	International Initiative Goals	In alignment with the parent company's strategy, BenQ Medical supports international carbon reduction initiatives such as RE100.

Note: Sustainable Development Committee was established in 2024.

[ Risk and Opportunity Assessment Procedure ]

Following the TCFD framework, BenQ Medical analyzes global climate-related trends and industry-specific focus areas to identify physical and transition-related climate risks and opportunities. The Company's TCFD implementation process consists of the following four key steps: (1) Collection of Climate-Related Risk and Opportunity Topics (2) Identification of Material Climate Risks (3) Analysis of Financial Impacts (4) Development of Response Strategies.

Step	Approach
1. Collection of Climate-Related Risk and Opportunity Topics	Through climate change research reports published by international research institutions and engagement with stakeholders, BenQ Medical collects potential risk and opportunity issues related to its operations, environment, and products.
2. Identification of Material Climate Risks	Through discussions, all potential climate-related risks and opportunities that may impact operations are consolidated.
3. Analysis of Financial Impacts	Quantify the financial impact of key risks to understand potential effects on operations, and adjust the existing risk management mechanisms accordingly.
4. Development of Response Strategies.	Propose response measures for the identified risks and opportunities.





**[ Climate-Related Risks and Response Measures ]**

Type	Risk	Description	Potential Financial Impact	Response Measures
Transition Risks	Policy and Legal	<ul style="list-style-type: none"> <li>Government-imposed carbon reduction regulations</li> <li>Competition for renewable energy certificates</li> </ul>	<ul style="list-style-type: none"> <li>Replacement of production equipment, increased operational costs</li> </ul>	<ul style="list-style-type: none"> <li>Actively develop low-carbon and green products; long-term planning helps drive order growth and increase revenue.</li> <li>Disclose greenhouse gas inventory results and implement greenhouse gas reduction projects.</li> </ul>
	Technology	<ul style="list-style-type: none"> <li>Market demand for low-carbon goods and services</li> <li>Implementation of carbon fees</li> </ul>	<ul style="list-style-type: none"> <li>New operational cost expenditure</li> </ul>	<ul style="list-style-type: none"> <li>Implement greenhouse gas reduction projects.</li> </ul>
	Market	<ul style="list-style-type: none"> <li>Development of low-carbon green products</li> </ul>	<ul style="list-style-type: none"> <li>Low-carbon green raw materials are difficult to obtain, leading to increased operating costs, process challenges and declining revenue</li> </ul>	<ul style="list-style-type: none"> <li>Collect information on green products domestically and internationally, and develop environmental sustainability programs.</li> <li>Enhance green procurement management and improve process technology.</li> </ul>
	Reputation	<ul style="list-style-type: none"> <li>Increasing attention and negative feedback from stakeholders.</li> </ul>	<ul style="list-style-type: none"> <li>Impact on workforce management and planning.</li> </ul>	<ul style="list-style-type: none"> <li>Provide employee retention and development measures</li> </ul>
Physical Risks	Immediate Risks	<ul style="list-style-type: none"> <li>Typhoons and heavy rainfall causing flooding</li> </ul>	<ul style="list-style-type: none"> <li>Damage to production capacity, decline in reputation</li> <li>Capital losses</li> </ul>	<ul style="list-style-type: none"> <li>Establish remote work arrangements and shift-based production strategies</li> </ul>
	Long-term Risks	<ul style="list-style-type: none"> <li>Water resource scarcity</li> </ul>	<ul style="list-style-type: none"> <li>Disruption in product manufacturing, decline in revenue</li> </ul>	<ul style="list-style-type: none"> <li>Improve drainage systems</li> <li>Adopt water-saving devices to reduce domestic water consumption</li> </ul>

**[ Climate-Related Opportunities and Mitigation Measures ]**

Type	Risk	Description	Potential Financial Impact	Response Measures
Opportunities	Resource Efficiency	<ul style="list-style-type: none"> <li>Reduce water usage and consumption</li> <li>Recycle and reuse resources</li> </ul>	<ul style="list-style-type: none"> <li>Reduce operating costs</li> </ul>	<ul style="list-style-type: none"> <li>Install water-saving devices to reduce domestic water waste</li> <li>Gradually increase the use of eco-friendly packaging materials to lower greenhouse gas emissions and reduce carbon footprint</li> </ul>
	Energy Source	<ul style="list-style-type: none"> <li>Utilize low-carbon energy sources</li> <li>Adopt new technologies</li> </ul>	<ul style="list-style-type: none"> <li>Reduce operating costs</li> <li>Enhanced reputation and increased demand for products/services</li> </ul>	<ul style="list-style-type: none"> <li>Actively establish renewable energy generation measures</li> </ul>
	Products and Services	<ul style="list-style-type: none"> <li>Develop low-carbon products and services</li> </ul>	<ul style="list-style-type: none"> <li>Increase revenue through growing demand for low-carbon products and services</li> </ul>	<ul style="list-style-type: none"> <li>Develop low-carbon green products and implement long-term planning to support order growth and increase revenue</li> </ul>
	Market	<ul style="list-style-type: none"> <li>Leverage public sector incentive programs</li> </ul>	<ul style="list-style-type: none"> <li>Increase revenue by entering emerging markets</li> </ul>	<ul style="list-style-type: none"> <li>Strengthen ESG initiatives and actively participate in government sustainability award evaluations</li> </ul>
	Resilience	<ul style="list-style-type: none"> <li>Diversification</li> </ul>	<ul style="list-style-type: none"> <li>Enhance organizational resilience by increasing revenue through new products</li> </ul>	<ul style="list-style-type: none"> <li>Actively develop new processes and new products</li> </ul>



## 4.2 Greenhouse Gas (GHG) Management

### [ Scope 1 and Scope 2 Emissions ]

Year	Item	Headquarters	Guishan Plant	Taichung Plant
2023	Scope 1 Direct Emissions (tCO <sub>2</sub> e)	37.2395	28.3686	0.0336
	Scope 2 Indirect Emissions (tCO <sub>2</sub> e)	52.9153	517.2328	72.2663
	Total Emissions (tCO <sub>2</sub> e)	90.1548	545.6014	72.2999
	Emission Intensity (tCO <sub>2</sub> e / NT\$ million in revenue)	<b>1.6370</b>		
2024	Scope 1 Direct Emissions (tCO <sub>2</sub> e)	38.9928	31.8228	1.0910
	Scope 2 Indirect Emissions (tCO <sub>2</sub> e)	46.6707	496.4517	51.8935
	Total Emissions (tCO <sub>2</sub> e)	85.6635	528.2746	52.9845
	Emission Intensity (tCO <sub>2</sub> e / NT\$ million in revenue)	<b>1.4244</b>		

Note: Greenhouse gas emissions by individual companies

Year	Item	BenQ Medical	Subsidiaries	Total
2024	Scope 1 Direct Emissions (tCO <sub>2</sub> e)	71.9067	295.1541	367.0608
	Scope 2 Indirect Emissions (tCO <sub>2</sub> e)	595.0159	1306.2450	1901.2609
	Total Emissions (tCO <sub>2</sub> e)	666.9225	3712.9798	2268.3217
	Emission Intensity (tCO <sub>2</sub> e / NT\$ million in revenue)	<b>0.4758</b>		

Note: Greenhouse gas emissions by Consolidated company

BenQ Medical's consolidated subsidiaries completed the 2024 greenhouse gas inventory in April 2025. A total of 17 subsidiaries were included, as follows:

Category	Subsidiaries
<b>Domestic (10 companies)</b>	Asiaconnect International Co., Ltd. \ BenQ AB Dentcare Corporation \ Lily Medical Corporation \ EASTECH CO., LTD. \ BenQ Healthcare Corporation \ CKCARE CO., LTD. \ New Best Hearing International Trade Co. Ltd. \ Concord Medical Co., Ltd \ Concord Healthcare Corporation \ K2 INTERNATIONAL MEDICAL INC. \ ERA BIOTEQ ENTERPRISE CO., LTD.
<b>International (7 companies)</b>	HIGHVIEW INVESTMENTS LIMIED \ BenQ Medical Technology (Shanghai) Ltd. \ BenQ Intelligent Medical Devices Corp.( Shanghai) \ K2 (Shanghai) International Medical Inc. \ K2 MEDICAL(THAILAND)CO., LTD. \ PT FRISMED HOSLAB INDONESIA

### [ Greenhouse Gas Reduction Initiatives ]

According to the Science Based Targets initiative (SBTi), companies are expected to achieve an annual absolute linear reduction of at least 4.2% in Scope 1 and 2 greenhouse gas emissions. BenQ Medical plans to reduce its GHG emissions by 5% in 2025 and has adopted the following measures to achieve this goal:

Education Item	Action Plan
<b>Energy Efficiency Improvement</b> →	(1) Conduct energy efficiency audits on electrical equipment to identify energy-intensive hotspots. (2) Replace with high-efficiency, energy-saving equipment.
<b>Equipment Replacement</b> →	(1) Replace high-energy-consuming and outdated equipment (e.g., boilers, air compressors, chillers). (2) Incorporate both energy-saving and low-carbon technologies.
<b>Transportation and Logistics</b> →	(1) Minimize the use of company vehicles by utilizing remote meetings whenever possible. (2) Arrange visits to customers, suppliers, and factories within the same area in a single trip to reduce fragmented travel. (3) Encourage shared transportation for meetings to reduce single-occupant vehicle use.
<b>Resource Circulation and Waste Reduction</b> →	(1) Establish processes for resource recycling, waste sorting, and reuse. (2) Reduce process losses and scrap rates. (3) Promote paper reduction and paperless office practices.
<b>Energy Conservation Awareness</b> →	(1) Educate employees on energy conservation practices: turn off lights and monitors during breaks. (2) Adjust office air conditioning usage guidelines and utilize circulation fans to reduce energy consumption.



### 4.3 Energy Management

#### [ Energy Usage ]

To improve energy use efficiency, the Company implements various energy management measures, promotes energy conservation and carbon reduction in offices, reduces resource and energy consumption, and strives to enhance energy recovery and reuse in order to minimize environmental impact.

During the product development stage, the Company prioritizes reducing environmental pollution and resource consumption in the manufacturing process, seeks to use raw materials with minimal environmental impact, and develops products that comply with international environmental regulations such as RoHS and REACH.

Year	Item	Headquarters	Guishan Plant	Taichung Plant
2023	Purchased Non-Renewable Electricity (KWh)	107,116.0000	1,047,030.0000	140,662.0000
	Consumed Non-Renewable Electricity (KWh)	107,116.0000	1,047,030.0000	140,662.0000
	Total Consumed Renewable Electricity (KWh)	0.0000	0.0000	0.0000
	<b>Total Electricity Consumption (KWh)</b>	<b>107,116.0000</b>	<b>1,047,030.0000</b>	<b>140,662.0000</b>
	<b>Electricity Intensity (kWh/million NTD in revenue)</b>	<b>2993.6096</b>		
	Natural Gas (GJ)	0.0000	0.0000	0.0000
	Diesel (GJ)	25.3588	174.2757	17.5812
	Gasoline (GJ)	522.9986	119.4017	0.0000
	Steam (GJ)	0.0000	0.0000	0.0126
	Electricity (GJ)	385.6133	3769.2661	506.3776
	<b>Total Energy Consumption (GJ)</b>	<b>933.9707</b>	<b>4062.9435</b>	<b>523.9714</b>
<b>Energy Consumption Intensity (GJ/million NTD in revenue)</b>	<b>12.7643</b>			
2024	Purchased Non-Renewable Electricity (KWh)	94,475.0000	1,004,963.0000	101,958.0000
	Consumed Non-Renewable Electricity (KWh)	94,475.0000	1,004,963.0000	101,958.0000
	Total Consumed Renewable Electricity (KWh)	0.0000	0.0000	0.0000
	<b>Total Electricity Consumption (KWh)</b>	<b>94,475.0000</b>	<b>1,004,963.0000</b>	<b>101,958.0000</b>
	<b>Electricity Intensity (kWh/million NTD in revenue)</b>	<b>2,565.9505</b>		
	Natural Gas (GJ)	0.0000	0.0000	0.0000
	Diesel (GJ)	0.0000	169.7075	6.6809
	Gasoline (GJ)	504.9683	173.7869	0.0000
	Steam (GJ)	0.0000	0.0000	0.0088
	Electricity (GJ)	340.1062	3617.8266	367.0447
	<b>Total Energy Consumption (GJ)</b>	<b>845.0745</b>	<b>3961.3209</b>	<b>373.7344</b>
<b>Energy Consumption Intensity (GJ/million NTD in revenue)</b>	<b>11.0638</b>			

Note: Energy consumption of the individual Company

#### [ Energy Management ]

To improve energy utilization efficiency, the Company implements various energy sources and plans relevant management measures to practice office energy conservation and carbon reduction, reduce resource and energy consumption, and enhance the recovery and reuse of energy to minimize environmental impact.

#### Productivity and Energy Efficiency

The Company will continue to invest in energy efficiency improvement projects and capital expenditures, such as upgrading to high energy-efficiency equipment, replacing lighting systems with LED fixtures, and installing smart meters and energy monitoring systems, to utilize energy more effectively and further enhance energy-saving performance.

### 4.4 Water Resource Management

#### [ Water Resource Usage ]

Year	Item	Headquarters	Guishan Plant	Taichung Plant
2023	Water Withdrawal (tons)	1495.0000	6786.0000	528.0000
	<b>Water Intensity (tons per NT\$ million in revenue)</b>	<b>20.3665</b>		
2024	Water Withdrawal (tons)	1393.0000	6,833.0000	182.0000
	<b>Water Intensity (tons per NT\$ million in revenue)</b>	<b>17.9579</b>		

Note: Water Resource Usage of the individual Company

#### [ Water Management ]

The Company's water usage is primarily for air conditioning, drinking water, cleaning, and catering services, with users consisting of employees, visitors, and contractors. There is no significant demand for process water. The water resource management policy involves the gradual replacement of equipment with water-saving label certifications and the effective promotion of water conservation through employee training and behavioral guidelines, thereby reducing water resource waste.

#### [ Wastewater Management ]

The Company's product manufacturing processes do not generate wastewater.



## 4.5 Waste Management

### [ Waste Utilization ]

Year	Item	Headquarters	Guishan Plant	Taichung Plant		
2023	General Industrial Waste	Reuse/Recycle	0.0000	0.0000	0.0000	
		Non-Reuse/Recycle – Incineration	Incineration	8.6000	18.9000	6.0000
			Landfill	0.0000	0.0000	0.0000
		Other Disposal	0.0000	0.0000	0.0000	
	<b>Total (tons)</b>		8.6000	18.9000	6.0000	
	Hazardous Industrial Waste	Reuse/Recycle	0.0000	0.0000	0.0000	
		Non-Reuse/Recycle – Incineration	Incineration	0.0000	0.0000	0.0000
			Landfill	0.0000	0.0000	0.0000
			Other Disposal	0.0000	0.0000	0.0000
		<b>Total (tons)</b>		0.0000	0.0000	0.0000
<b>Waste Intensity (tons per million NTD of revenue)</b>			<b>0.0775</b>			
2024	General Industrial Waste	Reuse/Recycle	0.0000	0.0000	0.0000	
		Non-Reuse/Recycle – Incineration	Incineration	8.6000	22.4000	6.0000
			Landfill	0.0000	0.0000	0.0000
		Other Disposal	0.0000	0.0000	0.0000	
	<b>Total (tons)</b>		8.6000	22.4000	6.0000	
	Hazardous Industrial Waste	Reuse/Recycle	0.0000	0.0000	0.0000	
		Non-Reuse/Recycle – Incineration	Incineration	0.0000	0.0000	0.0000
			Landfill	0.0000	0.0000	0.0000
			Other Disposal	0.0000	0.0000	0.0000
	<b>Total (tons)</b>		0.0000	0.0000	0.0000	
<b>Waste Intensity (tons per million NTD of revenue)</b>			<b>0.0790</b>			

Note: Waste Utilization of the individual Company



5. Friendly Workplace

5.1 Talent Recruitment and Development

[ Employee Structure ]

	2022	2023	2024
<b>Number of Employees (persons)</b>			
Direct Employees	176	115	202
Indirect Employees	494	569	503
Total	670	684	705
<b>Average Age (years)</b>	39.1	39.4	38.3
<b>Average Years of Service (years)</b>	6.0	6.5	5.5
<b>Educational Background Distribution (%)</b>			
Doctorate	0.2%	0.3%	0.3%
Master's Degree	12.6%	11.7%	17.2%
College/University	64.8%	67.8%	67.8%
Senior High School	18.8%	16.9%	12.2%
Below Senior High School	3.6%	3.4%	2.5%

Note: Employees Structure of Consolidated Entities

[ Recruitment Policy ]

The Company formulates its staffing requirements each year based on its operational strategy and workforce allocation assessment, recruiting outstanding talent from various channels. The Company strictly complies with government labor regulations in employing personnel and uphold the principle of equal opportunity. Through open recruitment channels, we select diverse and exceptional talent without discrimination based on race, gender, age, religion, or nationality, ensuring the right person is placed in the right position. The Company strictly prohibits the employment of child labor and the occurrence of forced labor.

5.2 Diversity and Non-Discrimination

“Valuing Diversity and Inclusion” is one of BenQ Medical’s core corporate values. Guided by the principles of “Respect for Human Rights” and “Employing People According to Their Talents,” the Company implements diversity initiatives in the talent recruitment, strictly complying with national regulations such as the Labor Standards Act and the Act of Gender Equality in Employment. Professional competence serves as the primary criterion for selection. In line with the principles advocated by the Universal Declaration of Human Rights, the International Labour Organization (ILO) Conventions, and the United Nations Global Compact, the Company ensures fair compensation—above the local minimum living wage—along with freedom of association and comprehensive employee benefits. The Company firmly prohibits discrimination, forced labor, child labor, or any infringement on human or labor rights, thereby fostering a friendly and inclusive work environment.



5.3 Employee Retention and Development

[ Employee Retention ]

To retain outstanding talent, the Company provides various incentives tailored to employees with different levels of seniority and expertise. These include new hire orientation, employee care and engagement programs, long-service and outstanding employee awards, internal job transfers, promotions, salary structure adjustments, and employee bonuses based on performance evaluations. Through these measures, we are committed to building a professional, talented, and happy workplace.

[ Employee Development ]

The purpose of learning and development is to cultivate talent who are self-motivated, proactive, and possess a strong sense of belonging and responsibility toward the Company. By fostering personal growth and continuous learning, employees can improve work performance and help achieve organizational goals. Employee training and development is one of BenQ Medical’s key priorities. The Company encourages employees to “Keep Learning and Problem-Solving,” continuously expanding their professional knowledge, enhancing their skills, improving service quality, and injecting innovative energy into the organization.

[ Continuing Education and Training System ]

As younger generations enter the workforce with a preference for self-directed learning and flexible work arrangements, and with remote work becoming the new normal in the post-pandemic era, BenQ Medical offers a variety of learning channels to allow employees to choose their preferred methods for professional development. In addition to courses delivered by external instructors and On-the-Job Training (OJT), we provide a self-developed digital learning platform — “e-Learning” — enabling employees worldwide to log in via computers, tablets, or mobile devices to access online courses, complete quizzes, and submit satisfaction surveys anytime, anywhere. This eliminates time and location constraints, allowing employees to utilize their schedules flexibly to complete training programs. Through the digital learning platform, BenQ Medical also effectively delivers best practices, corporate culture, and strategic directions to all employees across the group. Course designs incorporate pre-class reading materials, pre-class assignments, in-class exercises, and post-class group practice, helping employees learn how to communicate effectively with different audiences.

To enhance personnel quality, the Company conducts both internal and external training programs to strengthen job competencies, with periodic refresher courses to maintain professional capabilities. Through structured learning and development planning, the Company encourages employees to continuously learn and grow.

Year	In-house Training Sessions	In-house Training Man-hours	External Training Man-hours	Training Expenses
2023	60	2,809 Man-hours	319 Man-hours	NT\$ 128,379
2024	36	1,310 Man-hours	136 Man-hours	NT\$ 130,600

### [ Integrity Management, Information Security, and Human Rights Courses ]

The Company requires all new employees to attend an eight-hour onboarding training program, which includes a one-hour course on integrity and ethics. The participation rate for new employees in this training reaches 100%. For current employees, the Company periodically offers multiple in-depth courses on integrity management, risk awareness, information security, and human rights.

Year	Category	Course Title	Hours	Number of Trainees	Number of Trainees (Hours × Number of Trainees)
2023	Integrity Management Risk Awareness	Integrity Handbook	2	99	198
		Prohibition and Prevention of Insider Trading	2	100	200
	Information Security	Information Security and Social Engineering Awareness	2	100	200
2024	Human Rights	Integrity Handbook	2	99	198
	Integrity Management and Human Rights	Integrity Handbook	2	140	280
	Risk Awareness	Prohibition and Prevention of Insider Trading	2	100	200
	Information Security	Information Security and Social Engineering Awareness	2	97	194
	Workplace Ethics	Prevention of Sexual Harassment	2	119	238

### 5.4 Performance Management System

1. Establish a performance-oriented evaluation system to identify outstanding talent, ensure the right people are in the right positions within the organization, and create mechanisms for employee development.
2. Emphasize goal management in work plans, ensuring that unit objectives and work plans are effectively implemented to achieve business performance.
3. Provide timely recognition to high-performing employees, and offer immediate guidance or adjustments for employees with lower performance.
4. Build a performance database for employees to serve as a reference for reserving outstanding talent.

### 5.5 Labor Rights and Equality

#### [ Employee Communication Channels ]

Management treats employees with a conscientious and responsible attitude, operating the company in an ethical manner. Regular labor-management meetings are held to ensure that employees have the right to access information regarding the company's operations and decisions, as well as the opportunity to express their opinions. Employees may raise any grievances through these meetings for negotiation.

In 2024 and up to April 1, 2025 (the publication date of this annual report), the Company did not incur any losses due to labor disputes.

#### [ Human Rights Policy ]

Talent is the most important asset of an enterprise. The Company is committed to complying with international social responsibility standards, labor regulations, the Gender Equality in Employment Act, and other applicable national laws. Upholding the principles of "respect for human rights," "equal employment," and "merit-based hiring," we ensure that employees are neither favored nor discriminated against based on gender, age, race, nationality, religion, marital status, political stance, or any other personal background. The Company is dedicated to creating an ethical, safe, and internationally competitive work environment. To uphold labor rights, BenQ Medical promotes awareness of human rights concepts and policies among employees, reinforces education on sexual harassment prevention, and extends such prevention to all forms of harassment, including verbal, physical, and stalking behaviors. In addition, the Company maintains diverse and accessible labor-management communication channels to ensure a high-quality and safe workplace for all employees.

Human Rights Issues	BenQ Medical Policy
Diversity in Employment and Non-Discrimination	<ul style="list-style-type: none"> <li>• Communicate BenQ Medical's corporate spirit to every new hire, including "valuing cultural diversity and inclusiveness."</li> <li>• Employ the legally required number of persons with disabilities in accordance with the law.</li> </ul>
Prohibition of Child Labor and Forced Labor	<ul style="list-style-type: none"> <li>• Verify the identification documents of new hires to confirm they meet the legally recognized working age.</li> <li>• Hire in accordance with the law, strictly prohibiting forced labor, as well as slavery and human trafficking.</li> </ul>
Equal Pay for Equal Work	<ul style="list-style-type: none"> <li>• Evaluate compensation based on professional ability, with no differences due to gender, nationality, race, religion, or other factors.</li> </ul>
Occupational Health and Safety	<ul style="list-style-type: none"> <li>• Establish the "Labor Safety Work Guidelines" and comply with government regulations to minimize the risk of occupational accidents and environmental, health, and safety hazards.</li> </ul>
Prevention of All Forms of Harassment	<ul style="list-style-type: none"> <li>• Formulate and publicly disclose measures for the prevention of sexual harassment and all other forms of harassment.</li> </ul>
Freedom of Association	<ul style="list-style-type: none"> <li>• Refrain from any interference in the establishment, operation, or management of organizational activities or collective bargaining.</li> <li>• Establish labor-management meetings at all business locations to ensure employees can fully exercise their freedom of association and collective bargaining rights.</li> </ul>

#### [ Parental Leave ]

The Company encourages employees to balance family care with contributing their expertise, achieving harmony between family and work. When employees have new family members requiring more time for care and are unable to balance work commitments, BenQ Medical implements the provisions of the Act of Gender Equality in Employment by offering a comprehensive parental leave system and assisting employees in smoothly transitioning and adapting upon their return to the workplace.

In 2023, approximately three employees applied for parental leave, while in 2024, four employees submitted applications.

## 5.6 Happy Workplace and Employee Care

### [ Competitive Compensation ]

To offer employees market-competitive rewards and benefits, attract and retain outstanding talent, safeguard shareholder interests, and maintain employees' living standards while ensuring the Company's long-term stable development, the Company regularly adjusts salary levels based on factors such as price levels, market supply and demand, wage standards, and local legal requirements. Additionally, a comprehensive promotion system is provided.

The salaries of full-time employees who are not in managerial positions in the parent company are as follows:

	2022	2023	2024
Number of Employees (persons)	145	124	114
Average Salary (NT\$ thousand)	889	882	910
Median Salary (NT\$ thousand)	794	827	838

Note: The Company reports the number of employees and salary data for personnel with at least six months of service, in accordance with the requirements of the competent authorities.

### [ Retirement System ]

The Company has established employee retirement regulations and, in April 1999, set up the Labor Retirement Reserve Supervision Committee, which was duly filed and approved by the Taipei City Government's Department of Labor. Since its establishment, the Company has allocated 2%–15% of total monthly salaries to the retirement reserve. Starting from July 2005, the new Labor Pension System has been implemented in accordance with the law. Pursuant to the requirements of the International Financial Reporting Standards (IFRS), the Company engages an actuary to assess the labor retirement reserve and provide an actuarial valuation report.



### [ Welfare System ]

The Company offers market-competitive compensation and incentive programs, along with various employee benefits tailored to the needs of BenQ Medical's workforce. In addition, an Employee Welfare Committee has been established to ensure that both employees and their families receive proper care and support.

Item	Benefits
Compensation and Incentives	<ul style="list-style-type: none"> <li>Labor Day, Mid-Autumn Festival, and Dragon Boat Festival bonuses</li> <li>Annual year-end performance bonus, sales bonus, and employee profit sharing, subject to business performance</li> </ul>
Work/ Life Balance Measures	<ul style="list-style-type: none"> <li>Quarterly gatherings to strengthen employee bonds</li> <li>Family Day</li> <li>Parent-child volunteer trips</li> <li>Annual year-end celebration</li> <li>Birthday cash gifts</li> <li>Complimentary musical tickets to support local theater groups and encourage participation in arts and cultural activities</li> <li>Group activities such as sports competitions, karaoke contests, and various lectures</li> </ul>
Subsidies	<ul style="list-style-type: none"> <li>Department gathering allowances</li> <li>Travel subsidies</li> <li>Cash gifts and condolences for weddings, funerals, and other occasions</li> <li>Car/motorcycle parking spaces, personal vehicle allowances for business use, business telecom subsidies</li> <li>External training subsidies</li> <li>Overseas assignment allowances and family allowances for overseas assignments</li> </ul>
Physical and Mental Health	<ul style="list-style-type: none"> <li>Employee health check-ups</li> <li>Gym access</li> <li>Health Seminars</li> </ul>
Others	<ul style="list-style-type: none"> <li>Employee Welfare Committee to regularly discuss employee welfare matters and organize activities according to the annual plan</li> </ul>



## 5.7 Occupational Safety and Health Management

### [ Occupational Safety Management ]

To ensure that the Company's occupational safety and health operations comply with relevant government self-inspection regulations and other health-related requirements, the Company has established relevant labor safety operating procedures. The detailed implementation items are carried out in accordance with the annual Occupational Safety and Health Management Plan and relevant records are maintained for documentation.

### [ Workplace Safety Measures ]

Regular	Ad Hoc
<ul style="list-style-type: none"> <li>Monthly online reporting of occupational accidents</li> </ul>	<ul style="list-style-type: none"> <li>Establishment of labor safety, health, and workplace regulations</li> </ul>
<ul style="list-style-type: none"> <li>Semi-annual outsourced workplace environment and noise monitoring ( Guishan Plant and Taichung Plant)</li> </ul>	<ul style="list-style-type: none"> <li>Formulation and public disclosure of sexual harassment prevention measures</li> </ul>
<ul style="list-style-type: none"> <li>Semi-annual fire and first-aid drills, with annual fire safety inspection filings and building public safety inspection filings in accordance with regulations</li> </ul>	<ul style="list-style-type: none"> <li>Labor safety and health training for new employees</li> </ul>
<ul style="list-style-type: none"> <li>Labor safety and health training every three years</li> </ul>	<ul style="list-style-type: none"> <li>Ongoing safety and health training for contractors (Guishan Plant and Taichung Plant)</li> <li>Unscheduled safety inspections of plant facilities</li> </ul>



### [ Occupational Injuries and Occupational Disease Statistics ]

BenQ Medical's head office, Guishan Plant, and Taichung Plant all reported zero cases, with no incidents of occupational injury resulting in fatalities, severe occupational injuries, or occupational diseases.



Year	Item	Headquarters	Guishan Plant	Taichung Plant	
2023	Employee	Occupational Injury Fatality Rate	0	0	0
		Serious Occupational Injury Rate	0	0	0
		Lost Time Injury Frequency Rate (LTIFR)	0	0	0
		Occupational Disease Fatality Rate	0	0	0
	All non-employees whose work and/or workplace are controlled by the organization	Recordable Occupational Disease Rate	0	0	0
		Occupational Injury Fatality Rate	0	0	0
		Serious Occupational Injury Rate	0	0	0
		Lost Time Injury Frequency Rate (LTIFR)	0	0	0
2024	Employee	Occupational Injury Fatality Rate	0	0	0
		Serious Occupational Injury Rate	0	0	0
		Lost Time Injury Frequency Rate (LTIFR)	0	0	0
		Occupational Disease Fatality Rate	0	0	0
	All non-employees whose work and/or workplace are controlled by the organization	Recordable Occupational Disease Rate	0	0	0
		Occupational Injury Fatality Rate	0	0	0
		Serious Occupational Injury Rate	0	0	0
		Lost Time Injury Frequency Rate (LTIFR)	0	0	0
	Occupational Disease Fatality Rate	0	0	0	
	Recordable Occupational Disease Rate	0	0	0	

6. Social Welfare / Community Engagement

6.1 Public Welfare Activities

Year	Project Name	Investment (NTD)	Manpower
2023	Beach Cleanup	2,700 (Sponsored by the BenQ Group)	19 participants (including family members) approximately 600 participants from 25 group companies
	Tree Planting	14,400 (Sponsored by the BenQ Group)	20 participants (including family members) approximately 1,000 participants from the Group
	Volunteer Service	0	17 participants
	Donation to BenQ Foundation	1,000,000	10 participants
2024	Planting Alpinia in Atayal Secret Land	160,000	40 participants (including family members)
	Protecting Green Spaces: Removing Mile-a-Minute Weed	108,490	60 participants (including family members)
	Volunteer Service	0	18 participants (including family members)
	“Love Without Waste” Mid-Autumn Festival Gift Boxes (Donated to the Taiwan Down Syndrome Foundation)	50,000	3 participants

In 2024, the Company participated in public welfare activities organized by the BenQ Foundation, including the “DOC Volunteer Mini-Trip” for agricultural labor experiences such as summer tea harvesting in Hengshan, Hsinchu, grass jelly harvesting in Guanxi, Hsinchu, and chrysanthemum harvesting in Tongluo, Miaoli. Employees and their families were invited to step into nature, connect with local farms, and engage in agricultural harvest work, embodying the spirit of passionate service.

To promote “friendly farming,” the Company encouraged employees to donate and adopt rice fields, thereby supporting the green economy, advocating environmentally friendly farming methods, and ensuring environmental sustainability. Harvested rice was shared with local community organizations to support communal meal programs for senior citizens, providing safe, nutritious, and healthy rice. In addition, employees voluntarily adopted nearly 10 units of rice fields, continuing to spread the power of goodwill in society.

The Company also hosted the “BenQ International Sculpture Camp,” inviting multiple artists for on-site creation, fostering artistic exchange between domestic and international communities. The Company donated sculpture works to the Taoyuan City Government, which were installed in the Taoyuan Arts Plaza of the Taoyuan Exhibition Center, allowing art to become part of daily life and enriching the community’s cultural spirit.

In addition to the Foundation’s activities, and in response to the Sustainable Development Goals (SDGs), the Company carried out the “Atayal Secret Land Alpinia Planting” initiative, which combined tree planting with ecological conservation efforts. A total of 40 shell ginger plants were planted, with an estimated annual carbon sequestration of approximately 232 kilograms, contributing to mitigating the impacts of climate change and protecting the global environment (aligned with SDG 15: Life on Land). Alpinia is a fully utilizable plant that not only supports the development of the local “Alpinia zerumbet economy” but also creates opportunities for indigenous youth to return to their hometowns for employment, fostering local industrial revitalization and balanced urban-rural development (aligned with SDG 11: Sustainable Cities and Communities, and SDG 12: Responsible Consumption and Production). In addition, the Company organized the “Green Space Preservation – Removal of Mile-a-Minute Weed” campaign, successfully clearing approximately 40 kilograms of the invasive alien species Mikania micrantha. This effectively prevented the plant from damaging terrestrial and aquatic ecosystems, concretely implementing the invasive species management objectives emphasized in the Convention on Biological Diversity, and demonstrating the Company’s proactive commitment to biodiversity conservation.



[ Photos of Public Welfare Activities ]

**Beipu of Hsinchu \**  
**Green Space Preservation - Removal of Mile-a-Minute Weed**



**BenQ** BenQ Foundation

親善大地 關懷社會



**Jianshi, Hsinchu \**  
**Planting Alpinea in the Tayal Secret Land**



**BenQ** BenQ Foundation

親善大地 關懷社會



**BenQ** BenQ Foundation

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**BenQ** BenQ Foundation

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**6.2 Public Relations**

BenQ Medical maintains good public relations with government agencies, local organizations, the media, and investors. Under the premise of complying with laws, regulations, and the company's internal policies, the Company promotes a virtuous cycle of mutual interaction, assist in community development, continuously support various local activities, engage in friendly communication with residents, and strive to provide assistance.

**6.3 Association Membership**

Attribute	Association Name	Importance of Participation
Business	Taiwan Medical and Biotech Industry Association	To stay informed on market import/export trends, industry certifications, and changes in corporate-related regulations and policies, enabling timely responses to industry trends and regulatory compliance.
	Taipei City Medical Equipment Commercial Association	
	Taoyuan Industrial Association	
	Taipei Neihu Technology Park Development Association	To integrate resources from industry, government, academia, and research sectors to promote the development of the Taipei Neihu Technology Park, create a high-quality environment, and share mutual prosperity with the community.

7.1 GRI

[ GRI Universal Standards ]

GRI Topic	Disclosed Item	Corresponding Chapter	Page Number	Remark
Organization and Reporting Practices	2-1 Organizational details	1.1 Company Profile	4	
	2-2 Entities included in the organization's sustainability reporting	About This Report	1	
	2-3 Reporting period, frequency and contact point	About This Report	1	
	2-4 Information Reorganization	About This Report	1	
	2-5 External Verification / Assurance	-	-	Not Assurance
Activities and Workers	2-6 Activities, Value Chains and other Business Relationships	1.3 Major Products and Industry Value Chain	6	
	2-7 Employee	5.1 Talent Recruitment and Development	39	
	2-8 Non-employee worker	5.1 Talent Recruitment and Development	39	
Governance	2-9 Governance Structure and Composition	3.1 Corporate Governance Structure	18	
	2-10 Nominating and selecting of the highest Governance Unit	3.1 Corporate Governance Structure	18	
	2-11 Chair of the highest Governance Unit	3.1 Corporate Governance Structure	18	
	2-12 The role of the highest governance body in Overseeing Impact Management	3.1 Corporate Governance Structure	18	
	2-13 Delegation of Responsibility for Managing Impacts	3.1 Corporate Governance Structure	18	
	2-14 The Role of the Highest Governance Body in Sustainability Reporting	3.1 Corporate Governance Structure	18	
	2-15 Conflicts of Interest	3.1 Corporate Governance Structure	18	
	2-16 Communicating Critical Concerns	3.1 Corporate Governance Structure	18	
	2-17 Collective Knowledge of Highest Governance Unit	3.1 Corporate Governance Structure	18	
	2-18 Evaluating the highest Governance Unit's performance	3.1 Corporate Governance Structure	18	
	2-19 Remuneration Policies	3.1 Corporate Governance Structure	18	
	2-20 Process for Determining Remuneration	3.1 Corporate Governance Structure	18	
	2-21 Annual total compensation ratio	-	-	Not Disclosed Due to Privacy Concerns
	Strategy, Policy and Practice	2-22 Statement of Sustainability Strategy	Message From the Chairman	1
2-23 Policy Commitment		2.1 Corporate Sustainability	13	
2-24 Fulfillment of Policy Commitments		2.1 Corporate Sustainability	13	
2-25 Procedures for Remediating Negative Shocks		2.1 Corporate Sustainability	13	
2-26 Mechanisms for Seeking Advice and Raising Concerns		2.1 Corporate Sustainability	13	
2-27 Legal Compliance		2.1 Corporate Sustainability	13	
2-28 Membership of Public Associations		6.3 Association Membership	50	
2-29 Stakeholder Negotiation Policy		2.2 Stakeholder Identification and Engagement	14	
Stakeholder Negotiation	2-30 Collective Bargaining Agreements	-	-	No Labor Union Established and No Collective Bargaining Agreement Signed

[ GRI Topic Standards ]

GRI Topic	Disclosed Item	Corresponding Chapter	Page Number	Remark
Economic Performance	201-1 Direct economic value generated and distributed	1.5 Business Overview	10	
	201-2 Financial impacts, risks, and opportunities arising from climate change	4.1 Climate Change and Carbon Management	32	
	201-3 Definition of benefit plan obligations and other retirement plans	5.6 Happy Workplace and Employee Care	43	
	201-4 Financial assistance from the government	-	-	No subsidy
Market Position	202-1 Ratio of the standard entry-level wage by gender compared to the local minimum wage	-	-	Not Disclosed Due to Privacy Concerns
	202-2 Proportion of senior management hired from the local community	5.1 Talent Recruitment and Development	40	
Indirect Economic Impacts	203-1 Investment in infrastructure and development of support services and their impacts	6.1 Public Welfare Activities	46	
	203-2 Significant indirect economic impacts			
Procurement Practices	204-1 Proportion of spending on local suppliers	3.7 Supply Chain Management	30	
Anti-corruption	205-1 Operations assessed for risks related to corruption	3.2 Ethical Business Practices	22	
	205-2 Communication and training about anti-corruption policies and procedures	3.2 Ethical Business Practices	22	
	205-3 Confirmed incidents of corruption and actions taken	3.2 Ethical Business Practices	22	
Anti-competitive Behavior	206-1 Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3.2 Ethical Business Practices	22	
Tax	207-1 Tax Policy	3.2 Ethical Business Practices	22	
	207-2 Tax governance, control and risk management	3.3 Risk Management	23	
	207-3 Stakeholder engagement and management on tax-related matters	2.2 Stakeholder Identification and Engagement	14	
	207-4 Country-by-Country reporting	-	-	Not applicable
Materials	301-1 Weight or volume of materials used	-	-	
	301-2 Use of recycled input materials	-	-	
	301-3 Reclaimed products and their packaging materials	-	-	
Energy	302-1 Energy consumption within the organization	4.3 Energy Management	37	
	302-2 Energy consumption outside the organization	4.3 Energy Management	37	
	302-3 Energy Intensity	4.3 Energy Management	37	
	302-4 Reduction of energy consumption	4.3 Energy Management	37	
	302-5 Reduction of energy requirements of products and services	4.3 Energy Management	37	
Water and Effluents	303-1 Shared water resources impact	4.4 Water Resource Management	38	
	303-2 Management of water discharge-related impacts	4.4 Water Resource Management	38	
	303-3 Water withdrawal	4.4 Water Resource Management	38	
	303-4 Water discharge	4.4 Water Resource Management	38	
	303-5 Water consumption	4.4 Water Resource Management	38	
Biodiversity	304-1 Operational sites owned, leased, managed, or adjacent to areas of environmental protection or areas of high biodiversity value	-	-	
	304-2 Significant impacts of activities, products, and services on biodiversity	-	-	
	304-3 Protected or restored habitats	-	-	
	304-4 Species listed on the IUCN red list and national conservation lists in habitats affected by operations	-	-	



GRI Topic	Disclosed Item	Corresponding Chapter	Page Number	Remark
Emission	305-1 Direct (Scope 1) Greenhouse Gas (GHG) Emissions	4.2 Greenhouse Gas (GHG) Management	35	
	305-2 Energy Indirect (Scope 2) Greenhouse Gas (GHG) Emissions	4.2 Greenhouse Gas (GHG) Management	35	
	305-3 Other Indirect (Scope 3) Greenhouse Gas (GHG) Emissions	4.2 Greenhouse Gas (GHG) Management	35	
	305-4 Greenhouse Gas (GHG) Emissions Intensity	4.2 Greenhouse Gas (GHG) Management	35	
	305-5 Greenhouse Gas (GHG) Emissions Reduction	-	-	No Targets Set
	305-6 Emissions of Ozone-Depleting Substances (ODS)	-	-	None
	305-7 Emissions of Nitrogen Oxides (NOx), Sulfur Oxides (SOx), and other significant air emissions	-	-	None
Waste	306-1 Waste generation and significant waste-related impacts	4.5 Waste Management	39	
	306-2 Management of significant waste-related impacts	4.5 Waste Management	39	
	306-3 Waste generated	4.5 Waste Management	39	
	306-4 Waste diverted from disposal	4.5 Waste Management	39	
	306-5 Waste directed to disposal	4.5 Waste Management	39	
Supplier Environmental Assessment	308-1 New suppliers that were screened using environmental criteria	3.7 Supply Chain Management	30	
	308-2 Negative environmental impacts in the supply chain and actions taken	3.7 Supply Chain Management	30	
Labor-Management Relations	401-1 New employee hires and employee turnover	5.1 Talent Recruitment and Development	40	
	401-2 Minimum notice periods regarding operational changes	5.2 Diversity and Non-Discrimination	40	
	401-3 Parental leave	5.5 Labor Rights and Equality	42	
Labor/Management Relations	402-1 Minimum notice periods regarding operational changes	5.5 Labor Rights and Equality	42	
Occupational Health and Safety	403-1 Occupational health and safety management system	5.7 Occupational Safety and Health Management	44	
	403-2 Hazard identification, risk assessment, and incident investigation	5.7 Occupational Safety and Health Management	44	
	403-3 Occupational health services	5.7 Occupational Safety and Health Management	44	
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.7 Occupational Safety and Health Management	44	
	403-5 Worker training on occupational health and safety	5.7 Occupational Safety and Health Management	44	
	403-6 Promotion of worker health	5.6 Happy Workplace and Employee Care	43	
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.7 Occupational Safety and Health Management	44	
	403-8 Workers covered by an occupational health and safety management system	5.7 Occupational Safety and Health Management	44	
	403-9 Occupational injuries	5.7 Occupational Safety and Health Management	44	No occupational injuries occurred
	403-10 Occupational diseases	5.7 Occupational Safety and Health Management	44	No occupational diseases occurred

GRI Topic	Disclosed Item	Corresponding Chapter	Page Number	Remark
Training and Education	404-1 Average hours of training per year per employee	5.3 Employee Retention and Development	41	
	404-2 Programs for upgrading employee skills and transition assistance programs	5.3 Employee Retention and Development	41	
	404-3 Percentage of employees receiving regular performance and career development reviews	5.3 Employee Retention and Development	41	
Diversity and Equal Opportunity	405-1 Diversity of governance units and employees	5.2 Diversity and Non-Discrimination	40	
	405-2 Ratio of basic salary and remuneration of women to men	-	-	Not disclosed due to privacy concerns
Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	5.2 Diversity and Non-Discrimination	40	No events
Freedom of Association and Collective Bargaining	407-1 Operations and suppliers in which the right to freedom of association and collective bargaining may be at risk			None
Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	5.5 Labor Rights and Equality	42	No child labor
Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.5 Labor Rights and Equality	42	No forced incidents
Security Practices	410-1 Security personnel trained in human rights policies or procedures	5.5 Labor Rights and Equality	42	
Rights of Indigenous Peoples	411-1 Incidents of violations involving rights of indigenous peoples	6.2 Public Relations	50	None
Local Communities	413-1 Operations with local community engagement, impact assessments, and development programs	6.2 Public Relations	50	
	413-2 Operations with significant actual and potential negative impacts on local communities	6.2 Public Relations	50	
Supplier Social Assessment	414-1 New suppliers that were screened using social criteria	3.7 Supply Chain Management	30	
	414-2 Negative social impacts in the supply chain and actions taken	3.7 Supply Chain Management	30	
Public Policy	415-1 Political contributions	-	-	No political contributions
Customer Health and Safety	416-1 Assessment of the health and safety impacts of product and service categories	3.5 Product Responsibility	27	
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	3.5 Product Responsibility	27	None
Marketing and Labeling	417-1 Requirements for products and service information and labeling	3.5 Product Responsibility	27	
	417-2 Incidents of non-compliance concerning product and service information and labeling	3.5 Product Responsibility	27	None
	417-3 Incidents of non-compliance concerning marketing communications	3.5 Product Responsibility	27	None
Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.6 Customer Service	29	

## 7.2 United Nations Global Compact (UNGC)

Category	10 Principles	Possible Actions	Corresponding Chapter
Human Rights	Principle 1 Businesses should support and respect the protection of internationally proclaimed human rights.	<p>◆ <b>Human Rights Policy</b> “People-oriented” has always been the core value that BenQ Medical upholds. The Company supports and adheres to internationally recognized human rights standards and principles, including the <i>Universal Declaration of Human Rights</i>, the <i>United Nations Global Compact</i>, the <i>UN Guiding Principles on Business and Human Rights</i>, and the International Labor Organization’s <i>Declaration on Fundamental Principles and Rights at Work</i>. In compliance with applicable laws and regulations in the jurisdictions where we operate, the Company has established its Human Rights Policy. Through the principles of protection, respect, and remedy, the Company is committed to implementing and safeguarding human rights across all aspects of the operations.</p> <p>◆ <b>Scope of Application</b> The Human Rights Policy of BenQ Medical applies to the Company and its invested subsidiaries. The policy covers all stakeholders.</p> <p>◆ <b>Implementation Guidelines</b></p> <ul style="list-style-type: none"> <li>● Provide a safe and healthy working environment for all employees.</li> <li>● Ensure equal employment opportunities and prohibit any form of discrimination.</li> <li>● Offer fair and reasonable compensation and working conditions.</li> <li>● Respect employees’ freedom of association and collective bargaining rights.</li> <li>● Prohibit child labor and forced labor in any form.</li> <li>● Uphold integrity and anti-corruption values, strictly forbidding bribery and improper benefits.</li> <li>● Establish effective communication channels for stakeholders.</li> </ul>	<p>5.1 Talent Recruitment and Development 5.2 Diversity and Non-Discrimination 5.5 Labor Rights and Equality 5.6 Happy Workplace and Employee Care</p>
	Principle 2 Ensure that is not complicit in human rights abuses.		
	Principle 3 Uphold the freedom of association and the effective recognition of the right to collective bargaining.		
	Principle 4 Elimination of all forms of forced and compulsory labor.		
	Principle 5 Effective abolition of child labor.		
Labor	Principle 6 Elimination of discrimination in respect of employment and occupation.		
	Principle 7 Businesses should support a precautionary approach to environmental challenges.		
Environment	Principle 8 Undertake initiatives to promote greater environmental responsibility.	<ul style="list-style-type: none"> <li>● Provide innovative green designs to deliver high-quality products and enhance corporate competitiveness.</li> <li>● Develop energy-saving processes to improve production efficiency.</li> </ul>	<p>4.3 Energy Management 4.4 Water Resource Management 4.5 Waste Management</p>
	Principle 9 Encourage the development and diffusion of environmentally friendly technologies.		
	Principle 10 Companies should eliminate all forms of corruption, including extortion and bribery	<ul style="list-style-type: none"> <li>● Conduct integrity management training programs on a regular annual basis.</li> <li>● Establish and continuously improve internal regulations on integrity management.</li> </ul>	<p>3.2 Ethical Business Practices</p>

## 7.3 TCFD Climate-related Financial Disclosure Index

Category	Item	Corresponding Chapter
Governance	Board oversight of climate-related risks and opportunities	<p>1.4 Organizational Profile 3.1 Corporate Governance Structure 4.1 Climate Change and Carbon Management 4.2 Greenhouse Gas (GHG) Management 4.3 Energy Management</p>
	Management’s role in assessing and managing climate-related risks and opportunities	<p>2.3 Material Topic Management 3.3 Risk Management 4.1 Climate Change and Carbon Management 4.2 Greenhouse Gas (GHG) Management 4.3 Energy Management</p>
Strategy	Climate-related risks and opportunities identified over the short, medium, and long term	<p>3.3 Risk Management 4.1 Climate Change and Carbon Management</p>
	Climate-related risks and opportunities with significant impacts on the organization’s businesses, strategy, and financial planning	<p>3.3 Risk Management 4.1 Climate Change and Carbon Management</p>
	Potential impacts of different climate-related scenarios on the organization’s businesses, strategy, and financial planning	<p>3.3 Risk Management 4.1 Climate Change and Carbon Management 4.2 Greenhouse Gas (GHG) Management 4.3 Energy Management</p>
Risk Management	Processes for identifying and assessing climate-related risks	<p>3.3 Risk Management 4.1 Climate Change and Carbon Management</p>
	Processes for managing climate-related risks	<p>3.3 Risk Management 4.1 Climate Change and Carbon Management</p>
	Integration of climate-related risk identification, assessment, and management into the organization’s overall risk management	<p>3.3 Risk Management 4.1 Climate Change and Carbon Management</p>
Targets and Indicators	Indicators used by the organization to assess climate-related risks and opportunities in alignment with its strategy and risk management processes	<p>3.3 Risk Management 4.1 Climate Change and Carbon Management</p>
	Disclosure of GHG emissions (Scope 1, 2, and 3) and related risks	<p>3.3 Risk Management 4.1 Climate Change and Carbon Management</p>
	Indicators applied by the organization, in line with its strategy and risk management processes, to evaluate climate-related risks and opportunities	<p>3.3 Risk Management 4.1 Climate Change and Carbon Management</p>



## 7.4 SASB Sustainability Accounting Standards Index

### Healthcare Services Disclosure Metrics

Industry Category: Health Care

Industry Name: Medical Equipment & Supplies

Topic	Accounting Metric	Metric Code	Corresponding Section / Explanation	Page Number
Affordability & Pricing	Ratio of the weighted average percentage change in net selling price to the annual percentage change in the U.S. CPI	HC-MS-240a.1	Not applicable	-
	Description of how product pricing information is communicated to consumers or distributors	HC-MS-240a.2	1.3 Major Products and Industry Value Chain	6
Product Safety	Number of product recalls issued, total units recalled	HC-MS-250a.1	No occurrence in 2024	-
	List of products listed in the U.S. FDA's Medical Device Safety Alerts database	HC-MS-250a.2	NA	-
	Number of fatalities associated with products listed in the FDA's Medical Device Adverse Event Reporting database	HC-MS-250a.3	NA	-
	Number of FDA enforcement actions taken in relation to products, by type, for violations of cGMP	HC-MS-250a.4	No occurrence in 2024	-
Ethical Marketing	Total monetary losses as a result of legal proceedings (litigation, fines) associated with false marketing claims	HC-MS-270a.1	No occurrence in 2024	-
	Description of ethical guidelines and policies for managing off-label use in promotional materials	HC-MS-270a.2	No occurrence in 2024	-
Product Design & Lifecycle Management	Description of the processes for assessing and managing environmental and human health considerations of chemicals in products to meet sustainability requirements	HC-MS-410a.1	CH.4 Environmental Sustainability	32
	Quantity of products collected through take-back programs for reuse, recycling, or donation, categorized by (1) devices and equipment, and (2) consumables	HC-MS-410a.2	Not applicable	-
Supply Chain Management	Percentage of product quality audits conducted by third parties, broken down by (1) production facilities and (2) Tier 1 supplier production facilities	HC-MS-430a.1	3.7 Supply Chain Management	30
	Description of efforts to maintain traceability across the supply chain	HC-MS-430a.2	3.5 Product Responsibility	27
	Description of the management of risks associated with the use of critical materials	HC-MS-430a.3	3.7 Supply Chain Management	30
Business Ethics	Total amount of monetary losses as a result of legal proceedings (litigation, fines, or penalties) associated with corruption or bribery incidents	HC-MS-510a.1	No occurrence in 2024	-
	Description of ethical guidelines for managing interactions with healthcare professionals	HC-MS-510a.2	Not applicable	-