



2025 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 Corp. (hereinafter referred to as BenQ Medical) **published its first sustainability report in 2024 as part of its commitment to corporate sustainability and enhanced information transparency. The previous publication date was August 2025.**

This report discloses BenQ Medical's management approach, commitments, and performance regarding non-financial issues across environmental (E), social (S), and governance (G) factors. A dedicated "ESG" section is available on the Company's website to address stakeholder concerns and expectations regarding sustainability. Through this platform, BenQ Medical aims to build long-term partnerships with stakeholders while advancing social inclusion and sustainable growth goals.

<Reporting Period and Framework>

This report is prepared in accordance with the 2021 GRI Standards published by the Global Reporting Initiative (GRI). The reporting period is from January 1, 2025, to December 31, 2025.

<Reporting Scope>

This report covers the management policies and execution performance regarding material economic, environmental, and social topics within the organizational boundaries of our Headquarters, Guishan Plant, and Taichung Plant.

- (1) Headquarters: 7F., No. 46, Zhouzi St., Neihu Dist., Taipei City
- (2) Guishan Plant: 3F, No. 159, Shanying Rd., Guishan Dist., Taoyuan City
- (3) Taichung Plant: 3F & 5F, No. 63, Jingke Central Rd., Nantun Dist., Taichung City

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Message from the Chairman

Amid growing global healthcare demand and rising sustainability awareness, the medical industry is uniquely positioned to advance human health while driving environmental and social responsibility. Centering on medical technology, BenQ Medical delivers safe, reliable, and innovative solutions, seamlessly integrating ESG principles into its operations.

In 2025, our revenue reached NT\$5.254 billion, representing a growth of 10.21% over 2024. This reflects our continued efforts to optimize product mix, enhance operational efficiency, and expand market presence, thereby sustaining a solid operating performance and growth momentum.

On the environmental front, we continue to enhance energy efficiency and process management. By optimizing product design and implementing carbon management mechanisms, we mitigate the environmental impact throughout product life cycles, moving toward our goal of low-carbon operations.

Socially, we remain steadfast in our mission to safeguard health. We are committed to providing high-quality medical products that help medical institutions enhance medical quality and patient safety. We also value employee development and workplace safety, fostering a diverse and inclusive corporate culture.

For corporate governance, we continue to strengthen Board oversight, risk management, and corporate integrity systems. This transparent and accountable governance structure ensures our long-term, stable advancement.

Furthermore, we have planned to introduce a third-party assurance mechanism for our ESG report and expect to obtain third-party assurance in 2026. This will significantly bolster the transparency and credibility of our ESG disclosures, meeting stakeholders' expectations for sustainable governance.

Looking ahead, BenQ Medical will continue to integrate medical expertise, technological innovation, and sustainability principles. We will work hand in hand with our stakeholders to drive the sustainable transformation of the healthcare industry, creating long-term value for human health, social well-being, and environmental sustainability.

Chairman: Peter Chen





Contents

01 About This Report

02 Message from the Chairman

1. Group Overview

06	1.1. Company Profile
07	1.2. Key Milestones
08	1.3. Major Products and Industry Value Chain
10	1.4. Organization Structure
12	1.5. Operational overview

2. Sustainability Management

16	2.1. Corporate Sustainability
17	2.2. Stakeholder Identification and Engagement
19	2.3. Management of Material Topics

3. Corporate Governance

28	3.1. Corporate Governance Framework
36	3.2. Ethical Corporate Management
39	3.3. Risk Management
42	3.4. Information Security Management
44	3.5. Product Responsibility
47	3.6. Customer Service
49	3.7. Supply Chain Management
51	3.8. Emergency Incident Reporting

4. Environmental Sustainability

54	4.1. Climate Change and Carbon Management
59	4.2. Greenhouse Gas Management
62	4.3. Energy Management
65	4.4. Water Resource Management
67	4.5. Waste Management
69	4.6. Biodiversity

5. Inclusive Workplace

70	5.1. Talent Recruitment and Development
72	5.2. Diversity and Non-discrimination
74	5.3. Employee Retention and Development
76	5.4. Performance Management System
76	5.5. Labor Rights and Equality
78	5.6. Employee Well-being and Care
80	5.7. Occupational Safety and Health Management

6. Social Contribution

84	6.1. Charitable Activities
88	6.2. Public Relations
88	6.3. Association Membership
89	6.4. Cultural Development

7. Appendices

90	7.1. GRI Content Index
94	7.2. United Nations Global Compact
96	7.3. TCFD Index
97	7.4. SASB Index
98	7.5. Implementation of Climate-Related Information Disclosure
100	7.6 External Assurance

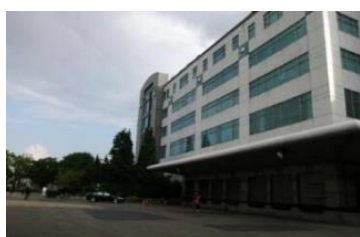
TOGETHER TO
Net Zero



1. Group Overview

1.1 Company Profile

Founded in 1989, BenQ Medical Technology Corp. ("BenQ Medical") became a member of BenQ Group in 2010, when the Group acquired a controlling stake and took over management. The Company was officially listed on the Taipei Exchange in 2015 (stock code 4116). BenQ Medical specializes in the R&D and manufacturing of surgical lights, operating tables, and ultrasound systems, and also serves as a distributor for a wide range of precision and professional medical consumables from international brands. Through professional management, the Company has demonstrated remarkable competence in medical devices. With its products having obtained multiple international certifications and recognized for their superior quality, BenQ Medical has successfully expanded its global footprint, establishing itself as one of the most capable and reputable players in the domestic medical device sector.



Guishan Plant



Taichung Plant



Headquarters

<Business Philosophy>

BenQ focuses on the consumer electronics, enterprise operations, healthcare, and education sectors. We enhance and enrich all aspects of human life through superior products, systems, and solutions:

High-quality digital lifestyles, enhanced corporate competitiveness and productivity, seamless medical services, medical equipment and personal healthcare products, and more versatile educational solutions. We dedicate ourselves wholeheartedly to what people value most.

Bringing'
Enjoyment
'N
Quality to LIFE



<Delivering the Best Solutions to Global Customers>

BenQ Medical actively expands technical cooperation with partners in Europe, the United States, and Japan, while establishing sales offices in more than 50 countries worldwide. The Company is dedicated to cultivating the "BenQ" brand, steadily realizing a global sales network. BenQ Medical adheres to a philosophy of integrity and service-oriented medical care, identifying its niche to create new blue ocean markets within the healthcare industry. Guided by its core principles - "Respect for Life, Commitment to Professionalism, Pursuit of Excellence, and Sustainable Development", we are working to advance healthcare for the benefit of all.



1.2 Key Milestones

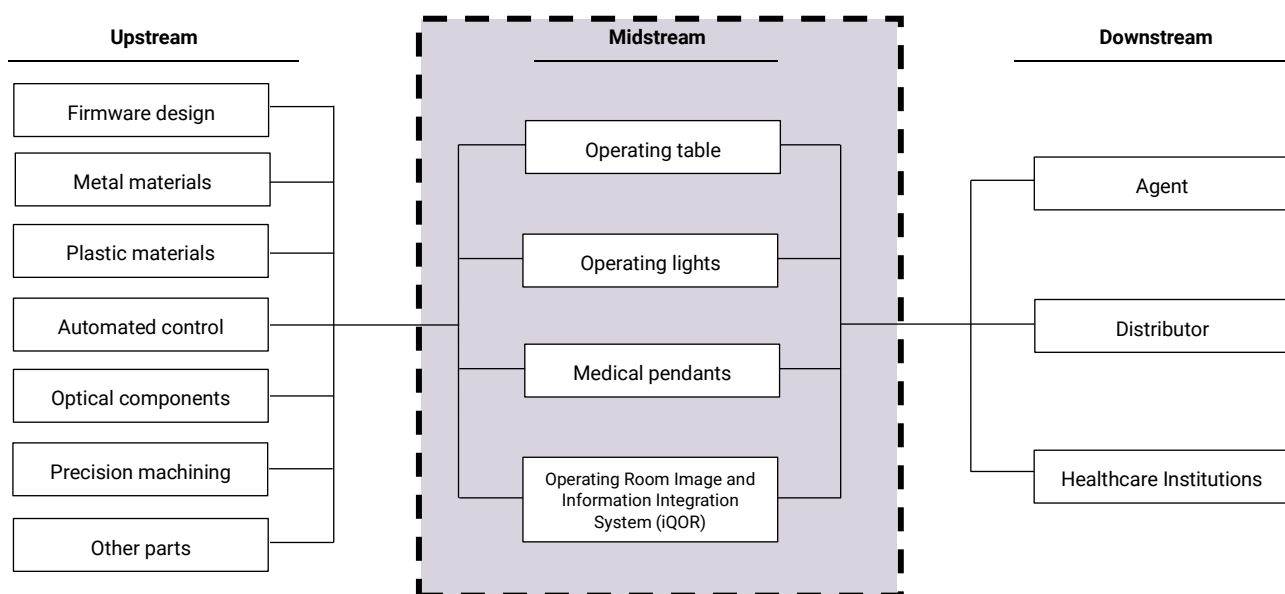
1989	Established Trident Medical Corp.
1998	Merged with Shin Sheng Instruments Co., Ltd. and Tongyang Instruments Co., Ltd., marking the first successful merger in Taiwan's medical device industry.
1999	The factory has attained ISO 9001 and EN 46001 medical device certifications, with multiple products certified by EU CE mark.
2000	To date, we have obtained certifications from multiple countries and marketed our products in over 50 countries.
2002	Listed on the (Taiwan) Emerging Stock Market.
2004	Merged with Feng Yang Co., Ltd.
2010	BenQ Group purchased shares and officially took control of Trident Medical Corp.
2011	The Company was renamed BenQ Medical Technology Corp. Accordingly, the stock abbreviation was changed from "Trident Med" to "BenQ Med," while the stock code remained "4116."
2013	BenQ Medical acquired a 100% stake in Lily Medical Corporation. Established subsidiary BenQ AB DentCare Corporation.
2015	BenQ Medical was officially listed on the Taipei Exchange.
2017	Obtained ISO 14001:2015 Environmental Management System and ISO 13485:2016 Medical Device Quality Management System certifications. Established subsidiary BenQ Hearing Solution Corp. ("BenQ Hearing"), which acquired a 52% equity interest in New Best Hearing International Trade Co., Ltd.
2020	Acquired 70% shares in Eastech Co., Ltd.
2021	Obtained TFDA QMS and CE PPER certifications. Subsidiary BenQ Hearing Solution Corp. was renamed BenQ Healthcare Corp. Acquired a 25% equity interest in Concord Medical Co., Ltd. through private placement.
2022	Subsidiary BenQ Healthcare Corp. acquired a 60% stake in CKCARE Co., Ltd. Completed the public acquisition of Concord Medical Co., Ltd. and acquired a 15% stake. Established "Concord HealthCare Co., Ltd." as a joint venture with subsidiary Concord Medical Co., Ltd. with a 33.33% shareholding.
2023	Transferred a 33.33% stake in Concord HealthCare Co., Ltd. to subsidiary Concord Medical Co., Ltd. Acquired a 40% stake in K2 International Medical Inc. jointly with subsidiary AsiaLink International Technology Corporation. Transferred a 40% equity interest in Jiangsu Canopus Wisdom Medical Technology Co., Ltd.
2024	Subsidiary Lily Medical Trading (Suzhou) Co., Ltd. changed its name to BenQ Smart (Shanghai) Medical Equipment Co., Ltd. Subsidiary K2 International Medical Inc. acquired a 60% equity interest in Era Biotech Co., Ltd.
2025	BenQ Medical Technology (Shanghai) Ltd. obtained the Medical Device Manufacturing License.

1.3 Major Products and Industry Value Chain

The Company offers medical equipment, medical consumables, and medical services, integrating clinical practice with technologies in electronics, optics, information science, machinery, materials, and precision manufacturing. Its primary customers are hospitals, agents, and distributors. The products are designed to deliver their intended clinical benefits only when used by trained healthcare professionals.

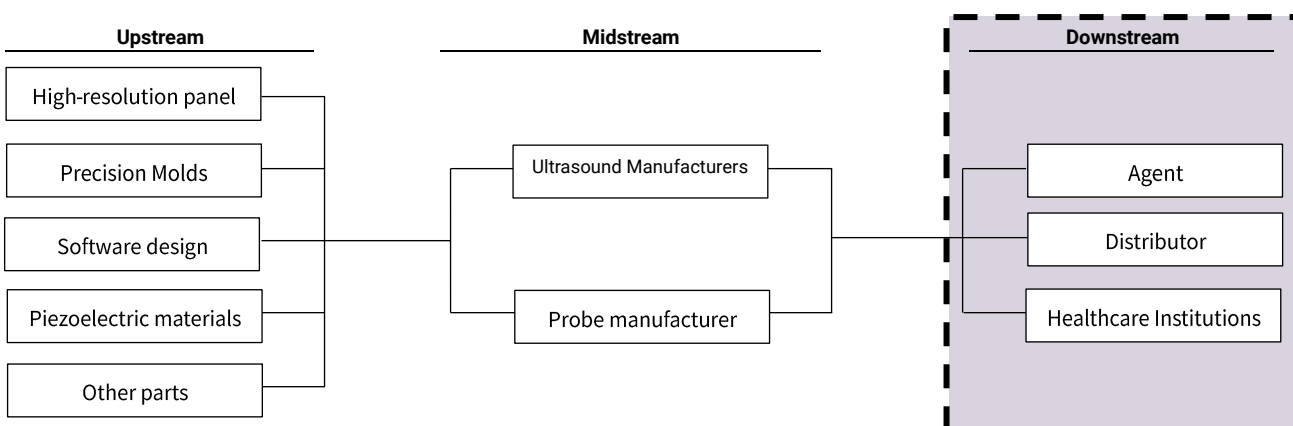
<Medical equipment category>

The company's medical equipment is divided into operating room equipment and medical imaging equipment. The industry linkages of the operating room equipment sector—upstream, midstream, and downstream—are as follows:



The Company's operating room equipment products are positioned in the midstream sector of the industry. We source raw materials from qualified suppliers, manufacture products, and sell them through our own and partner distribution networks.

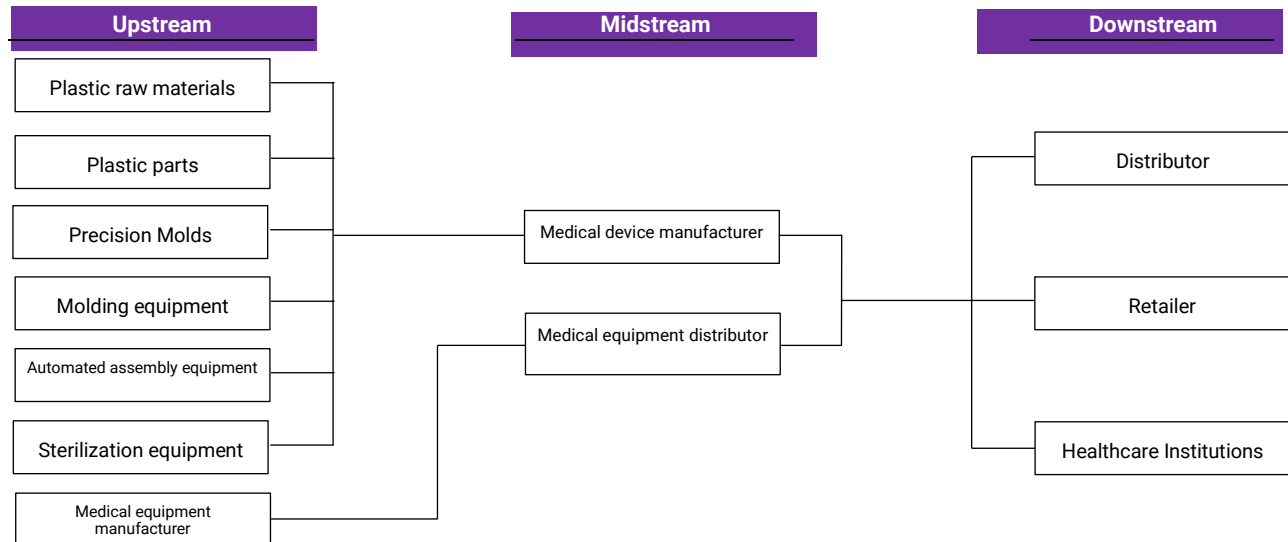
The industry linkages of medical imaging equipment—specifically ultrasound diagnostic equipment—across upstream, midstream, and downstream sectors are as follows:



The Company's medical imaging equipment products are positioned in the downstream segment of the industry. We sell ultrasound equipment from domestic and international brands to specialized departments within medical centers.

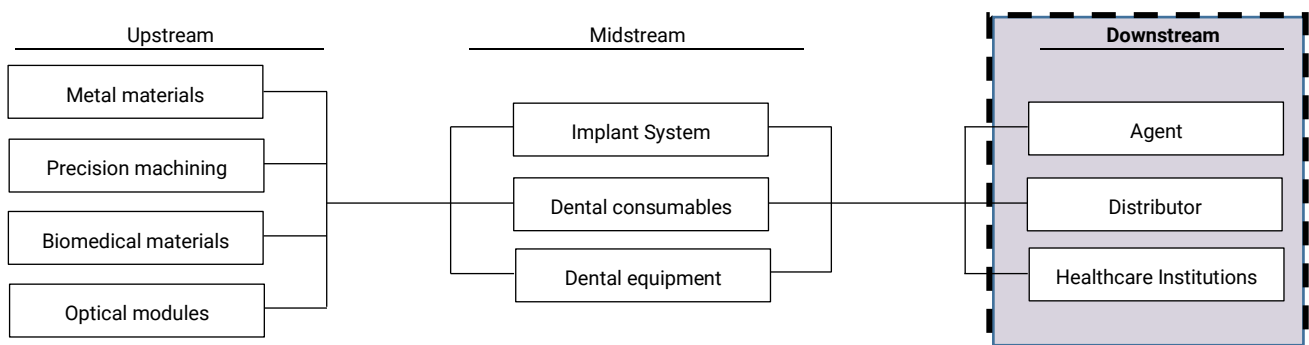
<Medical consumables>

The Company and its subsidiaries offer medical institutions through two business models: agency and in-house manufacturing. We provide high-quality products to medical facilities both domestically and internationally, as well as to overseas distributors. The relationships between upstream, midstream, and downstream industries for medical consumables are as follows:



<Medical services>

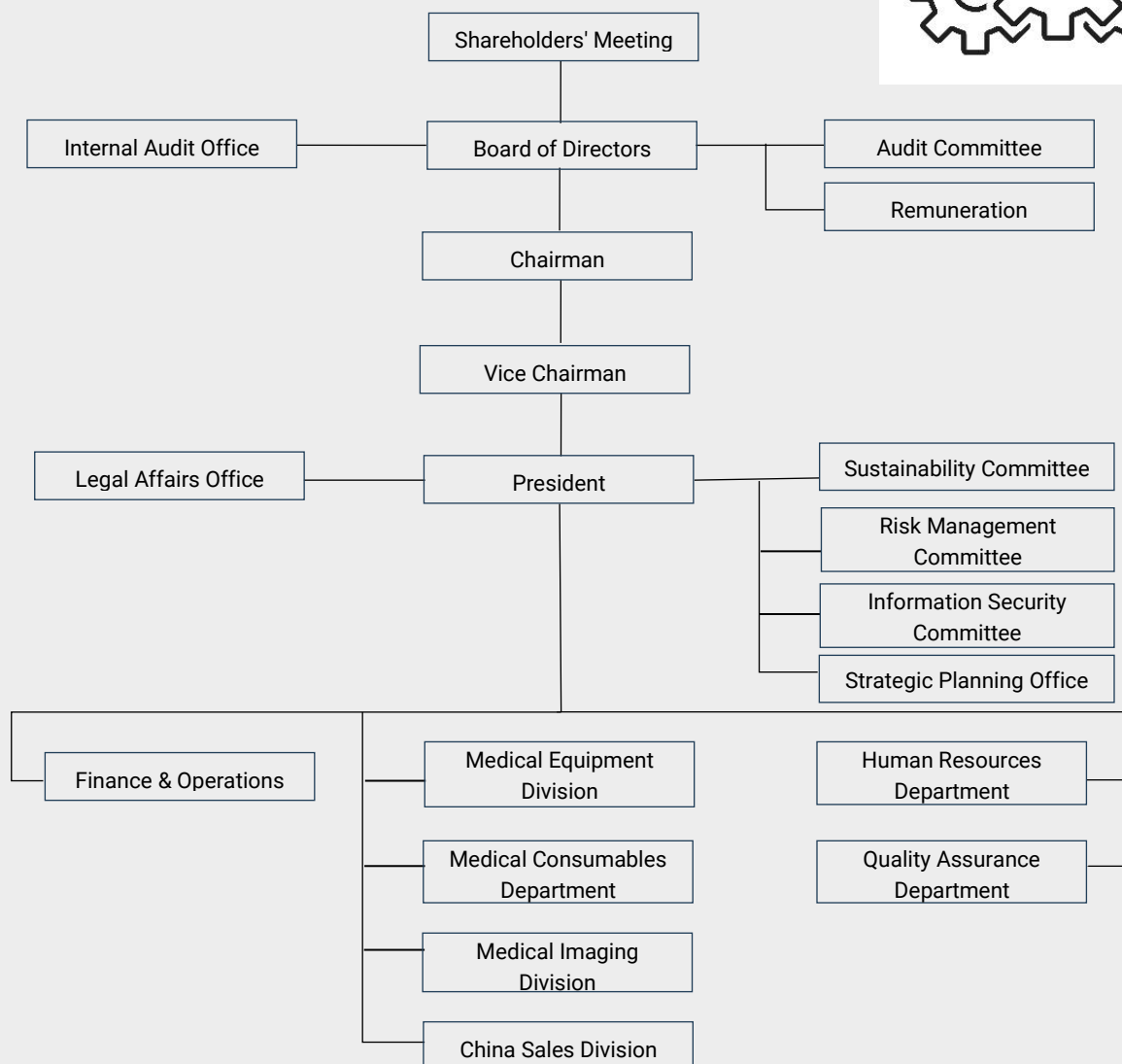
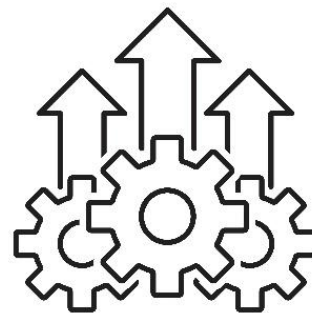
Our subsidiary BenQ AB DentCare offers a comprehensive range of dental medical devices, categorized into distributed brands and proprietary brands. Our distributed products are sourced primarily from internationally renowned dental suppliers, such as Meisinger and Kulzer. Meanwhile, our proprietary brand portfolio features dental implants and prosthetic components from our joint venture partner, AB Dental, alongside BenQ-branded products, including 3D printers, orthodontic thermoforming foils, thermoforming machines, dental endoscopes, oral care products, and other dental consumables. Based on market feedback and our own technologies, we have developed dental material products suitable for dentists and beneficial to patients. In summary, the upstream, midstream, and downstream industrial relationships of BenQ AB DentCare Corporation are as follows:



BenQ AB DentCare Corporation, a subsidiary of the Company, primarily distributes medical service products – including hearing aids, masks, and health supplements – from well-known domestic and international brands. It has vertically integrated online and offline channels through a virtual fusion business model to provide a comprehensive range of health products and services in the healthcare market.

1.4 Organizational Structure

<Organization Chart>



<Organizational Functions>

To establish a sound corporate governance framework, the Company has adopted its Corporate Governance Best-Practice Principles in accordance with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies. Furthermore, the Company has designed and effectively implemented an internal control system pursuant to the Regulations Governing Establishment of Internal Control Systems by Public Companies, which is subject to ongoing review and evaluation to ensure its continuous effectiveness. The Company's organizational structure is outlined below:

Department	Key Responsibilities
President	Establish the Company's operational structure, and evaluate and integrate operational plans across departments to ensure the achievement of business objectives. Plan and promote initiatives for operational streamlining and efficiency, and execute resolutions passed by the Board of Directors.
Internal Audit Office	Develop and execute the annual audit plan based on the results of risk assessments. In addition to assessing the effectiveness of the design and implementation of various control activities, assist department heads in monitoring the efficiency of their employees' performance and verifying compliance with laws, regulations, and internal policies.
Legal Affairs Office	Assist in drafting and reviewing the Company's external documents and contracts. Provide consulting and advisory services on legal matters and other related issues. Consult with external legal counsel.
Strategic Planning Office	Analyze future trends and competitive advantages of specific project products; develop new technologies for these products and participate in drafting the Company's medium- and long-term strategies and integration matters.
Finance & Operations (Finance Department/ Operations Support Department/IT Department)	The Finance Department is responsible for drafting the Company's accounting system, registering assets, reviewing and keeping accounting vouchers, operational or cost analysis, accounting statistics, cash budgeting, cashiering, and financial management. Its duties also include document receipt and dispatch, word processing, records management, and seal management. Furthermore, the department prepares for meetings of the board of directors and shareholders' meetings, issues shares and corporate bonds, and makes notifications and public announcements, and file shareholder-related matters as required by law. The Operations Support Department is responsible for managing assets and purchasing general supplies and assets, and requesting, purchasing, and declaring to customs domestic and foreign medical equipment and consumables. The IT Department is responsible for planning, establishing, and managing the Company's computer network connections; evaluating and planning various computer operating systems; conducting technical research and development for software; and maintaining and preserving computer data.
Medical Equipment Division	Responsible for domestic and overseas equipment sales and after-sales service, product reporting, pricing, production and sales coordination and analysis, recommendations for new product R&D, customer credit checks, training, and reconciling and collecting receivables, gathering intelligence and monitoring activities related to markets, competitors, and customers, as well as overseeing product positioning and market strategies for new market development. Guishan Plant is responsible for manufacturing equipment products and overseeing administrative affairs, documentation, and records management, procurement, the preparation and analysis of manufacturing costs, and computerized operations; as well as production scheduling, distribution, shipping, and warehousing, while overseeing production capacity and manufacturing processes. The Plant also oversees environmental protection and occupational health and safety matters.
Medical Consumables Department	Responsible for domestic and international sales and after-sales service of medical consumables, product notifications, pricing, production and sales coordination and analysis, recommendations for new product R&D, customer credit checks, training, and reconciling and collecting receivables, gathering market intelligence on competitors and customers, product positioning, and formulating market strategies for new market development. Taichung Plant is responsible for manufacturing medical consumables and overseeing administrative operations, including documentation, records management, procurement, and the preparation and analysis of manufacturing costs. Its scope of operations also includes IT systems, production scheduling, distribution, shipping, and the management of warehousing, capacity, and manufacturing processes. Additionally, the plant maintains environmental protection standards and occupational health and safety protocols.

Department	Key Responsibilities
Medical Imaging Division	Responsible for the sales and maintenance of domestic and overseas ultrasound and other imaging equipment; product pricing, market strategies, customer credit checks, and training.
China Sales Division	Responsible for sales and after-sales of medical devices, customer credit checks, customer development, production and sales coordination, customer communication, and reconciling and collecting receivables within the China region.
Quality Assurance Department	Responsible for inspecting equipment, medical consumables, self-manufactured products, raw materials, in-process goods, and finished products; process monitoring and recording; statistical analysis and the proposal of improvement strategies; and the management of ISO documents.
Human Resources Department	Responsible for managing and arranging matters related to employee compensation, bonus distribution, labor and health insurance, physical examinations, and other labor safety-related affairs. Implementing training procedures, work rules, performance appraisals, rewards and punishments, and other assessment matters, ensuring they are established, promoted, and improved in accordance with applicable regulations.
Audit Committee	Assist the Board of Directors in overseeing the quality and integrity of the Company's accounting, auditing, financial reporting processes, and financial controls.
Remuneration Committee	Evaluate the Company's remuneration policy and system for directors and officers from a professional and objective standpoint, and make recommendations to the Board of Directors.
Sustainability Committee	Promote and implement corporate governance, corporate social responsibility, and ethical corporate management; evaluate and advance corporate governance, environmental, and social responsibility-related matters.
Risk Management Committee	Ensure the Company's sustainable operations and sound risk management by establishing, implementing, monitoring, and maintaining risk management plans and related activities.
Information Security Committee	Ensure the confidentiality, integrity, availability, and compliance of information assets (including hardware, software, data, documents, and personnel related to information processing) to protect them from intentional or accidental threats, whether internal or external.

Note: The Sustainability Committee was established in 2024.

1.5 Operational overview

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



Enhancing Product Functionality and Deepening Overseas and Specialty Markets:

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

Medical Consumables and Dialysis Products:

During the domestic sales contract fulfillment year, the medical consumables sector strategically discontinued low-price contracts, effectively compensating for this by promoting new products and sustaining profitability. The export division likewise achieved significant advancements in acquiring new customers and securing licenses across multiple countries, thereby establishing a foundation for prospective growth. Moreover, its subsidiary, K2 International Medical Inc., inaugurated a new Rehabilitation Medicine Division to proactively expand market presence, thereby driving exemplary performance across all business units and attaining a new record in overall revenue. This outcome exemplifies the synergistic effect of its specialty extension and product integration strategies.

Expansion of Medical Services and Health Channels

Within the framework of the healthy living strategy, BenQ Healthcare has formally entered the beauty industry by diversifying the products portfolio and extending its brand agency network. This expansion includes the introduction of high-quality overseas agents, which has driven a substantial increase in revenue, thereby demonstrating considerable growth potential. In the domain of healthcare management, Concord Medical Co., Ltd. has integrated Concord BioMedical Co., Ltd. and Concord BioTech, thereby evolving into a comprehensive medical group encompassing Western medicine, veterinary medicine, and laboratory testing. In response to challenges presented by the current environment, BenQ Medical actively supports hospitals in optimizing costs and achieving accreditations through the consolidation of medical management resources. This strategic approach has resulted in a marked increase in overall revenue and gross profit, capitalizing on operational synergies. Confronted with external environmental changes and heightened market competition, BenQ Medical intends to maintain its focus on products upgrades and operational efficiency. The Company aims to enhance the functionality of its products and reinforce cost control measures to ensure market competitiveness, achieving an optimal balance of quality and price.

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

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

Consistent Expansion in Medical Equipment and Ultrasound: The medical equipment sector is expected to persist in nurturing key client relationships, thereby enhancing both the depth and breadth of collaboration. Furthermore, it will leverage existing medical distribution channels to expedite the promotion and market penetration of high-value products, thereby contributing to sustained overall growth. In addition to ongoing sales of its proprietary brand and representation of established European and American ultrasound brands, the medical imaging equipment segment has effectively extended the presence into more specialized departments within medical centers, health examination teams, and veterinary markets.

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

Streamline and Focus on Dental Materials: The operating policy will persist as "streamlined and focused" in order to optimize the cost structure. Distribution channels for implants and equipment will undergo adjustments, accompanied by the pursuit of strategic alliances. Additionally, the company

will prioritize the advancement of manufacturing orthodontic materials and allocate resources toward high-margin projects, with the objective of restoring operations to a profitable trajectory.

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

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

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

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

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

Developing a Precision Pain Management Ecosystem: In response to the emerging growth trends within the rehabilitation and physical therapy sectors, the group intends to concurrently expand the rehabilitation equipment market to establish a comprehensive industrial ecosystem. Emphasizing pain management, the group aims to achieve precise diagnosis and effective treatment. The plan includes the introduction of traditional Chinese medicine pain management products, integrating ultrasound technology and rehabilitation practices to create a fully integrated industrial ecosystem that combines traditional Chinese and Western medicine approaches for pain management.

Healthcare Management Embraces AI and Digital Transformation: Confronted with challenges including the adjustment of health insurance point values and inflation, healthcare management organizations, exemplified by Concord Medical Co., Ltd., intend to leverage the opportunity presented by the extended hospital accreditation cycle to expedite the integration of AI and digital transformation, thereby enhancing operational efficiency.

<Significant Indirect Economic Impacts>

In 2025, the U.S. tariff policies targeting selected imports presented no material impact on our operations or financial performance, as our current geographic footprint does not extend to the United States. We will continue to monitor shifts in the global economic and trade environment as well as supply chain risks to maintain the resilience and competitiveness of our operations.



<Consolidated Statement of Comprehensive Income>

Unit: thousands of NT\$; %

Item \ Year	2023	2024	2025
Revenue	4,543,001	4,767,352	5,253,989
Gross profit	1,345,434	1,448,364	1,689,511
Net operating profit	365,438	333,020	342,419
Non-operating income and expenses	7,660	-3,639	-7,842
Net income before tax	373,098	329,381	334,577
Net income after tax	263,192	237,253	217,621
Net profit attributable to owners of the parent	114,581	104,831	78,172
Earnings per share	2.57	2.35	1.75
Cash dividends per share (NTD per share)	2.00	1.65	2.00

<Parent-only Statement of Comprehensive Income>

Unit: thousands of NT\$; %

Item \ Year	2023	2024	2025
Revenue	432,524	468,207	402,619
Gross profit	129,261	111,415	100,422
Net operating loss	-21,717	-38,773	-48,881
Non-operating income and expenses	175,862	144,766	128,687
Net income before tax	154,145	105,993	79,806
Net profit for the period	135,469	104,831	78,172
Other comprehensive income (net of tax)	1,895	6,533	-208
Total comprehensive income for the period	137,364	111,364	77,964
Net profit for the period attributable to the Company's owners.	114,581	104,831	78,172
Current comprehensive income attributable to the owners of the Company	111,939	111,364	77,964

2. Sustainability Management

2.1 Corporate Sustainability

<Information Transparency and Strengthening Corporate Governance>

The Company is committed to upholding the rights and interests of its stakeholders. In addition to establishing dedicated departments and personnel to respond to stakeholder concerns, we actively enhance our corporate value and reputation as we strive to become a sustainability leader. Since our listing on the TPEX in 2015, we have consistently returned value to shareholders through the distribution of dividends, maintained sound capital planning and a robust financial structure, and provided investors with accurate, timely, and transparent operational data and financial figures. All mandatory disclosures required by the competent authorities are publicly available on the Market Observation Post System (MOPS) and the Company's official website. For 2025, all information required to be reported and announced by the competent authorities was disclosed within the statutory deadlines, with no major violations of information disclosure requirements.

<Fostering Community Relations and Practicing Local Care>

In addition to strictly complying with applicable laws and regulations to mitigate impacts on local communities and the environment, the Company engages with neighboring communities through various activities and maintains positive interactions with local stakeholders.

In 2025, no operations resulted in significant impacts on local communities or major complaints.

<Regulatory Compliance>

To ensure that the Company's operations and business execution comply with applicable regulations, all departments regularly review the status of domestic and foreign regulations applicable to their respective functions on an annual basis and adjust internal processes in accordance with the latest requirements. Given the unique nature of the medical device industry, BenQ Medical has established a regulatory affairs department dedicated to ensuring compliance with product-related laws and regulations. Furthermore, the Company stays abreast of the latest legal updates and practical insights through periodic information sharing with professional agents and consultants. External consultants or lawyers are engaged on an ad hoc basis to provide professional advice and assist with necessary legal proceedings to protect rights and interests when required.

No material violations or fines occurred in 2025.

<Risk Management>

BenQ Medical Technology has established the SOP for the Risk Management Committee to implement corporate-level risk management, continuously strengthening its risk management mechanisms to ensure stable operations.

The Company has established a Risk Management Committee to implement, promote, supervise, and maintain its risk management plans and related activities. Risks are identified, assessed, and addressed in accordance with internal risk management procedures, with the Risk Management Committee leading discussions on risk management issues.

No major risk events occurred in 2025 that had a material impact on the Company's operations.

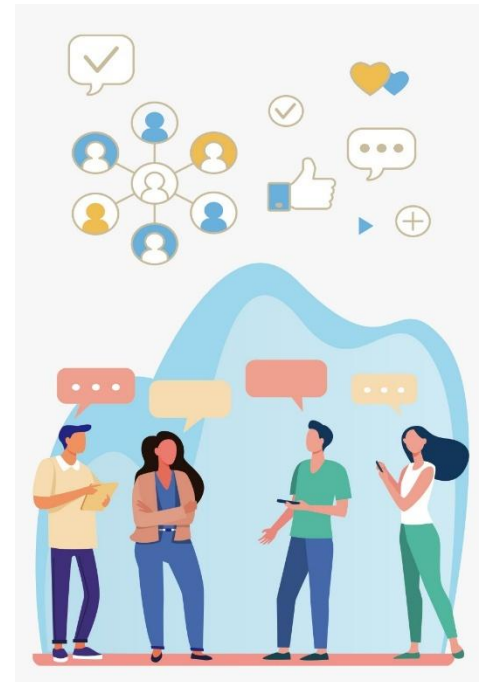
2.2 Stakeholder Identification and Engagement

Stakeholders refer to entities or individuals affected by the Company's operations, products, and services. In recent years, all sectors of society have gradually raised ethical expectations for companies, maintaining that beyond pursuing profit maximization, companies should enhance employee satisfaction and balance the interests of all stakeholders to create win-win outcomes for both companies and society. To achieve win-win outcomes, companies should first understand and fulfill their responsibilities toward stakeholders and the general public. Through active communication and engagement, companies can assess the extent of stakeholder influence and analyze their specific needs for risk-related information, and ensure that mutual communication is effective and accurate to mitigate potential risks.

<Stakeholder Identification>

In accordance with the stakeholders defined in the GRI Standards, and with reference to the AA1000 Stakeholder Engagement Standard (based on dependency, responsibility, tension, influence, and diverse perspectives), the Company, following discussions between relevant internal departments, has identified its primary stakeholders as investors, employees, customers, communities, suppliers, and government authorities.

The Company is committed to maintaining positive interactions with stakeholders and promoting various internal and external communication initiatives. Issues of key concern to each stakeholder group are systematically integrated into the responsibilities and annual work plans of relevant departments. Furthermore, through cross-departmental collaboration, the Company effectively addresses evolving environmental trends and regulatory amendments to meet stakeholder expectations. To maintain clear and effective communication channels and ensure the achievement of relevant tasks, each contact point provides feedback and information to management to serve as a reference for future improvements or planning.



<Stakeholder Concerns and Communication Channels>

We firmly believe that fulfilling corporate social responsibility requires more than just our own efforts. Building mutual trust and cooperation with stakeholders through diverse communication channels is the key to securing long-term sustainable operations. To facilitate seamless contact and communication, we have provided dedicated inquiry mailboxes and hotlines on both our internal and external websites. Furthermore, the Company discloses the latest financial information, news, product descriptions, and corporate governance details on the Market Observation Post System (MOPS) and the corporate website for public access at any time.

We highly value stakeholder feedback. Our communication channels enable us to understand and respond to key issues promptly, while also allowing us to review our management strategies and performance to drive continuous improvement. The key issues, communication channels, and frequency of engagement with stakeholders are detailed below:

Stakeholder Group	Key Issues	Communication Channels	Frequency	2025 Communication Outcomes
Investors	1.5 Operational performance 3.2 Ethical Corporate Management 3.3 Risk Management 3.5 Product Responsibility 4.1 Climate Change and Carbon Management 4.2 Greenhouse Gas Management 4.3 Energy Management	Corporate social responsibility website and reports Annual General Meeting Investor Conference Financial Statements Official Website IR Email Investor Forum Institutional Investor Visits	Annually Annually Annually Quarterly As needed As needed As needed As needed	1 shareholders' meeting 1 investor conference Maintained ongoing communication through calls and emails.
Customers	3.4 Information Security Management 3.5 Product Responsibility 3.6 Customer Service 4.1 Climate Change and Carbon Management 4.2 Greenhouse Gas Management 4.3 Energy Management 5.5 Labor Rights and Equality 5.7 Occupational Safety and Health Management	Corporate social responsibility website and reports Customer Satisfaction Survey Review Meetings with Customers Customer Audits Official Website	Annually Annually As needed As needed As needed	Customer feedback is promptly shared with senior executives across departments. This open communication enables us to develop concrete action plans and rapidly respond to customer needs and expectations.
Suppliers	3.7 Supply Chain Management 3.3 Risk Management 4.1 Climate Change and Carbon Management 4.2 Greenhouse Gas Management 4.3 Energy Management 5.5 Labor Rights and Equality	Corporate social responsibility website and reports Questionnaire Surveys and Annual Audit Visits Supplier Audits Regular Review Meetings Environmental, Health, and Safety Management Briefings	Annually Annually Annually Quarterly As needed	Annual Supplier Evaluation Requiring suppliers to respond to corporate social responsibility surveys and promoting the e-procurement process

Stakeholder Group	Key Issues	Communication Channels	Frequency	2025 Communication Outcomes
Employees	5.1 Talent Recruitment and Development 5.3 Employee Retention and Development 5.4 Performance Management System 5.5 Labor Rights and Equality 5.6 Employee Well-being and Care	Labor-management meetings Employee Performance Appraisal Employee Welfare Committee meetings Intranet Official Email	Quarterly Semi-annually As needed As needed Real-time	Labor-management and welfare committee meetings are held regularly, supplemented by an internal communication mailbox to ensure real-time engagement and open communication.
Communities	4.4 Water Resource Management 4.5 Waste Management 6.1 Charitable Activities	Corporate social responsibility website and reports Donations or contributions to various charitable activities Official Website Contact Email	Annually As needed As needed As needed	Participated in 4 volunteer service activities
Government	2.1 Corporate Sustainability 3.2 Ethical Corporate Management 4.1 Climate Change and Carbon Management 4.2 Greenhouse Gas Management 4.3 Energy Management 5.5 Labor Rights and Equality 5.7 Occupational Safety and Health Management	Official correspondence MOPS website Official Website Briefings and activities organized by government departments	Real-time Real-time As needed As needed	We maintain continuous communication on key material topics, including ethical corporate management, 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 contribution, while consistently optimizing our management systems.

2.3 Management of Material Topics

<Identification of Material Topics>

The Company has established a material topic identification process in accordance with the GRI Standards and industry characteristics to identify sustainability issues that have a significant impact on its operations and stakeholders. We evaluate material topics by aligning them with our corporate strategy and development direction, while comprehensively assessing stakeholder concerns, societal expectations, regulatory requirements, industry trends, alongside our actual or potential impacts on the economy, environment, and society.

We leverage our stakeholder communication mechanisms, internal and external issue collection, peer benchmarking, and the GRI Standards guidelines as the foundation for identifying and assessing these material topics. In 2025, we conducted a sustainability issue survey targeting key stakeholders, including shareholders, customers, suppliers, and employees. A total of 54 valid responses were collected, and the level of concern and materiality of the issues for each stakeholder group were statistically analyzed based on the survey results.

Our material topic identification process comprises:

1. Identification and Categorization of Sustainability Issues
2. Stakeholder Survey and Materiality Analysis
3. ESG Impact Assessment
4. Materiality Matrix Analysis and Ranking
5. Management Review and Confirmation

Guided by the principle of materiality, we incorporate issues that exert a significant impact on our operations, the economy, the environment, and society within our annual sustainability management priorities and the scope of our information disclosure.

2025 Material Topics of Concern to Key Stakeholders:

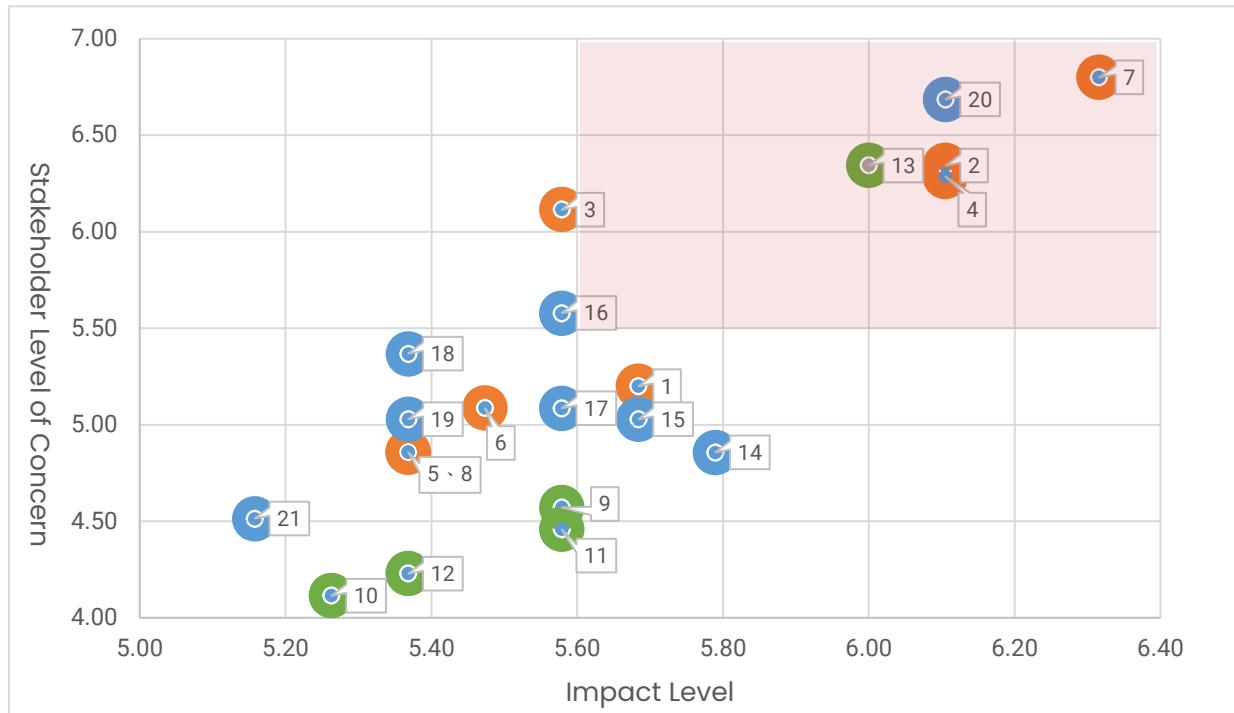
Economic	Environmental	Social
- Corporate Sustainability - Operational performance - Ethical Corporate Management - Risk Management - Information Security Management - Product Responsibility - Customer Service - Supply Chain Management	- Climate Change and Carbon Management - Greenhouse Gas Management - Energy Management - Water Resource Management - Waste Management	- Talent Recruitment and Development - Diversity and Non-discrimination - Employee Retention and Development - Performance Management System - Labor Rights and Equality - Employee Well-being and Care - Occupational Safety and Health Management - Charitable Activities

<Materiality Analysis Results>

Based on the stakeholder survey results, we assessed the ESG impact of each material topic through a weighted approach, combining this with stakeholder levels of concern.

Our analysis reveals that Customer Service, Occupational Health and Safety Management, Operational Performance, Risk Management, and Greenhouse Gas Management are the most impactful material topics, which we have fully integrated into our corporate sustainability and operational strategies.

Beyond reflecting the high priorities of our stakeholders, these material topics are vital to our operational resilience and sustainability performance. Consequently, we have designated them as priority management issues, integrating them into annual objectives and action plans. We will continuously monitor performance and risk dynamics to ensure that all associated impacts are effectively managed and addressed.



BenQ Medical Materiality Ranking

Ranking	Impact Level	Ranking	Impact Level
1	Customer Service 7	12	Talent Recruitment and Development 14
2	Occupational Safety and Health Management 20	13	Product Responsibility 6
3	Operational performance 2	14	Employee Well-being and Care 19
4	Risk Management 4	15	Supply Chain Management 8
5	Greenhouse Gas Management 13	16	Information security management 5
6	Ethical Corporate Management 3	17	Energy Management 9
7	Employee Retention and Development 16	18	Waste Management 11
8	Corporate Sustainability 1	19	Charitable Activities 21
9	Labor Rights and Equality 18	20	Climate Change and Carbon Management 12
10	Diversity and Non-discrimination 15	21	Water Resource Management 10
11	Performance Management System 17		

<Material Topics Mapping Table>

Stakeholder concerns have always been a primary consideration for the Company. In addition to maintaining communication through various stakeholder engagement channels, we address material topics in different chapters. The following table presents the boundaries of these material topics, their applicable GRI Standards, and the chapters in which they are addressed. Beyond examining the impacts of material topics both within and outside the organization, the Company has also developed a management approach for each material topic. Embracing the philosophy of sustainable development, BenQ Medical designs and implements a tailored management approach for each material topic. We aim to respond effectively to the expectations of internal and external stakeholders by embedding the spirit of corporate social responsibility into our corporate culture. Guided by the goals and strategies set forth in these management approaches, we regularly review our progress and disclose the results in our Corporate Social Responsibility Report. This process helps us remain focused on key issues, continuously refine our management policies, and evaluate and update our management approaches based on feedback received from stakeholders.

The following table outlines five material topics and, in line with the GRI Standards and industry characteristics, discloses the applicable GRI Standards and response chapters for each topic to address the concerns of our stakeholders.



2025 Material Impact Topics	Impact Boundary			Impact Dimension				Material Topic	Response Chapter
	BenQ Medical	Suppliers	Customers	Economic	Environmental	Social	Human Rights		
Operational performance	■	■	■	■		■		201 Economic Performance	CH 1.5
Risk management	■	■	■	■				201 Economic Performance	CH 3.3
Customer Service	■		■	■		■		416 Customer Health and Safety	CH 3.6
Greenhouse Gas Management	■	■	■	■	■			201 Economic Performance 305 Emissions	CH 4.2
Occupational Safety and Health Management	■	■		■		■	■	403 Occupational Safety and Health	CH 5.7

<Management Approach to Material Topics>

Material Topic	Operational performance
Impact Description	Financial performance reflects a company's operational status and efficiency. By strengthening its financial structure and corporate governance and implementing cost control, the Company steadily enhances economic value and provides returns to all stakeholders, thereby achieving the long-term goal of sustainable development.
Impact Boundary	■ Customers ■ BenQ Medica ■ Suppliers
Impact Dimension	■ Economic □ Environmental ■ Social □ Human Rights
Impact Timeframe	■ Actual impact that has occurred □ Potential impact within the next year □ Potential impact within the next 2-3 years □ Potential impact in more than 3 years
Policy	We prioritize profitability enhancement over the pursuit of revenue growth.
Commitment	We are committed to pursuing sustainable operations and long-term stable profitability, thereby creating long-term economic value to share with shareholders, employees, customers, suppliers, and other key stakeholders.
Goals and Targets	Continuously enhance profitability.
Action Plans	Revenue growth targets, profitability, dividend policy, total shareholder return, and credit ratings.
Monitoring Mechanism	We hold monthly review meetings for in-depth analysis and evaluation by comparing current results against historical data and assessing the achievement rates of our annual operational targets.
Performance Outcomes	We achieved a consolidated revenue of NT\$5.254 billion in 2025, marking a 10% increase over the previous year.
Stakeholder Engagement	We release board-approved financial statements on a quarterly basis, and regularly publish revenue, self-assessed financial figures, and official financial statements as references for investors and shareholders.

Material Topic	Risk Management
Impact Description	We recognize that our operations are exposed to strategic, operational, financial, and regulatory risks. Failure to manage these risks effectively may result in operational disruptions, financial losses, or reputational damage, ultimately threatening long-term development and stakeholder interests.
Impact Boundary	■ Customers ■ BenQ Medical ■ Suppliers
Impact Dimension	Economic □ Environmental □ Social □ Human Rights
Impact Timeframe	■ Actual impact that has occurred ■ Potential impact within the next year □ Potential impact within the next 2-3 years □ Potential impact in more than 3 years
Policy	(1) To ensure the Company's sustainable operations, the Risk Management Committee shall annually identify, assess, address, report on, and monitor risks that may adversely impact the Company's operational objectives. (2) Risks shall be identified and controlled before an incident occurs, losses shall be mitigated during the incident, and the provision of products and services shall be promptly restored after the incident. Business continuity plans shall be established for major risk scenarios identified by the Risk Management Committee. (3) For risks that fall within our risk tolerance, different management tools may be employed based on a consideration of risk management costs; however, this does not apply to the following scenarios. ✓ Risks that pose a negative impact on employee life safety ✓ Risks that may result in non-compliance with laws and regulations; and

Material Topic	Risk Management
	✓ Risks that could adversely affect the Company's reputation
Commitment	We continue to deliver products and services that create long-term value for customers, shareholders, employees, and society.
Goals and Targets	Material risk mitigation completion rate $\geq 95\%$
Action Plans	Each department conducts annual risk identification and assessment based on the Risk Assessment Checklist to define primary risk control items along with their mitigation measures. Furthermore, they make annual execution plans to systematically implement risk management and mitigate operational risks.
Monitoring Mechanism	Through quarterly Risk Management Committee (RMC) meetings, we regularly review material risks identified by each department and their management action plans. We track execution progress and the effectiveness of improvements to ensure that the risk management mechanism operates continuously to effectively mitigate potential operational impacts.
Performance Outcomes	In 2025, a total of 18 RMC projects were tracked, with control progress aligned with expectations; 100% of all material risks were mitigated.
Stakeholder Engagement	Risk management updates and performance are presented during quarterly RMC meetings for stakeholder reference.

Material Topic	Customer Service
Impact Description	Medical device products directly impact patient safety and user health. Through robust customer service management mechanisms, product training, after-sales technical support, customer complaint handling, and product quality management processes, we ensure that customer needs are addressed in a timely manner, thereby mitigating product use risks and minimizing the probability of potential safety incidents.
Impact Boundary	■ Customers ■ BenQ Medical □ Suppliers
Impact Dimension	■ Economic □ Environmental ■ Social □ Human Rights
Impact Timeframe	■ Actual impact that has occurred □ Potential impact within the next year □ Potential impact within the next 2-3 years □ Potential impact in more than 3 years
Policy	Guided by our core philosophy of "designing and manufacturing products and services that fulfill intended efficacy and safety requirements in compliance with applicable regulations to satisfy customer needs", we leverage a comprehensive quality management system, product risk management, and post-market surveillance mechanisms to ensure that safety and efficacy are maintained throughout all stages of the product life cycle, including design, manufacturing, sales, and use.
Commitment	Placing customer needs and user safety at the very core of our operations, we continuously strengthen our customer service management mechanisms by establishing a comprehensive process for customer communication, complaint handling, and product feedback and improvement. This ensures that customer inquiries are addressed promptly while enhancing product safety through continuous improvement.
Goals and Targets	Number of major product safety incidents: 0
Action Plans	- We collect, evaluate, investigate, and implement corrective actions for all customer feedback in strict accordance with the Customer Complaint Control Procedure. - We conduct rigorous risk assessments for any product safety issues and initiate corrective and preventive actions (CAPA) whenever necessary. - We actively perform post-market surveillance (PMS) and product safety monitoring to collect market feedback. - We organize product operation training and technical support to ensure customers can use our products safely and correctly. - We continuously analyze customer feedback and complaint trends to provide a data-driven

Material Topic	Customer Service
	foundation for ongoing product improvements and risk management.
Monitoring Mechanism	We regularly track the status of customer complaint resolutions, major product safety incidents, product improvement measures, and customer feedback results, while ensuring supervision and continuous improvement through quality management systems and management review mechanisms.
Performance Outcomes	No major product safety incidents occurred in 2025
Stakeholder Engagement	The Quality Assurance Department regularly consolidates customer service and product safety management performance data to conduct improvement reviews. These findings are reported to the General Manager and top executives of all departments during the annual management review meeting to ensure that all corrective measures are effectively implemented and address stakeholder expectations.

Material Topic	Greenhouse Gas Management
Impact Description	Climate change has emerged as a critical global sustainability issue. Greenhouse gas emissions generated by business operations may have long-term environmental impacts and exacerbate global warming. Companies that fail to properly manage their carbon emissions may face transition risks, including carbon pricing, supply chain decarbonization requirements, and investor pressure. On the other hand, cutting emissions and boosting energy efficiency lowers costs, strengthens brand image, and enhances global supply chain competitiveness. Therefore, we identify greenhouse gas management as a material environmental issue, mitigating climate impacts through emission tracking, reduction targets, and low-carbon operations.
Impact Boundary	■ Customers ■ BenQ Medical ■ Suppliers
Impact Dimension	■ Economic ■ Environmental □ Social □ Human Rights
Impact Timeframe	■ Actual impact that has occurred ■ Potential impact within the next year □ Potential impact within the next 2-3 years □ Potential impact in more than 3 years
Policy	We conduct greenhouse gas inventories in accordance with ISO 14064-1 and manage climate-related risks and opportunities following international sustainability disclosure frameworks such as TCFD, GRI, and SBTi.
Commitment	We have set a long-term carbon reduction pathway by the Science Based Targets initiative (SBTi) to steadily progress toward 2050 Net-Zero.
Goals and Targets	Reduce annual GHG emissions by 5%
Action Plans	We continuously drive energy efficiency and advance carbon emission management measures. First, by adopting high-efficiency equipment and optimizing production processes, we improve energy efficiency to lower energy consumption and carbon emissions during production. Second, we perform regular greenhouse gas inventories and energy audits to track various emission sources and guide our carbon reduction measures accordingly.
Monitoring Mechanism	We conduct regular reviews of energy consumption and carbon emissions data, evaluating the progress and outcomes of carbon reduction initiatives through internal management and sustainability committee meetings. Furthermore, key environmental indicators are integrated into our corporate sustainability and internal performance management mechanisms to ensure the continuous execution of the carbon reduction strategy and the steady achievement of our reduction targets.
Performance Outcomes	In 2025, greenhouse gas emissions decreased by 89.45 tCO ₂ e compared to 2024, representing a 13.4% annual reduction that successfully achieved our yearly decarbonization target.
Stakeholder Engagement	Through regular information disclosure and the publication of our sustainability reports, we share our carbon management achievements and future roadmap with our stakeholders.

Material Topic	Occupational Safety and Health Management
Impact Description	We view occupational health and safety (OHS) as a fundamental pillar of our operations. Without proper safety management and health protection measures in the workplace, our employees may be exposed to occupational injuries or diseases, which could adversely affect their physical and mental well-being as well as our operational efficiency. Therefore, we commit to a robust OHS management system. By doing so, we can minimize workplace accidents and also foster a secure environment for our team while strengthening our corporate reputation.
Impact Boundary	☐ Customers ☒ BenQ Medical ☒ Suppliers
Impact Dimension	☒ Economic ☐ Environmental ☒ Social ☒ Human Rights
Impact Timeframe	☒ Actual impact that has occurred ☐ Potential impact within the next 2-3 years ☐ Potential impact within the next year ☐ Potential impact in more than 3 years
Policy	1. We comply with all applicable occupational health and safety regulations. 2. We have established a comprehensive occupational health and safety management system. 3. We continuously improve the safety of our workplace environments. 4. We promote occupational hazard prevention measures. 5. We enhance safety training for all employees.
Commitment	1. We provide a safe and healthy working environment. 2. We actively prevent occupational accidents and diseases. 3. We continuously improve the occupational health and safety management system. 4. We strengthen employee safety awareness and promote health and wellness.
Goals and Targets	0 major occupational accidents
Action Plans	1. In accordance with the Occupational Safety and Health Act, workplace environment monitoring—including carbon dioxide, noise, and organic solvents—has been implemented once every six months. 2. In accordance with the implementation rules of the Fire Protection Act, a fire protection plan has been established and disaster (fire) evacuation drills are conducted every six months, with monthly inspections of fire evacuation facilities. 3. To ensure employee work safety, the Company has implemented protective gear management procedures and conducts monthly inspections and replacements of protective gear. 4. Once a week, we collaborate with St. Martin Hospital to provide worker health services, including health guidance, occupational disease prevention, health checkup result evaluations and health education, environmental improvements, and job function assessments. 5. We provide occupational health and safety training for new employees on a monthly basis and for existing employees once every three years (3 hours per session). 6. Regular health checkups and special work health checkups are conducted annually. 7. To ensure contractor operational safety, BenQ Medical has established Contractor Environmental, Safety, and Health Management Regulations to familiarize contractors with the working environment, potential hazards, and relevant safety and health requirements. All construction personnel entering the plant are required to complete environmental, safety, and health training. Throughout the construction period, in addition to on-site supervision by the responsible department, work safety personnel conduct periodic audits. 8. To implement occupational safety and health management and ensure a safe working environment, procedures for machinery and equipment have been established, along with daily inspections and monthly maintenance checks. 9. Accident response procedures were established to investigate the root causes of accidents and develop improvement measures based on accident severity and classification. Following each accident, a thorough investigation of the root cause was conducted, and improvement measures proposed by the affected facility were statistically assessed and evaluated monthly. 10. To effectively supervise and manage hazardous materials within the facility and ensure compliance with hazardous material labeling and communication regulations, a hazardous substance control procedure has been established. The facility reviews its list of hazardous materials used on site every six months. 11. To prevent personnel safety risks due to aging hardware in the workplace, each department has conducted workplace inspections and hazard assessments at least once a year, and has repaired and updated facilities as needed.

Material Topic	Occupational Safety and Health Management
Monitoring Mechanism	We regularly review the occurrence of occupational accidents, safety inspection results, and key safety performance indicators, while evaluating the implementation of safety measures through Occupational Safety and Health Committee meetings or other relevant management meetings.
Performance Outcomes	Number of occupational accidents in 2025: 1.
Stakeholder Engagement	We publicly disclose our occupational health and safety management policy, measures, and performance results through our sustainability reports and official website. By sharing these achievements and our efforts in workplace safety and employee protection, we keep external stakeholders informed while strengthening our corporate sustainability governance through transparent disclosure.

3. Corporate Governance

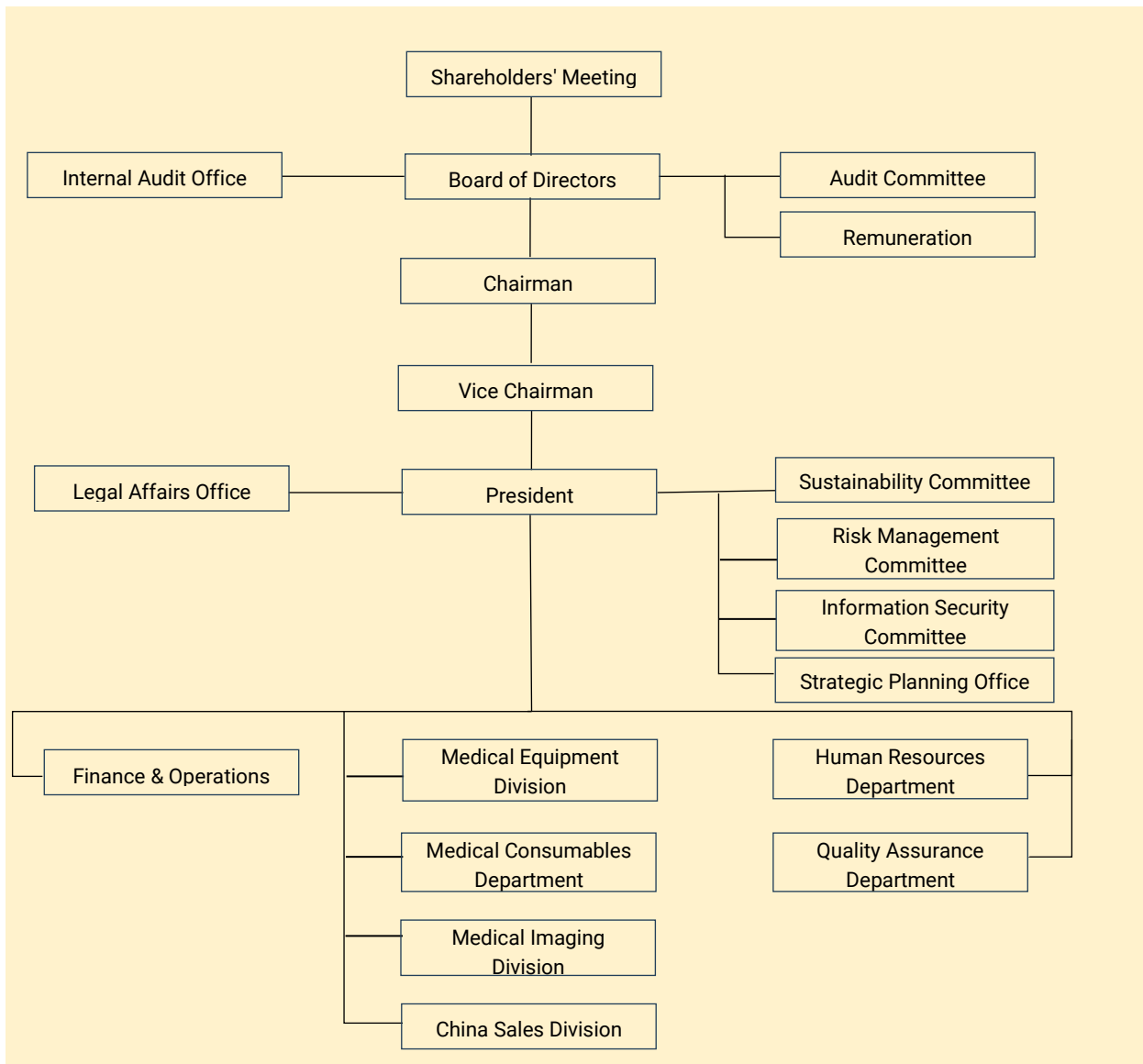


3.1 Corporate Governance Framework

BenQ Medical has established its corporate governance framework and implementation practices in accordance with the Company Act, the Securities and Exchange Act, and other applicable laws and regulations of the Republic of China. Our corporate governance structure consists of three bodies: the Board of Directors, the Audit Committee, and the Remuneration Committee. The Audit Committee and the Remuneration Committee are composed entirely of independent directors, and all directors (including independent directors) are elected by shareholder vote.

Led by the Chairman, the Board of Directors forms the backbone of our governance structure, responsible for shaping strategic business directions and executing shareholder resolutions. To support management, our Internal Audit department reviews control systems and provides recommendations based on the board-approved internal control framework.

Guided by our internal articles of incorporation, we clearly define the roles and responsibilities of each department, achieving robust corporate governance through a system of checks and balances between the General Shareholders' Meeting and the Board of Directors. To drive our governance initiatives, we focus on: strengthening board functions, respecting shareholder and stakeholder rights, enhancing information transparency, and implementing rigorous internal control and audit systems. The following sections outline the operations of our Board and functional committees, alongside our practices in corporate governance, ethical corporate management, and risk management. Our corporate governance structure is illustrated in the diagram below:



<Board of Directors>

As the highest governing body of the Company, the Board of Directors is elected by the shareholders' meeting in accordance with the Rules for Election of Directors. The 15th Board of Directors consists of seven directors with extensive academic and professional experience. A chairman has been elected by law as the highest-ranking manager and legal representative of the Company, to ensure the Company's sound operations and compliance with applicable laws and regulations. Led by the Chairman, the Board of Directors regularly reviews reports from the management team regarding the Company's overall operations, performance targets, growth plans, and sustainable development. Furthermore, directors engage in regular communication with the management team and employees at all levels to understand and respond to stakeholder expectations in a timely manner. We have provided dedicated stakeholder communication channels, including a mailbox, allowing stakeholders to submit inquiries and feedback at any time. All submissions are handled and addressed by designated personnel to ensure seamless and transparent communication.

We have organized a Sustainability Committee, which is chaired by the General Manager. Under this committee, a dedicated working group—composed of members appointed by the heads of each division—meets at least once a year to set our annual corporate sustainability targets across economic, environmental, and social dimensions and execute action plans. We prepare our sustainability report in accordance with the GRI Standards, with the aim of aligning with international best practices. The Board of Directors regularly reviews our sustainability targets and performance. Going forward, we will also prepare an annual sustainability report for submission to the Board of Directors to evaluate the performance of various departments across economic, environmental, and social dimensions. This ensures that our sustainability strategy remains aligned with stakeholder expectations and fulfills our corporate vision.

<Diversity and independence of the Board of Directors>

The Company adopted the "Corporate Governance Best Practice Principles" on October 8, 2015, following approval by the Board of Directors, and included a diversification policy in Chapter 3, "Strengthening the Functions of the Board of Directors." The Company's board member nomination and selection process utilizes a candidate nomination system. Beyond assessing the academic credentials and experience of each candidate, stakeholder feedback is considered, and the "Regulations Governing Election of Directors" and the "Corporate Governance Best Practice Principles" have been followed to ensure board diversity and independence.

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

- I. Operational judgment
- II. Accounting and financial analysis skills
- III. Operational management skills (including the management of subsidiaries)
- IV. Crisis management capabilities
- V. Industry knowledge
- VI. International Market Outlook
- VII. Leadership ability
- VIII. Decision-making ability
- IX. Risk management knowledge and capabilities



<Board of Directors Diversity>

Name of director	Basic components									Diversified industries and professional expertise				
	Nationality	Gender	Also an employee of the Company.	Age			Tenure as an independent director			Operational management	Finance and banking	Knowledge of the medical industry	Information technology	Academic research
				51 60	61 70	71 80	3 years or less	3-9 years	9 years or more					
Chi-Hong (Peter) Chen	Republic of China	Male			V					V	V	V	V	
Houng-Pei (Harry) Yang	Republic of China	Male	V		V					V	V	V	V	
Er-An (Steve) Chu (Note)	Republic of China	Male	V	V						V	V	V	V	
Sheng-Lung (Danny) Shen	Republic of China	Male		V						V	V		V	
Chin-Tung (Daniel) Chang	Republic of China	Male				V			V	V	V	V		
Kuang-Jen (KJ) Chou	Republic of China	Male				V	V			V	V		V	
Hsuan-Lien (Miranda) Chu	Republic of China	Female		V			V			V	V			V

Based on the list of BenQ Medical's 15th Board of Directors as of the annual report's publication date, 2 directors (29%) were employees of the company, and 3 directors (43%) were independent directors. Three directors were between the ages of 51 and 60, two directors were between the ages of 61 and 70, and two directors were between the ages of 71 and 80. Two independent directors had served for less than 3 years, and one independent director had served for more than 9 years. Each director and independent director possesses a diverse range of industry and professional expertise in areas such as operations, management, and finance. Directors Chi-Hong (Peter) Chen, Houng-Pei (Harry) Yang, and Er-An (Steve) Chu, along with independent director Chin-Tung (Daniel) Chang, have knowledge of and experience in the medical industry. Directors Chi-Hong (Peter) Chen, Houng-Pei (Harry) Yang, Er-An (Steve) Chu, Sheng-Lung (Danny) Shen, and independent director Kuang-Jen (KJ) Chou specialize in information technology. Independent director Hsuan-Lien (Miranda) Chu has a long-standing career in academia and has made significant contributions to the company's business operations.

Note: Corporate Director Representative Michael Guan retired on January 1, 2026. BenQ Corporation's board of directors appointed Er-An (Steve) Chu as its representative on January 1, 2026. Er-An (Steve) Chu assumed the position of General Manager on the same day.

Achieved management goals:

- I. The number of directors who also serve as the Company's managers does not exceed one-third of the total number of directors.
- II. Independent directors hold at least one-third of the board seats.
- III. Directors (including independent directors) have no spousal relationships or kinship within the second degree.
- IV. The board includes directors of any gender.

As of the publication date of the 2026 annual report, the Company's board of directors consisted of seven members, including three independent directors, who represented one-third (43%) of the total board. The independent directors all meet the requirements for independent directors as set forth by the Securities and Futures Bureau of the Financial Supervisory Commission. Furthermore, no circumstances exist between each director and independent director as prescribed in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act. The directors (including independent directors) are not related to each other by marriage or to within the second degree of kinship.

<Board Performance Evaluation>

The results of the internal evaluation have been submitted to the Company's first Board of Directors meeting of 2026.

Evaluation cycle	Once a year							
Evaluation period	January 1, 2025, to December 31, 2025							
Evaluation scope	Board of Directors and individual directors				Functional committees (including the Audit Committee and the Remuneration Committee)			
Evaluation method	Board of Directors' Internal Self-evaluation				Internal self-evaluation of functional committees			
Description	Mastery of company objectives and mission, participation in company operations, internal relationship management and communication, improving board decision-making quality, board composition and structure, understanding director responsibilities, director nomination and selection, professional development and continuing education, internal controls.				Participation in company operations; functional committee duty awareness; functional committee decision quality; functional committee composition and member selection; internal control.			
Evaluation results	Excellent	Good	Standard	To be improved.	Excellent	Good	Standard	To be improved.
	For the Company's 2025 evaluation of the Board of Directors and individual members, the achievement rate was 97.14%, and the evaluation result was "Excellent."				The Company's Audit Committee and its members achieved a 95.67% completion rate in their internal evaluation for fiscal year 2025, and the results were rated as "Excellent." For the Company's 2025 evaluation of the Remuneration Committee and its individual members, the achievement rate was 91.67%, and the result was rated "Excellent."			

In accordance with the Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE/TPEX Listed Companies, all Board members shall receive at least six hours of continuing education annually to enhance their knowledge and expertise on economic, environmental, and social issues. Continuing education in 2025:

Title Name	Date of course Hours of continuing education	Organizer Course title
Chairman Chi-Hong (Peter) Chen	June 19 3 hours	Taiwan Institute for Sustainable Energy Research Sharing Labor Rights Trends and Corporate Practices in the Global Supply Chain
	November 13 3 hours	Taiwan Independent Directors Association Major overhaul of the financial statements! The Ultimate Guide to IFRS 18: Presentation and Disclosure in Financial Statements
Vice Chairman Houng-Pei (Harry) Yang	June 19 3 hours	Taiwan Institute for Sustainable Energy Research Sharing Labor Rights Trends and Corporate Practices in the Global Supply Chain
	November 13 3 hours	Taiwan Independent Directors Association Major overhaul of the financial statements! The Ultimate Guide to IFRS 18: Presentation and Disclosure in Financial Statements
Director Michael Guan	April 11 3 hours	Taiwan Institute of Directors Upgrade of Corporate Governance: Forging a New Talent

Title Name	Date of course Hours of continuing education	Organizer Course title
(Note)		Competitive Landscape.
	November 13 3 hours	Taiwan Independent Directors Association Major overhaul of the financial statements! The Ultimate Guide to IFRS 18: Presentation and Disclosure in Financial Statements
Director Sheng-Lung (Danny) Shen	June 19 3 hours	Taiwan Institute for Sustainable Energy Research Sharing Labor Rights Trends and Corporate Practices in the Global Supply Chain
	November 13 3 hours	Taiwan Independent Directors Association Major overhaul of the financial statements! The Ultimate Guide to IFRS 18: Presentation and Disclosure in Financial Statements
Independent Director Chin-Tung (Daniel) Chang	April 11 3 hours	Taiwan Institute of Directors Upgrade of Corporate Governance: Forging a New Talent Competitive Landscape.
	June 19 3 hours	Taiwan Institute for Sustainable Energy Research Sharing Labor Rights Trends and Corporate Practices in the Global Supply Chain
	November 13 3 hours	Taiwan Independent Directors Association Major overhaul of the financial statements! The Ultimate Guide to IFRS 18: Presentation and Disclosure in Financial Statements
	December 15 3 hours	Taiwan Institute of Directors Toward 2026: Steering Asia to Build a Corporate Vision for the Future
Independent Director Kuang-Jen (KJ) Chou	April 11 3 hours	Taiwan Institute of Directors Upgrade of Corporate Governance: Forging a New Talent Competitive Landscape.
	June 19 3 hours	Taiwan Institute for Sustainable Energy Research Sharing Labor Rights Trends and Corporate Practices in the Global Supply Chain
	November 13 3 hours	Taiwan Independent Directors Association Major overhaul of the financial statements! The Ultimate Guide to IFRS 18: Presentation and Disclosure in Financial Statements
Independent Director Hsuan-Lien (Miranda) Chu	April 11 3 hours	Taiwan Institute of Directors Upgrade of Corporate Governance: Forging a New Talent Competitive Landscape.
	July 9 3 hours	Taiwan Stock Exchange Cathay Pacific Sustainable Finance and Climate Change Summit
	October 29 3 hours	Taiwan Independent Directors Association Development and global trends in AI governance
	November 13 3 hours	Taiwan Independent Directors Association Major overhaul of the financial statements! The Ultimate Guide to IFRS 18: Presentation and Disclosure in Financial Statements
	November 21 3 hours	Securities and Futures Market Development Foundation, Republic of China 2025 Insider Equity Transaction Legal Compliance Briefing

Note: Corporate Director Representative Michael Guan retired on January 1, 2026. BenQ Corporation's board of directors appointed Er-An (Steve) Chu as its representative on January 1, 2026. Er-An (Steve) Chu assumed the position of General Manager on the same day.

<Remuneration Committee>

We set up the Remuneration Committee on June 10, 2013, which is composed of three independent directors. Standing in a professional and objective position, the Committee's primary function is to assess the remuneration policy and system for directors and officers, and to submit recommendations to the Board of Directors. In accordance with the Securities and Exchange Act of the Republic of China and applicable administrative decrees, as well as the Charter of the Remuneration Committee of BenQ Medical, all members of the Remuneration Committee are appointed by the Board of Directors, and the Committee shall consist of at least three independent directors.

The Committee shall exercise due diligence in faithfully performing the following duties and submit its recommendations to the Board of Directors for discussion.

- I. Review the regulations periodically and propose revisions.
- II. Establish and periodically review policies, systems, standards, and structures for the annual and long-term performance goals and compensation of the Company's directors and managers.
- III. Regularly evaluate the achievement of performance targets for the Company's directors and managers, and determine the content and amount of their individual remuneration.

The Committee shall abide by the following principles when performing the duties mentioned in the preceding paragraph:

- I. Ensure that the Company's compensation arrangements comply with applicable laws and regulations and are sufficient to attract outstanding talents.
- II. The performance evaluation and remuneration of directors and managers should be benchmarked against prevailing industry standards, considering factors such as the time invested by individuals, their responsibilities, achievement of personal goals, performance in other roles, and the Company's recent compensation for comparable positions. The reasonableness of the link between individual performance, company operating results, and potential risks should be assessed based on the Company's short- and long-term business objectives and its financial condition.
- III. Directors and managerial officers should not be incentivized to pursue compensation through activities that exceed the Company's risk tolerance.
- IV. The percentage of short-term performance bonuses for directors and senior managers, as well as the timing of partial variable compensation payments, should be determined based on industry characteristics and the nature of the Company's business.
- V. Members of this committee are prohibited from discussing or voting on their individual compensation.

The Remuneration Committee consists of three members. The term of office for current members of the Committee is from June 9, 2023, to June 8, 2026. In 2025, the Committee convened 3 regular meetings, with an average attendance rate of 89%.

Explain the policy, system, standards, and structure for manager compensation, and detail the relationship between compensation amounts and factors such as responsibilities, risks, and time commitment.

Remuneration policy: Managers receive reasonable compensation based on their operational and management responsibilities, with consideration given to attracting and retaining qualified professionals.

The remuneration items and standards for managers:

- ◎ Fixed monthly salary: It is determined based on the salary standards for each position.
- ◎ Performance bonus: Distributed based on business performance evaluation results.

- ◎ Compensation for Earnings Distribution: Based on the resolution of the Board of Directors on March 7, 2019, the distribution of employee and director remuneration was calculated using pre-tax profit less the amount allocated for employee and director bonuses. The provision for employee remuneration was set at a rate of 9%.

Remuneration System: The Company's managerial officer remuneration is governed by the "Principles of Remuneration and Compensation for Senior Executives," which the Board of Directors approved.

Correlation between Remuneration and Business Performance: The Company has established an evaluation management system and regularly assesses managers' performance. Performance bonuses and dividends have been allocated based on these evaluations, ensuring variable remuneration is tied to business performance.

<Audit Committee>

The Company established an Audit Committee on June 6, 2014, comprised of three independent directors. The committee has assisted the Board of Directors in overseeing the quality and integrity of the Company's accounting, auditing, financial reporting processes, and financial controls.

The term of office for current members of the Audit Committee is from June 9, 2023, to June 8, 2026.

In 2025, the Audit Committee convened six meetings, with an average attendance rate of 97.6%.

- I. Formulating or amending the internal control system in accordance with Article 14-1 of the Securities and Exchange Act.
- II. Evaluation of the effectiveness of the internal control system.
- III. Stipulating or amending the procedures for the acquisition and disposal of assets, trading of derivative instruments, lending of funds, and making endorsements or guarantees for others in accordance with Article 36-1 of the Securities and Exchange Act and other material financial business activities.
- IV. Matters involving conflicts of interest of directors.
- V. Material asset or derivative transactions.
- VI. Material loans of funds, endorsements, or provision of guarantees.
- VII. Public offering, issuance, or private placement of equity-type securities.
- VIII. Appointment, removal, or remuneration of CPAs.
- IX. Appointment and dismissal of financial accounting or internal audit managers.
- X. Annual financial statements and Q2 financial statements to be audited by CPAs.
- XI. Other material matters as required by the Company or the competent authority.

3.2 Ethical Corporate Management

<Conflicts of Interest>

We have made the Ethical Corporate Management Code, which strictly prohibits directors, managers, and all employees from engaging in any business activities with a higher risk of unethical conduct within the meaning of Article 7, Paragraph 2 of the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, or other business areas. The Code sets forth SOPs, codes of conduct, disciplinary measures for violations, and complaint mechanisms, all of which are rigorously implemented. At the end of each year, when submitting the annual implementation report on ethical corporate management to the Board of Directors, we re-evaluate the Ethical Corporate Management Code to determine if revisions are needed.

Our directors uphold a high level of self-discipline during Board meetings. When a proposal is presented to the Board in which a director has, or may be deemed to have, a personal interest that could compromise the interests of the Company, the director concerned shall recuse himself or herself from its discussion and voting, and shall not exercise voting rights on behalf of any other director. Furthermore, if a director's spouse or relative within the second degree of kinship, or a company with a controlling or subordinate relationship with the director has an interest in the matter under consideration, the director shall be deemed to have a personal interest in that matter and shall be subject to the same recusal requirements.



<Ethical Corporate Management and Anti-Corruption>

We have adopted the Ethical Corporate Management Code and the Code of Ethical Conduct, both approved by the Board of Directors. These documents set forth our policy and practices for ethical corporate management, while demonstrating the Board of Directors' and senior management's commitment to implementing the policy.

We assess the ethical corporate management records of our counterparties; however, ethical corporate management clauses are currently omitted from our executed contracts. The Company's board of directors and management have actively implemented and enforced the commitment to ethical business practices throughout internal management and business activities. The Company conducts its business activities fairly and transparently, guided by principles of ethical conduct.

To ensure sound ethical corporate governance, the Company and its subsidiaries have designated personnel responsible for developing and overseeing the implementation of ethical conduct policies and schemes to prevent integrity violations, and have regularly reported to the Board of Directors. On March 2, 2026, a report was presented to the Board of Directors stating that there were no material violations of the Ethics Handbook in 2025, 100% of employees completed the Ethics Handbook training and testing, and no integrity-related whistleblower complaints were received.

The Ethical Corporate Management Code and the Rules of Procedure for Board Meetings contain a comprehensive recusal mechanism for directors. Regarding proposals presented to the Board of Directors, directors with a conflict of interest – either directly or through entities they represent – that could be detrimental to the Company's interests, may present their views and respond to questions, but are prohibited from participating in discussion or voting. They must recuse themselves from discussion and voting, and may not exercise voting rights on behalf of other directors. This policy has been communicated to employees, along with relevant provisions concerning business-related conflicts of interest, to prevent potential harm to the Company resulting from such conflicts between employees. Whistleblowing channel: Integrity@BenQMedicalTech.com.

The Company has established an "internal control system" (including oversight and management of subsidiaries). The internal audit unit regularly assesses risks and develops audit plans, conducts relevant inspections according to those plans, and performs ad-hoc project audits as needed. Audit results are regularly reported to the Audit Committee and the Board of Directors, enabling management

to understand the Company's internal control implementation and achieve its management objectives. In November 2025, we conducted mandatory online training and testing on the Ethics Handbook for all employees.

<Ethical Corporate Management Policy>

We are committed to the principles of integrity, transparency, and accountability in our business operations. Based on ethical corporate management, we prohibit the following:

- I. Bribery and kickbacks.
- II. Provision of illegal political contributions.
- III. Improper charitable donations or sponsorships.
- IV. Offering or accepting unreasonable gifts, hospitality, or other undue benefits.
- V. Infringement of trade secrets, trademarks, patents, copyrights, and other intellectual property rights.
- VI. Engaging in acts of unfair competition.
- VII. Direct or indirect harm to the rights, health, and safety of consumers or other stakeholders in the research, development, procurement, manufacturing, provision, or sale of products and services.

<Tax Governance>

We comply with the tax laws, regulations, and the requirements of competent authorities in all places where we operate. Our income tax filing and tax management operations are conducted in accordance with applicable accounting standards and tax regulations. Furthermore, through our internal control systems and the assistance of external professional advisors, we mitigate tax risks and ensure the accuracy and completeness of all reported information.

Unit: thousands of NT\$; %

	2023	2024	2025
Annual revenue	432,524	468,207	402,619
Net income before tax	154,145	105,993	79,806
Income tax expense	18,676	1,162	1,634
Income tax expense as % of annual revenue	4.32%	0.25%	0.41%

Tax analysis indicates that the effective income tax rate for 2024 and 2025 was lower than the statutory tax rate. All related tax treatments were conducted in accordance with applicable laws, regulations, and accounting standards, and were verified through appropriate procedures.

In 2025, the Company was not involved in any material tax disputes, nor were there any penalties due to material violations of tax laws and regulations.

<Linking Executive Compensation to ESG Performance>

In response to the global trend toward sustainability and to strengthen the linkage between ESG indicators and executive compensation, the Board of Directors resolved on March 2, 2026, to adopt a long-term incentive plan for executive officers. Under this plan, 10% of the total annual compensation for executive officers is linked to ESG performance indicators as the basis for calculation. The payouts are deferred over a five-year period to ensure that executive remuneration is closely aligned with the Company's long-term operating performance.

Based on the material sustainability issues identified by BenQ Medical, and taking into account stakeholder concerns, customer expectations, and sustainability initiatives, we have linked the following material sustainability issues to our ESG performance metrics: Greenhouse Gas Reduction and Net-Zero Transition, Expanding Social Engagement and Employee Sustainability Impact, Improving Domestic ESG Rating Performance, and Enhancing Customer Satisfaction Management.

<ESG Performance Indicators>

Dimension	Targets	Description	Weight	2026	2027	2028
Environmental (E)	Greenhouse Gas (GHG) Reduction	Baseline year: 2022 Scope 1 and Scope 2 GHG emissions	25%	37%	42%	47%
Social (S)	Expanding Social Engagement & Sustainability Impact	Enhancing Employee Engagement: Annual Employee Engagement Survey	15%	Completed	0.03-point improvement compared to the previous year	0.03-point improvement compared to the previous year
		Enhancing Employee Engagement: 5% annual increase in employee volunteer hours (2025 average: 2.4 volunteer hours per employee)	15%	5%	5%	5%
Corporate Governance (G)	Enhancing Domestic ESG Ratings	Enhancing Domestic ESG Ratings	20%	Maintain performance within Tier 2 in the Corporate Governance Evaluation	Maintain performance within Tier 2 in the Corporate Governance Evaluation	Maintain performance within Tier 2 in the Corporate Governance Evaluation
	Customer Satisfaction Management	Improving overall customer satisfaction (scale: 0–100 points)	25%	91	92	93

3.3 Risk Management

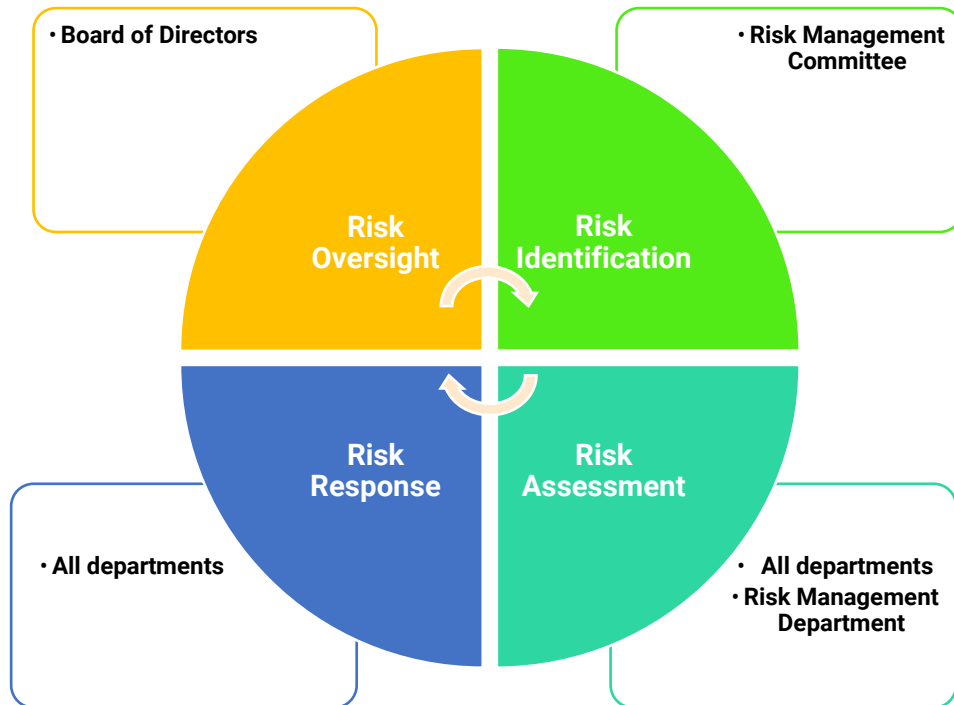
<Risk Management Policy>

- (1) To ensure the Company's sustainable operations, the Risk Management Committee shall annually identify, assess, address, report on, and monitor risks that may adversely impact the Company's operational objectives.
- (2) Risks shall be identified and controlled before an incident occurs, losses shall be mitigated during the incident, and the provision of products and services shall be promptly restored after the incident. Business continuity plans shall be established for major risk scenarios identified by the Risk Management Committee.
- (3) For risks that fall within our risk tolerance, different management tools may be employed based on a consideration of risk management costs; however, this does not apply to the following scenarios.
 - Risks that pose a negative impact on employee life safety
 - Risks that may result in non-compliance with laws and regulations; and
 - Risks that could adversely affect the Company's reputation

<Risk Management Vision>

- (1) We are committed to continuously providing products and services that create long-term value for our customers, shareholders, employees, and society.
- (2) Risk management requires a systematic organizational structure and established risk management procedures to timely and effectively identify, assess, address, report, and monitor material risks affecting the Company's viability, while strengthening the risk awareness of all employees.
- (3) Risk management does not pursue "zero" risk; rather, it aims to maximize benefits under an acceptable level of risk to optimize risk management costs.
- (4) Potential adverse impacts on the Company's reputation.

<Risk Management Process>



The Risk Management Policy governs the Company's risk management process, including risk identification and assessment, implementation, and review. The risk management framework is structured across three levels of oversight:

- (1) Chaired by the General Manager, the Risk Management Committee is responsible for reviewing risk warning mechanisms and response plans proposed by operating departments. Once a proposal is approved, the Committee not only designates the department that identified the risk but also directs other departments that may be affected by the risk to implement cross-departmental risk responses. This aims to mitigate the likelihood or impact of such risk on the Company's overall operations. In addition, the Internal Audit Office conducts annual audits of established response plans to ensure the effective operation of the risk warning mechanism.
- (2) Heads of operational departments identify risk items. After being reviewed by the Risk Management Coordinator and approved by the Chairperson, a risk management report is finalized. Risk improvement plans are implemented and tracked quarterly, with progress reported at quarterly risk management meetings; additionally, an annual risk management report shall be prepared and submitted each year.
- (3) As the first line of defense in risk management, operational departments are responsible for identifying and assessing short-, medium-, and long-term risks associated with its operations. They conduct both qualitative or quantitative risk assessments and, based on the assessment results, develop preliminary risk warning mechanisms and mitigation plans.

<Risk Management Matrix>

Risk Category	Risk Item	Risk Description/Mitigation Measures
Strategic	Software & Hardware Licensing and Compliance	- Current Office software is approaching its end of support. Failure to update in a timely manner poses risks related to information security, compatibility, and technical support, as well as the risk of business interruption. Furthermore, insufficient licensing in some companies may lead to legal and compliance issues, brand and reputation damage, and financial risks. - Plan to update software and procure additional licenses.
	System Architecture	- Risks associated with system architecture include: inadequate current system architecture for the 2025 corporate strategy; failure to adopt technology aligned with the corporate strategy (e.g., ERP vs. POS+CRM+EC); no operational scenarios required for business activities in 2025 available from the existing systems; higher-level quality management procedures and systems needed for pharmaceutical operations. - Evaluate POS+ERP vendors compatible with retail operating systems / Apply for GDP (Good Distribution Practice) certification from the Taiwan Food and Drug Administration (TFDA), Ministry of Health and Welfare.
Financial	Capital management	- In the event of significant capital requirements, failure to accurately evaluate the optimal sources of funding may lead to increased financing costs, thereby impacting profitability; result in negative media coverage, damaging the corporate image and stakeholder confidence; or cause capital disruptions that threaten the Company's ability to continue as a going concern. - Plan to expand banking relationships, increase credit lines with existing banks, monitor market conditions and maintain financing presentations on a quarterly basis through collaboration with securities firms, and maintain shelf readiness for equity-based financing instruments.
Operational	Compliance Monitoring	- Failure to update in response to the US FDA QMSR revision may undermine the confidence of medical institutions and consumers in product quality, damage brand reputation, and result in the inability to sell products to the United States. - Plan to establish processes for a quality management system that complies with the US FDA QMSR.
	Business concentration	- Sales of precision infusion sets in the domestic market are overly concentrated. The National Health Insurance (NHI) price-and-volume survey conducted every four years typically leads to a reduction in NHI reimbursement points, lowering hospital consumable selling prices and severely impacting revenue and profitability. - Plan to diversify product offerings to reduce reliance on any single product; increase the proportion of export sales.
	Labor shortage in production	- Shortage of technicians and general workers required for production results in an inability to meet production capacity requirements - Arrange multi-skill training for production line operators based on the responsibilities of employees scheduled for retirement.
	Business Continuity	- Avoid store operational disruptions at retail locations caused by cyberattacks. - Plan to establish a backup system and improve backup mechanisms, upgrade IT equipment, enhance the professional capabilities of IT and cybersecurity employees, and arrange cybersecurity training for employees to increase prevention awareness.
Hazards	Employee Health and Safety	- Prevent employees from being caught or crushed by automated equipment in operation. - Install necessary safety and health equipment, guards, and protective measures that comply with regulatory standards on all machinery, tools, or apparatuses that pose potential operational hazards.
	Increase in cyberattacks	- As attack techniques continue to evolve, existing defense capabilities deteriorate over time, exposing the Company's external services and internal systems to heightened cybersecurity risk. - Plan to inventory the End-of-Service (EOS) dates and functional retirement schedules for all firewalls and security devices, evaluate alternative solutions, establish a 3-to-5 year information security device replacement roadmap, and incorporate AI-driven threat detection and automated blocking capabilities.

Note: Lists high and medium-level risks for the current year.

3.4 Information Security Management

<Information Security Policy>

BenQ Medical has established the Information Security Management Committee, with the General Manager as the lead convener. The committee is staffed with dedicated information security officers and employees responsible for ensuring the confidentiality, integrity, availability, and compliance of information assets—including hardware, software, data, documents, and personnel related to information processing, and protecting them from intentional or accidental threats from internal and external sources. In consideration of the Company's business requirements and with reference to the ISO 27001 international standard for information security, the Company has made its information security policy.

<Information Security Management Process>

By establishing the Information Security Management System, we implement our information security policy, protect customer data and the Company's intellectual property, strengthen our incident response capabilities, and achieve measurable information security performance targets. This enables us to meet stakeholder expectations and continuously enhance our information security controls through the PDCA (Plan-Do-Check-Act) cycle, thereby improving the Company's overall competitiveness.

<Cybersecurity Risk Management>

To properly protect information assets within the Company's information security management system, the Company has formulated and implemented relevant guidelines and performs risk assessment procedures to confirm the risk level of those assets. Based on the results of risk assessments and internal meetings, the Company decides on appropriate measures to effectively reduce, transfer, eliminate, or accept risks.

Each year, we reviewed various laws and regulations and evaluated the Company's internal information security regulations to ensure compliance and effectiveness. We also regularly publicized relevant information security regulations to prevent colleagues from violating internal rules and causing damage to the Company.

In the supply chain environment, we required third-party service providers to sign contracts that included confidentiality and network security provisions. In addition to basic information security training for new hires during onboarding, we regularly organize email social engineering drills. These efforts provide employees with comprehensive training on cybersecurity practices regarding email management, effectively mitigating the risk of employees inadvertently clicking on malicious links or attachments. Through various courses, we have enhanced colleagues' information security awareness and ensured that information security principles are integrated into daily operations.

<Information Security Controls>

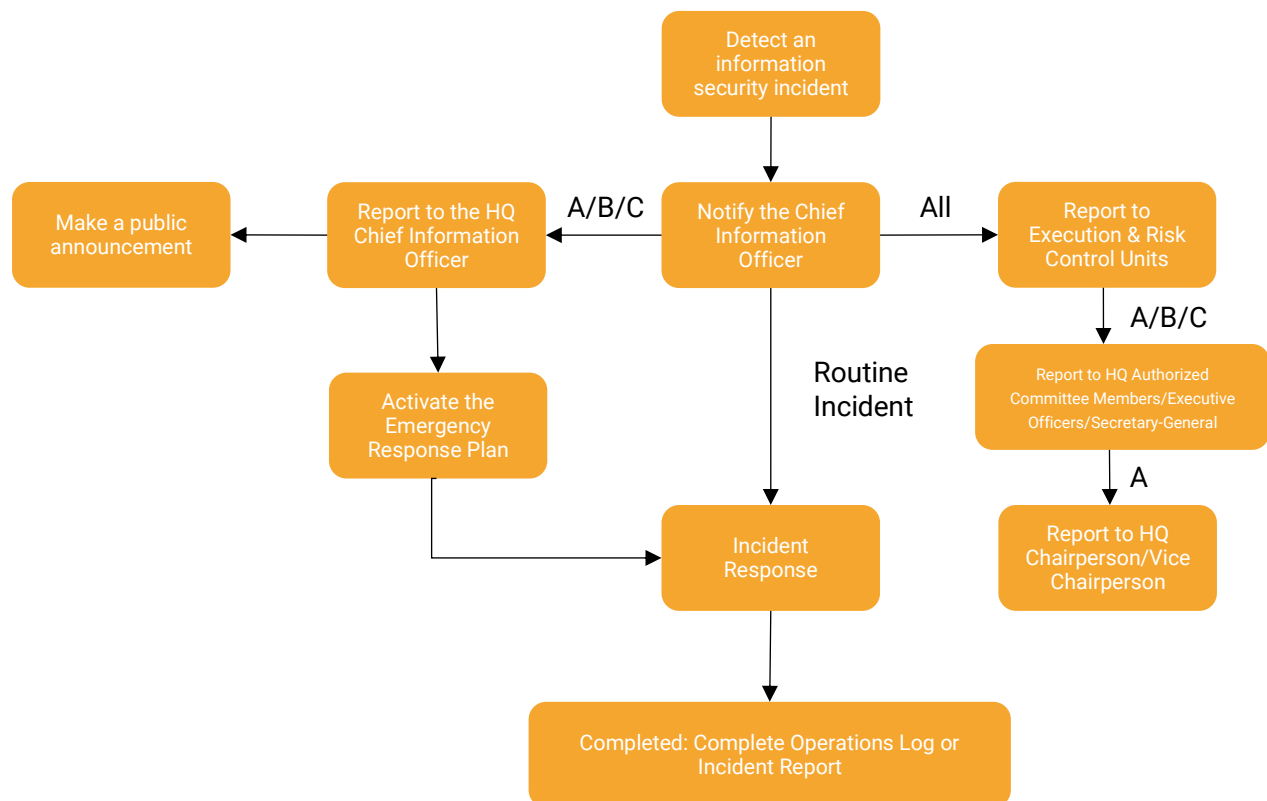
- We have established an information security management organization to oversee the operation of our information security management system, identify internal and external issues related to the system, and understand the information security requirements and expectations of our stakeholders.
- Assessment and management of information security regarding the Company's internal processes.
- Enhancement of information security awareness and division of roles and responsibilities for all employees.

- Information security requirements for external vendors and suppliers.
- Development of information security indicators.
- IT business continuity plans and drills.
- Incident response and handling procedures.
- Compliance with applicable laws and regulations.
- Arrangement of cybersecurity insurance coverage.



<Information Security Incident Reporting Procedures>

In accordance with the Emergency Incident Reporting Procedures, information security incidents are classified into three levels, A, B, and C, in descending order of severity. When an employee identifies an information security incident, the designated incident handler or information security officer will take action to determine whether to activate the emergency response plan or proceed with routine procedures. Upon response, an incident report shall be filed to prevent recurrence of similar incidents.



<Information Security Management Actions>

Action Plan	Implementation Measures	Execution Results
Information Security Architecture	Chief Information Security Officer and staff	In June and October 2023, the Company reported the appointment of one dedicated cybersecurity officer and one information security personnel. The cybersecurity officer was responsible for the Company's information security planning, technology implementation, and related matters to maintain and continuously strengthen information security. We review information security-related risks on an annual basis and present our findings to the Risk Management Committee, while tracking the progress of improvements on a quarterly basis.
	IT Infrastructure Optimization and Security Inspection	We continue to drive the optimization of our information environment and have completed a full upgrade of Windows and Office versions across the organization. The Group has taken out cyber insurance annually as part of its risk management solution for cyber threats. The coverage amount is US\$15 million.
Information Security Defenses	Information security training, covering cybersecurity concepts, information security awareness, security risks and intrusion methods, case studies, and defense countermeasures.	In 2025, 113 employees completed online information security education and training, including assessments; two social engineering phishing email tests were conducted. More than five information security notices have been released to communicate key requirements and precautions for security protection.
	Regularly select information security incident cases	Promote information security awareness company-wide through system announcements or emails
	Participate in the Group's information security meetings to discuss various security issues and develop countermeasures.	In 2025, the Group and we jointly conducted 12 information security task reports and held 4 discussions on information security topics.

3.5 Product Responsibility

Guided by its core philosophy of "designing and manufacturing products and services that fulfill intended efficacy and safety requirements in compliance with applicable regulations to satisfy customer needs", BenQ Medical is working to establish a comprehensive and highly effective quality management framework. The Company's quality management system (QMS) is established in accordance with global medical device regulations and quality management standards. Through institutionalized management processes, we ensure that our products and services meet quality and safety requirements throughout their entire life cycle—including R&D, design, production, sales, and after-sales service—so as to continuously enhance customer satisfaction. To guarantee the effective operation and continuous improvement of the QMS, the Quality Assurance Department plans and conducts internal quality audits annually to regularly review the implementation of various operating procedures and systems. Furthermore, we undergo annual third-party external audits by independent certification bodies to ensure the compliance and consistency of our quality management system.

Guishan Plant:

- Obtained ISO 13485:2016 Medical Device Quality Management System certification in 2017
- Obtained ISO 14001:2015 Environmental Management System certification in 2017
- Obtained EU MDR CE Marking (Class I Medical Devices) in 2021
- Obtained EU PPE Regulation CE Marking (FFP2/N95 personal protective equipment) in 2023
- Obtained the Quality Management System (QMS) certificate for medical device manufacturers since 2023

Taichung Plant:

- Obtained ISO 13485:2016 Medical Device Quality Management System certification in 2017
- Obtained the Quality Management System (QMS) certificate for medical device manufacturers since 2021

Through the ongoing operation of our quality management system and audit mechanisms, we ensure that all certifications remain valid and continuously enhance our product quality and operational management capabilities, thereby providing safe, reliable, and internationally conforming medical device products and services.

<Quality Management System and Validity Periods>

Management System (Guishan Plant)	Validity Period
ISO 13485:2016/ EN ISO 13485:2016	2023/09/05~2026/09/06
ISO 14001:2015	2025/11/14~2028/11/30
MDR 2017/745/EU (Class I)	Indefinite
PPER 2016/425/EU (Module D)	2023/10/09~2026/10/09
QMS for Medical Device Manufacturers	2023/12/22~2027/04/30
Management System (Taichung Plant)	Validity Period
ISO 13485:2016/ EN ISO 13485:2016	2023/09/05~2026/09/06
QMS for Medical Device Manufacturers	2023/04/05~2026/04/05

Note: In August 2025, the Board of Directors approved the sale of land at Taichung plant (the transfer of land ownership is currently pending). The plant has applied for closure, and all relevant certificates have been invalidated accordingly.

<2025 Quality Improvement Program>

Item	Description
Quality Education and Training	1. The Company conducted regulatory training for its TFDA medical device technicians. The curriculum covered the key requirements of the TFDA Good Distribution Practice (GDP) for Medical Devices and shared practical insights into medical device registration processes in Taiwan and the United States, with a total duration of 8 hours. 2. We provided targeted training for our key employees, covering software validation (17 participants), process validation (1 participant), clinical evaluation (3 participants), and risk management (17 participants).

<Future Quality Planning>

Driven by continuous business growth and the progressive expansion of our product lines, we keep establishing and operating our medical device quality management system. Looking ahead to 2026, we plan to expand our ISO 13485 certification scope to include our new laser therapy device product to ensure that new products are integrated into a comprehensive quality management system prior to market launch. In addition, for IV pump products, we plan to obtain a Medical Device Quality Management System (QMS) manufacturing license in accordance with TFDA regulations to comply with the competent authority's quality management standards for medical device manufacturing.



3.6 Customer Service

BenQ Medical's products are sold both domestically and internationally, with export markets spanning Asia, the Americas, and Europe. Customer service is delivered by individual business units and includes product training and after-sales support. Furthermore, we provide a toll-free hotline (0800-015533) and a dedicated email address (tm.Service@BenQMedicalTech.com) for handling complaints and inquiries.

<Customer Rights and Privacy>

Fostering trust in our privacy policy and privacy protection mechanisms is pivotal to elevating our corporate social responsibility performance. Providing open and transparent privacy policy information empowers customers to exercise autonomy over the sharing of their personal information. We look forward to strengthening privacy management awareness, ultimately fostering a positive privacy interaction relationship with our customers and other data subjects whose information we collect.

<Privacy Management Practices>

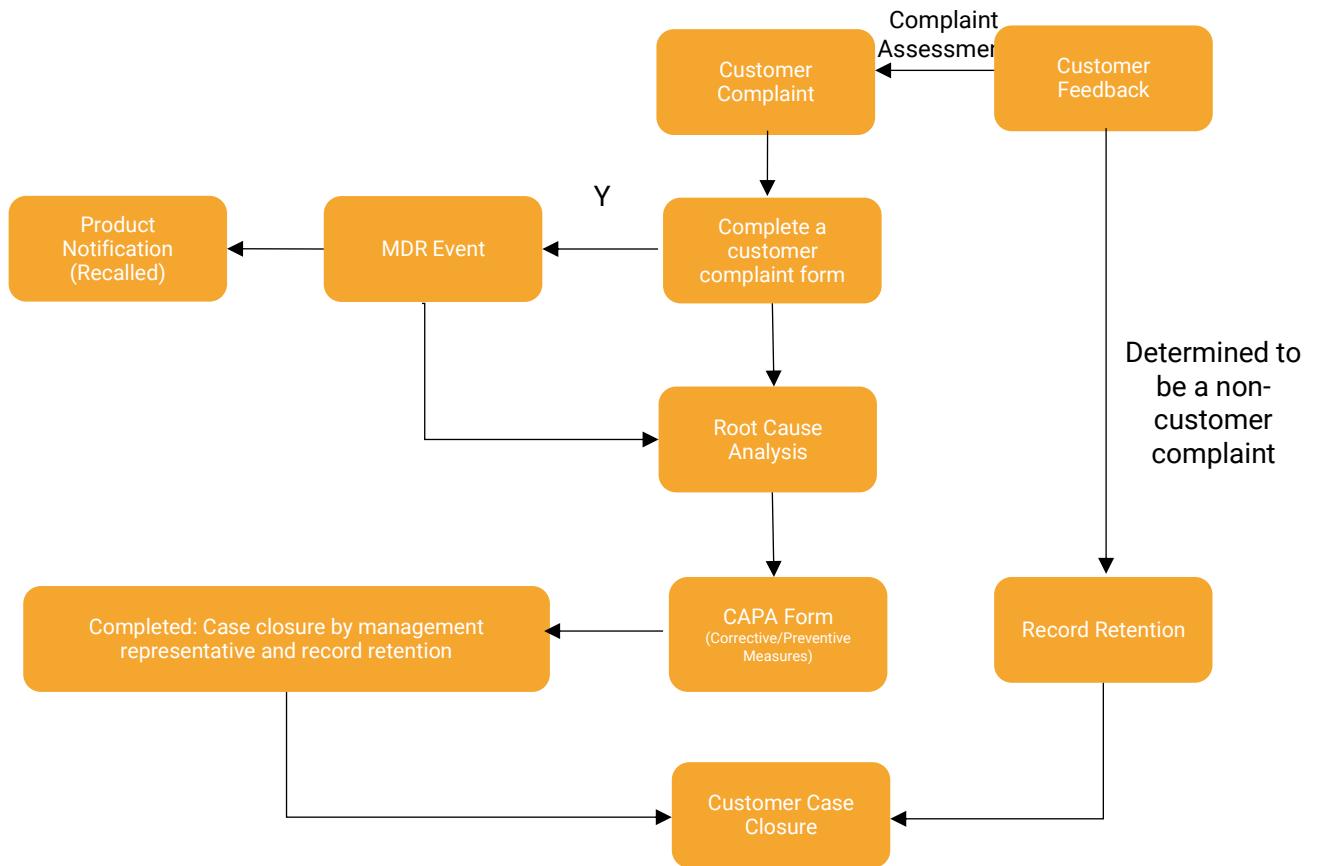
Maintaining customer privacy is a key objective of BenQ's information security management. In accordance with Taiwan's Personal Data Protection Act and the EU General Data Protection Regulation (GDPR), we have adopted a Privacy Protection Policy. This policy provides customers with contact channels for the privacy policy coordinator and allows them to request access, review, correction, cessation of collection, or deletion of their personal data.

<Satisfaction Survey>

The Market and Product Management Department conducts a customer satisfaction survey every year across three regions: China, Taiwan, and International markets. The survey covers satisfaction regarding marketing information, products, sales services, customer service handling, and logistics. The results are reported during management review meetings. Customer feedback is also analyzed during management review meetings to set satisfaction targets for the coming year.

In 2025, a survey was conducted targeting key customers, yielding 30 valid responses with an average customer satisfaction score of 91 (out of 100). Deficiencies or suggestions raised by customers in 2024 were analyzed by the Market and Product Management Department, with appropriate solutions and improvement measures developed. All issues were properly addressed (100%) and did not have a material impact on the Company's business operations.

<Customer Complaint Handling Process>



In 2025, a total of 4 customer complaints were filed, all of which were closed, representing a 100% closure rate.

No MDR events occurred during the year, and no product recalls occurred due to regulatory changes.

3.7 Supply Chain Management

A high-quality and stable supply chain is a critical foundation for our product development. In addition to emphasizing supplier quality, delivery, and service, we are gradually advancing sustainable supply chain management. We aim to collaborate with suppliers to establish a sustainable supply chain system that incorporates environmental protection, occupational health and safety, and labor rights.

<Supplier Management Process>

Supplier Management Process	Supplier Evaluation Process
1. Supplier Selection Data Collection and Preliminary Screening 2. Supplier Evaluation Supplier Quotation, Lead Time, and Cooperation Assessment Principles, and Trial Samples 3. Supplier Review and Approval 4. Supplier Registration 5. Transaction Records	1. Active mass-production suppliers are evaluated annually according to the scoring criteria of the Supplier/Outsourcer Evaluation Form. It is conducted at least once annually, specifically in Q1 of the following year. 2. For active suppliers of key components, an additional semi-annual evaluation is required, which is conducted in Q3 of the current year.
Supplier Sustainability Management Requirements	Supplier Evaluation Criteria
1. Priority is given to suppliers that comply with the EU RoHS Directive. 2. Supply chain localization: In consideration of service efficiency, delivery lead times, raw material transportation distances, and carbon emissions, we prioritize the use of local suppliers. 3. We encourage and support the recycling of packaging materials with our suppliers. 4. We require our suppliers to respond to corporate social responsibility. 5. We promote and implement electronic procurement processes.	1. Delivery: Graded into five tiers based on the overdue rate (%): 20/15/10/5/0 points. 2. Service: Up to 20 points, evaluated by procurement personnel 3. Quality: Graded into five tiers based on the non-conformance rate (%): 60/50/40/30/20 points. We evaluate suppliers on a maximum score of 100 points, classifying any score below 60 as disqualified, while we require suppliers of critical components to achieve a minimum score of 70.

<Supplier Count and Classification>

Suppliers	Number
General suppliers	401
Suppliers of critical components	35

<Material Used>

The primary raw materials used in the manufacturing and packaging of our products are metals, plastics, and electronic components, with metal materials representing the largest material input. We continuously reduce raw material consumption through product design optimization, improved material use efficiency, and supply chain management mechanisms, thereby enhancing resource efficiency and minimizing environmental impact.

	2023	2024	2025
Total weight of non-renewable materials (mt)	356.1	310.8	267.8
Plastics (mt)	7.4	6.6	5.7
Metals (mt)	348.7	304.2	262.1
Total weight of renewable materials (mt)	No such consumption	No such consumption	No such consumption

Note:

1. The primary raw materials used both in product manufacturing and packaging are considered.
2. Non-renewable materials include major input materials such as metals and plastics.
3. Renewable and recycled materials have not yet been integrated into product design and procurement planning; therefore, we did not report any related consumption during the disclosure period.

In 2025, the total volume of non-renewable materials used by the Company for the production and packaging of its primary products and services was 267.8 mt, representing a decrease of 43.0 mt (approximately 13.8%) from 310.8 mt in 2024. Metal remained the primary material used, followed by plastics.

Currently, our products and packaging materials are designed with primary consideration given to functionality, quality, and regulatory requirements. As renewable or recycled materials have not yet been incorporated, their consumption is not disclosed during the reporting period.

<Supplier Sustainability Management Policy and Implementation>

We have established a supplier management and evaluation system, whereby suppliers shall be subject to our selection, evaluation, review, approval, and registration procedures before becoming official partners. Active mass-production suppliers, are regularly evaluated at least once a year, while suppliers of critical components are additionally assessed every six months.

Our supplier evaluation criteria span key indicators including quality, delivery, and service. We assign the highest weight to quality assessments to ensure supply chain stability and product quality. In 2025, a total of 401 suppliers were evaluated. 400 passed and 1 failed, representing an overall pass rate of 99.75%.

For suppliers that fail to meet our evaluation standards, the Quality or Procurement Department places improvement requirements and follow-up measures based on non-compliance issues, conducting re-evaluations when necessary. If a supplier fails to meet our requirements after corrective actions, we evaluate terminating the partnership and seek alternative suppliers to mitigate supply chain risk.

Furthermore, we continuously drive supply chain localization by prioritizing local suppliers to minimize transportation distances and carbon emissions. Simultaneously, we encourage suppliers to adopt e-procurement processes and packaging recycling measures to enhance supply chain operational efficiency and environmental management performance.

To strengthen sustainable supply chain management, we plan to introduce a supplier corporate social responsibility survey mechanism in 2026. Subsequently, we will gradually establish supplier sustainability risk assessment and management procedures to continuously enhance its supply chain sustainability management.

3.8 Emergency Incident Reporting

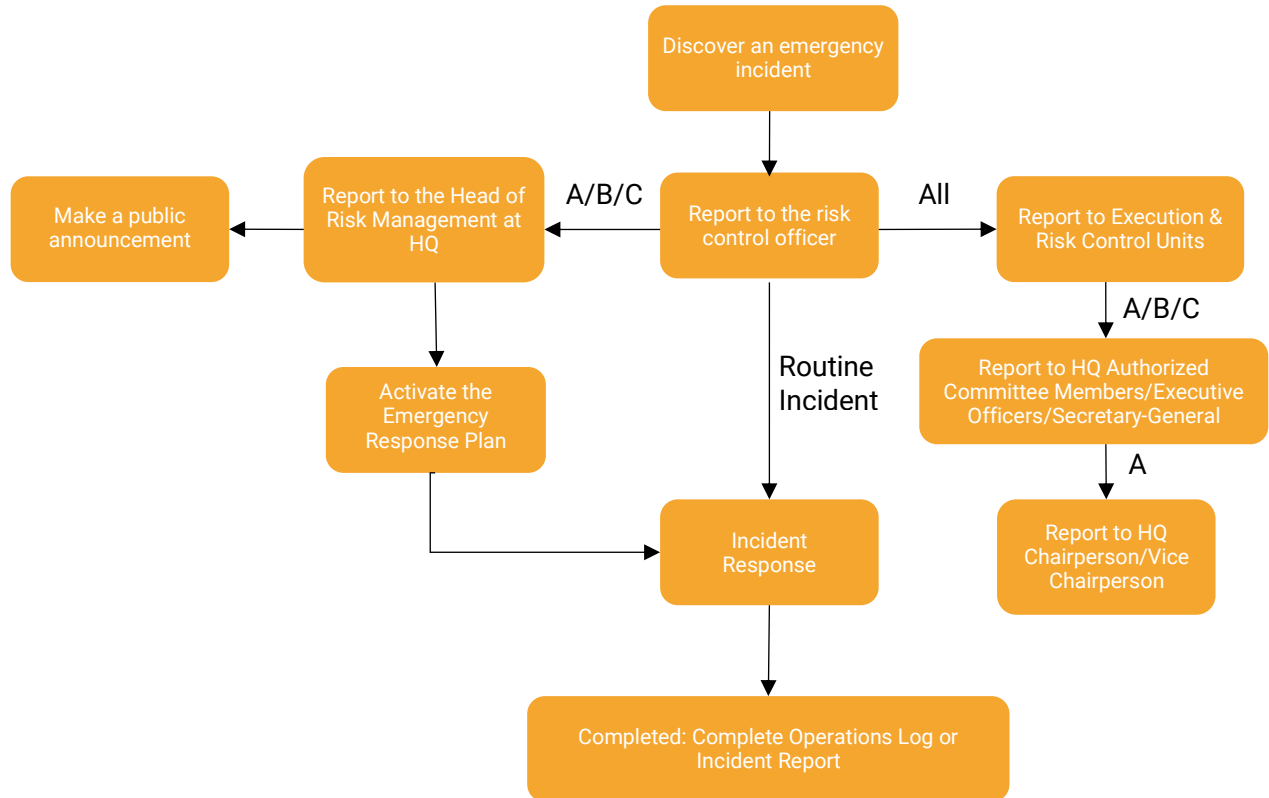
To ensure workplace safety and minimize the impact of emergencies on personnel, the environment, and operations, we have established a comprehensive incident reporting and response management mechanism in accordance with the Emergency Incident Reporting Procedure. This mechanism covers occupational health and safety, environmental incidents, information security, supply chain disruptions, operational impacts, and other major exceptional events, facilitating incident identification, tiered reporting, emergency handling, and subsequent improvement management.

We classify incident reporting into three levels—A, B, and C—based on the severity of impact. Initial assessment is conducted by the person who discovers an incident, the on-site supervisor, or the responsible unit. Reporting should be completed within the specified time limit. In the event of a major incident or one with potential risks, we activate our emergency response mechanism. Relevant responsible units jointly execute incident control, risk isolation, and recovery measures to mitigate potential personal injury, environmental impact, and operational disruption.

After an incident is resolved, we complete the incident documentation, investigation, and analysis in accordance with established procedures. We review the root cause—including personnel, equipment, environment, and management system factors—and formulating Corrective and Preventive Actions (CAPA) based on the findings. By optimizing operational workflows, strengthening safety protections, enhancing employee safety awareness, and refining management systems, we ensure that similar incidents are prevented from recurring.

In 2025, we recorded one occupational injury incident involving an employee. Following an assessment conducted in accordance with our emergency incident reporting procedures, the incident was classified as a Level C reporting incident. Following the incident, we immediately conducted on-site safety checks, employee care, incident reporting, and a root cause investigation, subsequently implemented improvement measures based on the investigation findings. We have determined that the incident did not cause any significant injuries, environmental impact, or operational interruption.

<Reporting Process>



<Reporting Tiers>

Reporting Category	Time Limit	Emergency Incident Categories	
A	2 hours or less	- EHS incidents - Social Responsibility/Health - Public Affairs - Business Interruption - Supplier supply chain disruption - Transportation Incidents	- HUB inventory loss - Property damage - Legal Disputes - Service Interruption/Customer Complaints - Information Security
B	4 hours or less		
C	8 hours or less		
Routine Incident	As per regulations		



4 Environmental Sustainability

4.1 Climate Change and Carbon Management

<TCFD Climate-Related Financial Disclosures>

Core Framework	Response Actions	
Governance	Board of Directors	Mainly responsible for overseeing and providing recommendations, including assessing financial risks arising from climate-related issues, climate-related capital expenditures, and the leveraging R&D to seize climate-related opportunities. In the future, when evaluating potential mergers, acquisitions, or investments, we will conduct climate-related due diligence on the target company's operations as a mandatory requirement for Board approval of such transactions.
	Sustainability Committee	Promote and implement corporate governance, corporate social responsibility, and ethical corporate management; evaluate and advance corporate governance, environmental, and social responsibility-related matters.
	Risk Management Committee	Ensure the Company's sustainable operations and sound risk management by establishing, implementing, monitoring, and maintaining risk management plans and related activities.
Strategy	Defining Short-, Medium- and Long-term Risks and Opportunities	BenQ Medical conducts systematic assessments and management over the short (within 3 years), medium (within 10 years), and long term (over 10 years) horizons based on the Company's financial planning, strategic direction, and vision. By integrating sustainability analysis findings with international sustainability trends, the Company has continuously reviewed the potential impacts of climate change on its operations, supply chains, and market demand.
	Deepening the Application of TCFD	Follows the Task Force on Climate-Related Financial Disclosures (TCFD) framework to incorporate climate risks and opportunities into strategic planning and decision-making processes. It regularly adjusts business plans and resource allocation via a rolling review mechanism to strengthen its ability and resilience to respond to changes in the external environment.
	Strengthening Scenario Analysis	We closely the latest developments in IPCC assessment reports to plan response measures for risks and opportunities.
Risk Management	Information Monitoring	We will continue to track domestic and international climate risk-related information, resources, and tools to assist BenQ Medical in updating its risk baseline data for physical risk hazard assessments and adjusting risk response measures.
	Phased Inputs	Guided by our current risk materiality assessments, we progressively roll out risk mitigation measures in accordance with estimated short-, medium-, and long-term timelines.
	Performance Evaluation	We evaluate the performance of our implemented mitigation measures against the established project targets. Major proposals are submitted to the Board of Directors for review and are subject to rolling adjustments.
Metrics and Targets	Key Management Indicators	BenQ Medical will establish sustainability performance indicators aligned with international standards, such as ISO 14064-1, to enhance data quality and management efficiency.
	International Initiative Targets	In line with the parent company's efforts to promote RE100 and international carbon reduction initiatives, we continue to develop energy transition and greenhouse gas reduction strategies to gradually lower operational carbon footprint.

Note: The Sustainability Committee was established in 2024.

<Risk and Opportunity Assessment Procedure>

The Company systematically analyzes international development trends, industry concerns, and regulatory requirements related to climate change, following the framework of the Task Force on Climate-Related Financial Disclosures (TCFD). It comprehensively identifies physical risks and transition risks associated with climate change, and simultaneously assesses potential opportunities, all of which serve as an important basis for its operational strategies and risk management.

To enhance the integrity and consistency of climate risk management, the Company has established a standardized TCFD implementation process, which mainly includes the following four steps:

Step	Approach
1. Identify climate-related risks and opportunities	- Refer to climate change reports and policy trends published by international research institutions. - Engage with stakeholders to identify potential risks and opportunities across our operations, products, and environmental dimensions.
2. Identify material climate risks	- Discuss and consolidate all potential climate-related risks and opportunities that may impact our operations. - Assess the potential materiality of such impacts on the Company's operations and financial performance.
3. Analyze financial impacts	- We conduct quantitative financial analysis on key risks and opportunities. - Identify the potential impacts on operations, costs, revenue, and capital expenditure. - Incorporate the findings into existing risk management and strategic adjustments.
4. Develop response measures	- Develop management and mitigation measures based on the identified risks and opportunities. - These include strategies such as process improvement, technological R&D, resource efficiency, and resilience building.



<Climate-Related Risks and Response Measures>

Category	Risk Factors	Description	Potential Financial Impact	Response Actions
Transition risk	Policies and Regulations	- Carbon pricing systems are being gradually implemented, while requirements for greenhouse gas inventory and disclosure are becoming increasingly stringent. - ESG and carbon disclosure regulations continue to tighten	- Increased operating costs - Increased audit and compliance costs	- Establish an ISO 14064-1 greenhouse gas inventory system and adopt the SBTi reduction pathway (2026 -5%) to enhance data management capabilities. - Establish the standardized ESG data management process and annual assurance mechanisms
	Technology	High energy-consuming equipment requires replacement and upgrades	Increased capital expenditure	Replace high-energy-consuming equipment (air compressors, chillers, and lighting systems)
	Market	Growing demand from customers and the market for low-carbon products and carbon information transparency.	Loss of orders or decline in market competitiveness	Establish carbon emission and energy data disclosure mechanisms to enhance information transparency
	Reputation	Rising ESG Ratings and Sustainability Performance Requirements	Brand reputation and investor trust risk	Strengthen ESG management and enhance sustainability disclosure quality
Physical risk	Acute	Extreme weather events such as typhoons and torrential rains may result in operational disruptions	Losses from production or operational interruptions and supply delays	Establish a Business Continuity Plan (BCP) to enhance backup and disaster prevention mechanisms for critical equipment
	Chronic risk	Long-term upward trend in electricity prices	Increased operating costs and decreased gross profit margin	- Evaluate the adoption of renewable energy and T-RECs - Mitigate energy price volatility and carbon risks

<Climate-Related Opportunities and Response Measures>

	Category	Description	Potential Financial Impact	Response Actions
Opportunities	Resource Efficiency	Improved energy efficiency	Lower operating costs and energy expenses	Implement LED lighting, high-efficiency equipment, and energy management systems
	Carbon reduction benefits	Year-on-year reduction in greenhouse gas emissions	- Reduced energy expenses - Access to government subsidies or tax incentives	Optimize process energy consumption, improve equipment efficiency, and implement energy-saving management measures
	Products and Services	Restriction of Hazardous Substances (RoHS) Directive	Increased revenue through higher demand for low-carbon products and services	Develop low-carbon green products and establish long-term planning to drive order growth and revenue.
	Energy Transition	Opportunities for renewable energy and green power adoption	Reduced long-term carbon risks	Evaluate green power procurement and renewable energy options
	Resilience	Enhanced ESG Management Capabilities	Enhanced decision-making efficiency and risk management capabilities	Establish an ESG KPI management mechanism

<Internal Carbon Pricing>

The Company has not yet formally implemented an internal carbon pricing system, but continues to monitor global carbon pricing policies and carbon market developments. To assess the potential impact of climate change on the company's operations and finances, the company has established a greenhouse gas inventory system and is promoting carbon reduction management through energy efficiency improvements, process optimization, and energy-saving product design.

Meanwhile, the Company has gradually incorporated the concept of carbon cost into the evaluation of major investment and energy-saving projects, referencing international carbon price trends and carbon levy systems in various countries to assess how future carbon levy or carbon tax policies may affect operating costs.

In the future, the Company evaluated and will evaluate the introduction of a formal internal carbon pricing mechanism in accordance with the development of laws and regulations and its carbon reduction strategy, as a management tool for investment decisions, product design, and low-carbon transformation.

<Green Energy and Sustainable Investment>

To address global net-zero transition trends and climate change, the Company remains focused on developments in green energy investment and sustainable finance. This includes exploring potential solutions such as renewable energy investment, green power procurement, and energy efficiency improvements, while evaluating their potential benefits for long-term operational resilience and climate risk management.

Given that most of the Company's operating locations are currently leased, and resource allocation and investment planning remain focused on core operational development and process optimization, as of 2025, the Company had not yet adopted a green energy sustainability investment policy, quantified investment targets, or related investment plans.

Going forward, the Company will continue to monitor domestic and international green energy markets, policy regulations, and sustainable finance trends. By integrating our carbon reduction strategy, energy management targets, and operational requirements, we will evaluate the feasibility of sustainability investments in green energy as they arise to support low-carbon transition and enhance corporate competitiveness in sustainability.



<Implementation of the environmental management system>

The Company values environmental sustainability. Since obtaining ISO 14001 Environmental Management System certification in 2014, the Company has consistently followed the PDCA (Plan-Do-Check-Act) management cycle to establish a comprehensive environmental management framework. Through institutionalized management mechanisms, the Company ensures the effective operation and continuous improvement of its environmental management system. The latest certificate is valid from 2025/11/14 to 2028/11/30 and complies with environmental management system standards. The Company integrates environmental considerations into every stage of its operations, including management, product R&D, process design, manufacturing, product usage, and life cycle management. By identifying environmental aspects and utilizing environmental risk assessments and objective management mechanisms, we proactively identify material issues that may impact the environment. Furthermore, we promote initiatives such as energy management, resource efficiency, pollution prevention, waste reduction, and process improvements to mitigate the environmental impact of our operations and enhance overall environmental performance.

In terms of environmental management execution, the Company regularly reviews environmental goals and improvement plans. Through internal audits, management reviews, and performance tracking mechanisms, we ensure that environmental management measures comply with applicable regulations and the direction of corporate sustainable development. At the same time, we remain attentive to international environmental trends and material issues of concern to stakeholders, while progressively strengthening management initiatives related to climate change, energy efficiency, and low-carbon product development.

Looking ahead, the Company will continue to focus on developing low-pollution, high-efficiency, and environmentally friendly products and processes, while reducing environmental impact through technological improvements and management optimization.

<Natural Carbon Sink Strategy and Measures>

BenQ Medical is committed to the philosophy of environmental sustainability. In addition to continuously promoting reduction measures such as energy management, energy conservation, carbon reduction, green design, and process improvements, the Company also focuses on the contribution of natural ecosystems to climate adaptation and carbon sequestration. By enhancing environmental resilience through natural carbon sink initiatives, BenQ Medical supports its long-term net-zero emissions goal. Guided by the principle of "reduction first, supplemented by natural carbon sinks", the Company has improved the environmental quality of its plants and surrounding areas through initiatives such as afforestation, ecological preservation, and employee environmental engagement. These efforts enhance natural resource conservation and carbon sequestration potential, gradually establishing a sustainable management model that integrates climate action, ecological protection, and social inclusion.

Measures	Action Plan
1. Promoting tree-planting and landscaping initiatives	We continue to participate in tree-planting and environmental greening initiatives, increasing vegetation coverage and green spaces to enhance natural carbon sequestration capacity while promoting biodiversity conservation and ecological restoration.
2. Green Space Management at Production Sites	Through green space planning, plant maintenance, and environmentally friendly management measures, we increase green coverage to improve the local microclimate, mitigate the heat island effect, and enhance natural environmental regulation.
3. Employee Environmental Engagement	Integrating ESG sustainability initiatives with environmental education, we encourage employees to participate in tree planting, environmental maintenance, and ecological conservation to enhance environmental responsibility across the workforce.

Moving forward, BenQ Medical will continue to evaluate the effectiveness of natural carbon sink-related measures and gradually establish a carbon sink management mechanism in alignment with the Company's carbon reduction strategy.

4.2 Greenhouse Gas Management

The Company has established a greenhouse gas management mechanism in accordance with international greenhouse gas inventory standards to conduct the inventory, monitoring, and reduction of emissions throughout its operations. An emissions inventory covers Scope 1 direct emissions and Scope 2 indirect energy emissions. Data collection and internal audits are conducted on an annual basis; however, third-party verification has not yet been implemented. The Company plans to introduce third-party verification in 2027 to enhance the transparency of its greenhouse gas data and management maturity.

Greenhouse gas (GHG) inventories are conducted in accordance with ISO 14064-1 and applicable guidelines, using emission factors sourced from government-announced or internationally recognized databases to ensure data consistency and comparability.

A GHG inventory is conducted annually, with data compilation and verification performed internally to ensure information quality and integrity.

Year	Item	Headquarters	Guishan Plant	Taichung Plant
2023	I. Scope 1: Direct Emissions (tCO _{2e})	37.2395	28.3686	0.0336
	Scope 2: Indirect Emissions (tCO _{2e})	52.9153	517.2328	72.2663
	Total (tCO _{2e})	90.1548	545.6014	72.2999
	GHG emissions intensity (tCO _{2e} / NT\$ million revenue)	1.6370		
2024	I. Scope 1: Direct Emissions (tCO _{2e})	38.9928	31.8228	1.0910
	Scope 2: Indirect Emissions (tCO _{2e})	46.6707	496.4517	51.8935
	Total (tCO _{2e})	85.6635	528.2746	52.9845
	GHG emissions intensity (tCO _{2e} / NT\$ million revenue)	1.4244		
2025	I. Scope 1: Direct Emissions (tCO _{2e})	26.8253	30.2455	0.1458
	II. Scope 2: Indirect emissions (tCO _{2e})	45.9381	457.6465	16.6689
	Total (tCO _{2e})	72.7634	487.8920	16.8147
	GHG emissions intensity (tCO _{2e} / NT\$ million revenue)	1.4343		

Note: Greenhouse gas emissions are reported on an individual basis.

Year	Item	BenQ Medical	Subsidiary	Total
2025	I. Scope 1: Direct Emissions (tCO _{2e})	57.2167	199.6419	256.8586
	Scope 2: Indirect Emissions (tCO _{2e})	520.2536	1259.9055	1780.1591
	Total (tCO _{2e})	577.4703	1459.5474	2037.0177
	GHG emissions intensity (tCO _{2e} / NT\$ million revenue)	0.3877		

Note: Greenhouse gas emissions are reported on a consolidated basis.

To align with climate change management trends and comply with the FSC's Sustainable Development Roadmap and IFRS S2 climate disclosure requirements, the Company is planning to gradually introduce Scope 3 GHG inventory and management mechanisms. In the initial stage, priority will be given to identifying and collecting data for material emission sources. The Company will progressively expand the scope to cover supply chain and product life cycle management, thereby establishing a comprehensive carbon management framework and completing Scope 3 disclosures by 2030.

In March 2026, the Company completed its 2025 GHG inventory. The consolidated financial statements cover a total of 19 subsidiaries, including:

Category	Subsidiary
Domestic (12)	AsiaLink International Technology Corporation, BenQ AB DentCare Corp., Lily Medical Corporation, Eastech Co., Ltd., BenQ Healthcare Corp., CKCARE Co., Ltd., New Best Hearing International Trade Co., LTD., Concord Medical Co., Ltd., Concord HealthCare Co., Ltd., K2 International Medical Inc., Era Biotech Co., Ltd., and Concord Biomedical Co., Ltd.
Overseas (7)	Kaowang Investment Co., Ltd., BenQ Medical Technology (Shanghai) Ltd., BenQ Smart (Shanghai) Medical Equipment Co., Ltd., K2 Medical (Shanghai) Co., Ltd., K2 MEDICAL (THAILAND) CO., LTD, PT FRISMED HOSLAB INDONESIA, K2 BioMedical (THAILAND) Co. Ltd

<Greenhouse Gas Reduction Policy and Targets>

To address the global climate change trends and strengthen low-carbon operational management, the Company follows the Science Based Targets initiative (SBTi) carbon reduction pathway and has implemented systematic reduction management for Scope 1 and Scope 2 emissions.

Using the SBTi absolute contraction approach, the recommended annual reduction rate for greenhouse gas emissions is at least 4.2%. Taking into account operational growth, the energy mix, and the feasibility of carbon reduction, the Company continues to drive energy-saving and carbon reduction initiatives while establishing medium- and long-term reduction targets.

In 2025, total greenhouse gas emissions of the Company alone were 577.4701 tCO_{2e}, a decrease of 89.4525 tCO_{2e} (approximately 13.41%) compared to 666.9226 tCO_{2e} in 2024. Specifically, Scope 2 (purchased electricity) emissions decreased from 595.0159 tCO_{2e} to 520.2536 tCO_{2e}, indicating that energy-saving and energy management measures have gradually yielded carbon reduction results.

The Company has set the following targets:

A 5% reduction in greenhouse gas emissions by 2026 compared to the base year

A 50% reduction in greenhouse gas emissions by 2030 compared to the base year

We have established these as a mid- to long-term carbon reduction management goals and are gradually building a low-carbon business model to align with international net-zero trends.

<Key GHG Reduction Initiatives>

Category	Action Plan
Energy efficiency enhancement	(1) Conduct energy efficiency audits on electrical equipment to identify energy-intensive hotspots. (2) Upgrade to high-efficiency, energy-saving equipment.
Equipment replacement	(1) Replace inefficient, legacy equipment (such as boilers, air compressors, and chillers). (2) Consider both energy-saving and low-carbon technologies.
Transportation and Logistics	(1) Promote remote meetings and digital collaboration tools to reduce the frequency of business travel and company vehicle use. (2) Consolidate customer, supplier, and factory visit itineraries to minimize fragmented business trips. (3) Encourage employees to use carpooling to reduce carbon emissions caused by solo driving.
Resource Circulation and Waste Reduction	(1) Establish workflows for resource recycling, waste classification, and reuse. (2) Optimize processes to reduce raw material loss and scrap rates. (3) Promote paperless offices and digital workflows to reduce paper consumption.
Energy-Saving Awareness	(1) Foster employee energy-saving awareness by encouraging off lights and monitors during break times. (2) Adjust office air conditioning guidelines and use circulating fans to reduce energy consumption.



4.3 Energy Management

<Energy Use>

The Company's operating locations are primarily office and manufacturing facilities, most of which are leased. The primary source of energy is purchased electricity, supplemented by a small amount of fuel (such as gasoline and diesel) for transportation. Since tenants do not have full control over the building's energy infrastructure (such as HVAC chillers and central boilers), the Company continues to improve energy efficiency and mitigate environmental impact through measures within its scope.

To strengthen energy management, the Company has implemented the following principles:

- Adopt "energy efficiency first" as the core strategy for energy management.
- Reduce energy demand through equipment optimization and behavioral management
- Continuously evaluate the feasibility of adopting renewable energy (e.g., green power procurement)
- Establish an energy data inventory and monitoring mechanism to support decision-making and performance tracking.

During product development, the Company incorporates environmental sustainability into its design considerations, prioritizing the use of low-impact materials and complying with international environmental regulations, such as the RoHS Directive, to reduce the environmental impact of products throughout their life cycle.

<Energy Consumption>

In 2025, the Company's overall energy consumption showed a downward trend. Total electricity consumption decreased from 1,201,396 kWh in 2024 to 1,097,581 kWh in 2025, a reduction of approximately 103,815 kWh, or about 8.6%. This was primarily driven by improved equipment efficiency at manufacturing sites and the ongoing implementation of energy-saving measures across office and operational facilities.

Total energy consumption decreased from 5,180.13 GJ in 2024 to 4,692.09 GJ in 2025, representing a reduction of approximately 488.04 GJ or 9.4%. This indicates an improvement in overall energy efficiency.

However, energy intensity rose from 11.06 GJ/million NT\$ of revenue to 11.65 GJ/million NT\$ of revenue in 2025, representing an increase of approximately 5.3%. Electricity intensity also increased from 2,565.95 kWh/million NT\$ of revenue to 2,726.1033 kWh/million NT\$ of revenue, an increase of about 6.24%. This was primarily due to the fact that revenue growth outpaced the reduction in energy use, leading to a relative increase in energy intensity per unit of revenue.

Regarding fuel consumption, diesel usage increased compared to the previous year, while gasoline usage decreased significantly, reflecting an adjustment in the structure of transportation and equipment use. Nevertheless, overall fuel consumption remained a low proportion of the total energy mix, resulting in a limited impact on the overall energy structure.

Overall, total energy consumption decreased in 2025, indicating that energy-saving measures yielded preliminary results. However, there remains room for improvement in energy intensity. Looking ahead, the Company will continue to enhance overall energy performance through measures including improving equipment efficiency, optimizing energy management, and evaluating the adoption of renewable energy.

Year	Item	Headquarters	Guishan Plant	Taichung Plant
2023	Purchased Non-renewable Electricity (kWh)	107,116.0000	1,047,030.0000	140,662.0000
	Non-renewable electricity consumption (kWh)	107,116.0000	1,047,030.0000	140,662.0000
	Total renewable electricity consumption (kWh)	0.0000	0.0000	0.0000
	Total Electricity Consumption (kWh)	107,116.0000	1,047,030.0000	140,662.0000
	Electricity Intensity (kWh/NT\$ million revenue)	2993.6096		
	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 Consumption (GJ)	385.6133	3769.2661	506.3776
	Total Energy Consumption (GJ)	933.9707	4062.9435	523.9714
	Energy Consumption Intensity (GJ / NT\$ million revenue)	12.7643		
2024	Purchased Non-renewable Electricity (kWh)	94,475.0000	1,004,963.0000	101,958.0000
	Non-renewable electricity consumption (kWh)	94,475.0000	1,004,963.0000	101,958.0000
	Total renewable electricity consumption (kWh)	0.0000	0.0000	0.0000
	Total Electricity Consumption (kWh)	94,475.0000	1,004,963.0000	101,958.0000
	Electricity intensity (kWh/million NT\$ revenue)	2,565.9505		
	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 Consumption (GJ)	340.1062	3617.8266	367.0447
	Total Energy Consumption (GJ)	845.0745	3961.3209	373.7344
	Energy Consumption Intensity (GJ / NT\$ million revenue)	11.0638		
2025	Purchased Non-renewable Electricity (kWh)	96,916.0000	965499.0000	35166.0000
	Non-renewable electricity consumption (kWh)	96,916.0000	965499.0000	35166.0000
	Total renewable electricity consumption (kWh)	0.0000	0.0000	0.0000
	Total Electricity Consumption (kWh)	96,916.0000	965499.0000	35166.0000
	Electricity Intensity (kWh/NT\$ million revenue)	2726.1033		
	Natural gas (GJ)	0.0000	0.0000	0.0000
	Diesel (GJ)	366.0187	169.6050	0.0000



Year	Item	Headquarters	Guishan Plant	Taichung Plant
	Gasoline (GJ)	0.0000	205.2221	0.0000
	Steam (GJ)	0.0000	0.0000	0.0000
	Electricity Consumption (GJ)	348.8937	3475.7578	126.5962
	Total Energy Consumption (GJ)	714.9124	3850.5848	126.5962
	Energy Consumption Intensity (GJ / NT\$ million revenue)	11.6539		

Note 1: Energy consumption of the Company alone.

Note 2: The electricity conversion factor is 0.0036 GJ per kWh.

Note 3: Calculation of energy intensity:

- Electricity intensity = Total electricity consumption (kWh) / Revenue (NT\$ million)
- Energy intensity = Total energy consumption (GJ) / Revenue (NT\$ million)

Note 4: Reporting boundary: Includes only sites within the scope of operational control

Note 5: Data on purchased electricity consumption is sourced from Taipower bills; data on diesel and gasoline consumption is sourced from fuel invoices.

<Energy Reduction Policy and Targets>

To continuously enhance energy efficiency and mitigate the environmental impact of its operations, the Company has established a medium-to-long-term energy reduction management mechanism centered on "improving energy efficiency, reducing energy intensity, and promoting low-carbon operations". We continue to drive energy improvement initiatives by introducing energy-saving equipment, enhancing energy monitoring, and optimizing management systems.

Considering that most of our operating locations are leased, we prioritize energy management within our control. We will gradually enhance overall energy performance through measures including improving equipment efficiency, optimizing processes, and implementing employee energy-saving management.

Using 2025 as the base year for energy management, the Company has set a target to reduce energy intensity by 5% annually; it regularly reviews implementation progress and improvement results to serve as a basis for adjusting the energy management and carbon reduction strategy.

<Key GHG Reduction Initiatives>

The Company has established a formalized energy management mechanism, enhancing energy efficiency and mitigating carbon emission risks through continuous process improvements. Given that our facilities are primarily leased, we focus our energy management strategy within our control and drive improvements through the following measures:

Category	Action Plan
Process and Equipment Efficiency Enhancement	Improve energy efficiency per unit of output and reduce energy loss through equipment maintenance, process optimization, and abnormal energy consumption analysis.
Equipment Energy-Saving Management	Implement energy-saving modes for office equipment and manage standby power to reduce unnecessary energy consumption.
Renewable Energy Assessment	Continue to evaluate the feasibility of procuring green power and adopting renewable energy certificates (RECs) to gradually increase the proportion of low-carbon energy used.
Carbon Emissions Management	Establish a tracking mechanism for Scope 1 and Scope 2 greenhouse gas emissions, with reducing the intensity of purchased electricity as the primary carbon reduction strategy.
Employee Energy Conservation Awareness and Training	Organize energy-saving and carbon-reduction training and internal awareness campaigns to raise employee awareness and encourage energy-saving practices in their daily operations.

The Company will continue to enhance energy efficiency and low-carbon operational management through the reduction initiatives. We will regularly review implementation results and the effectiveness of improvements to serve as a basis for adjusting the future energy management and climate governance strategy, steadily advancing toward sustainable growth and net-zero transition.

4.4 Water Resource Management

<Water Resource Use>

The Company's operating locations are primarily offices and production support facilities. Water is mainly used for air conditioning system replenishment, drinking water, cleaning, and catering services; no process water is required. Water withdrawal by each operating location is presented in the table below:

Year	Item	Headquarters	Guishan Plant	Taichung Plant
2023	Water Withdrawal (Tons)	1495.0000	6786.0000	528.0000
	Water Intensity (mt/NT\$ million of revenue)	20.3665		
2024	Water Withdrawal (Tons)	1393.0000	6833.0000	182.0000
	Water Intensity (mt/NT\$ million of revenue)	17.9579		
2025	Water Withdrawal (Tons)	1726.0000	5863.0000	0.0000
	Water intensity (mt/NT\$ million of revenue)	18.8491		

Note: Water consumption of the Company alone

<Wastewater Management>

During our operational process, no industrial process wastewater is discharged. Wastewater generated is primarily domestic sewage, which is incorporated into the building's sewage treatment system by law and managed centrally by the landlord or building management; no independent discharge points are installed by the Company.

<Water Reduction Policy and Targets>

Given that our primary operating locations are leased and water resources are managed centrally by landlords and allocated based on headcount, the Company has adopted "water intensity (mt/NT\$ million of revenue)" as the primary management indicator. This approach enhances comparability across different years and operating scales while serving as a basis for water resource performance management.

With 2025 as the base year for water resource management, the Company has set a target to reduce water intensity by 1% annually. We continuously enhance water efficiency by monitoring water consumption, improving equipment, managing behavior, and collaborating with landlords. Furthermore, we embed water conservation into daily operations and employee training to achieve sustainable water resource management.

<Key GHG Reduction Initiatives>

To achieve our water reduction targets, the Company has implemented water-saving measures across three dimensions: equipment efficiency, management mechanisms, and behavioral improvement:

Category	Action Plan
Enhance Hardware Water Efficiency	(1) Replace fixtures with water-efficient equipment (toilets and faucets) (2) Install sensor-activated faucets (3) Regularly inspect and repair water leaks
Strengthen Institutional and Monitoring Mechanisms	(1) Monthly water consumption and conduct trend analysis (2) Establish water consumption KPIs and incorporate them into departmental management (3) Collaborate with landlords to track and address abnormal water consumption.
Behavioral Change, Education, and Training	(1) Promote water conservation awareness (e.g., "turn off water" reminder signs) (2) Integrate water conservation into ESG training (3) Strengthen water-saving protocols for catering and cleaning services



4.5 Waste Management

<Waste Utilization>

Year	Item			Headquarters	Guishan Plant	Taichung Plant
2023	General industrial waste	Reuse/Recycling		0.0000	0.0000	0.0000
		Non-reusable/non-recyclable	Incineration	8.6000	18.9000	6.0000
			Landfilling	0.0000	0.0000	0.0000
			Others	0.0000	0.0000	0.0000
	Total Amount (Tons)			8.6000	18.9000	6.0000
	Hazardous industrial waste	Reuse/Recycling		0.0000	0.0000	0.0000
		Non-reusable/non-recyclable	Incineration	0.0000	0.0000	0.0000
			Landfilling	0.0000	0.0000	0.0000
			Others	0.0000	0.0000	0.0000
	Total Amount (Tons)			0.0000	0.0000	0.0000
	Waste Intensity (mt/NT\$ million revenue)			0.0775		
2024	General industrial waste	Reuse/Recycling		0.0000	0.0000	0.0000
		Non-reusable/non-recyclable	Incineration	8.6000	22.4000	6.0000
			Landfilling	0.0000	0.0000	0.0000
			Others	0.0000	0.0000	0.0000
	Total Amount (Tons)			8.6000	22.4000	6.0000
	Hazardous industrial waste	Reuse/Recycling		0.0000	0.0000	0.0000
		Non-reusable/non-recyclable	Incineration	0.0000	0.0000	0.0000
			Landfilling	0.0000	0.0000	0.0000
			Others	0.0000	0.0000	0.0000
	Total Amount (Tons)			0.0000	0.0000	0.0000
	Waste Intensity (mt/NT\$ million revenue)			0.0790		
2025	General industrial waste	Reuse/Recycling		0.0000	0.0000	0.0000
		Non-reusable/non-recyclable	Incineration	8.6000	25.7000	0.0000
			Landfilling	0.0000	0.0000	0.0000
			Others	0.0000	0.0000	0.0000
	Total Amount (Tons)			8.6000	25.7000	0.0000
	Hazardous industrial waste	Reuse/Recycling		0.0000	0.0000	0.0000
		Non-	Incineration	0.0000	0.0000	0.0000



Year	Item			Headquarters	Guishan Plant	Taichung Plant
		reusable/non-recyclable	Landfilling	0.0000	0.0000	0.0000
			Others	0.0000	0.0000	0.0000
	Total Amount (Tons)			0.0000	0.0000	0.0000
	Waste Intensity (mt/NT\$ million revenue)			0.0852		

Note: Waste utilization by the Company alone

<Waste Management>

The Company manages waste generated from its operations in accordance with local regulatory requirements for reporting, collection and removal. Furthermore, we employ qualified treatment facilities with downstream processing to ensure that all waste disposal practices comply with legal and environmental protection standards.

The production unit is responsible for on-site sorting and preliminary management of waste, while the Environmental Health and Safety (EHS) Department is responsible for supplier qualification reviews, reporting management, and unscheduled audits to ensure full compliance and traceability throughout waste disposal.

The Company's operations primarily consist of assembly operations and office activities. Waste is mainly general domestic waste, and no significant process waste or hazardous industrial waste is generated during production.

<Waste Reduction Policy and Targets>

The Company continues to promote waste reduction and enhance resource efficiency through source controls, classification management, and daily operational refinements to minimize the environmental impact of its business activities. Given that our operations revolve around office and assembly activities, our waste stream is general domestic waste. Accordingly, we focus our efforts on optimizing resource efficiency and driving down overall waste generation.

Using the 2025 waste intensity of 0.0852 tons/NT\$ million in revenue as the base year, the Company has established management targets to reduce waste intensity annually, representing a 3% annual reduction. The Company will continue to review the implementation of reduction measures to enhance overall resource circularity and operational efficiency.

<Key GHG Reduction Initiatives>

Category	Action Plan
Source Reduction Management	Promote paperless operations, electronic approvals, and digital document management to reduce paper and office supply consumption, while continuously reviewing administrative and operational workflows to minimize waste generation.
Waste Recycling and Sorting Management	Strengthen waste sorting and recycling mechanisms across plant and office sites to improve the recycling rate of recyclable resources, and regularly review the effectiveness of waste removal and recycling efforts.
Packaging Reduction Management	Prioritize recyclable, reusable, or lightweight packaging materials to minimize waste generated from product packaging and logistics operations.
Employee Environmental Engagement & Awareness	Organize environmental training and waste reduction awareness campaigns to foster a culture of waste minimization, proper sorting, recycling, and resource conservation in employees.
Green Supply Chain Management	Encourage suppliers to reduce packaging and prioritize eco-friendly or recyclable materials and consumables to driving joint waste reduction efforts across the supply chain.

4.6 Biodiversity

The Company's primary operating sites are located in industrial parks, which are largely surrounded by established development zones. Based on our assessment, current operations have relatively limited direct impact on natural habitats, biodiversity, and ecologically sensitive areas.

Nonetheless, the Company remains committed to environmental protection and ecological sustainability. We continue to mitigate potential environmental impacts through measures pollution prevention, waste management, energy conservation, carbon reduction, and resource efficiency to fulfill our corporate environmental responsibility.

Moving forward, we will continue to monitor biodiversity and natural capital issues while progressively strengthening our environmental management mechanisms in alignment with regulatory requirements and international sustainability trends.





5.1 Talent Recruitment and Development

<Employee Structure>

In 2025, the Company's total headcount was 113 employees, representing a decrease of 7 from 2024. The overall workforce structure remained stable.

5. Inclusive Workplace

	2023	2024	2025
Number of employees (people)			
Direct employees	18	15	4
Indirect worker	106	105	109
Total	124	120	113
Average age (years)	47.3	46.7	47
Average tenure (years)	13.1	13.2	13
Gender (persons)			
Male	73	72	66
Female	51	48	47
Total	124	120	113
Education Level (persons)			
PhD	1	1	1
Master	26	26	23
College/University	59	56	60
Senior high school	33	32	21
Under senior high school	5	5	8
Office location (persons)			
Taipei, Taiwan	37	37	38
Guishan, Taiwan	71	74	71
Taichung, Taiwan	14	6	2
Expatriates in Mainland China	2	3	2
Number of Employees (persons)			
Full-time	124	120	113
Part-time	0	0	0
Dispatched	0	0	0
Number of local community members hired as senior management	5	5	7

Note: Employee structure of the Company only

<New Hires and Terminations>

In 2025, the Company hired 14 new employees. 85.71% of them were aged 31 to 50. This indicates that the Company's recruitment strategy prioritizes professionals with extensive experience and immediate readiness. In terms of gender distribution, female and male new hires accounted for 35.71% and 64.29%, respectively.

In 2025, 40 employees departed, 62.50% of whom were aged 31 to 50. Key factors behind employee turnover primarily stemmed from personal career planning, retirement arrangements, and organizational adjustments. The Company continues to enhance employee retention and organizational stability through talent cultivation, management communication, employee care, and career development systems.

Overall, our manpower changed in 2025 mainly due to organizational optimization and operational adjustments. The Company continues to maintain the stability of its core technical and management talents to ensure the sustained development of operations and product quality.

Item	Category	Female		Male		Total	
		Number	Percentage	Number	Percentage	Number	Percentage
New employees	30 years or less	2	14.29%	0	0.00%	2	14.29%
	31~50	3	21.43%	9	64.29%	12	85.71%
	51 years or more	0	0.00%	0	0.00%	0	0.00%
	Total	5	35.71%	9	64.29%	14	100.00%
Former employees	30 years or less	7	17.50%	1	2.50%	8	20.00%
	31~50	6	15.00%	19	47.50%	25	62.50%
	51 years or more	1	2.50%	6	15.00%	7	17.50%
	Total	14	35.00%	26	65.00%	40	100.00%

<Recruitment Policy>

The Company recruits talents based on its annual operational strategy, manpower requirements, and organizational development planning. Through open and transparent recruitment practices and diverse hiring channels, we attract outstanding professionals equipped with expertise and high potential for growth.

In strict compliance with the Labor Standards Act, the Act of Gender Equality in Employment, and applicable labor regulations, the Company upholds fairness and equal opportunity without discrimination based on gender, age, race, religion, nationality, or any other status, actively fostering a diverse and inclusive work environment.

In addition, the Company strictly prohibits all forms of child labor, forced labor, and employment discrimination, and remains committed to protecting the fundamental human rights and labor interests of its employees. Looking ahead, we will continue to strengthen talent cultivation and organizational competitiveness through recruitment, training, and career development systems to support the Company's sustainability.

5.2 Diversity and Non-discrimination

"Embracing diversity and inclusion" is one of BenQ Medical's core corporate values. Guided by the principles of "respect for human rights" and "merit-based employment", the Company is committed to providing a fair and non-discriminatory working environment across its recruitment, employment, training, promotion, and remuneration systems. In compliance with applicable regulations such as the Labor Standards Act and the Gender Equality in Employment Act, we base all hiring and promotion decisions primarily on competence, performance, and job requirements, without regard to gender, age, race, religion, nationality, marital status, or disability.

Furthermore, in line with international human rights standards, such as the Universal Declaration of Human Rights, the International Labour Organization (ILO) Conventions, and the United Nations Global Compact, the Company actively protects the fundamental human rights and labor interests of our employees. These include providing fair remuneration and benefits, ensuring freedom of association, offering equal employment opportunities, and maintaining a safe and healthy work environment. Concurrently, we enforce a zero-tolerance policy against all forms of discrimination, harassment, forced labor, and child labor, while actively fostering a diverse, equitable, and inclusive (DEI) workplace culture.

<Female Talent Development>

The Company continues to foster female career development and leadership, encouraging women to take on technical and managerial roles. Through training, performance development, and career planning systems, we enhance workplace participation and leadership opportunities for female employees. In 2025, female employees represented 41.59% of the total workforce, while female managers represented 24.00% of management positions, maintaining a stable trend in female participation and career development in management.

Year	2024	2025
Female employees	40.00%	41.59%
Female Management	25.00%	24.00%

<Diverse Talent Recruitment>

The Company values employment opportunities for disadvantaged and diverse groups, by employing persons with disabilities by law and supporting workplace participation for diverse populations as part of its ongoing commitment to fostering an equal and inclusive work environment. In 2025, the proportions of employees with disabilities and indigenous employees both increased compared to the previous year, demonstrating the Company's ongoing commitment to implementing its diverse talent recruitment policy.

Year		2023	2024	2025
Total headcount		124	120	113
Employees with disabilities	Number	1	1	1
	Percentage	0.81%	0.83%	0.88%
Indigenous people	Number	1	1	1
	Percentage	0.81%	0.83%	0.88%

Looking ahead, the Company will continue to deepen its culture of diversity and inclusion. Through talent development, inclusive workplace initiatives, and equitable hiring systems, we aim to enhance employee belonging and organizational resilience, advancing toward corporate goals that align with international sustainability and human rights governance trends.



5.3 Employee Retention and Development

<Employee Retention>

We firmly believe that talent is the cornerstone of sustainable business development. We are committed to creating an attractive and developmental work environment to enhance employee retention and organizational stability. For employees across different roles and career stages, the Company provides comprehensive retention measures, including orientation and onboarding programs, employee care and incentive schemes, recognition awards for long-service and outstanding employees, internal job rotation and promotion opportunities, as well as performance-based salary adjustments and employee profit sharing.

Through institutionalized talent development and incentive measures, the Company actively fosters a professional, fulfilling, and cohesive workplace that strengthens employees' sense of identification and belonging while promoting stable retention and long-term career growth.

<Employee Development>

The Company regards employee training and development as a key strategy for enhancing organizational competitiveness, aiming to nurture professionals equipped with self-directed learning, initiative, and a strong sense of responsibility. Through continuous learning and capability development, we help employees strengthen their professional expertise and skills, improve work performance and elevate service quality while infusing the Company with innovation and momentum.

The Company encourages employees to embrace the spirit of "continuous learning and problem-solving", aligning personal growth with organizational development to achieve corporate goals together.

<Continuing Education and Training System>

To adapt to the trends of digitalization and flexible work, the Company provides diverse learning channels to meet employees' varied development needs, including external instructor-led training, on-the-job training (OJT), and e-Learning platforms.

Through our self-developed digital learning platform, employees both locally and overseas can access online courses via computers, tablets, and mobile phones at any time—enabling learning, assessments, and feedback without time or location constraints, thus enhancing learning convenience and flexibility. Furthermore, the platform serves as a strategic hub for sharing best practices, inheriting corporate culture, and driving organizational alignment, combining pre-reading, in-class exercises, and post-course implementation to reinforce learning outcomes.

In 2025, the Company significantly increased its commitment to training, delivering 84 training sessions, more than double the 2024 figure. Training totaled 3,128 person-hours at NT\$ 248,840, an increase of approximately 90% year-over-year. This demonstrates the Company's sustained commitment to strengthening its investment in talent cultivation resources.

Year	In-house training sessions	In-house training person-hours	External training person-hours	Training costs
2023	60	2,809 person-hours	319 person-hours	NT\$128,379
2024	36	1,310 person-hours	136 person-hours	NT\$130,600
2025	84	2809 person-hours	319 person-hours	NT\$248,840

<Ethical Corporate Management, Information Security, and Human Rights Training>

The Company places paramount importance on corporate ethics, information security, and human rights. All new employees are required to complete an 8-hour orientation program upon joining, which includes a 2-hour course on ethics; 100% of all new employees receive such training.

The Company also organizes regular training for all active employees on ethical corporate management, insider trading prevention, information security, human rights, and workplace ethics to enhance compliance awareness and risk management capabilities.

In 2025, the cumulative training hours for these courses reached 832 hours.

Year	Category	Course title	Hours	Number of Trainees	Total Training Hours (Hours x Number of Trainees)
2023	Ethical Corporate Management	Ethics Handbook	2	99	198
	Risk Awareness	Prohibition and Prevention of Insider Trading	2	100	200
	Information Security	Information Security and Social Engineering Awareness	2	100	200
	Human Rights	Ethics Handbook	2	99	198
2024	Ethical Corporate Management and Human Rights	Ethics 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	Sexual Harassment Prevention	2	119	238
2025	Ethical Corporate Management and Human Rights	Ethics Handbook	2	112	224
	Risk Awareness	Prohibition and Prevention of Insider Trading	2	99	198
	Information Security	Information Security and Social Engineering Awareness	2	93	186
	Workplace Ethics	Sexual Harassment Prevention	2	112	224

5.4 Performance Management System

The Company has established a performance-driven management system that promotes employee development and enhances organizational performance through clear goal setting and regular evaluation mechanisms. The performance management system is primarily built upon the following four principles:

- I. A performance-driven appraisal system to identify top talent, ensure optimal person-job fit within the organization, and create mechanisms for employee development.
- II. Emphasis on management by objectives for work plans, ensuring that unit goals and work plans are executed to achieve operational performance.
- III. Provision of immediate recognition to high performers, and timely coaching or redeployment to those with subpar performance.
- IV. Maintenance of an employee performance database to serve as a basis for identifying and cultivating a talent pipeline.

The Company will continue to optimize its talent management and development systems to help employees reach their full potential while enhancing the organization's overall competitiveness and sustainability resilience.

5.5 Labor Rights and Equality

<Employee Communication Channels>

The Company places high importance on labor-management relations and open dialogue. Management operates the business with integrity, respect, and accountability, fostering positive interactions between labor and management through diverse and transparent communication channels.

The Company holds regular labor-management meetings to keep employees informed of its key decisions on operations and management, while safeguarding their right to express opinions and provide suggestions. Employees may also communicate and negotiate through labor-management meetings or other grievance mechanisms regarding any complaints or labor-related issues to protect their legal rights and interests.

Through 2025 and up to April 1, 2026, the date of this annual report, the Company has not incurred any losses due to labor disputes.

<Employee Satisfaction>

Furthermore, the Company values employee feedback and workplace care, by continuously enhancing internal communication and grievance mechanisms to ensure a fair, respectful, and safe working environment for all employees. To further understand employee needs and enhance organizational cohesion, the Company plans to introduce an employee satisfaction survey mechanism in 2026. Data collected through these surveys and subsequent opinion analysis will serve as a vital reference for future talent development, workplace environment improvements, and employee care initiatives.

<Human Rights Policy>

Talent is the most important asset of the Company. We are committed to complying with international social responsibility standards and national regulations, including labor laws and the Gender Equality in Employment Act. Guided by the principles of "respect for human rights", "equal employment", and "placing the right people in the right positions", we do not give preferential treatment or discriminate against any employee based on gender, age, race, nationality, religion, marital status, political affiliation, or any other background. Furthermore, we are dedicated to fostering a business environment that is ethical, healthy, safe, and internationally competitive. To implement human rights, BenQ Medical promotes human rights awareness and policy to its employees while strengthening sexual harassment

prevention awareness. In addition to sexual harassment, the Company also provide prevention campaigns against various forms of harassment, including verbal, physical, and stalking. We have also established diverse and effective labor-management communication channels to ensure a high-quality and safe working environment for all employees.

Human Rights Topic	BenQ Medical Policy
Diverse Recruitment and Non-discrimination	- We communicate the spirit of BenQ Medical to every new employee, which includes "valuing diversity and inclusion" - We employ a sufficient number of employees with disabilities by law
Prohibit child labor and forced labor	- We verify the identity documents of new employees to ensure they have reached the statutory minimum working age. - We recruit employees by law and do not engage in forced labor, slavery, or human trafficking.
Equal pay for equal work	We assess compensation based on competence, without discrimination based on gender, nationality, race, religion, or other factors.
Occupational Health and Safety	We have established the SOP for Labor Safety to minimize occupational hazards and environmental safety risks in accordance with government regulations.
Prevention of all forms of harassment	We have adopted and disclosed measures to prevent sexual harassment and all other forms of harassment
Freedom of association	- We do not interfere in any way in the establishment, operation, or management of organizational activities or collective bargaining - We hold labor-management meetings at all operating locations to ensure that employees can fully exercise their freedom of association and collective bargaining.

To further strengthen human rights management, our Human Resources Department plans to roll out a human rights due diligence mechanism in 2026. This mechanism will assess potential human rights risks arising from operational activities to employees and stakeholders, and include mitigation measures and training programs to enhance human rights governance and sustainability management.

<Parental Leave without Pay>

The Company values work-life balance and encourages employees to fulfill their family care responsibilities while remaining dedicated to their work. In accordance with the Gender Equality in Employment Act, we provide a comprehensive parental leave system to support employees during childcare and to ensure a smooth transition back to work upon return.

Beyond institutional support, the Company also offers supervisor care, work arrangement coordination, and reintegration assistance to mitigate the career disruption that employees may face during childcare, thereby fostering a family-friendly work environment.

In 2024, 5 employees took parental leave, representing an application rate of 4%. All 3 employees scheduled to return to work within the year did return (100%). This demonstrates the effectiveness of our parental leave system and return-to-work support arrangements. Of those who returned, 1 employee remained employed with the Company 12 months after their return, resulting in a 12-month retention rate of 33%.

In 2025, no employees applied for parental leave without pay; consequently, all of the application, return-to-work, and retention rates were all 0%. Overall, the Company will continue to refine its family-friendly policy and diversified support measures to help employees balance career development with family life, thereby enhancing their sense of belonging and workplace stability.

Number of employees on parental leave/Number of Employees back from leave /Return-to-work rate/Retention Rate		2023	2024	2025
Number of employees on parental leave	Number of employees eligible for parental leave (A)	124	120	113
	Number of employees applying for parental leave (B)	3	5	0
	Number of employees scheduled to return from leave during the year (C)	1	3	0
	Number of employees who actually returned to work (D)	1	3	0
	Number of employees still employed 12 months after return to work (E)	0	1	0
	Parental leave application rate (B/A)	2%	4%	0%
	Return-to-work rate after leave (D/C)	100%	100%	0%
	12-month retention rate after return (E) / Previous year (D)	33%	33%	0%

5.6 Employee Well-being and Care

<Competitive Remuneration>

The Company values talent and employee well-being. We are committed to providing a competitive compensation and benefits package to attract and retain top talent, while balancing shareholder interests with the Company's long-term sustainable growth. Our compensation structure is benchmarked against employees' competence, job performance, and role responsibilities, and is regularly reviewed against market salary levels, industry trends, inflation, and applicable legal requirements. Adjustments to compensation frameworks and benefit provisions are made in a timely manner as appropriate.

In addition, the Company has established transparent and structured promotion and performance management mechanisms to provide employees with diverse career development opportunities. Furthermore, through performance-based rewards, employee profit-sharing, we cultivate workforce cohesion and drive sustainable excellence.

In 2025, the Company alone had a total of 113 full-time non-managerial employees; with an average salary of NT\$904,000, and a median salary of NT\$817,000. Overall salary levels remained stable compared to the previous year, demonstrating that the Company's continued commitment to offering market-competitive remuneration.

Item	2023	2024	2025
Number of employees (people)	124	120	113
Average Salary (thousands of NT\$)	882	910	904
Unit: thousands of NT\$	827	838	817

Note: The above employee headcount and salary figures are reported by the Company as required by competent authorities to cover employees who have served the Company for at least 6 months.

<Retirement System>

We have established a robust retirement system by law to ensure the retirement wellbeing of employees and protect their long-term employment rights. In April 1999, the Company established the Labor Retirement Reserve Fund Supervision Committee. Following approval from the competent authority, the Company has made monthly contributions to the retirement reserve fund in accordance with applicable regulations, at a rate ranging from 2% to 15% of the total monthly payroll.

Effective July 2005, in line with government policy, the Company adopted the new labor pension system. Under this system, we make monthly contributions to employees' individual pension accounts under the Labor Pension Act to secure their retirement rights.

In addition, the Company complies with International Financial Reporting Standards (IFRS) by regularly engaging qualified actuaries to assess the labor retirement reserve fund. These actuaries issue reports to ensure the adequacy of pension contributions and the fairness of financial disclosures.

The Company's retirement system is implemented in compliance with applicable laws and regulations. We regularly review pension contributions and management to ensure our employees' retirement wellbeing, and fulfill our responsibility for their long-term care.

<Employee Benefits and Wellness System>

The Company offers a market-competitive compensation and rewards system along with a diverse range of employee benefits. All benefits activities are centrally planned and executed through our Employee Welfare Committee to ensure that employees and their families receive comprehensive care, thereby fostering a healthy work-life balance.

Item	Benefits
Compensation & rewards	- Festival bonuses (Labor Day, Mid-Autumn Festival, and Dragon Boat Festival) - Year-end performance bonuses, incentive bonuses, and employee profit sharing, distributed annually based on business performance.
Work-life Balance Measures	- Quarterly team dining to foster collegial relationships - Family Day - Parent-child volunteer mini-trip - Year-end banquet (annual gala) - Birthday gifts - Complimentary tickets to musicals – supporting local theatre groups while encouraging employee participation in cultural and artistic activities - Group-wide activities, including sports competitions, karaoke contests, and various lectures
Allowances	- Department gathering allowances - Travel allowances - Cash gifts for weddings and funerals, and various condolence payments - Parking spaces for cars and motorcycles, private car use allowance, and telecommunications allowance - External training reimbursement - Expatriation allowance, expatriate family allowance
Physical and mental well-being	- Employee health check-ups - On-site gym facilities - Health and wellness lectures
Others	The Employee Welfare Committee holds regular meetings to discuss employee benefits matters and organizes activities as per the annual plan.

5.7 Occupational Safety and Health Management

<Occupational Safety Management>

To ensure that occupational safety and health management complies with legal requirements, the Company has established an occupational safety and health management system in accordance with the applicable laws, regulations, and self-inspection requirements of the competent authorities. Furthermore, the Company has adopted labor safety and health-related operating measures and management procedures.

All safety and health management measures are implemented in line with the annual Occupational Safety and Health Management Plan, with their records retained to serve as the basis for internal audits and external verification.

<Occupational Health Services>

The Company places great emphasis on the physical and mental well-being of its employees. In addition to appointing occupational health and safety management personnel as required by law, we promote occupational health services in accordance with the Labor Health Protection Rules. Our occupational nurses provide professional health management and consulting services to help employees maintain optimal well-being and prevent occupational diseases.

In 2025, the Company achieved a 95.92% completion rate for regular employee health checkups and provided 39 on-site occupational physician sessions. Furthermore, we implemented health risk tiering management and case tracking based on the results of these checkups. For employees with abnormal check-up results or potential health risks, occupational nurses provide health guidance and, when necessary, arrange for further evaluations and interviews with occupational physicians to ensure robust employee health protection.

In addition, the Company regularly conducts health awareness campaigns and occupational health education to enhance employees' health awareness and self-care capabilities. Through a health management mechanism, we continuously monitor the effectiveness of these improvements, trying to foster a safe, healthy, and supportive work environment.

<Work Safety Measures>

Regular	As needed
Monthly online reporting of occupational incidents	Establishment of Occupational Safety and Health and Work Rules
Semiannual outsourced monitoring of the working environment and noises (Guishan and Taichung plants)	Establishment and public disclosure of sexual harassment prevention measures
Semi-annual fire drills and emergency response drills; annual fire safety inspection and reporting, and building safety inspection reporting as required by law	Occupational Safety and Health Training (for New Employees)
Occupational safety and health training (every 3 years)	- Continued safety and health training for contractors (Guishan and Taichung Plants) - Unannounced plant safety patrols and site inspections



<Hazard Identification and Risk Assessment>

The Company has established a hazard identification and risk assessment mechanism, whereby we regularly conduct risk inventories across all plants and workplaces to identify potential hazards that may affect employee safety and health, including risks related to machinery and equipment operation, material handling, electrical safety, working at heights, chemical use, and noise exposure.

All operating units collect hazard information through on-site inspections, job observations, safety meetings, and reviews of incident cases. Risks are assessed and categorized based on the likelihood of occurrence and the severity of impact, which serves as the basis for adopting improvement measures and tracking their implementation.

According to the 2025 hazard identification and risk assessment, the top three occupational safety and health risks are presented below:

Ranking	Primary Risk Items	Key Improvement Measures
1	Crushing injury from falling objects during cantilever crane lifting operations	Operators required to wear safety shoes; operational training provided
2	Entanglement injury from grinder operations	Employee training on machine operation; wearing of gloves strictly prohibited during operation
3	Eye injury from splashing during drilling operations	Safety goggles required during operation; training provided

The Company has incorporated the said high-risk items into its annual occupational safety and health management plan. We continue to mitigate risks through engineering controls, administrative management, and training. Our management objectives are zero high-consequence occupational accidents and continuous improvement in occupational injuries.

<Occupational Injuries and Occupational Diseases>

The Company attaches great importance to occupational safety and health management by continuously promoting workplace safety management systems in accordance with applicable regulatory requirements. Through measures such as hazard identification, risk assessment, safety training, and work environment management, we mitigate occupational accident risks, seeking to create a safe and healthy working environment.

In 2025, neither the headquarters nor the Taichung Plant recorded any occupational injuries, significant occupational injuries, occupational diseases, or fatalities, with all related occupational safety indicators remaining at 0. Guishan Plant recorded one recordable occupational injury, resulting in a Lost Time Injury Frequency Rate (LTIFR) of 6.86. An investigation determined that this was a general occupational injury with no high-consequence harm or permanent disability, and no occupational disease arose from this incident.

In response to this case, the Company immediately completed an accident investigation and root cause analysis, and implemented corrective measures, including strengthening safety communication, enhancing on-site inspection mechanisms, and raising employee safety awareness to prevent similar incidents from recurring.

Furthermore, from 2023 to 2025, no occupational injuries, high-consequence work-related injuries, occupational diseases, or fatalities occurred to workers who are not employees but whose work or workplace is controlled by the Company. This demonstrates the effectiveness of our safety management for contractors and external workers.

Going forward, the Company will continue to strengthen its occupational safety and health management mechanisms, foster a safety culture, implement preventive management, and continuously improve the working environment, with the ultimate goal of achieving zero high-consequence occupational accidents.



Year	Item		Headquarters	Guishan Plant	Taichung Plant
2023	Employees	Rate of fatalities as a result of work-related injuries	0	0	0
		Rate of high-consequence work-related injuries	0	0	0
		Lost Time Injury Frequency Rate (LTIFR)	0	0	0
		Rate of fatalities as a result of work-related ill health	0	0	0
		Rate of recordable work-related ill health	0	0	0
	All workers who are not employees but whose work and/or workplace is controlled by the organization	Rate of fatalities as a result of work-related injuries	0	0	0
		Rate of high-consequence work-related injuries	0	0	0
		Lost Time Injury Frequency Rate (LTIFR)	0	0	0
		Rate of fatalities as a result of work-related ill health	0	0	0
		Rate of recordable work-related ill health	0	0	0
2024	Employees	Rate of fatalities as a result of work-related injuries	0	0	0
		Rate of high-consequence work-related injuries	0	0	0
		Lost Time Injury Frequency Rate (LTIFR)	0	0	0
		Rate of fatalities as a result of work-related ill health	0	0	0
		Rate of recordable work-related ill health	0	0	0
	All workers who are not employees but whose work and/or workplace is controlled by the organization	Rate of fatalities as a result of work-related injuries	0	0	0
		Rate of high-consequence work-related injuries	0	0	0
		Lost Time Injury Frequency Rate (LTIFR)	0	0	0
		Rate of fatalities as a result of work-related ill health	0	0	0
		Rate of recordable work-related ill health	0	0	0
2025	Employees	Rate of fatalities as a result of work-related injuries	0	0	0
		Rate of high-consequence work-related injuries	0	0	0
		Lost Time Injury Frequency Rate (LTIFR)	0	6.86	0
		Rate of fatalities as a result of work-related ill health	0	0	0
		Rate of recordable work-related ill health	0	0	0
	All workers who are not employees but whose work and/or workplace is controlled by the organization	Rate of fatalities as a result of work-related injuries	0	0	0
		Rate of high-consequence work-related injuries	0	0	0
		Lost Time Injury Frequency Rate (LTIFR)	0	0	0
		Rate of fatalities as a result of work-related ill health	0	0	0
		Rate of recordable work-related ill health	0	0	0

Note 1 Statistics exclude commuting accidents

Note 2 Rate of fatalities as a result of work-related injuries = Number of fatalities as a result of work-related injuries / Total working hours x 1,000,000

Note 3 Rate of high-consequence work-related injuries = Number of high-consequence work-related injuries / Total working hours x 1,000,000

Note 4: Lost Time Injury Frequency Rate (TRIFR) = Number of lost time injuries / Total working hours x 1,000,000

Note 5 Rate of fatalities as a result of work-related ill health = Number of fatalities as a result of work-related ill health / Total working hours x 1,000,000

Note 6 Rate of recordable work-related ill health = Number of recordable work-related ill health incidents / Total working hours x 1,000,000

Note 7: Total working hours were calculated by multiplying the number of employees at the end of each month by the number of statutory working days per month and the standard daily working hours (eight hours).



6. Social Contribution

6.1 Charitable Activities

Year	Activity	Cost (NT\$)	Manpower input
2023	Beach cleanup	2700 (sponsored by the Group)	19 participants (including family members); approximately 600 participants from 25 Group companies
	Tree planting	14400 (sponsored by the Group)	20 participants (including family members); 1,000 participants Group-wide
	Volunteer service	0 (sponsored by the Group)	17 participants
	Donation to BenQ Cultural Foundation	1,000,000	10 participants
2024	Planting Shell Ginger in the Atayal Secret Land	160,000	40 participants (including family members);
	Protecting Green Spaces and Removing Mikania micrantha	108,490	60 participants (including family members);
	Volunteer service	0	18 participants (including family members);
	"ABRAZO" Mid-Autumn Festival Gift Boxes (Down Syndrome Foundation R.O.C.)	50,000	3 participants
2025	Yuanli, Miaoli: Bending to collect marine debris as a tribute to the ocean	0	16 participants (including family members);
	Finding Jujubes Together in Gongguan, Miaoli	24,400	57 participants (including family members);
	Summer tea harvest in Hengshan, Hsinchu	0	4 participants (including family members);
	Donation to BenQ Cultural Foundation	1,000,000	-

The Company donated NT\$1 million to the BenQ Foundation and actively participated in its volunteer activities. Guided by the foundation's core value of "caring for society", we aim to leverage collective efforts to generate positive impacts on both society and the environment. By investing in ecological conservation, cultural and creative activities, and humanities education, the Company has implemented its corporate social responsibility policy.

The foundation organized the 2025 "DOC Volunteer Mini-Trip", featuring activities such as "Yuanli, Miaoli: Bending to collect marine debris as a tribute to the ocean", "Finding Jujubes Together in Gongguan, Miaoli", "Summer tea harvest in Hengshan, Hsinchu", and "Short Video Creation: Capturing My Daily Life." The Company rallied employees and their family members to take a direct part in farming and ecological restoration in the field, embodying a spirit of passionate service.

By promoting "friendly farming" and "digital empowerment", we invited employees to take practical actions to reduce environmental impact and support local agricultural brands to ensure environmental sustainability. At the same time, digital tools have bridged the gap between urban and rural areas, fostering a continuing cycle of social goodwill.

[Yuanli, Miaoli: Bending to collect marine debris as a tribute to the ocean]

To respond to global marine conservation efforts, we organized a beach cleanup at Shui Coast in Yuanli, Miaoli. The sea area has long been affected by ocean currents, resulting in a buildup of marine debris from various sources. We called upon our employees to make good use of their volunteer time off to clear marine debris despite sea winds and challenging terrain. In collaboration with the local organization "Family by the Sea", we conducted environmental education sessions. Furthermore, "ocean waste art creation", discarded buoys were transformed into artworks to convey the sustainable spirit of resource recycling and regeneration.

In total, we cleared 387 kilograms of marine debris (including fishing nets, buoys, and plastics), effectively reducing the burden on the coastal environment and preventing waste from re-entering the ocean and harming marine life. (This aligns with SDG 14 – Life Below Water, reducing marine pollution, and SDG 12 – Responsible Consumption and Production, promoting green economy and sustainable patterns.)

[Friendly Farming Practices and Cultural Preservation in Gongguan Township, Miaoli County]

Supporting local agriculture and addressing climate change were key priorities this year. In Gongguan, Miaoli, volunteers quickly responded to red date crop damage from typhoons and heavy rain by filling a critical labor shortage and helping farms committed to sustainable agriculture complete their harvest. By engaging in hands-on farm work, we support local small farmers committed to sustainable practices, and through green catering procurement, we bolster the local economy and reduce food miles. (This aligns with SDG 15 – Life on Land, conserving terrestrial ecosystems and biodiversity, and SDG 11 – Sustainable Cities and Communities, protecting cultural heritage.)

[Summer tea harvest in Hengshan, Hsinchu]

The Company continued to support the "DOC Volunteer Mini-Trip" program organized by the BenQ Foundation. Shakeng Village is a traditional tea-growing area on Provincial Highway 3 and has faced challenges from an aging rural population and labor shortages. Led by tea farmers with an average age of over 70, volunteers bent down and stepped into eco-friendly tea gardens that strictly avoid pesticides and chemical fertilizers, assisting with the labor-intensive summer tea harvest. Through hands-on experience in plucking "one heart and two leaves," traditional hand-rolling, and charcoal-firing tea, we addressed labor shortages during peak farming season and gained a deeper appreciation for the craftsmanship and the value of the land behind every cup. (This aligns with SDG 8 – Decent Work and Economic Growth, supporting the stable development of local industries; SDG 10 – Reduced Inequalities, supporting rural areas; and SDG 11 – Sustainable Cities and Communities, revitalizing aging communities.)



<Photos of Charitable Activities>

Yuanli, Miaoli: Bending to collect marine debris as a tribute to the ocean



Friendly Farming Practices and Cultural Preservation in Gongguan Township, Miaoli County



Summer tea harvest in Hengshan, Hsinchu



6.2 Public Relations

The Company values communication and interaction with government agencies, local communities, the media, investors, and other stakeholders. By upholding the principles of ethics, transparency, and mutual trust, we establish sound public relations and a solid foundation for cooperation. Subject to laws, regulations, and internal management systems, the Company will continue to strengthen exchange and cooperation with all stakeholders to promote stable development and mutual social prosperity.

In addition, the Company values friendly communication with local residents. To address the potential impacts of its operations, the Company has established appropriate communication and response mechanisms, trying to create a harmonious and mutually beneficial operating environment. Moving forward, we will continue to deepen our cooperation with all stakeholders to enhance our social influence and sustainable value.

6.3 Association Members

The Company actively participates in industry associations and local organizations. Through exchanges and cooperation with industry, government, academia, and research institutions, we keep abreast of industry trends, regulatory policies, and market intelligence. This enables us to enhance our competitiveness and contribute to the sound development of the industry.

Category	Association	Significance of Participation
Corporation	Taiwan Medical and Biotech Industry Association	Stay abreast of medical device industry trends, market import/export intelligence, product certifications, and regulatory changes, enabling timely responses to industry needs and compliance requirements.
	Taipei Medical Instruments Commercial Association	Strengthen peer cooperation and master market dynamics and policy developments related to medical devices through industry exchanges and information sharing.
	Taoyuan City Industrial Association	Engage in local industry exchanges and government policy advocacy, facilitating the sharing of information regarding business management, labor-management relations, and industrial development.
	Taipei Neihu Technology Park Development Association	Integrate resources from industry, government, academia, and research sectors, promote industrial development and regional cooperation within Neihu Technology Park, jointly foster a quality industrial environment, and advance community prosperity.

Through participation in various industry associations and external organizations, the Company continues to strengthen external exchanges and industrial cooperation, which serve as a vital reference for corporate sustainable development, regulatory compliance, and market positioning.

6.4 Cultural Development

While the Company has not yet established dedicated investment projects or support programs for domestic cultural development, we remain attentive to cultural sustainability and social engagement. In the future, we will evaluate the feasibility of supporting arts and culture promotion, local culture, or charitable cultural activities in accordance with our corporate strategy, resource planning, and social needs, aiming to progressively strengthen our commitment to corporate social responsibility and sustainable development.

7.1 GRI Content Index

<GRI Universal Standards>

Topic	Item	Response Chapter	Page	Remarks
Organizational and Reporting Practices	2-1	Organizational details	1.1. Company Profile	6
	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	Restatement of information	About This Report	1
	2-5	External assurance	7.6 External Assurance -	100
Activities and Workers	2-6	Activities, value chain and other business relationships	1.3 Major Products and Industry Value Chain	8
	2-7	Employees	5.1 Talent Recruitment and Development	70
	2-8	Non-employee workers	-	-
Governance	2-9	Governance structure and composition	3.1 Corporate Governance Framework	28
	2-10	Nomination and selection of the highest governance body	3.1 Corporate Governance Framework	28
	2-11	Chair of the highest governance body	3.1 Corporate Governance Framework	28
	2-12	Role of the highest governance body in overseeing impact management	3.1 Corporate Governance Framework	28
	2-13	Delegation of responsibility for managing impacts	3.1 Corporate Governance Framework	28
	2-14	Role of the highest governance body in sustainability reporting	3.1 Corporate Governance Framework	28
	2-15	Conflicts of interest	3.1 Corporate Governance Framework	28
	2-16	Communication of critical concerns	3.1 Corporate Governance Framework	28
	2-17	Collective knowledge of the highest governance body	3.1 Corporate Governance Framework	28
	2-22	Evaluation of the performance of the highest governance body	3.1 Corporate Governance Framework	28
	2-19	Remuneration Policy	3.1 Corporate Governance Framework	28
	2-20	Process for determining remuneration	3.1 Corporate Governance Framework	28
	2-21	Annual total compensation ratio	-	-
Strategy, Policies, and Practices	2-22	Statement on the sustainable development strategy	Message from the Chairman	2
	2-23	Policy commitments	2.1 Corporate Sustainability	16
	2-24	Fulfillment of policy commitments	2.1 Corporate Sustainability	16
	2-25	Procedures for remediating negative impacts	2.1 Corporate Sustainability	16
	2-26	Mechanisms for seeking advice and raising concerns	2.1 Corporate Sustainability	16
	2-27	Compliance with laws and regulations	2.1 Corporate Sustainability	16
	2-28	Membership in associations	6.3 Association Members	88
Stakeholder Engagement	2-29	Approach to stakeholder engagement	2.2 Stakeholder Identification and Engagement	17
	2-30	Collective bargaining agreements	-	-
Material Topics	3-1	Process for determining material topics	2.3 Management of Material Topics	19
	3-2	List of material topics	2.3 Management of Material Topics	19
	3-3	Management of Material Topics	2.3 Management of Material Topics	19

7. Appendices

<GRI Topic Standards>

Topic	Item		Response Chapter	Page	Remarks
Economic Performance	201-1	Direct economic value generated and distributed	1.5 Operational Overview	12	
	201-2	Financial implications and other risks and opportunities due to climate change	4.1 Climate Change and Carbon Management	54	
	201-3	Defined benefit plan obligations and other retirement plans	5.6 Employee Well-being and Care	78	
	201-4	Financial assistance received from government	-	-	None
Market Status	202-1	Ratio of basic salary of entry-level workers by gender to local minimum wage	-	-	Omitted due to privacy concerns
	202-2	Proportion of senior management hired from the local community	5.1 Talent Recruitment and Development	70	
Indirect Economic Impacts	203-1	Infrastructure investments and support services – development and impacts	6.1 Charitable Activities	84	
	203-2	Significant indirect economic impacts	1.5 Operational overview	12	No significant impact
Procurement Practices	204-1	Proportion of spending on local suppliers	3.7 Supply Chain Management	49	
Anti-corruption	205-1	Operations assessed for risks related to corruption	3.2 Ethical Corporate Management	36	
	205-2	Communication and training on anti-corruption policies and procedures	3.2 Ethical Corporate Management	36	
	205-3	Confirmed incidents of corruption and actions taken	3.2 Ethical Corporate Management	36	
Anti-competitive Behavior	206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	3.2 Ethical Corporate Management	36	
Tax	207-1	Tax approach	3.2 Ethical Corporate Management	36	
	207-2	Tax governance, control, and risk management	3.3 Risk Management	39	
	207-3	Stakeholder engagement and management of tax-related issues	2.2 Stakeholder Identification and Engagement	17	
	207-4	Country-by-country reporting	-	-	Not applicable
Materials	301-1	Weight or volume of materials used	3.7 Supply Chain Management	49	
	301-2	Recycled input materials used	3.7 Supply Chain Management	49	
	301-3	Reclaimed products and their packaging materials	3.7 Supply Chain Management	49	
Energy	302-1	Energy consumption within the organization	4.3 Energy Management	62	
	302-2	Energy consumption outside the organization	4.3 Energy Management	62	
	302-3	Energy intensity	4.3 Energy Management	62	
	302-4	Reduction of energy consumption	4.3 Energy Management	62	
	302-5	Reductions in energy requirements of products and services	4.3 Energy Management	62	
Water and Effluents	303-1	Interactions with shared water resources	4.4 Water Resource Management	65	
	303-2	Management of impacts related to water discharges	4.4 Water Resource Management	65	
	303-3	Water withdrawal	4.4 Water Resource Management	65	
	303-4	Water discharge	4.4 Water Resource Management	65	
	303-5	Water consumption	4.4 Water Resource Management	65	



Topic	Item		Response Chapter	Page	Remarks
Biodiversity	304-1	Operations owned, leased, managed in, or adjacent to, protected areas and areas of high biodiversity value	4.6 Biodiversity	69	
	304-2	Significant impacts of activities, products, and services on biodiversity	4.6 Biodiversity	69	
	304-3	Habitats protected or restored	4.6 Biodiversity	69	
	304-4	IUCN Red List species and national conservation list species with habitats in areas affected by operations	4.6 Biodiversity	69	
Emissions	305-1	Direct (Scope 1) GHG emissions	4.2 Greenhouse Gas Management	59	
	305-2	Energy indirect (Scope 2) GHG emissions	4.2 Greenhouse Gas Management	59	
	305-3	Other indirect (Scope 3) GHG emissions	4.2 Greenhouse Gas Management	59	Not inventoried
	305-4	Greenhouse gas emissions intensity	4.2 Greenhouse Gas Management	59	
	305-5	Reduction of GHG emissions	4.2 Greenhouse Gas Management	59	
	305-6	Emissions of ozone-depleting substances (ODS)	-	-	N/A
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	-	-	N/A
Waste	306-1	Waste generation and significant waste-related impacts	4.5 Waste Management	67	
	306-2	Management of significant waste-related impacts	4.5 Waste Management	67	
	306-3	Waste generation	4.5 Waste Management	67	
	306-4	Waste diverted from disposal	4.5 Waste Management	67	
	306-5	Waste directed to disposal	4.5 Waste Management	67	
Supplier Environmental Assessment	308-1	New suppliers screened using environmental criteria	3.7 Supply Chain Management	49	
	308-2	Negative environmental impacts in the supply chain and actions taken	3.7 Supply Chain Management	49	
Employment	401-1	New employee hires and employee turnover	5.1 Talent Recruitment and Development	70	
	401-2	Minimum notice periods regarding operational changes	5.2 Diversity and Non-discrimination	72	
	401-3	Parental leave	5.5 Labor Rights and Equality	76	
Labor/Management Relations	402-1	Minimum notice periods regarding operational changes	5.5 Labor Rights and Equality	76	
Occupational Safety and Health	403-1	Occupational health and safety management system	-	-	Not yet implemented
	403-2	Hazard identification, risk assessment, and incident investigation	5.7 Occupational Safety and Health Management 3.8 Emergency Incident Reporting	80 51	
	403-3	Occupational health services	5.7 Occupational Safety and Health Management	80	
	403-4	Worker participation, consultation, and communication on occupational health and safety	-	-	Not yet implemented
	403-5	Worker training on occupational health and safety	5.3 Employee Retention and Development	74	
	403-6	Promotion of worker health	5.6 Employee Well-being and Care	78	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked to business relationships	-	-	Not yet implemented
	403-8	Workers covered by the occupational safety and health management system	5.7 Occupational Safety and Health Management	80	

Topic	Item		Response Chapter	Page	Remarks
	403-9	Work-related injuries	5.7 Occupational Safety and Health Management	80	
	403-10	Work-related ill health	5.7 Occupational Safety and Health Management	80	No occupational diseases
	404-1	Average training hours per year per employee	5.3 Employee Retention and Development	74	
Training and Education	404-2	Programs for upgrading employee skills and transition assistance	5.3 Employee Retention and Development	74	
	404-3	Percentage of employees receiving regular performance and career development reviews	5.3 Employee Retention and Development	74	
Diversity and Equal Opportunity	405-1	Diversity of governance bodies and employees	5.2 Diversity and Non-discrimination	72	
	405-2	Ratio of basic salary and remuneration of women to men	-	-	Omitted due to privacy concerns
Non-discrimination	406-1	Incidents of discrimination and corrective actions taken	5.2 Diversity and Non-discrimination	72	None
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			N/A
Child labor	408-1	Significant risk of child labor in operations and suppliers	5.5 Labor Rights and Equality	76	No child labor used
Forced or Compulsory Labor	409-1	Operations and suppliers with significant risk of forced or compulsory labor	5.5 Labor Rights and Equality	76	No forced labor incidents
Security Practices	410-1	Security personnel trained in human rights policies or procedures	5.5 Labor Rights and Equality	76	
Rights of Indigenous Peoples	411-1	Incidents involving violations of the rights of indigenous peoples	6.2 Public Relations	88	None
Local Communities	413-1	Operations with local community engagement, impact assessments, and development programs	6.2 Public Relations 6.4 Cultural Development	88 89	
	413-2	Operations with significant actual or potential negative impacts on local communities	6.2 Public Relations 6.4 Cultural Development	88 89	
Supplier Social Assessment	414-1	New suppliers screened using social criteria	3.7 Supply Chain Management	49	
	414-2	Negative social impacts in the supply chain and actions taken	3.7 Supply Chain Management	49	
Public Policy	415-1	Political contributions	-	-	None
Customer Health and Safety	416-1	Assessment of health and safety impacts of product and service categories	3.5 Product Responsibility	44	
	416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	3.5 Product Responsibility	44	None
Marketing and Labeling	417-1	Requirements for product and service information and labeling	3.5 Product Responsibility	44	
	417-2	Incidents of non-compliance concerning product and service information and labeling	3.5 Product Responsibility	44	None
	417-3	Incidents of non-compliance concerning marketing communications	3.5 Product Responsibility	44	None
Customer Privacy	418-1	Complaints regarding proven customer privacy violations or loss of customer data	3.6 Customer Service	47	

7.2 United Nations Global Compact

Category	Ten Principles		Related Actions	Response Chapter
Human Rights	Principle 1	Businesses should support and respect the protection of internationally proclaimed human rights	◆ Human Rights Policy: "People-oriented" has always been a core value of BenQ Medical. The Company supports and complies with internationally recognized human rights norms and principles, including the Universal Declaration of Human Rights, the United Nations Global Compact, the UN Guiding Principles on Business and Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work. Furthermore, we have developed our human rights policy in accordance with local laws and regulations where we operate, implementing human rights protection through the principles of "protect, respect, and remedy." ◆ Applicability: The human rights policy applies to BenQ Medical and its investee companies, covering all stakeholders. ◆ Implementation Guidelines: • We provide a safe and healthy working environment. • Ensure equal employment opportunities and prohibit all forms of discrimination • Provide fair and reasonable compensation and working conditions • Respect employees' freedom of association and collective bargaining • Prohibit child labor and forced labor • Uphold integrity and anti-corruption, and prohibit bribery or accepting bribes • Provide communication channels for stakeholders	5.1 Talent Recruitment and Development 5.2 Diversity and Non-discrimination 5.5 Labor Rights and Equality 5.6 Employee Well-being and Care
	Principle 2	Ensure that businesses are not complicit in human rights abuses.	The Company regularly assesses human rights risks and has established grievance and communication mechanisms to prevent any human rights violations, while requiring suppliers to comply with applicable standards.	3.7 Supply Chain Management 5.5 Labor Rights and Equality
Labor	Principle 3	Businesses should uphold the freedom of association and the effective recognition of the right to collective bargaining	We respect our employees' right to legally organize and participate in labor-management meetings by law, and we maintain harmonious labor-management relations through multiple communication channels.	5.5 Labor Rights and Equality
	Principle 4	The elimination of all forms of forced and compulsory labor	We prohibit any form of forced labor, threats, or improper restrictions on personal freedom.	5.5 Labor Rights and Equality
	Principle 5	The effective abolition of child labor.	We follow all legal recruitment rules and never employ minors under the legal working age.	5.1 Talent Recruitment and Development
	Principle 6	The elimination of discrimination in respect of	We have established a fair recruitment system, without discrimination based on factors such as gender, age, religion, or race.	5.2 Diversity and Non-discrimination

Category	Ten Principles		Related Actions	Response Chapter
		employment and occupation.		
Environment	Principle 7	Businesses should support a precautionary approach to environmental challenges.	- We promote energy conservation, carbon reduction, and energy management. - We continuously improve water and waste management. - We strengthen climate risk management mechanisms.	4.1 Climate Change and Carbon Management 4.3 Energy Management 4.4 Water Resource Management 4.5 Waste Management 4.6 Biodiversity
	Principle 8	Businesses undertake initiatives to promote greater environmental responsibility.	- We continuously drive environmental sustainability measures. - We establish carbon reduction and resource management targets. - We implement green management.	4.1 Climate Change and Carbon Management 4.2 Greenhouse Gas Management
	Principle 9	Businesses encourage the development and diffusion of environmentally friendly technologies.	- We promote green product design. - We improve energy efficiency. - We adopt energy-saving equipment and low-carbon processes.	4.3 Energy Management 4.5 Waste Management
Anti-corruption	Principle 10	Businesses should work against corruption in all its forms, including extortion and bribery.	- We conduct ethical corporate management training every year. - We have established an ethical corporate management and whistleblowing system. - We implement internal control systems and ensure compliance with laws and regulations.	3.2 Ethical Corporate Management

7.3 TCFD Index

Category	Item	Response Chapter
Corporate Governance	Board's oversight of climate-related risks and opportunities.	1.4 Organizational Structure 3.1 Corporate Governance Framework 4.1 Climate Change and Carbon Management 4.2 Greenhouse Gas Management 4.3 Energy Management
	Management's role in assessing and managing climate-related risks and opportunities.	2.3 Management of Material Topics 3.3 Risk Management 4.1 Climate Change and Carbon Management 4.2 Greenhouse Gas Management 4.3 Energy Management
Strategy	Identified short-, medium-, and long-term climate-related risks and opportunities.	3.3 Risk Management 4.1 Climate Change and Carbon Management
	Climate risks and opportunities with material impacts on the organization's business, strategy, and financial planning	3.3 Risk Management 4.1 Climate Change and Carbon Management
	Potential impacts of different scenarios on the organization's business, strategy, and financial planning	3.3 Risk Management 4.1 Climate Change and Carbon Management 4.2 Greenhouse Gas Management 4.3 Energy Management
Risk Management	Processes for identifying and assessing climate-related risks	3.3 Risk Management 4.1 Climate Change and Carbon Management
	Processes for managing climate-related risks	3.3 Risk Management 4.1 Climate Change and Carbon Management
	How processes for identifying, assessing, and managing climate-related risks are integrated into overall risk management	3.3 Risk Management 4.1 Climate Change and Carbon Management
Metrics and Targets	Metrics used to assess climate-related risks and opportunities in line with its strategy and risk management processes	3.3 Risk Management 4.1 Climate Change and Carbon Management
	Disclosure of Scope 1, 2, and 3 emissions and related risks	3.3 Risk Management 4.1 Climate Change and Carbon Management
	Metrics used to assess climate-related risks and opportunities in line with its strategy and risk management processes	3.3 Risk Management 4.1 Climate Change and Carbon Management

7.4 SASB Index

Healthcare Disclosure Metrics

Industry Category: Health Care

Industry Name: Medical Equipment & Supplies

Topic	Accounting Metric	Metric Code	Response Chapter/Reporting Year	Page
Affordability and Pricing	Ratio of weighted average net price growth to annual U.S. CPI growth	HC-MS-240a.1	This metric is not applicable as our products are primarily sold in markets outside the United States.	-
	Description of how pricing information for each product is disclosed to consumers or agents	HC-MS-240a.2	1.3 Major Products and Industry Value Chain	8
Product Safety	Number of product recall events and total units recalled	HC-MS-250a.1	None in 2025	-
	List of products included in the US FDA Import Alert list for human medical devices	HC-MS-250a.2	None of the Company's products are involved in the U.S. FDA safety alerts.	-
	Number of deaths resulting from the use of or contact with products listed in the FDA Medical Device Reporting (MDR) database	HC-MS-250a.3	The Company's products are not involved in any related incidents.	-
	Number of FDA enforcement actions for non-compliance with current Good Manufacturing Practice (cGMP) by product type	HC-MS-250a.4	None in 2025	-
Marketing Ethics	Amount of losses resulting from legal proceedings (lawsuits or penalties) related to false marketing claims	HC-MS-270a.1	None in 2025	-
	Description of ethical guidelines for managing the promotion of off-label use	HC-MS-270a.2	None in 2025	-
Product Design and Lifecycle Management	Description of the assessment and management processes for chemical considerations in products regarding environmental and human health impacts to meet sustainable product requirements.	HC-MS-410a.1	CHAPTER 4 Environmental Sustainability	54
	Quantity of products recovered for reuse, recycling, or donation, categorized by (1) devices and equipment, and (2) consumables	HC-MS-410a.2	Not applicable as our products do not involve such recovery, recycling, or donation mechanisms.	-
Supply Chain Management	Percentage of product quality subject to third-party audit programs, by (1) production sites and (2) Tier 1 supplier production sites	HC-MS-430a.1	3.7 Supply Chain Management	49
	Description of efforts to maintain traceability in the logistics chain.	HC-MS-430a.2	3.5 Product Responsibility	44
	Description of risk management related to the use of critical materials	HC-MS-430a.3	3.7 Supply Chain Management	49
Business Ethics	Amount of losses from legal proceedings (lawsuits, penalties) related to corruption and bribery.	HC-MS-510a.1	None in 2025	-
	Description of the ethical guidelines for interactions between management and healthcare professionals	HC-MS-510a.2	Not applicable as we do not directly engage in any conflicts of interest with healthcare professionals, given that we strictly adhere to business ethics and integrity principles in all our transactions.	-

7.5 Implementation of Climate-Related Information Disclosure

Item	Implementation
1. State the Directors' and management's supervision and governance of climate-related risks and opportunities.	The Company officially adopted an enterprise risk management (ERM) framework at the end of 2020 and established a risk management committee. The General Manager serves as chair, and managers from across the business units are committee members, working together to implement the Company's risk management system. The Company regularly performed risk identification and assessment, and established specific prevention and mitigation measures for major and high-risk items. Implementation of these measures was tracked and controlled on a quarterly basis to ensure effective risk control. Relevant results were also reported to the Board of Directors regularly to strengthen corporate governance and oversight mechanisms. In addition, the Risk Management Committee systematically identified and assesses the risks and opportunities brought about by climate change from the four perspectives of "Governance," "Strategy," "Risk Management," and "Metrics and Targets" in accordance with the framework of the Task Force on Climate-Related Financial Disclosures (TCFD), and has gradually incorporated climate issues into the Company's overall business strategy and decision-making process to enhance the Company's resilience to climate change and long-term sustainability. Please refer to the "Climate Change and Carbon Management" chapter of the Sustainability Report.
2. Describe how the identified climate risks and opportunities have affected the company's business, strategy, and finances (short-, medium-, and long-term).	Guided by our financial planning, strategy, and vision, we define short- (≤ 3 yrs), medium- (≤ 10 yrs), and long-term (> 10 yrs) timeframes, and carry out systematic assessment and management. By integrating sustainability analysis findings with international sustainability trends, the Company has continuously reviewed the potential impacts of climate change on its operations, supply chains, and market demand. At the same time, the Company follows the Task Force on Climate-Related Financial Disclosures (TCFD) framework to incorporate climate risks and opportunities into strategic planning and decision-making processes. It regularly adjusts business plans and resource allocation via a rolling review mechanism to strengthen its ability and resilience to respond to changes in the external environment. Please refer to the "Climate Change and Carbon Management" chapter of the Sustainability Report.
3. State the financial impact of extreme climate events and transition actions.	With the increasing frequency of extreme climate events, the Company has assessed the climate-related risks posed by acute water disasters such as heavy rainfall or typhoons. As climate change worsens, plants may experience increased frequency and intensity of flooding, potentially damaging raw materials, work in progress, finished goods, and production equipment, and disrupting normal operations. Following the Task Force on Climate-Related Financial Disclosures (TCFD) framework, the company classifies these risks as "acute physical risks," with potential financial impacts including production interruptions or declines, reduced revenues, and increased capital expenditures resulting from equipment and asset losses, ultimately affecting overall operational performance and financial stability. Countermeasures include strengthening the design and maintenance of the plant's drainage system and planning capital expenditures for flood prevention. Please refer to the "Climate Change and Carbon Management" chapter of the Sustainability Report.
4. State how climate the risk identification, assessment and management process is integrated into the overall risk management system.	The Company systematically analyzes international development trends, industry concerns, and regulatory requirements related to climate change, following the framework of the Task Force on Climate-Related Financial Disclosures (TCFD). It comprehensively identifies physical risks and transition risks associated with climate change, and simultaneously assesses potential opportunities, all of which serve as an important basis for its operational strategies and risk management. To enhance the integrity and consistency of climate risk management, the Company has established a standardized TCFD implementation process, which mainly includes the following four steps: 1. Gathering climate risk and opportunity issues: We have established a list of climate-related risks and opportunities by inventorying international sustainability trends, policies and regulations, industry dynamics, and stakeholder concerns. 2. Identify major climate risks: Evaluate based on the probability and severity of potential impacts to select climate-related risks and opportunities that are material. 3. Analyze financial impacts: Assess the potential impacts of climate risks and opportunities on revenues, costs, capital expenditures, and asset values, and conduct scenario analysis. 4. Developing response measures: Establish concrete management strategies and action plans for significant risks and opportunities, and integrate them into operational planning and performance management systems. Through the above process, the Company has continuously strengthened its ability to identify and manage climate-related risks and opportunities. A rolling review

	mechanism ensures strategies remain responsive to external environmental changes, thereby enhancing the Company's long-term sustainability and climate resilience. Please refer to the "Climate Change and Carbon Management" chapter of the Sustainability Report.												
5. If scenario analysis is used to assess resilience to climate change risks, state the scenarios used, and their parameters, assumptions, analysis factors and main financial impact.	The resilience to climate change risks has not yet been evaluated with scenario analysis.												
6. If there is a transition plan to manage climate-related risks, state the content of the plan, and the indicators and targets used to identify and manage physical and transition risks.	There is currently no transition plan for climate-related risks.												
7. If internal carbon pricing is used as a planning tool, state the basis for pricing.	The Company has not yet formally implemented an internal carbon pricing system, but continues to monitor global carbon pricing policies and carbon market developments. To assess the potential impact of climate change on the company's operations and finances, the company has established a greenhouse gas inventory system and is promoting carbon reduction management through energy efficiency improvements, process optimization, and energy-saving product design. Meanwhile, the Company has gradually incorporated the concept of carbon cost into the evaluation of major investment and energy-saving projects, referencing international carbon price trends and carbon levy systems in various countries to assess how future carbon levy or carbon tax policies may affect operating costs. In the future, the Company evaluated and will evaluate the introduction of a formal internal carbon pricing mechanism in accordance with the development of laws and regulations and its carbon reduction strategy, as a management tool for investment decisions, product design, and low-carbon transformation.												
8. If there are climate-related targets, state the activities covered, the scope of greenhouse gas emissions, the schedule, and annual progress; if carbon offsets or renewable energy certificates (RECs) are used to achieve such targets, state the source and quantity of carbon reduction credits or the quantity of renewable energy certificates (RECs) to be offset.	The Company has gradually established a climate change management mechanism in line with the Task Force on Climate-Related Financial Disclosures (TCFD) framework, and has completed its greenhouse gas emission inventory and related risk and opportunity assessments. Currently, we have identified the main emission sources (primarily Scope 1 and Scope 2) and continue to collect relevant data to establish a baseline for future climate target setting. Regarding carbon reduction initiatives, the Company has promoted energy conservation measures and process optimization and evaluated the feasibility of introducing renewable energy. Moving forward, specific greenhouse gas reduction targets will be established progressively based on inventory results and international trends, such as the net zero emissions target, and a disclosure plan will be developed outlining the scope, timeline, and annual progress. Currently, the Company does not use carbon credits or renewable energy certificates (RECs), and has carefully evaluated the introduction of relevant mechanisms in the future based on operational needs and policy developments.												
9. GHG inventory and assurance status, along with reduction targets, strategies, and concrete action plans (detailed separately in 1-1 and 1-2).	I. GHG Inventory and Assurance Status of the Company for the Past Two Years I. Greenhouse gas inventory information <table><tr><th>Index (Unit)</th><th>2024</th><th>2025</th></tr><tr><td>Direct greenhouse gas emissions (A) (tons of CO2e) Note 1</td><td>71.9067</td><td>57.2166</td></tr><tr><td>Indirect energy emissions (B) (tons of CO2e) Note 1</td><td>595.0159</td><td>520.2536</td></tr><tr><td>Greenhouse gas emissions intensity (Tons of CO2e per million dollars of revenue) Note 2</td><td>1.4244</td><td>1.4343</td></tr></table> Note 1: Direct emissions (Scope 1) are direct emissions from sources owned or controlled by the Company; energy-related indirect emissions (Scope 2) are indirect greenhouse gas emissions resulting from imported electricity, heat, or steam. The information covers BenQ Medical as a company. Note 2: Greenhouse gas emission intensity is calculated per unit of product/service or revenue. Revenue refers to the Company's revenue for the year. The data covers (A)+(B). I. Greenhouse Gas Assurance Information The Company expects to have completed greenhouse gas assurance by 2037. 1-2 Greenhouse gas reduction targets, strategies, and concrete action plans The Company planned to use 2022 as the base year, and from 2024 to 2028, aimed to reduce greenhouse gas emissions by 5% annually through measures such as improved energy efficiency, equipment optimization, and process improvement to achieve its carbon reduction target. The Company regularly inventories greenhouse gas emissions and tracks annual reduction performance. Implementation is reviewed through internal management mechanisms, and strategies are adjusted as needed to ensure carbon reduction targets are effectively achieved.	Index (Unit)	2024	2025	Direct greenhouse gas emissions (A) (tons of CO2e) Note 1	71.9067	57.2166	Indirect energy emissions (B) (tons of CO2e) Note 1	595.0159	520.2536	Greenhouse gas emissions intensity (Tons of CO2e per million dollars of revenue) Note 2	1.4244	1.4343
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Greenhouse gas emissions intensity (Tons of CO2e per million dollars of revenue) Note 2	1.4244	1.4343											



7.6 External Assurance

亞瑞仕國際驗證股份有限公司
ARES International Certification Co., Ltd.

獨立保證意見聲明書

聲明書編號：000-697/V3-B0EIT

亞瑞仕國際驗證股份有限公司鑑證明基三豐醫療器材股份有限公司

2025 年度 ESG 永續報告書之獨立保證意見聲明書

亞瑞仕國際驗證股份有限公司（以下簡稱亞瑞仕）與明基三豐醫療器材股份有限公司為相互獨立的組織。亞瑞仕除了針對企業 2025 年度永續報告書進行評估和鑑證外，與明基三豐醫療器材股份有限公司並無任何財務上的關係。

本獨立保證意見聲明書的目的，僅作為對下列有關明基三豐醫療器材股份有限公司之永續報告書所界定範圍內的相關事項進行保證之結論，而不作為其他之用途。除對鑑證事實提出獨立保證意見聲明書外，對於關於其他目的之使用，或閱讀此獨立保證意見聲明書的任何人，亞瑞仕並不負有或承擔任何有關法律或其他之責任。

本獨立保證意見聲明書基於明基三豐醫療器材股份有限公司提供予亞瑞仕之相關資訊鑑證所作成之結論，因此審查範圍乃基於並局限於這些提供的資訊內容之內，亞瑞仕認為這些資訊內容都是完整且準確的。

對於這份 ESG 永續報告書所載內容或相關事項之任何疑問，將全部由明基三豐醫療器材股份有限公司回覆。

保證範圍

明基三豐醫療器材股份有限公司與亞瑞仕協議的保證範圍包括：

1. 整份報告書內容及明基三豐醫療器材股份有限公司在 2025 年 1 月 1 日至 2025 年 12 月 31 日的所有營運績效。
2. 依照 AA1000 AS 保證標準（v3 版本）的第 1 應用類型評估明基三豐醫療器材股份有限公司遵循 AA1000 AP 當責性原則標準（2018）的本質和程度，不包括對於報告書揭露的資訊與數據之可信賴度的鑑證。

本聲明書以中文作成並具有英文版以供參考，若中、英文有所出入時，以中文版為準。

亞瑞仕國際驗證股份有限公司
ARES International Certification Co., Ltd.

Independent Assurance Statement

Statement No. 000-697/V3-B0EIT

This Independent Assurance Statement by ARES Certification Co., Ltd. on

BenQ Medical Technology Corp. ESG Sustainability Report of 2025.

ARES International Certification Co., Ltd. and BenQ Medical Technology Corp. are mutually independent organizations. In addition to the assessment and verification of 2025 ESG Sustainability report, ARES International has no financial relationship with BenQ Medical Technology Corp.

The purpose of this Independence Assurance Statement (hereinafter referred to as Statement) is only to conclude that the relevant issues within the scope of the BenQ Medical Technology Corp.'s ESG Sustainability Report are guaranteed, but not for other purposes. Except for this Statement on the verified facts, for any use of other purposes, or any person who read this Statement, ARES International is not responsible or liable for any legal or other responsibility.

This Statement is based on the conclusions made from the verification of the relevant information provided ARES International by BenQ Medical Technology Corp. Therefore, the scope of the verification is based on and confined to the content of these provided information, and ARES International shall consider that the contents of the information are complete and accurate.

All concerning and questions about the contents or the relevant issues contained in ESG Sustainability Report shall be answered by the BenQ Medical Technology Corp.

The Scope of Assurance

The agreed scope of assurance by BenQ Medical Technology Corp. and ARES International includes the following:

- The contents of the entire ESG Sustainability Report and all operating performance of BenQ Medical Technology Corp. from January 1st, 2025 to December 31st, 2025.
- According to the type 1 of application of the AA1000 Assurance Standard (v3), the assessed nature and degree of the BenQ Medical Technology Corp.'s compliance with the AA1000 Accountability Principles (2018) but excluding the verification of the reliability of the information or data disclosed in the ESG Sustainability Report.

This statement is prepared in Chinese and has an English version for reference. In the event of any discrepancy between the Chinese and English versions, the Chinese version shall prevail.

亞瑞仕國際驗證股份有限公司
ARES International Certification Co., Ltd.

保證等級

依據 AA1000 AS 保證標準（v3 版本）我們鑑證本聲明書為中度保證等級，如同本聲明書中所描述的範圍與方法。

責任

這份永續報告所屬責任，如同意見聲明書中所宣稱，為明基三豐醫療器材股份有限公司負責人所有。我們的責任為基於所描述的範圍與方法，提供專業意見並提供利害關係者一個獨立的保證意見聲明書。

能力與獨立性

亞瑞仕為各管理系統領域的專家組成。本鑑證團隊係由具專業背景，且接受過如 AA1000AS、AA1000AP、ISO 14001、ISO 14064-1、ISO 14067、ISO 45001 及 ISO 9001 之一系列永續發展、環境及社會等管理標準的訓練，具有主導稽核員資格之成員組成。本保證係依據亞瑞仕公平交易準則執行。

基於保證團隊之鑑證行為，並由

亞瑞仕國際驗證股份有限公司（中華民國·台灣）於 2026 年 07 月 10 日簽署發行

簽證

主要鑑證員

賴通倫

執行長

Calvin Chen



AA1000
Licensed Report
000-697/V3-B0EIT

亞瑞仕國際驗證股份有限公司
ARES International Certification Co., Ltd.

Assurance Level

According to the AA1000 Assurance Standard (v3), we verify this statement as a medium level of assurance, as in the scope and method described in this statement.

Responsibility

The responsibility of this ESG Sustainability report, as stated in this statement, is owned by the person in charge of BenQ Medical Technology Corp. The responsibility of ARES International is to provide professional opinions based on the described scope and method, and to provide an independent assurance statement for the stakeholders.

Ability and Independence

ARES International is composed of experts in a various field of management systems. The verification team is composed of members in the professional backgrounds with the qualifications of lead auditor trained in sustainable development, environmental and social management standards such as AA1000AS, AA1000AP, ISO 14001, ISO 14064-1, ISO 14067, ISO 45001 and ISO 9001. This independent assurance statement is based on the ARES International's fairtrade guidelines.

On behalf of the assurance team

July 10, 2026

ARES International Certification Co., Ltd. (ARES Certification Group)

Taiwan, Republic of China

Signed by

賴通倫

Lead Verifier

Calvin Chen
C.E.O
Calvin Chen



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