Stock code: 4164

CHC Healthcare Group

2024 Annual Report

Notice to readers

This English-version annual report is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

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Taiwan Stock Exchange Market Observation Post System: https://mops.twse.com.tw
CHC Healthcare Group Annual Report is available at: https://www.chcg.com

I. Name, Position, Telephone Numbers and Email box:

Spokesperson	Deputy Spokesperson
Name: Ming-Lun, Lee	Name: Yi-Chun, Chen
Position: General Manager	Position: CFO
Telephone: (02)6619-9989	Telephone: (02)6619-9989
E-mail: ir@chcg.com	E-mail: ir@chcg.com

II. Addresses and Telephone Numbers of Headquarters, Branches, and Plants

Address of company: No. 88, Xing'ai Road, Neihu District, Taipei City, Taiwan, R.O.C
Telephone: (02)6608-1999
Address of plant: No. 5, Tongke 9th Rd., Tongluo Township, Miaoli County, Hsinchu Science Park, Taiwan (R.O.C.)
Group: CHC Healthcare Group (hereinafter referred to as the "the Company" or " CHC Holdings ") and its subsidiaries (hereinafter collectively referred to as the "the Group") engage in the distribution, repair and maintenance, and leasing of equipment for radiation oncology, neurology, medical imaging, ophthalmology, and surgery/surgical service, and the sale of related parts, consumables, medicines, and trading of pharmaceutical products and health food.

III. Name, Addresses, Website and Telephone Numbers of Stock Transfer Agent:

Name: Stock Affairs Department, CTBC Bank Co., Ltd. Website: https://www.ctbcbank.com

Address: 5F., No. 83, Sec. 1, Chongqing S. Rd., Zhongzheng Dist., Taipei City, Taiwan (R.O.C.) Telephone: (02)6636-5566

IV. Names of the certified public accountants and name, address, website, and telephone number of the accounting firm for auditing financial statements in the most recent year:

Name of CPA: Yu-Fang, Yen, Sheng-Wei, Teng

Name of CPA firm: PricewaterhouseCoopers (PwC) Taiwan Website: https://www.pwc.tw

Address: 27F., No. 333, Sec. 1, Keelung Rd., Xinyi Dist., Taipei City, Taiwan (R.O.C.) Telephone: (02)2729-6666

V. Name of trading location where overseas securities are listed and method of information inquiry:

None.

VI. Company Website: https://www.chcg.com

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One. Letter to Shareholders

Dear Shareholders:

Thank you for your support and advice to CHC Healthcare Group, which has enabled the Group to maintain stable development in a highly competitive environment. In 2024, however, due to various external challenges, the Group's operational performance fell short of expectations. CHC extends its deepest apologies to all shareholders. Nevertheless, the Group firmly believes that with the continued support of shareholders and the tireless efforts of all colleagues, it will be able to regain growth momentum and strive to maximize the interests of both shareholders and employees.

I. 2024 business operation results

(I) 2024 business plan implementation

The consolidated operating revenue for 2024 was NT$3,600,574 thousand, representing a decrease compared to NT$3,877,137 thousand in 2023, mainly due to a decline in instrument sales volume in 2024. The profit for the year 2024 was NT$182,577 thousand, down from NT$425,238 thousand in 2023, primarily due to the decrease in operating revenue. The consolidated operating results for the year 2024 are as follows:

Units: NT$ thousand

Item	2024
Operating Revenue	3,600,574
Gross profit	759,125
Operating expenses	520,415
Operating profit	238,710
Profit before income tax	223,007
Profit for the year	182,577

(II) Budget execution

The Group did not disclose the 2024 financial forecast, and therefore is not required to disclose the budget execution status.

(III) Revenue/expenditure and profitability

Item		2024	2023
Financial structure and solvency	Debt ratio (%)	53.06%	50.23%
	Current ratio (%)	136.47%	303.76%
Profitability	Return on total assets (%)	2.08%	3.96%
	Return on equity (%)	2.72%	6.45%
	Net profit margin (%)	5.07%	10.97%
	Basic earnings per share (NT$)	NT$ 1.01	NT$ 2.55

(IV) R&D status

The Group is not in the manufacturing industry and therefore does not have a dedicated R&D department, nor did it incur any R&D expenses in 2024.

II. 2025 business plan outline

(I) Operating strategy

1. Product development strategy

The Group has long dedicated to introducing advanced medical equipment and technologies to enhance the quality of medical treatment domestically. In recent years, it has actively promoted precision medicine by introducing systems such as proton therapy and MRI linear accelerators, aiming to eliminate tumors while maximizing the protection of patients' normal tissues.

In addition to maintaining stable partnerships with leading international medical equipment manufacturers, the Group will actively seek out new products through various exhibitions to further expand its product portfolio in the future. By leveraging its existing medical sales channels, the Group aims to boost revenue and create a three-win situation for the Group, patients, and medical institutions.

2. Medical management service guideline

The Group has developed a full range of medical management services from medical site planning, design and construction, medical equipment installation and testing, division management and operation consulting, medical technician training, to equipment maintenance and subsequent upgrade services.

The key for medical management service to be rooted in Taiwan and to be extended to the overseas market is that the Group has a professional technical team certified by the manufacturers. Instant and high-quality technical support together with flexible and innovative cooperation models helps the Group to form differentiated competitiveness, thereby strengthening the Group's relationship with both customers and suppliers. In the future, the Group will continue to train the technical team to extend the depth and breadth of medical management services to facilitate the business expansion.

3. Health industry layout

As Taiwan transitions from an aged society to a super-aged society, the growing emphasis on personal health among Taiwanese people has been noted. CHC has expanded its business territories from B2B to B2C step by step, aiming to improve the overall health and well-being of human beings.

Currently, the Group has successfully entered the chain community pharmacy market and is going to continue expanding the number of cooperative channels, enhancing the scale and level of existing physical and online channels to meet the personal and family health management needs of consumers. Moreover, in response to the aging trend, the Group has cooperated with Sakurajyuji Group from Japan to engage in Taiwan's elderly care market, focusing on continuing care and preventive medicine, hoping to postpone disability and dementia through health promotion and improve the quality and dignity of life for elderly in Taiwan.

4. Irradiation business development

CHC actively monitors external environmental changes and market trends and has diversified into various fields starting from the medical industry in recent years, considering the international environment safety and health trends as well as domestic industrial demands, intending to develop the irradiation business.

The Group has exclusively introduced the Belgian IBA irradiation system, which aligns with the principles of sustainable use. This system generates high-energy photon and electron beams, offering a safer, more efficient, and residue-free sterilization method for healthcare, food, and other livelihood-related industries, effectively replacing traditional chemical gas sterilization. It also meets the testing requirements of industries such as aerospace and low-earth orbit satellites and is applicable in semiconductor and composite material processing, delivering innovative solutions across various sectors.

(II) Expected sales volume and its basis

Main products	Growth Rate	Explanation
Radiation oncology and neuroscience related equipment sales	50%	Based on the estimated demands and growth of the market
Rental revenue	5%	Based on the current and estimated rentals
Service revenue	5%	Based on the estimated sales growth of equipment
Others	50%	Based on the estimated demands and growth of the market

(III)Key production and marketing policies

1. Full-range product lines in various medical fields

The suppliers with which the Group cooperates include a full range of major European, American, Japanese, and Korean international brands with high name recognition and market share, and the suppliers are performing continued R&D investment to develop new products, new functions, and new technologies, which will create new market demands and maintain their competitive edge. In addition, this Group's diverse range of product lines spans such areas as tumor radiation therapy, neurology, medical imaging, ophthalmology, and surgery. We are continuing to seek out competitive products, with the goal of expanding our service scope and comprehensively meeting the needs of domestic and foreign hospitals and clinics.

2. Improved all-directional medical management services

With the rapid development of technologies, new medical equipment is constantly on the scene, and the demand for new ones is also on the rise. However, most of the new examination and treatment equipment is costly and, as a result, the market for cooperation in medical equipment presents the growth potential. The Group is also deepening the development of equipment collaboration to transform it into comprehensive medical management services, and has set up service locations in Taiwan, China and Indonesia. Our internal technical team provides real-time technical support from ranging from installation

and maintenance services to equipment upgrading. This can also be combined with comprehensive services including departmental planning and construction, management consultation and medical technician training, which are eagerly desired by hospitals and clinics. This has not only caused customers to seek long-term cooperation, but has also given suppliers greater confidence, with the result that we have been able to broaden and strengthen our up- and downstream partnerships.

3. Complete overall health industry chain

Taiwan will become a super-aged society in 2025, and demand for medical care is expected to gradually increase. Health care has become a key issue, and elderly care resources urgently needs to be deployed. The Group has been highly focused on the overall health industry in recent years. On the pharmacy chain side, we are integrating resources to accelerate the expansion of pharmacy channels, and are also committed to developing value-added services to increase customer stickiness. We approach the health management and care market from multiple angles. From health promotion facilities, daycare centers, elderly friendly housing, to residential service institutions are all within the scope of business that the Group plans to develop. The goal is to connect the overall health ecosystem through the design of elderly services and integrate a healthcare industry chain.

4. Continue to expand the irradiation business

The Group deeply believes that a company must grow to survive. Apart from pursuing stable growth in our core business areas, we look forward to expanding in multiple areas, which will continue to energize our sustainable operation. The Group has invested in establishing the Taiwan’s first-ever irradiation plant that adheres to sustainable use principles, located in the Tongluo Science Park within the Hsinchu Science Park complex. The plant is designed to provide irradiation services required by various industries across the country. It is equipped with sterilization validation services for professional laboratories that meet international certification standards. Additionally, the plant offers irradiation testing based on customer-provided samples. These efforts aim to drive the Group’s transformation toward sustainability while accelerating the alignment of domestic industries with international standards.

III. The Company' s future development strategy

(I) Short-term business development plan

1. The Group continues to introduce the latest medical equipment and technologies, and seeks to become the distributor of medical products needed by other medical specialties, in order to develop diversified sales business and increase its market share.
2. The Group is continuously training its professional technical team and expanding its medical management services at home and abroad, and by providing more timely and sounder services to upgrade medical service quality, aims to become the best choice for customers interested in cooperation in medical areas, while generating long-term stable revenue for the Group.
3. The Group is relying on the integration of resources to accelerate expansion of its chain

pharmacy channel, and is employing its medical industry channel experience to enhance the size and level of its physical and online pharmacy channel.

4. The Group has invested in the irradiation business, focusing on safe, efficient, and residue-free solutions. In addition, it provides irradiation services, including photon and electron beam technologies, to meet the sterilization needs of domestic industries.

(II) Long-term business development plan

1. The Group is expanding its business operations into Asia-Pacific medical markets, integrating upstream and downstream medical resources, marketing the most complete product lines, and continuously improving its high-value-added medical technologies and services, so as to lay the foundation for its medical services leadership in the Asia-Pacific region.
2. Externally, the Group is continuously introducing highly competitive new products to expand its service channels and increase strategic partners, and thereby achieve greater economy of scale; internally, the Group is focusing on resource integration as a means of improving business performance and staying ahead of the rest of the industry.
3. We are promoting the application scope of irradiation technology, and gradually increasing equipment load to meet the market demand of food, livelihood, medical, aerospace, and electronic industries, and securing our position as a pioneer in domestic sustainable irradiation technology services.
4. The Group is developing its long-term care business, which includes elderly fitness, daytime care, elderly-friendly residential housing, and residential institutions, with a focus on preventive medicine, continuous care, reducing the time spent by the elderly in bed, and helping seniors enjoy healthy, independent, and happy retired lives.

IV. The impact of the external competition environment, regulatory environment, and overall business environment

At present, the domestic high-end or large-scale medical equipment is still mainly imported from Europe and the United States. Despite all the distributorship contracts signed with foreign suppliers, the Group' s operations can be affected if any changes to the distributorship happen. In view of this, the Group continues great to create excellent sales performance and train the professional technical team for high-quality services so that the suppliers will rely on our performance and robust partnership will be maintained.

In terms of the regulatory environment, since medical equipment is more strictly regulated and must undergo multiple levels of review, as well as inspection and registration required by the Ministry of Health and Welfare, before it may be sold on the domestic market, the Group keeps a close eye on the changes in enactments to ensure a stable business environment.

With consideration to Taiwan becoming a super-aged society and the demand in developing countries, which is fueled by rising health awareness, the medical equipment industry enjoys a sound development environment as a whole. Moreover, the Taiwanese government's policy of promoting the biotechnology industry, along with China's 14th Five-Year Plan, and the Indonesian government's implementation of a local health insurance system, coupled with people's basic need for healthcare, all ensure that the medical equipment industry is less susceptible to the impact of

economic volatility and lead to a generally optimistic outlook. In addition, observing the domestic sustainable development trend and the increasingly stringent international EHS standards, the introduction of irradiation technology that complies with the principle of sustainable use will help the domestic industry transition towards sustainability, and is expected to have considerable development potential. In summary, the overall business environment is mostly positive for the Group.

Sincerely yours,

Chairman: Pei-Lin, Lee

Two. Corporate Governance Report

I. Directors, Supervisors and Management Team

(I) Directors and Supervisors

April 6, 2025 Units: share

Title	Nationality/ Place of Incorporation	Name	Gender	Date Elected (Note 1)	Term (years)	Date First Elected	Shareholding when Elected (note 1)		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Positions	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chairman	ROC	Pei-Lin, Lee	Male 71~80 years	2023. 06.12	3	2009. 11.25 (Note 2)	6,285,151	3.81%	6,426,151	3.46%	3,863,808	2.08%	28,257,983 (Note 3)	15.22%	Honorary Doctorate, Central Taiwan University of Science and Technology Department of Medical Imaging and Radiological Sciences, Central Taiwan University of Science and Technology MBA, Pacific Western University Radiology Division, National Taiwan University Hospital	Chairman/Director/Representative of juristic-person director of subsidiaries and indirect subsidiaries of CHC Healthcare Group Chairman, Princeton Healthcare Limited Chairman, CHC Healthcare Group Director, SMTH AG Director, Swissray Medical AG Director, Swissray International Inc. Chairman, AESolution Biomedical Co., Ltd. Director, CHIEN-LIN Limited Chairman of S&S Healthcare Holding Ltd. Chairman, Chen Lin Charity Foundation Representative of juristic-person Chairman, Soarmed Co., Ltd.	Vice Chairman	Tien-Ying, Lee	Father and son	
Vice Chairman	ROC	Tien-Ying, Lee	Male 41~50 years	2023. 06.12	3	2009. 11.25	9,413,985	5.71%	9,413,985	5.07%	22,000	0.01%	0	0	MBA, Said Business School, University of Oxford, UK School of Medicine, China Medical University Passed national physician's examination Resident, Department of Internal Medicine, Mackay Memorial Hospital Chief Resident, Department of Infectious Disease, Mackay Memorial Hospital	Chairman/Director/Representative of juristic-person Supervisor of subsidiaries of CHC Healthcare Group Director, CHC Healthcare Group Chairman, SMTH AG Chairman, Swissray Medical AG Chairman, Swissray International Inc. Supervisor, AESolution Biomedical Co., Ltd. Representative of Juristic-person Chairman/General Manager, Swissray Asia Healthcare Co., Ltd. Director and General Manager, S&S Healthcare Holding Ltd. Superintendent, YeeZen General Hospital Representative of juristic-person director, CHENG-HSIN Biotechnology Co., Ltd Representative of juristic-person Chairman, Shin Shin Healthcare Co., Ltd. Director and executive director, Chen Lin Charity Foundation	Chairman	Pei-Lin, Lee	Father and son	

Title	Nationality/ Place of Incorporation	Name	Gender	Date Elected (Note 1)	Term (years)	Date First Elected	Shareholding when Elected (note 1)		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Positions	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
																Representative of juristic-person director, Soarmed Co., Ltd. Director, Central Taiwan University of Science and Technology Chairperson and representative of juristic-person director, Chao-Ying International Co., Ltd.				
Director	ROC	Chun-Shung, Huang	Male 81~90 years	2023. 06.12	3	2012. 01.06	0	0	0	0	0	0	0	0	Department of Medicine, Kaohsiung Medical University Passed national physician's examination Specialist in Orthopedics Chairman, Childhood Burn Foundation of the Republic of China Chairman, Hospice Foundation of Taiwan Chairman, Taiwan Medical Center Association Chairman, Taiwan Orthopedic Association Superintendent, Mackay Memorial Hospital Chairman, Mackay Medical College Superintendent, Jen Ching Memorial Hospital, Kunshan, China	Director, Kimma Foundation Honorary Consultant Physician, Mackay Memorial Hospital Attending Physician, Department of Orthopedics, Changhua Christian Hospital Chief Consultant and Orthopedic Physician, YeeZen General Hospital	N/A	N/A	N/A	

Title	Nationality/ Place of Incorporation	Name	Gender	Date Elected (Note 1)	Term (years)	Date First Elected	Shareholding when Elected (note 1)		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Positions	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Director	ROC	Yung-Shun, Chuang	Male 71~80 years	2023. 06.12	3	2014. 06.17	423,108	0.26%	423,108	0.23%	0	0	0	0	EMBA, National Taiwan University Chairman, AAEON Technology Inc.	Representative of juristic-person director and Chairman, AAEON Technology Inc., Onyx Healthcare Inc., Yan-You Investment Inc., AAEON Technology (Su Zhou) Inc., Onyx Healthcare (Shanghai) Inc. Chairman, Yen-Hsin Investment Ltd./Fu-Li Investment Inc./Everfocus Electronics Corp. Independent director, Top Union Electronics Corp., Taiflex Scientific Co., Ltd. Director, AAEON Foundation, Litemax Electronics Inc., King Core Electronics Inc., ATECH OEM INC., Allied Biotech Corp., ONYX Healthcare USA, Inc., ONYX Healthcare Europe B.V., AAEON Electronics Inc., AAEON TECHNOLOGY (Europe) B.V., AAEON TECHNOLOGY GMBH, Litemax Technology Inc., Mcfees Group Inc., AAEON TECHNOLOGY SINGAPORE PTE LTD., Qiye Electron (Dongguan) Ltd., Danyang Qiye Technology Co., Ltd., MACHVISION Inc., MACHVISION (Dongguan) Inc. Co., Ltd., Taiyong Electron (Suzhou) Corp., Allied Oriental International Ltd. Representative of juristic-person director, XAC Automation Corp., New Future Capital Co., Ltd., iHELPER Inc., Sunengine Corporation Ltd., Winmate Communication Inc., Ibase Technology Inc.	N/A	N/A	N/A	
Independent director	ROC	Geng-Wang, Liaw	Male 41~50 years	2023. 06.12	3	2014. 06.17	0	0	0	0	0	0	0	0	Graduated from the Department of Health policy and business administration of National Tsing Hua University with a master's degree Graduated from the Department of Medical Management of China Medical University with a master's degree Graduated from the School of Medicine,	Vice Superintendent, YeeZen General Hospital	N/A	N/A	N/A	

Title	Nationality/ Place of Incorporation	Name	Gender	Date Elected (Note 1)	Term (years)	Date First Elected	Shareholding when Elected (note 1)		Current Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Positions	Executives, Directors or Supervisors Who are Spouses or within Two Degrees of Kinship			Remarks
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relation	
															China Medical University Passed national physician's examination Emergency medicine specialist Resident and attending physician, Emergency Department, China Medical University Hospital Resident, Department of Internal Medicine, Taichung Hospital Attending Physician, Emergency Medicine Division, Taichung Tzu Chi Hospital					
Independent director	ROC	Chi, Chih	Female 61~70 years	2023. 06.12	3	2023. 06.12	0	0	0	0	0	0	0	0	Department of Risk Management and Insurance, Ming Chuan University Officer, Xieda Customs Brokerage Deputy Manager, Angji Co., Ltd. Assistant Vice President, Ascend Technology Co., Ltd. Chairman and president of U-Super Technology Co., Ltd.	Chairman and president of U-Super Technology Co., Ltd. Director/Assistant Vice President/Chief Operating Office of Taiwan Region, Ascend Technology Co., Ltd.	N/A	N/A	N/A	
Independent director	ROC	Ming-Liang, Kao	Male 71~80 years	2023. 06.12	3	2023. 06.12	0	0	0	0	0	0	0	0	Department of Business Administration, Feng Chia University Has a CPA license Clerk, Sampo Corporation Clerk, Bank of Taiwan Examiner, National Taxation Bureau of Taipei, Ministry of Finance CPA, Datong Accounting Firm	CPA, Datong Accounting Firm Independent Director, Bioptik Technology, Inc. Supervisor, Luxtaltek Corporation. Director, Taiwan Leader Biotech Corp.	N/A	N/A	N/A	

Note 1: Refers to the date on which the current term directors and supervisors were elected as of the date of report. The current term directors were elected on June 12, 2023. The shares held at the time of election are expressed as the number of shares held on June 12, 2023.

Note 2: The date when Pei-Lin, Lee was elected for the first time as a director and chairman of the Company as a natural person.

Note 3: Since Chairman Pei-Lin, Lee holds more than 50% of the shares of Princeton Healthcare Limited, the Company's shares held by Princeton Healthcare Limited is listed as shares held by Chairman Pei-Lin, Lee in the name of others.

1.Directors & supervisors who are representatives of juristic-person shareholders

(1) Major shareholders of the institutional shareholders

None.

(2) Major shareholders of the Company's major institutional shareholders

None.

2.Professional qualifications and independence analysis of directors and supervisors

(1) Disclosure of professional qualifications of directors and supervisors and independence information concerning independent directors

Criteria / Name	Professional qualifications and experience	State of independence	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Chairman: Pei-Lin, Lee	Experience as leader of TWSE/TPEx listed company, senior leader in the biotechnology medical industry; currently chairman of this company, its subsidiaries, and second-tier subsidiaries. Where none of the circumstances in the subparagraphs of Article 30 of the Company Act applies.	Father-son relationship with Vice Chairman Tien-Ying, Lee.	0
Vice Chairman: Tien-Ying, Lee	Passed national physician's examination, possesses leadership experience in the biotech medical industry, currently director of Yee Zen General Hospital. Where none of the circumstances in the subparagraphs of Article 30 of the Company Act applies.	Father-son relationship with Chairman Pei-Lin, Lee.	0
Director: Chun-Shung, Huang	Passed national physician's examination, former director of Mackay Memorial Hospital, possesses senior leadership experience at hospitals and clinics, currently general consultant and orthopedic physician at Yee Zen General Hospital. Where none of the circumstances in the subparagraphs of Article 30 of the Company Act applies.	Uniformly in compliance with legal requirements	0
Director: Yung-Shun, Chuang	Experience as leader of TWSE/TPEx listed company, possesses information technology industry senior leadership experience, currently chairman of AAEON Technology Inc. Where none of the circumstances in the subparagraphs of Article 30 of the Company Act applies.	Uniformly in compliance with legal requirements	2
Independent Director: Geng-Wang, Liaw	Passed national physician's examination, senior professional experience at hospitals and clinics, currently deputy director of main branch of Yee Zen General Hospital, is the convener of the Company's Compensation Committee. Where none of the circumstances in the subparagraphs of Article 30 of the Company Act applies.	Complies with the requirements of Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies	0
Independent Director: Chi, Chih	Chairman and president of U-Super Technology Co., Ltd. is the convener of the Company's Sustainability Committee. Where none of the circumstances in the subparagraphs of Article 30 of the Company Act applies.	Complies with the requirements of Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies	0

Criteria / Name	Professional qualifications and experience	State of independence	Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
Independent Director: Ming-Liang, Kao	Holds a CPA license, CPA at Datong Accounting Firm, possesses senior professional experience in accounting, and is the convener of the Company's Audit Committee. Where none of the circumstances in the subparagraphs of Article 30 of the Company Act applies.	Complies with the requirements of Article 3 of the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies	1

(2) Diversity and independence of Board of Directors

①Diversity of the Board of Directors:

The "Corporate Governance Best Practice Principles" drafted by the Company has been passed by a resolution of the Board of Directors, and its content includes a plan for the diversification of Board composition and implementation. The Company's Board consists of 7 members, of which 3 are independent directors. Since the Company's industry chiefly consists of medical-related areas, 4 directors have a background in medicine; in addition, one director has a background in financial accounting, one director has a background in medical information software, and one director has a background in international trade. This composition is consistent with the Company's operating and development needs and the effectiveness of its functional committees.

The Company also places great importance on gender equality in the composition of its Board of Directors. Although the proportion of directors of either gender on the Board currently falls short of one-third, this is mainly due to the challenges of finding qualified female directors in the healthcare industry. However, the Company remains committed to this goal and continues to actively seek professional female directors who meet the requirements of its industry. The initial goal to add one female director was achieved when the 2023 Annual General Meeting elected the 7th-term Board of Directors. We aim to onboard an additional female director during the next-term Board of Directors' re-election.

The Company has formulated its 2024 plan for succession of the Board of Directors and key management positions, and reported this plan to the Board of Directors on November 6, 2024. Please refer to page 43 concerning the state of diversification of the Board of Directors.

②Independence of Board of Directors:

The Company's Board of Directors consists of 7 directors, who include 3 independent directors; apart from the familial relationships within the first degree of kinship between Chairman Pei-Lin, Lee and Vice Chairman Tien-Ying, Lee, no spousal or familial relationships within the second degree of kinship exist between the remaining 5 directors (including independent director); the Company's Board of Directors possesses independence in compliance with relevant laws and regulations; please refer to the explanation in the table above.

(II)Management Team

April 6, 2025 Units: share

Title	Nationality	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Remarks
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
Chief HR officer	ROC	Pei-Lin, Lee (Note 1)	Male	2018. 07.31	6,426,151	3.46%	3,863,808	2.08%	28,257,983	15.22%	Department of Medical Imaging and Radiological Science, Central Taiwan University of Science and Technology (originally known as Department of Radiological Technology, ChungTai Junior College) MBA, Pacific Western University Department of Medical Imaging (originally known as Department of Radiology), National Taiwan University Hospital Honorary Doctorate, Central Taiwan University of Science and Technology	Chairman/Director/Representative of juristic-person director of subsidiaries and indirect subsidiaries of CHC Healthcare Group Chairman, Princeton Healthcare Limited Chairman, CHC Healthcare Group Director, SMTH AG Director, Swissray Medical AG Director, Swissray International Inc. Chairman, AESolution Biomedical Co., Ltd. Director, CHIEN-LIN Limited Chairman of S&S Healthcare Holding Ltd. Chairman, Chen Lin Charity Foundation Representative of juristic-person Chairman, Soarmed Co., Ltd.	Chief Investment Officer	Tien-Ying, Lee	Father and son	
Chief Investment Officer	ROC	Tien-Ying, Lee (Note 2)	Male	2024. 05.02	9,413,985	5.07%	22,000	0.01%	0	0	MBA, Said Business School, University of Oxford, UK School of Medicine, China Medical University Passed national physician's examination Resident, Department of Internal Medicine, Mackay Memorial Hospital Chief Resident, Department of Infectious Disease, Mackay Memorial Hospital	Chairman/Director/Representative of juristic-person Supervisor of subsidiaries of CHC Healthcare Group Director, CHC Healthcare Group Chairman, SMTH AG Chairman, Swissray Medical AG Chairman, Swissray International Inc. Supervisor, AESolution Biomedical Co., Ltd. Representative of Juristic-person Chairman/General Manager, Swissray Asia Healthcare Co., Ltd. Director and General Manager, S&S Healthcare Holding Ltd. Superintendent, YeeZen General Hospital Representative of juristic-person director, CHENG-HSIN Biotechnology Co., Ltd Representative of juristic-person Chairman, Shin Shin Healthcare Co., Ltd. Director and executive director, Chen Lin Charity Foundation Representative of juristic-person director, Soarmed Co., Ltd. Director, Central Taiwan University of Science and Technology	General Manager	Pei-Lin, Lee	Father and son	

Title	Nationality	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Remarks
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
												Chairperson and representative of juristic-person director, Chao-Ying International Co., Ltd.				
Chief Executive Officer, Oncology Business Group	ROC	Yee-Min, Jen (Note 3)	Male	2014. 05.16	70,000	0.04%	0	0	0	0	76th Class, School of Medicine, National Defense Medical Center PhD, Department of Oncology, University of Manchester, UK Specialist in radiation oncology Specialist, Taiwan Academy of Hospice Palliative Medicine Resident, Chief Resident, Attending Physician, Director of Radiologic Physics Division, Director of Radiation Therapy Division, Director of the Radiation Oncology Department, Tri-Service General Hospital Associate Professor and Professor, Department of Radiation Oncology, National Defense Medical Center Member of the Cancer Committee and Head of the Quality Control Team, Tri-Service General Hospital Head of the OSCE Team, Tri-Service General Hospital Deputy Director, School of Medicine, National Defense Medical Center Member, Cancer Quality Certification Committee, Ministry of Health and Welfare Chairman, Taiwan Society for Therapeutic Radiation and Oncology	Attending Physician, Dept. of Radiation Oncology/Vice Superintendent, YeeZen General Hospital Adjunct physician, Tri Service General Hospital	N/A	N/A	N/A	
General Manager	ROC	Ming-Lun, Lee	Male	2023. 12.18	9,750	0.01%	0	0	0	0	Department of Mechanical Engineering, National Taipei Institute of Technology	Chairman and representative of juristic-person director of subsidiary of the Company Director, AESolution Biomedical Co., Ltd. Supervisor, CHENG-HSIN Biotechnology Co., Ltd	N/A	N/A	N/A	

Title	Nationality	Name	Gender	Date Effective	Shareholding		Spouse & Minor Shareholding		Shareholding by Nominee Arrangement		Experience (Education)	Other Position	Managers who are Spouses or Within Two Degrees of Kinship			Remarks
					Shares	%	Shares	%	Shares	%			Title	Name	Relation	
CFO and Corporate Governance Officer	ROC	Yi-Chun, Chen	Female	2021. 03.19	50,000	0.03%	0	0	0	0	Department of Accounting, Fu Jen Catholic University Assistant Vice President, PricewaterhouseCoopers (PwC) Taiwan	Chairman, representatives of juristic-person directors, representatives of juristic-person supervisors, and supervisors of the Company's subsidiaries Director, AESolution Biomedical Co., Ltd. Director, Chen Lin Charity Foundation Representative of juristic-person director, Cheng-Hsin Biotechnology Co., Ltd.	N/A	N/A	N/A	

Note 1: Chairman Pei-Lin, Lee, who had concurrently served as Chief Investment Officer (CIO) and Chief Human Resources Officer (CHRO), was relieved of the position of CIO on May 2, 2024.
Note 2: Vice Chairman Tien-Ying, Lee was appointed to the concurrent position of Chief Investment Officer on May 2, 2024.
Note 3: CEO of the Oncology Business Group, Yee-Min, Jen, resigned on May 15, 2025.

II. Remuneration of Directors, Supervisors, General Manager, and Vice President in the most recent year

(I) Remuneration of Directors and Independent Directors in 2024

Units: NT$ thousand; 1,000 shares; %

Title	Name	Remuneration								Total remuneration (A+B+C+D) and ratio of net income after tax		Relevant Remuneration Received by Directors Who are Also Employees								Total compensation (A+B+C+D+E+F+G) and ratio to net income after tax		Remuneration from ventures other than subsidiaries or from the parent company
		Base Compensation (A)		Severance Pay (B)		Directors Compensation (C)		Allowances (D)				Salary, Bonus and Allowances (E)		Severance Pay (F)		Employee Compensation (G)						
																The Company		Companies in the consolidated financial statements				
		The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	Cash	Stock	Cash	Stock	The Company	Companies in the consolidated financial statements	
Chairman	Pei-Lin, Lee	0	0	0	0	800	800	32	32	832 0.48%	832 0.48%	10,661	10,661	0	0	0	0	0	0	11,493 6.82%	11,493 6.82%	N/A
Vice Chairman	Tien-Ying, Lee	0	0	0	0	800	800	40	40	840 0.50%	840 0.50%	9,121	9,121	0	0	0	0	0	0	9,961 5.91%	9,961 5.91%	N/A
Director	Chun-Shung, Huang	0	0	0	0	800	800	40	40	840 0.50%	840 0.50%	0	0	0	0	0	0	0	0	840 0.50%	840 0.50%	N/A
Director	Yung-Shun, Chuang	0	0	0	0	800	800	40	40	840 0.50%	840 0.50%	0	0	0	0	0	0	0	0	840 0.50%	840 0.50%	N/A
Independent Director	Geng-Wang, Liaw	0	0	0	0	800	800	169	169	969 0.58%	969 0.58%	0	0	0	0	0	0	0	0	969 0.58%	969 0.58%	N/A
Independent Director	Chi, Chih	0	0	0	0	800	800	169	169	969 0.58%	969 0.58%	0	0	0	0	0	0	0	0	969 0.58%	969 0.58%	N/A
Independent Director	Ming-Liang, Kao	0	0	0	0	800	800	169	169	969 0.58%	969 0.58%	0	0	0	0	0	0	0	0	969 0.58%	969 0.58%	N/A

1. Please describe the policy, system, standard, and structure of remuneration to independent directors, and the correlation between duties, risk, and time input with the amount of remuneration: The Company has purchased liability insurance for all independent directors, and will provide fixed remuneration to each independent director based on actual participation in various functional committees and the board of directors. The total remuneration to directors is reported to the shareholders' meeting each year based on the Company's actual operating results, and then based on the company's actual operating results. Internal self-evaluation of the board of directors, self-evaluation of individual directors, appointment of external professional institutions or other appropriate methods to conduct performance evaluation are then used as the basis for payment of remuneration to individual directors.
2. Except as disclosed in the above table, remuneration in the most recent year received by the directors of the companies for their services (such as non-employee consultation for parent company, all companies in financial report, or other investees): None.

Table of Remuneration Ranges

Range of Remuneration Paid to Directors	Name of Director			
	Total remuneration (A+B+C+D)		Total remuneration (A+B+C+D+E+F+G)	
	The Company	Companies in the consolidated financial statements (H)	The Company	Companies in the consolidated financial statements (I)
Less than NT$1,000,000	Pei-Lin, Lee, Yung-Shun, Chuang, Tien-Ying, Lee, Chun-Shung, Huang, Geng-Wang, Liaw, Chi, Chih, Ming-Liang, Kao	Same as left	Yung-Shun, Chuang, Chun-Shung, Huang, Geng-Wang, Liaw, Chi, Chih, Ming-Liang, Kao	Same as left
NT$1,000,000 (inclusive)~NT$2,000,000 (exclusive)	-	-	-	-
NT$2,000,000 (inclusive)~NT$3,500,000 (exclusive)	-	-	-	-
NT$3,500,000 (inclusive)~NT$5,000,000 (exclusive)	-	-	-	-
NT$5,000,000 (inclusive)~NT$10,000,000 (exclusive)	-	-	Tien-Ying, Lee	Same as left
NT$10,000,000 (inclusive)~NT$15,000,000 (exclusive)	-	-	Pei-Lin, Lee	Same as left
NT$15,000,000 (inclusive)~NT$30,000,000 (exclusive)	-	-	-	-
NT$30,000,000 (inclusive)~NT$50,000,000 (exclusive)	-	-	-	-
NT$50,000,000 (inclusive)~NT$100,000,000 (exclusive)	-	-	-	-
Above NT$100,000,000	-	-	-	-
Total	7 persons	Same as left	7 persons	Same as left

(II) Remuneration of General Manager and Vice Presidents in 2024

Units: NT$ thousand; 1,000 shares; %

Title	Name	Salary (A)		Severance Pay (B)		Bonus and Allowances (C)		Employee Compensation (D)				Total remuneration (A+B+C+D) and ratio of net income after tax (%)		Remuneration from ventures other than subsidiaries or from the parent company
		The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company	Companies in the consolidated financial statements	The Company		Companies in the consolidated financial statements		The Company	Companies in the consolidated financial statements	
								Cash	Stock	Cash	Stock			
Chief HR officer	Pei-Lin, Lee (Note 1)	37,984	37,984	0	0	0	0	64	0	64	0	38,048 22.60%	38,048 22.60%	N/A
Chief Investment Officer	Tien-Ying, Lee (Note 2)													
Chief Executive Officer, Oncology Business Group	Yee-Min, Jen													
General Manager	Ming-Lun, Lee													
CFO and Corporate Governance Officer	Yi-Chun, Chen													

Note 1: Chairman Pei-Lin, Lee, who had concurrently served as Chief Investment Officer (CIO), was relieved of the position of CIO on May 2, 2024.

Note 2:Vice Chairman Tien-Ying, Lee was appointed to the concurrent position of Chief Investment Officer on May 2, 2024.

Table of Remuneration Ranges

Range of Remuneration Paid to General Manager and Vice Presidents	Name of General Manager and Vice Presidents	
	The Company	Companies in the consolidated financial statements (E)
Less than NT$1,000,000	-	-
NT$1,000,000 (inclusive)~NT$2,000,000 (exclusive)	-	-
NT$2,000,000 (inclusive)~NT$3,500,000 (exclusive)	-	-
NT$3,500,000 (inclusive)~NT$5,000,000 (exclusive)	Yi-Chun, Chen	Same as left
NT$5,000,000 (inclusive)~NT$10,000,000 (exclusive)	Tien-Ying, Lee, Yee-Min, Jen, Ming-Lun, Lee	Same as left
NT$10,000,000 (inclusive)~NT$15,000,000 (exclusive)	Pei-Lin, Lee	Same as left
NT$15,000,000 (inclusive)~NT$30,000,000 (exclusive)	-	-
NT$30,000,000 (inclusive)~NT$50,000,000 (exclusive)	-	-
NT$50,000,000 (inclusive)~NT$100,000,000 (exclusive)	-	-
Above NT$100,000,000	-	-
Total	5 persons	Same as left

(III)Names of managerial officers that received employee bonuses and status of the distribution in 2024

December 31, 2024 Units: NT$ thousand; %

	Position	Name	Stock Bonus	Cash Bonus	Total	The percentage of total sums to net profit after tax (%)
Executive Officers	Chief HR officer	Pei-Lin, Lee (Note 1)	0	64	64	0.04
	Chief Investment Officer	Tien-Ying, Lee (Note 2)				
	Chief Executive Officer, Oncology Business Group	Yee-Min, Jen				
	General Manager	Ming-Lun, Lee				
	CFO and Corporate Governance Officer	Yi-Chun, Chen				

Note 1: Chairman Pei-Lin, Lee, who had concurrently served as Chief Investment Officer (CIO), was relieved of the position of CIO on May 2, 2024.

Note 2: Vice Chairman Tien-Ying, Lee was appointed to the concurrent position of Chief Investment Officer on May 2, 2024.

(IV) Compare and describe separately the analysis of total remunerations paid to the Company's directors, supervisors, president, and vice president for the past two years by the Company and all companies in the standalone financial statements as a percentage of the net income after tax, and describe the correlation among the remuneration payment policy, standards and combination, remuneration establishing procedures, and management performance and future risks:

1.Analysis of total remuneration paid to directors, president, and vice presidents over the past two years as a percentage of net profit after tax in the standalone financial statements

Year / Category	2023		2024	
	The Company	Consolidated financial statements	The Company	Consolidated financial statements
Total directors' remuneration as a percentage of net profit after tax	6.06%	6.06%	15.47%	15.47%
Total supervisors' remuneration as a percentage of net profit after tax	0.00%	0.00%	0.00%	0.00%
Total remunerations to the president and vice presidents as a percentage of net profit after tax	6.47%	6.47%	22.60%	22.60%

1. Directors' remuneration: Allocated in accordance with the Articles of Incorporation and in reference to the Board of Directors' performance assessment results. The increase in the ratio was mainly due to the decrease in net profit after tax in 2024.
2. Supervisors' remuneration: Not applicable because the Audit Committee was established to replace supervisors after the directors' election in 2017.
3. Remuneration of General Manager and Vice Presidents: The amount increased from 2023 due to the addition of a new manager who assumed the role of CIO in 2024.

2.Remuneration policies, standards, and packages, the procedure for determining remuneration, and the relation to business performance and future risks

(1)The remuneration policies, standards, and packages, the procedure for determining remuneration, and the relation to business performance

According to Article 24-1, Paragraph 1, of the Company's Articles of Incorporation, if there is still a balance after accumulated losses are deducted from the Company's profits in the current year (i.e., pre-tax profits before distribution of employee bonuses and directors' remuneration), the Company shall allocate no more than 5% as directors' remuneration, and provide reasonable remuneration based on the Company's operating results and their contribution to the Company. Performance evaluations of the Board of Directors and functional committees are reviewed by the Compensation Committee. The annual and long-term performance targets and the policies, systems, standards, and structures of remuneration to managers are based on the company's "Manager Performance Evaluation and Remuneration Standards" and "Performance Evaluation Regulations." Besides taking into account their experience, professional abilities, and positions held, and they are highly connected to financial and non-financial performance targets: ①Financial indicators: Based on the revenue and profit on the Company's profit and loss statement and the actual target achievement rate. ②Non-financial indicators: Includes team leadership and management capabilities, resource management, work performance, sense of responsibility, negotiation and decision-making, working time management, and moral character, a total of seven indicators. After weighted calculation of the evaluation scores, the scores are reported to the chairman to evaluate the business performance of managers. The performance evaluation and reasonableness of remuneration must be submitted to the Compensation Committee and Board of Directors for review. Reasonable remuneration is provided after considering the Company's overall business performance, future industry risks and development trends, and actual operating conditions, and conducting timely reviews of the remuneration system, while considering current corporate governance trends, in order to find a balance between the Company's sustainability and risk management. The actual amount of remuneration paid to directors and managers in 2024 was reviewed by the Compensation Committee and then submitted to the Board of Directors for a decision.

(2)Future risk:

The Group has been in the industry for more than 40 years. The directors and management team have been relatively stable without much change. The Company may purchase liability insurance for liabilities within the scope of its business when appropriate to mitigate unknown risks.

III. Implementation of Corporate Governance

(I) Operations of the Board of Directors

A total of 5 (A) meetings of the Board of Directors were held in the previous period (2024). The attendance of director and supervisor were as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) [B/A]	Remarks
Chairman	Pei-Lin, Lee	4	1	80%	
Vice Chairman	Tien-Ying, Lee	5	0	100%	
Director	Chun-Shung, Huang	5	0	100%	
Director	Yung-Shun, Chuang	5	0	100%	
Independent Director	Geng-Wang, Liaw	5	0	100%	
Independent Director	Chi, Chih	5	0	100%	
Independent Director	Ming-Liang, Kao	5	0	100%	

Other required disclosure:

I. If any of the following circumstances occurs in the operation of the Board of Directors, the date, period, content of the motions, the opinions of all independent directors, and the Company's handling of independent directors' opinions shall be stated:

(I) Matters listed in Article 14-3 of the Securities and Exchange Act

Date	Term	Agenda	Comments from independent directors	Handling of the comments
March 13, 2024	5th meeting of the 7th Board	1. Proposed lifting of non-compete restrictions on directors. 2. Proposal for the private placement of common shares. 3. The Company’s proposal of loans to affiliates. 4. Proposal of the capital increase record date for exercise of employee stock options and the 4th domestic secured convertible corporate bonds in Q1 2024. 5. The Company’s 2024 proposed independent auditor appointment and independence assessment and preliminary permission for the CPA firm and its affiliates to provide non-assurance services. 6. Review and adjustment of remuneration of the Company’s Chairman and Vice Chairman.	Concurrence.	Approved as proposed.

May 2, 2024	6th meeting of the 7th Board	1. The Company's proposal of loans to affiliates. 2. The Company's proposal of endorsements and guarantees for affiliates. 3. Proposal of the capital increase record date for exercise of employee stock options and the 4th domestic secured convertible corporate bonds in Q2 2024. 4. Amendment to "Operational Procedures for Loaning Funds to Others" 5. Propose to change the Company's Chief Investment Officer.	Concurrence.	Approved as proposed.
August 7, 2024	7th meeting of 7th Board	1. The Company's proposal of loans to affiliates. 2. The Company's proposal of endorsements and guarantees for affiliates. 3. Proposal of the capital increase record date for exercise of employee stock options and the 4th domestic secured convertible corporate bonds in Q3 2024. 4. Proposal to amend the Company's "Audit Committee Charter".	Concurrence.	Approved as proposed.
November 6, 2024	8th meeting of 7th Board	1. The Company's proposal of loans to affiliates. 2. The Company's proposal of endorsements and guarantees for affiliates. 3. Proposal of the capital increase record date for exercise of employee stock options and the 4th domestic secured convertible corporate bonds in Q4 2024. 4. Proposal to amend the Company's "Regulations for Financial Statement Preparation Procedures". 5. Proposal to establish the "Regulations for Sustainable Information Management".	Concurrence.	Approved as proposed.
December 2, 2024	9th meeting of 7th Board	1. Proposal to issue the 5th domestic unsecured convertible corporate bonds.	Concurrence.	Approved as proposed.

(II) In addition to the aforementioned matters, other Board meeting resolutions with independent directors' dissenting and unqualified opinions in records or written statements: None.

II. Director recusals due to conflicts of interests shall describe name of directors, proposal, reason for recusal, and participation in vote or not:

Date	Name of Director	Agenda	Reason for recusal	Participation in voting
March 13, 2024	Tien-Ying, Lee	Review and adjustment of remuneration of the Company's Chairman and Vice Chairman.	The Director was the party concerned.	The Director did not participate in voting.
March 13, 2024	Ming-Liang, Kao	Proposed lifting of non-compete restrictions on	The Director was the party	The Director did not

		directors.	concerned.	participate in voting.
May 2, 2024	Tien-Ying, Lee	Propose to change the Company's Chief Investment Officer.	The Director was the party concerned.	The Director did not participate in voting.

III. The TWSE/TPEx listed company shall disclose the appraisal cycle and period, scope of appraisal, method and contents of appraisal about the Board of Directors' self (or peer) performance appraisal.

Implementation Status of Board Evaluations:

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation Method	Evaluation content
Implemented once a year	January 1, 2024 to December 31, 2024	Board of Directors	Self-evaluation of Board Member	Degree of engagement in the Company's operation, quality of the Board of Directors' decision making, formation and structure of the Board of Directors, election and continuing education of directors, and internal control.
Implemented once a year	January 1, 2024 to December 31, 2024	Individual Board Member	Self-evaluation by Board members	Alignment with the Company's goals and mission, awareness toward directors' responsibilities and duties, degree of engagement in the Company's operation, management of internal relations and communication, expertise and continuing education of directors, and internal control.
Implemented once a year	January 1, 2024 to December 31, 2024	Functional Committee (Audit Committee)	Self-evaluation by Board members	Degree of engagement in the Company's operation, awareness toward functional committees' responsibilities and duties, quality of the functional committees' decision making, formation of the functional committees and election of members, and internal control.
Implemented once a year	January 1, 2024 to December 31, 2024	Functional Committee (Compensation Committee)	Self-evaluation by Board members	Degree of engagement in the Company's operation, awareness toward functional committees' responsibilities and duties, quality of the functional committees' decision making, formation of the functional committees and election of members, and internal control.
Implemented once a year	January 1, 2024 to December 31, 2024	Functional Committee (Sustainability Committee)	Self-evaluation by Board members	Degree of engagement in the Company's operation, awareness toward functional committees' responsibilities and duties, quality of the functional committees' decision making, formation of the functional committees and election of members, and internal control.
Implemented every three years	December 1, 2023 to November 30, 2024	Board of Directors Individual Board Member Functional Committee	Evaluation by an appointed external professional organization	Composition and division of responsibilities within the Board, guidance and supervision of the Board, authorization and risk control by the Board, communication and collaboration within the Board, and self-discipline

				and continuous improvement of the Board

IV. The goal of enhancing the Board functions (e.g. setup of Audit Committee, improvement of information transparency) and its implementation of the current year and the most recent year.

(I) Enhancing the functions of the Board of Directors

In terms of the independent director system, the Company has three independent directors, namely Mr. Geng-Wang Liaw, Ms. Chi, Chih, and Mr. Ming-Liang, Kao. The attendance rate of the three independent directors at board meeting held in 2024 reached 100%, and they provided the Board with good advice for agenda items related to implementation of internal controls, business, and finances using their knowledge of the industry, accounting and financial analysis, and other professional capabilities.

The Company has established functional committee: Compensation Committee, Audit Committee, and Sustainability Committee. The Company has also purchased liability insurance for all directors to enhance the effectiveness of corporate governance. In addition, the Company also arranges for Board members to participate in board-related continuing education courses every year, in order to enhance the professional capabilities of the Board of Directors.

(II) Increasing information transparency

In order to implement the spirit of corporate governance and effectively improve information transparency, the Company has strengthened the disclosure of operating and financial information in the annual report, company website, and Market Observation Post System, and established a spokesperson system to ensure that all material information can be disclosed in a timely and appropriate manner for shareholders and stakeholders to reference.

V. Independent directors' attendance of Board meeting in 2024 (personal, entrusted attendance, non-attendance)

Name	5th meeting of 7th Board	6th meeting of 7th Board	7th meeting of 7th Board	8th meeting of 7th Board	9th meeting of 7th Board
Geng-Wang, Liaw	Personal	Personal	Personal	Personal	Personal
Chi, Chih	Personal	Personal	Personal	Personal	Personal
Ming-Liang, Kao	Personal	Personal	Personal	Personal	Personal

(II) Operations of the Audit Committee

A total of 5 (A) Audit Committee meetings were held in the previous period (2024). The attendance of the independent directors was as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) [B/A]	Remarks
Independent Director (Convener)	Ming-Liang, Kao	5	0	100%	
Independent Director	Geng-Wang, Liaw	5	0	100%	
Independent Director	Chi, Chih	5	0	100%	

Other required disclosure:

I. Key work items of the Audit Committee

According to Article 3 of the Company's "Audit Committee Charter," the main purpose is to supervise the following matters:

1. Fair presentation of the Company's financial statements.
2. Selection (dismissal) of accountants and their independence and performance.

3. Effective implementation of the Company's internal control system.
4. The Company's compliance with laws and regulations.
5. Management of the Company's existing or potential risks.

Summary of key tasks in 2024:

1. Assessment of the effectiveness of the internal control system.
2. Review major asset transactions.
3. Review material loans, endorsements, and guarantees.
4. Review the public offering, issuance, or private placement of equity securities.
5. Review annual and quarterly financial statements.

II. With regard to the functioning of the audit committee, when any one of the following situations apply, please state the audit committee's convening date and term, content of resolutions, content of independent directors' objections, qualified opinions, or major recommended items, the results of audit committee resolutions, and the Company's handling of the audit committee's opinions.

(I) Matters listed in Article 14-5 of the Securities and Exchange Act

Audit Committee Date of convening	Term	Agenda	Committee resolution	Handling of the Company's opinions on the committee
March 13, 2024	3rd meeting of the 3rd Board	1. Proposed lifting of non-compete restrictions on directors. 2. Proposal for the private placement of common shares. 3. The Company’s proposal of loans to affiliates. 4. Proposal of the capital increase record date for exercise of employee stock options and the 4th domestic secured convertible corporate bonds in Q1 2024. 5. The Company’s 2024 proposed independent auditor appointment and independence assessment and preliminary permission for the CPA firm and its affiliates to provide non-assurance services. 6. Review and adjustment of remuneration of the Company’s Chairman and Vice Chairman.	Concurrence.	Approved as proposed.
May 2, 2024	4th meeting of the 3rd Board	1. The Company’s proposal of loans to affiliates. 2. The Company’s proposal of endorsements and guarantees for affiliates. 3. Proposal of the capital increase record date for exercise of employee stock options and the 4th domestic secured convertible corporate bonds in Q2 2024. 4. Amendment to “Operational Procedures for Loaning Funds to Others” 5. Propose to change the Company’s Chief Investment Officer.	Concurrence.	Approved as proposed.

August 7, 2024	5th meeting of the 3rd Board	1. The Company's proposal of loans to affiliates. 2. The Company's proposal of endorsements and guarantees for affiliates. 3. Proposal of the capital increase record date for exercise of employee stock options and the 4th domestic secured convertible corporate bonds in Q3 2024. 4. Proposal to amend the Company's "Audit Committee Charter".	Concurrence.	Approved as proposed.
November 6, 2024	6th meeting of 3rd Board	1. The Company's proposal of loans to affiliates. 2. The Company's proposal of endorsements and guarantees for affiliates. 3. Proposal of the capital increase record date for exercise of employee stock options and the 4th domestic secured convertible corporate bonds in Q4 2024. 4. Proposal to amend the Company's "Regulations for Financial Statement Preparation Procedures". 5. Proposal to establish the "Regulations for Sustainable Information Management".	Concurrence.	Approved as proposed.
December 2, 2024	7th meeting of the 3rd Board	1. Proposal to issue the 5th domestic unsecured convertible corporate bonds.	Concurrence.	Approved as proposed.

(II) In addition to matters above, other resolutions that have not been approved by the Audit Committee but have been passed by a vote of two-thirds or more of the entire Board of Directors: None.

III. If independent directors recused from themselves from an agenda item in which they have a conflict of interest, specify the name of the independent director, agenda item, reason for recusal, and participation in voting: None.

IV. Communication between the Independent Directors and the Company's internal auditor and CPA (shall include important matters, methods, and results of communications regarding finances and the state of business of the Company).

(I) Communication between Independent Directors and the chief internal auditor:

Date	Method	Matter	Results
March 13, 2024	Audit Committee	2023 Q4 internal audit report.	The internal audit report was approved after review and submitted by the chief auditor to the Board of Directors.
May 2, 2024	Audit Committee	2024 Q1 internal audit report.	The internal audit report was approved after review and submitted by the chief auditor to the Board of Directors.
August 7, 2024	Audit Committee	2024 Q2 internal audit report.	The internal audit report was approved after review and submitted by the chief auditor to the Board of Directors.
November 6, 2024	Audit Committee	1. 2024 Q3 internal audit report. 2. 2025 internal audit plan.	1. The internal audit report was approved after review and submitted by the chief auditor to the Board of Directors. 2. The annual internal audit plan was approved after review and submitted

			to the Board of Directors for resolution.

(II) Communication between Independent Directors and CPA:

Date	Method	Matter	Results
March 13, 2024	Communication meeting	1. CPA's briefing and explanation of 2023 audit completion stage to independent directors and communication with governance units. 2. CPA's discussion and communication concerning the questions raised at the meeting by attendees.	Concurrence with the CPA audit conclusions and the 2023 individual and consolidated financial statements, which were then submitted to the Board of Directors for discussion.
May 2, 2024	Communication meeting	1. CPA's briefing to independent directors and explanation of 2024 Q1 consolidated financial reports. 2. CPA's discussion and communication concerning the questions raised at the meeting by attendees.	Concurrence with the CPA's audit conclusions and 2024 Q1 consolidated financial reports, and submission to the Board of Directors.
August 7, 2024	Communication meeting	1. CPA's briefing to independent directors and explanation of 2024 Q2 consolidated financial reports. 2. CPA's discussion and communication concerning the questions raised at the meeting by attendees.	Concurrence with the CPA's audit conclusions and 2024 Q2 consolidated financial reports, and submission to the Board of Directors.
November 6, 2024	Communication meeting	1. CPA's briefing to independent directors and explanation of 2024 Q3 consolidated financial reports. 2. CPA's discussion and communication concerning the questions raised at the meeting by attendees.	Concurrence with the CPA's audit conclusions and 2024 Q3 consolidated financial reports, and submission to the Board of Directors.
December 2, 2024	Written correspondence	The accountants issued a letter on communication with the corporate governance unit to explain the 2024 annual audit planning stage to independent directors.	The three independent directors all agreed with the key audit matters identified by the accountants in the planning stage; The audit conclusions and financial statements are expected to be communicated in March of next year.

(III)Corporate governance implementation status and departure from Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies and reasons

Evaluation Project	Current Operation			Deviations from "the Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Summary	
I. Has the Company formulated and disclosed its corporate governance best practice principles in accordance with the "Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies"?	✓		The Company established "Corporate Governance Best Practice Principles," which were approved by the board of directions, and disclosed the principles on the Company's website and Market Observation Post System.	No major discrepancy
II. Shareholding structure & shareholders' rights				
(I) Does the Company establish an internal procedure for handling shareholder proposals, inquiries, disputes, and litigations? Are such matters handled according to the internal procedure?		✓	The Company holds shareholders' meetings to answer shareholders' questions face-to-face. Outside of meetings, the spokesperson, acting spokesperson, and investor relations unit of the Chairman's Office handle shareholders' questions or suggestions.	No major discrepancy
(II) Does the Company maintain a register of major shareholders with controlling power as well as a register of persons exercising ultimate control over those major shareholders?	✓		The Company has dedicated stock affairs personnel to keep track of the above-mentioned items, and has entrusted the Stock Affairs Department of CTBC Bank to handle stock affairs-related matters. They keep track of major shareholders who actually control the Company and the list of ultimate owners of the major shareholders at any time.	No major discrepancy
(III)Does the Company establish and enforce risk control and firewall systems with its affiliated businesses?	✓		The assets and finance between the Company and its affiliated enterprises are clearly divided and independent. The Company established the "Supervision and Management of Subsidiaries," "Operating Regulations for Conducting Financial and Business Transactions with Affiliated Enterprises, Concerned Parties, Specific Companies, and Corporate Groups", " Procedures Governing the Acquisition or Disposal of Assets", "Procedures for Endorsement and Guarantee", " Operational Procedures for Loaning Funds to Others" and "Transfer Pricing Policy of the Group," which are sufficient to implement risk management and provide a firewall between affiliated enterprises.	No major discrepancy
(IV) Has the Company established an internal regulation that prohibits the use of undisclosed information in the market?	✓		The Company established the " Procedures for Handling Material Inside Information and Regulations on Insider Trading", which was approved by the Board of Directors and disclosed on the company website, in order to protect the equality of shareholders and maintain the fairness of	No major discrepancy

Evaluation Project	Current Operation			Deviations from "the Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Summary	
			the stock market.	
III. Composition and Responsibilities of the Board of Directors (I) If the Board of Directors has drafted a diversity policy, what are the specific management objectives and implementation?	✓		The “Corporate Governance Best Practice Principles” drafted by the Company has been passed by a resolution of the Board of Directors, and its content includes a plan for the diversification of Board composition and implementation. The Company’s Board consists of 7 members, of which 3 are independent directors. Since the Company’s industry chiefly consists of medical-related areas, 4 directors have a background in medicine; in addition, one director has a background in financial accounting, one director has a background in medical information software, and one director has a background in international trade. This composition is consistent with the Company’s operating and development needs and the effectiveness of its functional committees. The Company emphasizes gender equality in the composition of Board members. However, due to the difficulty of finding female directors from medical industry fields to join the Board, the Company has made this a goal, and is striving to include female directors meeting the needs of the Company and the required specializations. The Company achieved this goal by adding one female director after the 7th-term Board of Directors was elected in the 2023 Annual Shareholders Meeting. We aim to onboard an additional female director during the next-term Board of Directors’ election. The Company has formulated its 2024 plan for succession of the Board of Directors and key management positions, and reported this plan to the Board of Directors on November 6, 2024. Please refer to page 43 concerning the state of diversification of the Board of Directors.	No major discrepancy
(II) In addition to the Compensation Committee and Audit Committee set aside according to law, has the Company voluntarily set up other functional committees?	✓		The Company has established a "Sustainability Committee" to strengthen its corporate governance and improve the effectiveness of the Board of Directors. The 2nd-term "Sustainability Committee" was established after the directors election in 2023. The members include Independent Director Ms. Chi, Chih, Independent Director Mr. Ming-Liang, Kao, and Independent Director Mr. Geng-Wang Liaw. Among	No major discrepancy

Evaluation Project	Current Operation			Deviations from "the Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Summary	
			them, Independent Director Mr. Geng-Wang, Liaw has education and experience in the medical industry and management. He has also participated in many community involvement activities organized by the Group and provided professional advice, which is in line with the professional capabilities required by the committee.	
(III) Has the Company established a performance evaluation of the Board of Directors and the evaluation methods? Performance will be evaluated annually and the results will be reported to the Board of Directors. The results will be used to assess the remuneration and nomination of individual directors.	✓		The Company's Board of Directors passed the " Regulations for Board of Directors' Performance Evaluation" on March 24, 2016, and conducts an internal Board performance evaluation every year. The internal Board performance evaluation should be conducted at the end of each year. External assessment by an independent professional organization or external team of experts and scholars must be performed at least once every three years, along with the annual assessment at the end of each year. In January 2024, all directors and all functional committee members conducted self-evaluation of the performance of the 2023 Board of Directors and functional committees. In addition to the self-evaluation questionnaire, reference was made to the attendance of all Board members and functional committee members in 2023 (the meeting attendance rate of all Board members rate was 100%, and the meeting attendance rate of functional committee members was 100%). This proved that all Board members and functional committee members are actively participating in the operations of the Board of Directors and the functional committees. Therefore, the assessment result is that all Board members and functional committee members have demonstrated excellent performance. Regarding the participation of all Board members in continuing education during 2023, all directors participated in at least 6 to 12 hours of continuing education consisting of director workshops; this enhanced their professional knowledge and skills, and ensured the effective operation of the Board of Directors and functional committees. The implementation of the above assessment was submitted to the Compensation Committee for approval and reported to the Board of Directors on March 13, 2024.	No major discrepancy

Evaluation Project	Current Operation			Deviations from "the Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Summary	
			In January 2025, all directors and all functional committee members conducted self-evaluation of the performance of the 2024 Board of Directors and functional committees. In addition to the self-evaluation questionnaire, reference was made to the attendance of all Board members and functional committee members in 2024 (the meeting attendance rate of all Board members rate was 80%-100%, and the meeting attendance rate of functional committee members was 100%). This proved that all Board members and functional committee members are actively participating in the operations of the Board of Directors and the functional committees. Therefore, the assessment result is that all Board members and functional committee members have demonstrated excellent performance. Regarding the participation of all Board members in continuing education during 2024, all directors participated in at least 6 hours of continuing education consisting of director workshops; this enhanced their professional knowledge and skills, and ensured the effective operation of the Board of Directors and functional committees. In December 2024, Taiwan Corporate Governance Association, an external organization, was engaged to conduct an external evaluation of the performance of the Board of Directors and functional committees for 2024. On February 6, 2025, two evaluation committee members and evaluation specialists conducted a site visit and interviewed the Company’s Chairman, all independent directors, the General Manager, and the Corporate Governance Officer. The implementation of the above assessment was submitted to the Compensation Committee for approval and reported to the Board of Directors on March 12, 2025.	

Evaluation Project	Current Operation			Deviations from "the Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Summary	
(IV) Does the Company regularly implement assessments on the independence of CPA?	✓		The Company conducts a regular annual assessment of the independence of the independent auditor, and this assessment of the independent auditor's independence is conducted by the Board of Directors through a questionnaire containing 11 independence indicators (including the independence of appointment relationships, and of the communication or submission of reports, etc. by the independent auditor, and directors, managers, and concerned parties). This assessment is conducted by the Audit Committee and Board of Directors at the end of each year. The independent auditor must provide an independence declaration and the completed independence assessment questionnaire to the Board of Directors to serve as a basis for review. On March 13, 2024, the Audit Committee and the Board of Directors added AQI indicator items provided as a reference by the CPA firm, which included 5 major aspects and 13 audit quality indicators. The independent auditor also provided an impartial statement of independence and a completed independence assessment questionnaire to serve as a basis for review and approval of the 2024 independent auditor independence assessment. On March 12, 2025, the Audit Committee and the Board of Directors added AQI indicator items provided as a reference by the CPA firm, which included 5 major aspects and 13 audit quality indicators. The independent auditor also provided an impartial statement of independence and a completed independence assessment questionnaire to serve as a basis for review and approval of the 2025 independent auditor independence assessment. Please refer to page 45 for the assessment questionnaire items.	No major discrepancy

Evaluation Project	Current Operation			Deviations from "the Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Summary	
IV. Whether the listed OTC company is equipped with qualified and appropriate number of corporate governance personnel, and designated corporate governance directors, responsible for corporate governance related matters (including but not limited to providing directors and supervisors with the necessary information to perform business, assisting directors and supervisors to comply with laws and regulations, handle the relevant matters of the Board of Directors and shareholders' meetings, produce the Board of Directors and shareholders' meeting minutes, etc.)	✓		The Company's Finance Department concurrently serves as the corporate governance unit, and Chief Financial Officer Yi-Chun, Chen serves as the Corporate Governance Officer to protect the rights and interests of shareholders and strengthen the functions of the Board of Directors. Chief Financial Officer Chen has held a managerial position of finance, stock affairs, and procedure of public companies for at least three years. The main responsibilities of corporate governance personnel are to provide information for directors to perform their duties, assist directors with regulatory compliance, handle matters related to Board meetings and shareholders' meetings, handle company registration and change of registration, prepare proceedings for Board meetings and shareholders' meetings, and arrange continuing education courses for directors. The state of operations in 2024 was submitted to the Board on March 12, 2025, and included the following: 1. Periodically notifying the Board members of any amendments to the latest laws and regulations relating to the Company's business lines and corporate governance. (1) The Company's monthly meeting on December 2, 2024 raised the awareness of all employees regarding corporate governance laws and regulations: Revision to the Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies, amendments to Securities and Exchange Act/information reporting/material information-related laws and regulations applicable in 2024, internal material information processing, insider trading prevention management, strengthening corporate information security governance, and the exercise of right of disgorgement. Time: approximately 40 minutes; participation: 103 persons. (2) Following the Board meeting on November 6, 2024, the Company conducted awareness of laws and regulations concerning corporate governance for Board members: Amendments to Securities and	No major discrepancy

Evaluation Project	Current Operation			Deviations from "the Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Summary	
			Exchange Act/information reporting/material information-related laws and regulations applicable in 2024, internal material information processing, insider trading prevention management, exercise of right of disgorgement, and reporting the shareholding of insiders. Time: approximately 40 minutes; participation: 7 persons. 2. Assisting in arranging the communication meeting between independent directors and chief internal auditor and independent auditors to help the independent directors better understand the Company's business, finance and internal controls. 3. Arranging continuing education programs for independent directors and the other directors. (1) Arranged for a speaker to teach a class on the topic of “2030/2050 Net Zero Emissions - Sustainable Challenges and Opportunities for Global Enterprises” at the Company on May 2, 2024. This class was attended by 6 directors. (2) By December of 2024, all 7 directors had completed 6 hours of continuing education. 4. Reporting on the state of functioning of corporate governance at the Company to the Board of Directors, independent directors, and Audit Committee, and confirming whether the holding of the Company's shareholder's meeting and directors' meeting comply with relevant laws and corporate governance rules and regulations. 5. Responsible for checking the issuance of material information concerning major resolutions of the Board following Board meetings, and ensuring the legal compliance and correctness of the content of such material information, so as to ensure that investors have equal access to trading information. 6. Notification of directors 7 days in advance of Board meetings, holding of meetings, and provision of meeting information; advance reminder if any issues require any directors to recuse themselves, and completion of compilation of meeting minutes within 20 days after each meeting.	

Evaluation Project	Current Operation			Deviations from "the Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Summary	
			7. Execution of annual director performance assessment based on the " Regulations for Board of Directors' Performance Evaluation" to ensure effective corporate governance. External assessment by an independent professional organization or external team of experts and scholars must be performed at least once every three years, along with the annual assessment at the end of each year. (1) The 2023 internal performance evaluation of the Board of Directors and functional committees conducted in January 2024 was reported to and passed by the Compensation Committee on March 13, 2024, and was then submitted to the Board of Directors. (2) The 2024 internal performance evaluation of the Board of Directors and functional committees conducted in January 2025 was reported to and passed by the Compensation Committee on March 12, 2025, and was then submitted to the Board of Directors. (3) The 2024 external performance evaluation of the Board of Directors and functional committees conducted by Taiwan Corporate Governance Association, an external organization, in December 2024 was reported to and passed by the Compensation Committee on March 12, 2025, and was then submitted to the Board of Directors. 8. Handling registration of the shareholders meeting date in advance in accordance with law, and production of notices, meeting handbooks, and minutes within the statutory period, and registration of changes when amending the Articles of Incorporation or holding the election of directors. 9. Maintaining good investor relations: Planning to arrange two institutional investors' meetings each year to communicate and exchange ideas with institutional investors and general shareholders, so that investors can obtain sufficient information to evaluate the Company's reasonable value in the capital market for the protection of shareholders' equity. The Company convened two institutional investors' meetings in 2024. 10. The Company has purchased liability insurance for directors and	

<table>
<tr><th rowspan="2">Evaluation Project</th><th colspan="3">Current Operation</th><th rowspan="2">Deviations from "the Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies" and Reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td>managers, which will reduce business losses and risk of major damage to the Company and shareholders.
11. The qualifications and independence of independent directors are reviewed annually, with the results reported to the Board of Directors.
12. Chief Financial Officer and Corporate Governance Officer Yi-Chun, Chen attended the following continuing education programs in 2024:
<table>
<tr><th>Date</th><th>Course name</th><th>Hours</th></tr>
<tr><td>2024.03.22</td><td>CDP Release in Taiwan: Promoting a New Carbon Era through Sustainability Knowledge</td><td>3</td></tr>
<tr><td>2024.04.19</td><td>Corporate Governance Seminar for Directors and Supervisors: 2024 Real Estate Outlook</td><td>3</td></tr>
<tr><td>2024.05.02</td><td>2030/2050 Net Zero Emissions - Sustainable Challenges and Opportunities for Global Enterprises</td><td>3</td></tr>
<tr><td>2024.09.20</td><td>2024 Insider Trading Prevention Awareness Meeting</td><td>3</td></tr>
</table></td><td></td></tr>
<tr><td>V. Does the Company establish a communication channel and build a designated section on its website for stakeholders (including but not limited to shareholders, employees, customers, and suppliers), as well as handle all the issues they care for in terms of corporate social responsibilities?</td><td>✓</td><td></td><td>The Company recognizes that good relationship with the stakeholders is an important basis for corporate growth, and the "Sustainability Committee" defines stakeholders based on the GRI Glossary and discusses and identifies five types of stakeholders including customers, suppliers, investors, employees and general public based on its understanding of the various types of parties contacted within the scope of each department's business. The Company has set up the Stakeholders section on its official website to list the corresponding contact person for different stakeholders, in hopes of accurately holding on to stakeholders' expectations for the Company and properly responding to their concerns. In addition, the Company's Sustainability</td><td>No major discrepancy</td></tr>
</table>

Evaluation Project	Current Operation			Deviations from "the Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Summary	
			Committee periodically reports the status of communication with various stakeholders to the Board of Directors, and hopes that this will achieve even greater respect and protection for stakeholders' rights and interests.	
VI. Does the Company appoint a professional shareholder service agency to deal with shareholder affairs?	✓		The Company has appointed a professional shareholder service agency - CTBC Bank Transfer Agency Dept. to deal with shareholder affairs.	No major discrepancy
VII. Information Disclosure (I) Does the Company establish a website to disclose financial and corporate governance information?	✓		The Company's financial and corporate governance information is published on the MOPS as required by the competent authorities, and disclosed on the corporate website as well.	No major discrepancy
(II) Does the Company have other information disclosure channels (e.g. establishing an English website, appointing designated people to handle information collection and disclosure, implementing a spokesperson mechanism, webcasting investor conferences)?	✓		The Company designates dedicated staff to maintain, collect and disclose the corporate information. The Company's financial and business information is announced through a single channel by the corporate spokesperson, acting spokesperson or investor relations to ensure the implementation of spokesperson mechanism. Information such as presentation and video of institutional investors' meetings convened from time to time is also published as required by the competent authorities and published in the Investors section of the Company's official website in traditional Chinese and English for the reference by the public.	No major discrepancy
(III) Has the Company published and reported the annual financial reports within 2 months after the end of the accounting year and published and reported the first, second, and third quarter financial reports and monthly operating statuses within the regulated period?	✓		The Company announces annual financial reports and declares the financial reports for the first, second, and third quarters as well as the operating situation for each month in accordance with the provisions of the "Securities Exchange Act," and announced and reported such information ahead of time when reporting each quarterly financial report in 2024.	No major discrepancy

Evaluation Project	Current Operation			Deviations from "the Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies" and Reasons
	Yes	No	Summary	
VIII. Information on the implementation of corporate governance (including but not limited to the rights and interests of the employees, the implementation of employee care, investor relations, the implementation of the relevant relationship, the implementation of the Company's policies, the implementation of the Company's policies, and the status of purchasing liability insurance for Directors and Supervisors, etc.)?	✓		1.Employees' rights and concern for employees: The Company has established an Employee Welfare Committee to promote various welfare measures and activities, has instituted a retirement pension system, encourages employees to participate in various types of education and training, provides Labor Insurance, National Health Insurance, Group Insurance, and Employee Stock Ownership Trust, and respects the rights of its employees. 2.Investor relations: To uphold the rights of investors and fulfill its responsibilities to its shareholders, the Company discloses financial and sales information in accordance with laws and regulations. 3.Supplier relations: The Company and its suppliers enjoy open communication channels and excellent interaction. 4.Stakeholders' rights: Stakeholders may communicate and make recommendations to the Company to safeguard their lawful rights.	No major discrepancy
			5.Continuing education for directors (2024): Please refer to page 46. 6.Implementation of risk management policies and risk assessment standards: In order to reduce and avoid any possible risks, the Company focuses on its core business, promotes various policies in accordance with relevant laws, and has established relevant standards to regulate implementation. 7.Implementation of customer policies: To ensure the quality of customer service, the Company actively responds to all customer complaint incidents, and adequately determines the source of any problems and where responsibility should be assigned. 8. Purchase of liability insurance for directors: The Company has purchased liability insurance for directors, which will reduce risk of major damage to the Company and shareholders through business errors and negligence.	
IX. Please provide explanation and measures for improvement in the Company's corporate governance evaluation results published in the most recent year, as well as the improvement measures, and measures for the improvement of the corporate governance evaluation conducted by the Corporate Governance Center of the Taiwan Stock Exchange Corporation. Based on the results of the 10th Corporate Governance Assessment released in April, 2024, the improvements that have been done and yet to be done are shown on Page 44.				

Board of Directors diversity policy

Diversification item / Name of Director	Basic composition		Professional knowledge and skills			Complies with abilities that must be possessed by the Board of Directors as a whole (Note 1)
	Gender Age	Nationality	Professional background	Professional skills	Industrial experience	
Chairman: Pei-Lin, Lee	Male 71~80 years	ROC	Biotechnology and medicine	Experience as leader of TWSE/TPEx listed company	Radiology Dept., National Taiwan University Hospital, Chairman of the Company and its subsidiaries and second-tier subsidiaries	1 2 3 4 5 6 7 8
Vice Chairman: Tien-Ying, Lee	Male 41~50 years	ROC	Biotechnology and medicine	Passed national physician's examination	Chief Resident, Department of Infectious Disease, Mackay Memorial Hospital; Superintendent, YeeZen General Hospital	1 2 3 4 5 6 7 8
Director: Chun-Shung, Huang	Male 81~90 years	ROC	Biotechnology and medicine	Passed national physician's examination	Superintendent, Mackay Memorial Hospital; Chief Consultant and Orthopedic Physician, YeeZen General Hospital	1 2 3 4 5 6 7 8
Director: Yung-Shun, Chuang	Male 71~80 years	ROC	Information technology	Experience as leader of TWSE/TPEx listed company	Chairman, AAEON Technology Inc.	1 2 3 4 5 6 7 8
Independent Director: Geng-Wang, Liaw	Male 41~50 years	ROC	Biotechnology and medicine	Passed national physician's examination	Vice Superintendent, YeeZen General Hospital	1 2 3 4 5 6 7 8
Independent Director: Chi, Chih	Female 61~70 years	ROC	International Trade	40 years of experience in import and export trade	Chairman and President of U-Super Technology Co., Ltd., Director/Assistant Vice President/Chief Operating Office of Taiwan Region, Ascend Technology Co., Ltd.	1 2 3 4 6 7 8
Independent Director: Ming-Liang, Kao	Male 71~80 years	ROC	Accounting	Has a CPA license	CPA, Datong Accounting Firm	1 2 4 6 7 8

Note 1: The following abilities must be possessed by the Board of Directors as a whole:

I. Ability to make sound business judgments.
II. Ability to perform accounting and financial analysis.
III. Ability to manage a business.
IV. Ability to perform crisis management.
V. Knowledge of the industry.
VI. Has an international market perspective.
VII. Has leadership ability.
VIII. Has decision-making ability.

Explanation of Corporate Governance Evaluation results released in the most recent year

According to the results of the 10th (2023) corporate governance evaluation released by the TWSE CGC in April 2024, the Company scored in the top 6% to 20% of all listed companies. In the category of companies with a market value of TWSE- or TPEx-listed companies in the non-finance and nonelectronics industry with a market value of NT$10 billion or more, the Company was ranked in the 11% to 20%. The following table contains priority items requiring improvement and strengthening measures for indicators that have been improved and not yet been improved in the 10th (2023) corporate governance evaluation:

(I) Situation has been improved	
Indicators	**Improvements**
Did the average shareholding pledge ratio of directors, supervisors, and major shareholders in the year of evaluation not exceed 50%?	The average shareholding pledge ratio of the Company's directors and major shareholders did not exceed 50% in 2023.
Is the company's chairperson and president or equivalent position (highest level managerial officer) held by the same person, spouses, or first-degree relatives?	The Company appointed a new president in 2023, so the chairman and president are no longer the same person, nor are they are spouses or relatives within the first degree of kinship.
Does the Company's Board of Directors have at last one female director?	The Company has one female director after the directors' election in 2023.
Does the Company have at least half of its independent directors serving consecutive terms not exceeding three terms?	Following the election of directors in 2023, at least half of the Company's independent directors have not served consecutive terms exceeding three terms.
(II)Priority items requiring improvement and improvement measures	
Indicators	**Measures to take**
Does the Company periodically conduct annual internal performance evaluations for functional committees (at least including the Audit Committee and Compensation Committee), and disclose the implementation status and evaluation results on the Company's website or in its annual report?	The Company conducted internal performance evaluations for functional committees (at least including the Audit Committee and Compensation Committee) in 2024, and disclosed the implementation status and evaluation results on the Company's website.
Does the Corporate Governance Officer work full-time in this role, and are their job scope and continuing education details disclosed on the Company's website and in the annual report?	The Company has disclosed the job scope and continuing education details of the Corporate Governance Officer on the Company's website and in its 2023 Annual Report.

According to the results of the 11th (2024) corporate governance evaluation released by the TWSE CGC in April 2025, the Company scored in the top 6% to 20% of all listed companies. In the category of companies with a market value between TWD 5 to 10 billion by the end of 2024, the Company was ranked in the top 6%~10% of TWSE/TPEx listed companies.

CPA independence evaluation questionnaire

Professionalism & Independence	Yes	No	Explanation
1. Does the CPA take an absolutely independent stand when carrying out the internal control check and financial statements certification for the Company?	☐✓		
2. Is the CPA equipped with adequate and appropriate professional capability and experience to effectively carry out the above jobs?	✓		
3. Does the CPA comply with the Norm of Professional Ethics for CPA and have no direct or indirect interest in the Company which may affect its independence?	✓		
4. Does the CPA timely communicate with the Company's directors, supervisors, managers and related parties?	✓		
5. Does the CPA do due diligence to provide the Company with full and correct services and/or suggestions?	✓		
6. Is the CPA not a director or independent director of the Company or its affiliates?	✓		
7. Is the CPA not a shareholder of the Company or its affiliates?	✓		
8. Is the CPA not on the payroll list of the Company or its affiliates?	✓		
9. Is the CPA doing the auditing service for the Company not for the seventh consecutive year?	✓		
10. Does the CPA confirm that his PWC accounting firm is compliant to the norm of independence?	✓		
11. Is the joint-practice CPA at PWC not taking any of the Company's job positions as a director, manager or others that may significantly affect the audit operations, within a year after resigning from auditing the Company?	✓		

Continuing education for directors in 2024

Position	Name	Date of continuing education	Course name	Hours of continuing education
Independent director	Chi, Chih	20240419	Corporate Governance Forum	3
Independent director	Geng-Wang, Liaw	20240419	Corporate Governance Forum	3
Director	Pei-Lin, Lee	20240502	2030/2050 Net Zero Emissions - Sustainable Challenges and Opportunities for Global Enterprises	3
Director	Tien-Ying, Lee	20240502	2030/2050 Net Zero Emissions - Sustainable Challenges and Opportunities for Global Enterprises	3
Director	Yung-Shun, Chuang	20240502	2030/2050 Net Zero Emissions - Sustainable Challenges and Opportunities for Global Enterprises	3
Independent director	Geng-Wang, Liaw	20240502	2030/2050 Net Zero Emissions - Sustainable Challenges and Opportunities for Global Enterprises	3
Independent director	Chi, Chih	20240502	2030/2050 Net Zero Emissions - Sustainable Challenges and Opportunities for Global Enterprises	3
Independent director	Ming-Liang, Kao	20240502	2030/2050 Net Zero Emissions - Sustainable Challenges and Opportunities for Global Enterprises	3
Director	Chun-Shung, Huang	20240603	Institutional Investor Perspectives Forum	3
Director	Pei-Lin, Lee	20240703	2024 Cathay Sustainable Finance and Climate Change Summit	3
Director	Tien-Ying, Lee	20240703	2024 Cathay Sustainable Finance and Climate Change Summit	6
Director	Yung-Shun, Chuang	20240419	Business Strategy in the Digital Age	3
Director	Chun-Shung, Huang	20240906	2024 Insider Trading Prevention Awareness Meeting	3
Independent director	Ming-Liang, Kao	20241104	Key Public Finance and Taxation Issues in 2024	3
Independent director	Ming-Liang, Kao	20241104	The Development and Challenges of the Precision Care Industry Amid the Wave of Sustainability	3

(IV)The composition and state of functioning of the salary compensation committee or nomination committee, if established, should be disclosed

The Company has not established a nomination committee; the composition and state of functioning of the salary compensation committee are disclosed as follows:

1. Profiles of the Members of the Compensation Committee

Identity (Note 1)	Criteria / Name	Professional qualifications and experience	State of independence	Number of Other Public Companies where the Individual Concurrently Serves as a Member of the Compensation Committee
Independent director (Convener)	Geng-Wang, Liaw	Please refer to pages 14~15 2. State of professional knowledge of directors and supervisors, Board diversity policy and independence (1)Disclosure of professional qualifications of directors and supervisors and independence information concerning independent directors	Please refer to pages 14~15 2. State of professional knowledge of directors and supervisors, Board diversity policy and independence (1)Disclosure of professional qualifications of directors and supervisors and independence information concerning independent directors	0
Independent director	Chi, Chih			0
Independent director	Ming-Liang, Kao			1

2. Operations of the Compensation Committee

(1) The Company's Compensation Committee comprises 3 members.

(2) Term of current members: From August 7, 2023 - June 11, 2026, a total of 3 (A) meetings of the most recent years' Compensation Committee were held in the most recent year (2024). The attendance was as follows:

Position	Name	Attendance in Person (B)	Attendance by Proxy	Attendance Rate (in person) (%) (B/A)	Remarks
Convener	Geng-Wang, Liaw	3	0	100%	-
Member	Chi, Chih	3	0	100%	-
Member	Ming-Liang, Kao	3	0	100%	-

Other required disclosure:

I. In the event the Board of Directors does not adopt or wishes to amend the proposals of the Compensation Committee, please state the date and number of the Board meeting, the content of the proposals, resolution from the Board of Directors, and the method the opinion from the Compensation Committee was handled (e.g., if the salaries and compensations approved by the Board was higher than the suggested levels from the Compensation Committee, please state the differences and reasons)
N/A, please see the table below.

II. If a member has a dissenting or qualified opinion, if a member has a dissenting or qualified opinion, that a member has a record or reservation that is recorded or stated in a written statement, the date and session of the Compensation Committee, the content of the proposal, all members' opinions, and the handling of the opinions of the member of the Compensation Committee shall be stated
N/A, please see the table below.

Date of Compensation Committee meeting	Term	Discussion items	Resolution	The Company's handling of the opinions of Compensation Committee members
March 13, 2024	3rd meeting of the 6th Board	1. Report on the 2023 distribution of remuneration to employees and Directors. 2. Review of the Company's manager performance evaluation and remuneration standards. 3. Review of the Company's existing regulations governing distribution of remuneration to employees. 4. Report on the Board of Directors' performance evaluation results. 5. 2023 Directors' remuneration report 6. Review on distribution of year-end bonuses to managers in 2023. 7. Review and adjustment of remuneration of the Company's Chairman and Vice Chairman. 8. Proposal for the Company to implement Employee Stock Ownership Trust.	Unanimous concurrence by the Committee.	Passed unanimously after submission to the Board of Directors.
May 2, 2024	4th meeting of the 6th Board	1. Propose to change the Company's Chief Investment Officer.	Unanimous concurrence by the Committee.	Passed unanimously after submission to the Board of Directors.
November 6, 2024	5th meeting of 6th Board	1. Proposed provision of remuneration to directors and employees for 2024. 2. Implementation of the Company's 2024 plan for succession of the Board of Directors and key management positions. 3. Formulation of the 2025 work plan of Compensation Committee.	Unanimous concurrence by the Committee.	Passed unanimously after submission to the Board of Directors.

(V) State of implementation of promotion of sustainable development and discrepancies from Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons for discrepancies

Promotion item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
I. Has the Company established a governance framework and dedicated (concurrent) responsible unit for the promotion of sustainable development? Has the Board of Directors authorized senior management to handle this issue? What is the state of oversight by the Board of Directors?	✓		The Company has established a "Sustainability Committee" (please refer to page 73 for the organizational structure) to improve the management and implementation of corporate sustainability. The committee is a functional committee of the Board of Directors and has established the " Sustainability Committee Charter." The Sustainability Committee is formed by the Company's three independent directors and contains five working groups responsible for corporate governance, customer service, employee welfare, environmental sustainability, and social participation to integrate resources from various departments and incorporate ESG as a link in the Company's sustainability management strategy. The Sustainability Committee convenes at least once each year, and has chief duties including the drafting of annual ESG plans reflecting the Company’s business strategies and tracking of implementation results, review of corporate sustainability policies, systems, and management strategies, assignment of working groups to prepare and issue annual sustainability reports, and regular reporting to the Board of Directors concerning the implementation status in Q1 as well as the sustainability report and status of communication with CHC’s various stakeholders in Q3 of each year. The Company's Board of Directors regularly listens to reports from the Sustainability Committee and management team, and bears responsibility for approval of annual sustainability reports, annual ESG plans, and review of past implementation results. In addition, the Board of Directors also monitors engagement between the Company and stakeholders, routinely checks whether the content of the Company's "Sustainable Development Best Practice Principles" has kept up with the times, and when necessary urges relevant units to make revisions. The Board of Directors thus placed a leadership and supervisory role concerning corporate sustainable development.	No major discrepancy
II. Does the Company conduct risk assessments of environmental, social, and corporate governance issues related to the Company's	✓		The Company has established a risk management committee, and drafted "Policies and Procedures for Risk Management", which have been approved by the Board of Directors. The Board of Directors	No major discrepancy

<table>
<tr><th rowspan="2">Promotion item</th><th colspan="3">Implementation status</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td>operations and formulate corresponding risk management policies or strategies based on the materiality principle? (Note 1)</td><td></td><td></td><td>serves as the highest decision-making unit with regard to risk management mechanisms, and the position of risk management head has been established to consolidate risk management duties. Under the risk management head, legal compliance, customer service, and environment community units perform risk control-related matters. The Risk Management Committee regularly reports its state of operations to the Audit Committee and Board of Directors on an annual basis, which confirms the effective management of risk-related issues. Under the Board of Directors, the Audit Office has also incorporated the risk management system and regulations within internal audit operating procedures, which ensures the effective continuing implementation of this system.
The risk assessment conducted by the Company’s Risk Management Committee covers the Company and all its subsidiaries. Following the principle of materiality, the Committee conducts risk assessments on environmental, social, and corporate governance (ESG) issues relevant to business operations, which serve as a reference for risk management and operational strategy planning.
The risk management process established by the Company includes the following: risk identification, risk measurement, risk monitoring, risk reporting, and risk response. The Risk Management Committee’s implementation status in 2024 is summarized below:
<table><tr><th>Risk Category</th><th>Risk Identification</th><th>Risk Measurement/ Monitoring</th><th>Risk Response</th></tr><tr><td>Social: Hazard Risks</td><td>Global financial crises</td><td>◆ Closely monitor global political and economic updates.</td><td>No material risks were identified upon implement ation of the monitoring procedures set out in the left column.</td></tr></table></td><td></td></tr>
</table>

Promotion item	Implementation status						Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary				
			Corporate Governance: Strategic and Operational Risks	Information security risks	◆ Educate employees not to open emails from unknown sources or click on phishing websites to prevent the Company from hacking threats. ◆ Conduct investment evaluations of innovative businesses and pre- and post-investment analyses of subjects, to assess whether the implementation of investment aligns with expectations.	No material risks were identified upon implement ation of the monitoring procedures set out in the left column.	
				Investment risks			
			Corporate Governance: Financial Risks	Foreign exchange risks	◆ Track exchange rate trends in 2024 to assess if there are any material risks to the Company. ◆ Review quarterly financial asset valuations for 2024 to assess if there are any risks significantly affecting the Company’s financial operations.	No material risks were identified upon implement ation of the monitoring procedures set out in the left column.	
				Valuation risks			
				Central bank interest rate adjustments			

Promotion item	Implementation status						Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary				
					◆ Track interest rate fluctuations in 2024 to assess if there are any risks significantly affecting the Company.		
			Corporate Governance: Compliance Risks/Contract Risks	Compliance risks	◆ Understand and comply with newly promulgated laws and regulations related to listed companies to protect the Company from penalties for non-compliance. ◆ Effectively control and manage contract delivery schedules to prevent the Company's non-compliance with contract terms and conditions caused by delays from global shipping disruptions.	No material risks were identified upon implement ation of the monitoring procedures set out in the left column.	
				Contract risks			
			Environmental Risks: Climate Change Risks	Acute risks (Extreme weather events)	◆ Establish emergency response management procedures and effectively implement them when extreme	No material risks were identified upon implement ation of the monitoring	

Promotion item	Implementation status						Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary				
					weather events (e.g., typhoons, heavy rainfall) occur as well as review and revise these procedures as needed. ◆ Install UPS equipment and remote backup system, and regularly perform testing and maintenance. A dedicated person will be assigned to verify the condition of the equipment in the event of extreme weather events. ◆ Take out commercial insurance to mitigate losses caused by extreme weather events.	procedures set out in the left column.	
			Other Risks	No material risks identified	N/A	N/A	
III. Environmental issues (I) Has the Company established a suitable environmental management system based on the characteristics of its industry?	✓		The Company is located in Taipei City, where the waste disposal is handled in accordance with Regulations Governing Disposal and Recycling of General Waste. In addition, the Company established a plant in the Tongluo Science Park of Hsinchu Science Park for the irradiation business at the end of March 2024, and the plant's operations comply with international environmental protection conventions and environmental protection regulations of the region.				No major discrepancy

Promotion item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
			The Company has not violated any environmental protection regulations. In promoting environmental safety and health, promulgation of relevant regulations and concepts are given from time to time to enhance employees' awareness and reduce workplace risks.	
(II) Does the Company endeavor to increase energy efficiency and use recycled materials with low environmental load?	✓		In order to increase the effectiveness of resource use, the Company has drafted an energy conservation/ carbon emissions reduction working plan for office areas, has implemented trash classification, and has established recycling stations; recycled materials with low environmental load chiefly consist of office paper and toilet tissue. The Company continues to procure the recyclable paper bearing the FSC international Green Mark or Ministry of the Interior's Green Mark. Furthermore, in order to reduce paper consumption, the Company communicates to all workers that the paper may be used for double-sided and reverse page copying and printing.	No major discrepancy
(III) Has the Company evaluated the potential risks and opportunities posed by climate change to the present and the future of the Company and has measures been implemented in response to climate issues?	✓		A detailed explanation of the Company's analysis of climate change risks and opportunities has been disclosed in the environmental sustainability chapter of the Company's sustainability report.	No major discrepancy
(IV) Has the Company calculated its greenhouse gas emissions, water consumption, and total waste over the past two years and formulated GHG emissions and water consumption reduction measures or waste management measures?	✓		The Company’s energy consumption mainly comes from direct emissions (Scope 1) and purchased energy (Scope 2). Scope 1 emissions are fixed and vary depending on the operational sites. These sources include: stationary emission sources (diesel for emergency generators), mobile emission sources (gasoline for company vehicles), and fugitive emission sources (refrigerants and fire extinguishers). Scope 2 emissions accounted for 99% and above of all Scope 1+2 emissions in the past 2 years. Hence, only Scope 2 emissions are used to measure the Company’s GHG reduction results in the current stage. Since the Company has no production processes, there are no process emission sources.	No major discrepancy

<table>
<tr><th rowspan="2">Promotion item</th><th colspan="3">Implementation status</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td colspan="2">Greenhouse gas emissions during the most recent two years
(Scope 2) Units: Tons</td></tr>
<tr><td>Year</td><td>Greenhouse gas emissions (CO2)</td></tr>
<tr><td>2024</td><td>1,110.52</td></tr>
<tr><td>2023</td><td>583.75</td></tr>
</table>

The Company's water conservation plan calls for the full-scale implementation of housekeeping water conservation, and seeks to derive the greatest possible benefit from water resources. The Company used 24,291 units of water in 2024, which was obtained from tap water and rainwater recovery ponds; the Company will continue to draft water recycling plants and devise an evolutionary approach to boost overall water use efficiency.
<table>
<tr><td colspan="2">Water consumption during the most recent two years
Units: kWh</td></tr>
<tr><td>Year</td><td>Water usage</td></tr>
<tr><td>2024</td><td>24,291</td></tr>
<tr><td>2023</td><td>9,427</td></tr>
</table>
The significant increase in carbon dioxide emissions and water consumption in 2024 was due to the commencement of equipment test runs at the irradiation plant, which achieved full-scale factory operations during the year.
The Company is not a manufacturer, and its working environment consists of ordinary offices; waste chiefly consists of waste produced by personnel during their every day work, and is handled in accordance with local government regulations.
<table>
<tr><td colspan="2">Total weight of waste produced during the most recent two years
Units: Kg</td></tr>
<tr><td>Year</td><td>Total weight of waste</td></tr>
<tr><td>2024</td><td>9,726</td></tr>
<tr><td>2023</td><td>6,169</td></tr>
</table>
For detailed information on the Company’s environmental management, please refer to the Environmental Sustainability chapter in the Company’s sustainability report.
</td><td></td></tr>
</table>

<table>
<tr><th rowspan="2">Promotion item</th><th colspan="3">Implementation status</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td>IV. Social issues
(I) Does the Company formulate appropriate management policies and procedures according to relevant regulations and the International Bill of Human Rights?</td><td>✓</td><td></td><td>In order to fulfill CSR and protect the basic human rights of all colleagues, clients and stakeholders, we strictly comply with the principles disclosed in the International Bill of Human Rights and respect internationally recognized basic human rights of labors, such as prohibiting child labor, eliminating employment and occupational discrimination. We establish relevant administration policies and procedures, and abide by the labor-related laws and regulations of the local competent authorities to protect the legitimate rights and interests of employees.
The company's human rights policy has been disclosed on the company's website as follows:
The company respects and supports internationally recognized human rights norms and principles, including the Universal Declaration of Human Rights, the UN Global Compact and the ILO Declaration on Fundamental Principles and Rights at Work, and complies with local laws and regulations and endeavors to reduce human rights risks or alleviate the impact of human rights incidents through remedial measures.
Principles of administration:
1. Prohibition of any forms of discrimination.
2. Prohibition of forced labor and child labor.
3. Providing fair and reasonable salaries and working conditions.
4. Establishing a safe, hygienic, and healthy working environment.
5. Regularly reviewing and evaluating relevant systems.
Human rights issues of concern and specific actions:
<table><tr><th>Item</th><th>Specific actions</th></tr><tr><td>Prohibiting any and all forms of discrimination</td><td>The Company complies with local government labor laws and regulations, international standards, and the Company's Human Rights Policy; implements relevant internal rules and regulations, and performs internal audit procedures. Chapter 2 "Employment and Dismissal" of the Working</td></tr></table></td><td>No major discrepancy</td></tr>
</table>

Promotion item	Implementation status				Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary		
				Rules specifies the principle of no discrimination: The Company's hiring and dismissal of employees shall not be predicated on an employee's race, class, language, ideology, religion, party affiliation, native place, gender, marital status, appearance, facial features, mental/physical disability, place of birth, sexual orientation, age, or past union membership.	
			Prohibition of forced labor	The Company complies with local government labor laws and regulations, international standards, and the Company's Human Rights Policy. The company confirms that candidates' provision of service and employment terms are entirely voluntary before hiring any persons, and has no forced or compulsory labor.	
			Prohibition of child labor	In accordance with the management principles in the Company's Human Rights Policy, the Company only accepts job-seekers over the age of 18 when conducting employment interviews, and conducts investigations to confirm newly-hired employees; these two levels of checking ensure that no underage persons are hired.	
			Establishing a safe, hygienic, and healthy working environment	To ensure a safe working environment, the Company arranges regular annual fire safety inspections, and maintains the safety and good condition of all facilities. In addition, the company has voluntarily provided safe and private nursing rooms ensuring that female employees who have given birth can return to the workplace while also caring for their families. • In accordance with Article 15 of the Labor	

Promotion item	Implementation status		Summary	Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No		
			Health Protection Act issued by the Ministry of Labor and ISO 45001 Health Examination Management Procedures, the Company arranges health examinations for employees every two years, which allows tracking of employees' state of health. The Company has established the "Workplace Sexual Harassment Prevention, Complaint, and Punishment Measures" to prevent sexual harassment and protect the rights and interests of victims. These Measures provide employees with channels for accepting sexual harassment complaints, and the Company has designated specific persons to bear responsibility for assisting victims and responding to incidents.	
(II) Has the Company implemented reasonable employee benefits (including compensation, holidays, and other benefits) and is employee performance reflected appropriately in compensation?	✓		The CHC Healthcare Group is committed to creating a worry-free work environment for employees, strives to improve various systems, and provides good and comprehensive welfare measures, so that every employee and their families can enjoy a comfortable and pleasant life, and appreciate the care and consideration of the Company. 1. Salary system: The Company attracts outstanding talent and motivates employees based on a fair and competitive market-based compensation system. The payroll structure is determined by linking the overall goals of the Group and the department with individual work results on the basis of the performance evaluation regulations drafted by the Group; thanks to its open and transparent promotion mechanism, the Company promotes outstanding human resources, and provides greater responsibilities and corresponding better compensation and bonuses to drive the development of the organization. The Company further provides equal rewards for the same work and equal promotion opportunities to men and women, and seeks to promote sustainable and inclusive economic growth.	No major discrepancy

<table>
<tr><th rowspan="2">Promotion item</th><th colspan="3">Implementation status</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td></td><td></td><td></td><td>
<table>
<tr><td>Item</td><td>2023</td><td>2024</td></tr>
<tr><td>Percentage of supervisory positions filled by women</td><td>33.33%</td><td>41.27%</td></tr>
<tr><td>Percentage of female employees</td><td>45.25%</td><td>54.07%</td></tr>
</table>
In general, employees receive monthly salaries for 12 months annually, plus performance bonuses or year-end bonuses based on incentive programs. The performance/year-end bonuses issued to individual employees in 2024 were equivalent to 2.9 months of salary. In addition, compensations and stock dividends are also available, aimed for profits sharing as a feedback to the employee contributions to the Company.
(1)Year-end bonuses: According to the Employee Performance Evaluation Guidelines, the Group releases yearly bonuses based on the overall profitability at the end of the year.
(2) Distribution of employee compensation during the year: Handled in accordance with Paragraph 1, Article 24-1 of the Articles of Incorporation: If there is an outstanding balance after subtracting cumulative losses from the Company’s profits for the year (pre-tax profit before subtracting remuneration to employees and directors), at least 0.05% shall be appropriated as employee remuneration. The Articles of Incorporation also stipulates that no less than 20% of the employee compensation shall be appropriated to entry-level employees. Distribution standards shall comply with the Group’s “Employee Remuneration Distribution Guidelines,” and this remuneration shall be distributed at the end of June each year.
(3)Allotment of shares to employees: Depending on the overall operational needs of the Group, shareholding, seasoned equity offering, and stock options may be given according to relevant guidelines, formulated for employees to follow.
(4)Salary adjustment:
<table>
<tr><th>2023 average compensation adjustment</th><th>2024 average compensation adjustment</th><th>2025 average compensation adjustment</th></tr>
<tr><td>2.0%</td><td>1.0%</td><td>1.0%</td></tr>
</table>
2. A comprehensive, considerate benefit system:
</td><td></td></tr>
</table>

Promotion item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
			(1)Insurance plan: In accordance with the relevant law, the Group provides labor insurance and health insurance to each employee, so that they can be fully protected. In addition, the Group also plans a group insurance for employees starting from the date they report to duty, including life insurance, accident insurance, medical insurance and cancer insurance. If the employee is on a sabbatical leave due to a military service, major injury, or childbirth, he or she may continue to participate in the Group's group insurance, so that the protection can be continued. (2)Three festivals gift money: The Group distributed gifts to the three major Chinese New Year, Dragon Boat Festival and Mid-Autumn Festival, wishing colleagues a happy holiday. (3)Retirement system: According to the "Labor Standards Act," a sound pension system and retirement-related measures are enacted. According to the "Labor Pensions Act," an amount equivalent to 6% of the monthly salary is paid to the personal account with the Bureau of Labor Insurance, Ministry of Labor, and together with the Group's sound financial structure to provide solid pensions appropriation and payment. (4)Health management: In addition to the fully subsidized health checkup for the new recruits, the Group regularly applies to the Bureau of Labor Insurance for occupational hazard inspections every year, covering general health checkups, special health checkups, etc., and handles annual health checkups for all employees once in every two years. (5)Staff dormitory: Considering the needs of short-term travel of employees and the safety and convenience of long-distance commuting employees, the Group has staff dormitory available to provide a comfortable living environment for employees who are traveling or in training. (6)Employee Welfare Committee: The "CHC Healthcare Group Employee Welfare Committee" is established in accordance with the law to actively promote various employee welfare measures. Expenditures related to various employee benefits in 2023 and 2024 are as follows: Units: NT$	

Promotion item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	

Year	Funeral subsidies	Medical subsidies	Marriage subsidies	Travel subsidies
2024	28,000	3,600	36,000	1,417,825
2023	28,000	8,400	36,000	2,732,560

Year	Birthday gifts	Maternity benefits	Advanced study subsidies	Three festivals gift money
2024	92,000	40,000	5,000	264,000
2023	86,000	24,000	25,890	255,000

3. Retirement system and state of implementation

(1)With regard to work seniority before and after being subject to the Labor Standards Act, pensions shall be calculated according to the pension standards specified in Article 84-2 and Article 55 of the Labor Standards Act.

(2)When choosing to be subject to the pension plan as stipulated in the Labor Standards Act in accordance with the Labor Pension Act or reserving work seniority accumulated before applicability of the Labor Pension Act, pensions shall be paid according to the provisions of the preceding subparagraph.

(3)For employees who are subject to the pension plan stipulated in the "Labor Standards Act" and who are forced to retire in accordance with Subparagraph 2, Paragraph 1 of Article 35, if their mental disability or physical disability is caused by the execution of their duties, they are entitled to additional 20% of the pension according to the provisions of the preceding paragraph.

(4)For employees who are subject to the Labor Pension Act, the Company will deposit an amount equivalent to 6% of the employees' monthly salary into their personal pension accounts.

(5)Eligibility for retirement and application procedures are briefly described as follows~

①Employees may apply for retirement if they meet any one of the following conditions:

(1)Has worked for 15 years or more and reached the age of 55.

(2)Has worked for 25 years or more.

(3)Has worked for 10 years or more and reached the age of 60.

Promotion item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
			②The Company may not force employees to retire unless they meet any one of the following conditions: (1) Those who reach the age of 65 or are approved through an employer-employee negotiation to postpone retirement upon reaching the age of 65. (2) No longer able to work due to insanity or physical disability. For employees engaged in high-risk roles, jobs requiring extraordinary physical strength, or duties involving other special conditions, the retirement age specified in Subparagraph 2 may be adjusted, provided the Company submits a request and receives approval from the central competent authority. However, the adjusted age shall not be less than 55 years. ③The determination of retirement age shall be based on household registration records and shall be calculated from the date of birth. ④How to calculate seniority: If an employee has any of the following circumstances, his/her seniority shall be counted together: (1) He/She obtained approval (2) He/She is still in the probationary period (3) He/She has been transferred from the Company to a subsidiary directly or indirectly 100% owned by the Company and is formally employed by the subsidiary. The employee's years of service at the Company and the subsidiary he/she was transferred to may be combined. ⑤ Application for retirement must be submitted in writing one month in advance. 4. Employee shareholding trust: The employee stock ownership meeting of Cheng Yeh Holdings Co., Ltd. was established on March 13, 2024, and it was agreed that a certain amount of each member's monthly salary (hereinafter referred to as "Self-contribution") would be deposited and a certain percentage of incentives would be provided by the member's company to a trust for management funds and long-term purchase of the Company's stocks. The purpose is to instill employees with concepts of long-term savings, investment, and financial management, and accumulate personal wealth for retirement.	
(III)Has the Company provided employees with a safe and healthy working	✓		In addition to compliance with the government safety and health related laws and regulations, and in consideration for employees'	No major discrepancy

<table>
<tr><th rowspan="2">Promotion item</th><th colspan="3">Implementation status</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td>environment, and routinely implemented safety and health education for employees?</td><td></td><td></td><td>safety and welfare, and in compliance with ISO 45001, the Company has established an occupational safety and health management manual and related procedures in accordance with the spirit of ISO 45001. Aiming at zero occupational accidents and strengthened self-management, we are continuously improving occupational safety and health performance, reducing occupational accidents, protecting labor safety and health, and complying with the requirements of the competent authority and stakeholders including customers and employees. All employees must abide by the procedures and rules specified in the manual, and maintain the effective functioning of the occupational safety and health management system.
Safety:
The Company upholds labor laws and regulations, the Occupational Safety and Health Act, and the spirit of ISO 45001; four labor safety and health education workshops and three accident prevention training sessions were held in 2024, which ensured that employees are aware of and comply with relevant regulations, and helped thoroughly implement occupational health and safety management.
<table>
<tr><th>Occupational injury cases since 2024</th><th>Number of fire accidents in 2024</th><th>Number of casualties due to fire accidents in 2024</th><th>Number of casualties as a percentage of all employees in 2024</th></tr>
<tr><td>10</td><td>0</td><td>0</td><td>0%</td></tr>
<tr><td>Including traffic accidents when going to and from work; all involved only minor injuries. Looking ahead to the future, we will continue to care for our employees and strengthen safety awareness.</td><td colspan="3">If the incident occurs, it will be handled in accordance with emergency response management procedures</td></tr>
</table>
Health:
We offer corporate health insurance and new employee health checkups. Following the spirit of ISO 45001 standards, we have established health checkup procedures and give health check-ups for</td><td></td></tr>
</table>

Promotion item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
			all employees every two years to look after the employees' health. In addition, according to the Labor Health Protection Rules, operations exposed to ionizing radiation are particularly looked into, where the high-risk employees are medical technicians, and their belonging departments send their names each year to the HR department which will then file applications to the Bureau of Labor Insurance for special health checkups and regular follow-ups to protect these employees. Furthermore, since January 1, 2022, the Company has implemented on-site service regulations for medical personnel, and is cooperating with Yeezen General Hospital to provide on-site consulting service by a registered nurse for 4 hours once each month and by a physician for 4 hours once each year. The Company also promptly monitors the indicators in employees' health checkup reports (such as BMI, high blood sugar, high cholesterol, and high blood pressure) and offers guidance accordingly. The Company's headquarters in Neihu District, Taipei contains an exercise area for use by employees, and a trainer from outside the company has been hired to teach fitness classes. We believe that exercise enables participants to immerse fully themselves at the physical, mental, and interpersonal levels, improve their mood, and give them the courage and determination to overcome challenges and difficulties. Exercising regularly will not only benefit employees' physical and mental health but also boost the positive attitude throughout the Company. In addition to the above measures, in order to prevent sexual harassment, the Sexual Harassment Prevention and Appeal Guideline is established with a dedicated complaint filing mechanism, to ensure any sexual harassment, gender discrimination or violence, threats and intimidation are strictly prohibited, for a gender equality workplace. We make every effort to create a happy, secure and rest assured working environment. No discrimination cases occurred in 2024.	

Promotion item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
(IV) Has the Company established effective career and competence development and training plans?	✓		The Company's current training programs consist of four types: 1. Pre-employment training: All new employees are counseled and oriented to understand the Company's organization, business overview, labor safety and health, and standard procedures. 2. Internal training: Employees are given internal training to enhance their basic job competence and professional capability. 3. External training: Depending on the employees' job needs and positions, the external training is given to enhance their professional skills and leadership capability. 4. Overseas advanced study: To meet the future corporate development or job requirement, employees are recommended by their supervisors for going abroad to receive professional training. Please refer to the Care for Employees chapter in the Company's sustainability report for details.	No major discrepancy
(V) Does the Company comply with relevant laws and regulations and international criteria regarding customer health and safety, customer privacy, and the marketing and labeling of products and services, and formulate consumer protection or customer rights policies and complaint procedures?	✓		The instruments and equipment distributed by the Group comply with relevant laws and international standards. Before being sold domestically, medical device inspection and registration must be carried out in accordance with the regulations promulgated by the Ministry of Health and Welfare, and the equipment must have correct labels or instructions and user manuals. In response to the implementation of the Medical Device Act on May 1, 2021, the Group will continue to comply with the Act to ensure the safety, efficacy, and quality of medical devices used by customers. Regarding the consumer rights protection policy and complaint procedures, the Group formulates standard operating procedures for handling quality complaints, severe adverse events, and product recall notifications in accordance with relevant regulations of the Ministry of Health and Welfare. Furthermore, the introduction of QMS labeling operations in 2022 has been approved on March 24, 2023. A permit was obtained on June 27, 2023 in accordance with the Ministry of Health and Welfare's Regulations of Medical Device Good Distribution Practice.	No major discrepancy
(VI) Has the Company formulated supplier management policies to demand that suppliers follow guidelines related to	✓		The Company's "Corporate Sustainability Statement," which explicitly lists environmental protection, safety, health, human rights, ethics, and government requirements relating to social responsibility,	No major discrepancy

<table>
<tr><th rowspan="2">Promotion item</th><th colspan="3">Implementation status</th><th rowspan="2">Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons</th></tr>
<tr><th>Yes</th><th>No</th><th>Summary</th></tr>
<tr><td>environmental, professional safety and health, and labor rights issues and regulate the execution of the guidelines?</td><td></td><td></td><td>requires that suppliers sign this statement and comply with relevant regulations, and jointly fulfill their corporate social responsibilities. As many as 90% of this year's newly-acquired suppliers have signed this statement.
The contents of the "Corporate Sustainability Statement" are as follows:
<table><tr><td>Comply with relevant regulations on waste water, waste gas, solid waste, hazardous waste and noise control</td><td>Take systematic measures to reduce the consumption of energy resources and reduce emissions</td><td>Ensure that products and services do not use illegal and environmentally hazardous substances prohibited by customers</td></tr><tr><td>Ensure that employees can have a safe and healthy working environment through effective management</td><td>Provide an equal and fair working environment and prohibit any form of discrimination</td><td>Respect the basic human rights of employees and prohibit any and all forms of insulting behavior</td></tr><tr><td>Provide employees with a safe, clean diet and potable water</td><td>Provide adequate and qualified sanitary and environmental facilities, such as public facilities, etc.</td><td>Respect the freedom of employees and prohibit any and all forms of forced labor</td></tr><tr><td>Promote labor-management cooperation and respect the opinions of employees</td><td>Comply with general corporate ethics</td><td>No child labor</td></tr></table></td><td></td></tr>
</table>

Promotion item	Implementation status					Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary			
			Minor and female employees labor protection	Respect employees' right to free association and collective bargaining	Appropriate salary and benefits	
V. Does the Company refer to internationally accepted report preparation standards or guidelines to prepare sustainability reports and other reports that disclose the Company's non-financial information? Has the Company received assurance or certification of the aforementioned reports from a third-party accreditation institution?	✓		The Company's sustainability report is based on the GRI Standards released by the Global Sustainability Standards Board (GSSB), and has been prepared in accordance with the "Taiwan Stock Exchange Corporation Rules Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies." The sustainability report discloses non-financial information of the Company and its subsidiaries. The Company also adopts industry guidelines in the SASB Standards, and compiles the report on the basis of the TCFD framework and the United Nations Global Compact. However, the Company has not sought the assurance opinions of third-party verification units.			No major discrepancy

VI. If the Company has drafted its own sustainable development rules based on the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies", please describe any discrepancy between the Principles and their implementation:

The Company established "Sustainable Development Best Practice Principles," which were implemented after being approved by the Board of Directors. The most recent revision was made in coordination with the amendment to the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" in March 2023. At present, there are no major discrepancies between the Company's "Sustainable Development Best Practice Principles" and the "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies". Please refer to the Company's website and MOPS for relevant contents.

VII. Other important information to facilitate better understanding of the Company's implementation of sustainable development:

(I) Environmental protection: The Company actively implements energy conservation and carbon reduction and related environmental policies at its offices, and also attaches importance to suppliers' sustainability management performance. And mechanisms are established to evaluate and audit new and existing domestic and foreign qualified suppliers in terms of their quality, occupational safety and health, based on the supplier management procedures, for joint commitment to the environmental sustainability.

(II) Social contributions: The Company hopes that the introduction of high-end medical equipment and technical services can allow the public to enjoy more precise treatment, more sufficient medical resources, and even higher quality medical services, thereby promoting citizens' overall health and well-being and making a contribution to society.

(III) Social welfare: In the spirit of contributing to society, the Company actively participates in social welfare activities, provides assistance to underprivileged groups such as persons living in remote areas, assists in offering charity medical services, and advocates for healthy living. The Company provides necessary resources to underprivileged groups that need assistance, and encourages employees to participate in volunteer service. In the event of natural disasters and major accidents, CHC provides emergency assistance without hesitation, and vigorously participates in disaster relief or caring activities initiated by various parties.

(IV) Customer service: The Company distributes high-end medical equipment and cultivates a manufacturer-certified technical service team to assist customers in

Promotion item	Implementation status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies and reasons
	Yes	No	Summary	
equipment installation, and take charge of the training programs and after-sale maintenance with comprehensive services. Customer complaints are handled and responded by the sales unit and technical unit immediately, and the customer service toll-free telephone number is set up to ensure the customers' rights. (V) Human rights policy: The Company strictly complies with laws and regulations, supports and voluntarily complies with human rights standards in international conventions, and is committed to a friendly, diverse, discrimination-free workplace, where all employees enjoy equal treatment and equal right to work regardless of gender, age, nationality, race, color and political views. The Company also provides opportunities for individuals to freely express ideas and seek development. CHC is committed to a workplace that values human rights and is free from discrimination and harassment. (VI) Occupational safety and health: The Company protects employees' safety and well-being in accordance with relevant government health and safety laws and regulations. The Company also implements related management systems to strengthen self-management, continues to improve occupational health and safety performance, lowers the risk of occupational accidents, and protects employees' safety and health.				

Note 1: The principle of materiality refers to instances in which environmental, social, and corporate governance issues have a significant impact on the Company's investors and other stakeholders.

Implementation status of climate-related information

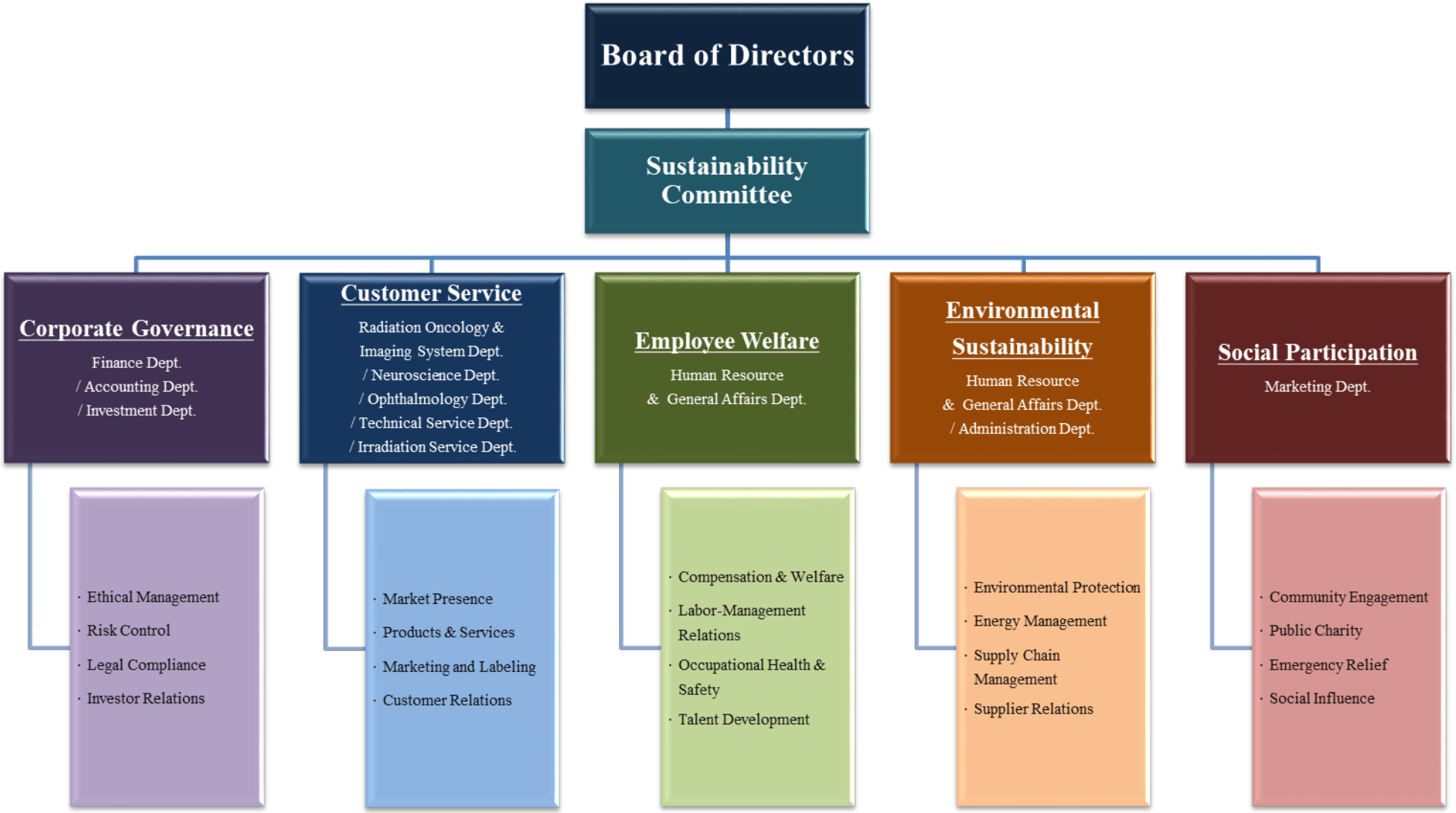
Item	Implementation status
1. Describe supervision and governance of climate-related risks and opportunities by the board of directors and management.	Board of Directors: ◆ The Company has established a Risk Management Committee, with the Board of Directors serving as the highest level decision-making unit of the Group's risk management mechanism and assuming the ultimate responsibility for overall risk management. ◆ The Board of Directors approves the Company's risk management policies based on the overall business strategy and environment, in order to manage the risk of hazards and strategic and operational risks, financial risks, compliance risks/contract risks, and other ESG risks related to the Company's operations. Climate-related risks were identified as the Company's main environmental risks based on the principle of materiality, and the risk management manager and the environmental and social working groups under the Risk Management Committee were assigned to further conduct assessments of climate-related risks and opportunities. ◆ The Board of Directors and the Audit Committee regularly listen to reports of the Risk Management Committee every year to understand its operations and ensure that relevant risk issues are effectively managed. Management: ◆ The Company's Risk Management Committee has the position of risk management manager, who is appointed by the Board of Directors as the highest level manager responsible for risk management-related matters. ◆ The risk management manager is responsible for supervising environmental and social working groups to complete the assessment of climate-related risks and opportunities, develop appropriate response measures and strategies on this basis, and manage and track them in daily operations. ◆ The risk management manager regularly reports the status of risk management to the Audit Committee, and submits the report to the Board of Directors for approval.
2. Describe how the climate risks and opportunities identified affect the Company's business, strategies, and financial position (short-term, mid-term, long term).	◆ The Company is not in the manufacturing industry. After assessment, we determined that climate-related risks will not have a significant negative impact on the Company's business, strategy, and financial planning in the short term. ◆ The Risk Management Committee has completed the identification of short-, medium-, and long-term climate-related risks, formulated appropriate response measures on this basis, and actively reduced the negative impact of climate-related risks by improving resource use efficiency. ◆ The Company is actively developing low-carbon products and services, invests in transition towards sustainability, faces the emerging opportunities brought by climate-related risks, and

Item	Implementation status
	effectively integrates them with the Company's business strategies, in order to bring positive benefits to the Company's overall medium- to long-term financial planning and business development.
3. Describe the impact of extreme weather events and transition actions on the Company's financial position.	◆ Establish emergency response procedures for disasters following the spirit of ISO 45001. ◆ Install UPS equipment and remote backup system, and regularly perform testing and maintenance; In the event of extreme weather events, a dedicated person will be assigned to verify the condition of the equipment. ◆ Reduce losses caused by natural disasters by purchasing commercial insurance.
4. Describe how the identification, assessment, and management process of climate risks is integrated in the overall risk management system.	◆ The Company's Board of Directors serves as the highest decision-making unit with regard to risk management mechanisms, and the position of risk management manager has been established to consolidate risk management duties; under the risk management manager, legal compliance, customer service, and environmental and social working groups perform risk control-related matters, in which environmental and social working groups are responsible for the identification and assessment of climate-related risks. ◆ The risk of hazards, strategic and operational risks, financial risks, compliance risks/contract risks and other ESG risks identified by the Company are all within the Risk Management Committee's scope of responsibilities. Climate-related risks under environmental risks have also been included in the Company's risk management process and integrated into the overall risk management system.
5. If scenario analysis is carried out to evaluate resilience to climate change risks, describe the scenarios, parameters, assumptions, analysis factors, and main financial impact.	Climate change scenario analysis has not been conducted.
6. If there is a transition plan in place in response to climate-related risks, describe the contents of the plan and the indicators and goals used to identify and manage physical risks and transition risks.	None.
7. If internal carbon pricing is used as a planning tool, describe the basis for pricing.	None.
8. If climate-related goals were set, describe the activities covered, scope of GHG emissions, schedule, and progress each year. If carbon offset or RECs are used to achieve goals, describe the source and amount of offset quota or the number of RECs.	The Company's paid-in capital is less than NT$5 billion. We will disclose our GHG inventory and assurance information in stages in coordination with the Financial Supervisory Commission's "Sustainable development roadmap of TWSE/TPEx-listed companies." The parent company is required to disclose its GHG inventory and assurance information in the third stage (i.e., the inventory will be completed in 2026 and the verification will be completed in 2028). Subsidiaries in the consolidated financial statements are required to complete their inventory in 2027 and complete

<table>
<tr><th>Item</th><th>Implementation status</th></tr>
<tr><td></td><td>verification in 2029.
The Company proposed the schedule for GHG inventory and verification of the parent company and subsidiaries at the start of 2022 Q2 in accordance with regulations of the Financial Supervisory Committee. The schedule was submitted to the Board of Directors for approval, and controlled on a quarterly basis. The Company will continue to monitor and complete its GHG inventory and verification in accordance with the reference guidelines and relevant regulations issued by the competent authority, regularly report the implementation status to the Board of Directors every quarter, and formulate carbon reduction goals, strategies and specific action plans.</td></tr>
<tr><td>9. Greenhouse gas inventory and assurance, reduction targets, strategies and specific action plans.</td><td>
<table>
<tr><th>GHG inventory and verification work items</th><th>Expected time of completion</th><th>Description</th></tr>
<tr><td>Establish full-time (part-time) units, the number of full-time (part-time) personnel, and their scope of duties</td><td>November, 2023</td><td>Completed in November 2023.</td></tr>
<tr><td>Formulate plans to compile the inventory and carry out verification</td><td>February, 2024</td><td>1. Upon conclusion of a contract with a consultant in January 2024 to implement ISO 14064-1 standards, we officially launched the project.
2. The verification schedule plan was completed in February 2024.
3. From March 2024 onward, data for January to December 2024 will be collected based on the verification scope.</td></tr>
<tr><td>Complete the GHG inventory</td><td>June 2025</td><td>From April to June 2025, consultants conducted on-site assessments to review data collected by the Company’s departments and finalized procedural documentation.
The inventory scope includes:
Category 1: Fixed/mobile combustion sources, process emissions, fugitive emissions
Category 2: Purchased electricity
Category 3: Emissions from upstream and downstream transportation of goods</td></tr>
</table>
</td></tr>
</table>

Item	Implementation status		
	Conduct external verification	October 2025	Internal audit training to be conducted in July 2025. Compilation of inventory tables and reports to be completed in August-September 2025. Formal external audit verification to be conducted in October 2025.

Organization of Sustainability Committee



(VI) Compliance with Integrity Management and Deviations from Corporate Governance Best-Practice Principles for TWSE/TPEx Listed Companies and reasons

Evaluation Project	Current Operation			Discrepancies with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and reasons for such discrepancies
	Yes	No	Summary	
I. Formulating policies and plans for ethical corporate management (I) Does the Company specify ethical corporate management policies and methods in its bylaws, external cases, and Board of Directors approved Integrity Policies and are the directors and senior management actively fulfilling their commitment to business policies?	✓		The Company has drafted "Integrity Procedures and Code of Conduct," which has been passed by the Board of Directors and posted in the corporate governance section of the Company's website at http://www.cyhc.com.tw. The Integrity Procedures and Code of Conduct governs all employees' ethics and responsibilities when engaging in business activities, and covers the behavior of individual employees, groups and the Company toward the public and stakeholders. And the responsible unit should hold at least one internal advocacy every year to arrange the chairman, general manager or senior management to convey the importance of integrity to the directors, employees and assignees.	No major discrepancy
(II) Has the Company established assessment measures for risks of dishonest behaviors to regularly analyze and evaluate activities with higher dishonesty risk within the scope of operations? Following this, has the Company established solutions to prevent dishonesty and at least cover the prevention measures stated in Paragraph 2, Article 7 of the "Ethical Corporate Management Best Practice Principles" for TWSE/TPEx Listed Companies?	✓		The Company referenced domestic and foreign standards or guidelines in the establishment of the prevention program, which covers precautionary measures for the following behaviors: I. Offering or accepting of bribes. II. Providing illegal political donations. III. Improper charitable donations or sponsorships. IV. Offering or accepting of unreasonable gifts, entertainment, or other improper benefits. V. Infringement of trade secrets, trademark rights, patent rights, copyrights, and other intellectual property rights. VI. Engaging in unfair competition. VII. The research and development, purchase, manufacture, provision, or sale of products or services that directly or indirectly damage the rights, health, or safety of consumers or other stakeholders.	No major discrepancy
(III) Has the Company clearly stated the operating procedures, behavioral guidelines, punitive actions, and reporting mechanisms in the preventive measures for dishonest behavior and implemented and regularly assessed and amended the solution?	✓		The Company established "Ethical Corporate Management Operating Procedures and Code of Conduct," "Code of Ethical Conduct," and "Performance Evaluation Regulations," which expressly stipulated that entertainment or gifts, kickbacks or other illegal benefits shall not be accepted for the performance or violation of duties, and that employees may not use their position to	No major discrepancy

Evaluation Project	Current Operation			Discrepancies with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and reasons for such discrepancies
	Yes	No	Summary	
			misappropriate funds from bank employees or clients, nor are they allowed to use their position to illegally benefit themselves or others. The Company established a dedicated unit formed by Company and employee representatives to jointly discuss matters. Employees are notified of their punishment and may file an appeal if they have any questions, in order to establish a fair reward and punishment system.	
II. Implementation of ethical corporate management (I) Has the Company evaluated the integrity records of its property and stipulated ethical conduct in its transactions with partners?		✓	The Company evaluates and audits the quality/environmental safety system of its business partners, and selects vendors with honest behavior for transactions. Transactions with unqualified vendors may be suspended after approval from the supervisor. For future procurements, the contracts signed will contain an ethical conduct clause.	No major discrepancy
(II) Has the Company established a Corporate Integrity Management Unit, which will report to the Board of Directors and regularly (at least once a year) report the status of the prevention of dishonest behavior solution and supervision implementation?	✓		The HR & General Affairs Department is assigned the responsibilities for amendment, execution, interpretation, consulting and archiving the matters related to "Integrity Procedures and Guidelines", as well as supervising the implementation and annually reporting to the Board. The procedures and guidelines have been disclosed on the Company's website and propagated through the monthly general meeting of employees for full-range implementation. In the year of 2024, there were a total of 12 employees' general meetings, and no major violation of integrity was reported.	No major discrepancy
(III) Has the Company established policies to prevent conflicts of interest and provide appropriate communication channels, and implemented such policy properly?	✓		The Company sets forth its policy on preventing conflicts of interest in the "Ethical Corporate Management Operating Procedures and Code of Conduct," and has established "Operating Procedures for Handling Internal Material Information and Preventing Insider Trading" to provide directors and managers with explanations on whether there is a potential conflict of interest through appropriate channels. The above procedures are disclosed on the company website, and are further promoted during senior management meetings to strengthen implementation. there were a total of 24 such executive meetings given in the year of 2024.	No major discrepancy

Evaluation Project	Current Operation			Discrepancies with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and reasons for such discrepancies
	Yes	No	Summary	
(IV) Has the Company effectively implemented accounting measures and internal control measures for integrity management? Has the internal auditing unit drafted relevant auditing plans in response to the results of the dishonest behavior risk evaluation? Has the internal audit unit verified the implementation of the prevention of dishonest behavior solution or commissioned an accountant to do so?	✓		The Company established an effective accounting system and internal control system to ensure the implementation of ethical corporate management. The internal audit unit assesses the risk of unethical conduct and formulates related audit plans to audit the compliance with unethical conduct prevention programs. The accountants also conduct annual internal control system audits.	No major discrepancy
(V) Does the Company regularly hold internal and external training for ethical corporate management?	✓		The Company promotes and allows its employees to clearly understand its ethical corporate management philosophy and standards through business management meetings.	No major discrepancy
III. Operation of the whistleblowing channel				
(I) Has the Company established a concrete whistleblowing and reward system, established convenient whistleblowing channels, and designated appropriate personnel to handle the case being exposed by the whistle-blower?	✓		The Company has determined a whistle-blowing system and relevant personnel regulations, with content including a concrete whistle-blowing and incentive system, and has established a whistle-blowing mailbox and 0800 whistle-blowing hotline as convenient whistle-blowing channels. The dedicated unit for accepting investigation of parties who are the subject of whistle-blowing reports in the Audit Office.	No major discrepancy
(II) Has the Company formulated a standard investigation procedure for reported matters, measures for handling the procedures after the investigation, and related confidentiality measures?	✓		The Company's whistle-blowing system already includes standard operating procedures for investigation of whistle-blowing cases, including the following content: Types of whistle-blowing cases, and whistle-blowing operating procedures, etc.; If irregularities reported in whistle-blowing cases have been verified, the relevant units must submit concrete improvement plans and adopt relevant measures, and must submit a report to the Board of Directors when necessary: Confidentiality mechanisms shall be applied throughout the handling of whistle-blowing cases in all circumstances, and the confidentiality of whistle-blowers' identities, whistle-blowing case content, and relevant evidence shall be strictly maintained.	No major discrepancy
(III) Has the Company adopted protection against inappropriate disciplinary actions for the whistle-blower?	✓		The Company's whistleblowing system has stipulated related provisions for the protection of whistleblowers, such as prohibiting the disclosure of the whistleblower's identity, and damaging the whistleblower's interests or providing different working conditions, in order to protect the whistleblower from improper treatment due	No major discrepancy

Evaluation Project	Current Operation			Discrepancies with the Ethical Corporate Management Best Practice Principles for TWSE/TPEx Listed Companies and reasons for such discrepancies
	Yes	No	Summary	
			to whistleblowing.	
IV. Strengthening information disclosure Has the Company disclosed content and effectiveness of its ethical corporate management best practice principles on its website and the Market Observation Post System (MOPS)?	✓		The Company has disclosed the Ethical Corporate Management Operating Procedures and Code of Conduct and on its website and the MOPS. In addition, the Company's website has a "Corporate Social Responsibility Section" to disclose information related to corporate social responsibility and corporate governance. Ethical corporate management related standards and implementation results are disclosed under the "Corporate Governance Section."	No major discrepancy
V. If the Company has established its own Ethical Corporate Management Best Practice Principles in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/TPEx-Listed Companies", describe any gaps between the prescribed best practices and the actual implementation: The Company has established "Ethical Corporate Management Operating Procedures and Code of Conduct" and "Code of Ethical Conduct." There is no difference between its operation and the code established. Good corporate governance and risk management mechanisms are established based on the business philosophy of integrity, fairness, transparency, self-discipline and responsibility for the Company's sustainable development.				
VI. Other important information that facilitates the understanding of the implementation of ethical corporate management: (such as review and amendment of the Company's Ethical Corporate Management Best Practice Principles) Regularly conduct internal audits on daily operating procedures to reduce the possibility of corruption through effective internal control mechanisms and internal control self-evaluation.				

(VII) Disclose other material information that will benefit understanding of the Company's corporate governance status:

Under "Corporate Governance" on the Company's website (http://www.chcg.com), the dedicated section "Corporate Governance Status" is provided for inquiries from investors.

(VIII) The following matters shall be disclosed for the implementation status of the internal control system

1. Internal Control Statement : For detailed information, please refer to the Market Observation Post System (https://mops.twse.com.tw/mops/#/web/t06sg20)
2. Any CPA commissioned to conduct a project review of the ICS shall disclose the CPA's audit report: None.

(IX) Major Resolutions of Shareholders' Meeting and Board Meetings

Type of Meeting	Date	Important Resolutions
Board of Directors	2024.03.13	1. The Company's 2023 parent company only financial report and consolidated financial statement. 2. The Company's proposed distribution of earnings in 2023. 3. The Company's proposed 2023 business report. 4. The Company's proposed 2023 internal control system statement. 5. The Company's 2024 business plan and annual budget. 6. Distribution of the Company's dividends and bonuses in cash in 2023. 7. Distribution of remuneration to employees and directors in 2023. 8. Proposed lifting of non-compete restrictions on directors. 9. The Company's 2023 directors' remuneration report. 10. The Company's 2023 shareholders meeting approved the report on implementation of the private placement of common shares. 11. The Company's proposed private placement of common shares. 12. The Company's holding of the 2024 annual shareholders' meeting and acceptance of the proposal times and locations proposed by shareholders holding more than 1% of all shares. 13. The Company's proposal of loans to affiliates. 14. Proposal of the capital increase record date for exercise of employee stock options and 4th domestic secured convertible corporate bonds in Q1 2024. 15. The Company's 2024 proposed independent auditor appointment and independence assessment and preliminary permission for the CPA firm and its affiliates to provide non-assurance services. 16. Distribution of year-end bonuses to managers in 2023. 17. Proposal to for the Company to implement employee shareholding trust. 18. Review and adjustment of remuneration of the Company's Chairman and Vice Chairman.
Board of Directors	2024.05.02	1. The Company's proposed 2024 Q1 consolidated financial statement. 2. The Company's proposal of loans to affiliates. 3. The Company's proposal of endorsements and guarantees for affiliates. 4. Proposal of the capital increase record date for exercise of employee stock options and 4th domestic secured convertible corporate bonds in Q2 2024. 5. Amendment to "Operational Procedures for Loaning Funds to Others" 6. Added matters concerning the holding of the Company's 2024 shareholders meeting. 7. Proposed revision of the Company's "Rules of Procedure for Board of Directors Meetings". 8. Propose to change the Company's Chief Investment Officer.
Shareholders Meeting	2024.06.12	1. Ratification of the Company's 2023 business report and financial statements. 2. Ratification of the proposed 2023 distribution of earnings. 3. Approval of lifting the non-compete restrictions on directors. 4. Approval of the private placement of common shares. 5. Approval of amendment to "Operational Procedures for Loaning Funds to Others".

Type of Meeting	Date	Important Resolutions
Board of Directors	2024.08.07	1. The Company's proposed Q2 2024 consolidated financial statement. 2. The Company's proposal of loans to affiliates. 3. The Company's proposal of endorsements and guarantees for affiliates. 4. Proposal of the capital increase record date for exercise of employee stock options and the 4th domestic secured convertible corporate bonds in Q3 2024. 5. Proposal to amend the Company's "Audit Committee Charter". 6. Proposal to amend the Company's "Sustainability Committee Charter". 7. Proposed application for bank credit limits. 8. The Company's proposed 2023 Sustainability Report.
Board of Directors	2024.11.06	1. The Company's proposed Q3 2024 consolidated financial statement. 2. The Company's proposed 2025 internal audit plan. 3. The Company's proposal of loans to affiliates. 4. The Company's proposal of endorsements and guarantees for affiliates. 5. Proposal of the capital increase record date for exercise of employee stock options and the 4th domestic secured convertible corporate bonds in Q4 2024. 6. Proposed provision of remuneration to directors and employees for 2024. 7. Proposal to amend the Company's "Regulations for Financial Statement Preparation Procedures". 8. Proposal to establish the "Regulations for Sustainable Information Management". 9. The Company's proposed adjustment to the Sustainability Committee and its working groups. 10. Implementation of the Company's 2024 plan for succession of the Board of Directors and key management positions. 11. Proposed application for bank credit limits.
Board of Directors	2024.12.02	1. Proposal to issue the 5th domestic unsecured convertible corporate bonds.
Board of Directors	2025.02.06	1. Proposal to amend the Company's 5th domestic unsecured convertible bond issuance and conversion regulations.
Board of Directors	2025.03.12	1. The Company's 2024 parent company only financial report and consolidated financial statement. 2. The Company's proposed distribution of earnings in 2024. 3. The Company's proposed 2024 business report. 4. The Company's proposed 2024 internal control system statement. 5. The Company's 2025 business plan and annual budget. 6. Distribution of the Company's dividends and bonuses in cash in 2024. 7. Distribution of remuneration to employees and directors in 2024. 8. The Company's 2024 directors' remuneration report. 9. Proposed amendment to the Company's "Articles of Incorporation". 10. Proposed amendment to the Company's "Code of Ethical Conduct". 11. The Company's 2024 shareholders meeting approved the report on implementation of the private placement of common shares. 12. The Company's proposed private placement of common shares.

Type of Meeting	Date	Important Resolutions
		13. Proposed lifting of non-compete restrictions on directors. 14. The Company's holding of the 2025 annual shareholders' meeting and acceptance of the proposal times and locations proposed by shareholders holding more than 1% of all shares. 15. The Company's proposal of loans to affiliates. 16. The Company's proposal of endorsements and guarantees for affiliates. 17. Proposal of the capital increase record date for exercise of employee stock options and the 4th domestic secured convertible corporate bonds in Q1 2025. 18. The Company's proposed CPA appointment and assessment of independence and competence in 2025. 19. The Company's proposal to formulate the "Operating Procedures for Sustainability Report Preparation and Assurance". 20. The Company's proposed 2024 performance evaluation of the Board of Directors and functional committees. 21. Proposed application for bank credit limits. 22. The Company's proposed amendments to the "Manager Performance Evaluation and Remuneration Standards" and the "Employee Remuneration Distribution Guidelines". 23. Distribution of year-end bonuses to managers in 2024. 24. Review and adjustment of remuneration of the Company's Chairman and Vice Chairman.
Board of Directors	2025.05.07	1. The Company's proposed Q1 2025 consolidated financial statement. 2. The Company's proposal of loans to affiliates. 3. Proposal of the capital increase record date for exercise of employee stock options and the 4th domestic secured convertible corporate bonds in Q2 2025. 4. Proposed application for bank credit limits. 5. The Company intends to incorporate "Employee Remuneration Distribution Guidelines" into the internal control system.

(X) For the most recent year and as of the date of this annual report, the Directors or Supervisors have agreed that the dissenting opinions concerning important resolutions passed by the Board of Directors have been documented or declared in written form; main content includes:

None.

IV. Information concerning fees paid to CPA

(I) Audit and non-audit fees paid to CPA, to the accounting firm of the CPA, and its affiliates, and content of non-audit services

Units: NT$ thousand

Accounting firm	Name of CPA	Audit period	Audit fee	Non-audit fee	Total	Remarks
PricewaterhouseCoopers (PwC) Taiwan	Yu-Fang Yen Sheng-Wei, Teng	2024	2,290	450	2,740	Tax certification, foreign language translation, and reviewing of the salary information checklist for full-time employees not in managerial positions
PwC Taiwan	Yuan-Yao Chung, attorney.	—	0	700	700	Enterprise value assessment

PricewaterhouseCoopers Legal (PwC Legal) Taiwan	Yuan-Yao Chung, attorney.	—	0	330	330	Legal consultation service

The following items should be disclosed in any of the following circumstances:

1. If the accounting firm is changed and the audit fees paid in the year of the replacement is less than that of the previous year, the amounts of the audit fees before and after the replacement and the causes shall be disclosed

   N/A

2. Where audit fees paid for the year were more than 10% less than that of the previous year, the reduced amount, proportion, and cause of the reduction shall be disclosed

   N/A

V. Replacement of CPA

(I) Regarding the former CPA

Date of replacement	March 22, 2023			
Replacement reasons and explanations	The accounting firm's internal job rotation			
Describe whether the Company terminated, or the CPA did not accept the appointment	Parties / Situation		CPA	Appointer
	termination of appointment		N/A	N/A
	No longer accepted (or continued) appointment		N/A	N/A
Audit report opinions other than unqualified ones issued in the most recent two years and the reason	N/A			
Disagreement with the company?	Yes		Accounting principles or practices	
			Disclosure of financial reports	
			Audit scope or steps	
			Others	
	No	✓		
	Explanation			
Other Matters to be Disclosed (In accordance with the disclosures specified in Article 10, Paragraph 6, Items 1-4 to 1-7 of the Regulations Governing Information to be Published in Annual Reports of Public Companies)	N/A			

(II) Regarding the successor CPA

Name of accounting firm	PricewaterhouseCoopers (PwC) Taiwan
Name of CPA	Yu-Fang Yen, Sheng-Wei Teng
Date of appointment	March 22, 2023
Consultation results and opinions on accounting treatments or principles with respect to specified transactions and the company's financial reports that the CPA might issue prior to the engagement	No Difference

Succeeding CPA's written opinion of disagreement toward the former CPA	N/A

(III) Letter from the former CPA in response to Article 10, Paragraph 6, Item 1 and Item 2-3 of the "Regulations Governing Information to be Published in Annual Reports of Public Companies"

N/A

VI. If the Company's Chairman, president, and managers in charge of its finance and accounting operations had worked for the CPA's accounting firm or its affiliate in the past year, the name, title, and duration at the CPA's accounting firm or affiliate should be disclosed.

N/A

VII. Changes in Shareholding of Directors, Supervisors, Managers and Major Shareholders

(I) Changes of equity by directors, supervisors, managers and key shareholders (holding more than 10% of total shares)

(1) For detailed information, please refer to the Market Observation Post System (https://mops.twse.com.tw/mops/#/web/query6_1) by navigating to: Basic Information → Shareholdings, Pledges, and Transfers of Directors, Supervisors, and Major Shareholders → Summary Table of Changes in Shareholding of Directors and Supervisors → "Summary Table of Changes in Shareholding of Directors, Supervisors, Managers, and Major Shareholders Holding 10% of Shares or More" and "Summary Table of Pledge Established by Directors, Supervisors, Managers, and Major Shareholders Holding 10% of Shares or More".

(2) For detailed information, please refer to the Market Observation Post System (https://mopsov.twse.com.tw/mops/web/STAMAK03_1)

(II) Information on the related parties of equity transfers

None.

(III) Information on where the counterparties of equity pledges are related parties

None.

VIII. Relationship among the Top Ten Shareholders

Units: share

Name	Current Shareholding		Spouse's/minor's Shareholding		Shareholding by Nominee Arrangement		Name and Relationship Between the Company's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relationship	
Princeton Healthcare Limited Representative: Pei-Lin, Lee	28,257,983	15.22%	0	0.00%	0	0.00%	Su-Ching, Chen	The representative of Princeton Healthcare Limited is the spouse of Su-Ching, Chen.	N/A
	6,426,151	3.46%	3,863,808	2.08%	0	0.00%	Tien-Ying, Lee	The representative of Princeton Healthcare Limited and Tien-Ying, Lee are father and son.	
Tien-Ying, Lee	9,413,985	5.07%	22,000	0.01%	0	0.00%	Princeton Healthcare Limited	Tien-Ying, Lee and the representative of Princeton Healthcare Limited are father and son.	N/A
							Pei-Lin, Lee	Father and son	
							Su-Ching, Chen	Mother and son	
Pei-Lin, Lee	6,426,151	3.46%	3,863,808	2.08%	28,257,983	15.22%	Princeton Healthcare Limited	Representative of Princeton Healthcare Limited	N/A
							Su-Ching, Chen	Spouse	
							Tien-Ying, Lee	Father and son	
Indeed Co., Ltd Representative: You-Tung Chien	6,300,000	3.39%	0	0.00%	0	0.00%	N/A	N/A	N/A
	0	0.00%	0	0.00%	0	0.00%	N/A	N/A	
Shui-Cheng Tu	5,392,033	2.90%	0	0.00%	0	0.00%	N/A	N/A	N/A
Errand Co., LTD. Representative: Kun-Chang Su	4,722,000	2.54%	0	0.00%	0	0.00%	N/A	N/A	N/A
	0	0.00%	0	0.00%	0	0.00%	N/A	N/A	

Name	Current Shareholding		Spouse's/minor's Shareholding		Shareholding by Nominee Arrangement		Name and Relationship Between the Company's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relationship	
Su-Ching, Chen	3,863,808	2.08%	6,426,151	3.46%	0	0.00%	Princeton Healthcare Limited	Su-Ching, Chen is the spouse of the representative of Princeton Healthcare Limited	N/A
							Pei-Lin, Lee	Spouse	
							Tien-Ying, Lee	Mother and son	
Yan-Xian, Lu	2,300,000	1.24%	0	0.00%	0	0.00%	N/A	N/A	N/A
JPMorgan Chase Bank N.A. Taipei Branch in custody for J.P. Morgan Securities PLC	2,089,877	1.13%	0	0.00%	0	0.00%	N/A	N/A	N/A
Yong Jin Shan Co., Ltd. Representative: Yu-Yan Huang	1,900,000	1.02%	0	0.00%	0	0.00%	N/A	N/A	N/A
	0	0.00%	0	0.00%	0	0.00%	N/A	N/A	

IX. The number of shares of reinvested businesses concurrently held by the Company, the Company's directors, supervisors, managers, and affiliates directly/indirectly controlled by the Company, and the consolidated shareholding ratio.

March 31, 2025 Units: thousand shares/%

Affiliated Enterprises (Note 1)	Ownership by the Company		Direct or Indirect Ownership by Directors/Supervisors/ Managers		Total Ownership	
	Shares	%	Shares	%	Shares	%
Chiu Ho Medical System Co., Ltd.	445,000	100%	0	0%	445,000	100%
TOMORROW MEDICAL SYSTEM CO., LTD	90,800	100%	0	0%	90,800	100%
Chiu Ho Scientific Co., Ltd.	9,854	100%	0	0%	9,854	100%
Hua Lin Instruments Co., Ltd.	30,000	100%	0	0%	30,000	100%
Shin-Ho Biotech Co., Ltd.	49,300	100%	0	0%	49,300	100%
E Century Health Care Corporation	44,000	100%	0	0%	44,000	100%
TONG-LIN INSTRUMENTS CO., LTD.	31,000	100%	0	0%	31,000	100%
Chiu Ho Biotech Co., Ltd.	19,964	100%	0	0%	19,964	100%
CHC Healthcare (BVI) Limited	0.94	100%	0	0%	0.94	100%
CHC Healthcare (HK) Limited	100	100%	0	0%	100	100%
CHC (Guangzhou) Medical Technology Co., Ltd.	USD 9,503,000 (Note 2)	100%	0	0%	USD 9,503,000 (Note 2)	100%
Chiu Ho (CHINA) Medical Technology Co., Ltd	USD 7,544,000 (Note 2)	100%	0	0%	USD 7,544,000 (Note 2)	100%
Hsing-Yeh Biotechnology Co., Ltd	93,600	100%	0	0%	93,600	100%
Neusoft CHC Medical Service Co., Ltd	RMB 3,672,000 (Note 2)	51%	0	0%	RMB 3,672,000 (Note 2)	51%
SenCare Healthcare Company	19,400	65.99%	0	0%	19,400	65.99%
PT CHC Medika Indonesia	2.566	100%	0	0%	2.566	100%
CHC Long-Term Care Corporation	NT$ 31,040,000 (Note 3)	97%	NT$ 960,000 (Note 3)	3%	NT$ 32,000,000 (Note 3)	100%
Treasure of Health Co., Ltd.	6,462	51%	0	0%	6,462	51%
CHC Healthcare (UK) Limited	200	100%	0	0%	200	100%
Exotic Pet Care Experts Co., Ltd.	408	51%	0	0%	408	51%

Affiliated Enterprises (Note 1)	Ownership by the Company		Direct or Indirect Ownership by Directors/Supervisors/ Managers		Total Ownership	
	Shares	%	Shares	%	Shares	%
K&M International Trading Co., Ltd.	2,607	90%	0	0%	2,607	90%
Let We Care Seniors Service Co., Ltd.	472	74.88%	0	0%	472	74.88%
Happy Healthcare Company	578	51%	0	0%	578	51%
CHENG-HSIN Biotechnology Co., Ltd	1,200	40%	0	0%	1,200	40%

Note 1: The Company's long-term investments recognized under the equity method.
Note 2: It is a company limited by shares that has not issued shares, so the capital contribution amount and capital contribution ratio was provided.
Note 3: It is a corporation that has not issued shares, so the capital contribution amount and capital contribution ratio was provided.

Three. Capital Overview

I. Capital and shares

(I) Sources of Capital

Units: Shares; NT$

Month/Year	Par value (NT$)	Authorized capital		Paid-in capital		Remark		
		Number of shares	Amount	Number of shares	Amount	Sources of Capital	Capital Increased by Assets Other than Cash	Others
Nov. 2009	10	100,000	1,000,000	10,000	100,000	Incorporation	None	Note 1
Dec. 2009	13.6585	60,000,000	600,000,000	60,000,000	600,000,000	Conversion of 44,818,604 shares and exchange of 15,171,396 shares	None	Note 2
Feb. 2010	13.6585	100,000,000	1,000,000,000	78,742,908	787,429,080	Cash capital increase	None	Note 3
Mar. 2010	13.6585	130,000,000	1,300,000,000	101,407,472	1,014,074,720	Cash capital increase	None	Note 4
Dec. 2010	77	130,000,000	1,300,000,000	105,303,576	1,053,035,760	Cash capital increase	None	Note 5
June 2011	71.5	130,000,000	1,300,000,000	108,103,576	1,081,035,760	Cash capital increase	None	Note 6
Nov. 2012	78	130,000,000	1,300,000,000	120,000,000	1,200,000,000	Cash capital increase	None	Note 7
Oct. 2013	80	200,000,000	2,000,000,000	130,000,000	1,300,000,000	Cash capital increase	None	Note 8
Oct. 2014	10	200,000,000	2,000,000,000	130,264,250	1,302,642,500	Exercise of Employee stock option	None	Note 9
Jan. 2015	10	200,000,000	2,000,000,000	130,346,000	1,303,460,000	Exercise of Employee stock option	None	Note 10
Apr. 2015	10	200,000,000	2,000,000,000	130,373,250	1,303,732,500	Exercise of Employee stock option	None	Note 11
July 2015	10	200,000,000	2,000,000,000	130,383,250	1,303,832,500	Exercise of Employee stock option	None	Note 12
Oct. 2015	10	200,000,000	2,000,000,000	130,409,750	1,304,097,500	Exercise of Employee stock option	None	Note 13
Dec. 2015	58.8	200,000,000	2,000,000,000	139,409,750	1,394,097,500	Cash capital increase	None	Note 14
Jan. 2016	10	200,000,000	2,000,000,000	139,702,750	1,397,027,500	Exercise of Employee stock option	None	Note 14
Apr. 2016	10	200,000,000	2,000,000,000	139,723,750	1,397,237,500	Exercise of Employee stock option	None	Note 15
Aug. 2016	10	200,000,000	2,000,000,000	139,733,750	1,397,337,500	Exercise of Employee stock option	None	Note 16
Oct. 2016	10	200,000,000	2,000,000,000	139,793,750	1,397,937,500	Exercise of Employee stock option	None	Note 17
Jan. 2017	10	200,000,000	2,000,000,000	139,847,750	1,398,477,500	Exercise of Employee stock option	None	Note 18
Apr. 2017	10	200,000,000	2,000,000,000	139,855,750	1,398,557,500	Exercise of Employee stock option	None	Note 19
July 2017	10	200,000,000	2,000,000,000	139,870,750	1,398,707,500	Exercise of Employee stock option	None	Note 20

Month/Year	Par value (NT$)	Authorized capital		Paid-in capital		Remark		
		Number of shares	Amount	Number of shares	Amount	Sources of Capital	Capital Increased by Assets Other than Cash	Others
Oct. 2017	10	200,000,000	2,000,000,000	139,913,621	1,399,136,210	Exercise of Employee stock option	None	Note 21
July 2019	10	250,000,000	2,500,000,000	140,386,871	1,403,868,710	Exercise of Employee stock option	None	Note 22
Nov. 2019	10	250,000,000	2,500,000,000	141,633,539	1,416,335,390	Exercise of Employee stock option and conversion of convertible corporate bond	None	Note 23
Aug. 2020	10	250,000,000	2,500,000,000	141,865,789	1,418,657,890	Exercise of Employee stock option	None	Note 24
Oct. 2020	10	250,000,000	2,500,000,000	151,289,882	1,512,898,820	Exercise of Employee stock option and conversion of convertible corporate bond	None	Note 25
Jan. 2021	10	250,000,000	2,500,000,000	157,043,855	1,570,438,550	Exercise of Employee stock option and conversion of convertible corporate bond	None	Note 26
Apr. 2021	10	250,000,000	2,500,000,000	157,067,355	1,570,673,550	Exercise of Employee stock option	None	Note 27
Jul. 2021	10	250,000,000	2,500,000,000	157,293,355	1,572,933,550	Exercise of Employee stock option	None	Note 28
Nov. 2021	10	250,000,000	2,500,000,000	157,327,605	1,573,276,050	Exercise of Employee stock option	None	Note 29
Nov. 2021	10	250,000,000	2,500,000,000	156,327,605	1,563,276,050	Canceled treasury stock	None	Note 29
Nov. 2021	**35.1**	**250,000,000**	**2,500,000,000**	**161,049,605**	**1,610,496,050**	**Private placement of common shares**	**None**	**Note 29**
Jan. 2022	10	250,000,000	2,500,000,000	161,053,605	1,610,536,050	Exercise of Employee stock option	None	Note 30
Apr. 2022	10	250,000,000	2,500,000,000	161,084,105	1,610,841,050	Exercise of Employee stock option	None	Note 31
Aug. 2022	10	250,000,000	2,500,000,000	161,534,855	1,615,348,550	Exercise of Employee stock option	None	Note 32
Nov. 2022	10	250,000,000	2,500,000,000	161,543,105	1,615,431,050	Exercise of Employee stock option	None	Note 33
Jan. 2023	10	250,000,000	2,500,000,000	161,553,105	1,615,531,050	Exercise of Employee stock option	None	Note 34

Month/Year	Par value (NT$)	Authorized capital		Paid-in capital		Remark		
		Number of shares	Amount	Number of shares	Amount	Sources of Capital	Capital Increased by Assets Other than Cash	Others
May 2023	10	250,000,000	2,500,000,000	163,785,694	1,637,856,940	Exercise of Employee stock option and conversion of convertible corporate bond	None	Note 35
Jul. 2023	10	250,000,000	2,500,000,000	164,967,136	1,649,671,360	Exercise of Employee stock option and conversion of convertible corporate bond	None	Note 36
Nov. 2023	10	250,000,000	2,500,000,000	166,050,291	1,660,502,910	Exercise of Employee stock option and conversion of convertible corporate bond	None	Note 37
Feb. 2024	10	250,000,000	2,500,000,000	166,419,375	1,664,193,750	Exercise of Employee stock option and conversion of convertible corporate bond	None	Note 38
Apr. 2024	10	250,000,000	2,500,000,000	166,755,598	1,667,555,980	Exercise of Employee stock option and conversion of convertible corporate bond	None	Note 39
Aug. 2024	10	250,000,000	2,500,000,000	166,845,149	1,668,451,490	Conversion of convertible corporate bonds	N/A	Note 40
Jan. 2025	10	250,000,000	2,500,000,000	166,865,149	1,668,651,490	Exercise of employee stock options	N/A	Note 41
May 2025	10	250,000,000	2,500,000,000	184,648,871	1,846,488,710	Exercise of employee stock options and conversion of convertible corporate bonds	N/A	Note 42

Note 1: Letter of Approval, dated 11/27/2009, Fu-Tsen-Yie-Shan-Zi No.09891131200.
Note 2: Letter of Approval, dated 12/18/2009, Gin-Sho-Shan-Zi No.09801290060.
Note 3: Letter of Approval, dated 02/09/2010, Gin-Sho-Shan-Zi No.09901029260.
Note 4: Letter of Approval, dated 03/17/2010, Gin-Sho-Shan-Zi No.09901050740.
Note 5: Letter of Approval, dated 12/22/2010, Gin-Sho-Shan-Zi No.09901281880.
Note 6: Letter of Approval, dated 06/09/2011, Gin-Sho-Shan-Zi No.10001115870.
Note 7: Letter of Approval, dated 11/08/2012, Gin-Sho-Shan-Zi No.10101231660.
Note 8: Letter of Approval, dated 10/11/2013, Gin-Sho-Shan-Zi No.10201208320.
Note 9: Letter of Approval, dated 10/17/2014, Gin-Sho-Shan-Zi No.10301216930.
Note 10: Letter of Approval, dated 01/26/2015, Gin-Sho-Shan-Zi No.10401007850.
Note 11: Letter of Approval, dated 04/24/2015, Gin-Sho-Shan-Zi No.10401068910.
Note 12: Letter of Approval, dated 07/23/2015, Gin-Sho-Shan-Zi No.10401147860.
Note 13: Letter of Approval, dated 10/14/2015, Gin-Sho-Shan-Zi No.10401214610.
Note 14: Letter of Approval, dated 01/08/2016, Gin-Sho-Shan-Zi No.10501000920.
Note 15: Letter of Approval, dated 04/14/2016, Gin-Sho-Shan-Zi No.10501069930.
Note 16: Letter of Approval, dated 08/03/2016, Gin-Sho-Shan-Zi No.10501170840.
Note 17: Letter of Approval, dated 10/18/2016, Gin-Sho-Shan-Zi No.10501243740.
Note 18: Letter of Approval, dated 01/17/2017, Gin-Sho-Shan-Zi No.10601006010.
Note 19: Letter of Approval, dated 04/19/2017, Gin-Sho-Shan-Zi No.10601049020.
Note 20: Letter of Approval, dated 07/18/2017, Gin-Sho-Shan-Zi No.10601101290.
Note 21: Letter of Approval, dated 10/20/2017, Gin-Sho-Shan-Zi No.10601143210.
Note 22: Letter of Approval, dated 07/01/2019, Gin-Sho-Shan-Zi No.10801077540
and dated 07/24/2019, Gin-Sho-Shan-Zi No. 10801088920.
Note 23: Letter of Approval, dated 11/04/2019, Gin-Sho-Shan-Zi No.10801138690.
Note 24: Letter of Approval, dated 08/03/2020, Gin-Sho-Shan-Zi No.10901132660.
Note 25: Letter of Approval, dated 10/14/2020, Gin-Sho-Shan-Zi No.10901195090.
Note 26: Letter of Approval, dated 01/15/2021, Gin-Sho-Shan-Zi No.11001009100.
Note 27: Letter of Approval, dated 04/28/2021, Gin-Sho-Shan-Zi No.11001063840.
Note 28: Letter of Approval, dated 07/14/2021, Gin-Sho-Shan-Zi No.11001121250.
Note 29: Letter of Approval, dated 11/12/2021, Gin-Sho-Shan-Zi No.11001193180.
Note 30: Letter of Approval, dated 01/19/2022, Gin-Sho-Shan-Zi No.11101007390.
Note 31: Letter of Approval, dated 04/18/2022, Gin-Sho-Shan-Zi No.11101065410.
Note 32: Letter of Approval, dated 08/12/2022, Gin-Sho-Shan-Zi No.11101133650.
Note 33: Letter of Approval, dated 11/22/2022, Gin-Sho-Shan-Zi No.11101200060.
Note 34: Letter of Approval, dated 01/17/2023, Gin-Sho-Shan-Zi No.11230009520.
Note 35: Letter of Approval, dated 05/09/2023, Gin-Sho-Shan-Zi No.11230063290.
Note 36: Letter of Approval, dated 07/25/2023, Gin-Sho-Shan-Zi No.11230142710.
Note 37: Letter of Approval dated 11/14/2023, Gin-Sho-Shan-Zi No.11230197500.
Note 38: Letter of Approval dated 02/05/2024 , Gin-Sho-Shan-Zi No.11330006500.
Note 39: Letter of Approval, dated 04/29/2024, Gin-Sho-Shan-Zi No.11330060980.
Note 40: Letter of Approval, dated 08/12/2024, Gin-Sho-Shan-Zi No.11330129210.
Note 41: Letter of Approval, dated 01/20/2025, Gin-Sho-Shan-Zi No.11430003990.
Note 42: Letter of Approval, dated 05/05/2025, Gin-Sho-Shan-Zi No.11430052910.

Units: share

Types of Shares	Authorized capital			Remarks
	Issued Shares (Note)	Un-issued Shares	Total	
Registered ordinary shares	185,711,966	64,288,034	250,000,000	

Note 1: The Company's stocks are listed stocks.
Note 2: Including the 1,063,095 shares of the employees' stock options and convertible bonds which had been exercised and converted but yet to be registered as of the book closure starting date.

(II) List of major shareholders (list all shareholders with 5% or more shares, or the names of the top ten shareholders, and specify the number of shares and percentage held by each shareholder on the list)

April 6, 2025 Units: share

Shares / Major Shareholders	Shareholding	Percentage
Princeton Healthcare Limited	28,257,983	15.22%
Tien-Ying, Lee	9,413,985	5.07%
Pei-Lin, Lee	6,426,151	3.46%
Indeed Co., Ltd	6,300,000	3.39%
Shui-Cheng Tu	5,392,033	2.90%
Errand Co., LTD.	4,722,000	2.54%
Su-Ching, Chen	3,863,808	2.08%
Yan-Xian, Lu	2,300,000	1.24%
JPMorgan Chase Bank N.A. Taipei Branch in custody for J.P. Morgan Securities PLC	2,089,877	1.13%
Yong Jin Shan Co., Ltd.	1,900,000	1.02%

(III)Dividend Policy and Implementation Status

1. Dividend policy set forth in the Articles of Incorporation

In accordance with law, taxes shall first be paid from any earnings remaining in the Company's final accounts at year-end, and then funds used to make up losses from past years; if there is still a remaining balance, 10% shall be contributed to the statutory reserve. However, when the statutory reserve has already reached the Company's paid-in capital, this requirement shall not apply. The Company shall then allocate or reverse the special reserve in accordance with the law. If there is still any profit remaining, it will be combined with accumulated undistributed earnings in previous years into accumulated distributable earnings to shareholders, and at least 50% shall be allocated for the earnings distribution proposal prepared by the Board of Directors and submitted to the shareholder's meeting for approval before being distributed.

Pursuant to the Company Act, the Company authorizes the Board of Directors to distribute all or a part of dividends or legal reserve and capital surplus specified in Article 241, Paragraph 1 of the Company Act in cash by a majority vote in a Board meeting with at least two thirds of directors in attendance, and the decision shall be reported during a shareholders' meeting.

The Company is currently in a growth stage and plans to adopt a balanced dividend policy in distributing dividends, with appropriate distribution of stock dividends and cash dividends. In the Company's dividend payment amount each year 20% to 100% is distributed as cash dividends. However, the actual distribution ratio may be adjusted based on the actual

profit status of the current year and future capital planning.

2. Distribution of shareholder dividends proposed in the latest shareholders' meeting

The Company’s 2024 earnings distribution proposal was approved by a resolution of the Board of Directors on March 12, 2025, with the cash dividend of NT$1.51 per share for a total of NT$251,966,375, and awaits submission to the 2025 annual shareholders’ meeting.

3. Expected material changes to the dividend policy: None.

(IV) Effect of the proposed stock dividends (to be adopted by the shareholders' meeting) on the Company's business performance and earnings per share

The Company's 2024 earnings distribution proposal was approved by a resolution of the Board of Directors on March 12, 2025, with a cash dividend of NT$1.51 per share to be distributed; no stock dividends are consequently to be distributed and there will be no resulting impact.

(V) Remuneration to employees, directors and supervisors

1. Percentage or scope of remuneration to employees, directors and supervisors provided in Company's Articles of Incorporation

If there is an outstanding balance after subtracting cumulative losses from the Company's profits for the year (pre-tax profit before subtracting remuneration to employees and directors), at least 0.05% shall be appropriated as employee remuneration; and no more than 5% shall be distributed as directors' remuneration.

The distribution of employees bonuses and directors' remuneration in the preceding paragraph shall be determined by a resolution adopted by a majority vote at a board of directors' meeting attended by two-thirds or more of the directors, and be reported at a shareholders' meeting.

Employee bonuses may be paid in shares or cash. Employees of subsidiaries that meet certain criteria may also qualify. The distribution regulations are established by the chairman.

2. Basis for estimating the amount of remuneration of employees, directors and supervisors, basis for calculating the number of shares to be distributed as employee remuneration, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated amount, for the current period

The basis for estimating the Company's employee bonuses and directors' remuneration and the basis for calculating the number of shares distributed as stock dividends are based on the ratio specified in the Articles of Incorporation, and are recognized as expenses and liabilities. However, if the amount decided by the Board of Directors is significantly different from the estimate, the profit or loss for the current year will be adjusted retrospectively. If the actual amount decided by the shareholders' meeting is different from the estimate, it will be recognized as profit or loss in the following next year.

3. Distribution of remuneration passed by the Board of Directors

(1) The amount of employees' remuneration and directors' and supervisors' remuneration distributed in cash or stock. In case of any discrepancy between the amounts and the amortized estimates for the year, the differences, reasons, and responses shall be disclosed.

This has been approved by a resolution of the Board meeting on March 12, 2025, but is yet to be submitted to the 2025 annual shareholders meeting.

The employee bonuses and remuneration of directors and supervisors approved by the Board of Directors is as follows:

Distribution Items	Amount (NT$)
Cash dividend to employees	150,000
Stock dividend to employees	None
Remuneration to directors and supervisors	5,600,000

The foregoing proposed remuneration to employees and directors and supervisors approved by the Board of Directors is not different from the estimated amount in 2024.

(2) The amount of employee bonuses to be paid in stocks as a percentage of the sum of net income after tax on the standalone financial statements and total employee bonuses

The Company's remuneration to employees was resolved by the Board of Directors on March 12, 2025 without stock dividend planned; therefore, it is not applicable.

4. Actual distribution of employee bonuses and remuneration of directors and supervisors in the previous year (including dividend shares, amount and stock price), discrepancies, if any, from the amount of employee bonuses and directors and supervisors' remuneration previously recognized, and the causes and treatments for the discrepancies

For the 2023 earnings distributions proposal passed by the shareholders meeting on June 12, 2024, the actual cash dividend and stock dividend to employees, and remuneration to directors and supervisors are as follows:

Distribution Items	Amount (NT$)
Employee cash bonus	230,000
Employee stock bonus	None
Remuneration to directors and supervisors	5,600,000

The aforementioned dividend distribution is not different from the estimated amount in 2023 and the amount approved by a resolution of the Board of Directors on March 13, 2024.

(VI) The stock shares repurchased by the company:

None.

II. Bonds

(I) Corporate bond issuance

Type of corporate bond	The 4th domestic secured convertible corporate bond
Issuance (handling) date	August 4, 2020
Face value	NT$100,000
Place of issuance and transaction	Domestic
Issuance price	Issued at 101% of the par value
Total amount	NT$1,500,000,000
Interest rate	0%
Term	5-year Due date: August 4, 2025
Guarantee agency	First Commercial Bank CTBC Bank Taipei Fubon Bank
Trustee	Bank SinoPac
Underwriting institution	Fubon Securities Co., Ltd.
Certification Lawyer	Handsome Attorneys-at-Law Lawyer Yawen Qiu
Certification CPA	PricewaterhouseCoopers (PwC) Taiwan Yu-Fang Yen, CPA/Pei-Lin Tu, CPA
Repayment method	According to the provisions of Article 6 of the Rules Governing the Transfer of Corporate Bonds, except for that the holder of the convertible corporate bond has it converted into the common stock shares of the Company in accordance with Article 10 of the Rules, or the Company has it redeemed in advance according to Article 18 of the Rules, or has it redeemed from TPEx and canceled, the Company will pay in cash for 102.525% of the face value (actual yield rate 0.5%) of the convertible corporate bonds that are held by the bondholders at the maturity date.
Unpaid principal	NT$428,700,000
Redemption or early payment terms	Please refer to the Company’s 4th domestic secured convertible corporate bond issuance and conversion rules.
Restrictions	Please refer to the Company’s 4th domestic secured convertible corporate bond issuance and conversion rules.
Names of credit rating agencies, evaluation dates, corporate bond evaluation results	N/A

Type of corporate bond		The 4th domestic secured convertible corporate bond
Other rights attached	Common stock amount, overseas depositary receipts, or other securities that have been converted (exchanged or subscribed) as of the annual report printing date	Already converted to 23,434,111 ordinary shares.
	Issuance and Conversion (stock exchange or subscription) Rules	Please refer to the company's 4th domestic secured convertible corporate bond issuance and conversion rules.
The issuance and conversion, stock exchange or subscription method, and the impact of the issuance conditions on possible dilution of equity and existing shareholders' equity		When all remaining corporate bonds are converted into common stock shares based on the existing conversion price, an additional 9,484,513 shares must be issued, and the share capital expansion rate will be 5.11%, which will have limited impact on existing shareholders' equity.
Name of the depository agency for the exchange subject matter		N/A

(II) Convertible corporate bond information

Type of corporate bond		The 4th domestic secured convertible corporate bond		
Item \ Year		2023	2024	As of March 31 of the year
Convertible corporate bond market price	Max.	153.00	137.80	133.00
	Min.	111.20	104.05	106.00
	Average	136.23	122.42	122.81
Conversion price		46.9	45.2	45.2
Issuance (handling) date and conversion price at the time of issuance		Issuance date: August 4, 2020 Conversion price at the time of issuance: NT$53.9	Issuance date: August 4, 2020 Conversion price at the time of issuance: NT$53.9	Issuance date: August 4, 2020 Conversion price at the time of issuance: NT$53.9
Performance of conversion obligation		Issuance of new shares	Issuance of new shares	Issuance of new shares

(III) Exchangeable Bonds

None.

(IV) Shelf Registration for Issuing Bonds

None.

(V) Corporate Bonds with Warrants

None.

III. Preferred Stock Issuance

None.

IV. Global Depository Receipts

None.

V. Employee stock options and new restricted employee shares

(I) The outstanding employee stock options of the company and its impact on shareholder's equity

April 6, 2025

Type of Employee Stock Option	First employee stock option in 2017
Date of approval by competent authorities and total units	The total number of units on August 24, 2017 was 2,000 units
Date of issue	April 13, 2018
Number of units issued	2,000
Number of units that can be issued	0
Ratio of shares to be subscribed to total shares issued	1.2%
Duration of stock option	7 years
Performance method	Delivered by issuing new shares
Restricted period and rate (%)	The stock option holder shall exercise the stock option right in accordance with the following schedule and percentage once the employee stock option certificate has been obtained for two years: Exercisable stock options Percentage (cumulative) over time 2 years after receiving stock options 25% 3 years after receiving stock options 50% 4 years after receiving stock options: 75% 5 years after receiving stock options 100%
Number of executed shares acquired	1,771,500 shares
Value of executed stock options	NT$51,032,225
Number of outstanding stock options	120,000 shares
Subscription price per share for unexercised stock options	NT$25.5
Ratio of shares not subscribed to total shares issued (%)	0.06%
Impact on Shareholders' Equity	The stock options can be exercised after two years from the issuance date. The original shareholder's equity will be diluted year by year, which will not have a significant impact.

(II) The names of the managers and the top ten employees who have acquired employee stock options as of the date of report, and the acquisition and subscription status of the stock options

1. First employee stock option in 2017

April 6, 2025 Units: NT$ thousand, unless otherwise specified; 1,000 shares

Job Title		Name	Number of shares obtained	Ratio of shares acquired to total shares issued	Exercised				Unexercised			
					Number of shares subscribed	Subscription price	Subscription amount	Ratio of shares subscribed to total shares issued	Number of shares subscribed	Subscription price	Subscription amount	Ratio of shares subscribed to total shares issued
Managers	Chief Human Resources Officer	Pei-Lin, Lee	210	0.11%	22.50 177.50 10	NT$30.5 (Note 1) NT$27.4 (Note 3). NT$25.5 (Note 5)	5,804.75	0.11%	0	NT$25.5 (Note 5)	0	0%
	Chief Investment Officer	Tien-Ying, Lee										
	Chief Executive Officer, Oncology Business Group	Yee-Min, Jen										
	General Manager	Ming-Lun, Lee										
	Chief Financial Officer	Yi-Chun, Chen										
Employee	Vice President	Chung-Ming Chuang	550	0.30%	101.25 98.25 151.75 135 8.75 20	NT$31.9 NT$30.5 (Note 1) NT$28.8 (Note 2) NT$27.4 (Note 3) NT$26.5 (Note 4) NT$25.5 (Note 5)	15,037.775	0.28%	35	NT$25.5 (Note 5)	892.5	0.02%
	Vice President	Ming-Fa Hsieh										
	Vice President	Fang-chin Chang										
	Assistant vice presidents	Min-Tsung Chuang										
	Assistant vice presidents	Yuan-Hsin Wu										
	Special Assistant	Kui-Hsiang Huang										
	Manager	Hsi-Hsiang Sang										
	Manager	Hsu-Hong Tai										
	Manager	Su-Hua Luo										
	Deputy Manager	Wen-Po Lu										

Note 1: In response to the 2020 dividend distribution, the Company adjusted the employee stock option price from NT$31.9 to NT$30.5 on July 18, 2020 in accordance with the Company's Regulations Governing the Issuance of Employee Stock Options.

Note 2: In response to the 2021 dividend distribution, the Company adjusted the employee stock option price from NT$30.5 to NT$28.8 on August 3, 2021 in accordance with the Company's Rules Governing the Issuance of Employee Stock Options.

Note 3: In response to the 2022 dividend distribution, the Company adjusted the employee stock option price from NT$28.8 to NT$27.4 on July 19, 2022 in accordance with the Company's Rules Governing the Issuance of Employee Stock Options.

Note 4: In response to the 2023 dividend distribution, the Company adjusted the employee stock option price from NT$27.4 to NT$26.5 on July 18, 2023 in accordance with the Company's Rules Governing the Issuance of Employee Stock Options.

Note 5: In response to the 2024 dividend distribution, the Company adjusted the employee stock option price from NT$26.5 to NT$25.5 on July 16, 2024 in accordance with the Company's Rules Governing the Issuance of Employee Stock Options.

Note 6: The number of shares issued as of April 6, 2025 was 185,711,966 shares.

(III) Issuance of new restricted employee shares

The Company did not issue new restricted employee shares as of the annual report printing date.

VI. Status of New Shares Issuance in Connection with Mergers and Acquisitions

None.

VII. Financing Plans and Implementation

For detailed information, please refer to the Market Observation Post System (https://mopsov.twse.com.tw/mops/web/bfhtm_q2) by navigating to: Investment Section → Section on Fundraising Plan Execution.

Four. Operational Highlights

I. Business activities

(I) Business Scope

1. The Company: General investment.

2. The Group

(1) Main areas of business operations

Engaged in the distribution, repair and maintenance, and lease of the equipment for radiation oncology, neurology, medical imaging, ophthalmology, and surgery/surgical service, and the sale of related parts, consumables, medicines, and trading of pharmaceutical products and health food.

(2) Revenue ratio

Units: NT$ thousand

Product	2024	
	Amount	Revenue ratio
Sales of medical instruments and equipment	1,036,957	28.80%
Rental revenue	1,084,246	30.11%
Service revenue	329,139	9.14%
Sales of medicines and health supplements and other revenues	1,150,232	31.95%
Total	3,600,574	100.00%

(3) The Group's current product (service) items:

①Products (Services)

A. Distributed radiation oncology equipment brands: Elekta, PTW, Ashland, C-RAD, IBA, and Klarity Medical, etc.

B. Distributed neuroscience equipment brands: Elekta, MEGIN, Leica, Baxter, IMRIS, SONY, CROWNJUN, CASCINATION, CYBERDYNE, MEDICAPTURE, and MICROTEK, etc.

C. Distributed medical imaging equipment brands: Swissray, etc.

D. Distributed ophthalmology equipment brands: BAUSCH+LOMB, Ellex, Leica, BVI, Quantel, ALBOMED and Plasmapp, etc.

E. VUNO: Distribution of artificial intelligence (AI) medical solutions.

F. Neg (Nippon Electric Glass): Distribution of lead glass for medical use.

G. Autonomously developed information system sales and cooperation: iROIS.

H. Maintenance, repair, technical consultation, system upgrading, and parts replacement of distributed equipment.

I. Equipment collaboration and professional consulting: Including collaboration and management services for medical instruments, equipment, consumables, information hardware/software, and other specific equipment for departments such as radiation oncology, neuroscience, medical imaging, and ophthalmology. Providing evaluations related to the establishment, procurement, and upgrading of medical equipment, as well as consultation for planning and design of sites and installation of

hardware/software for medical institutions.

J. Sales of medicines and health supplements: Supplies of medicines and health supplements needed by pharmacies and medical institutions.

K. Irradiation services: Photon and electron beam technology services, laboratory testing services, irradiation modification and enhancement services.

②Distributed product brands and items

A. Radiation oncology

Distributed brands	Products
Elekta	Radiation oncology digital linear accelerator MRI linear accelerator Image-guided radiotherapy Electronic medical information management system Computer treatment planning system Radiotherapy patient fixation equipment Ultrasound image-guided radiotherapy system Remote after-loading intracavitary brachytherapy system Intracavitary brachytherapy device X-ray simulator Integrated X-ray intracavitary brachytherapy special photography system Low-dose prostate tissue interstitial implantation treatment system
PTW	Radiotherapy quality confirmation equipment Radiological diagnostic quality confirmation equipment Radiation calibration measurement system equipment
Ashland	Self-display dose verification film for quality validation
C-RAD	Radiotherapy laser scanning instant positioning system
IBA	Proton therapy system
Klarity Medical	Radiation oncology patient peripheral equipment

B. Neuroscience

Distributed brands	Products
Elekta	Leksell gamma knife – stereotactic radiosurgery system Stereotactic radiosurgery system
MEGIN	Magnetoencephalography (MEG) system

Leica	Surgical microscope
Baxter	Operating table, surgical lamp, surgical column Patient positioning accessories during surgery Surgery-related smart products and solutions
IMRIS	MRI hybrid surgical theatre
SONY	NUCLeUS
CROWNJUN	Surgical sutures and instruments
CASCINATION	Stereotactic navigation system
CYBERDYNE	Hybrid assistive limb
MEDICAPTURE	Medical image processing system
MICROTEK	Surgical microscope sterilization set

C. Medical imaging

Distributed brands	Products
Swissray	Digital X-ray imaginary diagnostic system

D. Ophthalmology

Distributed brands	Products
BAUSCH+LOMB	Excimer laser system Corneal flap femtosecond laser system Cataract femtosecond laser system Corner template cutter
Ellex	Ophthalmoscope laser
Leica	Surgical microscope
BVI	Artificial intraocular lens
Quantel	Ophthalmic ultrasound
ALBOMED	Artificial vitreous
Plasmapp	Micro plasma sterilizer

(4) New products (services) to be developed by the Group

①Promotion of medical service cooperation (equipment collaboration and technology transfer training).

②Expansion of the scope of application in cooperating medical departments at medical institutions.

③Expansion of the cooperation with chain pharmacy channels.

④Development of irradiation business.

⑤Development of elderly care business.

⑥Investment in the veterinary care business.

(II) Industry overview

1. The Company

The Company is an investment holding company. Its subsidiaries are primarily engaged in medical equipment distribution, leasing, and servicing, as well as the sales of medicines. Through the holding platform, the Company combines professionals and technical services in various medical fields, and integrates logistics management operations to reduce operating costs. As a result, the Company continues to lead the industry, aiming to become a leader in the medical service business internationally.

2. The Group

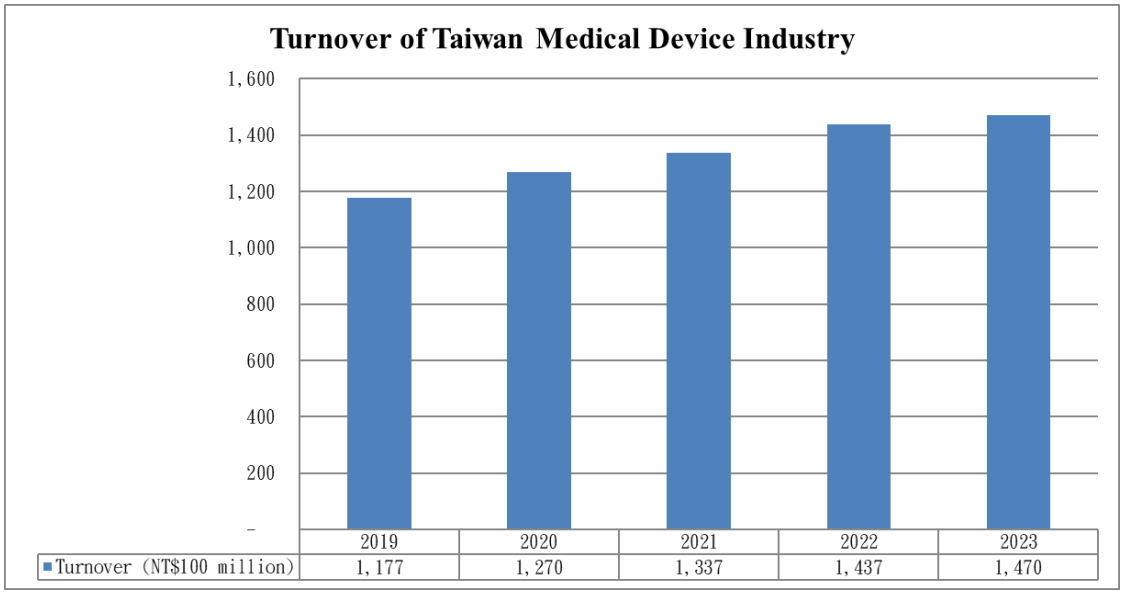
(1) Current status and development of industry

① Medical device industry

A research report by BMI Research pointed out that the global medical device market was US$513.74 billion in 2023, an increase of 7.3% from 2022. The market is expected to grow to US$617.528 billion in 2026, with a CAGR of approximately 6.08% from 2023 to 2026. In terms of region, the overall top three markets consist of the Americas (52.4%), Western Europe (23.7%), and the Asia Pacific (18.3%).

In terms of Taiwan's medical equipment and healthcare industry, according to the "Medical Equipment Classification" announced by the Ministry of Health and Welfare, medical equipment is divided into medical equipment for diagnosis and monitoring, medical equipment for surgery and treatment, patient aid equipment and prosthesis, equipment for in vitro diagnosis, and other medical equipment apart from items in the above categories.

The Group focuses on the sale and collaboration of medical equipment for surgery and treatment, as well as medical imaging equipment for diagnosis and monitoring. These products are predominantly high-end medical instruments imported from overseas. Given the importance of treatment safety and diagnostic accuracy, brand reputation is a key consideration. Due to the high technological barriers to entry, manufacturing is highly concentrated, resulting in an oligopolistic market dominated by a few manufacturers. Product distribution requires a large amount of working capital, and the medical equipment license application is time-consuming. Regardless of whether engaged in production or distribution, the barriers to market entry are quite high. However, once a product is successfully introduced into the market, its potential profits are also higher than those of other industries due to the protection of patents and certifications and the long product life cycle.



Source: 2024 Biotechnology Industry in Taiwan

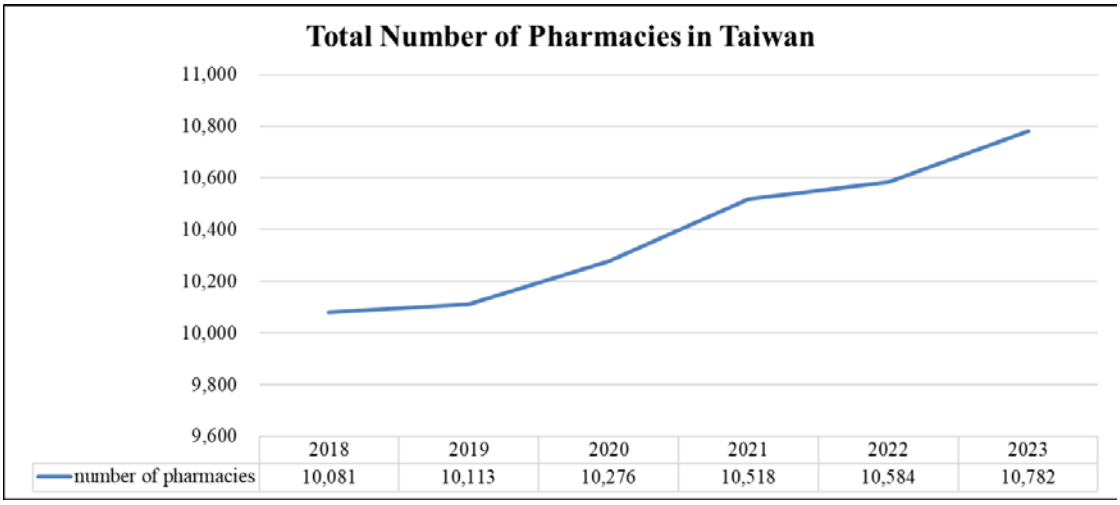
The turnover of Taiwan medical device industry in 2023 was NT$147 billion (as shown in the chart above), an increase of 2.3% from 2022, and the import value of the entire medical equipment industry amounted to NT$102.1 billion in 2023, an increase of 4.8% from 2022. The top category of imported products is “Other articles of heading No. 9018”, which are instruments and devices used by departments of internal medicine, surgery, dentistry, and veterinary medicine, accounting for 18.3% of total imports. The category consists of high-unit-price advanced medical products manufactured by leading brands from advanced countries. These products, which are also key products distributed by the Group, include computed tomography scanners, magnetic resonance imaging scanners, and high-energy particle therapy equipment. Since Taiwan is currently unable to produce or sell such items on its own, not much change in imported products is expected unless there is a significant change in the structure of Taiwan’s medical equipment industry.

Although the size of the Taiwan market is not as large as that of Europe and the United States, the domestic market demand and per capita medical supplies consumption are increasing year by year due to the aging population structure and the expectation of the public in medical care quality. In particular, with the aging population and the increasing demand for medical care driven by the increase in chronic diseases, under the healthcare system, the demand for overall medical resources is significant. The public’s demand for medical quality and services has increased, and with the growing demand for self-funded plastic surgery and ophthalmology, the demand for imported high-end novel medical supplies is also quite high. With the growth of domestic demand, it is expected that the growth of imported medical supplies will continue to grow in the future.

② Pharmacy industry

According to Grand View Research, the global pharmacy market size was around US$1.26 trillion in 2023 and is expected to grow at a CAGR of 7.28% from 2024 to 2030. The market growth is majorly due to changes in lifestyle, a rapidly aging population, and the growing prevalence of chronic diseases. The growing demand for prescription medications is also driving the growth of the pharmacy market. Moreover, advancements in technology have prompted more pharmacies to adopt cutting-edge digitalization programs. Leveraging digitalization and artificial intelligence automation, personalized retail experiences and loyalty programs are created, further contributing to the global pharmacy market growth.

In Taiwan, 2023 witnessed a record high for pharmacy revenues, reaching NT$176.2 billion. The total number of pharmacies nationwide (as shown in the chart below) grew from 10,081 in 2018 to 10,782 in 2023, averaging 140 new pharmacies annually and nearly matching the combined 2023 store count of Taiwan's two leading convenience store chains, 7-Eleven and FamilyMart, which totaled 11,093 stores. Pharmacies have established a strong presence in local communities and neighborhoods, competing fiercely with one another and frequently reshaping market dynamics. As the industry undergoes an intensely transformative phase, pharmacies are advancing into increasingly diverse developments. Emerging trends, such as declining birth rates and a growing aging population, are driving community pharmacies to expand into sectors like maternal, infant, and healthcare services, presenting new opportunities in these multifaceted industries.



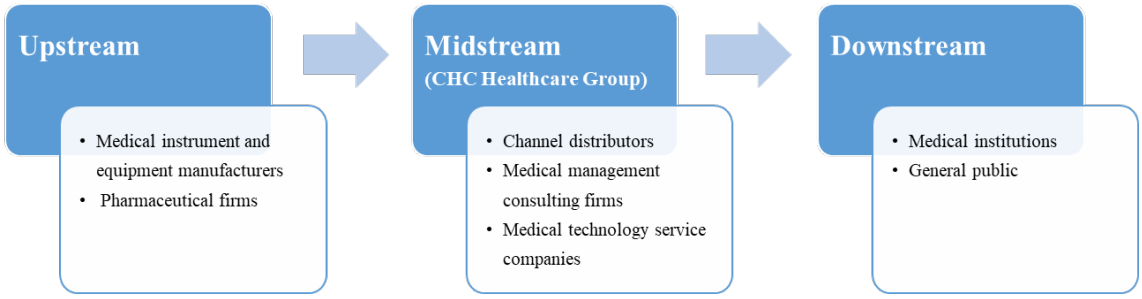
Source: Ministry of Finance, R.O.C. / ĀnkěCare

Despite the declining number of newborns in Taiwan, the market demand is not decreasing. According to Consumer Panels of Kantar, the unit price of diapers for babies and toddlers has grown by approximately 6%, indicating that parents remain willing to pay for products despite rising prices. This trend is driving the maternal and infant market in Taiwan toward more refined development and highlights the increasingly important role medical channels play in the sale of maternal and infant products.

Pharmacy channels, in particular, have an opportunity to provide consumers with a sense of security through their professional knowledge.

Additionally, with advancements in medical technology and an increasing average lifespan, Taiwan is set to officially enter a super-aged society in 2025. As the demand for health, quality of life, and convenience among older adults continues to grow, community pharmacies have begun offering services such as chronic disease management, medication consultation, and home delivery of medications. Furthermore, by integrating government resources, pharmacies are establishing long-term care facilities to admit and assign individuals, evolving into community-based healthcare hubs and realizing the goal of enabling older adults to age in place within their local communities.

(2) Correlation between upstream, midstream, and downstream



In the medical equipment and pharmaceutical market industry chain, midstream distributors, medical management consulting firms, and medical technology service companies play a crucial role in addressing the limited accessibility of marketing networks and regional services faced by upstream medical instrument and equipment manufacturers, and pharmaceutical firms. This enables upstream companies to focus on research, development, and the manufacture of medical devices, equipment, and medicines. Additionally, channel distributors, with their comprehensive distribution networks, can establish cost-effective marketing channels, reduce marketing expenses, and assist upstream providers in distributing products more efficiently. Through various business models, they enable upstream products to quickly enter the market and help increase their market share.

The Group, with its established business models, has successfully engaged channel distributors, medical management consulting firms, and medical technology service companies, enabling it to promptly supply medical equipment and technologies required by downstream medical institutions while reducing associated costs and business risks. For the general public, the Group contributes to improving convenience and providing a sense of security when purchasing essential medicines and health supplements. In general, midstream channel distributors integrate the demands of downstream medical institutions to procure from upstream providers. By adopting flexible inventory management and diversified brand distribution, they supply products

based on customer demand. Through the division of labor of the upstream, midstream, and downstream businesses, the operational efficiency of the entire medical equipment industry is effectively improved.

(3) Various product development trends

① Medical instrument and equipment technology development trend

A. Electronic digitization of equipment: The combination of medical device technology and electronic information, bio-engineering precision manufacturing, new materials, and other technologies into emerging high-tech medical device applications, and the need to integrate with other medical devices in medical workplaces through network transmission is growing and becoming the main trend in the development of the medical equipment industry.

B. Minimally invasive medical surgical equipment: Medical devices have been evolving from traumatic (invasive) surgery to minimally invasive surgical equipment or other new technologies, and this trend has been reflected in devices used for cancer treatment, neurosurgery, and ophthalmic presbyopic laser correction surgery. Due to the advance in technology, much conventional inpatient surgery may eventually be replaced by outpatient therapeutic methods.

C. Innovative medical equipment with revolutionary development potential: The medical industry has developed along with the rapid development of technologies, such as MR-Linac, compact proton therapy systems, MRI hybrid operating suites, hybrid assistive limb, and Excimer Lasers. These devices are different from the framework of traditional diagnosis and treatment. The production of equipment requires more advanced technology and future development is expected.

D. Medical equipment with artificial intelligence functionality: More and more medical devices with artificial intelligence (AI) functions have been approved and introduced in recent years. Medical devices with AI functions can receive large amounts of data, and automatically analyze and assess such data, while providing service, which can effectively assist in medical decision-making, optimize service processes, and enhance the relationship between medical personnel and patients.

② Medical equipment collaboration and medical management services

The demand for large-scale medical device and equipment in Taiwan has increased year by year, and the acceptance of equipment collaboration has been increasing. The medical collaboration products provided by medical equipment dealers have become more extensive, and the scale of operations has also expanded. In addition to the medical device and equipment collaboration service provided, the Group in response to customer needs, such as site planning, construction, business consulting, education and training, repair and maintenance, upgrade services, etc., has further developed a full range of integrated services with increasingly diversified and comprehensive services provided.

While stabilizing the Taiwanese market, the Group will also export its proud

medical management services to China and Southeast Asia. The services will range from the most basic medical device and equipment collaboration and business consulting to the management service of individual department and even the entire hospital. The initial target customer is mainly based on local large-scale medical institutions, and the Group expects to penetrate overseas markets by taking advantage of its own soft power. The medical management service not only provides all the medical equipment required by each department of the medical institution in order to eliminate the problem of integration efficiency on different systems, but also supports the education and training of equipment in various medical institutions at any time, providing professional skills or the planning of the medical staff training courses to deepen the dependence of the customer.

③ Pharmacy industry

The number of pharmacies in Taiwan continues to rise. According to the Ministry of Finance, R.O.C., there were more than 10,782 pharmacies nationwide in 2023, with total sales amounting to NT$176.2 billion. This significant number has led to increasingly intense competition in the market. Chain pharmacy brands are proactively pursuing mergers to rapidly expand their networks, moving toward larger-scale, chain-based, and corporate group operations. Their goal is to enhance operational efficiency through strategies such as scaling up procurement and logistics, systematizing management, and sharing resources.

A report published by KPMG Taiwan at the end of 2024 revealed that chain pharmacies in Taiwan account for approximately 20% of the total, significantly lower than the 55–65% seen in Japan, Europe, and North America. This highlights that while the total number of pharmacies in Taiwan is nearly equivalent to the combined number of the two leading convenience store chains, 7-Eleven and FamilyMart, the proportion of chain pharmacies remains relatively low. It is expected that chain pharmacy brands in Taiwan will continue to grow in both the number of channels and sales through ongoing mergers and acquisitions.

(4) Competitions

①Medical equipment distribution

The medical products distributed by the Group are mostly manufactured by renowned large manufacturers in Europe and the United States, and are the leading brands in the world. In addition to the professional R&D team and the clinical test reports and academic papers of renowned foreign medical centers, the manufacturers have obtained EU CE certification, US FDA license and TFDA license from the Ministry of Health and Welfare with the relevant supporting documents made available. At present, competitors' products in the market are mostly limited to a few non-

mainstream models, which are difficult to obtain customer recognition. Also, the competitor's brands are facing the dilemma of not having new functional models from the foreign manufacturers. Therefore, they are unable to compete against the leading brands with R&D capabilities that are distributed by the Group.

②Medical equipment collaboration and medical management services

The general leasing companies in the industry are mostly with financial backgrounds. The main operations are loaning funds, and the leasing projects are for factory equipment, aviation equipment, and general vehicles, etc. Currently, there are renowned large-scale leasing companies in the market, including Chailease, Hotai, and ORIX, but they are not specialized in medical equipment rental, and thus lack of professional integration services. The Group provides professional services to meet the needs of hospitals and clinics by not only providing medical equipment but also offering technical support from our technical team which is certified by the original manufacturers. The Group also provides the finest care and maintenance services, which ensure that the medical equipment provided to customers operates accurately. Furthermore, the Group has a stable financial situation and excellent long-term relationships with correspondent banks, which will ensure that it can provide customers with suitable collaboration arrangements.

③Pharmacy industry

A report published by KPMG Taiwan at the end of 2024 categorizes pharmacies into four types: Category 1: individual pharmacies. Over 80% of traditional pharmacies in Taiwan fall under this category. However, due to their limited resources, weaker price negotiation capabilities, and restricted inventory capacity, these pharmacies have been in decline in recent years. Category 2: chain drugstores. These stores primarily focus on products such as cosmetics, skincare, and bath items. Their revenue from medicines is relatively low, and they are perceived as having less medical professionalism and trust (compared to other categories). Categories 3 and 4: chain pharmacies. Both of these categories feature scaled operations, strong price negotiation capabilities, comprehensive training programs for pharmacists, and robust channel management policies. Based on their characteristics, they are able to offer wholesome health management services, including medicinal products, medical supplies, health supplements, and household goods. The key distinction between the two is their store strategy—whether they adopt a standardized or differentiated approach. In summary, compared to individual pharmacies that focus on localized services, chain pharmacies stand out for their ability to develop diversified business models that cater to various market demands. They are also more competitive due to having firmly established their

niche in resource integration and digital transformation.

(III)Overview of technologies and R&D (R&D expenses invested and technologies or products successfully developed in the past year and up to the date of report)

1. The Company

The Company is an investment holding company and therefore is not involved in technology or R&D.

2. The Group

The Group is not in the manufacturing industry and currently does not have a dedicated R&D department, and there were no R&D expenses incurred in 2024.

(IV) Long-term and Short-term business development plan

1. The Company

The Company is an investment holding company, its subsidiaries mainly engage in the distribution, repair and maintenance, and lease of the equipment for radiation oncology, neurology, medical imaging, ophthalmology, and surgery/surgical service, and the sale of related parts, consumables, medicines, and health supplements. Long-term and short-term business development plans therefore reflect the Group as a whole. Please refer to the following.

2. The Group

(1) Short-term business development plan

①The Group continues to introduce the latest medical equipment and technologies, and seeks to become the distributor of medical products needed by other medical specialties, in order to develop diversified sales business and increase its market share.

②The Group is continuously training its professional technical team and expanding its medical management services at home and abroad, and by providing more timely and sounder services to upgrade medical service quality, aims to become the best choice for customers interested in cooperation in medical areas, while generating long-term stable revenue for the Group.

③The Group is relying on the integration of resources to accelerate expansion of its chain pharmacy channel, and is employing its medical industry channel experience to enhance the size and level of its physical and online pharmacy channel.

④The Group has invested in the irradiation business, focusing on safe, efficient, and residue-free solutions. In addition, it provides irradiation services, including photon and electron beam technologies, to meet the sterilization needs of domestic industries.

(2) Long-term business development plan

①The Group is expanding its business operations into Asia-Pacific medical markets, integrating upstream and downstream medical resources, marketing the most complete product lines, and continuously improving its high-value-added medical technologies and services, so as to lay the foundation for its medical services leadership in the Asia-Pacific region.

②Externally, the Group is continuously introducing highly competitive new products to expand its service channels and increase strategic partners, and thereby achieve greater economy of scale;
internally, the Group is focusing on resource integration as a means of improving business performance and staying ahead of the rest of the industry.

③The Group is promoting the application scope of irradiation technology, and gradually increasing equipment load to meet the market demand of food, livelihood, medical, aerospace, and electronic industries, and securing our position as a pioneer in domestic sustainable irradiation technology services.

④The Group is developing its long-term care business, which includes elderly fitness, daytime care, elderly-friendly residential housing, and residential institutions, with a focus on preventive medicine and continuous care, reduction in the time spent by the elderly in bed, and helping seniors enjoy healthy, independent, and happy lives.

II. Market and Sales Overview

(I) The Company

N/A

(II) The Group

1. Market Analysis

(1) Sales (Provision) regions of main products (services)

Units: NT$ thousand; %

Sales region	2023		2024	
	Amount	Ratio	Amount	Ratio
Taiwan	3,825,256	98.66	3,523,648	97.86
China	43,817	1.13	64,637	1.80
Others	8,064	0.21	12,289	0.34
Total	3,877,137	100.00	3,600,574	100.00

(2) Market share

The main products distributed by the Group and their market share in Taiwan are as follows:

Product Items	Distributed brands	Market share
Radiation oncology equipment	Elekta and other	≥ 55%
Intracavitary brachytherapy systems	Elekta Nucletron	≥ 80%
Water phantom radiation quality measurement certification system	PTW	≥ 70%
Stereotactic radiosurgery system	Elekta Gamma Knife	≥ 60%
Surgical microscope – otolaryngology	Leica	≥ 60%
Imported brand multifunctional surgical bed	Baxter	≥ 20%

Product Items	Distributed brands	Market share
Surgical microscope – ophthalmology	Leica	≥ 40%
Excimer laser system	BAUSCH+LOMB	≥ 30%
Multi-focal/ multi-focal astigmatism Intraocular Lenses—self-paid	BVI	≥ 20%

(3) Overview of supply and demand and projected growth

Taiwan had a population of 23.42 million as of the end of 2023, with an average life expectancy of 80.23 years, including 76.94 years for men and 83.74 years for women. Compared to the global average life expectancy in 2020, as reported by the United Nations, the average life expectancy in Taiwan exceeds the global average by 7.0 years for men and 9.0 years for women. Taiwan officially became an "aged society" in 2018 (the proportion of people aged 65 and older exceeded 14%). Factors such as a lower birth rate, a shrinking working population, and negative population growth are indirectly accelerating demographic aging. Taiwan is expected to become a "super-aged society" by 2025 with the elderly population exceeding 20%. As the average life expectancy increases, the elderly population increases year by year, the rate of chronic diseases gradually increases, and demand for medical resources also steadily rises.

①Medical equipment distribution, collaboration, and medical management services

A. Radiation oncology specialist and neuroscience specialist

According to the data of the Ministry of Health and Welfare, a total of 205,575 persons died in 2023, of whom 53,126 persons died from malignant tumors, and accounted for nearly 25% of the total deceased. Malignant tumors have thus continued to be in first place among the top ten causes of death in Taiwan. This indicates that the treatment of malignant tumors has become one of the most serious medical challenges in Taiwan. According to the statistics up to the end of 2023, there was a total of 476 hospitals in Taiwan, among which 100 hospitals have radiation oncology department setup, but there are 146 hospitals with more than 300 beds in service. Such hospitals are large enough to open a radiation oncology department to treat more patients. All of the aforementioned phenomena show that there is still room for growth in the demand for cancer radiation equipment in Taiwan.

B. Diagnostic imaging specialist

Most medical imaging devices, including MRI machines and computer tomography (CT) machines, are very costly and have a great impact on diagnostic decision-making. As a consequence, hospitals tend to chiefly consider brand names when making purchasing decisions. Due to medical imaging devices having an extremely high technological threshold, Taiwan largely depends on imports for the medical imaging equipment it needs. According to the 2024 Biotechnology Industry in Taiwan, of Taiwan's top ten medical device imports in 2023, "Other articles of heading No. 9018" ranked first with an import amount reaching NT$18.719 billion

in 2023, up 15% compared to the previous year. The category includes medical imaging devices such as computed tomography scanners and magnetic resonance tomography scanners. With rising life expectancy and continued demographic aging in the future, a growing incidence of cardiovascular disease, rehabilitation, and orthopedic problems can be expected. This trend will continue to drive the growth of the medical imaging device market.

C. Ophthalmology

As of the end of 2023, there were approximately 4.3 million people in Taiwan over the age of 65, and these persons accounted for 18.34% of the total population. As a result, Taiwan has become an "aged society." With the growing elderly population and rising average life expectancy, the elderly are seeking a higher quality of life, which has increased demand for treatment of various eye diseases.

Further, the 3C products in the modern world, such as computers, mobile phones, and tablets have become indispensable tools to modern people. In the past, the ultraviolet rays of the sun are the only light hazard that is damaging to the human eyes, but now the light hazard from the use of 3C products indoors is also damaging to human eyes. The long-term direct view of the bright screen with the blue light from the 3C products causes eye diseases, such as cataracts and macular degeneration, not only in the elderly but also in younger generation. This has led to a continuous increase in demand for ophthalmology surgical equipment and consumables.

② Pharmacy industry

Between 2013 and 2023, the size of Taiwan's retail beauty pharmacy industry grew from NT$117.86 billion to NT$230.5 billion, reflecting an impressive growth of 95.6%. Similarly, sales in the individual pharmacy category increased from NT$7.195 million to NT$13.023 million, further highlighting the industry's upward trend. In response to Taiwan's declining birthrate and aging population, pharmacies have been transforming their business models in recent years. They have shifted from a focus on medicine consultation and sales to a more diversified model, expanding their product lines and services to cover health management, medical supplies, assistive devices, maternal and infant products, and cosmeceuticals.

Amidst the declining birthrate trend, parents and senior family members are increasingly willing to spend generously to provide the best for newborns. When purchasing maternal and infant products, many parents prioritize the safety and value of the products over their price. In this context, pharmacists in pharmacies can serve as trusted advisors for parents, offering professional guidance as they browse and purchase maternal and infant products, elevating the overall consumer experience in physical channels. Moreover, Taiwan is set to officially enter a super-aged society in 2025, with individuals aged 65 and above comprising more than 20% of the population — meaning that, on average, one in every five people will be a senior adult aged 65 and above. Furthermore, in all 22 counties and cities across the nation, the elderly population

exceeds 14%, making every county/city qualify as an “aged” county/city. This phenomenon, however, presents a business opportunity of longevity for the pharmacy industry to tap into.

In response to the qualitative changes and transformations, the pharmacy industry starts to provide products and services based on chain-oriented, mixed, and diversified business strategies. The competition within this industry has already entered an era of capitalization, making it imperative for chain pharmacies to prioritize sustainable development through resource partnerships, mergers, innovation, and sound operational strategies. Currently, the number of chain pharmacies in Taiwan remains relatively low. However, with companies actively pursuing expansion, it is expected that the share of chain pharmacies will grow from the current 20% to 50% or more, comparable to levels seen in Europe, North America, and Japan.

(4) Competitive niche

①A professional technical team

The high-end medical equipment distributed by the Group features precision design, and requires sophisticated technology throughout installation, upgrading, maintenance, and repair. The Group's technical team has been trained by the manufacturers, so the team is familiar with the mechanical structure and has sufficient and practical experience. The medical institutions are willing to cooperate continuously and the manufacturers are worry-free and rely on the Company for business promotion and market development with distribution rights secured soundly.

②The Group possesses professional medical experience, and maintains stable collaborative relationships with hospitals and clinics

The Group has been in the medical equipment industry for more than 45 years, and has differentiated itself from its competitors through its flexible business model. With extensive experience in cooperation with hospitals, as well as the provision of repair, maintenance and upgrading services, the Group has strengthened customer reliance, and has thus been able to establish deeper and more stable relationships with medical institutions.

③Comprehensive radiation oncology, neuroscience, medical imaging, and ophthalmology product lines and an ample marketing staff system

The Group distributes the medical equipment that is manufactured by European and American manufacturers, including product lines of radiation oncology, neuroscience, diagnostic imaging, and ophthalmology. There are sufficient products for selection. The Group continues to import the latest medical equipment for the selection of medical institutions. The Group has an experienced business and technical team to market the products to various medical institutions. The Group after the installation of equipment assigns professional technicians to conduct training courses for medical institutions and provide comprehensive services to medical institutions.

④Channel value highly recognized by foreign manufacturers

With over 45 years of experience in medical device and equipment industry, the Group has established excellent name recognition in the industry. Apart from the fact that foreign suppliers have actively negotiated distribution with the Group in view of the Group's professional service image, the Group has also selected suitable products from major brands for promotion based on customer needs and market trends.

In terms of channel value highly recognized by the suppliers, the Group has considerable initiative and relative bargaining power, which can help the Group gain favorable conditions for the company and increase the distributed brands with the professional marketing ability and complete distribution network. It indicates that the Group has strong distribution capabilities and successfully created the value of professional marketing channels for medical devices.

(5) Advantages and disadvantages of developing prospects, and countermeasures

①Advantageous factors

A. The Group's complete and diversified brands distribution

The Group distributes a full range of product lines, and distributes radiation oncology equipment brands including Elekta, PTW, Ashland, C-RAD, IBA, and Klarity Medical, etc. Brands of neuroscience equipment distributed by the Group are Elekta, MEGIN, Leica, Baxter, IMRIS, SONY, CROWNJUN, CASCINATION, CYBERDYNE, MEDICAPTURE and MICROTEK, etc. Distributed medical imaging equipment brands: Swissray, etc. Distributed ophthalmology equipment brands: BAUSCH+LOMB, Ellex, Leica, BVI, Quantel, ALBOMED and Plasmapp, etc. VUNO's artificial intelligence (AI) medical solutions as well as the medical lead glass made by Neg are also distributed by the Group. These are all internationally renowned brands with high popularity and market share, which have continued R&D investment to develop new products, new functions and new technologies to initiate the new market demands and maintain competitive edges.

B. A professional technical service department

The Group's technical service department has dozens of technical engineers, medical physicists, and medical radiation professionals ready to help customers quickly and precisely create medical facilities. From the medical site planning, design and construction, to the medical equipment installation and testing, departmental management and consulting services, medical technician training, and all the way through equipment maintenance and subsequent upgrade services, the job covers one-stop full-customization medical management services, allowing customers to fully grasp market demands and ensure profitability and stable market shares.

C. Sound financial structure

The Group has a sound financial structure and has been engaged in the medical equipment market for over 45 years. The Group also has a highly effective management team, professional stability, excellent long-term collaborative

relationships with banks, and uses funds with prudence.

D.Equipment and medical service establishment

With the rapid development of technologies, new medical equipment is constantly on the scene, and the demand for new ones is also on the rise. However, most of the new examination and treatment equipment is costly and, as a result, the market for cooperation in medical equipment presents growth potential. Under a leasing program, not only can the cost of medical institutions be reduced, but also the equipment can be customized based on particular needs so that the equipment can be well integrated to achieve optimal utilization. The Group also deepens the development of equipment collaboration to transform it into the comprehensive medical management services, and sets up service locations in Taiwan, China and Indonesia, in order to have the internal technical team provide real-time technical support from installation and maintenance services to equipment upgrading. The leasing program can also be combined with comprehensive services including departmental planning and construction, management consultation and medical technician training. The soft power of equipment and medical technology collaboration provided by the Group is deeply favored by medical institutions, making suppliers' long-term collaboration with us strongly desirable, as well as more stable and comprehensive partnership with upstream and downstream dealers.

②Unfavorable factors and countermeasures

A.Foreign medical equipment manufacturer distribution contract is the main source of products

At present, domestic high-end or large-scale medical equipment is still mainly imported from Europe and the United States. Although the Group and foreign medical equipment manufacturers have signed equipment distribution contracts, however, if there is a change in the distribution rights subsequently, it will affect the Company's operations. Countermeasures are as follows:

(A)Win the affirmation of foreign medical equipment manufacturers with the continuous efforts of creating excellent sales results, and train professional technical team to install machines, replace parts, and perform repair and maintenance services subsequently. Also, take advantage of the marketing channels to help expand consumer market demand in order to obtain the affirmation of foreign medical equipment manufacturers, improve the dependency on the Group, establish stable cooperative relationship, result in an irreplaceable status, so that the distribution rights will not be replaced arbitrarily.

(B)Obtain the medical equipment certificate issued by the Ministry of Health and Welfare: The medical equipment to be imported into Taiwan must be inspected and registered according to the relevant regulations of the Ministry of Health and Welfare. The documents to be inspected are cumbersome and time-consuming, and must be handled by personnel familiar with professional requirements. The

equipment registration certificate should be owned by the applicants so the foreign manufacturers cannot arbitrarily change the distribution rights and influence the import rights.

(C) Cooperate with foreign medical equipment manufacturers to arrange academic courses. In addition to regularly inviting foreign professional doctors or technical engineers to give lectures or courses in Taiwan, occasionally hold seminars in response to academic research or medical technology updates, sign contracts with large medical centers to conduct clinical research, and establish professional teaching centers so foreign manufacturers will have to rely on the Group to assist on the education promotion and regional markets development and to establish a partnership.

B. National Health Insurance adopts a total payment system to squeeze the profit of medical institutions

The income of various medical institutions is unstable, which has an impact on domestic medical-related industries. As a result, medical institutions have adopted a conservative attitude in preparing budget for the procurement of large-scale medical electronic equipment. Since there is a limit on the purchase amount, the Group strives to reach a balance between the selling price of the manufacturers and the buying price of the customers in order to generate profits. Countermeasures are as follows:

(A) Based on the Group's medical integration and comprehensive professional experience to analyze and assess costs for customers, and apply the innovative technology advantages to make comprehensive construction planning and arrangements. Also, provide a cooperation of medical equipment and technology to help customers shorten the learning curve and improve or maintain products and service price reasonably.

(B) Reduce the proportion of products paid by National Health Insurance. Introduce self-funded health care related items, such as MRI-Linac, compact proton therapy systems, and high-end intraocular lens, etc.

(C) The Group continues to expand its business scope, developing overseas markets, and increasing and diversifying business entities in order to reinforce corporate sustainability.

C. Difficulty in engineer recruitment

Because electronic equipment specialists are needed for the installation and maintenance of medical equipment, the Group takes the graduation from an electronic engineering department of a university as a basic qualification when recruiting engineers. However, the current reality is that a majority of university graduates with electronic engineering degrees prefer to work in the electronics

industry, which makes it difficult for the Group to recruit electronic engineering talent. The Group will work on attracting more professional talents with the incentives of a well-established labor-management communication platform of a listed company, a perfect welfare system, a reasonable salary policy, and diversified talent training channels.

D. Pharmacists in short supply

According to the Federation of Taiwan Pharmacists Associations, the number of pharmacists in practice in Taiwan has now exceeded 30,000, with more than half working in community pharmacies and clinics. However, in the post-COVID-19 era, coupled with the impacts of an aging population, the number of pharmacies nationwide continues to grow. This expansion, alongside the increasing workforce demands of chain brands, has led to a shortage of pharmacists as competition for talent intensifies. The Group has been actively cultivating talent for the medical industry. By partnering with universities and colleges through medical industry-academia alliances and establishing internship pharmacies, the Group provides students with opportunities to apply their knowledge to hands-on practices before entering the workforce and helps build a talent pool for the medical industry.

2. Key applications and production processes of main products

(1) Key applications of main products

Product name	Intended use
Radiation oncology digital linear accelerator	Linear accelerator produces high-energy radiation for treatment by accelerating high-energy electrons in a vacuum linear accelerating tube, causing electrons to strike the tungsten target, releasing energy to produce high-energy (million volts) therapeutic radiation in order to destroy cancer (tumor) cells. Also, in terms of equipment technology, the linear accelerator used to perform 3D spatial conformal radiotherapy and intensity-modulated radiotherapy. These new radiotherapy technologies aim to increase the therapeutic dose in order to increase tumor control rates. The current popular models on the market can perform the latest image-guided treatments with integrating accelerators, X-ray sources, and instant electronic verification imaging systems. The doctor before operating on the patient will use the X-ray to confirm the tumor position. If necessary, the treatment position can be adjusted, which can effectively prevent the error caused by the patient's posture, increase the treatment accuracy, and reduce the side effects of the treatment.
MRI linear accelerator	The latest model introduced by Elekta combined with MRI and linear accelerator and the real-time nuclear magnetic resonance imaging to locate the patient's treatment position, and accurately identify the location of the tumor by the unique precision of the magnetic resonance imaging to improve treatment accuracy.
Proton therapy system	Proton therapy system is high-end radiotherapy equipment. Its physical

Product name	Intended use
	characteristics are that when the proton beam penetrates human tissue, its energy will go up with distance and go down at the end of the range (i.e., where the tumor is located) with Bragg peak generated to give high-dose radiation and kill cancer cells without damaging healthy tissues. Because proton therapy has spread-out Bragg peak (SOBP) characteristics, in addition to reducing the risk of damage to normal tissues during the treatment, the side effects of radiotherapy are minimized.
Computer treatment planning system	Before radiotherapy, use the device that inputs the computed tomography image of the patient, using a high-performance and high-computation computer, to plan the radiation angle, time, and dose of the radiotherapy, and also to evaluate the relative position of other important organs and their radiation dose.
Intracavitary brachytherapy device	Brachytherapy is to approach the lesion tissues with a sealed Ir-192 radiation source or placed at the therapy target, including interstitial implantation and intracavitary treatment, to achieve the desired radiation over short distances.
Radiotherapy/radiological diagnostic quality confirmation equipment	It refers to the radiological measurement tool and equipment, such as linear accelerator. It is used as a qualitative characteristic adjustment and calibration measurement for periodic radiation equipment in order to ensure radiation exposure quality.
Leksell gamma knife – stereotactic radiosurgery system	This is a high precision 3D spatial stereotactic head radiosurgery device and is used to perform irradiation on tiny intracranial tumors or vascular lesions. Also, more than one hundred independent beams are applied to irradiate on one single target during the treatment.
Magnetoencephalography (MEG) system	Magnetoencephalography (MEG) equipment is used to examine changes in the brain's magnetic field change during neural activity. MEG records can be used to investigate the individual functions of the brain's sensory cortex, the functional interactions between specific brain regions, and study complex functions such as attention, language, and cognition. It can also be used to explore the resilience and adaptability of specific brain regions, assess specific brain functional regions before and after surgery, and determine the location of epileptic lesions.
Surgical microscope - neuroscience	Surgical microscope are specifically intended for use in the operating room, and provide an enlarged field of view during surgery. They allow physicians to accurately view blood vessels, soft tissues, nerves, and lymphatic vessel structures during surgery, and are necessary tools for organ transplant and tissue repair surgery.
Baxter operating room equipment	Baxter offers a series of state-of-the-art operating room equipment and services, including versatile operating tables, innovative exclusive operating room lighting technology, and surgical related consumables. Thanks to its intelligent product line, it can completely improve the workflow in the operating room and related clinical fields, offer optimal solutions to hospitals, and provide an efficient and safe surgical environment for medical staff.

Product name	Intended use
MRI hybrid surgical theatre	The sky track MRI of IMRIS is the only device in the world that can perform multi-functional imaging diagnosis on patients without moving patients. It can confirm the result of surgical treatment in the process. Also, it can greatly reduce the risk of infection caused by mobilizing patients and save time. If there is not a surgery scheduled, general routine angiography can be performed to greatly improve the utilization of equipment and to maximize the value of the equipment.
NUCLeUS	SONY's NUCLeUS can integrate images from different brands of medical equipment in the operating room, provide healthcare professionals with a single operating interface, and improve the efficiency of healthcare data management and workflow. This system can also share images to the hospital's intranet system and provide Live Surgery for a two-way interaction between the operating room and the conference room.
Surgical sutures	CROWNJUN's surgical sutures can greatly assist the suturing blood vessels. CROWNJUN has also successfully developed the world's finest microsurgical suture, which can be used to suture tiny blood vessels, lymphatic vessels and nerves in microsurgery, allowing tighter junctions between tissues or blood vessels. This suture can not only increase the surgical success rate, but also greatly enhance surgeons' surgical proficiency.
Stereotactic navigation system	This system is used for minimally invasive treatment of cancerous tumors in the liver, lungs, kidneys, pancreas and bones, and can provide clear images and navigation during ablation surgery. Its image fusion function makes treatment plans more precise, and provides quality control directly after ablation. It can reduce the number of local recurrences, and allows shorter postoperative hospital stays and faster recovery compared with conventional surgery.
Hybrid assistive limb	The HAL® (Hybrid assistive limb) developed by CYBERDYNE is the world's first semi-robotic limb, which can improve, support and enhance the wearer's physical functions, assist the disabled to move, and enable them to achieve greater mobility. It is also believed to promote motor learning in the brain. Many medical studies published abroad indicate that HAL® can assist functional regeneration in patients with spinal cord injuries, stroke, and other neuromuscular disorders.
Digital X-ray imaginary diagnostic systems	Digital X-ray is a technology employing digitized X-ray images. It can project X-ray images directly onto a digital sensor panel, instantly digitize the images, and then display real-time, high-resolution images on a computer screen. The resulting images will not be distorted by the development process. This is a basic medical equipment item needed by all medical institutions.
Excimer laser system	Excimer refractive myopia laser platforms provide a safer and faster treatment model. Combining two advanced technologies: static iris recognition and dynamic iris recognition, an excimer platform can be used to accurately cut corneal tissue and reduce the number of diopters

Product name	Intended use
	(in cases of myopia, hyperopia, astigmatism), so that patients can reduce or eliminate their dependence on glasses or contact lenses, or meet their professional or sport needs.
Femtosecond laser system	Femtosecond laser lens refraction surgery uses a laser light source that can generate femtosecond lasers, uses synchronous computer tomography and 3D real-time images to help ophthalmologists plan personalized crystal surgery procedures, compared to traditional cataract surgery, combined with femtosecond laser high-tech cataract pre-surgery, can improve the accuracy and predictability of vision correction.
Surgical microscope -ophthalmology	The Leica operating microscope designed for ophthalmic microsurgery has low illumination, high light transmittance, long depth of field, strong red reflection, and clear and undistorted view. Surgical microscope are used in cataract surgery, anterior chamber surgery, and cornea and glaucoma surgery.
Artificial intraocular lens	Intraocular Lenses is made of PMMA, silicone or acrylic to synthesize artificial lens with refractive properties according to the refractive characteristics of the lens in the human eye. The refractive focus function of the turbid lens helps the image projection to focus on the retina in order to restore the patient's vision.
Ophthalmic ultrasound	Ultrasound A-scan uses ultrasound to measure the axial length of the eye and the parameters obtained by measuring the distance between various parts of the eye to calculate the power of the intraocular lenses. Ultrasound B-scan uses ultrasound cross-sections to observe retina diseases, vitreous diseases, and choroidal diseases.
Artificial vitreous	It is applicable to the anterior and posterior segment of ophthalmology, including intracapsular/extracapsular cataract extraction, intraocular lens implantation, corneal transplantation, glaucoma filtering surgery and retinal reposition surgery, etc. It is used as a substitute for glass body in the two operations, namely Pars Plana Vitrectomy and retinal detachment surgery. Based on its characteristics of lubrication, viscoelasticity, transparency, and protection of corneal endothelial cells, this product helps reduce the interaction between corneal endothelial cells and tissues, maintain the depth of the anterior chamber of the eyeball and the visibility during surgery, and can be performed before implanting the Artificial Vitreous, by covering it with the lens of the inner eye and the surface of the tip of the surgical instrument to avoid possible trauma caused by the surgical instrument.
Micro plasma sterilizer	The principle of plasma sterilization is to use radio wave energy in a vacuum state to stimulate extremely activated gases, causing ions and molecules to collide with each other and generate free radicals, which destroy the metabolic function of microorganisms. The micro plasma sterilizer can be provided for low-temperature sterilization of ophthalmic, dental, and other precision surgical instruments. This sterilization method has no toxic residues and does not require waiting for cooling time,

Product name	Intended use
	which can greatly increase the sterilization turnover rate and extend the service life of instruments. Suitable for minimally invasive devices that are not resistant to heat or moisture.

(2) Production processes of main products

The Group is not in the manufacturing industry, so it is not applicable.

3. Supply status of main raw materials

The Group is not in the manufacturing industry, so it is not applicable.

4. List of major customers and suppliers

(1) The names of suppliers who have accounted for more than 10% of the Group's total purchase in any one of the last two years and the purchase amount and proportion; also, explain the reasons for the increase or decrease

Units: NT$ thousand

	2023				2024				Until Q1 2025			
Item	Name	Amount	As a percentage of total purchase (%)	Relationship with Issuer	Name	Amount	As a percentage of total purchase (%)	Relationship with Issuer	Name	Amount	Percentage of net purchase up to the last quarter of the year (%)	Relationship with Issuer
1	甲	596,677	32.15	None	甲	409,750	19.92	None	丙	84,178	15.69	None
2	丙	2,281	0.12	None	丙	2,632	0.13	None	甲	54,830	10.22	None
	Others	1,257,228	67.73		Others	1,644,639	79.95		Others	397,453	74.09	
	Net purchase amount	1,856,186	100.00		Net purchase amount	2,057,021	100.00		Net purchase amount	536,461	100.00	

Analysis of increase and decrease:

The Group's suppliers, who have accounted for more than 10% of the total purchases, are mainly for the suppliers of radiation oncology instruments and ophthalmology instruments. Supplier 丙 and 甲 are continuing to supply in response to market demand.

(2)The names of customers who have accounted for more than 10% of the Group’s total sales in any one of the last two years and the sales amount and proportion; also, explain the reasons for the increase or decrease

Units: NT$ thousand

	2023				2024				Until Q1 2025			
Item	Name	Amount	As a percentage of net sales (%)	Relationship with Issuer	Name	Amount	As a percentage of net sales (%)	Relationship with Issuer	Name	Amount	Percentage of net sales up to the last quarter of the year (%)	Relationship with Issuer
1	J	497,814	12.84	None	J	60,433	1.68	None	L	289,376	28.72	None
2	L	20,429	0.53	None	L	16,130	0.45	None	J	9,499	0.94	None
	Others	3,358,894	86.63		Others	3,524,011	97.87		Others	708,677	70.34	
	Net sales	3,877,137	100.00		Net sales	3,600,574	100.00		Net sales	1,007,552	100.00	

Analysis of increase and decrease:

The Group's sales revenue is mainly derived from radiation oncology instruments, which have relatively high selling price and longer service life, so demand is less likely to be concentrated in the same customer. Customer J accepted high-end radiation oncology equipment in 2023, which led to a substantial increase in related revenues. Customer L's adoption of high-end radiation oncology equipment in the first quarter of 2025 resulted in a significant increase in related revenues.

III. Human Resources

(I) The Company

Units: Number of People

Year		2023	2024	Until March 31 of the year
Number of employees	Administrator	15	15	15
	Marketing personnel (including sales and technical)	0	0	0
	General employees	41	40	42
	Total	56	55	57
Average age		41.4	42.7	42.7
Average years of service		8.6	9.2	9.1
Educational background (%)	Ph.D.	0.00	0.00	0.00
	Master's degree	19.64	16.36	15.79
	University/College	66.07	69.09	70.18
	Senior High School	14.29	14.55	14.03
	Below Senior High School	0.00	0.00	0.00

(II) The Group

Units: Number of People

Year		2023	2024	Until March 31 of the year
Number of employees	Administrator	48	63	127
	Marketing personnel (including sales and technical)	120	125	128
	General employees	106	217	328
	Total	274	405	583
Average age		38.3	38.0	35.4
Average years of service		7.4	6.4	5.4
Educational background (%)	Ph.D.	0.36	0.49	0.51
	Master's degree	14.60	11.60	10.12
	University/College	72.63	70.38	73.76
	Senior High School	11.68	17.04	15.44
	Below Senior High School	0.73	0.49	0.17

IV. Environmental Protection Expenditure

Losses sustained due to environmental protection (including compensation and violations of environmental protection laws found in environmental protection inspection results, specify the

date of the penalty, letter number, article violated, provision violated, details of the penalty) in the most recent year and up to the printing date of the annual report, and disclose current and future estimated amount and response measures; if it cannot be reasonably estimated, describe the facts that it cannot be reasonably estimate.

None.

V. Labor Relations

(I) Lists the Company's employee welfare policies, continuing education, training, retirement systems and implementation status, the agreement between employees and employer and employees' rights and interests

1. Employee benefits

The Company is committed to creating a worry-free work environment for employees, strives to improve various systems, and provides good and comprehensive welfare measures, so that every employee and their families can enjoy a comfortable and pleasant life, and appreciate the care and consideration of the Company.

(1) Salary system

The Company has recruited talents and motivated employees with a fair and competitive compensation system. The payroll structure is determined by linking the overall goals of the Group and the department with individual work results through the performance evaluation method developed by the Group. The Group's open and transparent promotion mechanisms provide greater responsibilities and better compensation and bonuses to employees with better performance, and help drive the development of the organization. The Company further provides equal rewards for the same work and equal promotion opportunities to men and women, and seeks to promote sustainable and inclusive economic growth.

Item	2023	2024
Percentage of supervisory positions filled by women	33.33%	41.27%
Percentage of female employees	45.25%	54.07%

In general, employees receive monthly salaries for 12 months annually, plus performance bonuses or year-end bonuses based on incentive programs. The performance / year-end bonuses issued to individual employees in 2024 were equivalent to 2.9 months of salary. In addition, compensations and stock dividends are also available, aimed for profits sharing as a feedback to the employee contributions to the Company.

① Year-end bonuses: According to the Employee Performance Evaluation Guidelines, the Company releases yearly bonuses based on the overall profitability at the end of the year.

② Distribution of employee compensation during year: Handled in accordance with Paragraph 1, Article 24-1 of the Articles of Incorporation: If there is an outstanding

balance after subtracting cumulative losses from the Company’s profits for

the year (pre-tax profit before subtracting remuneration to employees and directors), at least 0.05% shall be appropriated as employee remuneration. The Articles of Incorporation also stipulate that no less than 20% of the employee compensation shall be appropriated to entry-level employees. Distribution standards shall comply with the Group’s “Employee Remuneration Distribution Guidelines,” and this remuneration shall be distributed at the end of June each year.

③ Employee stock purchase, subscription for cash capital increase, and issuance of employee stock option certificates: Carried out based on overall operational needs, and related regulations are established for employees to follow.

④ Degree of salary adjustment during the year:

2023 average compensation adjustment	2024 average compensation adjustment	2025 average compensation adjustment
2.0%	1.0%	1.0%

(2)A comprehensive, considerate benefit system

①Insurance plan: The Company provides labor insurance and health insurance to each employee, so that they can be fully protected. In addition, the Company also plans a group insurance for employees starting from the date they report to duty, including life insurance, accident insurance, medical insurance and cancer insurance. If the employee is on a sabbatical leave due to a military service, major injury, or childbirth, he or she may continue to participate in the Company's group insurance, so that the protection can be continued.

②Three festivals gift money.

③Retirement system: According to the "Labor Standards Act," a sound pension system and retirement-related measures are enacted. According to the "Labor Pensions Act," an amount equivalent to 6% of the monthly salary is paid to the personal account with the Bureau of Labor Insurance, Ministry of Labor, and together with the Company's sound financial structure to provide solid pensions appropriation and payment.

④Health management: In addition to the fully subsidized health checkup for the new recruits, the Company regularly applies to the Bureau of Labor Insurance for occupational hazard inspections every year, covering general health checkups, special health checkups, etc., and handles annual health checkups for all employees once in every two years.

⑤Staff dormitory: Considering the needs of short-term travel of employees and the safety and convenience of long-distance commuting employees, the Company has staff dormitory available to provide a comfortable living environment for employees who are traveling or in training.

⑥Employee Welfare Committee: The "CHC Healthcare Group Employee Welfare

Committee" is established in accordance with the law to actively promote various employee welfare measures. Including funeral subsidies, medical subsidies, wedding subsidies, travel subsidies, birthday gifts, childbirth subsidies, continuing education subsidies, and cultural and recreational activities.

2. Continuing education and training

The Training and Professional Certificate Incentives Regulations was established to improve the quality of employees, enhance their work knowledge, and reserve technical and management talents in coordination with the Company's business development, seeking to effectively utilize human resources. This will encourage the Company's employees to pursue further education and obtain professional certificates to enhance their competitiveness.

(1) Training and education

①Pre-employment training: All new employees are counseled and oriented to understand the Company's organization, business overview, labor safety and health, and standard procedures.

②Internal training: Employees are given internal training to enhance their basic job competence and professional capability.

③External training: Depending on the employees' job needs and positions, the external training is given to enhance their professional skills and leadership capability.

④Overseas advanced study: To meet the future corporate development or job requirement, employees are recommended by their supervisors for going abroad to receive professional training.

(2) Application and issuance of incentives for various professional certificates

According to the standard reference certificate classification table, employees must submit the original certificate or transcript, the original registration fee receipt in the current year, and the certificate incentives application form to the Human Resources and General Affairs Department in February, May, August, and November each year. The registration fee for the certificate will be reimbursed based on the original receipt.

Level A (Difficult): The reward for each certificate is NT$10,000.

Level B (Moderate): The reward for each certificate is NT$5,000.

Level C (Basic): The reward for each certificate is NT$3,000.

(3) Employee continuing education and training

Each department of the Company regularly holds product or professional skills training every month to enhance the professional functions of employees in the work field. In accordance with the Company's Training and Professional Certificate Incentives Regulations, individual applications for external training are made for work-related courses.

In 2024, two large-scale thematic training programs were organized by outsourcing service providers. Managerial training courses were adjusted and replaced with advanced courses of broader applicability, allowing all employees to participate. This approach

aimed to enhance overall work efficiency and foster better team collaboration. Additionally, the arrangement encouraged interaction between managers and employees, strengthening team cohesion. Below is a summary of the courses conducted by the Human Resources & General Affairs Department in 2024:

Implementation of Thematic Training Programs in 2024				
Course	Number of Classes	Total Participants	Total Hours	Expenditure (NT$)
All employees - Proposal presentation skills	1	33	7	85,000
All employees - Precision presentation techniques	1	26	7	53,500
Total	2	59	14	138,500

Apart from continuing to offer product training classes chiefly intended to strengthen employees' working skills, the Company also conducts an annual training needs survey in Q4 of each year, and provides functional training, product training, special-topic talks, and various kinds of seminars in accordance with the annual education and training plans proposed by departmental managers. At the same time, all employees may use the self-learning channels provided by our online learning platform to improve their professional skills.

3. Retirement system and state of implementation

(1) With regard to work seniority before and after being subject to the Labor Standards Act, pensions shall be calculated according to the pension standards specified in Article 84-2 and Article 55 of the Labor Standards Act.

(2) When choosing to be subject to the pension plan as stipulated in the Labor Standards Act in accordance with the Labor Pension Act or reserving work seniority accumulated before applicability of the Labor Pension Act, pensions shall be paid according to the provisions of the preceding subparagraph.

(3) For employees who are subject to the pension plan stipulated in the "Labor Standards Act" and who are forced to retire in accordance with Subparagraph 2, Paragraph 1 of Article 35, if their mental disability or physical disability is caused by the execution of their duties, they are entitled to additional 20% of the pension according to the provisions of the preceding paragraph.

(4) For employees who are subject to the Labor Pension Act, the Company will deposit an amount equivalent to 6% of the employees' monthly salary into their personal pension accounts.

(5) Eligibility for retirement and application procedures are briefly described as follows~

① Employees may apply for retirement if they meet any one of the following conditions:

(1) Has worked for 15 years or more and reached the age of 55.

(2) Has worked for 25 years or more.

(3)Has worked for 10 years or more and reached the age of 60.

② The Company may not force employees to retire unless they meet any one of the following conditions:

(1) Those who reach the age of 65 or are approved through an employer-employee negotiation to postpone retirement upon reaching the age of 65.

(2) No longer able to work due to insanity or physical disability.

For employees engaged in high-risk roles, jobs requiring extraordinary physical strength, or duties involving other special conditions, the retirement age specified in Subparagraph 2 may be adjusted, provided the Company submits a request and receives approval from the central competent authority. However, the adjusted age shall not be less than 55 years.

③ The determination of retirement age shall be based on household registration records and shall be calculated from the date of birth.

④ How to calculate seniority: If an employee has any of the following circumstances, his/her seniority shall be counted together: (1) He/She obtained approval (2) He/She is still in the probationary period (3) He/She has been transferred from the Company to a subsidiary directly or indirectly 100% owned by the Company and is formally employed by the subsidiary. The employee's years of service at the Company and the subsidiary he/she was transferred to may be combined.

⑤ Application for retirement must be submitted in writing one month in advance.

4. Employee shareholding trust

The employee stock ownership meeting of Cheng Yeh Holdings Co., Ltd. was established on March 13, 2024, and it was agreed that a certain amount of each member's monthly salary (hereinafter referred to as "Self-contribution") would be deposited and a certain percentage of incentives would be provided by the member's company to a trust for management funds and long-term purchase of the Company's stocks. The purpose is to instill employees with concepts of long-term savings, investment, and financial management, and accumulate personal wealth for retirement.

5. Employee-employer agreements and protection measures for employee rights and interests

In order to coordinate labor-management relations, improve mutual understanding, promote labor-management cooperation, and improve work efficiency, the Company regularly holds labor-management meetings in accordance with the "Regulations Governing Labor-Management Meetings" to communicate with each other. Both parties should negotiate and resolve problems based on the principle of harmony and good faith.

(II) Losses sustained due to labor disputes (including labor inspection results found in violation of the Labor Standards Act, specify the date of the penalty, letter number, article violated,

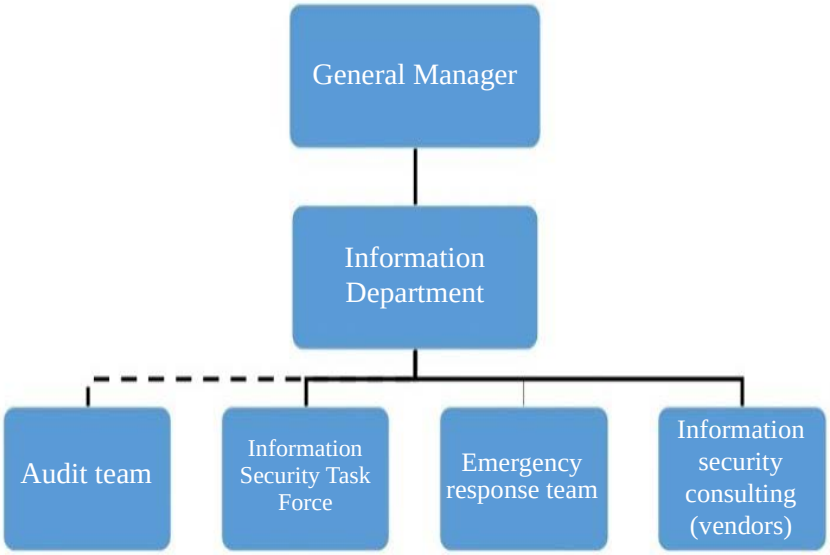
provision violated, details of the penalty) in the most recent year and up to the printing date of the annual report, and disclose current and future estimated amount and response measures; if it cannot be reasonably estimated, describe the facts that it cannot be reasonably estimated

The Company has good welfare measures, management systems, and labor-management interactions. In the most recent year and up to the date of report, there have been no labor disputes or losses, and we will work towards the goal of no such incidents in the future.

VI. Cybersecurity management

(I) Please specify the Company's cybersecurity risk management framework, cybersecurity policy, specific management program, and resources devoted to cybersecurity management, etc.

1. Information security risk management framework



The Company has established an information department to bear exclusive responsibility for information security management, planning, oversight, promotion, and implementation, and provide regular reports on the state of information security management to the General Manager.

2. Cybersecurity policy

(1) Ensuring the security of the Company's data, systems, equipment, and network communications; blocking external intrusion and damage.

(2) Ensuring that system data account access rights and system changes are uniformly handled under authorization in accordance with the procedures stipulated by the Company.

(3) Destroying computer storage media reported as unserviceable in order to avoid the accidental leakage of data.

(4) Monitoring information system security status and activity records; effectively detecting and handling information security incidents.

(5) Maintaining the usability and integration of data and system; restoring normal operations in the wake of a disaster or destruction.

(6) Installing independent fire safety equipment including smoke detectors and temperature sensors in server rooms.

(7) The Company has installed monitoring and measurement computer software applicable to medical equipment quality management systems, production, and services. Before use of computer software, or after use in accordance with the actual situation, or after software changes, validation or authentication is performed to determine ability to achieve the planned results. The Company has adopted the Taiwan medical equipment quality management system (QMS) during 2021.

3. Specific management programs (whether insurance information security insurance has been purchased; if not, describe relevant preventive measures in detail)

The Company currently has thoroughgoing information security maintenance measures. In view of the fact that information security insurance is still a new insurance type, and involves the grading of information security and claims forensic measures, the Group is still assessing the future applicability of such insurance.

However, to implement internal control and maintain information security policy, the Company's written internal control system includes computerized information system cycle, information management regulations, and accident recovery plan. Annual review and assessment of security-related sections and procedures ensures the appropriateness and effectiveness of the internal control system. The following is a detailed explanation of relevant internal control system items:

(1) Information security network architecture

①The Company internal system is located on a virtual network, which is kept isolated from the external network, and there is a multi-layer network security system, with a firewall at the front end of the network used for intrusion prevention and connection screening.

②E-mail employs Chunghwa Telecom's HIBOX mailboxes. Chunghwa Telecom's HIBOX e-mail has a security control system bearing responsibility for filtering the content of incoming and outgoing messages. This system can defend against external online attacks, can sequester threats including the newest malicious software, harmful website links, and trash email in real time.

③Antivirus software has been installed on all internal servers and terminals, and anti-virus code is constantly updated; the software can identify characteristics of malicious behavior in real time, intercept Trojan horse attacks and ransomware in real time, and can detect malicious programs and document folders, which has effectively reduced the risk of attack and damage by hackers.

(2) Management of system account numbers and user rights account numbers

The users' account numbers and user rights are established in accordance with the scope of their work and their duties and powers. Data access involves electronic form signing procedures; users may use and change data only after applying to the authorized executive and obtaining approval. To prevent unauthorized use, users' account numbers

and user rights are immediately canceled as soon as they leave their original post.

(3) Information system preservation and backup

To ensure data security and normal information system functioning, on-site and off-site backup of systems and documents is performed on a daily basis, and system data recovery testing is conducted on a regular annual basis. These measures have reduced the risk of data loss is due to human damage and no-warning natural disasters.

(4) Handling method for servers reported as unserviceable

In keeping with the legal compliance management system and information security policy, the hard drives from all servers reported as unserviceable are destroyed.

4. Resources devoted to cybersecurity management

(1) Addition/revision of cybersecurity-related procedures

Internal control system- computerized information system cycle, QMS MDP-01 medical device computerized software system validation management procedures, ISO 9001 QP-05 information management procedures.

(2) Cybersecurity awareness

Training programs to raise awareness about information security, phishing e-mail identification awareness, e-mail security authentication measures (OTP settings).

(3) Assessment of information security equipment

Performing vulnerability scans on servers and generating corresponding reports.

(II) For the most recent year and up to the date of printing of the annual report, the losses suffered by the Company as a result of cybersecurity incidents, possible impact, and any response measures; please state any items that cannot be reasonably estimated.

During the most recent year and as of the date of the annual report, the Company had no losses due to major cybersecurity incidents.

VII. Major Contracts (illustrate the valid supply and sales contracts as of the annual report printing date and those that will be expired in the most recent year; the parties, contents, restrictive clauses, and beginning and ending dates of the technical cooperation contracts, engineering contracts, long-term loan contracts, and other major contracts that are significant enough to affect shareholders' equity)

(I) The Company: None

(II) The Group:

Contractual nature	Parties	Beginning and ending date of the contract	Major contents	Restrictive clauses
Purchase and distribution rights	C-RAD AB (Chiu Ho Medical System Co., Ltd.)	2010/10/13 ~ no expiry date	Laser products	Sales in Taiwan area only
Purchase and distribution rights	Leica Microsystems IR Gmbh (Chiu Ho Medical System Co., Ltd.)	2022/01/01 ~ 2024/12/31	Surgical microscope series	Sales in Taiwan area only
Purchase and distribution rights	Leica Microsystems IR Gmbh (Chiu Ho Medical System Co., Ltd.)	2025/01/01~2027/12/31	Surgical microscope series	Sales in Taiwan area only
Purchase and distribution rights	Leica Microsystems IR Gmbh (Chiu Ho Scientific Co., Ltd.)	2025/01/01~2027/12/31	Surgical microscope series	Sales in Taiwan area only
Purchase and distribution rights	Elekta Limited (Chiu Ho Medical System Co., Ltd.)	2019/03/08~2024/04/30	Digital Linear Accelerator and Gamma Knife Series Related Equipment	Sales in Taiwan area only
Purchase and distribution rights	Elekta Limited (Chiu Ho Medical System Co., Ltd.)	2024/05/01~2027/04/30	Digital Linear Accelerator and Gamma Knife Series Related Equipment	Sales in Taiwan area only
Purchase and distribution rights	PTW-Freiburg (Chiu Ho Medical System Co., Ltd.)	1996/10/08 ~ no expiry date	Quality assurance related equipment and products	Sales in Taiwan area only
Purchase and distribution rights	CYBERDYNE (Chiu Ho Medical System Co., Ltd.)	2019/11/01~ no expiry date	Mechanical Walker, Powered exoskeleton system	Sales in Taiwan area only
Purchase and distribution rights	Hill-Rom (Chiu Ho Medical System Co., Ltd.)	2022/04/14~2024/04/13	Operating table, surgical lamp, and accessories	Sales in Taiwan area only
Purchase and distribution rights	Hill-Rom (Chiu Ho Medical System Co., Ltd.)	2024/04/14~2026/04/13	Operating table, surgical lamp, and accessories	Sales in Taiwan area only
Purchase and distribution rights	Ecolab (Chiu Ho Medical System Co., Ltd.)	2019/03/01~ no expiry date	Disinfection sleeve series	Sales in Taiwan area only
Purchase and distribution rights	Swissray Medical AG (Chiu Ho Medical System Co., Ltd.)	2012/02/02 ~ no expiry date	Digital X-ray machine	Sales in Taiwan, China, Hong Kong, and Macao area only
Purchase and distribution rights	Ion Beam Application SA (Chiu Ho Medical System Co., Ltd.)	2021/10/09 ~ no expiry date	Proton therapy equipment	Sales in Taiwan area only
Purchase and distribution	Bausch & Lomb HK (Chiu Ho Scientific Co., Ltd.)	2014/04/18~2027/04/17	Femtosecond Laser System	Sales in Taiwan area only

Contractual nature	Parties	Beginning and ending date of the contract	Major contents	Restrictive clauses
rights				
Purchase and distribution rights	Ellex Medical Pty., Ltd. (Tomorrow Medical System Co., Ltd.)	2013/04/01 ~ no expiry date	Ophthalmic instrument products	Sales in Taiwan area only
Purchase and distribution rights	Ellex Medical Pty., Ltd. (Chiu Ho Scientific Co., Ltd.)	2017/08/17 ~ no expiry date	Ophthalmic instrument products	Sales in Taiwan area only
Purchase and distribution rights	PhysIOL (Chiu Ho Medical System Co., Ltd.)	2015/01/01~ no expiry date	Intraocular lens and introducer	Sales in Taiwan area only
Purchase and distribution rights	Deerfield Imaging, Inc. (Chiu Ho Medical System Co., Ltd.)	2018/04/05~ no expiry date	Intraoperative imaging system	Sales in Taiwan area only
Purchase and distribution rights	KONO SEISAKUSHO Co, Ltd. (Chiu Ho Medical System Co., Ltd.)	2018/09/25~ no expiry date	Surgical suture	Sales in Taiwan area only
Purchase and distribution rights	ADVANTECH Co., Ltd (Chiu Ho Medical System Co., Ltd.)	2023/01/01~2024/12/31	Surgical screen, nursing cart and image streaming system	Sales in Taiwan area only
Purchase and distribution rights	QUANTEL MEDICAL S.A.S (Chiu Ho Scientific Co., Ltd.)	2021/07/26~ no expiry date	Ophthalmic Ultrasound products	Sales in Taiwan area only
Purchase and distribution rights	Plasmapp Co., Ltd (Chiu Ho Scientific Co., Ltd.)	3 years after the completion of Taiwan Q.S.D &Product License	sterilizer	Sales in Taiwan area only
Purchase and distribution rights	Alcare Co. (Chiu Ho Medical System Co., Ltd)	2023/05/01~2026/04/30	Patient fixing device	Sales in Taiwan area only
Purchase and distribution rights	Neutron Therapeutics (Chiu Ho Medical System Co., Ltd.)	2024/08/12~2029/08/11	BNCT solution	Sales in Taiwan area only
Sales contract	Changhua Christian Medical Foundation Changhua Christian Hospital	2016/05/18 ~ inspection and acceptance completed	Proton therapy system	To be processed according to the contract signed
Equipment use and technical service cooperation	Taipei Medical University Hospital	2017/01/20 ~ expiry date of the cooperation agreement	Proton therapy related equipment use and technical service cooperation	To be processed according to the contract signed
Syndicate credit contract	The syndicate credit bank group organized by the First Bank, etc.	Contract signing date: 2022/09/21 (The credit period is for 5 years from the date of the first-time use of any sub-credit line)	Repayment for the existing financial liabilities and replenishment of working capital	To be processed according to the contract signed

Five. Review of Financial Conditions, Operating Results, and Risk Management

I. Analysis of Financial Status (The main reasons for the significant changes in assets, liabilities, and equity in the last two years and their impacts, if the impact is significant, the future response measures should be explained)

(I) The Company

Units: NT$ thousand

Item \ Year	2023	2024	Difference	
			Amount	%
Current assets	454,939	647,833	192,894	42.40
Financial assets at fair value through profit and loss – non-current	7,829	9,081	1,252	15.99
Financial assets at fair value through other comprehensive profit and loss – non-current	10,159	12,724	2,565	25.25
Investment accounted for using equity method	8,718,787	8,508,424	(210,363)	(2.41)
Property, plant, and equipment	628	608	(20)	(3.18)
Right-of-use assets	30,399	23,516	(6,883)	(22.64)
Other assets	58,894	59,188	294	0.50
Total assets	9,281,635	9,261,374	(20,261)	(0.22)
Current liabilities	129,561	1,588,338	1,458,777	1,125.94
Non-current liabilities	2,693,659	1,369,765	(1,323,894)	(49.15)
Total liabilities	2,823,220	2,958,103	134,883	4.78
Share capital	1,664,194	1,668,651	4,457	0.27
Capital surplus	3,716,656	3,732,745	16,089	0.43
Retained earnings	1,463,229	1,297,016	(166,213)	(11.36)
Other equity	(385,664)	(395,141)	(9,477)	2.46
Total equity	6,458,415	6,303,271	(155,144)	(2.40)
Description of major changes: (The amount fluctuated by more than 10% and the amount reached 1% of total assets for the current year) Current assets: Mainly due to the increase in other receivables due from related parties during the period. Current liabilities: Mainly due to the reclassification of bonds payable as “due within one year” during the period. Non-current liabilities: Mainly due to the reclassification of bonds payable as “due within one year” during the period. Retained earnings: Mainly due to the decrease in net income during the period. Impact of changes in financial status in the last two years: No significant impact on financial status. Future response plans: Not applicable.				

(II) The Group

Units: NT$ thousand

Item \ Year	2023	2024	Difference	
			Amount	%
Current assets	4,331,689	4,767,714	436,025	10.07
Financial assets at fair value through profit and loss – non-current	67,789	69,041	1,252	1.85
Financial assets at fair value through other comprehensive profit and loss – non-current	36,959	87,824	50,865	137.63
Financial assets at amortized cost – non-current	199,745	201,416	1,671	0.84
Non-current contract assets	42,933	51,210	8,277	19.28
Investment accounted for using equity method	9,911	10,912	1,001	10.10
Property, plant, and equipment	5,916,247	5,718,856	(197,391)	(3.34)
Right-of-use assets	110,435	271,572	161,137	145.91
Investment property - net	1,549,304	1,459,475	(89,829)	(5.80)
Intangible assets	631,150	723,046	91,896	14.56
Other assets	717,265	853,391	136,126	18.98
Total assets	13,613,427	14,214,457	601,030	4.41
Current liabilities	1,426,005	3,493,579	2,067,574	144.99
Non-current liabilities	5,411,916	4,048,394	(1,363,522)	(25.19)
Total liabilities	6,837,921	7,541,973	704,052	10.30
Share capital	1,664,194	1,668,651	4,457	0.27
Capital surplus	3,716,656	3,732,745	16,089	0.43
Retained earnings	1,463,229	1,297,016	(166,213)	(11.36)
Other equity	(385,664)	(395,141)	(9,477)	2.46
Non-controlling interests	317,091	369,213	52,122	16.44
Total equity	6,775,506	6,672,484	(103,022)	(1.52)

Description of major changes: (The amount fluctuated by more than 10% and the amount reached 1% of total assets for the current year)
Current assets: Mainly due to increases in net accounts receivable and inventory during the period.
Right-of-use assets: Mainly due to the addition of lease contracts during the period.
Current liabilities: Mainly due to the increase in short-term borrowings and the reclassification of bonds payable as “due within one year” during the period.
Non-current liabilities: Mainly due to the reclassification of bonds payable as “due within one year” during the period.
Total liabilities: Mainly due to the increase in short-term borrowings during the period.
Retained earnings: Mainly due to the decrease in net income during the period.
Impact of changes in financial status in the last two years: No significant impact on financial status.
Future response plans: Not applicable.

II. Analysis of Operation Results

(I) Main reasons for significant changes in operating income, net operating profit, and net income before tax in the last two years

1.The Company

Units: NT$ thousand

Item \ Year	2023	2024	Increase/Decrease	
			Amount	Percentage of change (%)
Operating revenue	564,220	334,154	(230,066)	(40.78)
Operating costs	(112,820)	(122,032)	(9,212)	8.17
Operating profit	451,400	212,122	(239,278)	(53.01)
Non-operating income and expense	(31,899)	(41,751)	(9,852)	30.88
Profit before income tax	419,501	170,371	(249,130)	(59.39)
Income tax expense	(635)	(1,987)	(1,352)	212.91
Profit for the year	418,866	168,384	(250,482)	(59.80)
Description of major changes: (The amount fluctuated by more than 10% and the amount reached 1% of total assets for the current year) Operating revenue, operating profit, profit before income tax, and profit for the year: Mainly due to the decrease in share of profit of subsidiaries accounted for using equity method during the period.				

2.The Group

Units: NT$ thousand

Item \ Year	2023	2024	Increase/Decrease	
			Amount	Percentage of change (%)
Operating revenue	3,877,137	3,600,574	(276,563)	(7.13)
Operating costs	(2,808,977)	(2,841,449)	(32,472)	1.16
Gross profit	1,068,160	759,125	(309,035)	(28.93)
Operating expenses	(454,684)	(520,415)	(65,731)	14.46
Operating profit	613,476	238,710	(374,766)	(61.09)
Non-operating income and expense	(54,046)	(15,703)	38,343	(70.95)
Profit before income tax	559,430	223,007	(336,423)	(60.14)
Income tax expenses	(134,192)	(40,430)	93,762	(69.87)
Profit attributable to owners of the parent	418,866	168,384	(250,482)	(59.80)
Description of major changes: (The amount fluctuated by more than 10% and the amount reached 1% of total assets for the current year) Gross profit, operating profit, profit before income tax, and profit attributable to owners of the parent: Mainly due to the decrease in sales revenue exceeding the decrease in operating costs, resulting in reductions in gross profit, operating profit, profit before income tax, and profit attributable to owners of the parent.				

(II) Expected sales volume and its reference, possible impact on the company's future financial business, and the response measures

1.The Company: N/A

2.The Group: Please refer to the "One. Letter to Shareholders".

III. Analysis of Cash Flow

(I) Analysis of changes in cash flow of the most recent year

1. The Company

Units: NT$ thousand

Item \ Year	2023	2024	Amount of increase (decrease)	Percentage of increase (decrease) (%)
Operating activities	197,932	335,404	137,472	69.45
Investing activities	149,861	(206,114)	(355,975)	(237.54)
Financing activities	(313,198)	(190,428)	122,770	(39.20)
Analysis of changes: Operating activities: Mainly due to the increase in the dividend received from the subsidiaries during the period. Investment activities: Mainly due to the increase in other receivables due from related parties during the period. Financing activities: Mainly due to the increase in short-term borrowings during the period.				

2. The Group

Units: NT$ thousand

Item \ Year	2023	2024	Amount of increase (decrease)	Percentage of increase (decrease) (%)
Operating activities	962,588	99,367	(863,221)	(89.68)
Investing activities	(500,465)	(544,855)	(44,390)	8.87
Financing activities	(42,048)	188,238	230,286	(547.67)
Analysis of changes: Operating activities: Mainly due to the decrease in net income for the period and increases in accounts receivable, inventory, and other current assets compared to the previous period. Investment activities: Mainly due to the decrease in the disposal of financial assets at amortized cost during the period compared to the previous period. Financing activities: Mainly due to the increase in short-term borrowings during the period.				

(II) Improvement plans for liquidity inadequacy

The Company and the Group do not have insufficient liquidity.

(III) Cash liquidity analysis of next year (2025)

The Company

Units: NT$ thousand

Cash balance at beginning of period (1)	Expected net cash flow from operating activities for the year (2)	Expected annual cash outflow Inflow (outflow) (3)	Cash surplus (Shortfall) amount (1)+(2)+(3)	Remedy for cash inadequacy and liquidity	
				Investment plan	Financial plan
156,244	261,710	(177,241)	240,713	N/A	N/A

1. Operating activities: The Company's cash flow from operating activities in the coming year will mainly be from management consulting service fees, dividend income from

subsidiaries and intra-group operating expenses.

2. Investment activities: The Company's cash flow from investment activities in the coming year will mainly be funds invested to support the business development of subsidiaries.
3. Remedy for cash inadequacy and liquidity: N/A.

IV. Major Capital Expenditure Items

(I) The Company

None.

(II) The Group

The acquisition of instrument and equipment (Stated as property, plant and equipment) will have a positive effect on the financial business.

V. Investment Policy in the Last Year, Main Causes for Profits or Losses, Improvement Plans and Investment Plans for the Coming Year

December 31, 2024 Units: NT$ thousand

Item \ Explanation	Long-term investment amount	Policies	Investment profit and loss in 2024	Main reason for profit or loss	Improvement plan	Future investment plans
Chiu Ho Medical System Co., Ltd.	4,835,997	Medical instrument sale, leasing and services	119,771	The company is with good performance	N/A	N/A
TOMORROW MEDICAL SYSTEM CO., LTD	1,021,266	Medical instrument sale, leasing and services	33,889	The company is with good performance	N/A	N/A
Chiu Ho Scientific Co., Ltd.	147,976	Ophthalmic equipment sale, leasing and services	9,842	The company is with good performance	N/A	N/A
Hua Lin Instruments Co., Ltd.	391,750	Medical instrument leasing	16,134	The company is with good performance	N/A	N/A
Shin-Ho Biotech Co., Ltd.	69,598	Medical instrument leasing and irradiation business	(58,421)	The initial operating costs of the irradiation service business were high, resulting in losses.	To develop business proactively.	N/A
E Century Health Care Corporation	644,782	Medical instrument leasing	45,041	The company is with good performance	N/A	N/A
TONG-LIN INSTRUMENTS CO., LTD.	384,134	Medical instrument leasing	15,578	The company is with good performance	N/A	N/A
Chiu Ho Biotech Co., Ltd.	237,614	Medical instrument leasing	23,343	The company is with good performance	N/A	N/A
CHC Healthcare (BVI) Limited	358,517	Holdings and indirect investments	(18,263)	The decrease in the operating revenue of the company's investee resulted in the loss.	To develop business proactively	N/A
Treasure of Health Co., Ltd.	415,228	Drug and health supplements sale	10,170	The company is with good performance	N/A	N/A
CHC Healthcare (UK) Limited	1,562	Medical instrument sale	(2,320)	The company's initial operating costs were high, resulting in losses.	To develop business proactively.	N/A

Note: The exchange rate of each currency to New Taiwan dollar is based on the USD to NTD exchange rate of 32.785 and GBP to NTD exchange rate of 41.19 announced by the Bank of Taiwan on December 31, 2024. Throughout 2024, the average USD to NTD exchange rate was 32.11 and the average GBP to NTD exchange rate was 41.05.

VI. Analysis of Risk Management

(I) The impact of changes in interest rate, exchange rate, and inflation on the company's profit and loss and the future countermeasures

1. Changes in interest rate

The interest expenses of the Group are mainly due to the bank loans borrowed as working capital for business operation. The interest expenses incurred in 2024 totaled NT$88,467 thousands, which accounted for 2.46% of the net operating revenue of the year, which was a very small ratio, so the impact of the changes in the interest rate on the Group's profit and loss was limited.

In order to avoid the impact of interest rate fluctuations on the Group's cost of capital, the Group has been paying attention to interest rate trends at all times, maintaining close contract with the banks, and increasing the proprietary funds to reduce interest expenses and dependence on financial institutions.

2. Changes in exchange rate

The Group's purchases are mainly imports. The net foreign currency exchange gain in 2024 was NT$7,593 thousand, which was 0.21% of the net operating revenue of the year, and had no significant impact.

In order to effectively reduce the impact of the changes in exchange rate on the overall profitability of the Group, specific response measures are as follows:

(1) Setup foreign currency deposit accounts to manage foreign exchange positions, and trade foreign currency deposits on a timely manner to repay foreign currency payable for imports in order to reduce the impact of exchange rate fluctuation on profit and loss and achieve natural hedging effects.

(2) The financial staff maintains an appropriate net foreign exchange position based on the judgment of the future exchange rate trend in order to reduce the impact of exchange rate fluctuation on the Group's profitability.

3. Inflation

The Group's products are not necessities consumables; therefore, there is no immediate pressure on the sensitivity of inflation. However, the Group will still pay close attention to the fluctuation of market prices, plan the timing for incoming inventory, and maintain a good cooperative relationship with suppliers.

(II) Policies on high risk, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives trading, are the main reasons for the profits or losses generated thereby, and future response measures to be undertaken

1. Based on the principle of stability and the business philosophy of being pragmatic, the Company focuses long-term equity investments under the equity method, and does not engage in high-risk, high-leveraged investments.

2. The Company has formulated relevant regulations such as "Procedures for Lending Funds to Others", "Procedures for Endorsement and Guarantee" and "Procedures for Acquisition and Disposal of Assets" as the basis for the Company and its subsidiaries to follow when engaging in related operations. As of the date of report, the Company and its subsidiaries have not engaged in any derivatives transactions. In addition, lending funds to others and endorsement guarantees are handled in accordance with the policies and response measures established

above. Furthermore, the Group has always focused on its own business, so related risks are limited.

(III) Future research & development projects and corresponding budget

The Group is engaged in the distribution, leasing, repair, and maintenance of medical equipment used in radiation oncology, neuroscience, medical imaging, ophthalmology, and surgical applications. It also conducts sales of related components, consumables, medicines, and health supplements. For the year 2025, the Group has no research and development (R&D) plans and does not anticipate any R&D expenditures.

(IV) Changes to local and overseas policies and laws that impact the Company's financial operations and response measures

The Group's daily operations are conducted in compliance with relevant domestic and foreign laws and regulations. As of the date of report, changes to important domestic and foreign policy and laws have not had a significant impact on the Group's financial position and business performance. In the future, the Group's management will also pay attention to changes in important domestic and foreign policy and laws, consult experts for their opinions when necessary, and take appropriate response measures to meet the Company's operational needs.

(V) Impact of changes in technology (including cybersecurity risks) and industry on the Company's finances, and response measures

1. Impact of cybersecurity risk on the Company's finances, and response measures

The Group has established comprehensive preventive measures to maintain network and computer information security, but cannot guarantee that the computer systems controlling and maintaining the Company's operations and important accounting functions, etc. can completely avoid all online attacks from third party zombie systems. Such online attacks may enter the Group's internal network system using illegal methods, and disrupt the Company's operations and impair the Company's goodwill. As a consequence, the Group is using the following response measures in a continuing effort to strengthen cybersecurity control mechanisms, and thereby reduce the Group's cybersecurity risk, so that the Group is not subject to new risks and attacks among fast-evolving information security threats.

(1) E-mail system: The Company employs Chunghwa Telecom's cloud e-mail system service, and Cisco Systems' e-mail filter is used to block and filter out trash e-mail, and strengthen detection of phishing e-mail.

(2) Network protection: The Group uses a Virtual LAN architecture. The firewall adopts HA protection and management to strengthen network firewalls and network controls.

(3) Network redundancy: The Group uses Chunghwa Telecom's and Taipei Fiber's dual fiber-optic network redundancy to reduce risk of Internet service interruptions.

(4) The Group's partition nodes employ VPN interlinked applications to strengthen data protection.

(5) Data backups: Headquarters' systems and data are backed up to a subsidiary for off-site preservation on a daily basis.

(6) Ad-hoc implementation of information security awareness.

2. The impact of changes in technologies and industry on the company's finances, and response measures

The Group's main distribution products are world-renowned brands of radiation oncology, neurology, medical imaging, ophthalmology, and surgery. The technological changes and industrial changes will help the Group strengthen its supply chain relationship and provide new products to satisfy the needs of customers.

(VI) The impact of changes in corporate image on corporate risk management and the Company’s response measures

Internally, the Group is committed to corporate governance, pays attention to training and talent cultivation, and has achieved outstanding results in corporate governance evaluations conducted by the competent authority for consecutive years, laying a solid foundation for corporate sustainability. Externally, the Group shows the corporate culture of "connecting your health with our commitment", and gradually improves the accessibility and convenience of information acquisition. CHC also has corresponding communication channels to actively enhance two-way interaction with external stakeholders. If suggestions, concerns or complaints from stakeholders are received, they will be immediately forwarded to the responsible unit for timely response. If there is any negative impact, the dedicated unit will report it to the management, who will convene relevant departments to discuss remedial methods and procedures, and notify the Sustainability Committee and Board of Directors in a timely manner depending on the circumstances, in order to strengthen crisis management, prevent damage, and maintain a good corporate image. Up to the latest fiscal year and as of the date of the annual report, there have been no incidents of corporate crisis caused by changes in corporate image.

(VII) Expected benefits and possible risks of mergers and response measures

As Taiwan transitions from an aged society to a super-aged society, the growing emphasis on personal health among Taiwanese people has been noted. The Group has expanded its business territories from B2B to B2C step by step and is currently planning a long-term care campus. At the same time, it is exploring investment opportunities in businesses related to aged services with developmental potential. On April 23, 2024, the Group’s subsidiary, SenCare Healthcare Company, acquired 74.88% equity in Let We Care Seniors Service Co., Ltd. The Group hopes to actively expand its presence in the aged services sector through such acquisitions.

Through resource integration, the Group is accelerating the expansion of its chain pharmacy network while introducing and acting as an agent for high-end skincare and recovery brands. Through its subsidiary, Treasure of Health Co., Ltd., the Group acquired a 90% equity in K&M INTERNATIONAL TRADING CO., LTD. on January 31, 2024, and a 51% equity in Happy Healthcare Company on November 1, 2024. The Group aims to enhance the scale and quality of its existing physical and online pharmacy channels by leveraging its experience in medical industry channels.

(VIII) Expected benefits and potential risks of capacity expansion and response measures

Subsidiary of the CHC Healthcare Group, Shin-Ho Biotech Co., Ltd., initiated the

construction project for a radiation service factory in 2020. The factory has now been completed and has commenced operations officially in 2024. It will be Taiwan's first high-energy irradiation service factory, providing world-class radiation technology with high precision, efficiency, hygiene, safety, extensive applications, and compliance with sustainable principles. It will serve and drive numerous domestic industries towards safer, more efficient, and less polluted sterilization and radiation quality improvement, making Taiwan's related industries more in line with international trends.

Observing the domestic market, there are no similar firms in Taiwan offering dual-energy high-energy radiation services. The establishment of this factory will have a positive impact on the sterilization market for medical product manufacturing, agricultural imports and exports, and food, while also benefiting aerospace composite material processing, outer space satellite component testing, and semiconductor wafer modification irradiation.

The expansion of this factory can broaden the company's scope of business, serve diverse customers, take on more orders, thereby enhancing revenue performance, and gradually increasing the Company's profit level as service capacity reaches an economic scale. However, the risk factor lies in the significant initial investment for this expansion. If the subsequent operation does not meet expectations, depreciation of the factory and equipment will become a burden for the Company. Therefore, the Company has established a comprehensive business promotion and technical service team, actively seeking customer orders. It is expected that, as the radiation factory gradually increases its equipment load, it will provide long-term stable revenue contributions to the Company, enabling the Company to further solidify its leading position in domestic sustainable irradiation services.

The Company's business expansion and expansion have undergone meticulous market information collection, coupled with appropriate capital expenditure planning. While meeting customer needs and pursuing operational expansion, it also rigorously examines cost-effectiveness and financial plans to reduce operational risks and seek the Company's sustainable development.

(IX) The risks of the purchases or sales concentration and the countermeasures

1. Purchases

The net purchases from Supplier 甲, the Group’s main supplier, accounted for 19.92% of the total purchases in 2024. This was mainly because the Company’s subsidiary, Chiu Ho Medical System Co., Ltd., was the exclusive distributor of Supplier 甲 for radiation oncology instruments and equipment in Taiwan. The concentrated purchasing resulted from an increase in demand in response to a rising market need. The Group continues to maintain partnerships with major suppliers. By training professional maintenance engineers to independently conduct installation, parts replacement, and follow-up maintenance, coupled with our competitive edge in marketing channels, we have successfully increased suppliers’ reliance on the Group. This creates an irreplaceable position for the Group, safeguarding us from being replaced by other distributors at will.

2. Sales

The Group’s main sales targets are the department of radiation oncology and

ophthalmology of major public hospitals, consortium corporations, military hospitals, and general clinics in Taiwan. The sales target is quite scattered and there is no concentrated sale.

(X) Impact and risks resulting from major equity transfer or replacement of the shares of directors, supervisors, or shareholders holding more than 10% of the Company's shares, and related response measures

The Company's directors, supervisors, and major shareholders with 10% or more shares did not make any large-scale transfers or replacements in the past year and up to the date of report.

(XI) Impact, risk, and response measures related to any change in operating rights in the Company

There were no changes in management right in the most recent year and up to the date of report.

(XII) Litigation or non-litigation events

1. Material litigation, non-litigation, or administrative events that have been determined by verdict of a court or are still pending, the results of which may have a significant impact on shareholders' equity or securities prices, and the facts in dispute, the amount of the subject matter, date of commencement of litigation, main parties involved in litigation, and handling situation as of the date of report

None.

2. If the result of major litigious, non-litigious events, or administrative disputes, either concluded or ongoing, involving the company and its directors, supervisors, president, de facto responsible person, major shareholders with more than 10% shares, or subsidiaries may have a material impact on shareholders' equity or stock prices, disclose the facts in contention, amount, start date of litigation, main parties involved, and progress up to the date of report

None.

(XIII) Other material risks and countermeasures

None.

VII. Other material matters

None.

Six.Special Disclosures

I. Summary of Affiliated Companies

(I) Consolidated Affiliate Business Report

For detailed information, please refer to the Market Observation Post System (https://mopsov.twse.com.tw/mops/web/t57sb01_q10) by navigating to: Basic Information → Electronic Books → “Three Reports of Affiliated Companies” Section.

(II) Consolidated financial statements of the affiliated enterprises

The companies to be included in the Company's 2024 (from January 1, 2024 to December 31, 2024) consolidated financial statements of the affiliated enterprises in accordance with the "Criteria Governing Preparation of Affiliation Reports, Consolidated Business Reports and Consolidated Financial Statements of Affiliated Enterprises" are the same companies to be included in the consolidated financial statements of the parent company and subsidiaries in accordance with Article 27 of the International Accounting Standards; also, the relevant information in the consolidated financial statements of the affiliated enterprise that should be disclosed has already been disclosed in the aforementioned consolidated financial statements of the parent company and subsidiaries. Therefore, the consolidated financial statements of the affiliated enterprise will not be prepared separately.

(III) Affiliation report

According to Article 369-12 of the Company Act, the Company is not a subsidiary of a public company, and is not required to prepare an affiliation report in accordance with regulations.

II. Private Placement Securities in the Most Recent Years

None.

III. Other supplemental information

None.

IV. Matters, if any, that may affect shareholders' equity or securities price as defined in Article 36, Paragraph 3, Subparagraph 2 of the Securities and Exchange Act in the most recent year and up to the date of report

None.

CHC Healthcare Group

Responsible person: Pei-Lin, Lee