



Medimaging Integrated Solution Inc.

2024 Sustainability Report (English Translation)

*Seize the light,
See the future*

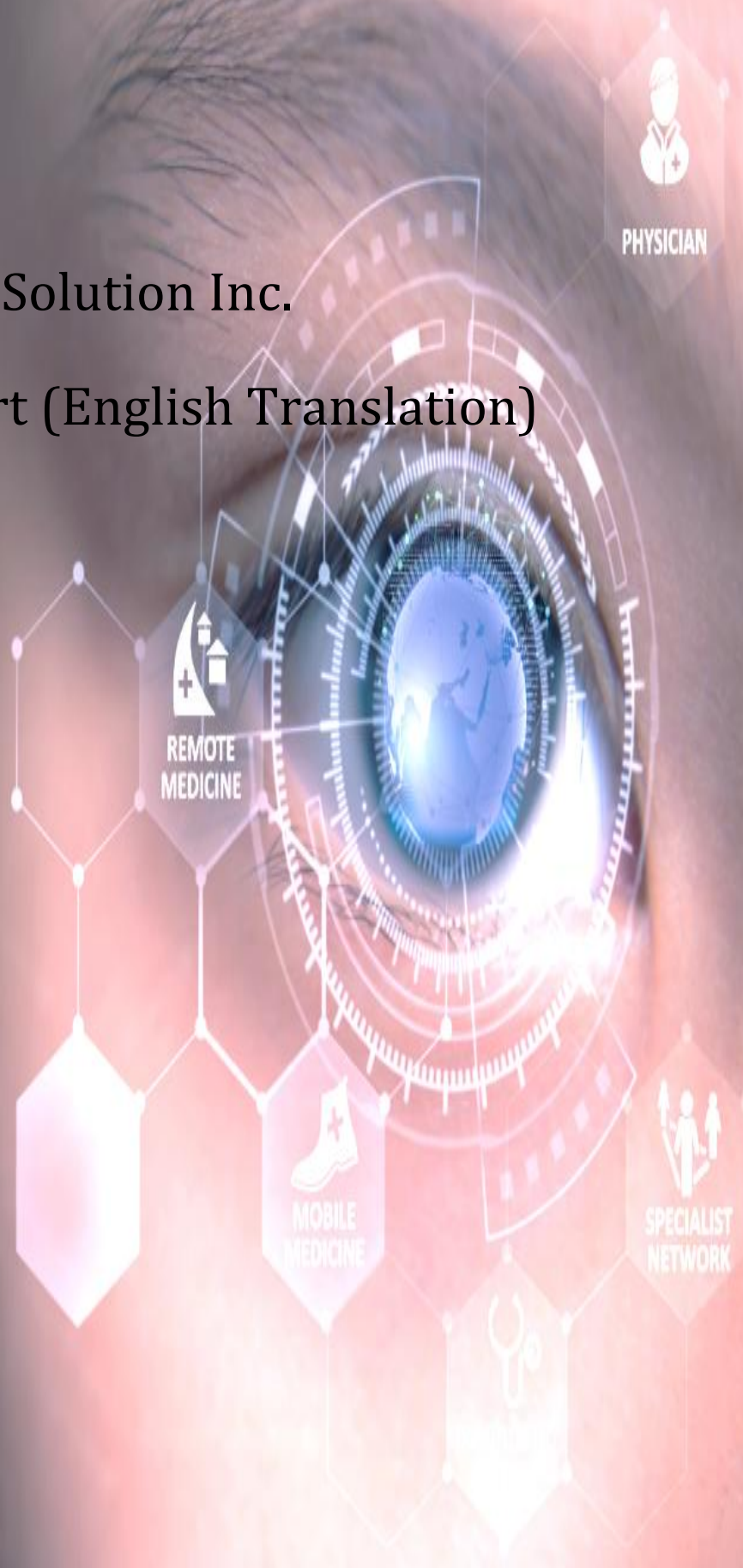


Table of contents

About The Report	1
Message from the Management	2
Awards & Recognitions	4
Organizational Overview	5
1.1 About MiiS.....	6
1.2 Organizational Structure.....	12
1.3 Corporate Governance	14
1.4 Stakeholder Identification and Communication.....	27
1.5 Investor and Stakeholder Contact Channels	34
1.6 Operational Overview	35
1.7 Legal Compliance	37
1.8 Information Security Management.....	38
1.9 Risk Management	42
2. Customers and Partners	45
2.1 Customer Relations.....	45
2.2 Supply Chain Management.....	48
3. Product Safety and Innovation	50
3.1 Customer Health and Safety	51
3.2 Product Quality and Responsibility	52
3.3 Innovation and Research & Development.....	53
4. Environmental Sustainability	56
4.1 Environmental Management.....	58
4.2 Climate Change Risk	58

4.3 Pollution Prevention.....	60
4.4 Energy Conservation and Carbon Reduction	61
5. Employee Care	65
5.1 Workforce Structure.....	66
5.2 Friendly Workplace.....	69
5.3 Human Rights Protection Mechanisms	73
5.4 Education and Training.....	75
5.5 Occupational Safety and Health	77
6. Social Engagement	80
6.1 Public Welfare Activities.....	80
6.2 Community Care.....	84
7. Appendix	87
Appendix 1: GRI Sustainability Reporting Standards Index.....	87
Appendix 2: SASB Index	92

About The Report

Dear Readers,

Welcome to the Sustainability Report published by Medimaging Integrated Solution Inc. (hereinafter referred to as “MiiS”). This report aims to thoroughly disclose information of concern to the Company’s stakeholders, providing clarity on our planning and performance in corporate governance, financial operations, environmental protection, supply chain management, employee care, and social engagement. It is our responsibility to fulfill corporate sustainability and strive toward long-term development.

ESG Report Scope

This report mainly covers sustainability-related information for Medimaging Integrated Solution Inc. for the year 2024.

Medimaging Integrated Solution Inc.-Taiwan	parent company (Factory 1/Factory 2)
Medimaging Integrated Solution Inc. (Dongguan)-China	Subsidiary
LIAN CHAN PRECISION CO., LTD.- Taiwan	Subsidiary
Aitronics Inc.- Taiwan	Subsidiary

The disclosure of financial data is based on data presented in consolidated financial statements.

Reporting Period

This report covers the period from January 1 to December 31, 2024, focusing on ESG commitments, strategies, goals, management policies, key topics, responses, and performance. The Company plans to publish a sustainability report annually.

Previous report: First issued in 2025

Current report: Published in August 2025

Next report: Scheduled for August 2026

Reporting Basis

This report is prepared in accordance with the latest standards of the Global Reporting Initiative (GRI). Jin Hung Technology has long been committed to Environmental, Social, and Governance (ESG) development and aligns its efforts with the United Nations Sustainable Development Goals (SDGs). A digital copy of this report is available on our website under the Sustainability section.

Referenced Frameworks:
- GRI Sustainability Reporting Standards (2021)
- Taiwan Stock Exchange: Corporate Sustainability Best Practice Principles
- Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE-Listed Companies
- UN Sustainable Development Goals (SDGs)
- SASB Industry Standards

Report Management and Assurance

All information disclosed has been reviewed internally for accuracy and completeness. Although not externally assured, the report is prepared in accordance with the “Regulations Governing the Preparation and Filing of Sustainability Reports.” The Internal Audit Office performs annual review to ensure the reliability of ESG-related disclosures.

As this is the Company’s first sustainability report, no restatement of information has occurred.

Feedback

We value readers’ feedback and welcome suggestions to improve our ESG practices. Please contact:

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Message from the Management

Facing rapid global changes in the medical industry and the accelerating trend of population aging, Jin Hung Technology continues to uphold its core values of “Integrity First, Excellence in Quality,” striving to become a key driving force in sustainable medical technology worldwide. In 2024, we continued using technological R&D as our growth engine, combined with global expansion and vertical integration strategies, actively advancing product applications while steadily expanding into international markets to showcase Taiwan’s strength and resilience in medical technology.

In R&D, we collaborated with leading international brands to advance next-generation retinal cameras and optical coherence tomography (OCT) devices, further improving diagnostic accuracy and clinical efficiency. Meanwhile, we expanded our disposable endoscope product line—following the development of the disposable cystoscope, we successfully introduced disposable bronchoscopes and veterinary endoscopes, and further extended into rigid endoscopes through the development of arthroscopy devices.

Our subsidiaries also demonstrated strong R&D capabilities. Jin Sheng Intelligent Sensing, in cooperation with the TAYA Group, successfully secured approval for an advanced technology development project from the Ministry of Economic Affairs, jointly developing a high-precision non-invasive continuous glucose monitoring wearable device—bringing new solutions to chronic disease management. Lianzan Precision

continued expanding its portfolio of diagnostic consumables and airtight containers, strengthening production resilience and market coverage.

Looking ahead, Jin Hung Technology will continue investing heavily in R&D, maintaining more than 20% of annual revenue in R&D capital expenditure to support long-term development in digital health and precision medicine. We believe that only through continuous innovation can we fulfill our commitment to clinical care and play a leading role in sustainable healthcare.

In 2025, our operating strategies will continue focusing on three pillars: “Technological Innovation,” “Global Expansion,” and “Vertical Integration,” targeting the markets of telemedicine, digital health, and minimally invasive surgery. We will accelerate collaborations with global medical leaders, promote international product launches, and extend the value chain into packaging/testing of micro-camera modules and plastic injection molding for medical device components—delivering one-stop vertically integrated services to expand scale and strengthen competitiveness.

In sales, we will cautiously set internal operating targets based on market trends and experience, while continuing to enhance the market share of high-end medical imaging modules and disposable endoscopes. Our dual-engine strategy—prioritizing international certifications and combining OEM partnerships with strategic brand deployment—will drive both market penetration and global brand presence.

As we face future opportunities and challenges, we recognize that corporate sustainability stems not only from stable financial performance but also from our commitment to innovation, social responsibility, and improving global medical environments. We will continue working closely with employees, partners, and society to create a future where technology and humanity coexist, and innovation and sustainability advance together.

Chairman
Dr. Cheng Chu-Ming

Awards & Recognitions

MiiS leverages its core expertise in digital medical imaging and product development to become a world-class provider of innovative diagnostic imaging solutions.

With a strong emphasis on innovation and service, the Company focuses on enhancing physician-patient interactions, integrating medical care with technology, and advancing markets such as telemedicine, digital health, minimally invasive surgery, and large-scale screening. Jin Hung Technology continues to grow into a global enterprise offering innovative hardware, software, imaging modules, and medical service solutions.

Awards & Honors
Taiwan Excellence Awards
• 2017 – Digital Retinal Camera (DEC 200), Gold Award
• 2018 – Digital ENT and Medical Examination Scope (DSC 200P)
• 2019 – Oral Cancer Screening Scope (UOC 100)
• 2020 – Digital Handheld Tonometer (DPT 100)
• 2021 – Digital Anterior Segment Camera (DEA 200/DEA 200P), Gold Award
• 2022 – Intelligent Wound Care Device (MPD 100)
• 2023 – AI-Assisted Diagnostic Device for Diabetic Retinopathy (AI-DR + DIB 100), Gold Award
• 2024 – Horus Disposable Nasopharyngeal Endoscope (EES 100)
National Innovation Awards
• 2024 – Corporate Innovation Award
Outstanding Biotechnology Industry Awards
• 2023 – Industrial Innovation Award
Global Innovation Awards
• 2017 – Pittsburgh International Invention Exhibition, Gold Medal
Taipei Biotech Awards
• 2017 – Technology Innovation, Gold Award
• 2018 – International Breakthrough, Silver Award
• 2024 – Technology Innovation Award, Silver Award
Germany iF Design Award
• 2021 – Horus Diabetic Retinopathy AI Diagnostic System (DIB100 + DEC200 + DSC300)
National Invention & Creation Awards
• 2024 – Silver Medal

Organizational Overview

Material Topics

Topic	Economic Performance
GRI Standards	GRI 201: Economic Performance
Positive Impacts	Formulation of precise short-, medium-, and long-term sustainable business strategies to seize market opportunities ahead of competitors, leading to enhanced revenue growth.
Negative Impacts	Potential failure of operational strategies, resulting in business difficulties or financial constraints.
Policy & Commitment	<ol style="list-style-type: none"> 1. Adopt a CDMO (Contract Development and Manufacturing Organization) model to collaborate with world-renowned brands, alongside promoting the proprietary brand horus SCOPE to medical channels. 2. Deepen penetration into pioneering emerging markets, including telemedicine, digital health, and minimally invasive diagnostics. 3. Focus on core technology applications, integrating hardware modules with AI software to provide innovative integrated medical solutions.
Target & Vision	<ol style="list-style-type: none"> 1. Dual-Engine Growth: Continue focusing on telemedicine, digital health, and minimally invasive diagnostics through a "Proprietary Brand + CDMO" dual-engine model to develop smart medical devices and innovative solutions. 2. Scale & Competitiveness: Beyond autonomous product and market development, pursue Mergers and Acquisitions (M&A) to broaden service scopes, expand operational scale, and strengthen market competitiveness. 3. Global Diversification: Expand sales markets outside the United States to mitigate the risk of excessive market concentration.
Mitigation Actions	<ol style="list-style-type: none"> 1. Supply Chain Resilience: Strengthen supply chain management by shortening lead times, enhancing raw material quality, and optimizing procurement costs to stabilize supply-demand relationships and boost production efficiency. 2. Market Intelligence: Gather market demands and feedback through trade shows, distributors, and CDMO clients to stay aligned with market needs and industry trends. 3. Innovation & Partnerships: Sustain brand management and channel development while engaging in joint R&D and innovation with global industry leaders.
Effectiveness Evaluation	Successfully integrated upstream component manufacturing with AI intelligent sensing and optoelectronic module technologies to satisfy diverse CDMO requirements for development and manufacturing.
Grievance Mechanism	The Company highly values transparent communication with investors. Investors may direct inquiries or feedback to our dedicated contact window via email.

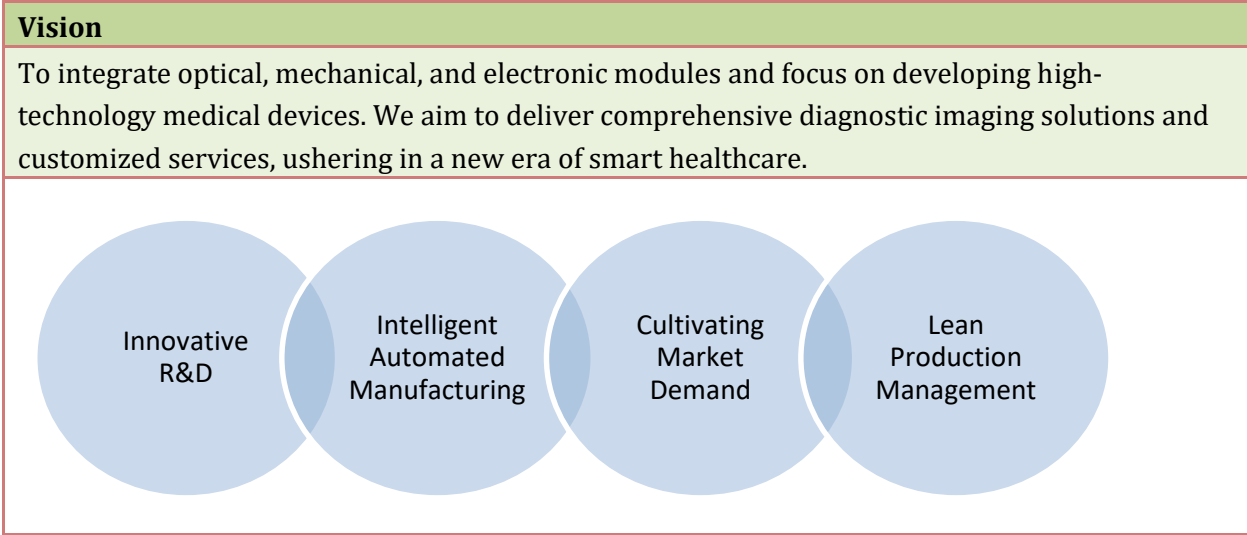
Topic	Information Security
GRI Disclosure	Non-GRI / Material Topic (Customized Disclosure)
Positive Impacts	Strengthens protection of corporate data, investor, and customer information; enhances trust and credibility among external stakeholders.
Negative Impacts	Potential theft of corporate data or investor/customer information, leading to the loss of sensitive data, financial liability, and legal claims.
Policy & Commitment	To ensure the security of corporate hosts, network equipment, and telecommunications. We aim to mitigate risks of theft, improper use, leakage, tampering, or destruction of information assets caused by human error, intentional attacks, or natural disasters, thereby ensuring the Confidentiality, Integrity, and Availability (CIA) of business information.
Target & Vision	Achieve zero financial loss and operational disruption resulting from information security incidents.
Mitigation Actions	1. Education & Awareness: The IT department regularly conducts cybersecurity awareness programs and training for new employees. 2. Governance & Oversight: Implement comprehensive information security measures and operational procedures, with regular reports on cybersecurity performance submitted to the Board of Directors.
Effectiveness Evaluation	In 2024, there were no major information security incidents, nor any occurrences of financial loss or operational impact due to cybersecurity breaches.
Grievance Mechanism	The Information Technology Office serves as the dedicated unit responsible for cybersecurity management. It is tasked with planning and executing security measures and providing periodic reports to the Board of Directors regarding the status of cybersecurity implementation.

1.1 About MiiS

Company Name	Medimaging Integrated Solution Inc.
Company Type	TWSE-Listed Company (Stock Code: 6796)
Chairman	Dr. Cheng Chu-Ming
Industry Category	Biotechnology & Medical Device Industry
Date of Establishment	August 5, 2010
Paid-in Capital	NTD 347,581,550
Number of Employees	200 (as of December 31, 2024)

MiiS is committed to innovation and the R&D of medical opto-mechatronic modules and systems. Through expertise in digital medical imaging technologies and practical experience in product development, the Company aims to develop advanced intelligent medical devices and provide innovative medical solutions. We aspire to become a world-class provider of “instant digital medical imaging diagnostic systems” and a leader in medical imaging IP design.

Beyond hardware modules and devices, the Company has extended its reach into AI-driven intelligent medical services, becoming a Bio-ICT innovator combining biomedical engineering and ICT technology. Our solutions support frontline screening, enhance tracking efficiency, and contribute to preventive medicine and tiered healthcare systems, ensuring more efficient medical resource allocation.



Products and Services

MiiS is dedicated to the innovative R&D and integrated application of digital medical imaging diagnostic equipment and critical modules. We continuously leverage technological innovation to enhance medical accessibility and quality of care, driving the practical implementation of smart medicine and telemedicine. Our products and services span diverse fields; through hardware devices, core modules, AI medical applications, and CDMO collaborations, we provide the market with highly competitive integrated solutions.

Digital Medical Imaging Devices (Digital Otoscope/Ophthalmoscope)

Technological Origins	Integrated Innovation	Intelligent Medicine
Beginning with fundus camera technology, SyncVision has evolved into a comprehensive provider of diverse medical imaging equipment.	Developed handheld digital diagnostic instruments capable of performing complete ENT (Ear, Nose, Throat) and basic physical examinations within a single device.	Extended reach into AI-driven medical services, transforming into a Bio-ICT innovator at the intersection of biomedical engineering and information technology.

Handheld Digital Diagnostic Suites Our handheld digital diagnostic system features modular attachments, including a non-mydratic fundus camera, anterior eye camera, intraoral scope, otoscope, and dermatoscope. The system enables real-time image transmission and seamless integration with Electronic Medical Records (EMR), significantly enhancing diagnostic efficiency and record integrity while facilitating telemedicine and mobile healthcare applications.

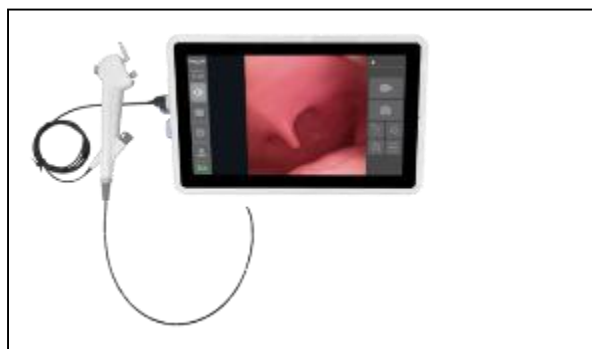


Disposable Endoscopes

The U.S. FDA has issued warnings regarding reusable medical devices, including endoscopes, stating that inadequate cleaning and disinfection processes can lead to patient infections. To address these concerns, the FDA recommends the use of disposable endoscopes as an effective solution to minimize the risk of cross-contamination and significantly enhance patient safety.

MiiS has independently developed and manufactured a line of disposable endoscopes designed for the rapidly growing minimally invasive diagnostics and surgery market. These single-use products are discarded immediately after a procedure, eliminating the need for sterilization and completely resolving the cross-infection issues associated with traditional reusable endoscopes. In the post-pandemic era, disposable endoscopes not only prevent infections but also save valuable time spent on routine disinfection, thereby boosting clinical efficiency for healthcare professionals.

By mastering core technologies in micro-lens image sensor modules and advanced packaging, SyncVision is uniquely positioned to meet the rigorous demands of global medical device leaders through Contract Development and Manufacturing Organization (CDMO) services across various medical specialties.



Product Introduction:

Safety & Hygiene:

Designed to prevent cross-contamination and ensure patient safety.

Precision Diagnosis:

Delivers high-precision diagnostic results to assist physicians in making accurate medical judgments.

Disposable Efficiency: Streamlined, single-use design that optimizes operational workflows and enhances clinical efficiency.

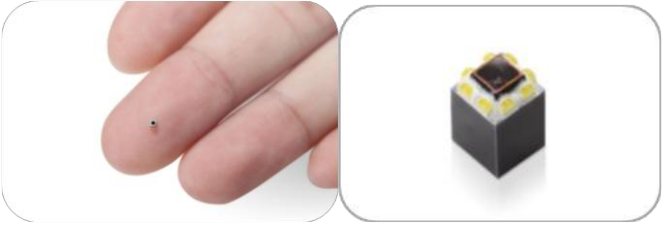
High-Definition Resolution: Provides crystal-clear imaging and exceptional detail to support more precise diagnostic accuracy.

MIIS In response to the trends of minimally invasive medicine and precision surgery, the Company has established its subsidiary, Aitronics Inc. This entity is dedicated to the automated production of high-quality micro-camera modules and image processing systems. Aitronics Inc. not only supports the parent company's needs but also provides customized development for other CDMO clients and brand manufacturers, broadening the scope of market applications. By adopting semiconductor-grade automated packaging technology, the Company ensures consistent quality and highly competitive cost structures. This strategic integration establishes a critical competitive barrier for the Company within the smart medical imaging value chain, reinforcing our leadership in the industry.

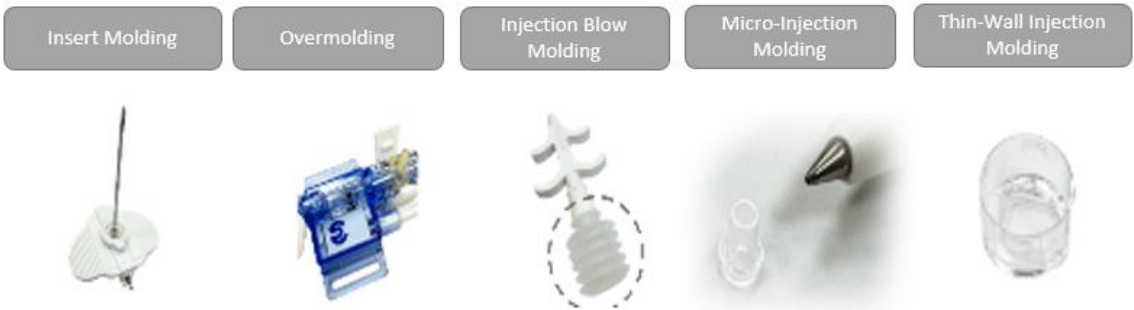
High-End Single-Use Medical Devices

The Company specializes in the mold development, injection molding, and module production of high-end, precision plastic components for single-use medical devices. To fully leverage MiiS's existing distribution channels and customer resources, and to capture the growing OEM opportunities from global medical device leaders for disposable plastic injection components, the Company has acquired United Precision Co., Ltd. (Lian-Zan). United Precision is an industry specialist in the precision manufacturing of medical-grade plastic components. This acquisition bridges critical gaps in SyncVision's business expansion, allowing us to fully utilize United Precision's production capacity and extensive manufacturing expertise. This strategic move creates a powerful synergy within our investment roadmap, enhancing the vertical integration and overall competitiveness of SyncVision's product portfolio.

Ultra-compact micro-camera modules and integrated image processing systems.



Product Introduction:
 Ultra-compact camera modules (CCM)
 Automated production lines
 High quality and stability
 Cost-effective
 Customizable architecture
 Rapid prototyping



Customized Technical Services and After-Sales Support

Beyond product sales, the Company offers comprehensive technical integration and tailored solutions to assist clients throughout product design, module integration, and application development. Following

market launch, we provide ongoing maintenance and technical support services. This commitment strengthens long-term client relationships and enhances the overall value-added of our service offerings.

MiiS Brand Positioning

MiiS leverages Taiwan's competitive strengths in the ICT industry and a comprehensive industrial value chain to focus on the design, R&D, and manufacturing of digital medical imaging diagnostic devices. Our team is dedicated to developing smart medical equipment integrated with AI technology to enhance frontline diagnostic and follow-up efficiency. By doing so, we actively promote the implementation of preventive medicine, tiered healthcare, and remote care, ultimately maximizing the overall utilization of medical resources.

The Company markets its proprietary brand, horus SCOPE, to global medical channels. Simultaneously, we utilize a CDMO (Contract Development and Manufacturing Organization) partnership model to collaborate with international medical brands. Through this dual-engine approach, we are strategically expanding our footprint in key future medical sectors, including telemedicine, digital health, and minimally invasive diagnostics.

Certifications and Accreditations

- MDSAP
- ISO 13485
- TW-QMS
- JP-GMP
- KR-GMP
- FDA510k
- EU MDR
- TFDA
- JP-PMDA
- KR-MFDS
- CN-NMPA



Core Technologies



<p>Optical Imaging System Design Digital Image Processing Design AI Medical Imaging Software Design</p>	<p>Micro-Camera Module (CCM) Packaging and Testing Medical Precision Plastic Component Tooling and Injection Medical Regulatory Affairs and Clinical Trials</p>
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Annual Operating Plan

Corporate Operating Policy

<p>Technological Innovation</p>	<p>We remain steadfastly focused on the three core markets of telemedicine, digital healthcare, and minimally invasive diagnostics. Beyond advancing product R&D, we are dedicated to enhancing our overall market competitiveness by delivering high-value, integrated solutions.</p>
<p>Global Presence</p>	<p>We are actively expanding our network of international collaborators. By partnering with world-leading medical corporations, we drive the global distribution of our products and strengthen our presence in key international healthcare channels.</p>

Vertical Integration	In response to our brand clients' demands for critical components, we have extended our reach upstream within the supply chain. By establishing capabilities in micro-camera module (CCM) packaging and testing, and entering the medical-grade plastic injection molding sector, we now offer a comprehensive one-stop service. This vertical integration diversifies our service offerings, expands our scale of operations, and further solidifies our competitive advantage in the industry.
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Key Production and Marketing Policies

Strategic Focus	Advancing High-End Medical Imaging and Single-Use Solutions The Company focuses its development on high-end medical imaging modules, diagnostic equipment, and disposable endoscopes. We emphasize superior performance, patient safety, and "ready-to-use" convenience to meet the rigorous demands of modern clinical environments.
Market Expansion	Securing Global Certifications for High-Tier Markets To drive market expansion, the Company proactively pursues international medical certifications (such as FDA, CE MDR, and PMDA). Our strategy is centered on deep-rooted growth within high-tier medical markets, including North America, Europe, and Japan.
Sales Strategy	We implement a dual-track business model (CDMO Partnerships and Proprietary Brand) to maximize our global reach

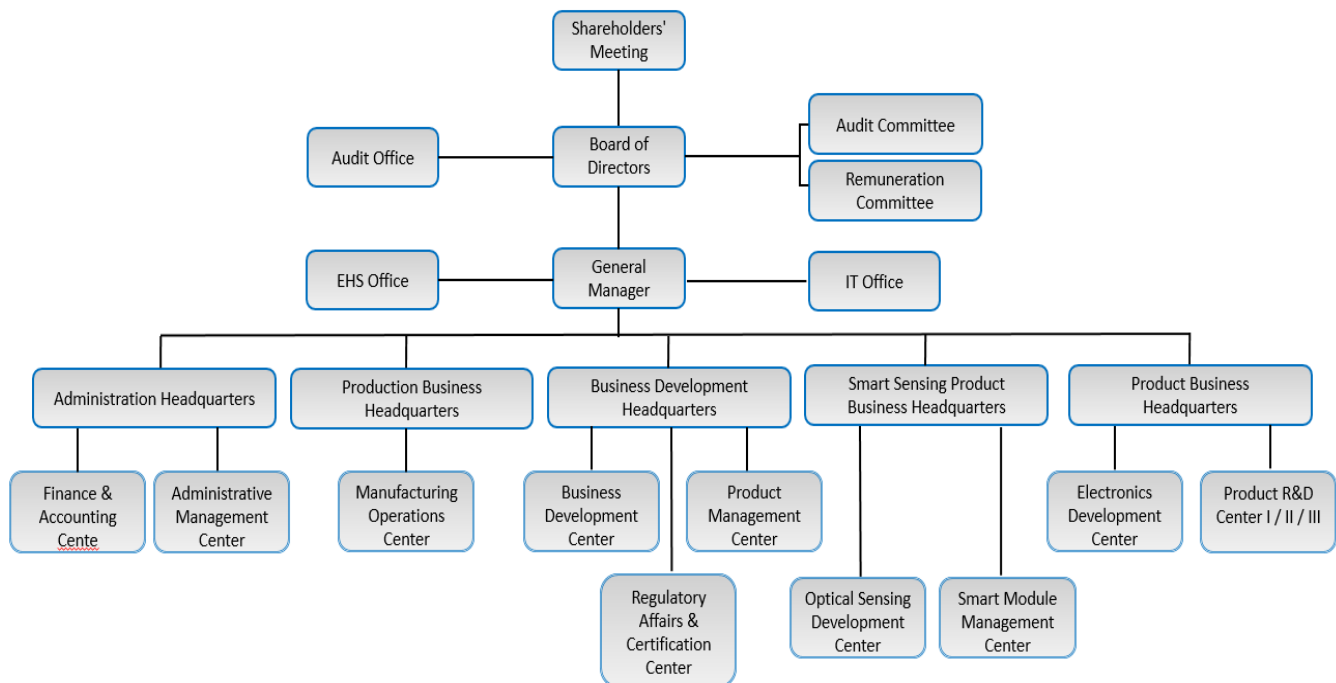
Future Corporate Development Strategy

Deepening Global Market Presence	We will continue to expand our footprint across North America, Europe, and Asia. By strengthening strategic partnerships with leading international medical brands, we aim to significantly increase our global market share and brand presence.
Expanding Product Lines and Services	The Company is focused on leveraging group-wide resources to provide a comprehensive range of peripheral consumables for minimally invasive surgery (MIS). Building upon our existing success in disposable endoscopes, we will broaden our product portfolio and service scope to provide more integrated solutions to our clients.
Advancing Smart Healthcare Development	We are committed to the convergence of Artificial Intelligence (AI) and Big Data analytics. By developing automated diagnostic assistance functions, we aim to empower clinicians with intelligent tools that markedly enhance medical diagnostic efficiency and accuracy.

Participation in Industry Associations and Organizations

Association Name	Role
Taiwan Medical and Biotech Industry Association (TMBIA)	Member / Board Director
Taiwan Science Park Industries Association (TSPIA)	Member

1.2 Organizational Structure



Department Roles:

Department	Main responsibilities
Board of Directors	<ul style="list-style-type: none"> • Corporate governance and oversight. • Strategic planning, approval of major proposals, investments, mergers, and asset disposals. • Appointment and supervision of senior management.
General Manager	<ul style="list-style-type: none"> • Formulates and promotes strategies and operational policies. • Oversees organizational performance across all departments.
Internal Audit Office	<ul style="list-style-type: none"> • Evaluates and reviews internal control systems. • Provides recommendations to ensure effective implementation and compliance.
Information Office	<ul style="list-style-type: none"> • Plans and maintains information systems and cybersecurity.

Occupational Safety Office	<ul style="list-style-type: none"> • Manages occupational health and safety compliance and initiatives.
Product Business Division	<ul style="list-style-type: none"> • Develops optical, mechanical, electronic, firmware, and software components. • Manages patents and trademarks.
Intelligent Sensing Division	<ul style="list-style-type: none"> • Designs and mass-produces AI sensing modules and imaging sensor applications. • Design, development, prototyping and mass production of image sensing related application products.
Business Development Division	<ul style="list-style-type: none"> • Manages marketing, sales channels, customer relations, and product planning. • Handles quality system operations, regulatory assessments, and clinical trials.. • Developing and managing the progress of new product development plans. • Maintaining the operation of the quality system and responding to external audits. • Assist various R&D projects in regulatory assessment, product inspection and registration, and clinical trial planning and execution.
Manufacturing Division	<ul style="list-style-type: none"> • Oversees production planning and execution. • Manages inventory, lead times, quality control, and procurement . • Product quality control and improvement. • Responsible for the procurement of all raw materials, equipment, and supplies. • Raw material procurement, including inquiry, comparison, and negotiation processes, as well as supplier management.
Administrative Management Division	<ul style="list-style-type: none"> • Handles finance, accounting, stock affairs. • Responsible for personnel, general affairs, factory operations, etc.

Sustainability Information Management Task Force

In November 2024, the Board of Directors of MiiS (Med Imaging IT Corp.) approved the establishment of the Sustainability Information Management Task Force. To enhance the overall management of sustainability data quality, the company strives to ensure that the contents of its sustainability reports comply with the disclosure standards and sustainability indicators set by international reporting organizations.

As the central planning unit, the Sustainability Information Management Task Force collaborates with relevant departments to promote sustainability initiatives and provide corresponding indicator data, ensuring the effective execution of sustainability information management. Through the preparation of the annual sustainability report, the task force submits its findings to the Board of Directors for review and approval, enabling the Board to oversee the company's progress in sustainability matters. In the future, the

task force will also provide regular reports to the Board regarding sustainability action plans and implementation results, in accordance with regulatory requirements.

On an annual basis, the Sustainability Information Management Task Force is responsible for conducting materiality assessments. This involves distributing materiality questionnaires to senior management and stakeholders to investigate the impact of various ESG issues on the economy, environment, and people. Based on this analysis, the year's material topics are identified and reported to the Board of Directors. The sub-groups within the task force are responsible for formulating policies, risk assessments, and response strategies for various sustainability projects. These sub-groups meet quarterly to review changes in risk and management status and to report on the progress of sustainability projects. Finally, the Sustainability Development Committee consolidates this information for reporting and publishes the necessary relevant disclosures.

1.3 Corporate Governance

The Administrative Management Division serves as the corporate governance unit, with the General Manager acting as the Chief Corporate Governance Officer. Responsibilities include organizing Board and shareholder meetings, maintaining records, providing directors with necessary information, planning director training, and ensuring compliance with governance requirements.

A Corporate Governance Officer was formally appointed in March 2023. Duties include:

1. Handling Board and shareholder meeting procedures
2. Preparing meeting minutes
3. Assisting directors and supervisors with onboarding and training
4. Providing required information for decision-making
5. Supporting directors and supervisors in legal compliance
6. Reporting review results concerning independent directors' qualifications
7. Managing changes in Board composition
8. Executing governance-related tasks in accordance with the Company's Articles and internal rules

In accordance with the Company's Articles of Incorporation and the "Corporate Governance Best Practice Principles," directors are elected using a candidate nomination system. During the nomination and selection process for Board members, the Company obtains written statements, professional biographies, and other relevant documentation from each director. This process is conducted to verify and confirm the independence of the directors, their spouses, and relatives within the third degree of kinship in relation to the Company.

Board members

The Board consists of eight directors: four directors and four independent directors. Members possess expertise in operations, technology, finance, and related fields, providing strategic guidance and oversight.

Title	Name	Gender	Major experience and	Concurrent positions in other companies
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			academic background	
Chairman	CHENG, CHU-MING	Male	Ph.D in Department of Photonics, National Chiao Tung University Senior Director, Young Optics Inc.	CEO, MiiS Director, Medimaging Integrated Solution Inc.(Dongguan) Legal representative, Medview Investments Limited
Director	CHEN, CHIN-YI	Female	EMBA, National Taiwan University Sales Manager, Young Optics Inc.	Executive Vice President, MiiS Director, Medimaging Integrated Solution Inc.(Dongguan)
Director	LEE, YU-TSUNG	Male	Master's degree in Physics from Sun Yat-sen University R&D Manager, Young Optics Inc	Executive Vice President, MiiS
Director	ROAN, YUNG-CHIH	Male	Master Degree in Physics, FU Jen Catholic University Oerlikon Optics Product Line manager Materion Optics Asia Sales manager	Partner, OMS Tech
Independent Director	CHANG, MING-JYE	Male	MBA, Rutgers, The State University of New Jersey GM,Mega Securities	None
Independent Director	WANG, PAO-CHANG	Male	MBA, National Taiwan University VP,KPMG CFO, Amazing Microelectronic Corp	None
Independent Director	CHIU, CHIN-TAIN	Male	Ph.D in Bussiness Administration,National Chengchi University. MBA, Sloan School of Management,MIT HSBC Senior Vice President/Head of Corporate Banking Division/Head of Taipei Branch	Independent Director,MiiS Independent Director, 3D GLOBAL BIOTECH INC. Supervisor,Sino-Indonesia Cultural and Economic Association Director,Chiu Shi-De Enterprise Co., Ltd.
Independent Director	CHIANG, HUI-HUA	Male	Ph.D. in Electrical Engineering Georgia Institute of Technology U.S.A.	Lifetime Distinguished Prof., Biomedical Engineering, NYCU Director, Biomedical

				Engineering Research and Development Center, NYCU Distinguished Research Fellow, Bio-IT Technology Division, ITRI Supervisor, Taiwanese Society of Biomedical Engineering Distinguished Professor/Professor/Associate Professor, NYMU Executive Secretary, Bord of Science and Technology, Executive Yuan Convener, Department of Medical Engineering, National Science Council Engineering Office
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Board of Directors Operations

Title	Name	Actual attendance (B)	Number of times delegated to attend	Actual attendance (%) (B/A)	Note
Chairman	CHENG, CHU-MING	8	0	100	Re-election
Director	CHEN, CHIN-YI	8	0	100	new
Director	LEE, YU-TSUNG	8	0	100	new
Director	ROAN, YUNG-CHIH	7	0	87.5	Re-election
Independent Director	CHANG, MING-JYE	8	0	100	Re-election
Independent Director	WANG, PAO-CHANG	8	0	100	Re-election
Independent Director	CHIU, CHIN-TAIN	8	0	100	Re-election
Independent Director	CHIANG, HUI-HUA	8	0	100	new

Diversity and Independence

Core Items Name	Basic Composition			Industry Experience				Professional Capabilities			
	Gender	Concurrent Employee Status	Age	Banking	Securities	Medical	ICT	Accounting	Legal	IT	Business Management
CHENG, CHU-MING	Male	✓	51~60			✓	✓			✓	✓
CHEN, CHIN-YI	Female	✓	41~50			✓	✓			✓	✓
LEE, YU-TSUNG	Male	✓	41~50			✓	✓			✓	✓
ROAN, YUNG-CHIH	Male		51~60			✓	✓			✓	✓
CHANG, MING-JYE	Male		61~70		✓			✓			✓
WANG, PAO-CHANG	Male		51~60				✓	✓		✓	✓
CHIU, CHIN-TAIN	Male		71~80	✓		✓	✓			✓	✓
CHIANG, HUI-HUA	Male		61~70			✓	✓			✓	

To strengthen corporate governance and promote the sound development of the Board's composition and structure, Article 20 of the "Corporate Governance Best Practice Principles" stipulates that the composition of the Company's Board of Directors shall consider diversity. In addition to the guideline that directors who concurrently serve as company executives should not exceed one-third of the total board seats, the Company shall formulate an appropriate diversity policy based on its own operations, business model, and developmental needs. This policy includes, but is not limited to, standards across the following two major dimensions:

1. Basic Conditions and Values: Gender, age, nationality, culture, etc.
2. Professional Knowledge and Skills: Professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience, etc.

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

1. Business Judgment Ability
2. Accounting and Financial Analysis Ability
3. Management Ability
4. Crisis Management Ability
5. Industry Knowledge
6. International Market Perspective
7. Leadership Ability
8. Decision-Making Ability

Board of Directors Independence and Diversity

- Independent directors comprise 50% of the Board
- No familial relationships among Board members
- One female director (12.5% representation)
- Directors’ backgrounds span physics, engineering, finance, management, optical sciences, and business administration

Board Performance Evaluation

Annual performance evaluations were conducted for:

- The Board of Directors
- Individual Board members
- Functional committees

Evaluation criteria include participation in operations, decision-making quality, composition and structure, control systems, and professional development.

Evaluation Period: January 1, 2024, to December 31, 2024.
Evaluation Method: Internal evaluation conducted via self-assessment questionnaires.
<p>Implementation of Board Performance Evaluation:</p> <p>Board of Directors Performance Self-Assessment Questionnaire Completed by all board members. The evaluation covers 5 major domains with a total of 45 indicators, including: degree of participation in company operations, improvement of board decision-making quality, board composition and structure, appointment and continuing education of directors, and internal control.</p> <p>Individual Board Member Performance Self-Assessment Questionnaire Completed by all board members. The evaluation covers 6 major domains with a total of 23 indicators, including: alignment with company goals and missions, awareness of director responsibilities, degree of participation in company operations, management of internal relationships and communication, professional expertise and continuing education, and internal control.</p> <p>Functional Committees Performance Self-Assessment Questionnaire Completed by members of each respective committee. The evaluation covers 5 major domains, including: degree of participation in company operations, awareness of committee responsibilities, improvement of committee decision-making quality, committee composition and member selection, and internal control. The Audit Committee evaluation consists of 22 indicators, and the Remuneration Committee consists of 19 indicators.</p>
Evaluation Results:

Overall, the Board of Directors and functional committees are operating effectively. Based on the results of this performance evaluation, the Company will continue to enhance the functions of the Board and its committees to further strengthen corporate governance effectiveness.

Director Training

All independent directors completed required annual continuing education in 2024, covering finance, legal affairs, risk management, sustainability, and internal control.

Functional Committees

Two committees operate under the Board:

<p>Remuneration Committee</p>	<p>Responsibilities of the Remuneration Committee Periodically review the Committee Charter and propose recommendations for amendments. Establish and periodically review the performance evaluation criteria, annual and long-term performance goals, and the policies, systems, standards, and structures for the compensation of directors, supervisors, and executive officers. The contents of these performance evaluation criteria shall be disclosed in the annual report. Periodically evaluate the achievement of performance goals by directors, supervisors, and executive officers, and determine the content and amount of their individual compensation based on the results of the performance evaluations. The annual report shall disclose the results of individual performance evaluations, the content and amount of individual compensation, and the correlation and reasonableness between the two. These findings shall also be reported at the shareholders' meeting.</p> <p>Operational Status To strengthen the compensation system for directors and executive officers, the Company established the Remuneration Committee on December 29, 2020, to assist the Board of Directors in fulfilling its supervisory duties. The second term of the Remuneration Committee was reappointed by the Board on June 15, 2023. The Committee meets at least twice a year and operates smoothly, achieving an average attendance rate of 100% in 2024.</p>
<p>Audit Committee</p>	<p>Responsibilities of the Audit Committee The Committee oversees the following matters: The fair presentation of the Company's financial statements. The appointment, dismissal, independence, and performance of the certified public accountant (CPA). The effective implementation of the Company's internal controls. The adequacy of the Company's legal compliance procedures and plans. The management and control of existing or potential risks to the Company. The review of merger and acquisition (M&A) matters.</p> <p>Operational Status The Company established the Audit Committee on December 10, 2020, to replace the functions of supervisors. The second term of the Audit Committee was also reappointed by the Board on June 15, 2023. The Committee is composed of all</p>

independent directors. Since its inception, the Committee has met at least once per quarter and continues to operate smoothly. The average attendance rate for 2024 was 100%.

Remuneration Policy

Correlation Between Business Performance and Future Risk

The policy and procedures for determining the remuneration of directors, supervisors, the President, and Vice Presidents are positively correlated with business performance. In addition to actual operating conditions and legal requirements, the Company considers future operational development and business risks, periodically reviewing and disclosing the amounts paid.

Remuneration Principles for President and Vice Presidents

The compensation structure for the President and Vice Presidents includes salary, bonuses, and employee profit-sharing. These are determined based on their contribution, seniority, performance, and responsibilities, while also referencing industry standards.

The remuneration system for senior management is proposed by the Remuneration Committee to the Board of Directors for approval. Besides fixed salary and retirement benefits, performance bonuses are calculated based on the achievement of various performance indicators. The retirement policy for senior management is consistent with that of other employees.

For the 2024 senior management salary brackets and tables, please refer to page 15 of the 2024 Annual Report.

Remuneration Principles for Directors and Independent Directors

According to the Company's Articles of Incorporation, if there is a profit for the year, no more than 3% shall be allocated as director remuneration, which is reported to the shareholders' meeting following a Board resolution. The Board is authorized to determine the remuneration based on the directors' level of participation, value of contribution, and industry standards.

Directors: Remuneration includes fixed salary, variable remuneration (director compensation), and various allowances. The Remuneration Committee uses individual performance and industry benchmarks as the basis for adjustments.

Independent Directors: Pursuant to the "Rules Governing the Remuneration of Directors and Managers," independent directors receive a fixed monthly salary.

For the 2024 director remuneration tables and distribution standards, please refer to page 13 of the 2024 Annual Report.

Linking Remuneration to Sustainability (ESG) Performance

The Company's policies and procedures for determining the remuneration of directors, supervisors, the President, and Vice Presidents maintain a positive correlation with business performance.

To further align corporate governance with sustainable development, the Company plans to incorporate ESG strategic goals into the evaluation criteria for the variable remuneration of directors. Furthermore, to encourage and recognize the efforts of senior management toward sustainability, the performance bonus system will be designed to include ESG-linked performance bonuses. These bonuses will be calculated based on individual participation in ESG initiatives and the successful achievement of departmental ESG targets.

Resignation and Retirement Policy for Directors and Senior Management

The notice period for the resignation of the Company's directors and senior management is governed by local government regulations. The required notice period and the calculation of severance pay are consistent with those applicable to all other employees. Furthermore, apart from statutory severance pay, the Company does not provide any additional payments or benefits-in-kind to departing directors or senior management.

Median Remuneration Ratio

year	Sites	Ratio of the Annual Total Compensation for the Highest-Paid Individual to the Median Annual Total Compensation for All Other Employees	Ratio of the Percentage Increase in Annual Total Compensation for the Highest-Paid Individual to the Median Percentage Increase in Annual Total Compensation for All Other Employees
2022	MiiS-Taiwan	3.98	0.00
	MiiS (Dongguan)-China	2.26	0.00
	LIAN CHAN PRECISION CO., LTD.- Taiwan	--	--
	Aitronics Inc.- Taiwan	--	--
2023	MiiS-Taiwan	3.79	0.00
	MiiS (Dongguan)-China	2.63	1.10
	LIAN CHAN PRECISION CO., LTD.- Taiwan	--	--
	Aitronics Inc.- Taiwan	--	--
2024	MiiS-Taiwan	3.78	3.03
	MiiS (Dongguan)-China	2.08	-1.70
	LIAN CHAN PRECISION CO., LTD.- Taiwan	4.55	--
	Aitronics Inc.- Taiwan	2.05	--

Note 1: LIAN CHAN PRECISION CO., LTD.- Taiwan joined the Group on January 10, 2024.

Note 2: Personnel recruitment for Aitronics Inc.- Taiwan commenced on November 1, 2024.

Remuneration Ratio

Remuneration Analysis for Entry-level and Non-managerial Staff	2022					
	Local Statutory Minimum Wage: NTD 25,800					
	Ratio of Standard Entry Level Wage by Gender compared to Local Minimum Wage					
	Management		Non-management		Technical	
	Male	Female	Male	Female	Male	Female
Technical	--	--	--	--	1	1.148
Non-managerial - Administrative	--	--	1	0.58	--	--
Non-managerial - Engineering	--	--	1	0.9062	--	--
Management - Entry-level Managers	1	0.78	--	--	--	--
Management - Senior Management (AVP and above)	1	0.85	--	--	--	--

Remuneration Analysis for Entry-level and Non-managerial Staff	2023					
	Local Statutory Minimum Wage: NTD 26,400					
	Ratio of Standard Entry Level Wage by Gender compared to Local Minimum Wage					
	Management		Non-management		Technical	
	Male	Female	Male	Female	Male	Female
Technical	--	--	--	--	1	1.04
Non-managerial - Administrative	--	--	1	0.6	--	--
Non-managerial - Engineering	--	--	1	0.78	--	--
Management - Entry-level Managers	1	0.79	--	--	--	--
Management - Senior Management (AVP and above)	1	0.98	--	--	--	--

Remuneration Analysis for Entry-level and Non-managerial Staff	2024					
	Local Statutory Minimum Wage: NTD 27,470					
	Ratio of Standard Entry Level Wage by Gender compared to Local Minimum Wage					
	Management		Non-management		Technical	
	Male	Female	Male	Female	Male	Female
Technical	--	--	--	--	1	0.917
Non-managerial - Administrative	--	--	1	0.7	--	--

Non-managerial - Engineering	--	--	1	0.73	--	--
Management - Entry-level Managers	1	0.74	--	--	--	--
Management - Senior Management (AVP and above)	1	0.94	--	--	--	--

Note: The Company reviews and adjusts compensation annually based on the previous year's operational performance, individual performance, and job grade, ensuring all adjustments comply with labor laws and statutory minimum wage regulations. Migrant workers, who were sequentially introduced starting in the fourth quarter of 2024, are excluded from this statistical analysis.

Conflict of Interest Management

The Company has established a Conflict of Interest Prevention Policy within its "Procedures for Ethical Management and Guidelines for Conduct." Both the Board of Directors and internal employees operate in strict accordance with this policy. Furthermore, the Company provides dedicated mailboxes and a contact function on its official website to serve as grievance channels for employees and stakeholders.

Ethical Corporate Management Best Practice Principles

Here is the professional English translation for your section on "Ethical Management and Code of Conduct."

Ethical Management and Code of Conduct

- To foster a corporate culture of integrity and develop sound business models, the Company has established the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct" in accordance with laws and existing regulations. All formulations and amendments are approved by the Board of Directors and reported to the Shareholders' Meeting.
- The aforementioned principles and guidelines are published on the Company's internal website and the Market Observation Post System (MOPS). These documents are updated immediately upon revision to actively demonstrate the Company's commitment to ethical management.

Dedicated Unit for Promoting Ethical Management

The Internal Audit Office is responsible for planning, promoting, and supervising ethical management initiatives. The office reports its implementation status to the Board of Directors at least once a year.

Specific Practices and Regulations for Ethical Management

To implement the provisions of the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct," the Company has incorporated ethical management clauses and penalties for non-compliance into the "Employment and Confidentiality Agreement" for new hires. Every new employee is required to read the agreement thoroughly and sign it upon joining, ensuring that a culture of integrity and objectivity is cultivated from day one.

Implementation Status:

- In 2024: A total of 58 new employees (including foreign workers) joined the Company; all have completed the signing process, achieving a 100% signing rate.
- In 2023: A total of 67 new employees joined the Company; all completed the signing process, achieving a 100% signing rate.

Ethical Management Training

To implement our ethical management policies and actively prevent unethical conduct, the Company regularly conducts internal advocacy and training sessions on business integrity.

Whistleblowing Channels and Handling Procedures

To establish sound corporate governance and eliminate any possibility of fraud, bribery, or corruption within our operations, the Company has established a reporting window in accordance with the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct." Stakeholders with concrete evidence of such misconduct may submit reports to the Company through the following channels and methods.

Whistleblowing Channels	<ul style="list-style-type: none"> • Reporting via Phone: Please call +886-3-579-8860 ext. 1101 to contact the Head of the Internal Audit Office directly. To prevent omissions or misunderstandings in verbal communication that may affect the acceptance and investigation of the case, the Company may record the call based on the situation. We are committed to maintaining strict confidentiality to prevent any information leakage. • Reporting via Mail: Please address letters to: Head of Internal Audit Office, Medisys Precision Inc., 3F, No. 24-2, Industry E. 4th Rd., East Dist., Hsinchu City 300, Taiwan (R.O.C.) (Hsinchu Science Park). • Reporting via Email: ir@miis.com.tw When sending reports via email, please ensure that all attachments are encrypted to prevent unauthorized exposure of the reporting information.
Reporting and Handling Procedures	<p>Investigation Requirements:</p> <ul style="list-style-type: none"> • Whistleblower’s Identity: Full name and contact information of the person filing the report.

	<ul style="list-style-type: none"> • Respondent’s Identity: The name of the accused individual or other characteristics/information sufficient to identify their identity. • Specific Allegations and Evidence: Specific grounds for the report and evidence available for investigation. <ul style="list-style-type: none"> • Involvement of Third Parties: If the case involves third-party personnel, their names or the names of their affiliated companies must be provided. • Detailed Description: A summary of the incident, including the "5Ws": Who, What, When, Where, and Why (and the objects involved). • Supporting Details: Any other specific details or relevant information of value concerning the case.
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The Company protects the personal data, report content, and privacy of the whistleblower with the strictest confidentiality. Upon the formal filing of a case, relevant verification data and investigation reports shall be submitted directly to the Chairman of the Board within two months. If the case involves a director or a senior executive, the report shall be submitted directly to the Convener of the Audit Committee. 2024 Implementation Status: In 2024, the Company did not receive any whistleblowing reports or notifications.

Due Diligence

Through stakeholder communication mechanisms, the Company engages in regular or ad-hoc interactions via various channels to conduct due diligence across Environmental, Social (including Human Rights), and Governance (ESG) dimensions. We aim to effectively identify, prevent, mitigate, and account for the actual or potential negative impacts, as well as the positive influences of various issues. The scope of due diligence during the reporting period covers Medisys's entire value chain. In cases where impacts are identified, the Company evaluates response measures based on the nature of the negative impact. Relevant policies, including due diligence and the precautionary principle, are applied to address actual negative impacts through remediation, and to resolve potential negative impacts through prevention or mitigation.

Remediation Procedures for Negative Impacts

The Company has established diverse communication channels to ensure that all stakeholders can express their opinions, file grievances, or submit whistleblowing reports. We are committed to providing appropriate responses, processing, and remediation for all identified negative impacts. Based on stakeholder feedback, we continuously strengthen our communication, coordination, and emergency response mechanisms to ensure our actions align more closely with stakeholder needs.

Sound Internal Control System

In accordance with the "Regulations Governing Establishment of Internal Control Systems by Public Companies" issued by the Financial Supervisory Commission (FSC), the Company has established its "Internal Control System" and "Internal Audit Implementation Rules." These frameworks are designed to strengthen the management and control of various business risks, ensure the security of corporate assets, protect shareholders' rights, and ensure strict compliance with relevant laws and regulations.

The Internal Audit Office operates directly under the Board of Directors and is led by a Chief Internal Auditor. This office is responsible for overseeing internal audit functions and conducting regular, ad-hoc, and special project audits across the Group. Its primary mandate is to assist the Board and senior management in performing independent reviews, providing timely recommendations for improvement, and providing reasonable assurance of the ongoing and effective implementation of the internal control system.

Code of Ethical Conduct for Directors and Managers

To ensure that the conduct of the Company's directors and managers aligns with high ethical standards, the Company has established the "Corporate Governance Best Practice Principles" with reference to the "Code of Ethical Conduct for TWSE/TPEX Listed Companies."

Scope of the Code of Ethical Conduct

This code applies to Directors, Supervisors, and Managers, including the President (and equivalents), Vice Presidents (and equivalents), Assistant Vice Presidents (and equivalents), heads of financial and accounting departments, and any other individuals authorized to manage corporate affairs or possess signing authority.

Whistleblowing System and Whistleblower Protection

- The Company has established the "Procedures for Ethical Management and Guidelines for Conduct," creating accessible reporting channels disclosed on the corporate website. Appropriate handling units are assigned based on the nature of the report, and all employees who provide suggestions or file reports are strictly protected.

- Standard Operating Procedures (SOP) for investigating whistleblowing matters have been established and publicly disclosed on the corporate website. In 2024, no whistleblowing cases were received or handled.
- All information submitted by a whistleblower is treated with the strictest confidentiality to protect their personal data, report content, and privacy. Reports are submitted directly to the Chairman of the Board; however, if a case involves a director or senior executive, it is reported directly to the Convener of the Audit Committee.

1.4 Stakeholder Identification and Communication

The Company places great importance on communication with its stakeholders. Based on materiality and key sustainability issues, we have identified six primary stakeholder categories: employees, investors, customers, suppliers, the community, and government agencies.

We actively identify the topics of concern for each group and engage in meaningful communication. The results of these engagements and relevant outcomes are compiled and reported to the Board of Directors on an annual basis.

Stakeholder	Topics of Concern	Communication Channels	Frequency	Contact Point
Employees	Remuneration & Benefits	Performance Appraisal	Twice a year	Administration Dept. Kelly.lan@miis.com.tw
		Employee Welfare Committee	Quarterly	
	Occupational Safety & Health	Employee Health Exams	Annually	
		Special Medical Services	At least 4 times/month At least 2 hours per session	
	Labor-Management Relations	Employee Satisfaction Survey	Annually	
		Labor-Management Meetings	Quarterly	
Investors	Business Performance	Shareholders' Meeting	Annually	Spokesperson / Acting Spokesperson ir@miis.com.tw
		Investor Conferences	Twice a year	
	Corporate Governance	MOPS & Company Website	Real-time	
	Information Disclosure	MOPS & Company Website	24 hours open	
	Shareholder Rights	Spokesperson's Mailbox	24 hours open	
MOPS		Ad-hoc		
Customers	Sales & Support	Sales Team/Video & Tele-conferencing Customer Visits	Reply within 24h Ad-hoc	Sales Email sales@miis.com.tw
	Product Innovation	Website & Social Media	Ad-hoc	
	After-sales Service	Customer Service Mailbox	24 hours open	

	Customer Satisfaction	Customer Satisfaction Survey	Annually	
Suppliers	Supply Chain Management	Procurement Service Window	Working hours	Procurement Dept. 03-5798860
		Supplier Annual Assessment	Annually	
		Supplier Audits	Ad-hoc	
Community	Social Contribution	Philanthropy/Donations to Vulnerable Groups	Ad-hoc	Corporate Governance Officer ir@miis.com.tw
Government	Regulatory Compliance	Official Correspondence Announcements on MOPS Regulatory Briefings and Seminars	Ad-hoc Ad-hoc Ad-hoc	Corporate Governance Officer ir@miis.com.tw

Materiality Assessment

As Medisys Precision Inc. advances toward its goal of sustainable development, we place great importance on the material topics of concern to our stakeholders. By leveraging our corporate values and core competencies, we strive to address the challenges we face. To find the synergy between corporate development and social harmony and to achieve mutually beneficial and win-win outcomes, we are committed to fulfilling our responsibilities as a corporate citizen. We aspire to become a benchmark for the practice of Corporate Social Responsibility (CSR).

Understanding Organizational Context	<ul style="list-style-type: none"> • Comprehensive Assessment: The Company conducts a comprehensive assessment of global sustainability trends and Medisys’s strategic operational goals. We analyze issues across Governance, Economic, Environmental, and Social dimensions, collecting material topics of concern to stakeholders through various communication channels. • Stakeholder Identification (AA1000 SES): In accordance with the AA1000 Stakeholder Engagement Standard (SES), the Company has established a stakeholder communication process based on five key principles: Dependency, Attention, Influence, Responsibility, and Diverse Perspectives. Through this rigorous process, we have identified six primary stakeholder categories for focused engagement.
	<ul style="list-style-type: none"> • Gathering Topics of Concern: We gather sustainability issues through internal and external channels, including global regulations and standards such as the Global Risks Report, UN Sustainable Development Goals (SDGs), TCFD, and SASB. By benchmarking against industry peers and aligning with the organization’s annual goals, we evaluate the benefits to the enterprise and the fundamental responsibilities we must fulfill. As a result, we have identified 18 focused topics of concern.

Identification of Actual and Potential Impacts	<ul style="list-style-type: none"> • Analysis of Stakeholder Assessment: We engage with stakeholders through online questionnaires to understand their level of concern regarding various sustainability topics, as well as the extent to which these topics influence their assessments and decision-making. • Analysis of Impact Significance: Senior executives from the ESG Sustainability Steering Committee evaluate and analyze the significance of the Company's impacts on the economy, environment, and society across various sustainability topics. • A total of 186 valid response questionnaires were collected, including 145 from employees and 41 from external stakeholders. Based on the weighted average of the total scores, the topics were ranked to identify the top 10 themes of concern. Furthermore, following discussions at the sustainability meeting, two additional topics—"Waste Management" and "Energy and GHG Management"—were specifically included. Consequently, a total of 12 material sustainability topics of concern to stakeholders were finalized. • Prioritization Results of Material Sustainability Topics 																																																																																			
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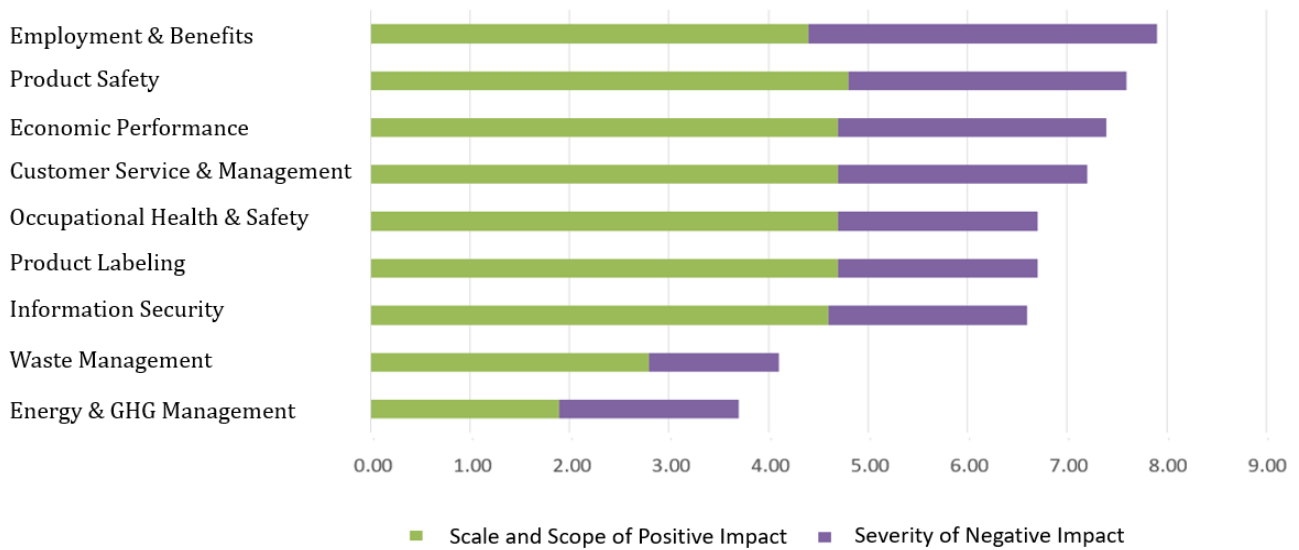
	<ul style="list-style-type: none"> Weighted Average Ranking of Internal and External Stakeholders <table border="1" data-bbox="349 233 1179 768"> <thead> <tr> <th>Issue</th> <th>AVG</th> <th>Sort</th> </tr> </thead> <tbody> <tr> <td>Product Safety</td> <td>4.51</td> <td>1</td> </tr> <tr> <td>Product Innovation</td> <td>4.42</td> <td>2</td> </tr> <tr> <td>Occupational Health & Safety</td> <td>4.41</td> <td>3</td> </tr> <tr> <td>Information Security</td> <td>4.39</td> <td>4</td> </tr> <tr> <td>Compliance & Business Integrity</td> <td>4.38</td> <td>5</td> </tr> <tr> <td>Economic Performance</td> <td>4.36</td> <td>6</td> </tr> <tr> <td>Product Labeling</td> <td>4.36</td> <td>7</td> </tr> <tr> <td>Employment & Benefits</td> <td>4.36</td> <td>8</td> </tr> <tr> <td>Labor-Management Relations</td> <td>4.34</td> <td>9</td> </tr> <tr> <td>Customer Service & Management</td> <td>4.34</td> <td>10</td> </tr> <tr> <td>Waste Management</td> <td>4.09</td> <td>15.00</td> </tr> <tr> <td>Energy & GHG Management</td> <td>4.02</td> <td>16.00</td> </tr> </tbody> </table> 	Issue	AVG	Sort	Product Safety	4.51	1	Product Innovation	4.42	2	Occupational Health & Safety	4.41	3	Information Security	4.39	4	Compliance & Business Integrity	4.38	5	Economic Performance	4.36	6	Product Labeling	4.36	7	Employment & Benefits	4.36	8	Labor-Management Relations	4.34	9	Customer Service & Management	4.34	10	Waste Management	4.09	15.00	Energy & GHG Management	4.02	16.00
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<p>Impact Assessment Methodology</p>	<ul style="list-style-type: none"> Executive Assessment: The Sustainability Steering Group conducted an assessment of the 12 sustainability topics using professional questionnaires. A total of 5 valid responses were collected from senior executives. Assessing Positive and Potential Negative Impacts: The Company evaluated the actual and potential positive and negative impacts of the 14* sustainability material topics across the Environmental, Social (including Human Rights), and Governance (ESG) dimensions. The impact score for each topic is determined by multiplying the "Severity of Impact" (Scale & Scope) by the "Likelihood of Occurrence." <p>Impact Calculation Formula:</p> <ul style="list-style-type: none"> Positive Impact = Scale and Scope of Positive Impact (1-5) x Likelihood of Occurrence (1-5) Negative Impact = Scale and Scope of Negative Impact (1-5) x Likelihood of Occurrence (1-5) 																																							

Prioritizing Significant Impacts for Reporting	<ul style="list-style-type: none"> Quantitative Threshold: We prioritized sustainability topics based on their total impact scores. Topics with an average combined score of 9.40 or higher for "Positive/Negative Impact Degree" were identified as material. This initial process yielded 6 material topics primarily focused on the Social (including Human Rights) and Governance (G) dimensions. Strategic Inclusion: To ensure our sustainability strategy comprehensively covers the Environmental, Social, and Governance (ESG) pillars, and considering long-term development trends and information security, the Company strategically added: <ol style="list-style-type: none"> Two Environmental (E) topics: Selected based on the highest average impact scores within the environmental category. Information Security: A key pillar for the medical technology sector. Final Result: Through this rigorous combination of quantitative analysis and strategic alignment, a total of 9 key material topics were finalized for prioritized disclosure.
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2024 Material Topics



Sort	Material Topics	Positive Impact Score	Negative Impact Score	Aggregated Impact Significance Score (Multiplied Average)	Covering ESG Dimensions
1	Employment & Benefits	4.40	3.50	15.40	People (including Human Rights)
2	Product Safety	4.80	2.80	13.44	People (including Human Rights)
3	Economic Performance	4.70	2.70	12.69	Economic Dimension
4	Customer Service & Management	4.70	2.50	11.75	Economic Dimension
5	Occupational Health & Safety	4.70	2.00	9.40	People (including Human Rights)
6	Product Labeling	4.70	2.00	9.40	People (including Human Rights)
7	Information Security	4.60	2.00	9.20	Economic Dimension
8	Waste Management	2.80	1.30	3.64	Environmental Dimension
9	Energy & GHG Management	1.90	1.80	3.42	Environmental Dimension









Prioritization of Material Topics








Value Chain Assessment

From a value chain perspective, Miis examines its efforts toward sustainable development to not only understand the positive and negative impacts created across the chain but also to focus on areas requiring improvement. We aim to amplify our positive influence while mitigating negative impacts throughout every link of the value chain.

Material Topics	Mapping to GRI Standards	Significance to Medisys	Mapping to SDGs	Value Chain Impact Boundaries						Corresponding Section
				Level of Involvement: ● Direct / ○ Indirect (Contribution or Business Relationship)						
				Impact Assessment: ▲ Positive Impact ; □ Negative Impact						
				Government	Customers	Employees	Investors	Suppliers	Society	
Employment & Benefits	GRI 401: Employment	Employee well-being is the cornerstone of sustainable development. Robust recruitment and comprehensive benefit policies help reduce turnover and foster a safe, healthy, and inclusive workplace. By fulfilling our social responsibility, we strengthen organizational resilience and enhance our capacity for long-term sustainable operations.	 		○	●	○			5 Employee Care
					□	▲	□			

Product Safety	Customer Health and Safety	Product safety is not only a matter of regulatory compliance but also a key element in practicing corporate sustainability and strengthening stakeholder trust. Ensuring that products adhere to safety standards and quality specifications is the fundamental basis for maintaining long-term operations and public confidence.	 		●	●	○		○	3.1 Customer Health and Safety
					▲	▲	□		□	
Economic Performance	GRI201: Economic Performance	We create long-term value through stable revenue and profitability. By promoting inclusive economic growth and contributing to the local economy, we strive to achieve our goals for sustainable business operations.	 		●	●	●	○		1.6 Business Overview
					▲	▲	▲	□		
Customer Service & Management	GRI418: Customer Privacy	Customer service and management directly impact the quality of medical care. Enterprises must provide professional and timely technical support and after-sales service to assist healthcare professionals in the correct use of products. Robust customer relationship management facilitates the real-time capture of market feedback.			●	●	●		○	2.1 Customer Relationship
					▲	▲	▲		□	
Occupational Health & Safety	GRI403: Occupational Health and Safety	Occupational Health and Safety (OHS) management is an indispensable part of corporate operations. Through comprehensive safety and health systems and risk control mechanisms, enterprises can effectively prevent occupational accidents and health risks, thereby reducing the incidence of labor injuries.	 		○	●	○		○	5.5 Occupational Safety
					□	▲	□		□	
Product Labeling	GRI417 Marketing and Labeling	Ensuring user safety and providing comprehensive product labeling not only demonstrate an enterprise's respect for customers' right to know and right to health, but also serve as a vital foundation for fulfilling corporate social responsibility, enhancing product credibility, and strengthening brand image.			●	●	○		○	3.2 Product Quality and Responsibility
					▲	▲	□		□	

Information Security	GRI418 Customer Privacy	Information security is an essential foundation for stable corporate operations and the maintenance of brand reputation. Establishing a comprehensive information security management system (ISMS) helps ensure the confidentiality, integrity, and availability (CIA) of data.		○	●	●	○	○	○	1.8 Information Security Management
				□	▲	▲	□	□	□	
Waste Management	GRI 306 Waste	Waste management is a critical issue for corporate environmental sustainability. By implementing effective waste management, enterprises can reduce their environmental burden and strengthen their sustainable competitiveness, achieving the co-prosperity of the economy, the environment, and society.	 	○	●	●				4.3 Pollution Prevention and Control
				□	▲	▲				
Energy & GHG Management	GRI 302 Energy GRI 305 Emissions	Energy and greenhouse gas (GHG) management are at the core of corporate sustainable development actions. By effectively monitoring and reducing energy consumption and carbon emissions, enterprises can lower operational costs, enhance energy efficiency, and mitigate negative impacts on the environment.	 	○	●	●	●	●	○	4.4 Energy Saving and Carbon Reduction
				□	▲	▲	▲	▲	□	

1.5 Investor and Stakeholder Contact Channels

We recognize that communication with stakeholders must prioritize openness, transparency, and consistency. In accordance with relevant laws and the 'Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies,' we disclose pertinent information in our annual reports and maintain up-to-date information on our corporate website. By providing multiple communication channels—including contact details for our spokesperson and deputy spokesperson, as well as the Market Observation Post System (MOPS)—we ensure stakeholders have ready access to information regarding our ethical management, thereby fully implementing a mechanism of open and transparent disclosure.

	Spokesperson	Deputy Spokesperson
Name	Chu-Ming Cheng	Hui-Yu Ko
Title	General Manager	Vice President
Telephone	03-579-8860	03-579-8860
Email	ir@miis.com.tw	ir@miis.com.tw

1.6 Operational Overview

MiiS is dedicated to the development and production of high-quality medical imaging equipment and key peripheral components. We provide innovative imaging solutions designed to enhance clinical diagnostic efficiency and accuracy. In response to the rise of telemedicine and mobile healthcare, our products feature lightweight and portable designs that align with current market trends.

As the demand for precision diagnostics grows, high-definition (HD) imaging equipment has become increasingly sought after. MiiS satisfies this demand with our advanced HD imaging technology. Recently, we have proactively expanded into key component sectors, such as micro-camera modules, plastic injection molds, and molded parts, to create more favorable revenue streams and integrated solutions. Facing intense competition from international giants, we adopt a collaborative business model rather than direct confrontation, aiming for mutual benefits and a prosperous future for the medical device industry.

Our proprietary brand products are primarily sold to domestic and international distributors. We establish exclusive or non-exclusive partnerships based on local market conditions, tailoring commercial terms, pricing strategies, and after-sales systems to the distributor's capabilities and scale. To maintain market order, we provide Manufacturers' Suggested Retail Prices (MSRP) and strictly prohibit cross-border (gray market) sales."

Financial Performance over the Past Three Years

Item	Basic Elements	2022	2023	2024
Direct Economic Value Generated	Operating Revenue	502,088	537,148	538,920
	Other Income (Note)	2,712	7,206	12,102
Economic Value Distributed	Operating Costs	401,546	260,675	339,613
	Employee Wages and Benefits	40,194	183,753	202,720
	Payments to Providers of Capital	60,810	65,541	24,900
	Payments to Government	17,392	18,920	7,016
	Community Investment	744	804	370
Retained Economic Value (Refers to Net Income After Tax)		(15,886)	14,661	(23,597)

Note: Other income includes interest, rental income, dividend income, government grants, and net gains on the disposal and retirement of fixed assets.

Sales Breakdown by Major Products

MiiS provides digital medical imaging diagnostic devices that deliver high-definition imagery and true-to-life real-time visuals. Featuring touchscreens and ergonomic interfaces, our devices are lightweight and user-friendly. When integrated with AI-driven diagnostic software and cloud data platforms, we offer comprehensive medical imaging solutions, making MiiS a renowned brand in the telemedicine and health screening markets.

With strong capabilities in innovative technology, MiiS develops and manufactures customized, innovative medical devices for its clients. Consequently, we collaborate with numerous first- and second-tier medical device brands across Europe, the United States, and Japan, providing customer-centric solutions through our technical services.

Unit: NT\$ thousands

Major Products	2023		2024	
	Operating Revenue	Percentage (%)	Operating Revenue	Percentage (%)
Digital Medical Imaging Diagnostic Devices	305,934	56.96	378,983	70.32
Customer Solutions for Technical Services	183,707	34.20	65,041	12.07
Others	47,507	8.84	94,896	17.61
Total	537,148	100.00	538,920	100.00

Sales by Region

MiiS is an export-oriented company, with products primarily sold to the United States, China, and various countries across Europe and Asia. To date, our products have reached over 80 countries worldwide. We actively enter developed and emerging markets through both our proprietary brand, horus SCOPE, and our CDMO (Contract Development and Manufacturing Organization) model, having secured regulatory market approvals in all respective sales regions.

Unit: NT\$ thousands ; %

Sales Region	2023		2024	
	Amount	%	Amount	%
Americas (U.S.A.)	439,050	81.74	377,935	70.13
Taiwan	13,474	2.51	71,139	13.20
China	20,898	3.89	11,846	2.20
Others	63,726	11.86	78,000	14.47
Total	537,148	100.00	538,920	100.00

1.7 Legal Compliance

MiiS adheres to all laws and regulations established by the government and competent authorities for listed companies, including the Company Act, Securities and Exchange Act, Business Accounting Act, and Income Tax Act. We regularly disseminate information regarding relevant regulations to our staff. Through internal educational training and the provision of external professional development opportunities, we enable employees to stay abreast of the legal requirements pertinent to their specific duties, ensuring full compliance with all laws and regulations across the organization.



To ensure that company operations and business execution align with relevant standards, all units regularly review and verify the status of domestic and international regulations related to their specific business scope on an annual basis. Internal processes are then adjusted accordingly to meet the latest requirements.

The company's internal regulations explicitly mandate that employees must comply with the law. These regulations are updated in a timely manner following amendments by various competent authorities, serving as the foundation for the practical implementation of legal compliance.

Given the specific characteristics of the medical device industry, a dedicated Regulatory Affairs (RA) department is responsible for reviewing the compliance of products and operations with relevant laws and regulations. This department obtains real-time updates on legal information and practical insights to ensure the timeliness of regulatory intelligence. In accordance with the Medical Device Management Act, if product repairs involve remanufacturing, we re-apply for inspection and registration and ensure proper labeling to guarantee product compliance and user safety.

The Company determines significant non-compliance events based on the following criteria: Whether the severity of the incident and the amount of the fine have a material impact on the Company's operations, financial condition, reputation, or the environment.

Whenever a violation occurs, it is immediately reported to management, and the corrective and preventive action (CAPA) procedures of the management system are activated to ensure that the violation is effectively rectified. There were no major violations in 2024; however, the Company was fined due to a labor inspection ruling as follows:

Ruling No. Chu-Huan-Zi 1130000848 (January 4, 2024): The Company was found in violation of Article 24, Paragraph 1 of the Labor Standards Act because overtime wages were not paid according to the statutory standards. A fine of NT\$50,000 was imposed. The Company continues to remind employees to complete overtime applications in a timely manner, while also reminding supervisors to process related applications

promptly and effectively and to show concern for employees' working conditions, thereby strengthening the communication and promotion of relevant regulations.

1.8 Information Security Management

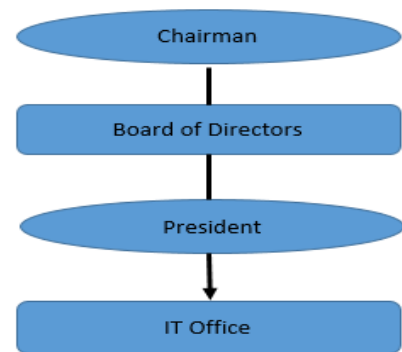
Information Security Policy

<p>Information Security Management Objectives</p>	<ol style="list-style-type: none"> 1. Maintain the continuous operation of all information systems. 2. Prevent intrusion and destruction by hackers and various viruses. 3. Prevent improper intentional acts and illegal use. 4. Prevent leakage of sensitive data. 5. Avoid accidents caused by human error. 6. Maintain physical environmental security.
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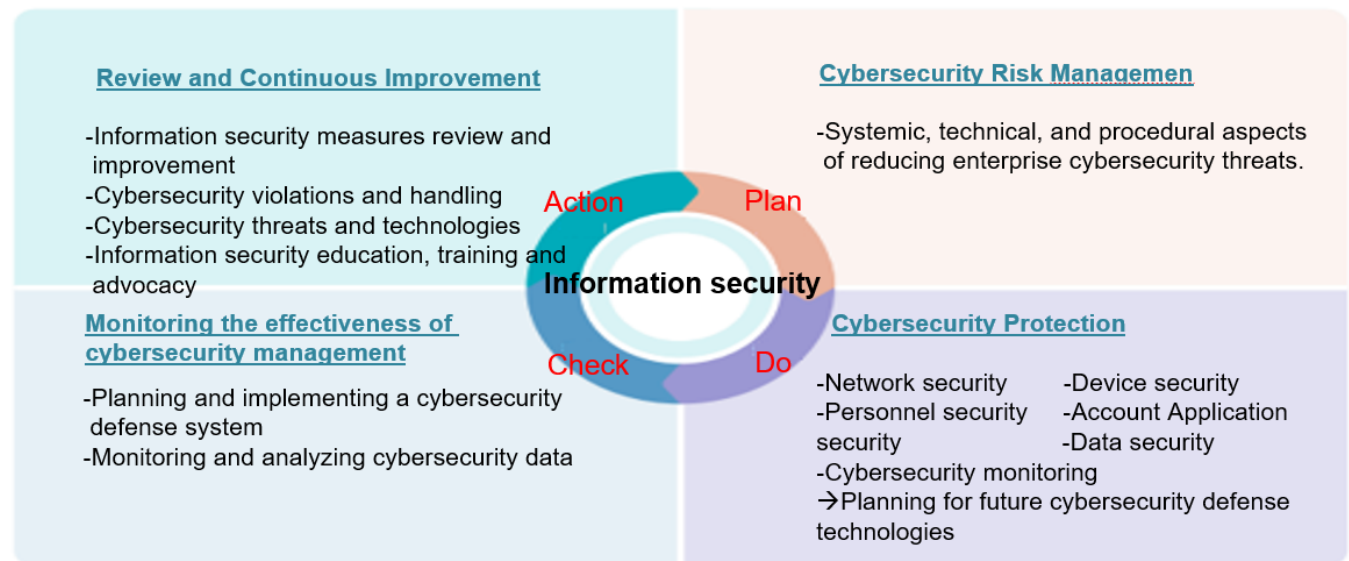
Information Security Risk Management Framework

Information Security Management Organization

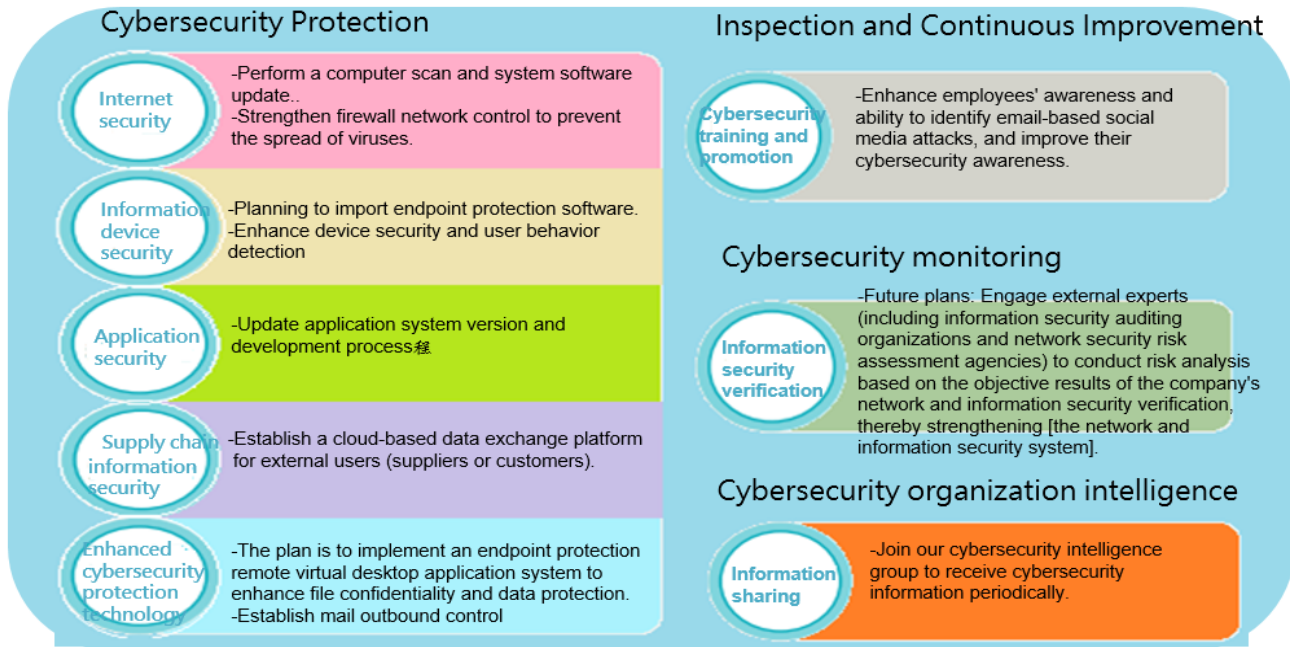
The dedicated unit for information security within the Company is the Information Technology (IT) Office. This unit consists of one Dedicated Information Security Officer and one Dedicated Information Security Staff Member.



Information Security Risk Management and Continuous Improvement Framework



Specific Management Plan



Information security facilities and management operations

<p>1. Physical Security</p>	<ul style="list-style-type: none"> • The Company implements appropriate access control to prevent unauthorized access to or damage of electronic information assets. • Critical information processing equipment (such as host computers and network equipment) must be located in areas with proper access control or managed via a central control system to prevent use by non-employees or unauthorized personnel. Office areas and server rooms must be equipped with appropriate fire suppression equipment, such as portable fire extinguishers and smoke detectors. • Personal computers and servers must be password-protected and locked whenever the computer is temporarily unattended. • File Server: Private files or those unrelated to work and professional duties must not be stored on the server. Each unit must regularly monitor their allocated space on the File Server to ensure sufficient capacity and that stored files remain work-related. • Software and Hardware Accessories: The IT department will conduct irregular audits and cross-check assets with the inventory system. If abnormalities or improper use are detected, the supervisor of the relevant center level (or higher) will be notified to handle the matter according to reward and punishment regulations.
<p>2. Network Security</p>	<ul style="list-style-type: none"> • The Company's critical servers, systems, and network equipment must be equipped with appropriate protection mechanisms to prevent unauthorized access to or damage of the Company's computer systems.

	<ul style="list-style-type: none"> • During the installation or maintenance of information equipment (such as system servers and network devices), administrators must accompany the process at all times. • Equipment passwords must not be provided to maintenance vendors; if a password is required, the administrator must enter it before allowing the vendor to operate the equipment. • Users are prohibited from privately installing any network-related equipment, including modems, hubs, IP sharers, wireless Access Points (APs), switches, or routers. • For special requirements, users must fill out a "Computer Hardware/Software Application Form" through the information service system; the application will be processed by the IT unit after approval by the authorized supervisor. • Company network resources are to be used for business purposes only; violators will be penalized according to the Company's "Reward and Punishment Regulations" for the following behaviors: <ul style="list-style-type: none"> A. Infringing upon others' reputation, privacy, trade secrets, or intellectual property rights, including trademarks, copyrights, and patents. B. Using inflammatory or defamatory language in public documents. C. Transmitting or spreading computer viruses. D. Engaging in illegal transactions or posting false or criminal messages. E. Selling firearms, drugs, prohibited medications, pirated software, or other contraband. F. Interfering with the operation of the Company's computer systems. G. Infringing upon or interfering with others' use of electronic resources. H. Using resources for propaganda, advertising, marketing, or other commercial activities related to any profit/non-profit organizations, products, or services. I. Other behaviors that violate the law or harm the Company's interests. • The Company may install monitoring software on network resources to conduct reasonable monitoring for abuse or illegal use. • Unless an application is filed, internet access is strictly prohibited for computers not logged into the company domain or those using public accounts. • Connected webpages will be filtered at all times; accessing pornographic websites or non-work-related pages is strictly forbidden.
<p>3. Email Confidentiality and Control</p>	<ul style="list-style-type: none"> • To prevent the leakage of company secrets via email, the Information Department may set up mechanisms for collecting, analyzing, filtering, and monitoring network information and emails entering and leaving the company. • Employees must send and receive emails through the company's email system. Employees are prohibited from using other email addresses not provided by the company to send or receive emails.

	<ul style="list-style-type: none"> • The email system is for official and work-related communications. Recipients should be limited to relevant personnel. Please do not send emails to unrelated individuals to avoid increasing the system load due to spam.
4. Protection against viruses and malware	<ul style="list-style-type: none"> • Our company's computer systems are equipped with mechanisms to prevent computer viruses and malware, and the system management automatically updates computer virus definitions and system vulnerabilities. • Except for systems and applications approved and legally authorized by our company, the use of other software is prohibited. Supervisors of each unit should ensure that their computer systems comply with regulations and conduct regular checks. • Emails or files from unknown sources should be deleted immediately, and emails should not be opened indiscriminately. • If users discover a computer virus intrusion or system abnormality, they should immediately report it to the information unit.
5. Data backup and disaster recovery methods	<ul style="list-style-type: none"> • Information departments should regularly back up important company archive servers and databases, performing backups daily and retaining complete backup data. Complete backup data should be kept for two weeks, and backup records should be archived for future reference. • Backup data files should be backed up off-site so that they can be restored in the event of data loss or damage. • Disaster recovery methods for archive servers vary depending on the archive system.
6. Awareness advocacy and education training	Information technology departments regularly conduct information security awareness and training for new employees.

Information Security Implementation Status

1. Education and Training	In 2024, a total of 10 sessions of information security education and training for new employees were conducted, with 53 participants in attendance.
2. Regular Reporting to the Board of Directors	A report on the status of cyber security implementation was regularly presented to the Board of Directors on August 9, 2024.
3. Information Security Drills	Between August and October 2024, five social engineering drill programs were executed. For employees who demonstrated weak information security risk awareness during the drills, a re-education training session was held on December 12, 2024, with 33 participants.
4. Information Security Promotion and Announcements	<ul style="list-style-type: none"> • During the management camp activity on December 13, 2024, a 30-minute information security promotion session was conducted for 40 management-level personnel.

	<ul style="list-style-type: none"> Quarterly information security promotion announcements were sent to all employees via company email on four occasions: January 22, April 9, July 9, and October 8, 2024.
5. Material Information Security Incidents	<ul style="list-style-type: none"> No material information security incidents occurred during the year 2024.

1.9 Risk Management

The purpose of risk management is to identify risk factors that could adversely affect operations in advance. Through appropriate assessment and processing procedures, risks can be transformed, reduced, and further prevented from causing losses. At the same time, it enables timely detection and early warning of risks in response to changes in internal and external environments.

The Risk Response Organization is led by the President (General Manager), who serves as the convener and coordinates the promotion and operation of the risk management plan. Under this leadership, functional units from various departments are established to take responsibility for promoting risk management within their respective business areas.

Risk Mitigation Strategies

Risk Type	Mitigation Strategy
Operational Controls	
Technological Changes (Including Cyber Security Risks): Impact on Finance and Business	The Company is dedicated to innovative technology and product research and development, striving for corporate sustainability. Specialized personnel are assigned to monitor technological changes in related industries at all times. Furthermore, a dedicated regulatory affairs department tracks domestic and international medical device regulations and policies in real-time. This allows the Company to stay abreast of the latest technical requirements, development trends, and industry dynamics in the clinical medicine and biotechnology/pharmaceutical sectors. These insights are used to evaluate the impact on the Company's future development as well as its financial and business operations, facilitating effective product planning and the implementation of necessary response measures.
Expansion of Production Facilities	In response to the company's development of image sensor products and the demand for disposable endoscopes, a factory and office building was purchased at No. 11, Yuanqu 2nd Road to expand production lines and meet customer needs. Long-term cooperative relationships are maintained with outsourced manufacturers. By adjusting capacity utilization, the company should be able to effectively respond to future business cycles and changes in product demand, thereby ensuring the protection of shareholders' interests.
Risks of Procurement or	The primary raw materials and outsourced manufacturers of MiiS are mainly domestic enterprises. In addition to maintaining long-term and stable

Sales Concentration	<p>cooperative relationships with existing suppliers, the company also maintains appropriate safety stocks of major raw materials at all times to respond to force majeure factors or unexpected events.</p> <p>Moving forward, the company will continue to seek new high-quality suppliers while balancing procurement costs, quality, and risk diversification to avoid the potential risks associated with concentrated purchasing.</p>
Medical Device Research and Development Risks	<p>The Company has assembled a development team with extensive experience in medical device research and development, maintaining close collaborations with external consultants, physicians from renowned clinical hospitals both domestically and abroad, and internationally recognized medical device distributors or clients. Furthermore, a dedicated regulatory affairs department has been established to handle certification tasks for various countries. This department monitors certification progress and status in real-time and implements necessary response measures to increase the success rate of R&D outcomes and international certifications.</p>
Cyber Security Risk	<p>To ensure the safety and control of the company's information systems and network data transmission, the internal control system for "Cyber Security Inspection Controls" has been comprehensively revised in accordance with the <i>Cyber Security Control Guidelines for Publicly Listed Companies</i>. Furthermore, information security updates and promotions are provided to employees on an irregular basis to reduce the risk of falling into phishing traps and to strengthen overall cyber security awareness.</p>
Product Risk	<p>The Company's primary products include digital scopes, disposable endoscopes and their related components (such as micro-camera modules), and AI diagnostic software. These products must provide medical professionals with clear, stable medical imagery and reliable computational results. Poor product design could lead to misjudgment by medical staff, resulting in inaccurate diagnoses or delayed treatment, while substandard materials may cause allergic reactions or discomfort.</p> <p>To mitigate these risks, the Company employs a development team with extensive experience in medical device R&D and maintains close collaborations with external consultants, renowned clinical physicians both domestically and abroad, and major international medical device manufacturers. Furthermore, all products must undergo rigorous reliability testing, light hazard assessments, and biocompatibility testing, or involve clinical trials with medical institutions to ensure product safety and reliability, thereby minimizing the probability of harm.</p>
Environmental Risk	

Policy and Legal Risks	The Company continuously monitors changes in significant domestic and international policies and laws to conduct impact assessments and formulate response plans. When necessary, external legal counsel is consulted to provide expert advice and handle the Company's legal matters.
Natural and Man-made Disasters	The Company has established comprehensive education and training plans for potential disasters (such as earthquakes, floods, fires, chemical leaks, and gas explosions). Related training and emergency response drills are held irregularly throughout the entire plant each year to enhance overall response capabilities.
Social Risk	
Employee Recruitment and Talent Acquisition	The Company actively engages in personnel recruitment, continuously monitoring market demand and salary trends. By maintaining both internal and external pay equity, the Company ensures its workforce remains in an optimal state of productivity and competitiveness.

Management System Certification

<p>Occupational Health and Safety Policy To prevent occupational hazards, protect employee safety and health, implement factory safety and health management, achieve comprehensive operational safety, provide thorough safety and health education, prevent accidents, safeguard the safety and health of employees and community members, and pursue zero injuries, zero accidents, and zero diseases to achieve the goal of sustainable operations.</p> <p>Medical Device Quality System As a medical device manufacturer, the Company complies with domestic and international medical device quality management system regulations regarding site facilities, equipment, organization and personnel, production, quality control, storage, distribution, customer complaints, and other related matters.</p>
ISO 13485 : Medical Device Quality Management System
Taiwan QMS : Medical Device Quality Management System for Manufacturers
FDA QMSR/ FDA 21 CFR Part 820 : Quality System Regulation for Medical Devices (U.S. FDA)
EU MDR : European Union Medical Device Regulation
MDSAP : Medical Device Single Audit Program
Japan GMP : Japan Good Manufacturing Practice
Korea GMP : Korea Good Manufacturing Practice

2. Customers and Partners

Material Topics

Topics	Customer Service and Management
GRI Standards	GRI 418: Customer Privacy
Positive Impacts	Regular communication with customers and timely problem-solving lead to increased customer satisfaction and more orders.
Negative Impacts	Failure to meet customer requirements leads to an increase in incidents and a loss of customer trust.
Policies & Commitments	We are committed to providing customers with products and services of the highest quality and maintaining strong cooperative relationships. From product design, R&D, and manufacturing to after-sales service, we drive continuous innovation and improvement. We constantly enhance our quality management capabilities, collaborate closely with customers, and demand the highest quality standards from our supply chain to ensure that our quality policy is effectively implemented.
Goals & Vision	To enhance customer loyalty, reduce complaint rates, and ultimately achieve sustainable business growth.
Actions & Measures	<ul style="list-style-type: none"> • Establish Standard Operating Procedures (SOPs) for manufacturing and quality control to provide clear instructions for optimizing production efficiency and product quality. • Strengthen employee training to raise awareness and understanding of regulations and compliance requirements.
Effectiveness Evaluation	We verify the effectiveness of customer health and safety protection measures through regular quality meetings, customer complaint analysis, post-market surveillance (PMS), and other quality assurance activities.
Grievance Mechanisms	We provide effective and appropriate grievance mechanisms; inquiries and complaints can be made via email or through designated contact points.

2.1 Customer Relations

At MiiS, we view customer relationship management as a cornerstone of our sustainable business strategy. We offer customized product portfolios tailored to diverse needs and applications, fostering long-term, stable relationships built on trust. Our sales team provides a comprehensive service lifecycle—from initial market entry and product introductions to site application planning, post-sales training, and grievance resolution—ensuring seamless integration of both product usage and system workflows.

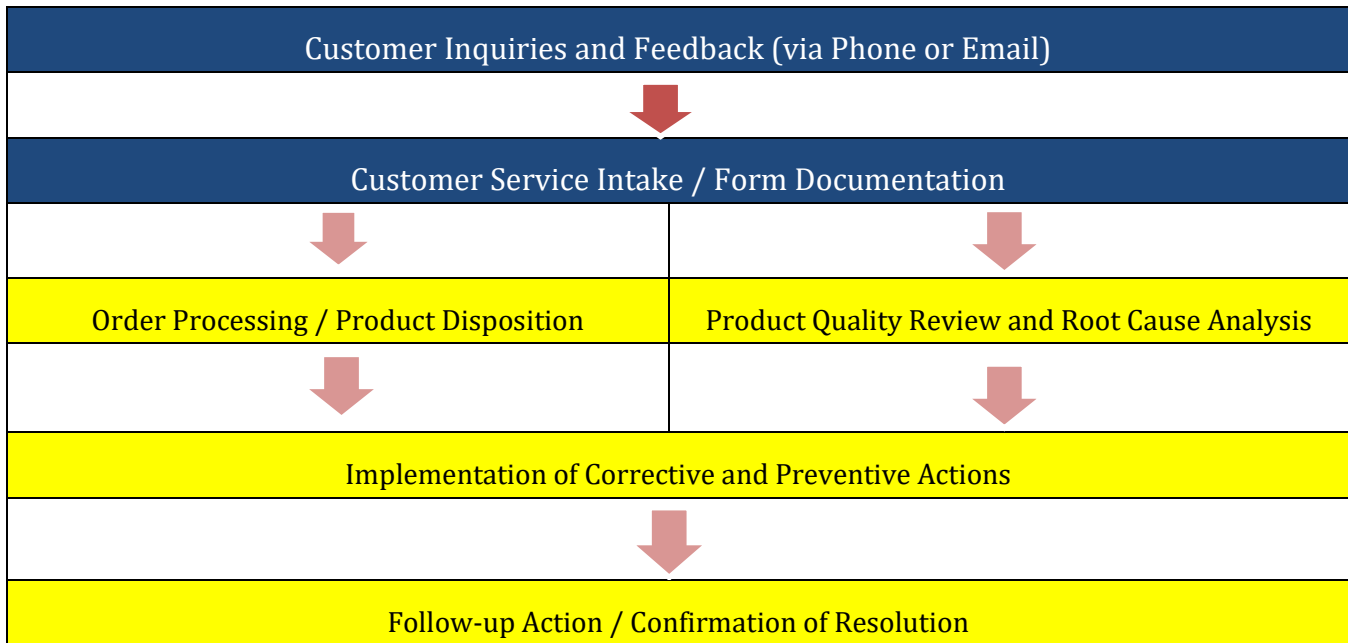
Client Visitation & Engagement	Representatives from our Sales and Technical departments conduct proactive visits and maintain regular contact with clients to better understand their feedback and requirements. This facilitates real-time interaction and strengthens long-term partnerships. Furthermore, market insights and product feedback gathered during these visits are reported back to the company to serve as a vital reference for product development and strategic adjustments.
Information Exchange	We periodically provide clients with updates on market trends and new product information. Additionally, we supply comprehensive product application data and technical resources to ensure our clients remain well-informed and competitive.
After-Sales Service	We are committed to the ongoing monitoring of equipment performance and operational efficiency, ensuring that all systems continue to run smoothly for our customers.

Customer Relationship Management

To enhance customer satisfaction and provide solutions for client needs and complaints, as well as to understand suggestions regarding our service and product quality, SyncVision Technology has established the "Customer Complaint Handling Procedures." Through this comprehensive process, our sales or customer service units are responsible for managing and resolving all customer complaint cases.

Customer Complaint Handling	Initial Processing The sales or customer service unit identifies the cause and nature of the issue based on the complaint received. Complaint Review Relevant quality departments collaboratively conduct a review and analysis based on the specific content of the complaint.
Corrective and Preventive Action	In accordance with the "Corrective and Preventive Action Procedures," the responsible unit completes an "Anomaly Handling Form" to initiate an investigation. Based on the root cause, corrective actions and recurrence prevention measures are implemented and submitted to the authorized supervisor for approval.
Non-Product Repair Handling	Upon understanding the complaint details, a "Customer Complaint Handling Form" is completed. After the investigation, the rationale for determining whether the case constitutes a formal complaint must be recorded. If necessary, relevant personnel will be invited to visit the customer or distributor for an in-depth assessment.
RMA Repair Handling	If the complaint involves product functionality, the designated RMA personnel shall complete the "Customer Complaint Handling Form" to document the handling status and resolution.

Customer Complaint Handling Process



In 2024, all customer complaint cases were successfully resolved.

Customer Satisfaction Survey

The sales department conducts an annual customer satisfaction survey covering areas such as staff attitude, response speed, product satisfaction, delivery lead times, and complaint handling. The results, along with specific customer feedback, are analyzed during Management Review Meetings to establish satisfaction targets for the coming year.

2024 Key Customer Satisfaction Survey Results	
Consultation and Quotation Services	82
Product Appearance	78
Product Pricing	74
Product Safety	82
Product Usability	64
Product Performance	72
On-Time Delivery Rate	84
Product and Service Quality	70
Maintenance and Repair Services	66
Sales and Service Personnel Attitude	88
Average Customer Satisfaction Score: 76	

Regarding the customer feedback and suggestions from 2024, the Customer Service department has analyzed all issues and formulated corresponding solutions and improvement measures.

If an issue impacts product safety or efficacy, it is executed in accordance with the "Corrective and Preventive Action Procedure" and documented in the "Abnormality Handling Form." For issues that do not affect safety or efficacy, the handling measures are recorded and the results are verified. All customer feedback has been properly addressed, and there has been no significant impact on the company's business operations.

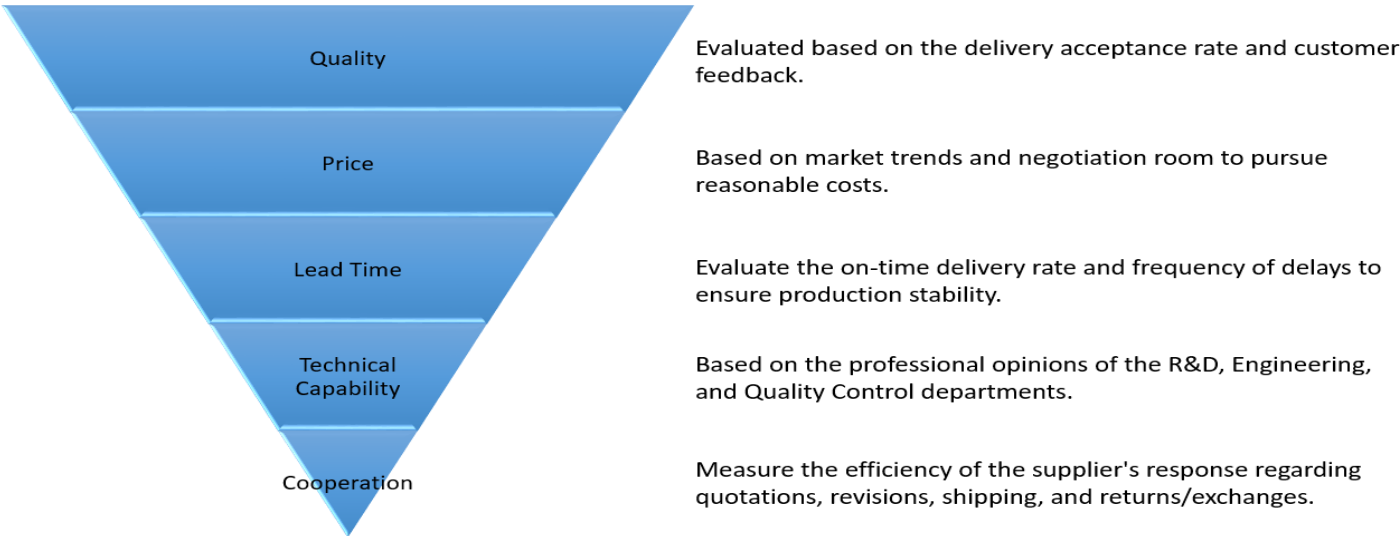
2.2 Supply Chain Management

High quality and a stable supply chain are the essential foundations of MiiS's (Medimaging Integrated Solution Inc.) product development. Through our supply chain management system, we ensure that all purchased products meet specified requirements. We select qualified suppliers and conduct regular evaluations to effectively manage their quality, pricing, delivery performance, and cooperation, thereby guaranteeing overall product quality and on-time delivery.

In accordance with the "Supplier Management Procedures," we require suppliers to comply with relevant regulations. These protocols cover supplier evaluation criteria, quality improvement, and technical capabilities for risk assessment, ensuring that product requirements are thoroughly implemented within the daily management of the supply chain.

Supplier Evaluation Procedures

To ensure the sustainability and quality of the supply chain, MiiS categorizes and evaluates suppliers based on their level of impact on product quality. These evaluations are documented in the "Annual Supplier Evaluation Form" and submitted to the authorized supervisor for approval. The total score is 10 points, with a passing threshold of 6 points or above. The evaluation criteria are as follows:



Classification	Requirements & Criteria
Major and Minor Suppliers	Evaluated annually through a joint effort by Purchasing, R&D, Engineering, Quality Control (QC), and requesting personnel. Purchasing personnel assess Price, Lead Time, and Level of Cooperation, while QC, R&D, Engineering, or requesting personnel evaluate Quality and Technical Capability. Finally, the results are signed and confirmed by the respective department heads.
Category A and Outsourcing Process Suppliers	Quality Agreements must be signed to ensure the quality of the company's products.
Long Lead Time Suppliers	For suppliers with lead times of 1.5 months or longer, Purchasing and R&D personnel must establish a "Critical Parts and Long Lead Time Material List." This ensures material supply control, preventing production line shutdowns due to material shortages and ensuring consistent product delivery.

In 2024, on-site audits were conducted for 10 suppliers, including Category A suppliers and those with quality abnormalities identified during the year. For each supplier, specific improvement items were provided along with relevant consulting and guidance to help them meet expectations. Through a rigorous evaluation cycle and coaching mechanism, potential issues are identified in advance to ensure the stability of delivery quality, allowing us to work hand-in-hand with suppliers for continuous improvement and excellence.

Number and Categories of Qualified Suppliers in 2024							
Supplier Classification	Total Number of Suppliers	Raw Materials	Outsourcing	Printing & Packaging	Software & Hardware Equipmen	Sterilization Related	Consumables
Class A Suppliers	17	2	13	-	-	2	-
Class B Suppliers	209	180	6	5	13	3	2
Class C Suppliers	515	295	43	19	135	1	22

Local Procurement

MiiS (Medimaging Integrated Solution Inc.) utilizes Taiwan as its primary operational and production base and continuously promotes local procurement. To enhance production efficiency, reduce transportation carbon emissions, and support the sustainable development of local industries, we prioritize local

suppliers. This approach not only ensures a real-time material supply but also reduces energy consumption and operational costs, while fostering stable, long-term partnerships with our suppliers.

	2022	2023	2024
Percentage of Local Procurement Amount (%)	88.6	86.0	88.3

Note: Figures for the parent company only.

3. Product Safety and Innovation

Material Topics

Topic	Product Safety
GRI Standards	GRI 416: Customer Health and Safety
Positive Impact	Improved product safety performance enhances customer trust, which in turn promotes long-term product sales.
Negative Impact	Poor quality leads to loss of customer trust, resulting in fewer orders and declining revenue.
Policies & Commitments	MiiS strictly implements Quality Management System (QMS) standards and has obtained ISO 13485 certification. We adhere to medical quality systems and regulatory requirements in various countries, following international standards and norms to design products that meet customer needs.
Goals & Vision	We aim to refine quality-related objectives and hold regular training sessions to strengthen employee awareness. By adjusting to international regulatory trends, we strive to be a market leader in quality excellence and satisfy medical device requirements worldwide.
Actions	Comply with the medical device regulatory requirements of the countries where our products are sold to provide users with products they can use with peace of mind.
Effectiveness Evaluation	All medical devices have obtained licenses in their respective sales regions, such as Taiwan TFDA, US FDA, China NMPA, and Japan PMDA, and have passed ISO 13485 Quality Management System certification.
Grievance Mechanism	Effective and appropriate grievance mechanisms are provided; inquiries and complaints can be made through dedicated email channels and contact points.

Topic	Product Labeling
GRI Standards	GRI 417: Marketing and Labeling
Positive Impact	Accurate product labeling protects consumer rights and interests.

Negative Impact	Inaccurate product labeling compromises the rights and safety of consumers when using products.
Policies & Commitments	Regarding the production of Instructions for Use (IFU), we have established specific Work Instructions (WI) to define departmental responsibilities and ensure compliance with customer and product specifications.
Goals & Vision	To conduct cross-departmental reviews involving the Product Certification and Quality Systems departments, ensuring all relevant documents undergo rigorous legal compliance and usability audits.
Actions	To provide superior products that allow users to manage their health with ease, creating precision medical devices dedicated to improving public health and quality of life.
Effectiveness Evaluation	Growth in product sales volume and customer satisfaction.
Grievance Mechanism	Effective and appropriate grievance mechanisms are provided; inquiries and complaints can be submitted via email or through designated contact windows.

3.1 Customer Health and Safety

Our company is dedicated to providing medical device products that are safe, effective, and fully compliant with medical regulations. We regard customer safety as the core of our product responsibility. Through comprehensive management measures—including product design, testing, labeling, user manuals, educational training, and after-sales service—we ensure the health and safety of our customers throughout their experience with our products.

Safety Considerations in Design & Development	Product design, development, and manufacturing processes are managed in strict accordance with the ISO 13485 Medical Devices Quality Management System.
Product Labeling & Instructions	Every product is accompanied by a comprehensive Instructions for Use (IFU), which clearly specifies contraindications, warnings, operating procedures, and maintenance guidelines.
Customer Service	We provide dedicated after-sales service to resolve technical issues encountered during use, thereby enhancing customer satisfaction and their sense of security.
Adverse Event Reporting & Recall Mechanism	We have established a robust mechanism for reporting and tracking adverse events. In the event of an identified product risk, we proactively notify the competent authorities and initiate risk assessments, along with necessary product recalls or corrective actions.

Annual Safety Performance

Item	2024 Data
Number of Adverse Product Event Reports	2 cases (Both were minor, non-injury incidents)
Number of Product Recalls	0 cases
Coverage of Safety Instructions for Use	100%
Customer Product Safety Satisfaction	94.5% (Internal Survey)
Product Regulatory Compliance Pass Rate (Domestic & International)	100% (Compliant with TFDA / CE / FDA)

In accordance with the "Standard Operating Procedure for Adverse Event Reporting and Handling," the company has established a dedicated Customer Service Department. Our service scope includes customer grievances, dispute resolution, and comprehensive after-sales service mechanisms.

3.2 Product Quality and Responsibility

As a medical device manufacturer, MiiS (Medimaging Integrated Solution Inc.) strictly implements Quality Management System (QMS) standards and has obtained ISO 13485 certification. We adhere to the medical quality systems and regulatory requirements of various countries, following international standards and norms to design products that meet customer needs.

100% of our products comply with all relevant regulations. There have been no incidents of non-compliance with product and service information labeling regulations or voluntary codes.

2024 Quality Education and Training

Quality System Core Procedures Training for Management Annual education and training sessions were conducted for management, covering: Management Review Procedures, Departmental Organization and Responsibilities SOPs, Process Validation Management Procedures, Supplier Management Procedures, Control of Non-conforming Products, Corrective and Preventive Action (CAPA) Procedures, Design Change Control Procedures, and Risk Management Operating Procedures. A total of 139 person-times were completed for each category.

Professional Training for Quality Personnel

- Key personnel in the Quality Assurance (QA) Department completed 5 person-times of training in international medical device quality systems and regulations, and 1 person-time in ISO 13485:2016.
- The Quality Management Department completed 8 person-times of training in international medical device quality systems and regulations.

Product Labeling and Sales Responsibility

Through the implementation and establishment of our quality standard systems, we continuously enhance institutional effectiveness and strengthen our quality management framework. This builds our capacity for quality assurance, effectively reducing defects, preventing errors, and providing superior products and service quality to achieve customer satisfaction.

To ensure proper product protection and guarantee product quality, we have established the "Product Preservation Control Procedure." This procedure governs the labeling operations for raw materials, semi-finished products, product packaging, and final labeling.

Labeling Category	Labeling Content
Raw Material Labeling	<ul style="list-style-type: none"> • Upon arrival, raw materials are inspected and accepted by R&D, Quality, or Manufacturing personnel. • Warehouse personnel affix "Incoming Labels" specifying the supplier, specifications, quantity, and dates of arrival and inspection. A "Material Card" is also labeled before the items are stored in their designated locations.
Work-in-Process (WIP) Labeling	<ul style="list-style-type: none"> • During production, operators perform inspections according to inspection standards and record manufacturing information to ensure product accuracy and integrity.
Finished Product Labeling	<ul style="list-style-type: none"> • Finished products are identified by the product name and model on the outer packaging. Medical device products are further labeled and accompanied by package inserts (IFU) in accordance with the regulations of each country. • Information such as manufacturer details, product specifications, licenses, instructions for use, precautions, manufacturing date, shelf life, and lot number are clearly labeled in prominent positions as required.

MiiS (Medimaging Integrated Solution Inc.) places great emphasis on the accuracy of product labeling. All product packaging labels and Instructions for Use (IFU) are produced in accordance with domestic and international medical device regulations and standards to ensure that information is compliant, accurate, and clear.

In 2024, there were no incidents of non-compliance related to product safety, labeling, or advertising, demonstrating our company's high level of commitment to product responsibility and regulatory compliance.

3.3 Innovation and Research & Development

MiiS utilizes four core technologies to create integrated AI medical solutions. Our products feature AI-assisted diagnostic functions, combined with image integration platforms and cloud-based viewing, remote diagnosis, and consultation applications. These tools support real-time clinical interpretation and decision-

making, assisting healthcare professionals in delivering high-quality medical care in primary and remote settings, thereby strengthening the smart medical IoT ecosystem.

Four Core Technologies

Based on the technical diagram provided, our four core technology pillars and their specific components are as follows:

- Disposable Endoscope Technology
 - Rotational ultra-wide-angle endoscope lens module design
 - Fully automated endoscope catheter technology
- Opto-Mechanical-Electrical System Design Technology
 - Coaxial optical technology for miniature imaging and illumination
 - Non-mydrriatic high-speed photography technology
 - High-speed multi-light source sensing imaging technology
- Miniature Camera Module Technology
 - 3D Sensor + LED packaging structural process technology
 - Microlens array manufacturing process technology
- AI Software Technology
 - AI precision image judgment and lesion labeling algorithm technology

Research, Development, and Mass Production Capabilities of Disposable Endoscope Modules

In the field of disposable endoscopes, beyond the development of single-use endoscope products, MiiS deeply understands the vital importance of key components. The critical components of an endoscope product are the optical image sensing and illumination modules. After researching the structures of both domestic and international single-use disposable endoscopes—and considering the quality, productivity, and reliability of these miniaturized image and light source modules—we have introduced advanced semiconductor packaging process technologies for their development and production.

Automated Equipment and Production	MiiS has introduced semiconductor packaging equipment and automated production methods, successfully packaging miniature image sensing elements and Mini LEDs into ultra-miniature image and light source modules suitable for endoscope production. This results in advantages such as consistent quality, high mass production capability, and excellent reliability. The advantages of automated mass production provide Jin Hong Technology's own-brand endoscopes and other endoscope manufacturers with high-quality and cost-effective products.
Optical Imaging Module Development	By providing customers with complete solutions through standardized module products or CDMO, MiiS aims to drive the

	endoscope customer base. One of its key objectives is to provide high-quality optical imaging modules that meet customer needs.
Specialized Endoscope Design and Customization	MiiS provides customized module design and development services, using high-precision packaging equipment to achieve miniaturization precision requirements that are impossible in general operations, further meeting customer needs and hoping to popularize disposable endoscopes and benefit more people.

R&D Achievements and International Recognition over the Past Five Years

Our company's current patent portfolio primarily focuses on our core competencies in optics, systems, imaging, software, and industrial design. This includes patents for fundus cameras, slit lamps, otoscopes, dermascopes, intraoral cameras, disposable endoscopes, and related miniature lens modules. Moving forward, we will continue to strategically file patents aligned with our product development direction to establish robust patent barriers.

Year	R&D Product Name & Key Achievements
2019	<ul style="list-style-type: none"> • CDMO Fundus Camera WEC700 • AI-DR Retinal Image Analysis Software • Horus Digital Diagnostic Set DSC300 • Horus Digital Diagnostic Set DSC300P • Horus Digital Eye Anterior Lens DEA 200P • SE 1 Image Management Software
2020	<ul style="list-style-type: none"> • Horus Digital Veterinary Diagnostic Set DVC100 • High-speed multi-light source sensing imaging technology
2021	<ul style="list-style-type: none"> • Optical Coherence Tomography ACT100 • Horus Digital Otolaryngoscope with Control Unit (EOC 700) • DIB100 AI Computer: Recipient of the "iF DESIGN AWARD 2021" • MPD100 Medical Handheld Device for Wound Recording: Recipient of the "30th Taiwan Excellence Award" • Miniature Camera Module
2022	<ul style="list-style-type: none"> • AI-Assisted Diagnostic Device for Diabetic Retinopathy (DIB 100 & AI-DR): Recipient of the "31st Taiwan Excellence Gold Award" • Horus Digital Fundus Camera DEC200 & SC2: Recipient of the "2022 Edison Awards - EDISON BEST NEW PRODUCT AWARDS™" • CDMO Desktop Fundus Camera (VEC 100) • Wound Care System (SC3) • Horus Disposable Nasopharyngoscope (EES 100): Recipient of the "32nd Taiwan Excellence Award" and "2023 Taiwan BIO Awards - Outstanding Biotechnology Award"

2023	<ul style="list-style-type: none"> • Digital Tonometer (IOP 100) • Ocular Drug Deliverer (ODD 100) • Single-use Cystoscope (EUC 100) • Endoscope Display System (EDS 200) • Home-use Wound Care System (SA3)
2024	<ul style="list-style-type: none"> • Single-use Bronchoscope (ECB 100) • Endoscope Display System (EDS 500) for Bronchoscopy

Future R&D Roadmap and Resource Investment

The Company firmly believes that continuous innovation and research and development (R&D) are the key engines driving revenue growth and industrial breakthroughs. Since its inception, MiiS has been R&D-oriented, with R&D expenses consistently accounting for more than 20% of net operating revenue in recent years.

Looking forward, the Company will remain committed to its own brand and customized digital medical imaging diagnostic products, as well as its CDMO (Contract Development and Manufacturing Organization) business. R&D budgets are allocated item-by-item according to specific product development projects. In 2024, the investment in R&D expenses is estimated to account for more than 20% of net operating revenue.

In addition to strengthening the expertise and headcount of our R&D personnel, the Company continues to invest in new equipment, new technologies, and new product development to ensure our sustained competitive advantage.

Unit: NT\$ thousands

Year	2022年	2023年	2024年
R&D Expenses	126,131	126,833	140,683
Net Operating Revenue	502,088	537,148	538,920
R&D as a % of Net Operating Revenue	25.12	23.61	26.10

4. Environmental Sustainability

Material Topics

Topic	Waste Management
GRI Standards	GRI 306: Waste
Positive Impacts	Promote administrative digitalization strategies and waste recycling/reuse plans to improve resource utilization efficiency.
Negative Impacts	Failure to implement production process waste disposal, resulting in large amounts of waste.

Policies & Commitments	Promote recycling, classification, and awareness to reduce general industrial waste; encourage employees to bring their own reusable utensils to reduce the use of disposable items and implement the concept of a circular economy.
Goals & Vision	Improve manufacturing yield to reduce scrap materials and resource waste; maximize the utilization efficiency of all resources to reduce the environmental burden.
Actions	Establish awareness of energy saving, waste reduction, and resource circulation among all employees to effectively reduce waste generation and direct environmental pollution/impact, achieving the goal of optimized resource use and reduction at the source.
Effectiveness Evaluation	As new production capacities and products are launched, the company evaluates that short-term waste reduction is difficult to demonstrate; therefore, a short-term goal has been set to limit the increase in waste to no more than 10%.
Grievance Channels	An e-mail address is provided, allowing both internal and external personnel to provide feedback and suggestions.

Topic	Energy and Greenhouse Gas (GHG) Management
GRI Standards	GRI 302: Energy / GRI 305: Emissions
Positive Impacts	Investing resources to implement GHG emission reduction measures to achieve energy-saving and carbon-reduction goals.
Negative Impacts	Failure to effectively reduce GHG emissions, leading to carbon fee levies and potential impact on export orders.
Policies & Commitments	Committed to ESG sustainable development by promoting GHG emission reductions and ensuring transparency and accountability.
Goals & Vision	Continuously monitor domestic and international developments regarding GHG emissions and energy management to stay informed of the latest regulations and satisfy relevant requirements.
Actions	<ul style="list-style-type: none"> • Adjusting air conditioning schedules in public areas. • Replacing lighting fixtures with energy-efficient LED tubes.
Effectiveness Evaluation	Due to ongoing expansion of factory areas, GHG emissions are expected to increase in the short term. Therefore, the short-term goal is set to limit the increase in GHG emissions to no more than 5%.
Grievance Channels	An e-mail address is provided for both internal and external stakeholders to submit feedback and suggestions.

4.1 Environmental Management

MiiS complies with environmental regulations and domestic and international standards. Throughout our business operations and internal management, we appropriately protect the natural environment and are committed to achieving environmental sustainability goals.

We actively foster an awareness of energy conservation, waste reduction, and resource circulation among all employees to ensure the sustainable use of Earth's resources. Based on our industry characteristics, we have established an environmental management system that includes:

- Collecting and evaluating sufficient and real-time information regarding the impact of business operations on the natural environment.
- Establishing measurable environmental sustainability goals and periodically reviewing their continuity and relevance.
- Formulating concrete plans or action schemes and regularly reviewing their implementation effectiveness.

To implement environmental management, the company has designated specialized units or personnel responsible for planning, promoting, and maintaining relevant systems and action schemes. Environmental education courses are also held periodically for management and employees.

During business operations, the company considers the impact on eco-efficiency and promotes R&D, procurement, production, operations, and services based on the following principles:

- Reducing resource and energy consumption.
- Reducing the emission of pollutants, toxic substances, and waste, and ensuring proper waste disposal.
- Enhancing the recyclability and reusability of raw materials or products.
- Maximizing the use of renewable resources.
- Extending product durability.
- Improving the efficiency of products and services.

In 2024, there were no records of environmental fines, nor were there any incidents involving serious pollution leaks or violations of environmental protection laws.

Environmental Policy Guidelines

We focus on minimizing environmental disturbances during the manufacturing process. We strictly adhere to RoHS and REACH regulations, ensuring that no hazardous raw materials are used. By adjusting our production processes, we improve yield rates to reduce the generation of scrap materials and resource waste. These practices not only enhance production efficiency but also alleviate overall environmental pressure as we continue to move toward a more responsible operating model.

4.2 Climate Change Risk

MiiS closely monitors global sustainability issues and development trends across various industries. Our climate change initiatives include conducting greenhouse gas inventories. Furthermore, we follow the core framework of the Task Force on Climate-related Financial Disclosures (TCFD) to disclose climate-related

information across four key areas: Governance, Strategy, Risk Management, and Metrics and Targets. Through this, we publicly disclose the financial impacts of climate change and our corresponding future strategies.

Governance	<ul style="list-style-type: none"> • The ESG Sustainability Promotion Task Force reports to the Board of Directors annually to review climate change-related risks and opportunities. • The task force proposes short-, medium-, and long-term plans, measures, and targets, aggregates the implementation results from various functional groups, and evaluates the effectiveness of climate response strategies.
Strategy	<ul style="list-style-type: none"> • Cross-departmental discussions are held regarding identified short-, medium-, and long-term climate risks and opportunities to assess potential financial impacts on the company. • Resources are integrated to prioritize actions, and response policies are formulated considering the company's technical advantages to meet end-customers' ESG requirements, thereby enhancing corporate reputation and increasing sales volume.
Risk Management	<ul style="list-style-type: none"> • Following the risk identification/assessment model recommended by TCFD, climate risk items are integrated into existing risk management processes. • Response plans and targets are proposed for each item, with continuous tracking and management by the ESG Sustainability Promotion Task Force. • Implementation status is regularly reported to the Board of Directors to refine the overall strategic policy.
Metrics and Targets	<ul style="list-style-type: none"> • Short-, medium-, and long-term carbon reduction targets are established, and greenhouse gas emissions across all scopes are managed regularly (please refer to section "4-4. Energy Saving and Carbon Reduction" for details). • Annual greenhouse gas inventories are conducted to review the achievement of carbon emission targets.

Risk Category	Transition Risk		Physical Risk	
	Policy & Regulation	Market	Acute	Chronic
Climate Risk	Energy and GHG regulations	Increased capital expenditures and operating costs	Disasters from extreme weather	Rising temperatures
Potential Financial Impact	Limited capacity expansion and increased operating costs	Increased capital expenditures and operating costs	Financial losses and revenue decline due to production disruptions	Increased carbon emissions and operating costs due to higher electricity consumption

Climate Opportunity	Increase the use of renewable energy	Develop environmentally friendly products	Plan factory and production capacity allocation to enhance disaster resilience	Promote optimized low-carbon production
Potential Financial Impact	Deploy renewable energy based on production capacity	Increase revenue by meeting customer needs for eco-friendly products	Increase revenue by building a resilient supply chain to secure customer orders	Increase profits by reducing energy loss and operating costs
Management Strategy	Review green energy layout and carbon reduction targets Conduct regular GHG inventories to identify and improve carbon hotspots	Incorporate green design thinking into product development to reduce energy consumption during manufacturing and usage stages	Regularly review the current status of energy management in factory areas and the execution of energy-saving projects	Incorporate green design thinking into product development to reduce energy consumption during manufacturing and usage stages

4.3 Pollution Prevention

MiiS is committed to environmental preservation and minimizing our ecological footprint. In response to global green initiatives, we are dedicated to pollution prevention and continuous improvement. We have established Waste Management Procedures, with General Affairs, Occupational Safety, and Plant Engineering units sharing responsibility for management, storage, and disposal planning. To ensure effective resource utilization and regulatory compliance, we strictly execute waste classification, labeling, and collection, and contract only Ministry of Environment-certified vendors for disposal and recycling.

Waste Management Performance

Year	Total Water Consumption (Metric Tons)	Water Intensity (Metric Tons / NT\$ Million Revenue)
2024	4,691	8.70
2023	3,402	6.34
2022	2,802	5.73

Waste Management and Disposal

The Company has established the Waste Management Procedures, which clearly define the responsibilities of the General Affairs, Occupational Safety, and Plant Engineering units. These departments are collectively responsible for the management, storage, and disposal planning of all waste generated on-site.

Legal Disposal	<ul style="list-style-type: none"> To achieve effective resource utilization and meet regulatory waste management requirements, the Company strictly executes waste classification, labeling, and collection methods. In compliance with laws, we commission waste disposal contractors certified by the Ministry of Environment for all clearing and recycling activities. We apply for permits and submit regular data reports in accordance with the regulations of the Hsinchu Science Park.
Sorting and Reuse	<ul style="list-style-type: none"> We encourage the reuse of scrap paper, resource recycling, and waste sorting to ensure all resources are utilized as efficiently as possible.

Waste Generation

Year	Hazardous Waste (Metric Tons)	Non-Hazardous Waste (Metric Tons)	Total Weight (Metric Tons) (Hazardous + Non-Hazardous)	Final Disposal Method	Waste Intensity (Metric Tons / NT\$ Million Revenue)
2024	0.09	0.006	0.096	Incineration	0.00018
2023	0.0045	1.52	1.5245	Incineration	0.002839
2022	0.0017	0.2300	0.2317	Incineration	0.0005

In the past two years, our maximum annual waste output reached only 1.524 metric tons, which is assessed to have a minimal impact on the environment. As new production capacities and products are launched, the waste generated primarily stems from the assembly of our main products, such as diagnostic sets and disposable endoscopes. The company has set a waste reduction target for the coming year. Non-hazardous waste consists mainly of general domestic refuse, while hazardous waste accounts for a negligible proportion (0.7%). All waste is reported to the competent authorities for record-keeping and is handled by professional, certified contractors for disposal.

4.4 Energy Conservation and Carbon Reduction

In accordance with MiiS's Greenhouse Gas (GHG) Inventory Management Procedures, we conduct GHG inventory operations and prepare inventory reports to ensure compliance with the principles of relevance, completeness, consistency, accuracy, and transparency.

The scope of the inventory covers all production and operational activities, as well as the geographical boundaries of GHG assessment. This includes data collection, emission calculations, the development of emission inventories, the preparation of inventory reports, and the execution of verification procedures.

GHG Executive Task Force

Convener	<ul style="list-style-type: none"> • Served by the General Manager, responsible for promoting and guiding GHG inventory operations and coordinating across departments to support the task force.
GHG Executive Task Force	<ul style="list-style-type: none"> • Defines organizational and operational boundaries. • Regularly consolidates progress reports for the Convener. • Chairs management review meetings and supervises the implementation of resolutions.
Executive Secretary	<ul style="list-style-type: none"> • Drafts the GHG Inventory and Verification Management Procedures. • Executes data investigation, collection, and consolidation.
Internal Verification Unit	<ul style="list-style-type: none"> • Responsible for verifying GHG inventory data to ensure accuracy.
Executive Committee	<ul style="list-style-type: none"> • Designates specialized personnel to identify and calculate emissions for various equipment and related items within the factory areas.

GHG Executive Task Force Organization

- Convener (General Manager):
 - Responsibilities: Promoting and guiding GHG inventory operations and coordinating across relevant departments to support task force operations.
- Internal Verification Unit (Audit):
 - Responsibilities: Responsible for the verification of GHG inventory data.
- GHG Executive Task Force Leader:
 - Responsibilities: Defining organizational and operational boundaries and regularly consolidating progress reports for the Convener.
- Executive Secretary (Plant Engineering):
 - Responsibilities: Drafting GHG inventory and verification management procedure manuals, and executing data investigation, collection, and consolidation.
- Executive Committee (Engineering I & Engineering II):
 - Responsibilities: Designating specialized personnel to provide identification and calculations for various equipment and related items within the plant area.
- Executive Committee (HR, Procurement, General Affairs):
 - Responsibilities: Providing identification and calculations for relevant projects and items.

Operational Boundary Setting and GHG Emission Source Identification

GHG Operational Boundary and Scope Definition:

Under the direction of senior management each year, executive committee members from each unit use the "GHG Emission Source Identification Table" within the GHG inventory tool to conduct an inventory of all

emission sources, define operational boundaries/scopes, and identify emission sources. The principles for defining operational boundaries are as follows:

Boundary	Emission Sources
(1) Direct GHG Emissions (Scope 1)	Emissions directly from sources owned or controlled within the company's organizational boundaries. Examples include: power output from emergency generator sets, corporate vehicles, septic tanks, fire extinguishers, and fugitive refrigerant emissions.
(2) Energy Indirect GHG Emissions (Scope 2)	Indirect GHG emissions from electricity imported from outside the company's organizational boundaries. This primarily includes purchased electricity for offices, production plants, and cafeterias.
(3) Other Indirect GHG Emissions (Scope 3)	Other indirect emissions generated by the company's outsourced activities, where emission sources are owned or controlled by other companies. Examples include: outsourced operations not owned or controlled by the company, such as employee commuting, maintenance work, service duties, outsourced cafeteria contracting, and outsourced transportation of raw materials or products.
(4) Quantization Requirements: For GHG inventory operations across all units, emissions for Scope 1 and Scope 2 must be quantified. For Scope 3, due to the difficulty of data collection and the lack of mandatory national requirements, qualitative descriptions may be provided instead of quantification.	
(5) Biomass Combustion: The inventory task force of each unit shall identify whether there are biomass combustion sources (such as biodiesel) within the organizational boundary and disclose biomass combustion status in the GHG inventory tools and reports.	

In 2022, the total greenhouse gas emissions amounted to 459.38 tonnes of \$CO_2e\$. In 2023, the total emissions were 536.40 tonnes of \$CO_2e\$, and in 2024, they totaled 742.297 tonnes of \$CO_2e\$. The primary source of emissions is refrigerant leakage from chiller units of older models, accounting for approximately two-thirds of all emissions.

To continue aligning with international reduction trends and considering the demand for purchasing plant equipment for future capacity expansion, the Company set a target to limit the annual increase in greenhouse gas emissions to no more than 5% of the previous year's level for the past three years. The 2023 inventory was conducted internally. In 2024, due to factory expansion and the establishment of new inventory methodologies with the assistance of external consultants, the target of limiting the emission increase to within 5% of 2023 levels was not met.

2024 Greenhouse Gas Emission Intensity

Item	GHG Emissions	Unit
Scope 1: Direct GHG Emissions	30.0017	tCO ₂ e
Scope 2: Energy Indirect GHG Emissions	712.2951	tCO ₂ e
Total Emissions = Scope 1 + Scope 2	742.297	tCO ₂ e
Revenue	538.92	NT\$ Million
GHG Emission Intensity (Total Emissions / Consolidated Revenue)	1.377	tCO ₂ e/ NT\$ Million

Energy Consumption and Electricity Statistics

The company's energy usage consists of purchased electricity, which primarily supplies plant equipment and related public utilities. As the company is currently in an expansion phase, energy consumption and electricity intensity statistics for the 2023–2024 period show that the energy consumption intensity (electricity intensity) in 2024 increased by 42% compared to 2023.

Year	Total Energy Consumption (GJ)	Revenue (NT\$ Million)	Energy Consumption Intensity (GJ / NT\$ Million Revenue)
2024	5,409.84	538.920	10.038
2023	3,790.57	537.148	7.057

Year	Electricity Consumption (MWh)	Revenue (NT\$ Million)	Electricity Intensity (MWh / NT\$ Million Revenue)
2024	1,502.732	538.920	2.788
2023	1,052.937	537.148	1.960

5. Employee Care

Material Topics

Topics	Employment and Benefits
GRI Standards	GRI 401: Employmen
Positive Impact	Providing a competitive remuneration system along with diverse employee benefits and care measures attracts top talent and enhances corporate competitiveness.
Negative Impact	If the compensation and benefits system fails to meet industry standards, it may fail to attract talent, leading to talent drain and an increased turnover rate.
Policies & Commitments	Built on the foundation of employee care, with a commitment to sharing corporate value.
Goals & Vision	<ul style="list-style-type: none"> • In response to company policy, promote new remuneration and benefit schemes to fulfill the commitment of sharing value with colleagues. • Track market salary levels to balance and maintain competitiveness in internal and external talent markets; continue to promote incentive-based rewards and benefits based on performance.
Actions	Regularly review market salary trends for various professional roles and propose annual salary adjustment budgets. Provide performance-based salary increases and corresponding reward distributions to encourage colleagues.
Effectiveness Evaluation	Confirm the effectiveness of compensation, benefits, and care policies on employees through annual satisfaction surveys.
Grievance Mechanisms	<ul style="list-style-type: none"> • The company provides multiple feedback channels for employees to fully express their opinions. • Operational changes are announced throughout the company via email and the internal corporate website.

Topics	Occupational Health and Safety Management
GRI Standards	GRI 403: Occupational Health and Safety
Positive Impact	Achieving zero industrial accidents ensures employees feel secure and at ease in their working environment.
Negative Impact	Occupational injuries to employees could lead to severe damage to the company's reputation.
Policies & Commitments	Provide employees with a safe, hygienic, healthy, and secure contracted working environment to effectively prevent occupational disasters and protect worker health and safety.
Goals & Vision	Continuously provide a safe, healthy, and comfortable working environment.

Actions	<ul style="list-style-type: none"> • Full participation of all employees in occupational safety and health (OSH) education, training, and fire evacuation drills. • Regular meetings of the Occupational Safety and Health Committee.
Effectiveness Evaluation	<ul style="list-style-type: none"> • Convene Occupational Safety and Health Committee meetings four times a year to review OSH implementation and analyze statistical data. • Hold quarterly Labor-Management meetings and Occupational Safety and Health Committee meetings.
Grievance Mechanisms	Suggestion boxes, a dedicated grievance/suggestion email, and a stakeholder hotline are available.

The company is dedicated to providing employees with a dignified and safe working environment. We implement diversity in hiring and ensure equity in compensation and promotion opportunities. We ensure that employees do not face discrimination, harassment, or unequal treatment based on race, gender, religion, age, political affiliation, or any other status protected by applicable laws.

We value employee diversity and hire persons with disabilities in accordance with the law; the number of employees hired each year complies with the provisions of the "People with Disabilities Rights Protection Act."

Year	Number of employees with disabilities (Number of Persons)	
	legal	Actual
2024	1	1
2023	1	2
2022	1	1

We also respect the cultural customs of our employees. For the years 2022, 2023, and 2024, there has been one Indigenous employee on staff, and there have been no incidents involving violations of their right to work or human rights.

5.1 Workforce Structure

The company is committed to creating a gender-friendly work environment, fostering a diverse and inclusive workplace where women can fully realize their potential.

As of the end of 2024, the company's total workforce consisted of 200 permanent employees and 1 non-permanent employee. The majority of the staff, totaling 145 individuals, are based at the Taiwan headquarters, with the remaining 56 employees distributed across other Taiwan sites and overseas subsidiaries. Based on employment types, the workforce is divided into indefinite and fixed-term contracts; fixed-term contracts primarily consist of contract employees. All staff members are full-time employees, and the company does not employ staff with no guaranteed working hours. Compared to 2023, there have been no significant fluctuations in the company's headcount or workforce composition.

Regarding the employment of female staff, the proportion of female employees in the total workforce was 51.06% in 2022, 54.32% in 2023, and reached 57.21% in 2024. The percentage of women in management positions was 11.35% in 2022, 11.18% in 2023, and 11.50% in 2024.

Other Diversity Indicators

Category		2022 Percentage of Total Employees	2023 Percentage of Total Employees	2024 Percentage of Total Employees
Individuals with Disabilities		1.47 %	1.28 %	0.689%
Individuals with Dual Citizenship		1.47%	1.28 %	0.689%
Indigenous People		0.74 %	0.82 %	0%
Total Workforce	Under 30 years old	5.8 %	4.5 %	8.96%
	Between 30–50 years old	84.6 %	84.6 %	75.17%
	Over 50 years old	9.6 %	10.9 %	15.87%
Total		100 %	100 %	100%

Employee Structure

2022(2022/12/31)																			
Factory	Full-time Employee												Non-regular Employee						Total
	Nationalities						Foreign National						Male			Female			
	Male			Female			Male			Female			Male			Female			
	Under 30	30 - 49	50+	Under 30	30 - 49	50+	Under 30	30 - 49	50+	Under 30	30 - 49	50+	Under 30	30 - 49	50+	Under 30	30 - 49	50+	
MiiS-Taiwan	5	54	9	5	58	5	0	0	0	0	0	0	0	0	0	0	0	0	136
MiiS-China	0	0	0	0	0	0	1	0	0	0	4	0	0	0	0	0	0	0	5
Subtotal	68			68			1			4			0			0			141
Total	141												0						141
2023(2023/12/31)																			
Factory	Full-time Employee												Non-regular Employee						Total
	Nationalities						Foreign National						Male			Female			
	Male			Female			Male			Female			Male			Female			
	Under 30	30 - 49	50+	Under 30	30 - 49	50+	Under 30	30 - 49	50+	Under 30	30 - 49	50+	Under 30	30 - 49	50+	Under 30	30 - 49	50+	
MiiS-Taiwan	3	55	15	6	72	5	0	0	0	0	0	0	0	0	0	0	0	1	157
MiiS-China	0	0	0	0	0	0	1	0	0	0	4	0	0	0	0	0	0	0	5
Subtotal	73			83			1			4			0			1			162
Total	161												1						162
2024(2024/12/31)																			
Factory	Full-time Employee												Non-regular Employee						Total
	Nationalities						Foreign National						Male			Female			
	Male			Female			Male			Female			Male			Female			
	Under 30	30 - 49	50+	Under 30	30 - 49	50+	Under 30	30 - 49	50+	Under 30	30 - 49	50+	Under 30	30 - 49	50+	Under 30	30 - 49	50+	
MiiS-Taiwan	0	43	13	5	56	11	0	0	0	11	5	0	0	0	0	0	0	1	145
MiiS-China	0	0	0	0	0	0	0	1	0	0	3	0	0	0	0	0	0	0	4
TUP-Taiwan	1	10	3	2	12	2	2	2	0	5	0	0	0	0	0	0	0	0	39
Ait-Taiwan	1	8	2	1	1	0	0	0	0	0	0	0	0	0	0	0	0	0	13
Subtotal	81			90			5			24			0			1			201
Total	200												1						201

Head Manager Structure Table

Non-Employee Workers

MiiS (Taiwan) is the primary employer of non-employee workers. As of the end of 2024, a total of 4 non-employee workers were engaged, primarily consisting of outsourced cleaning staff assigned by external staffing agencies and professional consultants. Overall, this represents a 75% increase compared to 2023.

MiiS-Taiwan	Statistics on non-employees					Total
	Outsourced Security	Outsourced Cleaning	Transport Fleet	Catering Services	Consultant	
2022	0	1	0	0	1	2
2023	0	1	0	0	0	1
2024	0	2	0	0	2	4
TUP-Taiwan	Statistics on non-employees					Total
	Outsourced Security	Outsourced Cleaning	Transport Fleet	Catering Services	Consultant	
2022	0	0	0	0	0	0
2023	0	0	0	0	0	0
2024	0	0	0	0	0	0
Ait-Taiwan	Statistics on non-employees					Total
	Outsourced Security	Outsourced Cleaning	Transport Fleet	Catering Services	Consultant	
2022	0	0	0	0	0	0
2023	0	0	0	0	0	0
2024	0	0	0	0	0	0

Nature of Work and Contractual Relationships for Non-Employee Workers:

(1) Outsourced Cleaning Services: Contracts are signed on an annual basis, with personnel stationed at the plant to provide fixed services.

(2) Technical Consultants: Engaged under short-term contracts to provide specialized engineering and technical services.

New Hires and Employee Turnover Over the Last 3 Years

In recent years, the surge in investment within the semiconductor industry has created a "crowding-out effect," leading to severe labor shortages. MiiS has similarly faced challenges in both talent recruitment and labor scarcity. To effectively attract stable and high-quality personnel, the company has progressively adjusted its benefit measures and offered more competitive salary increases and bonus distributions for key talent development.

In 2024, there was significant fluctuation in the number of new hires and employee turnover; this was primarily due to the transfer of certain personnel to our subsidiary, MiiS Healthcare, and the introduction of migrant workers to strengthen our manufacturing workforce.

Item	Year	Age Group	Male		Female		Total	
			Count	%	Count	%	Count	%
New Hires	2022	Under 30	3	2.1%	3	2.1%	6	4.3%
		30 to Under 50	10	7.1%	20	14.2%	30	21.3%
		50 and Above	3	2.1%	2	1.4%	5	3.5%

	2023	Under 30	2	1.2%	8	5.0%	10	6.2%
		30 to Under 50	14	8.7%	36	22.4%	50	31.1%
		50 and Above	4	2.5%	3	1.9%	7	4.3%
	2024	Under 30	6	3.0%	20	10.0%	26	13.0%
		30 to Under 50	31	15.5%	29	14.5%	60	30.0%
		50 and Above	10	5.0%	5	2.5%	15	7.5%
Turnover	2022	Under 30	3	2.1%	2	1.4%	5	3.5%
		30 to Under 50	11	7.8%	17	12.1%	28	19.9%
		50 and Above	3	2.1%	1	0.7%	4	2.8%
	2023	Under 30	3	1.9%	6	3.7%	9	5.6%
		30 to Under 50	10	6.2%	25	15.5%	35	21.7%
		50 and Above	2	1.2%	2	1.2%	4	2.5%
	2024	Under 30	6	3.0%	8	4.0%	14	7.0%
		30 to Under 50	31	15.5%	46	23.0%	77	38.5%
		50 and Above	11	5.5%	4	2.0%	15	7.5%

Note: Percentages represent the proportion of the total headcount.

5.2 Friendly Workplace

The company implements all employee compensation and benefit measures in compliance with the Labor Standards Act and related regulations. We evaluate market salary levels and macroeconomic indicators, using employees' professional value and functional contributions as the foundation. Performance results are integrated into the criteria for starting salaries, salary adjustments, promotions, job assignments, and training development to achieve an effective incentive impact.

Annual surplus bonuses are determined by management based on operating results, taking into account each colleague's job responsibilities, degree of contribution, and performance appraisal results to decide individual distribution amounts. Furthermore, an Employee Welfare Committee has been established in accordance with the law to provide bonuses for the three major traditional festivals, meal subsidies, and employee trips organized on an ad hoc basis.

Employee Benefit Measures

Labor Insurance

National Health Insurance

Employee Welfare Committee (EWC): the EWC manages welfare funds for annual trips and year-end banquets. Additional benefits include annual health checks and subsidies for maternity, weddings, and funerals.

Lactation Room: A dedicated lactation room has been established to provide a more comfortable environment for mothers returning to the workplace, supporting them in balancing both work and family commitments.

Staff Canteen: The company features an on-site staff canteen and provides a daily lunch subsidy for all employees.

Departmental Gatherings: Each department may organize quarterly gatherings to strengthen team cohesion and promote communication among colleagues.

Flexible Working Hours: To accommodate the inconvenience of daily commutes, employees are granted a 30-minute flexible window for clocking in and out without the need for a formal leave application. This allows for greater freedom in adjusting their schedules.

Complimentary Coffee: The company provides coffee machines for all group employees to enjoy at their convenience.

Retirement System

In accordance with the Labor Pension Act (the "New System"), the Company contributes a monthly pension to each employee's individual labor pension account at the Bureau of Labor Insurance. (Pension = Monthly Contribution Wage × 6%).

Category	Old System	New System
Legal Basis	Labor Standards Act	Labor Pension Act
Contribution Method	2% of total monthly wages is contributed to a dedicated account at the Bank of Taiwan (formerly Central Trust of China) under the Company's name.	6% of the employee's insurance salary grade is contributed to their individual account at the Bureau of Labor Insurance.
Contribution Amount	No employees are currently under the Old System.	In 2024, contributions totaled NT\$ 8,514 thousand.

Labor-Management Agreements

The company provides formal grievance channels for employees and holds regular labor-management meetings in accordance with the law to maintain open lines of communication. This ensures that

employees' difficulties, needs, and concerns are prioritized and properly addressed by management at all levels.

While the company does not have a formal labor union or collective bargaining agreements, we conduct quarterly labor-management meetings to maintain transparent communication. All resolutions passed during these meetings apply to every employee.

Employee Care and Communication Channels

Category	Description	Frequency
Meetings	Labor-Management Meetings	Quarterly
	Occupational Safety and Health Committee Meetings	Quarterly
	Employee Welfare Committee (EWC) Meetings	Quarterly / Ad hoc
	Intra-departmental Meetings	As needed
Feedback Channels	Employee Grievance Mailbox and Hotline	Continuous (Any time)
Notice Board	Internal Bulletin Boards or Email Announcements	Continuous (Any time)
Interviews	Individual Interviews	Onboarding, Ad hoc, Exit
Others	Health Seminars	Ad hoc
	On-site Medical and Nursing Services	Monthly

In response to the government's policies addressing the declining birthrate and to provide a stable support system for employees with infants and young children, the company strictly adheres to the Act of Gender Equality in Employment.

Employees are entitled to various leave benefits, including Family Care Leave, Pregnancy Check-up Companion and Paternity Leave, Pregnancy Check-up Leave, and Maternity Leave. Furthermore, employees may apply for unpaid parental leave according to their childcare needs. These measures are designed to help colleagues alleviate the burden and stress of balancing family care with professional responsibilities.

Statistics of Employee Maternity Leave over the Past 3 Years

MiiS-Taiwan						
Parental Leave Application Rate						
Year	Parental Leave Application Items	Male	Female	Total	Parental Leave Application Rate (%)	Note
2022	Number of Employees Eligible for Parental Leave (A1)(Within 3 years of the start of maternity leave)	0	3	3	66.67	Parental Leave Application Rate(%) =(A2/A1)*100
	Number of Employees who Applied for Parental Leave (A2)	0	2	2		
2023	Number of Employees Eligible for Parental Leave (A1)(Within 3 years of the start of maternity leave)	0	2	2	100	
	Number of Employees who Applied for Parental Leave (A2)	0	2	2		
2024	Number of Employees Eligible for Parental Leave (A1)(Within 3 years of the start of maternity leave)	0	1	1	100	
	Number of Employees who Applied for Parental Leave (A2)	0	1	1		
Parental Leave Return-to-Work Rate						
年度	Parental Leave Application Items	Male	Female	Total	Parental Leave Return-to-Work Rate(%)	Note
2022	Number of Employees Expected to Return from Parental Leave (B1)	0	2	2	50	Parental Leave Return-to-Work Rate(%) =(B2/B1)*100
	Number of Employees who Actually Returned from Parental Leave (B2)	0	1	1		
2023	Number of Employees Expected to Return from Parental Leave (B1)	0	2	2	50	
	Number of Employees who Actually Returned from Parental Leave (B2)	0	1	1		
2024	Number of Employees Expected to Return from Parental Leave (B1)	0	1	1	0	
	Number of Employees who Actually Returned from Parental Leave (B2)	0	0	0		
Parental Leave Retention Rate						
Year	Parental Leave Application Items	Male	Female	Total	Parental Leave Return-to-Work Rate (%)	Note
2022	Number of Employees Still Employed 12 Months After Returning from Parental Leave (C1)	0	1	1	100	Parental Leave Return-to-Work Rate(%) =(C2/C1)*100
	Number of Employees who Returned from Parental Leave (C2)	0	1	1		
2023	Number of Employees Still Employed 12 Months After Returning from Parental Leave (C1)	0	1	1	100	
	Number of Employees who Returned from Parental Leave (C2)	0	1	1		
2024	Number of Employees Still Employed 12 Months After Returning from Parental Leave (C1)	0	0	0	0	
	Number of Employees who Returned from Parental Leave (C2)	0	0	0		
MiiS-China						
Parental Leave Application Rate						
Year	Parental Leave Application Items	Male	Female	Total	Parental Leave Application Rate (%)	Note
2022	Number of Employees Eligible for Parental Leave (A1)(Within 3 years of the start of maternity leave)	0	0	0	0	Parental Leave Application Rate(%) =(A2/A1)*100
	Number of Employees who Applied for Parental Leave (A2)	0	0	0		
2023	Number of Employees Eligible for Parental Leave (A1)(Within 3 years of the start of maternity leave)	0	0	0	0	
	Number of Employees who Applied for Parental Leave (A2)	0	0	0		
2024	Number of Employees Eligible for Parental Leave (A1)(Within 3 years of the start of maternity leave)	0	0	0	0	
	Number of Employees who Applied for Parental Leave (A2)	0	0	0		
Parental Leave Return-to-Work Rate						
Year	Parental Leave Application Items	Male	Female	Total	Parental Leave Return-to-Work Rate(%)	Note
2022	Number of Employees Expected to Return from Parental Leave (B1)	0	0	0	0	Parental Leave Return-to-Work Rate(%) =(B2/B1)*100
	Number of Employees who Actually Returned from Parental Leave (B2)	0	0	0		
2023	Number of Employees Expected to Return from Parental Leave (B1)	0	0	0	0	
	Number of Employees who Actually Returned from Parental Leave (B2)	0	0	0		
2024	Number of Employees Expected to Return from Parental Leave (B1)	0	0	0	0	
	Number of Employees who Actually Returned from Parental Leave (B2)	0	0	0		
Parental Leave Retention Rate						
Year	Parental Leave Application Items	Male	Female	Total	Parental Leave Retention Rate(%)	Note
2022	Number of Employees Still Employed 12 Months After Returning from Parental Leave (C1)	0	0	0	0	Parental Leave Retention Rate(%) =(C2/C1)*100
	Number of Employees who Returned from Parental Leave (C2)	0	0	0		
2023	Number of Employees Still Employed 12 Months After Returning from Parental Leave (C1)	0	0	0	0	
	Number of Employees who Returned from Parental Leave (C2)	0	0	0		
2024	Number of Employees Still Employed 12 Months After Returning from Parental Leave (C1)	0	0	0	0	
	Number of Employees who Returned from Parental Leave (C2)	0	0	0		
TUP-Taiwan						
Parental Leave Application Rate						
Year	Parental Leave Application Items	Male	Female	Total	Parental Leave Application Rate(%)	Note
2024	Number of Employees Eligible for Parental Leave (A1)(Within 3 years of the start of maternity leave)	0	2	2	100	
	Number of Employees who Applied for Parental Leave (A2)	0	2	2		
Parental Leave Return-to-Work Rate						
Year	Parental Leave Application Items	Male	Female	Total	Parental Leave Return-to-Work Rate(%)	Note
2024	Number of Employees Expected to Return from Parental Leave (B1)	0	2	2	0	
	Number of Employees who Actually Returned from Parental Leave (B2)	0	0	0		
Parental Leave Retention Rate						
Year	Parental Leave Application Items	Male	Female	Total	Parental Leave Retention Rate(%)	Note
2024	Number of Employees Still Employed 12 Months After Returning from Parental Leave (C1)	0	0	0	0	
	Number of Employees who Returned from Parental Leave (C2)	0	0	0		

- Retention Rate = Total number of employees who returned to work / (Male + Female) * 100%
- Retention rate of employees who remained employed for more than 1 year = (Number of employees who remained employed for more than 1 year after returning to work in the previous year / Total number of employees who returned to work in the previous year) * 100%
- Data statistics are based on the period from January 1st to December 31st of the current year.

The Company's total compensation package includes salary, bonuses, and employee remuneration. Total compensation is determined based on employees' professional skills, job responsibilities, and performance, integrated with the company's operational goals and achievements. A Remuneration Committee has been established to provide employees with competitive pay. Through a transparent and equitable compensation policy, the company shares its operational performance and results back with its employees. For entry-level specialists in the same job category, the starting salary is identical for all new hires. For individuals with relevant professional expertise and work experience, compensation is determined based on the candidate's educational background, experience, expertise, and professional certifications. No differences in pay are made based on gender or ethnic group.

The number of full-time employees not holding managerial positions / average and median salaries

	2022	2023	2024
Number of Full-time Employees in Non-Managerial Positions (Persons)	116	131	128
Average Salary of Full-time Employees in Non-Managerial Positions (NT\$1,000)	936	960	1,044
Median Salary of Full-time Employees in Non-Managerial Positions (NT\$1,000)	773	853	915

5.3 Human Rights Protection Mechanisms

The Company recognizes and voluntarily adheres to internationally recognized human rights standards, such as the UN Universal Declaration of Human Rights and the International Labour Conventions. We have established the following implementation guidelines to realize and respect the protections set forth in these human rights conventions:

Strictly adhere to all applicable labor laws and regulations.

Provide a safe and healthy working environment.

Prohibit the use of child labor.

Ban all forms of forced labor.

Eliminate unlawful infringement and discrimination, and ensure equal employment opportunities.

Provide diverse and open communication channels to allow suppliers, business partners, and other stakeholders to provide feedback to the company.

Regularly review and evaluate relevant systems and actions.

The Company regularly monitors major social issues annually to review its operations, value chain, new business activities (such as mergers, acquisitions, and joint ventures), and other related activities. This process aims to identify and assess vulnerable groups and potential human rights risks. Based on these potential risks, human rights control plans are formulated, and the implementation results are continuously monitored and improved.

Human Rights Management Policy and Specific Actions

Human Rights Management Policy	Specific Actions
Provide a Safe and Healthy Working Environment	<ul style="list-style-type: none">● Refer to the "Workplace Safety" section on the company website for detailed information.● Regular labor-management meetings are held quarterly to discuss and vote on issues of concern to employees.
Assist Employees in Maintaining Physical and Mental Health and Work-Life Balance	<ul style="list-style-type: none">● Implementation of a 30-minute flexible working hour policy to meet employees' needs for safe commuting.● Annual company-subsidized employee trips are organized to promote harmony between work and family life.
Prohibit Forced Labor and Strictly Comply with Local Labor Laws	<ul style="list-style-type: none">● Implementation of the leave system to encourage employees to focus on work-life balance.● Regular reminders are sent to employees regarding their unused annual leave, encouraging them to schedule time off.

Prohibit the Use of Child Labor	<ul style="list-style-type: none"> • The company strictly complies with labor laws and regulations; no child labor has been employed.
Eliminate Unlawful Infringement and Discrimination, and Ensure Equal Employment Opportunities	<ul style="list-style-type: none"> • The company strictly complies with labor laws and regulations; no child labor has been employed. • Formulated the "Prevention Plan for Unlawful Infringement During the Performance of Duties," which was announced and implemented on July 5, 2023. • In 2023, the first phase involved two HR department members conducting 20 hours of research on human rights protection issues. This initiative aims to use the HR unit as a seed to continuously monitor human rights issues, strengthen education and training, raise awareness, and reduce the possibility of related risks. • A Gender Equality Seminar was held on August 5, 2024, to promote the importance of gender equality, with a total of 60 participants.

5.4 Education and Training

Upholding a corporate culture of integrity, the Company continues to advance toward the goals of sustainable operations and enhanced market competitiveness. We are committed to establishing a comprehensive training system that provides progressive and unrestricted opportunities for professional development. Our goal is for every employee to continuously improve, unleash their potential, and achieve the dual outcomes of personal growth and corporate development within a workplace where talents are optimally utilized. In addition to pre-employment training for new hires, we actively and regularly organize various training courses—both internally and through external applications—based on competency and business requirements to enhance employees' professional skills.

Training Types and Implementation Methods

New Hire Training	<ul style="list-style-type: none"> . The Administrative Management Department is responsible for explaining company systems and culture. Subsequently, the hiring department provides individual training, guidance, and evaluation. Training records must be logged in the "Personal Training Record." . All new employees must undergo pre-employment training, except in special cases approved by management.
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On-the-Job Training (OJT)	At the beginning of each year, the Administrative Management Department compiles the "Annual Training Plan" based on employee training procedures and actual department needs to serve as a reference for the year's training.	
	A. Internal Training	<ul style="list-style-type: none"> . Method 1: Conducted by individual departments. Department heads organize training through classes, meetings, seminars, or internships. . Method 2: Centrally organized by the Administrative Management Department. Participants must complete the "Education and Training Sign-in Sheet" and submit training records and related forms to the Administrative Management Department for filing.
	B. External Training	<ul style="list-style-type: none"> . Departments dispatch personnel to relevant training as needed. Employees must complete the "External Training Application Form," obtain approval from the authorized supervisor, and submit it to the Administrative Management Department for registration. . For courses without certificates/licenses: Within two weeks of completion, employees must submit an "External Training Reflection Report" to the Administrative Management Department and, if appropriate, conduct an internal knowledge-sharing session. . For courses with certificates/licenses: A copy of the certificate must be submitted to the Administrative Management Department for filing after the course.
Professional Training	<ul style="list-style-type: none"> . Personnel engaged in management representation, internal auditing, risk management, clinical evaluation, software validation, and medical device safety surveillance must receive relevant training. They may only perform these duties after their qualifications are assessed and approved by the authorized supervisor. . Personnel in specialized technical roles (e.g., occupational safety, plumbing/electrical, firefighting, first aid, or environmental protection) must attend professional external training and obtain required licenses, with copies submitted to the Administrative Management Department for control. 	

2024 Education and Training Implementation

New Hire Orientation

- Code of Conduct and Work Rules: 1 hour per session; total of 346 participants.
- Intellectual Property Rights (Internal Awareness): 0.5 hours per session; total of 123 participants.
- Quality Management System (Internal Basic Course): 1 hour per session; total of 58 participants.
- Occupational Safety (Internal Awareness): 3 hours per session; total of 43 participants.

All Employees

- Information Security Awareness for Management (Internal Awareness): 0.5 hours per session; total of 40 participants.

- Professional Production & Manufacturing Training: 2 hours per session on average; total of 1,991 participants.
- Professional Medical Device Regulatory Training: 4 hours per session on average; total of 413 participants.
- Other Training: Total of 873 hours.

Year	Employee Category	Gender	Participant Count	Total Training Hours	Average Training Hours per Employee
2022	Direct Labor	Male	54	67.5	1.3
		Female	757	990.5	1.3
	Indirect Labor	Male	371	1,034.00	2.8
		Female	336	792.5	2.4
	General Staff	Male	270	643	2.4
		Female	974	1,552.00	1.6
Management	Male	155	458.5	3	
	Female	119	231	1.9	
2023	Direct Labor	Male	37	96	2.6
		Female	664	1,425.50	2.1
	Indirect Labor	Male	391	932.5	2.4
		Female	460	1,059.50	2.3
	General Staff	Male	246	583.5	2.4
		Female	971	2,159.50	2.2
Management	Male	182	445	2.4	
	Female	153	325.5	2.1	
2024	Direct Labor	Male	105	152.5	1.5
		Female	1,818	3,961.50	2.2
	Indirect Labor	Male	494	1,559.00	3.2
		Female	601	1,488.00	2.5
	General Staff	Male	321	816	2.5
		Female	2,182	4,852.00	2.2
Management	Male	278	899.5	3.2	
	Female	237	593.5	2.5	

5.5 Occupational Safety and Health

MiiS adheres to applicable domestic and international occupational safety and health (OSH) laws, regulations, and standards. Through employee training programs and internal communication channels, the Company actively promotes OSH awareness, strengthens employees' safety knowledge and risk awareness, and strives to create a friendly, safe, and healthy working environment. Each year, the Company sets occupational safety targets, with "zero occupational injuries" as its primary goal.

An Occupational Safety Office is established under the General Manager, responsible for planning, education, implementation, and management of occupational safety and health, as well as the prevention of occupational hazards.

Occupational Safety and Health Training and Promotion

To safeguard the safety and health of the Company and all employees, and to ensure that machinery, equipment, facilities, alarm systems, and firefighting equipment remain in proper working condition, the Company actively implements self-inspection programs. Through systematic inspections and identification of potential hazards, preventive measures are taken to effectively reduce the risk of occupational accidents. Each month, the Company conducts promotional announcements under different themes, including “Jin Safety,” “Jin Hygiene,” and “Jin Health.” Engaging visuals and clear headlines are used to enhance employees’ awareness and understanding of occupational safety and health issues.

Chemical Management

Labeling: All chemicals and chemical storage areas on-site are clearly labeled in both Chinese and English.
Chemical Inventory: Chemical inventories are updated annually or whenever changes occur, and a comprehensive plant-wide chemical inventory database is established to facilitate effective chemical management.

Chemical Storage Safety:

Regulations governing the storage and use of chemicals are established. A comprehensive chemical inventory inspection is conducted across all plant areas every six months, along with irregular on-site spot checks.

Safety Data Sheets (SDS):

Suppliers are required to provide SDSs in both Chinese and English. SDSs are placed at operational sites for emergency response, personal protective equipment (PPE) assessment, and workplace environmental monitoring, allowing employees to access relevant information at any time.

Emergency Response Drills

Each plant conducts at least one emergency response training session and evacuation drill every six months, including both theoretical and practical training for self-defense firefighting teams.

Basic first aid training and Automated External Defibrillator (AED) operation training are provided for designated first aid personnel.

Health Protection

An annual employee health examination is provided at a frequency and scope exceeding regulatory requirements. The examination includes general physical checkups, ophthalmology examinations, blood tests (hematology, biochemical analysis, and tumor markers), urine and stool tests, chest X-rays, abdominal ultrasound, electrocardiograms (ECG), and bone density testing.

Health examination data, together with information on employees’ age, work patterns, lifestyle habits, and workplace characteristics, are analyzed to assess the correlation between health risks and work conditions. High-risk employee groups are identified as a reference for proactive health management. Employees

identified as high-risk are provided with on-site health consultation services to reduce the risk of developing major illnesses.

Based on musculoskeletal symptom surveys, an occupational therapist is stationed on-site monthly to address employees’ musculoskeletal discomfort, achieving a satisfaction rate of 100%.

Physicians provide on-site services quarterly, and occupational health nurses provide on-site services four times per month. Employees may consult physicians regarding their health examination results.

Comprehensive evaluations are conducted based on job characteristics, lifestyle habits, and family medical history, with improvement recommendations provided to both employees and the Company. Occupational health nurses also offer injury and illness management, health hazard assessments, and arrange health promotion activities, occupational therapy rehabilitation, and health education seminars according to employees’ needs.

Maternity Protection

Comfortable and convenient breastfeeding (lactation) rooms are provided.

Dedicated parking spaces are reserved for pregnant employees.

Job-related risk and hazard assessments are conducted for pregnant employees.

Participation, Consultation, and Communication on Occupational Safety and Health

In accordance with the Occupational Safety and Health Act, the Company has established an Occupational Safety, Health, and Environmental Management Committee. Committee members, including labor representatives, are appointed to plan, supervise, and promote occupational safety, health, and environmental management matters, and to guide relevant departments in implementation.

Committee meetings are convened quarterly to provide recommendations on safety and health management and to review, coordinate, and advise on occupational safety, health, and environmental matters.

Occupational Safety Performance Results :

Achievement of Occupational Safety Performance Targets :

Target Year	Performance Target	Achievement Rate
2022Occupational Safety Performance Target	Zero work-related accidents	100% Achieved
2023Occupational Safety Performance Target	Zero work-related accidents	100% Achieved
2024Occupational Safety Performance Target	Zero work-related accidents	100% Achieved

2024 Occupational Safety Training Statistics :

The Company maintains a comprehensive training system and arranges various training programs for both new hires and current employees to enhance awareness of safety, hygiene, and environmental protection, thereby reducing occupational hazards.

Training Program	Sessions	Participants	Total Hours
OSH – New Employees (3 hours/session)	10	27	81
OSH – Current Employees (3 hours/year)	4	129	387
OSH – Online Courses (2 hours/session)	1	8	16
Chemical Safety – New Employees (3 hours/session)	0	0	0
Chemical Safety – Current Employees (3 hours/year)	2	51	153
Ergonomics and Musculoskeletal Health	2	50	50
Firefighting (3 hours/year)	4	241	723
Emergency Response (1 hour/year)	4	232	232
Total	27	738	1,642

6. Social Engagement

Founded in the Hsinchu Science Park, MiiS remains committed to fulfilling its responsibilities as a responsible corporate citizen. Leveraging its corporate influence, MiiS collaborates with local communities across Taiwan and international organizations to create a shared vision of mutual prosperity and sustainable development. By integrating internal resources and the passion of its employees, MiiS actively engages in initiatives focusing on support for disadvantaged groups and the promotion of public welfare. Through concrete actions, the Company demonstrates its care for society and aspires to serve as a benchmark for corporate social responsibility.

MiiS believes that this journey is only the beginning, not the end. The Company will continue to harness the power of technology to develop innovative, high-quality products, foster a more accessible and friendly healthcare environment, and carry forward the spirit of human-centered care.

6.1 Public Welfare Activities

Industry–Academia Collaboration Programs

MiiS collaborates with multiple medical centers and academic institutions to advance medical imaging research and medical device development. Through student internships, joint research projects, and patent licensing, MiiS supports the development of Taiwan’s smart healthcare ecosystem.

Year	Duration & Investment	Program Description
2022	Period: Feb–Apr 2022 Resources: Research funding Total investment: Over NT\$200,000	Signed industry–academia collaboration agreements with leading domestic universities. Faculty and students participated to enhance technical and

		practical skills, promote balanced regional development, and help address talent gaps.
2023	<p>Period: Apr–Aug 2023</p> <p>Resources: Research funding</p> <p>Total investment: Over NT\$850,000</p>	<p>Partnered with leading universities and teaching hospitals, including National OO University of Science and Technology and Taipei OO Hospital, to integrate medical and engineering resources, cultivate industry-ready talent, promote community resource sharing, and support youth employment.</p>
2024	<p>Period: Jan–Dec 2024</p> <p>Resources: Research funding</p> <p>Total investment: Approximately NT\$1.3 million</p>	<p>Continued to deepen collaboration between industry and academia by partnering with leading domestic universities, including OO University and OO University of Science and Technology, to strengthen R&D capabilities and practical skills, and to build a solid talent base for medical imaging and AI-powered medical devices in Taiwan.</p>

Social Welfare Activities

<p>Sponsorship of the 5th LLB Challenger Division Baseball Tournament for Children with Disabilities</p>	
<p>Date: December 2022</p> <p>Resources contributed: NT\$100,000</p>	<p>MiiS sponsored the 5th LLB Challenger Division Baseball Tournament for Children with Disabilities, held at Tianmu Baseball Stadium in Taipei. The event provided children with disabilities the opportunity to participate in baseball activities, encouraging them to overcome physical limitations, enjoy sports, and demonstrate courage and hope. Through this support, MiiS aimed to convey the spirit of “Never Give Up” and help children feel the care and companionship of society.</p>
<p>Little Tree Charity Association – “Shan Ai Carnival”</p>	
<p>Date: July 2023</p> <p>Resources contributed: NT\$100,000</p>	<p>MiiS participated in this self-sustaining public welfare event centered on the theme of “Sustainable Love.” Through camping activities, food experiences, charity markets, benefit concerts, and ESG storytelling sessions, the event promoted values of compassion and environmental sustainability. The carnival attracted over 27,000 participants and helped children from rural areas overcome resource limitations and pursue their dreams. Through hands-on involvement, MiiS hopes to continue spreading warmth and positive social impact.</p>
<p>Sponsorship of the Little League Challenger Division Baseball Tournament for Children with Disabilities</p>	
<p>Date: September 2023</p>	<p>MiiS continued its long-term support for disadvantaged groups by sponsoring the Challenger Division baseball tournament once again. The event attracted 390 children and supporters, encouraging children with disabilities to pursue their sports dreams and enjoy athletic activities. MiiS also recognized the dedication of buddies, parents, and volunteers, helping strengthen family bonds and promote an inclusive and compassionate society under the philosophy of “Love without Barriers, Challenges without Limits.”</p>

Resources contributed: NT\$150,000



National Cheng Kung University Hospital, Department of Pediatrics – Digital Pediatric Healthcare and Continuous Monitoring Clinical Program

Date: October 2023

Resources contributed: A batch of medical equipment






MiiS participated in this clinical program by providing digital otoscope and endoscope devices to assist physicians in throat and ear examinations. Image storage capabilities enabled improved disease tracking and communication with families, contributing to enhanced pediatric care quality and patient experience. MiiS will continue collaborating with medical institutions to support the health of children.

Little Tree Charity Association – “Shan Ai Carnival”

Date: August 2024


Under the theme “Awakening Everyone’s Capacity to Love and Be Loved,” MiiS participated in the 2024 Shan Ai Carnival

<p>Resources contributed: NT\$100,000</p> 	<p>alongside organizers and volunteers. Through diverse exhibition zones and interactive experiences, the event conveyed kindness and care, attracting over 13,000 participants, including students from rural areas. The carnival created a warm and hopeful space for connection and exchange, and MiiS remains committed to nurturing compassion through continuous action.</p>
<p>Collaboration with Rotary District 3523 – Rural Health Check and Free Medical Services</p>	
<p>Date: September 2024</p> <p>Resources contributed: A batch of medical equipment</p> 	<p>MiiS participated in a free medical service event organized by Rotary International District 3523 in Changbin Township, Taitung County, to enhance healthcare accessibility in remote areas. The event mobilized 50 medical professionals across eight specialties to provide comprehensive health screenings. MiiS supported vision screening by providing fundus cameras and optical coherence tomography (OCT) devices, assisting in the early detection of eye conditions and advancing healthcare equity.</p>
<p>2024“Be a Child’s Santa Claus” Christmas Charity Initiative</p>	
<p>Date: December 2024</p> <p>Resources contributed: 170 gift sets, NT\$100 per set</p> 	<p>Initiated voluntarily by MiiS employees, this charity activity collaborated with the First Social Welfare Foundation to deliver Christmas cookie gift boxes to rural schools, including Xinyi Elementary School in Chenggong Township (Taitung County), Gongliao Elementary School, and Fuli Elementary School in New Taipei City. Through tangible action, MiiS brought warmth and festive joy to children in underserved communities.</p>


6.2 Community Care

International Medical Assistance and Diplomatic Cooperation

Supporting Taiwan International Medical Action Team – Enhancing Healthcare Capacity in Nauru

<p>Date: September 2022</p> <p>Resources contributed: A batch of medical equipment</p> 	<p>With a population of approximately 11,000, Nauru faces a high prevalence of diabetes and related complications. MiiS participated in medical support initiatives to enhance local physicians' capabilities in diabetic foot wound care, strengthening primary healthcare services and improving chronic disease management.</p>
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Supporting Rotary District 3523 Medical Outreach in Nepal

<p>Date: October 2022</p> <p>Resources contributed: A batch of medical equipment</p> 	<p>Nepal's mountainous terrain and limited medical resources pose challenges to healthcare access. MiiS supported Rotary International's medical outreach by donating handheld ophthalmic devices to enhance primary care diagnostic capabilities and promote medical cooperation and goodwill.</p>
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Warmth for Nepal – Love without Borders

<p>Date: November 2022</p> <p>Resources contributed: A batch of medical equipment</p> 	<p>MiiS participated in Rotary International medical missions in Nepal, providing medical support to underserved communities and delivering care and compassion through direct engagement.</p>
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Telemedicine Equipment to Improve Healthcare Access in Palau

<p>Date: November 2022</p>	<p>MiiS participated in the “Palau Project” by providing handheld digital diagnostic devices integrated with telemedicine platforms to enhance healthcare accessibility and diagnostic accuracy across Palau. This initiative strengthened Taiwan–Palau cooperation and embodied the spirit of “Taiwan Can Help.”</p>
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Resources contributed: A batch of medical equipment



E-Da Hospital and International Non-profit Organization – Operation Smile Vietnam



staff

MiiS’s disposable nasopharyngoscope (Horus) was used in collaboration with E-Da Hospital and Operation Smile Vietnam to support free surgical evaluations for children with cleft lip and palate. By donating medical equipment, MiiS improved diagnostic efficiency and patient comfort, helping children regain confidence and smiles.

Supporting Rotary District 3523 Medical Services Program in Kampong Cham Province, Cambodia



cal

MiiS partnered with Rotary International to donate handheld ophthalmic devices to the Cambodian Prime Minister’s Youth Doctor Association (TYDA), supporting primary healthcare services in rural areas. The donation improved diagnostic efficiency, reduced patient waiting times, and enhanced healthcare quality.

Participation in the “Prosperous Austronesia, Smart and Sustainable” Medical Diplomacy Initiative



MiiS was honored to participate in President Lai Ching-te’s “Prosperous Austronesia, Smart and Sustainable” medical diplomacy initiative, attending the inauguration ceremony of the AI and Telemedicine Center at Majuro Hospital in the Marshall Islands. MiiS’s Horus digital diagnostic devices and fundus cameras were showcased to strengthen telemedicine capabilities and improve healthcare accessibility and quality. This initiative

highlighted Taiwan’s contributions to global healthcare and international partnerships.

Donation Summary (2022–2024)

(2022–2024 Donation Statistics)				
No.	Year	Recipient	Description/Purpose	Amount (NTD)
1	2022	Taiwan International Medical Program	Supported the "Pacific Allies Medical Cooperation Project - Nauru Medical Program" by donating MiiS Horus ophthalmoscopes and ENT scopes to the Republic of Nauru.	One batch of medical equipment
2	2022	Ministry of Foreign Affairs (MOFA)	Donated MiiS Horus handheld digital ENT scopes (otoscope, oral scope, dermatoscope, digital fundus camera with portable chin rest) to the Republic of Palau through MOFA's "Palau Project."	One batch of medical equipment
3	2022	Little League Baseball Association of Taiwan (LLBA)	Sponsored the 5th "LLB Challenger Cup" baseball game for children with physical and mental disabilities.	NT\$100,000
4	2023	Tree of Life Love Association	Sponsored the "Kindness Carnival."	NT\$100,000
5	2023	Little League Baseball Association of Taiwan (LLBA)	Sponsored the 6th "LLB Challenger Cup" baseball game for children with physical and mental disabilities.	NT\$150,000
6	2023	Samdech Techo Young Doctor Volunteer Association (TYDA), Cambodia	Donated handheld ophthalmic medical devices through the Rotary Club to improve medical standards in remote areas of Cambodia.	One batch of medical equipment
7	2024	Tree of Life Love Association	Sponsored the "Kindness Carnival."	NT\$100,000
8	2024	Ministry of Foreign Affairs (MOFA)	Followed President Lai's "Prosperous Southern Islands, Smart Sustainability" trip to donate equipment during the inauguration of the AI Smart Telemedicine Center at Majuro Hospital in the Marshall Islands.	One batch of medical equipment
9	2024	First Social Welfare Foundation	Purchased Christmas gift boxes delivered to children in remote schools, including Chenghsin Elementary (Taitung), Gongliao and Fulian Elementary Schools (New Taipei City).	NT\$17,000

7. Appendix

Appendix 1: GRI Sustainability Reporting Standards Index

Statement of Use	The reporting organization, MEDIMAGING INTEGRATED SOLUTION INC., has prepared this report in accordance with the GRI Standards for the reporting period from January 1, 2024 to December 31, 2024.
GRI Standards Applied	GRI 1: Foundation 2021
Applicable GRI Sector Standards	None

GRI 2 : General Disclosures (2021)				
GRI Disclosure	Disclosure Title	Section	Page	Remarks (Omitted)
2-1	Organizational details	About this Report	1	
2-2	Entities included in the organization's sustainability reporting	About this Report	1	
2-3	Reporting period, frequency and contact point	About this Report	1	
2-4	Restatements of information	About this Report	1	2024 is the inaugural year of report preparation.
2-5	External assurance	About this Report	1	No external assurance.
2-6	Activities, value chain and other business relationships	1.1 Company Profile	6	
2-7	Employees	5 Employee Care	65	
2-8	Workers who are not employees	5 Employee Care	65	
2-9	Governance structure and composition	1.3 Corporate Governance	14	
2-10	Nomination and selection of the highest governance body	1.3 Corporate Governance	14	
2-11	Chair of the highest governance body	1.3 Corporate Governance	14	
2-12	Role of the highest governance body in overseeing the management of impacts	1.3 Corporate Governance	14	
2-13	Delegation of responsibility for managing impacts	1.3 Corporate Governance	15	
2-14	Role of the highest governance body in sustainability reporting	1.2 Organizational Structure	12 13	
2-15	Conflicts of interest	1.3 Corporate Governance	14	
2-16	Communication of critical concerns	1.3 Corporate Governance 1.2 Organizational Structure	14 27 34	

GRI 2 : General Disclosures (2021)				
GRI Disclosure	Disclosure Title	Section	Page	Remarks (Omitted)
		1.4 Stakeholder Identification and Communication 1.5 Contact Channels for Investors and Stakeholders		
2-17	Collective knowledge of the highest governance body	1.3 Corporate Governance	14	
2-18	Evaluation of the performance of the highest governance body	1.3 Corporate Governance	14	
2-19	Remuneration policies	1.3 Corporate Governance	14	
2-20	Process to determine remuneration	1.3 Corporate Governance	14	
2-21	Annual total compensation ratio	1.3 Corporate Governance	15	
2-22	Statement on sustainable development strategy	Letter from the Chairman / Message from the Management	2	
2-23	Policy commitments	1.1 About MiiS 1.3 Corporate Governance	6 14	
2-24	Embedding policy commitments	1.1 About MiiS 1.3 Corporate Governance	6 14	
2-25	Processes to remediate negative impacts	1.3 Corporate Governance	14	
2-26	Mechanisms for seeking advice and raising concerns	1.3 Corporate Governance	14	
2-27	Compliance with laws and regulations	1.7 Regulatory Compliance	37	
2-28	Membership associations	1.1 About MiiS	6	
2-29	Approach to stakeholder engagement	1.4 Stakeholder Identification and Communication	27	

GRI 2 : General Disclosures (2021)				
GRI Disclosure	Disclosure Title	Section	Page	Remarks (Omitted)
2-30	Collective bargaining agreements	5 Employee Care	65	No labor union established.

GRI 3: Disclosure of Material Topics				
GRI Disclosure	Item Description	Section	Page	Remarks (Omitted)
3-1	Process to determine material topics	1.4 Stakeholder Identification and	27	
3-2	List of material topics	Communication	27	

GRI 200 Series

GRI Disclosure	Disclosure Item	Section	Page	Remarks (Omitted)
Material Topics : Economic Performance				
GRI 3: Disclosure of Material Topics	3-3 Management of material topics	1 Organizational Overview	5	
GRI 201: Economic Performance (2016版)	201-1 Direct economic value generated and distributed	1.6 Operational Overview	35	
Material Topics : Information Security				
GRI 3: Disclosure of Material Topics	3-3 Management of Material Topics	1 Organizational Overview	5	
Self-defined Topic	--	1.8 Information Security Management	38	

GRI 300 Series

Material Topics : Energy and GHG Emissions Management				
GRI 3: Disclosure of Material Topics	3-3 Management of Material Topics	4 Environmental Sustainability	56	
GRI 302 Energy GRI 305 Emissions	302-1 Energy consumption within the organization 302-3 Energy intensity 305-1 Direct (Scope 1) GHG emissions 305-2 Energy indirect (Scope 2) GHG emissions	4.4 Energy Saving and Carbon Reduction	61	

	305-4 GHG emissions intensity			
Material Topics : Waste Management				
GRI 3: Disclosure of Material Topics	3-3 Management of Material Topics	4 Environmental Sustainability	56	
GRI 306 Waste	306-1 Waste generation and significant waste-related impacts 306-2 Management of significant waste-related impacts 306-3 Waste generated 306-5 Waste directed to disposal	4.3 Pollution Prevention and Control	60	

GRI 400 Series

Material Topics : Employment and Benefits				
GRI 3: Disclosure of Material Topics	3-3 Management of Material Topics	5 Employee Care	65	
GRI 401: Labor-Management Relations	401-1 : New employee hires and employee turnover 401-2 : Benefits provided to full-time employees that are not provided to temporary or part-time employees 401-3 : Parental leave	5 Employee Care	65	
Material Topics : Occupational Safety and Health Management				
GRI 3: Disclosure of Material Topics	3-3 Management of Material Topics	5 Employee Care	65	
GRI403: Occupational Safety and Health	403-1 Occupational Safety and Health Management System 403-3 Occupational Health Services 403-4 Worker Participation, Consultation, and Communication on Occupational Safety and Health 403-5 Worker Training on Occupational Safety and Health 403-6 Worker Health Promotion	5.5 Occupational Safety and Health	77	
Material Topics : Product Safety				

GRI 3: Disclosure of Material Topics	3-3 Management of Material Topics	3 Product Safety and Innovation	50	
GRI416: Health and Safety of Products and Services	416-1 : Assessment of Health and Safety Impacts of Product and Service Categories	3 Product Safety and Innovation	50	
	416-2 : Incidents of Non-compliance with Health and Safety Impacts of Products and Services	3.1 Customer Health and Safety	51	
Material Topics : Product Labeling				
GRI 3: Disclosure of Material Topics	3-3 Management of Material Topics	3 Product Safety and Innovation	50	
GRI417: Product and Service Labeling	417-1 : Information Requirements for Products and Services	3 Product Safety and Innovation	50	
	417-2 : Non-compliance with Product and Service Information and Labeling	3.2 Product Quality and Responsibility	52	
Material Topics : Customer Service and Management				
GRI 3: Disclosure of Material Topics	3-3 Management of Material Topics	2 Customers and Partners	45	
GRI418: Customer Privacy	418-1 Substantiated Complaints Concerning Breaches of Customer Privacy or Loss of Customer Data	2 Customers and Partners	45	
		2.1 Customer Relationships	45	

Appendix 2: SASB Index

Medical Services Industry Disclosure Metrics

Industry Category: Health Care

Industry: Medical Equipment & Supplies

Topic	Accounting Metric	Metric Code	Report Section / Description	Page
Affordability & Pricing	Description of how pricing information for each product is disclosed to consumers or agents	HC-MS-240a.2	1.6 Business Overview	35
Product Safety	Number of product recalls and total units recalled	HC-MS-250a.1	No such incidents in 2024	--
	List of products included on the U.S. FDA medical device safety alert list	HC-MS-250a.2	No such incidents in 2024	--

	Number of deaths associated with the use of or contact with products listed in the FDA Medical Device Reporting (MDR) database	HC-MS-250a.3	No such incidents in 2024	--
	Number of FDA enforcement actions related to violations of current Good Manufacturing Practices (GMP), by product category	HC-MS-250a.4	No such incidents in 2024	--
Marketing Ethics	Total amount of monetary losses as a result of legal proceedings (litigation, fines) associated with false marketing claims	HC-MS-270a.1	No such incidents in 2024	--
	Description of ethical standards for managing off-label use promotion	HC-MS-270a.2	3.1 Customer Health and Safety	51
Product Design & Lifecycle Management	Description of processes to assess and manage environmental and human health considerations related to chemicals in products, in support of sustainable product requirements	HC-MS-410a.1	3.1 Customer Health and Safety	51
	Amount of products reclaimed for reuse, recycling, or donation, classified by (1) devices and equipment and (2) consumables	HC-MS-410a.2	Not applicable	--
Supply Chain Management	Percentage of product quality audits conducted by third parties, by (1) manufacturing facilities and (2) tier-1 supplier manufacturing facilities	HC-MS-430a.1	2.1 Customer Relationships 2.2 Supply Chain Management	45 48
	Description of efforts to maintain traceability throughout the supply chain	HC-MS-430a.2	3.1 Customer Health and Safety	51
	Description of risk management related to the use of critical materials	HC-MS-430a.3	1.9 Risk Management	42
Business Ethics	Total amount of monetary losses as a result of legal proceedings (litigation, fines) associated with bribery or corruption	HC-MS-510a.1	No such incidents in 2024	--
	Description of ethical standards for managing interactions with healthcare professionals	HC-MS-510a.2	3.1 Customer Health and Safety	51

Activity Metrics

Topic	Accounting Metric	Metric Code	Report Section / Description	Page
Product sales volume, by product category		HC-MS-000.A	1.6 Business Overview	35