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優盛醫學科技股份有限公司

Rossmax International Ltd.

# 一百一十三年度年報 2024 Annual Report

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## 壹、致股東報告書 Business Report

各位股東女士、先生，大家好：

以下就針對一百一十三年度經營情形及一百一十四年度營運展望向各位股東報告。

Dear Ladies and Gentlemen,

The following is a report to shareholders on the operating situation in 2024 and the operating outlook for 2025.

### 一、一百一十三年度營業報告：2024 Business Report

#### (一)營業計劃實施成果：Implementation results of the business plan

本公司一百一十三年度合併營業收入淨額為 3,851,358 仟元，較一百一十二年度合併營業收入淨額 3,809,262 仟元，成長幅度約為 1.11%。

本公司一百一十三年度合併稅前淨損為 53,535 仟元、合併稅後淨損為 55,013 仟元，較一百一十二年度合併稅後淨利為 656 仟元，損失增加幅度為 8,486.13%。

The Company's consolidated net operating income for 2024 is NT\$ 3,851,358 thousand, which is an increase of approximately 1.11% compared to the 2023 consolidated net operating income of NT\$ 3,809,262 thousand.

The Company's combined net loss before tax for 2024 is NT\$ 53,535 thousand, and the combined net loss after tax is NT\$ 55,013 thousand. Compared with the 2023 consolidated net profit after tax of NT\$ 656 thousand, the decline was 8,486.13%.

本公司一百一十三年度及一百一十二年度營業計劃實施成果如下表所示：

The results of the implementation of the Company's 2024 and 2023 business plans are shown as below：

單位：新台幣仟元  
Unit：NT\$ Thousand

	113 年度 2024	112 年度 2023	增減變動百分比 Increase/Decrease%
合併營業收入 Consolidated operating income	3,851,358	3,809,262	1.11%
合併營業毛利 Consolidated operating margin	1,334,666	1,273,062	4.84%
合併營業費用 Consolidated operating expenses	1,410,778	1,268,589	11.21%
合併業外收入及支出 Consolidated non-industry income and expenses	22,577	11,127	102.90%
合併稅前淨利 Consolidated net profit before tax	(53,535)	15,600	-443.17%
合併稅後淨利 Consolidated net profit after tax	(55,013)	656	-8486.13%
其他綜合損益（稅後淨額） Other comprehensive profit and loss (net after tax)	5,736	(7,526)	-176.22%
本期綜合損益總額 Total comprehensive profit and loss for the current period Loss	(49,277)	(6,870)	617.28%

## (二)預算執行情形：Budget implementation status

一百一十三年度未公開財務預測，故無預算達成情形。

There is no public financial forecast for 2024, so there is no situation of reaching the budget.

## (三)財務收支及獲利能力分析：Analysis of financial income and expenditure and profitability

		113 年度 2024	112 年度 2023
財務結構 Financial structure	負債佔資產比率(%) Liabilities to assets ratio (%)	50.64	54.74
	長期資金占不動產、廠房及設備比率(%) The ratio of long-term funds to real estate, plant and equipment(%)	353.32	316.11
償債能力 Solvency	流動比率(%) Current ratio (%)	204.29	172.95
	速動比率(%) Quick ratio (%)	108.43	91.41
獲利能力 Profitability	資產報酬率(%) Return on assets (%)	-0.74	0.52
	股東權益報酬率(%) Return on shareholders' equity (%)	-2.79	0.03
	純益率(%) Net profit rate (%)	-1.43	0.02

註：以上資訊係依合併財務報表為基礎計算

Note：The above information is calculated based on the consolidated financial statements

## (四)研究發展狀況：Research and development status

本公司及子公司一百一十三年度雖未取得任何專利，但未來我們將仍持續投入研發，以保持企業競爭力。

Although the Company and its subsidiaries did not obtain any patents in 2024, we will continue to invest in research and development in the future to maintain corporate competitiveness.

## 二、一百一十四年度營業計畫概要：Summary of the 2024 business plan

### (一)經營方針 Business policy

隨著 COVID-19 疫情「全球公衛緊急事件」的正式解除，全球醫療器材產業又重啟疫情前的布局，雖然疫情衝擊已不在，但疫情帶給社會醫療環境的影響卻仍然持續著，包含因疫情影響帶動遠距醫療產業發展，人工智慧提升醫療效率，同時，也讓各國醫療體系思考分散式醫療的可行性，並思考更多智慧醫療照護科技應用的契機。而隨著人工智慧、遠距監測、精準醫療等技術的推展，新一代醫療設備和解決方案正不斷湧現，為患者提供了更加個性化和高效的治療選擇。這些創新不僅提升了醫療服務品質，也為產業帶來新的成長動力，剖析數位預防領域的發展趨勢可發現，醫療保險持續導入數位醫療科技方案，增加了健康管理效率，也促進了居家化、社區化健康管理之成效；而透過電子零售商、連鎖藥局與醫療院所的合作，整合了病患健康數據和消費者購買數據，則可提供病患加強疾病預防應採取之措施。

With the official lifting of the COVID-19 "global public health emergency", the global medical device industry has restarted its pre-epidemic layout. Although the impact of the epidemic is no longer there, the impact of the epidemic on the social medical environment continues,

including the development of the telemedicine industry due to the impact of the epidemic, and artificial intelligence has improved medical efficiency. At the same time, it has also made medical systems in various countries think about the feasibility of decentralized medical care and consider more opportunities for the application of smart medical care technology. With the advancement of technologies such as artificial intelligence, remote monitoring, and precision medicine, a new generation of medical devices and solutions are emerging, providing patients with more personalized and efficient treatment options. These innovations not only improve the quality of medical services, but also bring new growth momentum to the industry. Analyzing the development trends in the field of digital prevention, it can be found that medical insurance continues to introduce digital medical technology solutions, which increases the efficiency of health management and promotes the effectiveness of home and community health management. Through the cooperation of e-retailers, chain drug stores and medical institutions, the integration of patient health data and consumer purchase data can provide patients with measures to strengthen disease prevention.

數位醫療的發展可區分為數位預防、數位診斷、數位治療、遠距醫療及醫療資訊系統等五大剖面已浸潤式地影響我們的生活與個人健康管理的型態。而生技產業受惠科技的創新與導入而有多元化的發展與應用，不但擴大對未滿足醫療需求的探索，也促進再生醫療、數位醫療、精準醫療等先進醫療科技的發展，並有助於個人化醫療的提早實現，同時強化疾病於預防、預測的科技防疫能量。而可預期因應醫材應用場域延伸與醫療場域智慧化、高階醫材精準化、病患可操作之居家治療、數位方案串聯病患醫病旅程仍將會是各家醫療器材大廠持續布局的重點。

The development of digital healthcare can be divided into five major sections: digital prevention, digital diagnosis, digital treatment, telemedicine and medical information systems, which have infiltrated our lives and personal health management patterns. The biotech industry has benefited from the innovation and introduction of technology and has diversified its development and application. It has not only expanded the exploration of unmet medical needs, but also promoted the development of advanced medical technologies such as regenerative medicine, digital medicine, and precision medicine. It has also helped to realize personalized medicine earlier, while strengthening the technological epidemic prevention capabilities of disease prevention and prediction. It is foreseeable that the extension of medical device application fields and the intelligence of medical fields, the precision of high-end medical devices, patient-operable home treatment, and digital solutions to connect patients' medical journey will continue to be the focus of the major medical device manufacturers' continued layout.

優盛醫學深耕居家保健醫材逾 36 個年頭，除了不斷強化我們自製產品開發、研發新世代監測設備、開發多功能合一產品，以滿足客戶一站購足的需求外，配合數位醫療的趨勢、結合多生理參數的硬體設備及照護軟體的服務，為客戶提供智慧化及全方位的解決方案，並持續與異業結盟開發遠距照護服務，並為個人化精準健康服務持續提供最完整且貼切的服務，將是我們產品開發的方向。

ROSSMAX has been deeply engaged in home healthcare medical devices for more than 36 years. In addition to continuously strengthening our self-made product development, developing new-generation monitoring equipment, and developing multi-functional all-in-one products to meet customers' one-stop shopping needs, we also follow the trend of digital medicine and combine hardware equipment with multiple physiological parameters and care software services to provide customers with intelligent and comprehensive solutions. We continue to form alliances with other industries to develop remote care services and continue to provide the most complete and appropriate services for personalized precision health services. This will be the direction of our product development.

而在藥妝通路的發展上，除了期望以每年展店數成長 10-15% 的速度為目標，來拓展門市的經濟規模外，二代自動倉儲及 GDP 倉的建置將有助於藥品採購經濟與倉管效益的同時



，也為機構送藥服務提供了相當的助力。

In terms of the development of the pharmaceutical and cosmetics channel, in addition to the goal of expanding the economic scale of stores by increasing the number of stores by 10-15% each year, the construction of second-generation automatic warehousing and GDP warehouses will not only help the economics of drug procurement and warehouse management efficiency, but also provide considerable support for institutional drug delivery services.

我們除了以全省門市為基礎，做好社區經營、強化人員專業形象並為客戶把關產品安全以維護消費者權益外，我們期許成為健康照護諮詢中心來連結消費者、以多元產品來滿足消費趨勢，並以複合型態兼顧長期照護的社會需求，為中高齡消費者提供貼心、安心及放心的服務。另外，為因應高齡化社會的趨勢，我們於特定門市設置樂齡產品展示專區以滿足年長者居家照護全方位需求、藉由日系品牌產品的引進與電商的開發帶進年輕消費族群，則將為物流業務開創新的營運模式，並藉由異業合作推行無障礙智能家居設備的方式來開創新的消費模式。線上結合線下的營運模式，將為藥妝通路事業的營運帶來新的動能。

In addition to operating in the community based on our stores nationwide, strengthening the professional image of our staff, and ensuring product safety for our customers to protect consumer rights, we hope to become a health care consulting center to connect with consumers, meet consumer trends with a variety of products, and take into account the social needs of long-term care in a complex manner, providing middle-aged and elderly consumers with caring, secure and reliable services. In addition, in response to the trend of an aging society, we have set up special display areas for senior products in certain stores to meet the comprehensive needs of elderly people for home care. We have also introduced young consumer groups through the introduction of Japanese brand products and the development of e-commerce, which will create a new operating model for the logistics business. We have also created a new consumption model by promoting barrier-free smart home devices through cross-industry cooperation. The online-offline combined operation model will bring new impetus to the operation of the pharmaceutical cosmetics channel business.

## (二)預期銷售數量及其依據 Expected sales quantity and its basis

本公司未編制財務預測，不適用預測財務與業務相關數字。然而公司管理階層，仍會依據產業環境、市場供需狀況，同時亦考量產能狀況與業務開發能力作整體評估設定內部目標。

The Company has not prepared financial forecasts, and forecast financial and business-related figures are not applicable. However, the management of the Company will still set internal targets based on the industrial environment, market supply and demand conditions, as well as overall production capacity and business development capabilities.

## (三)重要之產銷政策 Important production and marketing policies

醫材部門：Medical Materials Department

銷售面：數位化醫療時代的來臨及新興市場對於個人健康意識的提升，致使居家醫療需求日益增加，我們藉由統合集團資源，以硬體開發結合照護軟體的模式，達到數位醫療健康照護的應用階段，進而完善個人精準健康服務，以提高產品的附加價值並滿足客戶的需求，創造企業、客戶與消費者三贏的局面。

生產面：在永續發展的前題下，除了嘗試在設計端開發對環境影響較低的材料及包材以降低碳排外，整合集團內的產能並搭配衛星廠商供貨彈性，進一步達到產銷分離及產能充分利用與效率生產的目標。

Sales: The advent of the digital medical era and the improvement of personal health awareness in emerging markets have led to an increasing demand for home medical care. By integrating the group's resources, we have achieved the application stage of digital medical health care through a model that combines hardware development with care software, and then improved personal precision health services to increase the added

value of products and meet customer needs, creating a win-win situation for enterprises, customers and consumers.

Production : Under the premise of sustainable development, in addition to trying to develop materials and packaging materials with lower environmental impact on the design side to reduce carbon emissions, the group integrates its production capacity and combines it with the supply flexibility of satellite manufacturers to further achieve the goals of separation of production and sales, full utilization of production capacity and efficient production.

通路部門：Channel Department

銷售面：持續不斷的展店、搶佔市佔是通路經營的不變的法則，而每年門市數以 10% - 15% 的成長速度拓展是我們的目標，而持續開創創新服務內容，是我們永續經營的基石。因此，我們除了拓展營業規模外，調整產品結構以迎合高齡化及長期照護的需求、強化與長照機構配合的點線面服務，並藉由日系品牌吸引年輕消費族群，積極成立電商部門，藉由線上與線下整合銷售模式，將為通路的經營帶來新氣息。

採購面：藉由採購策略的應用，以增強採購議價力，取得成本優勢，二代自動倉儲的建置將有助於商品配送效率及庫存管控效果的提升，而 GDP 倉的建立，將有效地擴大藥品採購的範疇。

Sales : Continuously opening stores and seizing market share are the unchanging rules of channel management. Expanding the number of stores at a growth rate of 10%-15% each year is our goal, and continuously creating innovative service content is the cornerstone of our sustainable operation. Therefore, in addition to expanding our business scale, we have adjusted our product structure to cater to the needs of an aging population and long-term care, strengthened our point-to-point, line-to-surface services in cooperation with long-term care institutions, attracted young consumers through Japanese brands, and actively established an e-commerce department. By integrating online and offline sales models, we will bring new vitality to channel operations.

Procurement : By applying procurement strategies, we can enhance our bargaining power and gain cost advantages. The establishment of second-generation automatic warehousing will help improve the efficiency of product distribution and inventory control, while the establishment of GDP warehouses will effectively expand the scope of drug procurement.

### 三、未來公司發展策略：Future development strategy of the company

醫療器材事業群：隨著全球對精準醫療的需求增加，醫療器材市場也在逐步移向更高度個人化的醫療解決方案，該趨勢不但驅使醫療器材型態發展產生變革，更加重了個人對於精準健康管理的需求。我們將持續以居家保健為核心，產品開發方向除了朝智慧化、好操作或方便攜帶等趨勢發展外，新一代健康監護產品的開發，會是下一世代競爭力的來源。以實體產品搭配軟體服務，搶攻數位醫療商機並滿足消費者對自身生理參數管控的需求，以強化醫材事業部門的差異化，創造企業更高的附加價值，以尋求市場的領先地位。

連鎖通路事業群：以 10~15% 成長率的展店目標及維持市佔率為既有的政策，而在高齡化的發展趨勢下，強化門市的附加價值，並同時兼顧長期照護及社區照護的商機，將是我們無可取代的使命及目標。藉由品牌的拆分及創新的服務內容，以拓展年輕消費族群並培養品牌黏著度，讓線上結合線下銷售完美結合，將為下一世代通路事業群的永續發展提供養份。

Medical Devices Business Group : As the global demand for precision medicine increases, the

medical device market is gradually moving towards more highly personalized medical solutions. This trend not only drives changes in the development of medical device types, but also increases individuals' demand for precise health management. We will continue to focus on home healthcare. In addition to product development trends such as intelligence, ease of operation, and portability, the development of a new generation of health monitoring products will be the source of the next generation of competitiveness. By combining physical products with software services, we seize digital medical business opportunities and meet consumers' needs for controlling their own physiological parameters, so as to strengthen the differentiation of the medical devices business unit, create higher added value for the company, and seek a leading position in the market.

Chain Store Business Group : Our existing policy is to expand stores at a growth rate of 10-15% and maintain our market share. In light of the aging population, strengthening the added value of our stores while taking into account business opportunities in long-term care and community care will be our irreplaceable mission and goal. By splitting the brand and innovating service content to expand the young consumer group and cultivate brand stickiness, the perfect combination of online and offline sales will provide nutrients for the sustainable development of the next generation of channel business group.

#### 四、受到外部競爭環境、法規環境及總體經營環境之影響：Affected by the external competitive environment, regulatory environment and overall business environment

COVID-19 疫情雖對人類生命健康帶來巨大危機，但也為生技產業發展注入創新能量，各國因應防疫需求，大量導入數位技術，促進防疫科技與數位醫療的發展；再加上各國政府為了因應高齡化社會來臨、醫療支出逐年攀升，但醫療照護人力卻逐年不足的情況下，也引發各國積極投入數位醫療(DigitalHealth)的發展。並陸續推出數位醫療相關政策、修正相關法規規範，以鼓勵並推動數位醫療產業，希望透過數位醫療解決醫療成本高、醫療人力不足與醫療效率提升之目標。我們由英國、美國等大國加速推動數位醫療產品的做法上來看，其目標均為能藉以改善醫療體系效益，引導廠商產出呈現產品效益相關證據資料。而對於創新科技來說，在無可作為類比模型的狀況下，透過臨床實驗驗證效益具備高必要性。除了對上市新醫療科技的加速使用機制外，美國FDA與CMS尚有提供開發中創新醫材平行審查的機制，引導廠商同時透過臨床試驗蒐集兩方主管單位需要的數據。此外，美國FDA並針對創新、解決重要未滿足臨床需求而認定的突破性醫材引導廠商於開發過程建立各項證據，加速未來市場准入，而將新醫療科技納入保險給付補助範圍的方式讓數位醫療產品經由該途徑而取得給付資格，進而促使市場快速成長。

Although the COVID-19 epidemic has brought a huge crisis to human life and health, it has also injected innovative energy into the development of the biotechnology industry. In response to the needs of epidemic prevention, countries have introduced a large number of digital technologies to promote the development of epidemic prevention technology and digital medicine. In addition, in order to cope with the advent of an aging society, medical expenses have risen year by year, but medical care manpower has been insufficient year by year, which has also prompted countries to actively invest in the development of digital health. We have also introduced digital healthcare-related policies and revised relevant laws and regulations to encourage and promote the digital healthcare industry, hoping to solve the problems of high medical costs, insufficient medical manpower and improved medical efficiency through digital healthcare. Judging from the practices of major countries such as the United Kingdom and the United States in accelerating the promotion of digital medical products, their goal is to improve the efficiency of the medical system and guide manufacturers to produce evidence-based data on product effectiveness. For innovative technologies, in the absence of any analog models, it is highly necessary to verify their effectiveness through clinical trials. In

addition to the mechanism for accelerating the use of new medical technologies on the market, the U.S. FDA and CMS also provide a mechanism for parallel review of innovative medical devices under development, guiding manufacturers to collect data required by both regulatory authorities through clinical trials at the same time. In addition, the U.S. FDA has guided manufacturers to establish various evidences in the development process for breakthrough medical devices that are innovative and address important unmet clinical needs, accelerating future market access. By incorporating new medical technologies into the scope of insurance reimbursement subsidies, digital medical products can obtain reimbursement qualifications through this channel, thereby promoting rapid market growth.

老年人口比例越高，對醫療保健需求愈高，尤其在居家看護器材方面，致使對醫療器材需求增加。然醫療器材先進技術大多來自於國外大廠的創新，國內的醫療器材廠商所推出的品牌未能獲得國內消費者的認同，因此國產品牌的產品如何面對進口產品的強力競爭，建立在消費者中對於品牌的認同為一重要課題。另歐盟醫療指令(MDD)也將提升轉換為醫療法規(MDR)等等的變動，都將深深的影響到現有醫材製造商及未來的潛在競爭者。

The higher the proportion of the elderly population, the higher the demand for medical care, especially home care equipment, which leads to an increase in demand for medical equipment. However, most of the advanced technologies of medical equipment come from the innovations of large foreign manufacturers. The brands launched by domestic medical equipment manufacturers have failed to gain recognition from domestic consumers. Therefore, how domestic brands face the strong competition from imported products and how to establish brand recognition among consumers is an important issue. In addition, the EU Medical Directive (MDD) will also be upgraded to the Medical Regulation (MDR), and other changes will have a profound impact on existing medical device manufacturers and potential future competitors.

優盛醫學投入居家保健醫材的研發、製造與銷售 30 餘年來，由專業代工步入自有品牌的推展、由居家保健醫材開發與銷售步入連鎖通路的經營，期間經歷數次外在科技的劇烈變化與全球經濟局勢的起伏，於此過程中，我們深刻的體會到唯有紮實的研發能力、對品質的堅持及醫療法規的遵循並貼近使用者的需求，才能因應外部不斷變化的競爭環境，把外在環境的壓力轉換成內部成長動力，成為企業永續經營的基石。

ROSSMASX has been engaged in the research, development, manufacturing and sales of home healthcare medical devices for more than 30 years. We have moved from professional OEM to the promotion of our own brands, and from the development and sales of home healthcare medical devices to the operation of chain channels. During this period, we have experienced several drastic changes in external technology and ups and downs in the global economic situation. In this process, we have deeply realized that only with solid R&D capabilities, persistence in quality, comply with medical regulations and close to the needs of users can we respond to the ever-changing external competitive environment, convert the pressure of the external environment into internal growth momentum, and become the cornerstone of the company's sustainable operation.

最後，謹致上最誠摯的謝意！

**Finally, I would like to express my sincerest thanks!**

董 事 長：劉志平

Chairman : J.P. Liu



總 經 理：劉志平

Chairman : J.P. Liu



會計主管：張淑娟

Accounting Supervisor : Cherry Chang



貳、公司治理報告 Corporate Governance

一、董事、監察人、總經理、副總經理、協理、各部門及分支機構主管資料

Directors, supervisors, general managers, vice general managers, associate managers, supervisors of all departments and branch institutions

(一)董事及監察人資料 Information of Director and Supervisor

1.董事及監察人之姓名、性別、年齡、國籍或註冊地、主要經(學)歷、持有股份及性質

Name, gender, age, nationality or place of registration, mian education (experience), number of shares held and nature of directors and supervisors

113 年 12 月 31 日 單位：股；%；仟元

2024.12.31 Unit: Shares;% ; thousand NTD

職 稱 Job Title	國籍或 註冊地 Nationality or place of registration	姓 名 Name	性 別 Gender 年 齡 Age	選(就)任 日 期 Appointment Date	任期 Term of office	初次選任日 期 Date of first appointment	選任時持有股份 Number of sharesheld at the appointment		現在持有股數 Number of Shareheld at the moment		配偶、未成年子女 現在持有股份 Number of shareheld by spouse and minor children		利用他人名義 持有股份 Number of shareheld under other's name		主要經 (學) 歷 Mian education (experience)	目前兼任本公司及 其他公司之職務 Concurrently served jobs in the Company and other companies	具配偶或二親等以內 關係之其他主管、 董事或監察人 Spouse or a blood relative within the second degree of kinship of a managerial officer,director or supervisor			備註 Remarks
							股數 Shares	持股 比率 %	股數 Shares	持股 比率 %	股數 Shares	持股 比率 %	股數 Shares	持股 比率 %			職稱 Job title	姓名 Name	關係 Relationship	
董事長兼總 經理 Chiarmnan and general Manager	中 華 民 國 Republic Of China	劉志平 Liu chih-ping	男 Male 51~60 歲 51~60 Years old	112.05.31 2023.05.31	3 年 3 Years	77.12.13 1988.12.13	8,970,645	10.56	8,970,645	10.50	855,739	1.00	0	0	<b>學歷及專業資格</b> <b>Academic and professional qualifications</b> 政治大學企研所 Department of Business Administration, NCCU <b>專業經歷</b> <b>Professional experience</b> 勇力電機(股)公司工程師 卓利電子(股)公司工程師 優盛醫學科技(股)公司總經理 優盛醫學科技(股)公司連鎖通路事業群總 經理 佑全藥品(股)公司(原勝霖藥品(股)公司)董 事長、總經理 優盛醫學科技(股)公司副董事長 佑全藥品(股)公司(原勝霖藥品(股)公司)副 董事長 Engineer,POWER ELECTRIC CO., LTD. Engineer, ELELUX INTERNATIONAL LTD. General Manager, Rossmax International Ltd. General manager of the chain business group, Rossmax International Ltd. Chairman and general manager of WE CAN MEDICINES CO., LTD. Vice Chairman, Rossmax International Ltd. Vice Chairman, WE CAN MEDICINES CO., LTD	優盛醫學科技(股)公司董事長兼 總經理 優盛醫療電子(上海)有限公司董 事長 瑞盛醫學科技(股)公司董事長 佑全藥品(股)公司(原勝霖藥品( 股)公司)董事長 永安醫學(股)公司董事長 互宜投資(股)公司董事長 RMJ CORP. Ltd 董事長 禾泰醫學科技(股)公司董事長 禾果醫學科技(股)公司董事長 尚鈞醫療科技(安徽)有限公司董 事 如影優活(股)公司董事長 Chairman and General Manager, Rossmax International Ltd. Chairman, Rossmax(Shanghai) Incorporation Ltd. Chairman of Rossmax InnoTek Corp. Chairman of WE CAN MEDICINES CO., LTD. Chairman of Atlantean Corp. Chairman of Cardiocare Co., Ltd. Chairman of RMJ CORP. Ltd Chairman of Vittz Healthcare Inc. Chairman of Vittals Inc. Director of GMC Inc. Chairman of Viwave Ulife Co Ltd.	無 None	無 None	無 None	註 1 Note 1

職 稱 Job Title	國籍或 註冊地 Nationality or place of registration	姓 名 Name	性 別 Gender 年 齡 Age	選(就) 任 日 期 Appointment Date	任期 Term of office	初次選任日 期 Date of first appointment	選任時持有股份 Number of sharesheld at the appointment		現在持有股數 Number of Shareheld at the moment		配偶、未成年子女 現在持有股份 Number of shareheld by spouse and minor children		利用他人名義 持有股份 Number of shareheld under other's name		主要經 (學) 歷 Mian education (experience)	目前兼任本公司及 其他公司之職務 Concurrently served jobs in the Company and other companies	具配偶或二親等以內 關係之其他主管、 董事或監察人 Spouse or a blood relative within the second degree of kinship of a managerial officer,director or supervisor			備註 Remarks
							股數 Shares	持股 比率 %	股數 Shares	持股 比率 %	股數 Shares	持股 比率 %	股數 Shares	持股 比率 %			職稱 Job title	姓名 Name	關係 Relationship	
獨 立 董 事 Independent Director	中 華 民 國 Republic Of China	周宣光 Chou Hsuan -Kuang	男 Male 71~80 歲 71~80 Years old	112.05.31 2023.05.31	3 年 3 Years	112.05.31 2023.05.31	0	0	0	0	0	0	0	0	<b>學歷及專業資格</b> <b>Academic and professional qualifications</b> 美國加州大學工業工程系博士 Ph.D., Department of Industrial Engineering, University of California, USA <b>學術經歷</b> <b>Academic experience</b> 政治大學資管系系主任 政治大學資訊管理學系副教授及教授 Director, Department of Asset Management, National Chengchi University Associate Professor and Professor, Department of Information Management, National Chengchi University <b>專業經歷</b> <b>Professional experience</b> 中華民國資訊管理學會理事長 金橋科技股份有限公司總經理 吉晟資產管理股份有限公司董事長 Chairman of the Information Management Society of the Republic of China General Manager of GOLDEN BRIDGE ELECTECH INC. Chairman of Jisheng Asset Management Co., Ltd.	合和國際股份有限公司董事長 雲之萃顧問股份有限公司監察人 Chairman of HOHOAD INTERNATIONAL INCORPORATION Supervisor of AccuStratus Consulting Co., Ltd.	無 None	無 None	無 None	無 None
獨 立 董 事 Independent Director	中 華 民 國 Republic Of China	季延平 Chi Yen-Ping	男 Male 71~80 歲 71~80 Years old	112.05.31 2023.05.31	3 年 3 Years	103.06.06 註 2 2014.06.06 Note 2	0	0	0	0	0	0	0	0	<b>學歷及專業資格</b> <b>Academic and professional qualifications</b> 政治大學企管所 美國馬里蘭大學資訊系統管理博士 MBA, National Chengchi University Ph.D., Department of Management Information System, University of Maryland, U.S.A. <b>學術經歷</b> <b>Academic experience</b> 政治大學資訊管理學系副教授 Associate Professor, Department of Information Management, National Chengchi University	陽信商業銀行股份有限公司獨立 董事 鈺鈺智能股份有限公司董事長 Independent Director of Sunny Bank Ltd. Chairman of KIWI-SMART Corp.	無 None	無 None	無 None	無 None
獨 立 董 事 Independent Director	中 華 民 國 Republic Of China	陳逸勛 Chen I- Hsun	男 Male 51~60 歲 51~60 Years old	112.05.31 2023.05.31	3 年 3 Years	112.05.31 2023.05.31	0	0	0	0	0	0	0	0	<b>學歷及專業資格</b> <b>Academic and professional qualifications</b> 台灣大學會計系 中華民國會計師資格 Department of Accounting, National Taiwan University Accountant qualification in the Republic of China	上成會計師事務所執業會計師 大承千惠管理顧問有限公司董事 CPA of Shangcheng Certified Public Accountants Co., Ltd. Director of Dacheng Qianhui Management Consulting Co., Ltd.	無 None	無 None	無 None	無 None

職 稱 Job Title	國籍或 註冊地 Nationality or place of registration	姓 名 Name	性 別 Gender 年 齡 Age	選(就)任 日 期 Appointment Date	任期 Term of office	初次選任日 期 Date of first appointment	選任時持有股份 Number of sharesheld at the appointment		現在持有股數 Number of Shareheld at the moment		配偶、未成年子女 現在持有股份 Number of shareheld by spouse and minor children		利用他人名義 持有股份 Number of shareheld under other's name		主要經 (學) 歷 Mian education (experience)	目前兼任本公司及 其他公司之職務 Concurrently served jobs in the Company and other companies	具配偶或二親等以內 關係之其他主管、 董事或監察人 Spouse or a blood relative within the second degree of kinship of a managerial officer,director or supervisor			備註 Remarks
							股數 Shares	持股 比率 %	股數 Shares	持股 比率 %	股數 Shares	持股 比率 %	股數 Shares	持股 比率 %			職稱 Job title	姓名 Name	關係 Relationship	
獨 立 董 事 Independent Director	中 華 民 國 Republic Of China	蕭國慶 Hsiao Kuo-Chin g	男 Male 71~80 歲 71~80 Years old	112.05.31 2023.05.31	3 年 3 Years	103.06.06 註 2 2014.06.06 Note 2	0	0	0	0	0	0	0	0	<b>學歷及專業資格</b> <b>Academic and professional qualifications</b> 政治大學企業管理學士 美國猶他州立大學會計研究所碩士 Bachelor of Business Administration, National Chengchi University Master of Accountancy, Utah State University, USA <b>學術經歷</b> <b>Academic experience</b> 政治大學企管系副教授 Associate Professor, Department of Business Administration, National Chengchi University <b>專業經歷</b> <b>Professional experience</b> 艾思特精密工業股份有限公司獨立董事 迅得機械股份有限公司獨立董事 邑昇實業股份有限公司獨立董事 安勤科技股份有限公司獨立董事 Independent Director of ANT PRECISION INDUSTRY CO., LTD. Independent Director of SYMTEK AUTOMATION ASIA CO., LTD. Independent Director of EISO ENTERPRISE CO., LTD. Independent Director of AVALUE TECHNOLOGY INCORPORATION	聯陞科技股份有限公司獨立董事 Independent Director of WIESON TECHNOLOGIES CO., LTD.	無 None	無 None	無 None	無 None
一 般 董 事 General Director	中 華 民 國 Republic Of China	吳志忠 Wu Zhizhong	男 61~70 歲 61~70 Years old	112.05.31 2023.05.31	3 年 3 Years	109.05.28 2020.05.28	1,045	0	1,045	0	0	0	0	0	<b>學歷及專業資格</b> <b>Academic and professional qualifications</b> 逢甲大學交管系 Department of traffic management, Feng Chia University <b>專業經歷</b> <b>Professional experience</b> 台新銀行副總經理 台新銀行副總經理暨商務金融事業處副總 經理 台灣土地開發(股)公司副總經理 台灣創新(股)公司總經理 創泰投資(股) 公司投資長 Deputy general manager of Taishin Bank Deputy general manager and deputy general manager of Commercial Finance Division, Taishin Bank Deputy general manager of Taiwan Land Development Co., Ltd. General manager of Taiwan Innovation Co., Ltd.	丹祿(股)公司執行董事 CLEA NEW YORK CO., LTD.	無 None	無 None	無 None	無 None

職 稱 Job Title	國籍或 註冊地 Nationality or place of registration	姓 名 Name	性 別 Gender 年 齡 Age	選(就) 任 日 期 Appointment Date	任期 Term of office	初次選任日 期 Date of first appointment	選任時持有股份 Number of shareheld at the appointment		現在持有股數 Number of Shareheld at the moment		配偶、未成年子女 現在持有股份 Number of shareheld by spouse and minor children		利用他人名義 持有股份 Number of shareheld under other's name		主要經 (學) 歷 Mian education (experience)	目前兼任本公司及 其他公司之職務 Concurrently served jobs in the Company and other companies	具配偶或二親等以內 關係之其他主管、 董事或監察人 Spouse or a blood relative within the second degree of kinship of a managerial officer,director or supervisor			備註 Remarks
							股數 Shares	持股 比率 %	股數 Shares	持股 比率 %	股數 Shares	持股 比率 %	股數 Shares	持股 比率 %			職稱 Job title	姓名 Name	關係 Relationship	
															Chief Investment Officer of Chuantai Investment Co., Ltd.					
一 般 董 事 General Director	中 華 民 國 Republic Of China	黃立恒 Huang Li-Heng	男 Male 61~70 歲 61~70 Years old	112.05.31 2023.05.31	3 年 3 Years	94.06.10 2005.06.10	21,896	0.03	21,896	0.03	1,409	0	0	0	<b>學歷及專業資格</b> <b>Academic and professional qualifications</b> 萬能技術學院紡織系畢業 政治大學企經班畢 逢甲大學高階經營管理碩士班畢 Graduated from the Department of Textiles, Vanung University Business Administration, NCCU Master of Advanced Management, Feng Chia University <b>專業經歷</b> <b>Professional experience</b> 聯成食品(股)公司執行副總 益鼎光電(股)公司財務長 維格餅家(股)公司財務長 威星運通(股)公司總經理 Executive Vice President of LIAN CHEN FOOD CO., LTD. Chief Financial Officer of Yiding Optoelectronics Co., Ltd Chief Financial Officer of Vigor Kobo Co.,Ltd. General Manager of BENSON AIR EXPRESS CO., LTD.	宇隆科技股份有限公司獨立董事 Independent Director of TURVO INTERNATIONAL CO., LTD.	無 None	無 None	無 None	無 None
一 般 董 事 General Director	中 華 民 國 Republic Of China	文德蘭 Wendran	女 Female 61~70 歲 61~70 Years old	112.05.31 2023.05.31	3 年 3 Years	107.05.28 2018.05.28	0	0	0	0	0	0	0	0	<b>學歷及專業資格</b> <b>Academic and professional qualifications</b> 政治大學資訊管理所博士 政治大學資訊管理所碩士 東吳大學商用數學系學士 Ph.D., Information Management, NCCU Master of Information Management, NCCU Bachelor of Business Mathematics, Soochow University <b>學術經歷</b> <b>Academic experience</b> 南亞技術學院資訊管理學系助理教授兼研 發處國際合作組長 Assistant Professor, Department of Information Management, Nanya Institute of Technology <b>專業經歷</b> <b>Professional experience</b> 正聲廣播股份有限公司 資訊長 台灣國際標準股份有限公司系統工程師 中華民國資訊管理學會副秘書長 經濟部產業電子化專案專案經理	佑全藥品(股)公司(原勝霖藥品(股)公司)董事兼總經理 瑞盛醫學科技(股)公司監察人 永安醫學(股)公司監察人 互宜投資(股)公司監察人 禾泰醫學科技(股)公司監察人 禾果醫學科技(股)公司監察人 如影優活(股)公司監察人 Director and General Manager of WE CAN MEDICINES Co., Ltd. Supervisor of Rossmax InnoTek Corp. Supervisor of Atlantean Corp. Supervisor of Cardicare Co Ltd. Supervisor of Vittz Healthcare Inc. Supervisor of Vittals Inc. Supervisor of Viwave Ulife Co Ltd.	無 None	無 None	無 None	無 None



職 稱 Job Title	國籍或 註冊地 Nationality or place of registration	姓 名 Name	性 別 Gender 年 齡 Age	選(就) 任 日 期 Appointment Date	任 期 Term of office	初次選任日 期 Date of first appointment	選任時持有股份 Number of sharesheld at the appointment		現在持有股數 Number of Shareheld at the moment		配偶、未成年子女 現在持有股份 Number of shareheld by spouse and minor children		利用他人名義 持有股份 Number of shareheld under other's name		主要經 (學) 歷 Mian education (experience)	目前兼任本公司及 其他公司之職務 Concurrently served jobs in the Company and other companies	具配偶或二親等以內 關係之其他主管、 董事或監察人 Spouse or a blood relative within the second degree of kinship of a managerial officer,director or supervisor			備註 Remarks
							股數 Shares	持股 比率 %	股數 Shares	持股 比率 %	股數 Shares	持股 比率 %	股數 Shares	持股 比率 %			職稱 Job title	姓名 Name	關係 Relationship	
															佑全藥品(股)公司(原勝霖藥品(股)公司)特助 Chief Information Officer of Cheng Sheng Broadcasting Corp. System Engineer, TAIWAN INTERNATIONAL STANDARD ELECTRONICS LTD. Deputy Secretary General of the Information Management Society of ROC Project manager of electronic project, Ministry of Economic Affair Special Assistant, WE CAN MEDICINES CO., LTD.					
一 般 董 事 General Director	中 華 民 國 Republic Of China	張清為 Chang Qingwei	男 41~50 歲 41~50 Years old	112.05.31 2023.05.31	3 年 3 Years	109.05.28 2020.05.28	0	0	0	0	0	0	0	0	<b>學歷及專業資格</b> <b>Academic and professional qualifications</b> 政治大學資訊管理博士 Ph.D., Information Management, NCCU <b>學術經歷</b> <b>Academic experience</b> 私立黎明技術學院資訊管理系助理教授 環球科技大學創意公共傳播設計系助理教授 嶺東科技大學行銷系助理教授 Assistant Professor, Department of Information Management, Lee-Ming Institute of Technology Assistant Professor, Department of Creative Public Communication Design, TransWorld University Assistant Professor, Department of Marketing, Ling Tung University <b>專業經歷</b> <b>Professional experience</b> 佑全藥品(股)公司(原勝霖藥品(股)公司)管理部經理 Manager of Management Department of WE CAN MEDICINES Co., Ltd.	佑全藥品(股)公司(原勝霖藥品(股)公司)管理部副總裁兼物流部主管 Vice President of Management Department and Head of Logistics Department of WE CAN MEDICINES Co., Ltd.	無 None	無 None	無 None	無 None

註 1：公司董事長與總經理或相當職務者(最高經理人)為同一人、互為配偶或一親等親屬時，應說明其原因、合理性、必要性及因應措施之相關資訊。

(1)本公司董事長與總經理為同一人，其原因、合理性及必要性說明如下：

本公司董事長與總經理為同一人，主係公司營運規模與成本效益考量。

(2)因應措施如下：

1.本公司已設置獨立董事並成立審計委員會替代監察人職權，且董事會成員中除董事長外，並無其他董事兼任本公司其他職務，基於獨立性考量，稽核事務亦經董事會通過授權其他董事審核，以上因應措施在目前的運作下，尚可保持稽核單位的獨立性。

2.本公司已於 112 年 5 月 31 日股東會全面改選時，設置獨立董事 4 席。

註 2：李延平及蕭國慶於 103 年 6 月 6 日擔任本公司董事，並於 106 年 6 月 13 日任期屆滿卸任。

Note 1: If the chairman and general manager or equivalent position (the highest position manager) of the Company are the same person, or relatives such as spouse or a blood relative within the first degree of kinship, the reasons, rationale, necessity and relevant information for the corresponding measures should be stated.

(1) The chairman and general manager of the Company is the same person, the reasons, rationale and necessity are stated as follows:

The chairman and general manager of the Company is the same person, and the main reason is the consideration for operating scale and cost-effectiveness of the Company.

(2) The corresponding measures are as follows:

1. The company has set up independent directors and established an audit committee to replace the supervisory authority, and apart from the chairman of the board, no other director holds other positions in the company. Based on the consideration of independence, audit matters have also been approved by the board of directors and authorized other directors to review. The above countermeasures can still maintain the independence of the audit unit under current operation.

2. The company has set up 4 independent directors during the general re-election of the shareholders' meeting on May 31, 2023.

Note 2: Chi, Yen-Ping and Hsiao, Kuo-Ching served as directors of the company on June 6, 2014, and resigned when their terms expired on June 13, 2017.

2. 法人股東之主要股東：無。

2. Major shareholders of legal person shareholders: None.

3. 法人股東之主要股東屬法人股東代表者：無。

3. The main shareholders of the legal person shareholders are the representative of legal person shareholders: None.

4.董事所具專業知識、董事會多元化政策及獨立性之情形

4. Directors' expertise, board diversity policy and independence

(1)董事專業資格及獨立董事獨立性資訊揭露：

Disclosure of information on the professional qualifications of directors and the independence of independent directors:

113 年 12 月 31 日 December 31, 2024

條 件 Cond 姓名 Name	專業資格與經驗(註 1) Professional qualifications and experience (Note 1)	獨立性情形(註 2) Independence situation (Note 2)	兼任其他 公開發行 公司獨立 董事家數 concurrently serve as other IPO company independence number of directors
劉志平 Liu chih-ping	劉志平先生是優盛董事長兼總經理。目前兼任優盛集團 100%持有之子公司的董事長及佑全藥品(股)公司(原勝霖藥品(股)公司)董事長，因此，具有商務及公司業務所須之工作經驗，且未有公司法第 30 條各款情事。 Mr. Chih-Ping Liu is the chairman and general manager of Rossmax. Currently, he concurrently serves as the chairman of a subsidiary 100% owned by Rossmax Group and the chairman of WE CAN MEDICINES Co., Ltd., therefore, he has the necessary work experience in business and corporate affairs, and none of the conditions specified in Article 30 of the Company Act.	非獨立董事 Non-independent director	無 None
周宣光 Chou Hsuan-Kuang	周宣光先生是優盛的獨立董事。曾任中華民國資訊管理學會理事長、金橋科技(股)公司總經理、吉晟資產管理(股)公司董事長及政治大學資訊管理系副教授及教授，目前兼任合和國際(股)公司董事長及雲之萃顧問(股)公司監察人，因此，具有商務及公司業務所須相關科系之公私立大專院校講師以上之工作經驗，且未有公司法第 30 條各款情事。 Mr. Hsuan-Kuang Chou is an independent director of Rossmax. He once served as the Chairman of the Information Management Society of the Republic of China, General Manager of GOLDEN BRIDGE ELECTECH INC., Chairman of Jisheng Asset Management Co., Ltd., Associate Professor and Professor of the Information Management Department of National Chengchi University, and currently serves as Chairman of HOHOAD INTERNATIONAL INCORPORATION and the Supervisor of AccuStratus Consulting Co., Ltd., therefore, he is a public and private college with relevant departments for business and corporate business. Work experience of lecturer or above, and none of the conditions specified in Article 30 of the Company Act.	為獨立董事，符合獨立性情形，包括但不限於本人、配偶、二親等以內親屬未擔任本公司或其關係企業之董事、監察人或受僱人；未持有公司股份數；未擔任與本公司有特定關係公司之董事、監察人或受僱人；未有最近 2 年提供本公司或其關係企業商務、財務、會計等服務所取得之報酬。 Be an independent director and meets the circumstances of independence, including but not limited to himself, his spouse, and relatives within the second degree who do not serve as directors, supervisors or employees of the company or its affiliated companies; do not hold shares in the company; The company has directors, supervisors or employees of specific related companies; there is no remuneration for providing business, legal, financial, accounting and other services to the company or its related companies in the last two years.	無 None

<p>季延平 Chi Yen-Ping</p>	<p>季延平先生是優盛的獨立董事。曾任政治大學資訊管理學系副教授，目前兼任錡鈺智能(股)公司董事長及陽信商業銀行(股)公司獨立董事，因此，具有商務及公司業務所須相關科系之公私立大專院校講師以上之工作經驗，且未有公司法第 30 條各款情事。</p> <p>Mr. Yen-Ping Chi is an Independent Director of Rossmax. He used to be an Associate Professor in the Department of Information Management at National Chengchi University, and currently serves as the Chairman of KIWI-SMART Corp., and an Independent Director of Sunny Bank Ltd., therefore, he is a public and private college with relevant departments for business and corporate business. Work experience of lecturer or above, and none of the conditions specified in Article 30 of the Company Act.</p>	<p>為獨立董事，符合獨立性情形，包括但不限於本人、配偶、二親等以內親屬未擔任本公司或其關係企業之董事、監察人或受僱人；未持有公司股份數；未擔任與本公司有特定關係公司之董事、監察人或受僱人；未有最近 2 年提供本公司或其關係企業商務、法務、財務、會計等服務所取得之報酬。</p> <p>Be an independent director and meets the circumstances of independence, including but not limited to himself, his spouse, and relatives within the second degree who do not serve as directors, supervisors or employees of the company or its affiliated companies; do not hold shares in the company; The company has directors, supervisors or employees of specific related companies; there is no remuneration for providing business, legal, financial, accounting and other services to the company or its related companies in the last two years.</p>	<p>1</p>
<p>陳逸勛 Chen I-Hsun</p>	<p>陳逸勛先生是優盛的獨立董事。於民國 82 年取得會計師證書即在會計產業服務至今，目前兼任上成會計師事務所執業會計師及大承千惠管理顧問有限公司董事，因此，具有商務、財務、會計及公司業務所須之工作經驗，且未有公司法第 30 條各款情事。</p> <p>Mr. I-Hsun Chen is an Independent Director of Rossmax. Obtained the accountant certificate in 1993 and has been serving in the accounting industry ever since. Currently, he serves as a practicing accountant of Shangcheng Certified Public Accountants Co., Ltd. and a Director of Dacheng Qianhui Management Consulting Co., Ltd., therefore, have the necessary work experience in business, finance, accounting and corporate business, and do not fall under Article 30 of the Company Law.</p>	<p>為獨立董事，符合獨立性情形，包括但不限於本人、配偶、二親等以內親屬未擔任本公司或其關係企業之董事、監察人或受僱人；未持有公司股份數；未擔任與本公司有特定關係公司之董事、監察人或受僱人；未有最近 2 年提供本公司或其關係企業商務、法務、財務、會計等服務所取得之報酬。</p> <p>Be an independent director and meets the circumstances of independence, including but not limited to himself, his spouse, and relatives within the second degree who do not serve as directors, supervisors or employees of the company or its affiliated companies; do not hold shares in the company; The company has directors, supervisors or employees of specific related companies; there is no remuneration for providing business, legal, financial, accounting and other services to the company or its related companies in the last two years.</p>	<p>無 None</p>

蕭國慶 Hsiao Kuo-Ching	<p>蕭國慶先生是優盛的獨立董事。曾任艾思特精密工業(股)公司、迅得機械(股)公司、邑昇實業(股)公司、安勤科技(股)公司之獨立董事及政治大學企管系副教授，目前兼任驊陞科技(股)公司的獨立董事，因此，具有商務及公司業務所須相關科系之公私立大專院校講師以上之工作經驗，且未有公司法第 30 條各款情事。</p> <p>Mr. Kuo-Ching Hsiao is an Independent Director of Rossmax. He once served as an Independent Director of ANT PRECISION INDUSTRY CO., LTD., SYMTEK AUTOMATION ASIA CO., LTD., EISO ENTERPRISE CO., LTD., and AVALUE TECHNOLOGY INCORPORATION and as an Associate Professor of the Business Administration Department of National Chengchi University. Currently, he serves as an Independent Director of WIESON TECHNOLOGIES CO., LTD., therefore, he is a public and private college with relevant departments for business and corporate business. Work experience of lecturer or above, and none of the conditions specified in Article 30 of the Company Act.</p>	<p>為獨立董事，符合獨立性情形，包括但不限於本人、配偶、二親等以內親屬未擔任本公司或其關係企業之董事、監察人或受僱人；未持有公司股份數；未擔任與本公司有特定關係公司之董事、監察人或受僱人；未有最近 2 年提供本公司或其關係企業商務、法務、財務、會計等服務所取得之報酬。</p> <p>Be an independent director and meets the circumstances of independence, including but not limited to himself, his spouse, and relatives within the second degree who do not serve as directors, supervisors or employees of the company or its affiliated companies; do not hold shares in the company; The company has directors, supervisors or employees of specific related companies; there is no remuneration for providing business, legal, financial, accounting and other services to the company or its related companies in the last two years.</p>	1
吳志忠 Wu Zhi zhong	<p>吳志忠先生是優盛董事。曾任台灣土地開發(股)公司副總經理、台灣創新(股)公司總經理、創泰投資(股)公司投資長，目前兼任丹綵(股)公司執行董事，因此，具有商務及公司業務所須之工作經驗，且未有公司法第 30 條各款情事。</p> <p>Mr. Zhi-zhong Wu is a Director of Rossmax. Former deputy general manager of TAIWAN LAND DEVELOPMENT CORPORATION and the general manager of TAIWAN INNOVATION DEVELOPMENT CORPORATION and the chief investment officer of Wild Star Investment Ltd., currently the Executive Director of CLEA NEW YORK CO., LTD., therefore, have the necessary work experience in business and corporate business, and none of the conditions specified in Article 30 of the Company Act.</p>	<p>非獨立董事 Non-independent director</p>	無 None
黃立恒 Huang Li-Heng	<p>黃立恒先生是優盛董事。曾任聯成食品(股)公司執行副總、益鼎光電(股)公司財務長、維格餅家(股)公司財務長、威星運通(股)公司總經理，目前兼任宇隆科技(股)公司的獨立董事，因此，具有商務、財務、會計及公司業務所須之工作經驗，且未有公司法第 30 條各款情事。</p> <p>Mr. Li-Heng Huang is a Director of Rossmax. Former executive vice president of LIAN CHEN INTERNATIONAL FOOD CO., LTD., the chief financial officer of TOP TAIWAN XI VENTURE CAPITAL CO., LTD, the chief financial officer of VIGOR KOBO COMPANY LIMITED. , and the general manager of BENSON AIR EXPRESS CO., LTD.. Currently, he also serves as TURVO INTERNATIONAL CO., LTD.. Independent directors.</p> <p>Therefore, have the necessary work experience in business, finance, accounting and corporate business, and none of the conditions specified in Article 30 of the Company Act.</p>	<p>非獨立董事 Non-independent director</p>	1

文德蘭 Wen de lan	<p>文德蘭小姐是優盛董事。曾任南亞技術學院資訊管理學系助理教授兼研發處國際合作組長，目前兼任佑全藥品(股)公司(原勝霖藥品(股)公司)董事兼總經理，因此，具有商務及公司業務所須相關科系之公私立大專院校講師以上之工作經驗，且未有公司法第 30 條各款情事。</p> <p>Miss. De-Lan Wen is a Director of Rossmax. Former assistant professor of the Department of Information Management of Nanya Institute of Technology and the head of the international cooperation team of the R&amp;D department. She is currently a Director and General Manager of WE CAN MEDICINES CO., LTD., therefore, she is a public and private college with relevant departments for business and corporate business. Work experience of lecturer or above, and none of the conditions specified in Article 30 of the Company Act.</p>	非獨立董事 Non-independent director	無 None
張清為 Chang Qingwei	<p>張清為先生是優盛董事。曾任環球科技大學創意公共傳播設計系助理教授及嶺東科技大學行銷系助理教授，目前擔任佑全藥品(股)公司(原勝霖藥品(股)公司)管理部副總兼物流部主管，因此，具有商務及公司業務所須相關科系之公私立大專院校講師以上之工作經驗，且未有公司法第 30 條各款情事。</p> <p>Mr. Qing-Wei Chang is a Director of Rossmax. Former assistant professor at the Department of Creative Public Communication Design at TransWorld University, and assistant professor at the Department of Marketing at TransWorld University, and currently serves as the Vice President of Management Department and Head of Logistics Department of WE CAN MEDICINES Co., Ltd., therefore, he is a public and private college with relevant departments for business and corporate business. Work experience of lecturer or above, and none of the conditions specified in Article 30 of the Company Act.</p>	非獨立董事 Non-independent director	無 None

註 1：專業資格與經驗：敘明個別董事及監察人之專業資格與經驗，如屬審計委員會成員且具備會計或財務專長者，應敘明其會計或財務背景及工作經歷，另說明是否未有公司法第 30 條各款情事。

註 2：獨立董事應敘明符合獨立性情形，包括但不限於本人、配偶、二親等以內親屬是否擔任本公司或其關係企業之董事、監察人或受僱人；本人、配偶、二親等以內親屬(或利用他人名義)持有公司股份數及比重；是否擔任與本公司有特定關係公司(參考公開發行公司獨立董事設置及應遵循事項辦法第 3 條第 1 項 5~8 款規定)之董事、監察人或受僱人；最近 2 年提供本公司或其關係企業商務、法務、財務、會計等服務所取得之報酬金額。

Note 1：Professional qualifications and experience: describe the professional qualifications and experience of individual directors and supervisors. If they are members of the audit committee and have accounting or financial expertise, their accounting or financial background and work experience should be stated, and whether they have not There are various matters in Article 30 of the Company Law.

Note 2：Independent directors should state their independence, including but not limited to whether they, their spouse, or relatives within the second degree of relatives serve as directors, supervisors or employees of the company or its affiliated companies; The number and proportion of the company's shares held by relatives (or in the name of others); whether they serve as a company that has a specific relationship with the company (refer to the provisions of Article 3, Paragraph 1, Subparagraphs 5 to 8 of the Regulations on the Establishment of Independent Directors and Matters to be Complied with in Public Offering Companies) Directors, supervisors or employees; the amount of remuneration received for providing business, legal, financial, accounting and other services to the company or its affiliates in the last two years.

## (2)董事會多元化及獨立性：Board Diversity and Independence

### (A)董事會多元化：Board Diversity

董事會成員多元化政策之具體管理目標與達成情形：

依據本公司「公司治理實務守則」第20條第5項規定，為達到公司治理之理想目標，董事會整體應具備之能力如下：

- 一、營運判斷能力。
- 二、會計及財務分析能力。
- 三、經營管理能力。
- 四、危機處理能力。
- 五、產業知識。
- 六、國際市場觀。
- 七、領導能力。
- 八、決策能力。

本公司之董事選舉採提名制，為使董事會達到前述目標並強化效能，本公司訂有董事會成員多元化政策，依據「公司治理實務守則」第20條第3項規定，董事會成員組成應考量多元化，除兼任公司經理人之董事不宜逾董事席次三分之一外，並就本身運作、營運型態及發展需求以擬訂適當之多元化方針，宜包括但不限於以下二大面向之標準：

- 一、基本條件與價值：性別、年齡、國籍及文化等。
- 二、專業知識與技能：專業背景（如法律、會計、產業、財務、行銷或科技）、專業技能及產業經歷等。

The specific management objectives and achievement status of the board of directors diversity policy:

According to Article 20, Item 5 of the Company's "Code of Practice on Corporate Governance", in order to achieve the ideal goal of corporate governance, the board of directors should have the following capabilities as a whole:

1. Operational judgment ability.
2. Accounting and financial analysis capabilities.
3. Operation and management capabilities.
4. Crisis handling capabilities.
5. Industry knowledge.
6. the international market outlook.
7. Leadership ability.
8. Decision-making ability.

The Company's election of directors is based on a nomination system, in order to achieve the aforementioned goals and strengthen the effectiveness of the board of directors, the company has a policy of diversification of board members. According to Article 20, Item 3 of the "Code of Practice on Corporate Governance", the composition of the board of directors should be diversified, except for the director who is also the manager of the company. It is not advisable to exceed one-third of the number of directors, and to formulate an appropriate diversification policy based on its own operation, business type and development needs. It should include but not limited to the following two major standards:

1. Basic conditions and values: gender, age, nationality and culture, etc.
2. Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industry experience, etc.

本屆董事會成員多元化目標為：

1. 至少一名女性董事。
2. 至少一名董事為行銷專業領域。

目前董事會成員落實多元化情形如下：本公司現任董事會成員共有9名，含4名獨立董

事，專業領域涵蓋財務會計、資訊、行銷等。1名具員工身份之董事、2名具子公司員工身份之董事；4名獨立董事任期年資在半年以上。目前9名董事中含有1名女性董事、1名行銷專業領域董事，符合目前董事會成員多元化目標。

The diversity goals for this board of directors are:

1. At least one female director.
2. At least one director shall be specialized in marketing.

The current implementation of diversity among board members is as follows: The company currently has 9 board members, including 4 independent directors, whose professional fields include financial accounting, information, marketing, etc. 1 director with employee status, 2 directors with subsidiary employee status; 4 independent directors have tenure of more than half a year. Currently, there is 1 female director and 1 director in the marketing professional field among the 9 directors, which is in line with the current goal of diversifying board members.

本公司董事會女性董事席次未達三分之一，其原因及規劃提升董事性別多元化採行之措施說明如下：

本屆董事會將於2026年任期屆滿進行全面改選，本公司已規劃提升董事性別多元化，將女性董事增加達三分之一席次。

The proportion of female directors on the Company's Board of Directors is less than one-third.

The reasons and measures to be taken to improve gender diversity of directors are as follows:

The current Board of Directors will undergo a comprehensive re-election when its term expires in 2026. The Company has planned to improve the gender diversity of directors and increase the number of female directors to one-third.

#### (B)董事會獨立性：Board independence

##### a.董事會結構：Board structure

本公司訂定董事提名制度，全體董事之選任程序公開及公正，符合本公司「公司章程」、「董事選舉辦法」、「公司治理實務守則」、「公開發行公司獨立董事設置及應遵循事項辦法」及「證券交易法第十四條之二」等之規定，現任董事會組成結構占比分別為 4 席獨立董事（44.44%），5 席非獨立董事（55.56%），其中 3 席具員工(子公司員工)/經理人身份之董事（33.33%，未逾全體董事席次三分之一），全體董事間皆未具有配偶或二親等以內之親屬關係，符合證券交易法第 26 條之 3 規定第 3 項及第 4 項規定情事。

The company has established a director nomination system. The selection process of all directors is open and fair, which is in line with the company's "Articles of Association", "Director Election Measures", "Corporate Governance Code of Practice", "Public Issuing Companies." and Article 14-2 of the Securities and Exchange Act, the current composition of the board of directors consists of 4 independent directors (44.44%) and 5 non-independent directors (55.56%), of which 3 are employees(subsidiary employees)/ Directors with managerial status (33.33%, less than one-third of the total number of directors), all directors are not spouses or relatives within the second degree of kinship, in line with Article 26-3 of the Securities and Exchange Act Items 3 and 4 stipulations.

##### b.董事會具獨立性：Independent board

本公司之董事會指導公司策略、監督管理階層及對公司、股東負責，在公司治理制度之各項作業與安排，董事會皆依照法令、公司章程或股東會決議等，據以行使職權。本公司董事會強調獨立運作及透明化之功能，董事及獨立董事皆屬獨立之個體，獨立行使職權。四席獨立董事亦遵循相關法令規定，搭配審計委員會之職權，審度公司存在或潛在風險之管控等，據以確實監督公司內部控制之有效實施、簽證會計師之選（解）任及獨立性與財務報表之允當編製。此外，依本公司之「董事選舉辦法」訂定董事及獨立董事選任方式



採行單記名累積選舉法與候選人提名制，鼓勵股東參與，持有一定股數以上之股東得提出候選人名單，該候選人資格條件審查及有無違反公司法第三十條所列各款情事之確認事項，相關受理作業皆依法進行及公告，保障股東權益，以避免提名權遭壟斷或過於浮濫，保持獨立性。

公司已建立董事會績效評估制度，每年執行一次董事會內部自評及董事成員考核自評；董事會績效評估，評估項目包含下列五大面向：

- (1) 對公司營運之參與程度；
- (2) 提升董事會決策品質；
- (3) 董事會組成與結構；
- (4) 董事之選任及持續進修；
- (5) 內部控制。

而董事成員自評考核，則包含下列六大面向：

- (1) 公司目標與任務之掌握；
- (2) 董事職責認知；
- (3) 對公司營運之參與程度；
- (4) 內部關係經營與溝通；
- (5) 董事之專業及持續進修；
- (6) 內部控制。

為落實公司治理並提升公司董事會功能，建立績效目標以加強董事會運作效率，每三年應由外部專業獨立機構或外部專家學者團隊執行評估一次，本公司在 113 年委由第三方「社團法人台灣投資人關係協會」執行董事會績效評估，評估項目包含下列五大面向：

- (1) 董事會組成及專業發展；
- (2) 董事會決策品質；
- (3) 董事會運作效能；
- (4) 內部控制及風險管理；
- (5) 董事會參與企業社會責任程度。

另外，為讓投資大眾充分了解本公司其餘董事會運作情形，也已在本公司年報及公開資訊觀測站揭露以下相關訊息：

- (1) 董事會成員參與開會出席狀況；
- (2) 董事會議案及決議；
- (3) 董事持續進修情形；
- (4) 董事成員之持股變化（持股比率、股份轉讓及質權之設定等）情形。

The board of directors of the company guides the company's strategy, supervises the management level, and is responsible to the company and shareholders. In the operation and arrangement of the corporate governance system, the board of directors exercises its functions and powers in accordance with laws, the company's articles of association or the resolutions of the shareholders' meeting. The board of directors of the company emphasizes the functions of independent operation and transparency. Directors and independent directors are independent individuals and exercise their powers independently. The four independent directors also abide by the relevant laws and regulations, cooperate with the powers of the audit committee, review the management and control of the company's existing or potential risks, etc., so as to supervise the effective implementation of the company's internal control, the selection (dismissal) of certified accountants, and independence and Fair preparation of financial statements. In addition, according to the company's "Director Election Regulations", the selection method of directors and independent directors adopts the single-name cumulative election method and the candidate nomination system to encourage shareholders to participate. The review of the qualifications of the candidate and the confirmation of whether there is any violation of the items listed in Article 30 of the Company Law, the relevant acceptance operations are carried out and announced in

accordance with the law, to protect the rights and interests of shareholders, to avoid monopoly or excessive nomination rights, and to maintain independence. sex.

The company has established a performance evaluation system for the board of directors, and carries out an internal self-evaluation of the board of directors and a self-evaluation of the board members every year; the performance evaluation of the board of directors, the evaluation items includes the following five aspects:

- (1) the degree of participation in the company's operations;
- (2) improving the quality of the board of directors' decision-making;
- (3) The composition and structure of the board of directors;
- (4) the selection and continuous education of directors;
- (5) internal control.

The self-assessment of directors includes the following six aspects:

- (1) mastery of the company's goals and tasks;
- (2) directors' awareness of responsibilities;
- (3) Participation in company operations;
- (4) Internal relationship management and communication;
- (5) Directors' professional and continuing education;
- (6) Internal control.

In order to implement corporate governance and enhance the functions of the company's board of directors, performance goals are established to enhance the efficiency of the board's operations. An external professional independent organization or a team of external experts and scholars should conduct an assessment every three years. In 2024, the company commissioned a third party, the Taiwan Investor Relations Association, to conduct the board performance assessment. The assessment items include the following five aspects:

- (1) Board composition and professional development;
- (2) the quality of board decision-making;
- (3) Effectiveness of the board of directors;
- (4) Internal control and risk management;
- (5) The degree of involvement of the board of directors in corporate social responsibility.

In addition, in order to let the investing public fully understand the operation of the rest of the board of directors of the company, the following relevant information has also been disclosed in the company's annual report and public information observatory:

- (1) Attendance status of board members participating in meetings;
- (2) Proposals and resolutions of the board of directors;
- (3) Continuing education of directors;
- (4) Changes in shareholding of directors (shareholding ratio, share transfer and pledge setting, etc.).

## (二)總經理、副總經理、協理、各部門及分支機構主管 Documents of president, vice president, associate vice president and managers of each department and division

113 年 12 月 31 日 單位：股；%

December 31, 2024 Unit: Shares; %

職 稱 Title	國 籍 Nationality	姓 名 Name	性 別 Gender	選(就) 任日期 Date Appointed	持有股份 Number of shares held		配偶、未成年 子女持有股份 Shares held by spouse or underage children		利用他人名 義持有股份 Shares held by others		主要經(學)歷 Primary work or academic experiences	目前兼任 其他公司 之職務 Position concurrently held in other companies	具配偶或二親等 以內關係之經理人 Spouse or relative within the second degree of kinship of any manager who serves as the Company's executive			備註 Remarks
					股數 Shares	持股 比率 %	股數 Shares	持股 比率 %	股數 Shares	持股 比率 %			職 稱 Title	姓 名 Name	關 係 Relationship	
董事長兼 總經理 Chairman and general Manager	中華民國 Republic Of China	劉志平 Liu Chih-Ping	男 Male	97.10.28 2008.10.28	8,970,645	10.50	855,739	1.00	0	0	政治大學企研所 勇力電機(股)公司工程師 卓利電子(股)公司工程師 優盛醫學科技(股)公司副董事長兼總經理 優盛醫學科技(股)公司董事長兼連鎖事業通路事 業群總經理 優盛醫學科技(股)公司董事長兼總經理 佑全藥品(股)公司(原勝霖藥品(股)公司)董事長、 總經理 佑全藥品(股)公司(原勝霖藥品(股)公司)副董事長 Department of Business Administration, NCCU Engineer, POWER ELECTRIC CO., LTD. Engineer, ELELUX INTERNATIONAL LTD. Vice Chairman and General Manager, Rossmax International Ltd. General manager of the chain business group, Rossmax International Ltd. Chairman and General Manager, Rossmax International Ltd. Chairman and general manager of WE CAN MEDICINES CO., LTD. Vice Chairman of WE CAN MEDICINES CO., LTD.	註 1 Note 1	無 None	無 None	無 None	詳(三) Note 3
研發二部 協理 R&D Assoc iate Manager	中華民國 Republic Of China	洪清溪 Gary Hung	男 Male	98.10.01 2009.10.01	84,174	0.10	0	0	0	0	中華工業專科學校 輝昌電子(股)公司工程師 優盛醫學科技(股)公司研發二部協理 CUST Huichang Electronics Co., Ltd. Rossmax International Ltd R&D Associate Manager	無 None	無 None	無 None	無 None	無 None
副總經理 室協理 Vice President and	中華民國 Republic Of China	曹輝通 Aden Tsao	男 Male	100.02.01 2011.02.01	26,640	0.03	0	0	0	0	中原大學工業工程系 明基電通股份有限公司 IE 主管 佳世達科技股份有限公司生產部主管 優盛醫療電子(上海)有限公司總經理 尚鈞醫療科技(安徽)有限公司總經理	註 2 Note 2	無 None	無 None	無 None	無 None

職 稱 Title	國 籍 Nationality	姓 名 Name	性 別 Gender	選(就) 任日期 Date Appointed	持有股份 Number of shares held		配偶、未成年 子女持有股份 Shares held by spouse or underage children		利用他人名 義持有股份 Shares held by others		主要經（學）歷 Primary work or academic experiences	目前兼任 其他公司 之職務 Position concurrently held in other companies	具配偶或二親等 以內關係之經理人 Spouse or relative within the second degree of kinship of any manager who serves as the Company's executive			備 註 Remarks
					股數 Shares	持股 比率 %	股數 Shares	持股 比率 %	股數 Shares	持股 比率 %			職 稱 Title	姓 名 Name	關 係 Relationship	
Associate Manager											Chung Yuan Christian University Department of Industrial Engineering BenQ Corporation IE Manager Qsida Corporation Production Manager Rossmax (Shanghai) Incorporation Ltd General Manager GMC Inc General Maanger					
財務部 副總經理 暨會計主 管 Deputy General Manager of Finance Department and Accounting Supervisor	中華民國 Republic Of China	張淑娟 Cherry Chang	女 Female	107.08.09 2018.08.09	80,000	0.09	0	0	0	0	政治大學企業管理學系畢業 恆輝會計師事務所簽證會計師 優盛醫學科技股份有限公司財務部經理 優盛醫學科技股份有限公司財務部副總經理 NCCU BA Ever Bright CPA Firm CPA Financial Manager of Rossmax International Ltd. Vice President of Rossmax International Ltd.	註 3 Note 3	無 None	無 None	無 None	無 None
產品管理 部協理兼 品質經營 處協理 Product and Quality Deaprmnt Associate Manager	中 華 民 國 Republic Of China	林毓之 Yolanda Lin	女 Female	106.01.09 2017.01.09	2,000	0	0	0	0	0	東海大學化學系 台灣大學食品科技研究所 優盛醫學科技股份有限公司產品管理部協理兼品 質經營處協理 B.S. in Chemistry from Tung Hai University. Master of food science and technology (food chemical analysis) from National Taiwan University . Quality Management Division & Product Management dept. Director of Rossmax International Ltd.	註 4 Note 4	無 None	無 None	無 None	無 None
副總經理 室協理 Vice President and Associate Manager	中華民國 Republic Of China	朱冠禹 Chu Kuan-Yu	男 Male	106.01.09 2017.01.09	5,000	0.01	0	0	0	0	南台科技大學 高瞻電子測試員 優盛醫療電子(上海)有限公司總經理 Southern Taiwan University of Science and Technology Test controller/Topview Electronics CO., LTD. Rossmax (Shanghai) incorporation Ltd.General Manager	註 5 Note 5	無 None	無 None	無 None	無 None

職 稱 Title	國 籍 Nationality	姓 名 Name	性 別 Gender	選(就) 任日期 Date Appointed	持有股份 Number of shares held		配偶、未成年 子女持有股份 Shares held by spouse or underage children		利用他人名 義持有股份 Shares held by others		主要經 (學) 歷 Primary work or academic experiences	目前兼任 其他公司 之職務 Position concurrently held in other companies	具配偶或二親等 以內關係之經理人 Spouse or relative within the second degree of kinship of any manager who serves as the Company's executive			備 註 Remarks
					股數 Shares	持股 比率 %	股數 Shares	持股 比率 %	股數 Shares	持股 比率 %			職 稱 Title	姓 名 Name	關 係 Relationship	
研發五部 專案協理 R&DAssociate Manager	中華民國 Republic Of China	王傳穎 Chuan ying Wang	男 Male	110.02.22 2021.02.22	0	0	0	0	0	0	成功大學電機所 瑞盛醫學科技(股)公司研發協理 優盛醫學科技(股)公司研發五部專案協理 Master of NCKU Electrical engineering Rossmax Innotech Corp. R&D Associate Manager Rossmax International Ltd. R&D Associate Manager	無 None	無 None	無 None	無 None	無 None

註 1：優盛醫療電子(上海)有限公司、互宜投資(股)公司、RMJ CORP. LTD、永安醫學(股)公司、瑞盛醫學科技(股)公司、禾桑醫學科技(股)公司、禾果醫學科技(股)公司、如影優活(股)公司及佑全藥品(股)公司(原勝霖藥品(股)公司)董事長、Top Unicorn Holdings Ltd、Trans-World Developments Ltd 及 Medipro inc.上述公司之法人代表、尚鈞醫療科技(安徽)有限公司董事。

註 2：尚鈞醫療科技(安徽)有限公司總經理。

註 3：互宜投資(股)公司、禾桑醫學科技(股)公司、禾果醫學科技(股)公司、永安醫學(股)公司、瑞盛醫學科技(股)公司及如影優活(股)公司董事、佑全藥品(股)公司(原勝霖藥品(股)公司)董事兼總經理室特助及公司治理主管、RMJ CORP. LTD 及尚鈞醫療科技(安徽)有限公司監察人。

註 4：互宜投資(股)公司、禾桑醫學科技(股)公司、禾果醫學科技(股)公司、永安醫學(股)公司、瑞盛醫學科技(股)公司及如影優活(股)公司董事

註 5：優盛醫療電子(上海)有限公司董事兼總經理、尚鈞醫療科技(安徽)有限公司董事。

Note 1：Chairman of Rossmax (Shanghai) incorporation Ltd.、CARDIOCARE CO., LTD.、RMJ CORP. LTD、ATLANTEAN CORP.、ROSSMAX INNOTEK CORP.、VITITZ HEALTHCARE INC. VITTAL INC.、VIWAVE ULIFE CO. LTD. and WE CAN MEDICINES CO., LTD., Top Unicorn Holdings Ltd、Trans-World Developments Ltd and Medipro inc., legal representative of the above company, director of GMC INC.

Note 2：General Manager of GMC INC.

Note 3：Director of CARDIOCARE CO., LTD., director of VITITZ HEALTHCARE INC., director of Vittals Inc., director of Atlantean Corp, director of ROSSMAX INNOTEK CORP., director of VIWAVE ULIFE CO., LTD., special assistant to the general manager's office and the director of corporate governance of WE CAN MEDICINES CO., LTD., Supervisor of RMJ CORP. LTD and GMC INC..

Note 4：Director of CARDIOCARE CO., LTD., director of VITITZ HEALTHCARE INC., director of Vittals Inc., director of Atlantean Corp, director of ROSSMAX INNOTEK CORP., director of VIWAVE ULIFE CO., LTD..

Note 5：Director and General Manager of Rossmax (Shanghai) incorporation Ltd., Director of GMC INC..

(三)董事長與總經理或相當職務者(最高經理人)為同一人、互為配偶或一親等親屬時，應說明其原因、合理性、必要性及因應措施：

(1)本公司董事長與總經理為同一人，其原因、合理性及必要性說明如下：

本公司董事長與總經理為同一人，主係公司營運規模與成本效益考量。

(2)因應措施如下：

1. 本公司已設置獨立董事並成立審計委員會替代監察人職權，且董事會成員中除董事長外，並無其他董事兼任本公司其他職務，基於獨立性考量，稽核事務亦經董事會通過授權其他董事審核，以上因應措施在目前的運作下，尚可保持稽核單位的獨立性。

2. 本公司已於 112 年 5 月 31 日股東會全面改選時，設置獨立董事 4 席。

(3) If the chairman and general manager or equivalent position (the highest position manager) of the Company are the same person, or relatives such as spouse or a blood relative within the first degree of kinship, the reasons, rationale and necessity and relevant information for the corresponding measures should be stated.

(1)The chairman and general manager of the Company is the same person, the reasons, rationale and necessity are stated as follows:

The chairman and general manager of the Company is the same person, and the main reason is the consideration for operating scale and cost-effectiveness of the Company.

(2)The corresponding measures are as follows:

1. The company has set up independent directors and established an audit committee to replace the supervisory authority, and apart from the chairman of the board, there are no other directors who hold other positions in the company. Based on the consideration of independence, auditing matters have also been authorized by the board of directors to the other directors. According to the review, the above response measures can still maintain the independence of the audit unit under current operations.

2. The company has set up 4 independent directors during the general re-election of the shareholders' meeting on May 31, 2023.

二、最近年度支付董事、監察人、總經理、副總經理之酬金

(一)採個別揭露姓名及酬金方式：

2. The remuneration paid to the directors, supervisors, general manager and deputy general managers in the most recent year

(1) Adopt individual disclosure of names and remuneration:

(1)一般董事及獨立董事之酬金 The remuneration of general directors and independent directors

113 年 12 月 31 日;單位:新台幣仟元/仟股

December 31, 2024 Unit : NT\$ in thousands /thousand shares

職稱 Job title		姓名 Name	董事酬金 Directors' remuneration								A、B、C 及 D 等四項 總額及占稅後純益之 比例 The total amount of the four items A, B, C and D and their proportion to the net profit after tax		兼任員工領取相關酬金 The related remuneration received by part-time employees								A、B、C、D、E、F 及 G 等七項總額及占稅後 純益之比例 The total amount of A, B, C, D, E, F and G and their proportion to the net profit after tax		Subsidiaries Remuneration from investees beyond
			報酬(A) Remuneration (A)		退職退休 金(B) Retirement pension (B)		董事酬勞 (C) Remunerati on of directors (C)		業務執行 費用(D) Business implementa tion costs (D)				薪資、獎金及 特支費等(E) Salary, bonus and special expenses, etc. (E)		退職退休金(F) Retirement pension (F)		員工酬勞(G) Remuneration of employees (G)						
			The Company	All companies included into the financial statement	The Company	All companies included into the financial statement	The Company	All companies included into the financial statement	The Company	All companies included into the financial statement	The Company	All companies included into the financial statement	The Company	All companies included into the financial statement	The Company	All companies included into the financial statement	The Company		All companies included into the financial statement		The Company	All companies included into the financial statement	
																	Cash	Amount of Stock	Cash	Amount of Stock			
一般董事 General directors	董事長兼 總經理 Chiarmen and general Manager	劉志平 Liu Chih-Ping	240	660	0	0	0	0	0	0	240 (0.82%)	660 (1.20%)	2,845 (註 1)	4,737 (註 1)	0	0	0	0	0	0	3,085 (10.51%)	5,937 (9.81%)	None
	董事 Director	文德蘭 Wendran	180	360	0	0	0	0	0	0	180 (0.61%)	360 (0.65%)	0	1,082	0	0	0	0	0	0	180 (0.61%)	1,442 (2.62%)	None
	董事 Director	吳志忠 Wu ZhiZhong	240	240	0	0	0	0	0	0	240 (0.82%)	240 (0.44%)	0	0	0	0	0	0	0	0	240 (0.82%)	240 (0.44%)	None
	董事 Director	黃立恒 Huang Li-Heng	220	220	0	0	0	0	0	0	220 (0.75%)	220 (0.40%)	0	0	0	0	0	0	0	0	220 (0.75%)	220 (0.40%)	None
	董事 Director	張清為 Chang Qingwei	190	190	0	0	0	0	0	0	190 (0.65%)	190 (0.35%)	0	834	0	52	0	0	0	0	190 (0.65%)	1,076 (1.96%)	None

職稱 Job title		姓名 Name	董事酬金 Directors' remuneration								A、B、C及D等四項 總額及占稅後純益之 比例 The total amount of the four items A, B, C and D and their proportion to the net profit after tax		兼任員工領取相關酬金 The related remuneration received by part-time employees								A、B、C、D、E、F及 G等七項總額及占稅後 純益之比例 The total amount of A, B, C, D, E, F and G and their proportion to the net profit after tax		Subsidiaries Remuneration from investes beyond
			報酬(A) Remuneration (A)		退職退休 金(B) Retirement pension (B)		董事酬勞 (C) Remuneration of directors (C)		業務執行 費用(D) Business implementa tion costs (D)				薪資、獎金及 特支費等(E) Salary, bonus and special expenses, etc. (E)		退職退休金(F) Retirement pension (F)		員工酬勞(G) Remuneration of employees (G)						
			The Company	All companies included into the financial statement	The Company	All companies included into the financial statement	The Company	All companies included into the financial statement	The Company	All companies included into the financial statement	The Company	All companies included into the financial statement	The Company	All companies included into the financial statement	The Company	All companies included into the financial statement	The Company		All companies included into the financial statement		The Company	All companies included into the financial statement	
																	Cash	Amount of Stock	Cash	Amount of Stock			
獨立董事 Independent Director	獨立 董事 Independent Director	周宣光 Chou Hsuan-Kuang	200	200	0	0	0	0	0	0	200 (0.68%)	200 (0.36%)	0	0	0	0	0	0	0	0	200 (0.68%)	200 (0.36%)	None
	獨立 董事 Independent Director	季延平 Chi Yen-Ping	240	240	0	0	0	0	0	0	240 (0.82%)	240 (0.44%)	0	0	0	0	0	0	0	0	240 (0.82%)	240 (0.44%)	None
	獨立 董事 Independent Director	陳逸勛 Chen I-Hsun	240	240	0	0	0	0	0	0	240 (0.82%)	240 (0.44%)	0	0	0	0	0	0	0	0	240 (0.82%)	240 (0.44%)	None
	獨立 董事 Independent Director	蕭國慶 Hsiao Kuo-Ching	240	240	0	0	0	0	0	0	240 (0.82%)	240 (0.44%)	0	0	0	0	0	0	0	0	240 (0.82%)	240 (0.44%)	None

1.請敘明獨立董事酬金給付政策、制度、標準與結構，並依所擔負之職責、風險、投入時間等因素敘明與給付金數額之關聯性：

本公司已設置審計委員會替代監察人職權。本公司董事及獨立董事之報酬，授權董事會依各該董事及獨立董事對本公司營運參與程度及貢獻價值，並參酌國內外業界通常支給水準議定之。

2.除上表揭露外，最近年度公司董事提供服務(如擔任母公司/財務報告內所有公司/轉投資事業非屬員工之顧問等)領取之酬金：0

1. Please specify the payment policy, system, standards and structure of independent directors' remuneration and describe the relevance for the amount of payment based on the responsibilities, risks, time involved and other factors:

The company has established an audit committee to replace the supervisory authority. The remuneration of the company's directors and independent directors is authorized to be determined by the board of directors based on the degree of participation and contribution value of each director and independent director to the company's operations, and with reference to the usual payment levels in the domestic and foreign industries.

2. Except as disclosed in the above table, the remuneration received by the directors of the company in the most recent year for providing services (such as serving as a consultant to non-employees of the parent company / all companies listed in the financial report / transfer investment enterprises, etc.): 0



註 1：含公務車折舊成本及租金支出。

Note 1: Including the depreciation cost and rental expenses of official cars.

(2)監察人之酬金：不適用 Remueration ro Supervisor：Not applicable.

(3)總經理及副總經理之酬金 Remuneration to presidents and vice presidents

113 年 12 月 31 日;單位:新台幣仟元/仟股

December 31, 2024 ; Unit: NTD\$thousand /thousand shares

職稱 Job Title	姓名 Name	薪資(A) Salary (A)		退職退休金(B) Pension (B)		獎金及 特支費等等(C) Bonus and special allowance (C)		員工酬勞金額(D) Remuneration to employees (D)				A、B、C 及 D 等四 項總額及占稅後純 益之比例（％） The total amount of A, B, C and D and their proportion to the net profit after tax (%)		領取來自子 公司以外轉 投資事業或 母公司酬金  Subsidiaries remuneration from investees beyond
		The Company	All companies included into the financial statement	The Company	All companies included into the financial statement	The Company	All companies included into the financial statement	本公司 The Company		財務報告內 所有公司 All companies included into the financial statement.		The Company	All companies included into the financial statement	
								現金 金額 Cash	股票 金額 Amount of Stock	現金 金額 Cash	股票 金額 Amount of Stock			
董事長兼 總經理 Chairman and General Manager	劉志平 Liu Chih Ping	3,893	5,577	95	95	568	1,077	0	0	0	0	4,556 (15.52%)	6,749 (12.27%)	無 None
財務部 副總經理 Financial Department Vice President	張淑娟 Cherry Chang													

酬金級距表 Table of Compensation ranges

給付本公司各個總經理及副總經理酬金級距 Breakdown of remuneration paid to each president and vice president	總經理及副總經理姓名 Names of president and vice president	
	本公司 The Company	財務報告內所有公司 All companies included into the financial statement.
低於 1,000,000 元 Less than NT\$1,000,000	無 None	無 None
1,000,000 元 (含) ~ 2,000,000 元 (不含) NT\$1,000,000 (inclusive) ~ NT\$2,000,000 (exclusive)	張淑娟 Cherry Chang	無 None
2,000,000 元 (含) ~ 3,500,000 元 (不含) NT\$2,000,000 (inclusive) ~ NT\$3,500,000 (exclusive)	劉志平 Liu Chih-Ping	張淑娟 Cherry Chang
3,500,000 元 (含) ~ 5,000,000 元 (不含) NT\$3,500,000 (inclusive) ~ NT\$5,000,000 (exclusive)	無 None	劉志平 Liu Chih-Ping
5,000,000 元 (含) ~ 10,000,000 元 (不含) NT\$5,000,000 (inclusive) ~ NT\$10,000,000 (exclusive)	無 None	無 None
10,000,000 元 (含) ~ 15,000,000 元 (不含) NT\$10,000,000 (inclusive) ~ NT\$15,000,000 (exclusive)	無 None	無 None
15,000,000 元 (含) ~ 30,000,000 元 (不含) NT\$15,000,000 (inclusive) ~ NT\$30,000,000 (exclusive)	無 None	無 None
30,000,000 元 (含) ~ 50,000,000 元 (不含) NT\$30,000,000 (inclusive) ~ NT\$50,000,000 (exclusive)	無 None	無 None
50,000,000 元 (含) ~ 100,000,000 元 (不含) NT\$50,000,000 (inclusive) ~ NT\$100,000,000 (exclusive)	無 None	無 None
100,000,000 元以上 More than NT\$100,000,000	無 None	無 None
總計 Total	4,556	6,749

#### (4)分派員工酬勞之經理人姓名及分派情形

Names of managers provided with employee's remunerations and state of payments

113 年 12 月 31 日 單位：新台幣仟元

December 31, 2024 Unit: NT\$ thousands

	職稱 Title	姓名 Name	股票金額 Stock	現金金額 Cash	總計 Total	總額占稅後純益之 比例（%） Ratio of total amount to the net income after taxes （%）
經理人 Manager	總經理 General Manager	劉志平 Liu Chih-Ping	0	0	0	0%
	研發二部 協理 R&D Associate Manager	洪清溪 Gary Hung				
	研發五部 專案協理 R&D Associate Manager	王傳穎 Chuan ying Wang				
	副總經理室 協理 Vice President and Associate Manager	曹輝通 Aden Tsao				
	財務部 副總經理 暨會計主管 Deputy General Manager of Finance Department and Accounting Supervisor	張淑娟 Cherry Chang				
	產品管理部協理兼品 質經營處協理 Product and Quality Department Associate Manager	林毓之 Yolanda Lin				
	副總經理室 協理 Vice President and Associate Manager	朱冠禹 Chu, Kuan Yu				

#### (二)公司有下列情事之一，應揭露個別董事及監察人之酬金：

The company shall provide the remuneration of Independent Directors and Supervisor when meet below circumstances:

- (1)最近三年度個體或個別財務報告曾出現稅後虧損者，應揭露個別董事及監察人之酬金。但最近年度個體或個別財務報告已產生稅後淨利，且足以彌補累積虧損者，不在此限。

Those who have suffered after-tax losses in individual or individual financial reports in the past three years should disclose the remuneration of individual directors and supervisors. However, if the individual or individual financial report has generated net after-tax profits in the most recent year and is sufficient to make up for the accumulated losses, this limit is not applicable.

- (2)最近年度董事持股成數不足情事連續達三個月以上者，應揭露個別董事之酬金；最近年度監察人持股成數不足情事連續達三個月以上者，應揭露個別監察人之酬金。

The company shall provide the remuneration of Independent Directors when the shareholding percentage of Independent directors are not enough for more than 3 months in recent year., or the company shall provide the remuneration of Supervisor when the shareholding percentage of supervisor in recent year are not enough for more than 3 months.

- (3)最近年度任三個月份董事、監察人平均設質比率大於百分之五十者，應揭露於各該月份設質比率大於百分之五十之個別董事、監察人酬金。

The Company shall provide the remuneration of Independent Directors and Supervisors when the average Pledges is more than 50%.

- (4)全體董事、監察人領取財務報告內所有公司之董事、監察人酬金占稅後淨利超過百分之二，且個別董事或監察人領取酬金超過新臺幣一千五百萬元者，應揭露該個別董事或監察人酬金。

The company shall provide the remuneration of Independent Directors and Supervisors when it is over 2% of total net value of all Directors and Supervisors, and the total amount of remuneration is over NTD\$15,000,000.

- (5)上市上櫃公司於最近年度公司治理評鑑結果屬最後二級距者，或最近年度及截至年報刊印日止，曾遭變更交易方法、停止買賣、終止上市上櫃，或其他經公司治理評鑑委員會通過認為應不予受評者。

The listed OTC company's corporate governance evaluation in the most recent year fall into the last level two, or in the most recent year and up to the date publication of the annual report, it has been changed its trading way, stopped the business, terminated listing on the counter, or the corporate governance evaluation committee approved that those who should not be evaluated.

- (6)上市上櫃公司最近年度非擔任主管職務之全時員工年度薪資平均數未達新臺幣五十萬元者。

The average salary of a full-time employee of a listed OTC company who is not post as supervisory position in the most recent year, and the salary does not reach NT\$500,000 per year.

- (7)上市上櫃公司最近一年度稅後淨利增加達百分之十以上，惟非擔任主管職務之全時員工年度薪資平均數卻未較前一年度增加者。

Listed OTC companies have an increase in after-tax net profit of more than 10% in the most recent year, but the average annual salary of full-time employees who do not hold supervisory positions has not increased compared with the previous year.

- (8)上市上櫃公司最近一年度稅後損益衰退達百分之十且逾新臺幣五百萬元，及平均每位董事酬金（不含兼任員工酬金）增加達百分之十且逾新臺幣十萬元者。

The after-tax profits and losses of listed OTC companies in the most recent year have declined by 10% and exceeded NT\$5 million, and the average remuneration of each director (excluding part-time employee compensation) has increased by 10% and exceeded NT\$100,000.

本公司 113 年稅後虧損，符合上列(1)情事，依規定揭露個別董事及監察人之酬金，詳上表(1)一般董事及獨立董事之酬金。

If the company's after-tax losses in 2024 meet the above conditions (1), the remuneration of individual directors and supervisors will be disclosed in accordance with regulations, as detailed in Table (1) Remuneration of general directors and independent directors.

- (三)上市上櫃公司有前目之(1)或前目之(5)情事者，應個別揭露前五位酬金最高主管之酬金：本公司 113 年稅後虧損，符合前目之(1)情事，依規定個別揭露前五位酬金最高主管之酬金，前五位酬金最高主管之酬金資料如下。

The listed company who has meet above (1) or (5) circumstance, shall provide the remuneration of top 5 manager : The company's after-tax loss in 2024 complies with the situation (1) in the preceding paragraph. The remuneration of the top five executives with the highest remuneration is disclosed separately in accordance with the regulations. The remuneration information of the top five executives with the highest remuneration is as follows:

## (5)前五位酬金最高主管之酬金 The top five executives with the highest remuneration

113 年 12 月 31 日;單位:新台幣仟元/仟股

December 31, 2024 ; Unit: NTD\$thousand /thousand shares

職稱 Job Title	姓名 Name	薪資(A) Salary (A)		退職退休金(B) Pension (B)		獎金及 特支費等等(C) Bonus and special allowance (C)		員工酬勞金額(D) Remuneration to employees (D)				A、B、 C 及 D 等四項總額 及占稅後純益之比例（％） The total amount of A, B, C and D and their proportion to the net profit after tax (%)		領取來自 子公司以 外轉投資 事業或母 公司酬金  Subsidiaries remuneratio n from investees beyond
		The Company	All companies included into the financial statement	The Company	All companies included into the financial statement	The Company	All companies included into the financial statement	本公司 The Company		財務報告內 所有公司 All companies included into the financial statement.		The Company	All companies included into the financial statement	
								現金 金額 Cash	股票 金額 Amount of Stock	現金 金額 Cash	股票 金額 Amount of Stock			
董事長兼 總經理 Chairman and General Manager	劉志平 Liu Chih Ping	2,333	3,777	0	0	512	960	0	0	0	0	2,845 (9.69%)	4,737 (8.61%)	無 None
財務部 副總經理 Financial Department Vice President	張淑娟 Cherry Chang	1,560	1,800	95	95	56	116	0	0	0	0	1,711 (5.83%)	2,011 (3.66%)	無 None
研發二部 協理 R&DAssociate Manager	洪清溪 Gary Hung	1,414	1,414	91	91	38	38	0	0	0	0	1,543 (5.26%)	1,543 (2.80%)	無 None
研發五部 專案協理 R&DAssociate Manager	王傳穎 Chuan ying Wang	1,320	1,320	79	79	113	113	0	0	0	0	1,512 (5.15%)	1,512 (2.75%)	無 None
產品管理部協理兼 品質經營處協理 Product and Quality Deaprmnt Associate Manager	林毓之 Yolanda Lin	1,176	1,176	73	73	98	98	0	0	0	0	1,347 (4.59%)	1,347 (2.45%)	無 None

(四)分別比較說明本公司及合併報表所有公司於最近二年度支付本公司董事、監察人、總經理及副總經理等之酬金總額占個體或個別財務報告稅後純益比例之分析並說明給付酬金之政策、標準與組合、訂定酬金之程序與經營績效及未來風險之關聯性。

Compare and analyze the total compensation as a percentage of net income after taxes stated in the parent company only or individual financial statements, paid by the Company and by all companies listed in the consolidated financial statement in the most recent two years to the Company's Directors, supervisors, president and vice president. Describe the policies, standards, and packages for payment of compensation, the procedures for determining compensation, and its linkage to business performance and future risk exposure.

(1)本公司董事、監察人、總經理及副總經理等之酬金總額占個體或個別財務報告稅後純益比例之分析

The total compensation as a percentage of net income after taxes stated in the parent company only financial statement, paid by the Company and by all companies listed in the consolidated financial statement in the most recent two years to the Company's Directors, supervisors, President and Vice President are as the following:

supervisors, President and Vice President are as the following.

職稱 Job Title	112 年度 支付董事、監察人、總經理 及副總經理等之酬金總額 占稅後純益比例 After Pay to director, supervisor, general manager and deputy, 2023 Proportion to Earnings After Tax (%)		113 年度 支付董事、監察人、總經理 及副總經理等之酬金總額 占稅後純益比例 After Pay to director, supervisor, general manager and deputy, 2024 Proportion to Earnings After Tax (%)	
	本公司	財務報告內所有公司	本公司	財務報告內所有公司
董事 Director	(92.86%)	1,653.91%	(22.31%)	(20.55%)
監察人 Supervisor (註 1) (Note 1)				
總經理及副總經理 President Vice President				

註 1：本公司已設置審計委員會替代監察人職權。

Note 1: The company has established an audit committee to replace the supervisory authority.

1.本公司支付董事、總經理及副總經理酬金皆依公司章程及經理人敘薪標準規定，交由薪資報酬委員會審核並經董事會決議通過。而最近二年度支付酬金占稅後淨利比率重大異動，係因 113 年度個體稅後純損較 112 年度損失增加幅度為 340.33%及 113 年度為合併稅後純損 55,013 仟元而 112 年度為稅後純益 656 仟元所致。

The company's remuneration for directors, general manager and deputy general manager is in accordance with the company's articles of association and managers' salary standards, and is submitted to the salary and remuneration committee for review and approval by the board of directors. The significant changes in the ratio of remuneration paid to net profit after tax in the last two years were due to the increase of 340.33% in the individual net loss after tax in 2024 compared to the loss in 2023 and the consolidated net loss after tax in 2024 was NT\$55,013,000 while the net profit after tax in 2023 was NT\$656,000.

2. 本公司董事及經理人酬金係依本公司章程第二十條規定辦理。公司年度如有獲利(所謂獲利係指稅前利益扣除分派員工酬勞及董事酬勞前之利益),應提撥百分之一至百分之十五為員工酬勞及不高於百分之二點五為董事酬勞。但公司尚有累積虧損(包括調整未分配盈餘金額)時,應預先保留彌補數額。訂定酬金之程序,除參考公司整體的運績效、產業未來風險及發展趨勢,亦參考個人所擔任之職位、所承擔的責任、績效達成率及對公司的貢獻度,及其對本公司營運參與程度做整體考量,考量面向包含公司核心價值之實踐與營運管理能力(如:品德操守)、領導能力及溝通協調能力與綜合管理指標,而給予合理報酬。相關績效考核及薪酬合理性均經薪資報酬委員會及董事會定期審核,並隨時視實際經營狀況及相關法令適時檢討酬金制度。

The remuneration of directors and managers of the company is handled in accordance with Article 20 of the company's articles of association. If the company makes a profit in the year (the so-called profit refers to the profit before tax deducting the benefits before the distribution of employee remuneration and directors' remuneration), 1% to 15% should be allocated as employee remuneration and no more than 10%. 2.5 for directors' remuneration. However, when the company still has accumulated losses (including adjustments to the amount of undistributed surplus), it shall reserve the amount to make up in advance. The procedure for determining remuneration, in addition to referring to the company's overall operating performance, future risks and development trends of the industry, also refers to the position held by the individual, the responsibilities assumed, the performance achievement rate, the contribution to the company, and his participation in the company's operations. The degree is considered as a whole, and the consideration is oriented towards the practice and operation management ability (such as: morality), leadership ability, communication and coordination ability and comprehensive management indicators that include the company's core values, and give reasonable remuneration. Relevant performance appraisals and remuneration rationality are regularly reviewed by the Remuneration Committee and the Board of Directors, and the remuneration system is reviewed at any time depending on the actual operating conditions and relevant laws and regulations.

(2) 給付酬金之政策、標準與組合、訂定酬金之程序與經營績效及未來風險之關聯性：

Policies, standards, and packages for payment of compensation, as well as the procedures followed for determining the compensation, and their linkages to business performance and future risk exposure:

本公司已訂有董事會績效評估辦法,每年由董事自評,並輔以董事出席率及董事進修情形評鑑。董事自評之結果彙整後亦作為董事會改善之具體方向,以持續提昇董事會績效。

本公司董事酬金包含執行職務之報酬及盈餘分配之酬勞等,並依董事會績效評估辦法、董事席次及任期由薪酬委員會決議分配。若董事兼任公司員工,可分配員工紅利;總經理與副總經理之薪資架構為底薪、伙食津貼、職務加給,視其個人學經歷、績效表現對公司整體營運貢獻度,併參酌同業水準支給由薪酬委員會議定之。

公司年度如有獲利(所謂獲利係指稅前利益扣除分派員工酬勞及董事酬勞前之利益),應提撥百分之一至百分之十五為員工酬勞及不高於百分之二點五為董事酬勞。但公司尚有累積虧損(包括調整未分配盈餘金額)時,應預先保留彌補數額。

前項員工酬勞得以股票或現金為之,其給付對象得包括符合一定條件之從屬公司員工,資格條件由董事會訂定之。前項董事酬勞僅得以現金為之。

前二項應由董事會決議行之,並報告股東會。

本公司支付董事之執行業務報酬經薪酬委員會審議通過。

公司經營績效與董事酬勞及總經理、副總經理酬金多寡相關。但本公司不引導董事、總經理及副總經理為追求短期績效而從事逾越公司風險之行為,並考量未來風險

因素調整當年度酬金，以避免本公司於支付酬金後卻蒙受損失等不當情事。

本公司113年度個體報告稅後純損29,348仟元，合併報告內所有公司稅後純損55,013仟元，經董事會決議不分派董事酬勞及員工酬勞。

The company has established a board of directors performance evaluation method, which is self-assessed by the directors each year, supplemented by the attendance rate of directors and the assessment of directors' training. The results of the self-assessment of the board of directors will also serve as a specific direction for the improvement of the board of directors to continuously improve the performance of the board of directors.

The remuneration of directors of the company includes remuneration for performing duties and surplus distribution, etc., and is distributed by the remuneration committee in accordance with the performance evaluation method of the board of directors, the number of directors and the term of office. If directors also serve as company employees, employee bonuses can be distributed; the salary structure of the general manager and deputy general manager is the base salary, meal allowances, and job allowances, depending on their personal academic experience, performance and contribution to the company's overall operation, and refer to the industry level The Remuneration Committee agreed.

Where the Company retains income before tax after the account settlement, it shall allocate 0.1%~15% thereof as the remuneration to employees, and no more than 2.5% thereof as the remuneration to directors. However, profits must first be taken to offset against cumulative losses, if any. The remainder, if any, shall be allocated as the remuneration to employees and directors on a pro rata basis as referred to in the preceding paragraph.

The remuneration for employees may be paid in the form of stock or in cash. Employees entitled to receive the distribution includes those of the affiliated companies who meet specified requirements, the qualifications are set by the board of directors. The remuneration of directors in the preceding paragraph can only be paid in cash. The first two items shall be resolved by the board of directors and reported to the shareholders meeting.

The company's executive directors' executive business remuneration was reviewed and approved by the Remuneration Committee.

The company's operating performance is related to the compensation of directors and the remuneration of general managers and deputy general managers. However, the company not to misleads the directors, general manager and deputy general manager to pursue short-term performance and surpass the company's risk, and considers that the risk factors are considered and adjusted for the current year remuneration, to avoid the company's loss after paying the remuneration.

The company's individual reported net loss after tax for 2024 was NT\$29,348,000, and the net loss after tax for all companies in the consolidated report was NT\$55,013,000. The board of directors decided not to distribute directors' remuneration and employee remuneration.



### 三、公司治理運作情形 Implementation of Corporate Governance

#### (一)董事會運作情形資訊 Operations of the Board of Directors

最近年度董事會開會 5 次(A)董事監察人出席情形如下：

The Company had convened 5 Board of Directors meetings in 2024 with the following attendance:

職稱 Job Title	姓名 Name	實際出(列)席次數(B) Number of actual Attendance (B)	委託出席次數 Attendance by proxy	實際出(列)席率(%) (B/A) Actual attendance rate (B/A)	備註 Remarks
董事長 Chairman	劉志平 Liu Chih-Ping	5	0	100.00	連任，改選日期為 112 年 5 月 31 日 Re-elected on May 31, 2023
董 事 Director	文德蘭 Wen Da Lan	5	0	100.00	連任，改選日期為 112 年 5 月 31 日 Re-elected on May 31, 2023
董 事 Director	吳志忠 Wu Zhi Zhong	4	1	80.00	連任，改選日期為 112 年 5 月 31 日 Re-elected on May 31, 2023
董 事 Director	黃立恒 Huang Li Heng	4	1	80.00	新任，改選日期為 112 年 5 月 31 日 Newly elected on May 31, 2023
董 事 Director	張清為 Chang Qing wei	4	1	80.00	新任，改選日期為 112 年 5 月 31 日 Newly elected on May 31, 2023
獨立董事 Independent Director	周宣光 Chou Hsuan-Kuang	5	0	100.00	新任，改選日期為 112 年 5 月 31 日 Newly elected on May 31, 2023
獨立董事 Independent Director	季延平 Chi Yen-Ping	4	1	80.00	新任，改選日期為 112 年 5 月 31 日 Newly elected on May 31, 2023
獨立董事 Independent Director	陳逸勛 Chen I-Hsun	4	1	80.00	新任，改選日期為 112 年 5 月 31 日 Newly elected on May 31, 2023
獨立董事 Independent Director	蕭國慶 Hsiao Kuo-Ching	5	0	100.00	新任，改選日期為 112 年 5 月 31 日 Newly elected on May 31, 2023

其他應記載事項：Other items that shall be recorded：

一、董事會之運作如有下列情形之一者，應敘明董事會日期、期別、議案內容、所有獨立董事意見及公司對獨立董事意見之處理：

When one of the following matters occurs during the operation of the Board of Directors, the dates, terms, contents of proposals of the meetings, the opinions of all Independent Directors and the responses by the Company shall be clearly described :

(一)證券交易法第 14 條之 3 所列事項：本公司已設置審計委員會，不適用證券交易法第 14 條之 3 規定，相關資料請參閱本年報審計委員會運作情形。

(1) Items specified in Article 14-3 of Securities and Exchange Act: The Company has set up an audit committee, and the provisions of Article 14-3 of the Securities and Exchange Act are not applicable. For relevant information, please refer to the operation of the audit committee in this annual report.

(二)除前開事項外，其他經獨立董事反對或保留意見且有紀錄或書面聲明之董事會議決事項：無此情事。

(2)In addition to the aforementioned matters, any other resolutions from the Board of Directors where an Independent Director expressed a dissenting or qualified opinion that has been recorded or stated by writing : None.

二、董事對利害關係議案迴避之執行情形，應敘明董事姓名、議案內容、應利益迴避原因以及參與表決情形：無此情事。

Directors abstain themselves for being a stakeholder in certain proposals, the name of the Directors, the content of the proposal, reasons for abstentions and the results of voting counts should be stated.

三、上市上櫃公司應揭露董事會自我(或同儕)評鑑之評估週期及期間、評估範圍、方式及評估內容等資訊。

Listed OTC companies should disclose information on the evaluation cycle and period, evaluation scope, methods and evaluation contents of the board's self (or to peer) evaluation.

董事會評鑑執行情形 The performance evaluation of the board of directors

評估週期 Cycle of evaluation	評估期間 Term of evaluation	評估範圍 Range of evaluation	評估方式 Method of evaluation	評估內容 Content of evaluation
每年一次 Once a year	1 月 1 日 ~12 月 31 日 From Jan 1 <sup>st</sup> till Dec 31 <sup>st</sup> .	整體董事會 績效評估 Overall board performance evaluation	由董事會議事 單位依董事會 實際運作狀況 進行評估 Evaluation by the board of directors based on the actual operation of the board of directors	1. 對公司營運之參與程度 2. 提升董事會決策品質 3. 董事會組成與結構 4. 董事之選任及持續進修 5. 內部控制 1. Participation in the company's operations 2. Improve the quality of board decisions 3. Board composition and structure 4. Director selection and continuing education 5. Internal Control

		個別董事會成員績效評估 Performance evaluation of individual board members	由各董事會成員自行評估 Evaluation by each board member	1. 公司目標與任務之掌握 2. 董事職責認知 3. 對公司營運之參與程度 4. 內部關係經營與溝通 5. 董事之專業及持續進修 6. 內部控制 1. Mastery of company goals and tasks 2. Awareness of Directors' Responsibilities 3. Participation in the company's operations 4. Internal relationship management and communication 5. Professional and continuing education of directors 6. Internal Control
		功能性委員會績效評估 Functional committee performance evaluation	由功能性委員會成員自行評估 Self-assessment by functional committee members	1. 對公司營運之參與程度 2. 功能性委員會職責認知 3. 提升功能性委員會決策品質 4. 功能性委員會組成及成員選任 5. 內部控制 1. Participation in the company's operations 2. Recognition of Functional Committee Responsibilities 3. Improve the decision-making quality of functional committees 4. Functional committee composition and member selection 5. Internal Control

四、當年度及最近年度加強董事會職能之目標（例如設立審計委員會、提昇資訊透明度等）與執行情形評估：

Goals for strengthening the functions of the board of directors in the current year and the most recent year (e.g. establishing an audit committee, enhancing information transparency, etc.) and evaluation of their implementation：

1. 本公司已設置審計委員會替代監察人職權，並於 112 年 5 月 31 日股東會全面改選時，設置獨立董事 4 席。
  2. 我司已依規定每年執行董事會評鑑一次，藉由董事會成員自我及同儕評鑑以評估董事會執行之效益，為落實公司治理並提升公司董事會功能，建立績效目標以加強董事會運作效率，並於 113 年委由第三方「社團法人台灣投資人關係協會」執行董事會績效評估。
  3. 持續改善資訊揭露項目，以提昇資訊透明度。
1. The company has set up an audit committee to replace the supervisory authority, and will set up 4 independent directors at the comprehensive re-election of the shareholders' meeting on May 31, 2023.
  2. Our company has implemented board evaluation once a year in accordance with regulations, and evaluates the effectiveness of board execution through self-evaluation by board members and peers. In order to implement corporate governance and enhance the functions of the company's board of directors, performance goals will be established to enhance the efficiency of the board's operations, and in 2024, the third party "Taiwan Investor Relations Association" will be commissioned to conduct board performance evaluations.
  3. Continually to amend the information to increase the percentage of information transparent.

(二)審計委員會運作情形資訊：Operation of the Audit Committee：

最近年度審計委員會開會 5 次(A)，獨立董事出席情形如下：

The audit committee met 5 times in the most recent year (A), and independent directors attended the meeting as follows：

職稱 Job Title	姓名 Name	實際出(列)席次數(B) Number of actual Attendance (B)	委託出席次數 Attendance by proxy	實際出(列)席率(%) (B/A) Actual attendance rate (B/A)	備註 Remarks
獨立董事 Independent Director	周宣光 Chou Hsuan-Kuang	5	0	100.00	新任，改選日期為112年5月31日 Newly elected on May 31, 2023
獨立董事 Independent Director	季延平 Chi Yen-Ping	4	1	80.00	新任，改選日期為112年5月31日 Newly elected on May 31, 2023
獨立董事及召集人 Independent Director and Convener	陳逸勛 Chen I-Hsun	4	1	80.00	新任，改選日期為112年5月31日 Newly elected on May 31, 2023
獨立董事 Independent Director	蕭國慶 Hsiao Kuo-Ching	5	0	100.00	新任，改選日期為112年5月31日 Newly elected on May 31, 2023

其他應記載事項：Other items that shall be recorded：

一、審計委員會之運作如有下列情形之一者，應敘明審計委員會召開日期、期別、議案內容、獨立董事反對意見、保留意見或重大建議項目內容、審計委員會決議結果以及公司對審計委員會意見之處理。

If the operation of the audit committee falls under any of the following circumstances, the meeting date of the audit committee, the period, the content of the proposals, the independent directors' objections, reservations or major recommendations, the results of the audit committee's resolutions, and the company's review of the audit committee's opinions shall be stated.

(一)證券交易法第 14 條之 5 所列事項：Items specified in Article 14-5 of Securities and Exchange Act:

審計委員會召開日期 Audit Committee meeting date	期別 Period	議案內容 Discussion	獨立董事意見或重大建議項目內容 Contents of independent directors' opinions or major proposals	審計委員會決議結果 Audit Committee Resolution Results	公司對審計委員會意見之處理 The company's handling of the audit committee's opinions
113.02.23 2024.02.23	113 年第 1 次 Meeting of 2024	1.擬修訂本公司「審計委員會組織規程」核議案。 2.擬修訂本公司「審計委員會議事運作管理辦法」核議案。 3.出具本公司一百一十二年度內部控制聲明書核議案。 4.本公司民國一百一十二年度個體財務報表討論案。	無 None	經主席徵詢全體出席委員均無異議，照案通過。 After consultation by the chairman, all members present had no objections,	送董事會決議。 Send to the board of directors for resolution.

		<p>5. 本公司民國一百一十二年度合併財務報表討論案。</p> <p>6. 本公司擬以資本公積發放現金核議案。</p> <p>7. 擬資金貸與百分百持股之孫公司「禾藥醫學科技股份有限公司」新台幣參佰萬元整核議案。</p> <p>8. 本公司擬增加對於子公司佑全藥品(股)公司之持股討論案。</p> <p>1. Proposal to amend the Company's "Organizational Rules of the Audit Committee".</p> <p>2. Proposed amendments to the Company's "Audit Committee Meeting and Operation Management Rules" were approved.</p> <p>3. Issue the company's 2023 internal control statement review proposal.</p> <p>4. The Company's 2023 Individual Financial Statement Discussion Proposal</p> <p>5. Discussion on the Company's 2023 Consolidated Financial Statements.</p> <p>6. The Company intends to use capital reserves to pay cash for the proposed payment.</p> <p>7. The proposed capital loan and the 100% shareholding grandson company " Vittz Healthcare Inc." NT\$ 3 million.</p> <p>8. The Company intends to increase its shareholding in its subsidiary, WE CAN MEDICINES Co., Ltd.</p>		and the proposal was passed.	
113.05.03 2024.05.03	113 年 第 2 次 2nd Meeting of 2024	<p>1. 本公司民國一百一十三年第一季合併財務報告討論案。</p> <p>2. 擬資金貸與子公司尚鈞醫療科技(安徽)有限公司人民幣陸佰伍拾萬元整核議案。</p> <p>1. The Company's 2024 first quarter consolidated financial report discussion proposal.</p> <p>2. Proposal for a capital loan of RMB 6.5 million each to the grandson company GMC Inc.</p>	無 None	經主席徵詢全體出席委員均無異議，照案通過。 After consultation by the chairman, all members present had no objections, and the proposal was passed.	送董事會決議。 Send to the board of directors for resolution.
113.08.02 2024.08.02	113 年 第 3 次 3rd Meeting of 2024	<p>1. 本公司民國一百一十三年第二季合併財務報告討論案。</p> <p>2. 變更本公司會計主管核議案。</p> <p>3. 擬資金貸與孫公司優盛醫療電子(上海)有限公司人民幣陸佰伍拾萬元整核議案。</p> <p>4. 擬為子公司尚鈞醫療科技(安徽)有限公司與兆豐國際商業銀行寧波分行簽訂一般短期放款額度提供相關背書保證核議案。</p> <p>5. 擬為孫公司優盛醫療電子(上海)有限公司與彰銀商業銀行昆山分行簽訂綜合融資額度提供相關背書保證核議案。</p> <p>1. The Company's 2024 second quarter consolidated financial report discussion proposal.</p> <p>2. Change the company's accounting supervisor to review the proposal.</p> <p>3. Proposal for a capital loan of RMB 6.5 million each to the grandson company ROSSMAX</p>	無 None	經主席徵詢全體出席委員均無異議，照案通過。 After consultation by the chairman, all members present had no objections, and the proposal was passed.	送董事會決議。 Send to the board of directors for resolution.

		<p>(SHANGHAI) INCORPORATION LTD.</p> <p>4. It is planned to provide relevant endorsement guarantee for the general short-term loan quota signed between the subsidiary GMC Inc. and Mega International Commercial Bank Ningbo Branch.</p> <p>5. It is planned to provide relevant endorsement guarantee for the comprehensive financing line signed between the subsidiary ROSSMAX (SHANGHAI) INCORPORATION LTD. and Chang Hwa Commercial Bank Kunshan Branch.</p>			
113.11.01 2024.11.01	113 年 第 4 次 4th Meeting of 2024	<p>1. 本公司民國一百一十三年第三季合併財務報告討論案。</p> <p>2. 制定本公司「永續發展委員會組織規程」及設置永續發展委員會討論案。</p> <p>3. 制定本公司「永續資訊管理作業內部控制制度」及「永續資訊管理作業內部稽核細則」討論案。</p> <p>4. 擬為子公司尚鈞醫療科技（安徽）有限公司及孫公司優盛醫療電子（上海）有限公司之往來銀行額度提供相關背書保證核議案。</p> <p>1. The Company's 2024 third quarter consolidated financial report discussion proposal.</p> <p>2. Formulate the company's "Sustainable Development Committee Organization Charter" and set up a Sustainable Development Committee discussion proposal..</p> <p>3. Formulate the company's "Sustainable Information Management Operation Internal Control System" and "Sustainable Information Management Operation Internal Audit Rules" discussion proposal.</p> <p>4. The company intends to provide relevant endorsement guarantees for the corresponding bank quotas of its subsidiary GMC Inc. and its sub-company ROSSMAX (SHANGHAI) INCORPORATION LTD.</p>	無 None	經主席徵詢全體出席委員均無異議，照案通過。 After consultation by the chairman, all members present had no objections, and the proposal was passed.	送董事會決議。 Send to the board of directors for resolution.
113.12.20 2024.12.20	113 年 第 5 次 5th Meeting of 2024	<p>1. 簽證會計師之獨立性評估案。</p> <p>1. Independence assessment of certified public accountants.</p>	無 None	經主席徵詢全體出席委員均無異議，照案通過。 After consultation by the chairman, all members present had no objections, and the proposal was passed.	送董事會決議。 Send to the board of directors for resolution.

(二) 除前開事項外，其他未經審計委員會通過，而經全體董事三分之二以上同意之議決事項：無此情形。

Except for the previous matters, other matters that have not been approved by the audit committee but have been agreed by more than two-thirds of all directors : no such circumstances.

二、獨立董事對利害關係議案迴避之執行情形，應敘明獨立董事姓名、議案內容、應利益迴避原因以及參與表決情形：無此情形。

The implementation of the independent director's avoidance of the proposal of interest shall state the name of the independent director, the content of the proposal, the reason for the avoidance of interest and the circumstances of participation in voting: no such situation.

三、獨立董事與內部稽核主管及會計師之溝通情形（應包括就公司財務、業務狀況進行溝通之重大事項、方式及結果等）：本公司獨立董事與內部稽核主管及會計師不定期會面，就公司內部控制各項機制及執行情形交換意見。

The communication between independent directors and the head of internal audit and accountants (should include major matters, methods and results of communicating about the company's financial and business conditions): Independent directors of the company meet with the head of internal audit and accountants from time to time to discuss the company's internal control Exchange of opinions on various mechanisms and implementation status.

(三)公司治理運作情形及與上市上櫃公司治理實務守則差異情形及原因：

Implementation of Corporate Governance, and Differences with Contents of Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and Reasons：

評估項目 Items under evaluation	運作情形(註1) Status(Note 1)			與上市上櫃公司 治理實務守則差 異情形及原因 Differences from Contents of Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	是 Y	否 N	摘要說明 Explanation	
一、公司是否依據「上市上櫃公司治理實務守則」訂定並揭露公司治理實務守則？ 1.Does the Company disclose its established corporate governance best practice based on "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies"?	V		本公司制訂有「公司治理實務守則」，並已公布於本公司企業網站，供投資人查詢。 網址： <a href="http://www.rossmax.com">http://www.rossmax.com</a> ，「投資人專區」項下。 The Company had established the "Corporate Governance Best Practice" and disclosed it on the official site under "Investor Zone".	無 None
二、公司股權結構及股東權益 2. Corporate Ownership Structure and Equities (一)公司是否訂定內部作業程序處理股東建議、疑義、糾紛及訴訟事宜，並依程序實施？ (1) Does the Company establish and implement internal procedure to handle shareholders suggestions, doubts, disputes and litigations?	V		(一) 本公司內部控制制度已訂定有內部作業程序，另為確保股東權益，除設有投資人關係處理窗口外，並配合股務代理機構「元大證券(股)公司」處理股東建議、疑義及糾紛事項，惟本公司與股東間關係和諧，尚未有發生糾紛之情事。 (1)The company's internal control system has established internal operating procedures and commissioned the professional stock service agent. Share Registration Agency Service	無 None

評估項目 Items under evaluation	運作情形(註1) Status(Note 1)			與上市上櫃公司 治理實務守則差 異情形及原因 Differences from Contents of Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	是 Y	否 N	摘要說明 Explanation	
<p>(二)公司是否掌握實際控制公司之主要股東及主要股東之最終控制者名單？</p> <p>(2)Does the Company have the list of major shareholders who control the Company operations and those who have superiority to those shareholders?</p> <p>(三)公司是否建立、執行與關係企業間之風險控管及防火牆機制？</p> <p>(3) Does the Company establish and implement mechanism of risks management and firewalls among its interactions with affiliates?</p> <p>(四)公司是否訂定內部規範，禁止公司內部人利用市場上未公開資訊買賣有價證券？</p> <p>(4) Does the Company establish and implement internal</p>			<p>Department, Yuanta Securities, to handle the shareholders' affairs. However, the relationship between the company and shareholders is harmonious, and no dispute has occurred.</p> <p>(二) 本公司均定期向本公司之股務代理機構取得最新的股東名冊，並隨時掌握持有股份比例較大以及可以實質控制公司之主要股東及主要股東之最終控制者名單之情形。</p> <p>(2)The company regularly obtains the latest register of shareholders from the company's stock affairs agency, and keeps abreast of the situation in which it holds a large proportion of shares and can substantially control the company's main shareholders and the final list of main shareholders.</p> <p>(三) 本公司與關係企業間往來，制定有「關係人特定公司及集團企業交易作業程序」、「背書保證作業辦法」、「資金貸與他人作業管理辦法」、「取得或處分資產處理程序」、「子公司管理辦法」等相關辦法據以規範，建立風險控管機制及防火牆。</p> <p>(3) The company's transactions with related companies have established "operation procedures for specific companies and group companies of related parties", "endorsement guarantee operation methods", "fund loan and others operation management methods", "procedures for obtaining or disposing of assets", "The related measures such as "Subsidiary Management Measures" are standardized to establish a risk control mechanism and firewall.</p> <p>(四) 本公司已定有公司治理實務守則、誠信經營守則、道德行為準則、內部重大資訊處理作業程序等內部規範，要求本公司人員為公司執行職務時應符合法令，當遇有利益衝突發生時，應以合法允</p>	



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regulations to prohibit its staff from purchasing/selling securities based on private information?			<p>當方式處理並禁止公司內部人利用市場未公開資訊買賣有價證券，以避免公司內部人違反法令。</p> <p>(4) The Company has established internal regulations such as the Corporate Governance Code of Practice, the Integrity Management Code, the Code of Ethical Conduct, and the Internal Important Information Processing Procedures, which require the Company's personnel to comply with laws and regulations when performing their duties for the Company. When conflicts of interest arise, they should be handled in a legal and appropriate manner and company insiders are prohibited from using undisclosed market information to buy and sell securities to avoid violations of laws and regulations by company insiders.</p>	
<p>三、董事會之組成及職責</p> <p>3. Board of Directors Organization and Duties</p> <p>(一)董事會是否擬訂多元化政策、具體管理目標及落實執行？</p> <p>(1) Does the board of directors formulate a diversity policy, specific management objectives and implement them?</p>	V		<p>(一) 本公司董事會落實成員組成多元化，除設有四席獨立董事外，另有一席女性董事，本公司預計2026年董事任期屆滿全面改選，規劃女性董事三席。本公司董事之選任，應考量董事會之整體配置。另本公司於董事選舉辦法及公司治理實務守則明訂，董事會成員應普遍具備執行職務所必須之知識、技能及素養，其整體應具備之能力如下：</p> <p>一、營運判斷能力。</p> <p>二、會計及財務分析能力。</p> <p>三、經營管理能力。</p> <p>四、危機處理能力。</p> <p>五、產業知識。</p> <p>六、國際市場觀。</p> <p>七、領導能力。</p> <p>八、決策能力。</p> <p>本公司並訂有董事績效評估辦法，並每</p>	<p>無</p> <p>None</p>

評估項目 Items under evaluation	運作情形(註1) Status(Note 1)			與上市上櫃公司 治理實務守則差 異情形及原因 Differences from Contents of Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	是 Y	否 N	摘要說明 Explanation	
			<p>年進行董事自評，每三年委由外部評鑑機構進行董事會績效評鑑，本公司113年業已委由「社團法人台灣投資人關係協會」進行評鑑並出具報告，相關資料已揭露於本公司網站。</p> <p>(1)The board of directors of the Company implements a diversified composition of members. In addition to having four independent directors, there are also one female directors. The Company anticipates a full re-election of directors when their terms expire in 2026, with three female director seats planned. The selection of directors of the company should consider the overall configuration of the board of directors. In addition, the company clearly stipulates in the election methods for directors and supervisors and the code of corporate governance practice that the members of the board of directors should generally possess the knowledge, skills and qualities necessary to perform their duties:</p> <ol style="list-style-type: none"> <li>1. Operational judgment ability.</li> <li>2. Accounting and financial analysis capabilities.</li> <li>3. Operation and management capabilities.</li> <li>4. Crisis management capability.</li> <li>5. Industry knowledge.</li> <li>6.The international market outlook.</li> <li>7. Leadership.</li> <li>8. Decision-making ability.</li> </ol> <p>The company also has a performance evaluation method for directors, and conducts self-evaluation of directors every year. Every three years, it will commission an external evaluation agency to conduct a performance evaluation of the Board of Directors. In 2024, the company has commissioned the Taiwan Investor Relations Association to conduct the evaluation and issue a report. The relevant information has been disclosed on the company's website.</p>	
<p>(二)公司除依法設置薪資報酬委員會及審計委員會外，是否自願設置其他各類功能性委員會？</p> <p>(2) Does the Company</p>			<p>(二) 本公司已依法設置薪資報酬委員會、審計委員會外並自願設置永續發展委員會，其他各類功能性委員會將依公司未來發展狀況研議成立。</p> <p>(2) The company has established a compensation</p>	

評估項目 Items under evaluation	運作情形(註1) Status(Note 1)			與上市上櫃公司 治理實務守則差 異情形及原因 Differences from Contents of Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	是 Y	否 N	摘要說明 Explanation	
<p>voluntarily establish committee organization with similar functions as those of Remuneration.</p> <p>(三)公司是否訂定董事會績效評估辦法及其評估方式，每年並定期進行績效評估，且將績效評估之結果提報董事會，並運用於個別董事薪資報酬及提名續任之參考？</p> <p>(3) Does the Company establish the guidelines and methods for evaluation of performances of the Board of Directors, and conduct regular performance assessment annually? And report the results of performance evaluation to the board of directors, and apply to individual directors' remuneration and nomination renewal reference?</p> <p>(四)公司是否定期評估簽證會計師獨立性？</p> <p>(4) Does the Company evaluate the independence of independent auditors on a regular basis?</p>			<p>committee and an audit committee in accordance with the law, and has voluntarily established a sustainable development committee. Other functional committees will be established based on the company's future development status.</p> <p>(三) 本公司已訂定董事會績效評估辦法，定期評估董事績效，並依規定進行相關公告作業，相關評鑑之結果將運用於個別董事薪資報酬及提名續任之參考。</p> <p>(3) The company has formulated a performance evaluation method for the board of directors, regularly evaluates the performance of directors, and conducts related announcements in accordance with regulations. The results of the relevant evaluation will be used as a reference for the remuneration and nomination of individual directors.</p> <p>(四) 本公司之簽證會計師為一年一聘，每年於聘任或續任時，由會計師出具獨立聲明書。</p> <p>113年12月20日第十三屆第八次董事會董事會評估過後決議通過簽證會計師之獨立性評估案。</p> <p>自112年起採用審計品質指標(AQIs)評估會計師之獨立性，由本公司確認會計師除簽證及財稅案件、移轉訂價報告書之費用外，無其他財務利益及業務關係，會計師家庭成員亦不違反獨立性要求，並依據AQIs指標資訊，確認</p>	

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	是 Y	否 N	摘要說明 Explanation	
			<p>簽證會計師及其查核團隊在查核經驗與受訓時數均達到同業平均水準後，再送董事會依註2之標準與13項AQIs指標進行評估審查以決議會計師之委任事宜。</p> <p>(4) The company's certification accountant is hired once a year, and the accountant issues an independent statement every year when the appointment or renewal is made. On December 20, 2024, after the evaluation of the 13th meeting of the 12th board of directors, the board of directors decided to pass the independent evaluation of certified accountants. Audit quality indicators (AQIs) will be used to assess the independence of accountants from 2023. The company will confirm that the accountants have no other financial interests or business relationships except for visas, financial and tax cases, and transfer pricing reports. In violation of the independence requirements, and based on the AQIs index information, after confirming that the auditing experience and training hours of the certified accountant and its audit team have reached the average level in the industry, the board of directors will then evaluate and review the accountant according to the standards in Note 2 and 13 AQIs indicators. appointment matters.</p>	
<p>四、上市上櫃公司是否配置適任及適當人數之公司治理人員，並指定公司治理主管，負責公司治理相關事務(包括但不限於提供董事、監察人執行業務所需資料、協助董事、監察人遵循法令、依法辦理董事會及股東會之會議相關事宜、製作董事會及股東會議事錄等)？</p> <p>4. Whether the listed company allocates competent and</p>	V		<p>本公司公司治理相關事務，已由指定之公司治理主管負責，並視其事務性質，由各相關部門協同辦理。</p> <p>The company's corporate governance related matters have been assigned by the designated corporate governance supervisor, and depending on the nature of their affairs, and coordinated by relevant departments.</p>	<p>無 None</p>

評估項目 Items under evaluation	運作情形(註1) Status(Note 1)			與上市上櫃公司 治理實務守則差 異情形及原因 Differences from Contents of Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	是 Y	否 N	摘要說明 Explanation	
appropriate number of corporate governance personnel, and appoints a director of corporate governance to be responsible for corporate governance related matters (including but not limited to providing directors and supervisors with information required to perform business, assisting directors and supervisors in complying with laws and regulations, Handle matters related to the meetings of the board of directors and shareholders meeting in accordance with the law, and prepare minutes of the board of directors and shareholders meeting, etc.)?				
五、公司是否建立與利害關係人(包括但不限於股東、員工、客戶及供應商等)溝通管道，及於公司網站設置利害關係人專區，並妥適回應利害關係人所關切之重要企業社會責任議題？ 5.Does the company establish communication channels with stakeholders (including but not limited to shareholders, employees, customers and suppliers, etc.), and set up a special area for stakeholders on the company's website, and appropriately respond to important corporate social responsibility issues that stakeholders are concerned about?	V		本公司設置發言人及代理發言人各一名，內部各部門各司其職、落實內控制度運作，與員工、廠商、客戶、銀行及投資人等利害關係人關係和諧，已建立適當、順暢的溝通管道。並已架設企業網站，建構「投資人專區」，以便妥適回應利害關係人所關切之重要企業社會責任等議題。 The company has set up a spokesperson and an agent spokesperson, each of the internal departments performs their duties, implements the operation of the internal control system, and has a harmonious relationship with stakeholders such as employees, manufacturers, customers, banks and investors, and has established an appropriate and smooth Communication channels. A corporate website has also been set up to construct a "Investor Zone " area in order to properly respond to important corporate social responsibility issues that stakeholders are concerned about.	無 None
六、公司是否委任專業股務代辦機構辦理股東會事務？	V		本公司已委任專業股務代理機構「元大證券(股)公司」辦理股東會事務。 The Company has commissioned the professional stock service agent, Share Registration Agency	無 None

評估項目 Items under evaluation	運作情形(註1) Status(Note 1)			與上市上櫃公司 治理實務守則差 異情形及原因 Differences from Contents of Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	是 Y	否 N	摘要說明 Explanation	
6 .Does the Company appoint the stock service agency to process affairs of shareholders meeting?			Service Department, Yuanta Securities, to handle the shareholders' affairs.	
<p>七、資訊公開</p> <p>7.Information Disclosure:</p> <p>(一) 公司是否架設網站，揭露財務業務及公司治理資訊？</p> <p>(1) Does the Company construct the official website, and disclose the financial and corporate governance information on it?</p> <p>(二) 公司是否採行其他資訊揭露之方式（如架設英文網站、指定專人負責公司資訊之蒐集及揭露、落實發言人制度、法人說明會過程放置公司網站等）？</p> <p>(2) Does the Company conduct information disclosure in other manners (for example, provide English version official site, have specific personnel in charge of collection and disclosure of Company information, good implementation of spokesman and provide minutes of investor conferences at the official site)?</p> <p>(三) 公司是否於會計年度終了後兩個月內公告並申報年度財務報告，及於規定期限前提早公告並申報第一、二、三季財務報告與</p>	V		<p>(一) 本公司已架設企業網站，建構「投資人專區」，以揭露財務業務及公司治理資訊之情形。 本公司企業網站網址： <a href="http://www.rossmax.com">http://www.rossmax.com</a></p> <p>(1) The company has set up a corporate website and constructed an "Investor Zone" to disclose financial business and corporate governance information. <a href="http://www.rossmax.com">http://www.rossmax.com</a></p> <p>(二) 本公司為提升資訊透明度，除指定專人負責公司資訊之蒐集及揭露工作外，並訂有發言人制度，設置發言人及代理發言人各一名，負責對外說明公司之財務、業務情形，持續朝資訊皆透明化目標而努力。</p> <p>(2) The Company has established the spokesman and deputy spokesman systems as required. The Company appointed dedicated personnel to deal with the investor relation and issues related to shareholders. The contact No. and email address may be viewed in the investor section on the Company's website.</p> <p>(三) 本公司年度財務報告已於會計年度終了後兩個月內公告申報完成，第一、二、三季財務報告與各月份營運情形，均依相關規定期限內公告並申報。</p> <p>(3) The company's annual financial report has been declared within two months after the</p>	無 None

評估項目 Items under evaluation	運作情形(註1) Status(Note 1)			與上市上櫃公司 治理實務守則差 異情形及原因 Differences from Contents of Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies and Reasons						
	是 Y	否 N	摘要說明 Explanation							
各月份營運情形？ (3) Does the company announce and report annual financial reports within two months after the end of the fiscal year, and announce and report the financial reports for the first, second and third quarters and the operating conditions of each month before the prescribed deadline?			end of the fiscal year. The financial reports for the first, second and third quarters and the operating conditions of each month are announced and reported within the time limit according to relevant regulations.							
八、公司是否有其他有助於瞭解公司治理運作情形之重要資訊（包括但不限於員工權益、僱員關懷、投資者關係、供應商關係、利害關係人之權利、董事及監察人進修之情形、風險管理政策及風險衡量標準之執行情形、客戶政策之執行情形、公司為董事及監察人購買責任保險之情形等）？ 8.Has the Company disclosed other information to facilitate a better understanding of its corporate governance practices (e.g. including but not limited to employee rights, employee wellness, investor relations, supplier relations, rights of stakeholders, directors training records, the implementation of risk management policies and risk evaluation measures, the implementation of customer relations policies, and purchasing Liability Insurance for Directors)?	V		本公司訂定多項辦法，如：優盛醫學科技股份有限公司獨立董事之職責範疇規則、公司治理實務守則、優盛醫學科技股份有限公司董事進修推行要點等辦法，致力提昇公司治理。並已為董事購買責任保險，以降低並分散董事因違法行為，而造成公司及股東重大損害之風險。 The company has formulated a number of measures, such as: the responsibilities of independent directors of Rossmax International Ltd., the code of corporate governance practices, the key points for the promotion of directors and supervisors of Rossmax International Ltd., and other methods to improve corporate governance. Has purchased liability insurance for directors and managers. In order to reduce and diversify the risk of directors' major damage to the company and shareholders due to illegal acts. 113年度本公司董事參與課程 2024 Director Participation Courses <table><tr><th>主辦單位 Organizer</th><th>課程名稱 Course Title</th></tr><tr><td rowspan="3">財團法人中華民國證券暨期貨市場發展基金會 Securities and Futures Market Development Foundation of the Republic of China</td><td>董監事不得不知的10大永續議題 10 sustainability issues that directors and supervisors must know</td></tr><tr><td>全球AI的發展與治理：對美、歐中的觀察 The global development and governance of AI: Observations from the United States, Europe and China</td></tr><tr><td></td></tr></table>	主辦單位 Organizer	課程名稱 Course Title	財團法人中華民國證券暨期貨市場發展基金會 Securities and Futures Market Development Foundation of the Republic of China	董監事不得不知的10大永續議題 10 sustainability issues that directors and supervisors must know	全球AI的發展與治理：對美、歐中的觀察 The global development and governance of AI: Observations from the United States, Europe and China		無 None
主辦單位 Organizer	課程名稱 Course Title									
財團法人中華民國證券暨期貨市場發展基金會 Securities and Futures Market Development Foundation of the Republic of China	董監事不得不知的10大永續議題 10 sustainability issues that directors and supervisors must know									
	全球AI的發展與治理：對美、歐中的觀察 The global development and governance of AI: Observations from the United States, Europe and China									

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			<table><tr><td></td><td>公司「經營權爭奪」相關法律責任與案例解析 Legal responsibilities and case analysis related to company "dispute over management rights"</td></tr><tr><td>財團法人台北金融研究發展基金會 Taipei Financial Research and Development Foundation</td><td>113年防制洗錢及打擊資恐教育訓練 2024 Anti-Money Laundering and Counter-Terrorism Education and Training</td></tr><tr><td>社團法人中華獨立董事協會 China Independent Directors Association</td><td>2024環境與經濟雙贏:台灣ESG實踐之路 2024 A win-win situation for the environment and the economy: Taiwan's ESG practice path</td></tr><tr><td rowspan="3">中華民國會計師公會全國聯合會 National Federation of Accountants Societies of the Republic of China</td><td>會計師職業應注意的洗錢態樣，稅務犯罪案例解析 Analysis of money laundering patterns and tax crime cases that accountants should pay attention to</td></tr><tr><td>金融資產之查核 Audit of financial assets</td></tr><tr><td>永續內控面面觀 A comprehensive look at sustainable internal control</td></tr><tr><td>臺灣證券交易所 Taiwan Stock Exchange</td><td>2024國泰永續金融暨氣候變遷高峰論壇 2024 Cathay Pacific Sustainable Finance and Climate Change Summit</td></tr><tr><td>證券櫃檯買賣中心 Securities counter trading center</td><td>上櫃興櫃公司內部人股權宣導說明會 Publicity and briefing session on insider equity of listed companies</td></tr></table> <p>其他治理運作情形之重要資訊，公司已編制永續報告書公布於本公司企業網站，供投資人查詢。 For important information on other governance operations, the company has prepared a</p>		公司「經營權爭奪」相關法律責任與案例解析 Legal responsibilities and case analysis related to company "dispute over management rights"	財團法人台北金融研究發展基金會 Taipei Financial Research and Development Foundation	113年防制洗錢及打擊資恐教育訓練 2024 Anti-Money Laundering and Counter-Terrorism Education and Training	社團法人中華獨立董事協會 China Independent Directors Association	2024環境與經濟雙贏:台灣ESG實踐之路 2024 A win-win situation for the environment and the economy: Taiwan's ESG practice path	中華民國會計師公會全國聯合會 National Federation of Accountants Societies of the Republic of China	會計師職業應注意的洗錢態樣，稅務犯罪案例解析 Analysis of money laundering patterns and tax crime cases that accountants should pay attention to	金融資產之查核 Audit of financial assets	永續內控面面觀 A comprehensive look at sustainable internal control	臺灣證券交易所 Taiwan Stock Exchange	2024國泰永續金融暨氣候變遷高峰論壇 2024 Cathay Pacific Sustainable Finance and Climate Change Summit	證券櫃檯買賣中心 Securities counter trading center	上櫃興櫃公司內部人股權宣導說明會 Publicity and briefing session on insider equity of listed companies	
	公司「經營權爭奪」相關法律責任與案例解析 Legal responsibilities and case analysis related to company "dispute over management rights"																	
財團法人台北金融研究發展基金會 Taipei Financial Research and Development Foundation	113年防制洗錢及打擊資恐教育訓練 2024 Anti-Money Laundering and Counter-Terrorism Education and Training																	
社團法人中華獨立董事協會 China Independent Directors Association	2024環境與經濟雙贏:台灣ESG實踐之路 2024 A win-win situation for the environment and the economy: Taiwan's ESG practice path																	
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臺灣證券交易所 Taiwan Stock Exchange	2024國泰永續金融暨氣候變遷高峰論壇 2024 Cathay Pacific Sustainable Finance and Climate Change Summit																	
證券櫃檯買賣中心 Securities counter trading center	上櫃興櫃公司內部人股權宣導說明會 Publicity and briefing session on insider equity of listed companies																	



評估項目 Items under evaluation	運作情形(註1) Status(Note 1)			與上市上櫃公司 治理實務守則差 異情形及原因 Differences from Contents of Corporate Social Responsibility Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	是 Y	否 N	摘要說明 Explanation	
			sustainability report and published it on the company's corporate website for investors to inquire.	

九、請就臺灣證券交易所股份有限公司公司治理中心最近年度發布之公司治理評鑑結果說明已改善情形，及就尚未改善者提出優先加強事項與措施。(未列入受評公司者無需填列)

9. Response to the corporate governance evaluation result released by the Corporate Governance Center of Taiwan Stock Exchange Corporation in the most recent year, and further effort shall be made on matters for improvement but still unaccomplished. (Those who are not included in the rated company need not be listed)

本公司致力改善公司治理透明度，並持續改善公司治理評鑑結果未得分項目，近期具體加強事項與改善措施為：

The company is committed to improving the transparency of corporate governance and continuously improving the unscored items of the corporate governance evaluation results. The specific specific enhancements and improvement measures in the near future are：

1. 本公司已於106年股東常會自願採行電子投票。

The company has voluntarily adopted electronic voting in the 2017 regular shareholders meeting.

2. 本公司將於106年股東會進行修章，董監事改選以全面採行候選人提名制度。

The company will revise the regulations at the 2017 Annual Shareholders' Meeting, and the board of directors and supervisors will be re-elected from the next term to fully implement the nomination system

3. 本公司將於108年股東會進行修章，設置審計委員會取代監察人。

The company will revise the regulations at the 2019 Annual Shareholders' Meeting. Since the next general election of directors and supervisors, an audit committee will be set up to replace the supervisor at the same time.

4. 本公司已於109年股東會設置審計委員會取代監察人職務。

The company has set up an audit committee in the 2020 shareholders meeting to replace the supervisor.

5. 本公司已於112年股東會全面改選時，增加1席獨立董事

The company has added 1 independent director during the general re-election of the shareholders' meeting in 2023.

對於其他未得分項目本公司亦非常重視，將視公司營運發展狀況持續積極改進。

The company also seem a great importance to other unscore items, and will continue to improve according to the company's operation and development.

註 1：運作情形不論勾選「是」或「否」，均應於摘要說明欄位敘明。

Note 1：Whether the operation is checked "Y" or "N", it should be stated in the summary description.

註 2：會計師獨立性評估標準

Note 2: Criteria for assessing the independence of accountants.

評估項目	評估結果	是否符合獨立性
會計師是否與本公司有直接或重大間接財務利益關係	否	是
會計師是否與本公司或本公司董事有融資或保證行為	否	是
會計師是否與本公司有密切之商業關係及潛在僱傭關係	否	是
會計師及其審計小組成員目前或最近二年是否有在本公司擔任董事、經理人或對審計工作有重大影響之職務	否	是
會計師是否有對本公司提供可能直接影響審計工作的非審計服務項目	否	是
會計師是否有仲介本公司所發行之股票或其他證券	否	是
會計師是否有擔任本公司之辯護人或代表本公司協調與其他第三人間發生的衝突	否	是
會計師是否與本公司之董事、經理人或對審計案件有重大影響職務之人員有親屬關係	否	是

Evaluation Items	Evaluation Result	Whether it meets independence
Whether the accountant has a direct or significant indirect financial interest in the company	No	Yes
Whether the accountant has any financing or assurance activities with the company or the directors of the company	No	Yes
Whether the accountant has a close business relationship and potential employment relationship with the company	No	Yes
Whether the accountants and their audit team members have served as directors, managers or positions that have a significant impact on the audit work in the company at present or in the last two years	No	Yes
Does the accountant provide the company with non-audit service items that may directly affect the audit work?	No	Yes
Whether the accountant has brokered the stocks or other securities issued by the company	No	Yes
Whether the accountant acts as the company's defender or coordinates conflicts with other third parties on behalf of the company	No	Yes
Whether the accountant has a family relationship with the company's directors, managers, or personnel with positions that have a significant impact on the audit case	No	Yes

(四)公司如有設置薪資報酬委員會或提名委員會者，應揭露其組成及運作情形：

If the company has set up a remuneration committee or a nomination committee, it shall disclose its composition and operation：

本公司已於100.11.8由董事會通過成立本公司薪資報酬委員會。本屆薪資報酬委員會設有委員4席，委員由本公司周宣光獨立董事、季延平獨立董事、陳逸勛獨立董事及蕭國慶獨立董事擔任，並由委員推選季延平獨立董事擔任召集人及會議主席。

薪資報酬委員會依據董事會核定之「薪資報酬委員會組織規程」據以執行職權，依規定薪資報酬委員會每年至少召開兩次會議，本公司於113年度已召開2次會議。

本公司尚未成立提名委員會，未來將依公司發展狀況研議成立。

The company has established the remuneration committee of the company by the board of directors at 2011.11.8. The remuneration committee has four members. The members are independent directors of the company Chou Hsuan-Kuang, Chi Yen-Ping, Chen I-Hsun and Hsiao Kuo-Ching. The committee members elected Chi Yen-Ping, an independent director, as the convener and chairman of the meeting.

The Salary and Remuneration Committee performs its functions and powers in accordance with the "Organizational Regulations of the Salary and Remuneration Committee" approved by the Board of Directors. According to the regulations, the Salary and Remuneration Committee holds at least two meetings a year. The company has held three meetings in 2024.

The company has not yet established a nomination committee, which will be established in the future according to the company's development.

(1) 薪資報酬委員會成員資料

Information on the members of the Remuneration Committee

113 年 12 月 31 日  
December 31, 2024

身分別 (註 1) Title(Note 1)	姓名 Name	條件 Criteria		
		專業資格與經驗 Professional qualifications and experience	獨立性情形 Independence situation	兼任其他公開發行公司薪資報酬委員會成員家數 Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
獨立董事 Independent Director	周宣光 Chou Hsuan-Kuang	註 2 Note 2	註 2 Note 2	無 None
獨立董事及召集人 Independent Director and Convener	季延平 Chi Yen-Ping	註 2 Note 2	註 2 Note 2	無 None
獨立董事 Independent Director	陳逸勛 Chen I-Hsun	註 2 Note 2	註 2 Note 2	無 None
獨立董事 Independent Director	蕭國慶 Hsiao Kuo-Ching	註 2 Note 2	註 2 Note 2	1

註 1：身分別請填列係為獨立董事或其他(若為召集人，請加註記)。

註 2：請參閱貳、公司治理報告中有關董事專業資格及獨立董事獨立性資訊揭露。

Note 1: Please fill in as independent directors or others (if you are the convener, please add a note).  
 Note 2: Please refer to the disclosure of information on the professional qualifications of directors and the independence of independent directors in Corporate Governance.

(2)薪資報酬委員會運作情形資訊  
Attendance of Members at Compensation Committee Meetings

一、本公司之薪資報酬委員會委員計 4 人。

The Compensation Committee consist four sitting members.

二、本屆委員任期：112 年 05 月 31 日至 115 年 05 月 30 日，最近年度薪資報酬委員會開 2 次(A)，委員資格及出席情形如下：

The term of service of 5th Compensation Committee was 2023.05.31~2026.05.30,the salary and remuneration committee has been held 2 times in the most recent year (A). The qualifications and attendance of the members are as follows:

職稱 Title	姓名 Name	實際出席 次數(B) Attendance in Person(B)	委託出席 次數 Attendance by proxy	實際出席率(%) (B/A)(註 1) Actual attendance (%)(B/A)(Note 1)	備註 Remark
召集人 Convener	季延平 Chi Yen-Ping	2	0	100.00	新任，112 年 05 月 31 日改選 Newly elected on May 31, 2023
委員 Member	周宣光 Chou Hsuan-Kuang	2	0	100.00	新任，112 年 05 月 31 日改選 Newly elected on May 31, 2023
委員 Member	陳逸勛 Chen I-Hsun	1	1	50.00	新任，112 年 05 月 31 日改選 Newly elected on May 31, 2023
委員 Member	蕭國慶 Hsiao Kuo-Ching	2	0	100.00	新任，112 年 05 月 31 日改選 Newly elected on May 31, 2023

其他應記載事項：Other items that shall be recorded：

一、董事會如不採納或修正薪資報酬委員會之建議，應敘明董事會日期、期別、議案內容、董事會決議結果以及公司對薪資報酬委員會意見之處理(如董事會通過之薪資報酬優於薪資報酬委員會之建議，應敘明其差異情形及原因)。

本公司近年度及截至年報刊印日止並無董事會不採納或修正薪資報酬委員會建議之情事。

二、薪資報酬委員會之議決事項，如成員有反對或保留意見且有紀錄或書面聲明者，應敘明薪資報酬委員會日期、期別、議案內容、所有成員意見及對成員意見之處理。

本公司近年度及截至年報刊印日止並無薪資報酬委員會之議決事項，有成員持反對或保留意見且有紀錄或書面聲明者之情事。

1.If the board of directors declines to adopt or modify a recommendation of the compensation committee, it should specify the date of the meeting, session, content of the motion, resolution by the board of directors, and the Company's response to the compensation committee's opinion (eg., the remuneration passed by the Board of Directors exceeds the recommendation

of the compensation committee, the circumstances and cause for the difference shall be specified) :

In recent years and up to the date of publication of the annual report, there has been no situation in which the Board of Directors did not adopt or revised the recommendations of the Remuneration Committee.

2. Resolutions of the compensation committee objected to by members or expressed reservations and recorded or declared in writing, the date of the meeting, session, content of the motion, all members' opinions and the response to members' opinion should be specified :

In recent years and up to the date of publication of the annual report, there have been no resolutions of the Remuneration Committee where any member expressed dissenting opinions or reservations and there have been records or written statements.

薪資報酬委員會重要決議如下：

Salary Compensation Committee important resolutions are as follows :

日期/屆次 Date/Meeting	重要議案摘要 Summary	委員意見或 重大建議項目內容 Committee members' opinions or major suggestions	薪酬委員會 決議情形 Compensation Committee Resolutions	公司對薪酬 委員會意見之處理 The Company's Response to the Remuneration Committee's Opinions
113.02.02 第六屆 第二次 2024.02.02 Sixth -Second time	1. 本公司經理人一百一十二年度年終獎金分配案。 2. 為本公司「薪資報酬委員會組織規程」修訂案。 1. 2023 year-end bonus distribution plan for managers of the company. 2. Amendment to the Company's "Compensation Committee Organizational Rules".	無 None	經主席徵詢全體出席委員均無異議，照案通過。 After consultation with the chairman, all the present members had no objections and passed the case as they were.	送董事會決議 Send to the board of directors for resolution.
113.12.20 第六屆 第三次 2024.12.20 Sixth -Third time	1. 為本公司「董事及經理人薪資報酬管理辦法」修訂案。 1. Amendment to the Company's "Directors and Managers' Salary and Remuneration Management Rules"	無 None	經主席徵詢全體出席委員均無異議，照案通過。 After consultation with the chairman, all the present members had no objections and passed the case as they were.	送審委會決議通過並送董事會決議 Submit to the review committee for approval and send to the board of directors for resolution

註 1：

- (1) 年度終了日前有薪資報酬委員會成員離職者，應於備註欄註明離職日期，實際出席率(%)則以其在職期間薪資報酬委員會開會次數及其實際出席次數計算之。
- (2) 年度終了日前，有薪資報酬委員會改選者，應將新、舊任薪資報酬委員會成員均予以填列，並於備註欄註明該成員為舊任、新任或連任及改選日期。實際出席率(%)則以其在職期間薪資報酬委員會開會次數及其實際出席次數計算之。

Note 1 :

- (1) Those who have resigned before the end of the year should indicate the date of resignation in the remarks column. The actual attendance (%) is calculated based on the number of meetings of the Remuneration and Remuneration Committee during their tenure of office and their actual number of attendance.
- (2) Before the end of the year, the remuneration committee shall elect new and old members of the remuneration committee, and indicate in the remarks column that the member is old, new or re-elected and the date of election. The actual attendance rate (%) is calculated based on the number of meetings of the Remuneration and Compensation Committee during his tenure and his actual number of attendance.

(五)永續發展委員會組成及運作情形

Composition and operation of the Sustainable Development Committee

1. 永續發展委員成員之委任資格條件及其職責：

Qualifications and responsibilities of the Sustainability Committee members

本公司永續發展委員會於113.11.1經董事會決議設立。

永續發展委員會由公司董事與高階主管組成，包括總經理室特助王明華先生擔任主任委員，以及董事張清為先生與財務部副總經理張淑娟小姐共同參與，以確保委員會具有充足之決策力與執行力。委員會之組織運作依據「永續發展委員會組織規程」規範，該規程經董事會審議通過，明確界定委員會之權責範圍與運作機制。

依本公司「永續委員會組織規程」第六條之規定，本委員會秉於董事會之授權，應以善良管理人之注意，忠實履行下列職權，並將所提建議提交董事會討論：

- 一、制定、推動及強化公司永續發展政策、年度計畫及策略等。
- 二、檢討、追蹤與修訂永續發展執行情形與成效。
- 三、督導永續資訊揭露事項並審議永續報告書。
- 四、督導本公司永續發展守則之業務或其他經董事會決議之永續發展相關工作之執行。

The Company's Sustainability Committee was established on November 1, 2024 by resolution of the Board of Directors.

The Sustainability Committee is composed of the company's directors and senior executives, including Mr. Bill Wang, Special Assistant to the General Manager's Office, as the chairman, and Director Mr. Qingwei Chang and Deputy General Manager of the Finance Department Ms. Cherry Chang, to ensure that the committee has sufficient decision-making and execution capabilities. The organization and operation of the committee is based on the "Sustainable Development Committee Organization Charter", which has been reviewed and approved by the Board of Directors and clearly defines the scope of authority and responsibilities and operating mechanism of the committee.

Pursuant to Article 6 of the Company's "Sustainability Committee Organization Charter", this committee, under the authorization of the Board of Directors, shall faithfully perform the following duties with the care of a good manager and submit the proposed recommendations to the Board of Directors for discussion:

1. Formulate, promote and strengthen the company's sustainable development policies, annual plans and strategies, etc.
2. Review, track and revise the implementation status and effectiveness of sustainable development.
3. Supervise the disclosure of sustainable information and review sustainable reports.
4. Supervise the implementation of the Company's sustainable development code of conduct or other sustainable development related work approved by the Board of Directors.

## (1)永續發展委員會成員資料

## Sustainability Committee Membership Information

113 年 12 月 31 日  
December 31, 2024

身分別 Title	姓名 Name	條件 Criteria	專業資格與經驗 Professional qualifications and experience
總經理室特助(召集人) Special Assistant to the Chairman (Convener)	Bill Wang 王明華		<p>王明華為本公司總經理室特助。美國海軍研究院系統工程碩士、英國Warwick大學資工博士畢業，曾任南亞技術學院資訊管理學系助理教授兼系主任、產學營運處長及電算中心主任，具備經營管理、風險管理、公司治理、企業永續、社會關懷等各項專業與經驗。</p> <p>Bill Wang is the special assistant to the Chairman.. He holds a master's degree in systems engineering from the U.S. Naval Postgraduate School and a doctorate in computer engineering from the University of Warwick in the United Kingdom. He has served as an assistant professor and head of the Department of Information Management, Director of the Industry-Academic Cooperations Office, and Director of the Computing Center at the Nanya Institute of Technology. He has expertise and experience in business management, risk management, corporate governance, corporate sustainability, and social care.</p>
董事 Director	Chang Qingwei 張清為		<p>張清為先生是優盛董事。曾任環球科技大學創意公共傳播設計系助理教授及嶺東科技大學行銷系助理教授，目前擔任佑全藥品(股)公司(原勝霖藥品(股)公司)管理部副總兼物流部主管，具備經營管理、風險管理、公司治理、企業永續、社會關懷等各項專業與經驗。</p> <p>Mr. Qing-Wei Chang is a Director of Rossmax. Former assistant professor at the Department of Creative Public Communication Design at TransWorld University, and assistant professor at the Department of Marketing at TransWorld University, and currently serves as the Vice President of Management Department and Head of Logistics Department of WE CAN MEDICINES Co., Ltd., He has expertise and experience in business management, risk management, corporate governance, corporate sustainability, and social care.</p>
財務部副總經理暨會計主管 Deputy General Manager of Finance Department and Accounting Supervisor	Cherry Chang 張淑娟		<p>張淑娟小姐為本公司財務部副總經理暨會計主管。政治大學企業管理學系畢業，曾任恆輝會計師事務所簽證會計師，優盛醫學科技(股)公司財務部經理，目前兼任佑全藥品(股)公司總經理室特助及公司治理主管，具備財務會計、公司治理、金融知識等專業經驗。</p> <p>Ms. Cherry Chang is the Deputy General Manager and Accounting Supervisor of the Finance Department of our company. She graduated from the Department of Business Administration of National Chengchi University. She has worked as a certified accountant at Ever Bright CPA Firm CPA and the Financial Manager of Rossmax International Ltd. She is currently serving as the Special Assistant to the General Manager's Office and the Director of Corporate Governance of WE CAN MEDICINES CO., LTD.. She has professional experience in financial accounting, corporate governance, and financial knowledge.</p>

(2)永續發展委員會運作情形資訊  
Information on the operation of the Sustainability Committee

一、本公司之永續發展委員會委員計 3 人。

The company's Sustainable Development Committee has 3 members.

二、本屆委員任期：113 年 11 月 01 日至 115 年 05 月 30 日，最近年度永續發展委員會開 1 次(A)，委員出席情形如下：

The term of office of current members is from November 1, 2024 to May 30, 2026. The Sustainable Development Committee met once in the most recent year (A), and the attendance of the committee members is as follows:

職稱 Title	姓名 Name	實際出席 次數(B) Attendance in Person(B)	委託出席 次數 Attendance by proxy	實際出席率 (%)(B/A) Actual attendance (%)(B/A)	備註 Remark
召集人 Convener	王明華	1	0	100.00	新任，113 年 11 月 01 日選任 Newly elected on November 01, 2024
委員 Member	張清為 Chang Qingwei	1	0	100.00	新任，113 年 11 月 01 日選任 Newly elected on November 01, 2024
委員 Member	張淑娟 Cherry Chang	1	0	100.00	新任，113 年 11 月 01 日選任 Newly elected on November 01, 2024

其他應記載事項：Other items that shall be recorded：

永續發展委員會重要決議如下：

The important resolutions of the Sustainable Development Committee are as follows

日期/屆次 Date/Meeting	重要議案摘要 Summary	委員意見或重大 建議項目內容 Major proposed project content	永續發展委員 會決議情形 Sustainability Committee Resolutions
113.11.01 第一屆 第一次 2024.11.01 First —First time	1. 依「永續發展作業辦法」規定，推舉 由王明華先生、擔任本屆永續發展委 員會召集人。 In accordance with the "Sustainable Development Operation Regulations", Mr. Bill Wang was elected as the convener of this Sustainable Development Committee. 2. 依「永續發展委員會組織規程」規定 ，成立跨部門永續小組。 In accordance with the "Sustainability Committee Organization Charter", a cross-departmental sustainability team was established.	無 None	經主席徵詢 全體出席委 員均無異議 ，照案通過。 After consultation with the chairman, all the present members had no objections and passed the case as they were.



(六)推動永續發展執行情形及與上市上櫃公司永續發展實務守則差異情形及原因：

The implementation of the promotion of sustainable development and the differences and reasons from the code of practice for sustainable development of listed OTC companies

推動項目 Items	執行情形(註1) Implementation (Note 1)			與上市上櫃公司 永續發展實務守則 差異情形及原因 With listed OTC companies Sustainable Development Code of Practice Differences and reasons
	是 Y	否 N	摘要說明 Summary	
<p>一、公司是否建立推動永續發展之治理架構，且設置推動永續發展專(兼)職單位，並由董事會授權高階管理階層處理，及董事會督導情形？(上市上櫃公司應填報執行情形，非屬遵循或解釋。)</p> <p>1. Has the company established a governance structure to promote sustainable development, and set up a dedicated (part-time) unit to promote sustainable development, which is authorized by the board of directors to handle senior management, and the board of directors supervises the situation? (Listed and OTC companies should report the implementation status, not compliance or interpretation.)</p>	V		<p>本公司已於 113 年度於董事會轄下設置永續發展委員會，委任委員三位並包含一名董事，以強化本公司落實推動永續發展之督導機制。並成立「永續發展推動小組」由各部門主管共同參與，負責推動永續發展相關業務。</p> <p>各部門相關負責人檢討利害關係人關注議題、擬訂風險管理制度與執行方針，並積極推動並落實永續發展等相關業務，編製永續報告書。為使董事會掌握及監督本公司永續發展工作推動情況，每年至少一次向董事會報告推動永續發展執行情形，包括永續發展政策、目標與管理方針、風險管理、氣候變遷風險與機會、溫室氣體與能源管理等永續報告書內容事項。</p> <p>「永續發展推動小組」定期開會向總經理報告工作計劃與進展，並至少一年一次向董事會報告永續發展執行成果及未來的工作計劃。</p> <p>The Company has established a Sustainability Committee under the Board of Directors in 2024, appointing three members including one director to strengthen the Company's supervisory mechanism for promoting sustainable development. A "Sustainable Development Promotion Group" was established with the participation of heads of various departments to promote sustainable development-related businesses.</p> <p>Relevant persons in charge of each department review issues of concern to stakeholders, formulate risk management systems and implementation guidelines, actively promote and implement sustainable development and other related businesses, and prepare sustainability reports. In order for the Board of Directors to understand and supervise the promotion of the company's sustainable development work, it shall report to the Board of Directors at least once a year the implementation of sustainable development, including sustainable development policies, goals and management guidelines, risk management, climate change risks and opportunities, and greenhouse</p>	無 None

推動項目 Items	執行情形(註1) Implementation (Note 1)			與上市上櫃公司 永續發展實務守則 差異情形及原因 With listed OTC companies Sustainable Development Code of Practice Differences and reasons								
	是 Y	否 N	摘要說明 Summary									
			gases. and energy management and other sustainability report content matters. The "Sustainable Development Promotion Team" meets regularly to report work plans and progress to the general manager, and reports the sustainable development implementation results and future work plans to the board of directors at least once a year.									
二、公司是否依重大性原則，進行與公司營運相關之環境、社會及公司治理議題之風險評估，並訂定相關風險管理政策或策略？(註2)（上市上櫃公司應填報執行情形，非屬遵循或解釋。）  2. Does the Company formulate policies and systems regarding CSR? (Note 2) (Listed and OTC companies should report the implementation status, not compliance or interpretation.)	V		<table><tr><th>重大議題 major issues</th><th>風險評估項目 Risk assessment project</th><th>風險管理政策 Risk management policy</th></tr><tr><td rowspan="2">環境 Environment</td><td>氣候變遷 Climate change</td><td>本公司參考國際金融穩定委員會（ Financial Stability Board, FSB ） 發布之TCFD（ Task Forceon Climate-Related Financial Disclosures）氣候相關財務資訊揭露建議書之架構進行風險與機會鑑別。 1. 因公司產業特性，製造階段能資源依賴性較低，且位地勢較高區域，歷年無因水災造成財務損失。 2. 未來每年度將持續依循TCFD 風險與機會鑑別方式，評估可能面臨的風險與機會，針對風險高的項目訂定相關應變計畫。  The company refers to the framework of the TCFD (Task Force on Climate-Related Financial Disclosures) climate-related financial information disclosure proposal issued by the International Financial Stability Board (FSB) to identify risks and opportunities. 1. Due to the company's industrial characteristics, the manufacturing stage is less dependent on energy resources and is located in a higher-lying area. There have been no financial losses due to floods in the past years. 2. We will continue to follow the TCFD risk and opportunity identification method every year in the future, evaluate possible risks and opportunities, and formulate relevant contingency plans for high-risk projects.</td></tr><tr><td>資源管理 Resource management</td><td>1. 本公司因生產所產生的不良或廢棄物均依當地政府規定及環保法規要求，委託專業環保處理公司負責回收再利用。 2. 公司推動節能措施，陸續進行LED 燈具更換。  1. The company entrusts a professional environmental protection company to be responsible for recycling and reuse of defective or waste materials generated due to production in accordance with local government regulations and environmental protection laws and regulations.</td></tr></table>	重大議題 major issues	風險評估項目 Risk assessment project	風險管理政策 Risk management policy	環境 Environment	氣候變遷 Climate change	本公司參考國際金融穩定委員會（ Financial Stability Board, FSB ） 發布之TCFD（ Task Forceon Climate-Related Financial Disclosures）氣候相關財務資訊揭露建議書之架構進行風險與機會鑑別。 1. 因公司產業特性，製造階段能資源依賴性較低，且位地勢較高區域，歷年無因水災造成財務損失。 2. 未來每年度將持續依循TCFD 風險與機會鑑別方式，評估可能面臨的風險與機會，針對風險高的項目訂定相關應變計畫。  The company refers to the framework of the TCFD (Task Force on Climate-Related Financial Disclosures) climate-related financial information disclosure proposal issued by the International Financial Stability Board (FSB) to identify risks and opportunities. 1. Due to the company's industrial characteristics, the manufacturing stage is less dependent on energy resources and is located in a higher-lying area. There have been no financial losses due to floods in the past years. 2. We will continue to follow the TCFD risk and opportunity identification method every year in the future, evaluate possible risks and opportunities, and formulate relevant contingency plans for high-risk projects.	資源管理 Resource management	1. 本公司因生產所產生的不良或廢棄物均依當地政府規定及環保法規要求，委託專業環保處理公司負責回收再利用。 2. 公司推動節能措施，陸續進行LED 燈具更換。  1. The company entrusts a professional environmental protection company to be responsible for recycling and reuse of defective or waste materials generated due to production in accordance with local government regulations and environmental protection laws and regulations.	無 None
重大議題 major issues	風險評估項目 Risk assessment project	風險管理政策 Risk management policy										
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推動項目 Items	執行情形(註1) Implementation (Note 1)				與上市上櫃公司 永續發展實務守則 差異情形及原因 With listed OTC companies Sustainable Development Code of Practice Differences and reasons
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				2. The company promotes energy-saving measures and gradually replaces LED lamps.	
			人權 Human rights	本公司遵循國際人權規範及全球營運據點所在地勞動法規，致力於平等任用、免於歧視與騷擾之工作環境，同時尊重個人隱私權，建立多元勞資溝通管道及申訴機制，以確保勞工權益。 The company will will comply with international human rights norms and labor laws and regulations in locations where global operations are based. It is committed to equal employment, a working environment free from discrimination and harassment, while respecting personal privacy rights and establishing a diverse environment. Labor-management communication channels and grievance mechanisms to ensure labor rights and interests.	
			職業安全 衛生 Occupational Safety and Health	1. 2024年共辦理 2 場次的衛生安全講習，總計74人參與。 2. 2024年本公司無職業傷害或疾病之案例發生。 1. A total of 2 health and safety training will be held in 2024, with a total of 74 people participating. 2. There will be no cases of occupational injuries or diseases in our company in 2024.	
			顧客健康 與安全 Customer Health and Safety	1. 定期針對產品進行品質、儀器校驗管理程序、歐盟MDR等教育訓練。 2. 每半年進行供應商評鑑，以監控供應商品質狀況。 3. 新供應商需進行評核，以鑑別供應商製程能力及環境是否符合法規要求。 4. 要求供應商簽署綠色產品宣告書，聲明原物料符合歐盟RoHS法規要求，以確保符合綠色產品。 5. 產品完成歐盟CE註冊，通過醫療器材優良製造規範GMP 認證，取得醫療器材許可證，通過ISO 13485:2016 醫療器材品質管理系統認證。 6. 針對產品安全有效、品質穩定、符合法規的行動： (1) 物料進檢：廠商提供材料證明、規格及檢測報告並依據進料檢驗作業指導書進行檢驗。 (2) 生產製程：依據製程中檢驗，每二個小時抽檢生產流程符合作業規定。產品製成後依據成品檢驗做業指導書執行產品抽樣檢驗，確保產品符合產品規格及安全功效。 (3) 確保產品安全性、有效性。除了製程檢驗，產品亦送塑膠工業發展中心進行生物相容性測試，並送SGS、歐陸檢驗等實驗室測試符合安規(60601-1)以及EMC (60601-1-2)，因此，本公司血壓計獲得歐洲高血壓協會(ESH)臨床試驗規範及以英國&愛爾蘭高血壓協會(BIHS)臨床試	

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			<p>驗規範判定為電子血壓計最高精準度A/A等級。</p> <ol style="list-style-type: none"> <li>1. Regularly conduct education and training on product quality, instrument calibration management procedures, EU MDR, etc.</li> <li>2. Conduct supplier evaluations every six months to monitor supplier quality status.</li> <li>3. New suppliers need to be evaluated to identify whether the supplier's process capabilities and environment meet regulatory requirements.</li> <li>4. Require suppliers to sign a green product declaration stating that raw materials comply with EU RoHS regulations to ensure compliance with green products.</li> <li>5. The product has completed EU CE registration, passed Good Manufacturing Practice GMP certification for medical devices, obtained a medical device license, and passed ISO 13485:2016 medical device quality management system certification.</li> <li>6. Actions aimed at product safety, effectiveness, stable quality, and compliance with regulations: <ol style="list-style-type: none"> <li>(1) Incoming material inspection: The manufacturer provides material certificates, specifications and test reports and conducts inspections according to the incoming material inspection instructions.</li> <li>(2) Production process: Based on in-process inspection, the production process will be randomly checked every two hours to comply with operating regulations. After the product is manufactured, product sampling inspection is carried out according to the finished product inspection operation instructions to ensure that the product meets product specifications and safety functions.</li> <li>(3) Ensure product safety and effectiveness. In addition to process inspection, the products are also sent to the Plastic Industry Development Center for biocompatibility testing, and to SGS, European Inspection and other laboratories for testing to comply with safety regulations (60601-1) and EMC (60601-1-2). Therefore, our company The sphygmomanometer has obtained the European Society of Hypertension (ESH) clinical trial specifications and the British &amp; Irish Hypertension Society (BIHS) clinical trial specifications as the highest accuracy grade A/A for electronic sphygmomanometers.</li> </ol> </li> </ol>	
			<p>勞資關係 Labour Relations</p> <ol style="list-style-type: none"> <li>1. 聘用員工按照勞動基準法相關規定辦理，2024年無強迫或強制勞動風險。</li> <li>2. 2024年無發生違反人權或歧視之事件。</li> <li>1. Employees are hired in accordance with the relevant provisions of the Labor</li> </ol>	

推動項目 Items	執行情形(註1) Implementation (Note 1)				與上市上櫃公司 永續發展實務守則 差異情形及原因 With listed OTC companies Sustainable Development Code of Practice Differences and reasons
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				Standards Act, and there is no risk of forced or compulsory labor in 2024. 2. There will be no violations of human rights or discrimination in 2024.	
			社會參與 及回饋 Social participation and feedback	本公司秉持誠信經營、熱心公益之企業理念，及善盡企業社會責任的精神，持續積極參與各項公益活動。 The company upholds the corporate philosophy of operating with integrity, being enthusiastic about public welfare, and fulfilling corporate social responsibility, and continues to actively participate in various public welfare activities.	
			社會經濟與法 令遵循 Social economy and legal compliance	本公司本於廉潔、透明及負責的經營理念，制定以誠信為基礎之政策，建立良好公司治理與風險控管機制，以創造永續發展的經營環境。 Based on the business philosophy of integrity, transparency and responsibility, the company formulates policies based on integrity and establishes good corporate governance and risk control mechanisms to create a business environment for sustainable development.	
			強化董事職能 落實董事責任 Strengthen directors’ functions and implement directors’ responsibilities	1. 為使董事權益與了解法律責任，為董事規劃相關進修議題，每年提供董事最新法規、制度發展與政策。 2. 為董事投保董事責任險，當董事已善盡善良管理人職責執行業務，保障其受到訴訟或求償之情形。 1. In order to make directors aware of their rights and legal responsibilities, plan relevant training topics for directors, and provide directors with the latest regulations, system developments and policies every year. 2. Insure directors’ liability insurance to protect directors from lawsuits or claims for compensation when they have performed their duties as good managers and performed their business.	
			利害關係人 溝通 Communication with stakeholders	1. 本公司每年分析重要利害關係人與其關心之重要議題。 2. 建立各種溝通管道，積極溝通，減少對立與誤解。設投資人信箱，由發言人處理並負責回應。 1. The company analyzes important stakeholders and important issues of concern to them every year. 2. Establish various communication channels, communicate actively, and reduce confrontation and misunderstanding. An investor mailbox is set up, and the spokesperson handles it and is responsible for responding.	
			專利 Patent	本公司持續深耕提升產品功能，自主研發並取得多項專利，以提供消費者優質、安全、高效的產品。 The company continues to work hard to improve product functions, independently develops and obtains multiple patents, in order to provide consumers with	

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			high-quality, safe and efficient products.	
<p>三、環境議題Environmental issues</p> <p>(一) 公司是否依其產業特性建立合適之環境管理制度？</p> <p>(1) Does the Company organize education training of social responsibilities fulfillment on a regular basis?</p> <p>(二) 公司是否致力於提升能源使用效率及使用對環境負荷衝擊低之再生物料？</p> <p>(2) Is the company committed to improving energy efficiency and using recycled materials with low impact on the environment?</p> <p>(三) 公司是否評估氣候變遷對企業現在及未來的潛在風險與機會，並採取相關之因應措施？</p> <p>(3) Does the Company have any awareness of the impact of climate change on</p>	V	V	<p>(一) ISO14001為環境管理系統認證，一般用於重度污染產業，本公司為醫療器材製造及銷售，產品本身並不會對環境造成污染，且本公司已通過ISO13485認證，並符合RoHS相關規範，故本公司不適用ISO14001。</p> <p>(1) ISO14001 is an environmental management system certification, which is generally used in heavily polluting industries. The company manufactures and sells medical equipment. The products themselves do not cause pollution to the environment. The company has passed ISO13485 certification. And in line with RoHS-related specifications, so the company does not apply ISO14001.</p> <p>(二) 本公司係屬低污染產業，對於廢棄物，如電池等均依環保法規回收處理，以降低對環境之衝擊。</p> <p>(2) The company belong to the low pollution industry, for all the treatment of waste, battery, and other garbage is follow the recycle regulation.</p> <p>(三) 本公司注意氣候變遷對營運活動之影響，致力於實施節能減碳，如照明設備改善、表單文件電子化、宣導節約能源、資源回收利用...等。本公司近年所新建廠房皆有考量各項節能減碳及溫室氣體減量的方案，並選用節能燈管、空調設備，實踐節能減碳的目標。</p> <p>(3) The company pays attention to the impact of climate change on operating activities, and is committed to implementing energy saving and carbon reduction, such as lighting equipment improvement, electronic form documents, promotion</p>	無 None

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operational activities, and implement greenhouse gases inspection, formulate corporate policies regarding energy saving, carbon reduction and greenhouse gas reduction? (四) 公司是否統計過去兩年溫室氣體排放量、用水量及廢棄物總重量，並制定溫室氣體減量、減少用水或其他廢棄物管理之政策？ (4) Does the company count greenhouse gas emissions, water consumption and total weight of waste in the past two years, and formulate policies for energy saving and carbon reduction, greenhouse gas reduction, water use reduction or other waste management?	V		<p>of energy saving, resource recycling and so on. The newly built factories of the company in recent years have considered various energy-saving carbon reduction and greenhouse gas reduction programs, and selected energy-saving lamps and air-conditioning equipment to practice energy conservation and carbon reduction goals.</p> <p>(四) 本公司持續關注因廠區生產所產生溫室氣體排放量、用水量及廢棄物總重量，並持續研究生產工藝及製程、設備的提升，以減少對環境的衝擊。</p> <p>(4) The company continuously pays attention to the greenhouse gas emissions, water consumption and total weight of waste generated by the production in the factory area, and continues to study the production process and the improvement of processes and equipment to reduce the impact on the environment.</p> <p>近三年統計數據如下：Statistics for the past three years are as follows:</p> <p>(1)溫室氣體碳排放量 Carbon emission of greenhouse gases</p> <p>單位：公噸(Unit: Metric Ton)</p> <table><tr><td></td><td>2022</td><td>2023</td><td>2024</td></tr><tr><td>台北總公司 Taipei HQ.</td><td>200.48</td><td>155.28</td><td>150.29</td></tr><tr><td>大陸廠區 China factory</td><td>592.10</td><td>402.86</td><td>341.62</td></tr><tr><td>合計 Total</td><td>792.58</td><td>558.14</td><td>491.91</td></tr></table> <p>措施：推動無紙化簽核流程，並透過電子郵件及掃描或廢紙回收雙面列印減少紙張使用，夏季辦公區域設定空調溫度不低於28度；換裝LED及T5節能照明裝置，並減少燈管的使用達1/3，無人使用之會議室立即關閉照明設備及空調。辦公區域於午休時間亦全部關閉照明設備，以節約資源使用。</p>		2022	2023	2024	台北總公司 Taipei HQ.	200.48	155.28	150.29	大陸廠區 China factory	592.10	402.86	341.62	合計 Total	792.58	558.14	491.91
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			<p>Implementation method: Promote the paperless sign-off process, and reduce paper usage through email and scanning or double-sided printing of waste paper recycling. In summer, the air-conditioning temperature in the office area is not lower than 28 degrees; LED and T5 energy-saving lighting devices are installed, And reduce the use of light tubes by 1/3, and immediately turn off lighting equipment and air conditioners in unoccupied meeting rooms. All lighting equipment in the office area is also turned off during the lunch break to save resources.</p> <p>(2)用水量 Water consumption 單位：度(Unit: degree)</p> <table><tr><td></td><td>2023</td><td>2024</td></tr><tr><td>大陸廠區 China factory</td><td>9,874</td><td>5,796</td></tr></table> <p>措施：本公司生產之產品無須耗用水資源，用水僅為生活日常等公共用水，公共用水已裝置有起泡器以減少出水量，並定期宣導節約用水。</p> <p>Implementation method: The products produced by our company do not require water consumption. The water used is only public water for daily life and other purposes. Public water has been equipped with bubblers to reduce water output, and water conservation is regularly promoted.</p> <p>(3)無害廢棄物總重量 Total weight of non-hazardous waste 單位：公斤(Unit: Kg)</p> <table><tr><td></td><td>2023</td><td>2024</td></tr><tr><td>大陸廠區 China factory</td><td>6,898</td><td>7,348.36</td></tr></table>		2023	2024	大陸廠區 China factory	9,874	5,796		2023	2024	大陸廠區 China factory	6,898	7,348.36	
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大陸廠區 China factory	314.36	300.81											
台北總公司 Taipei HQ.	2,373.89	2439.24											
四、社會議題Social issues (一) 公司是否依照相關法規及國際人權公約，制定相關之管理政策與程序？ (1) Does the Company formulate relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	V		<p>(一) 公司已依照相關法規及國際人權公約，制定相關之管理政策與程序，包含不使用童工等規定。 (1) The company has formulated relevant management policies and procedures in accordance with relevant regulations and international human rights conventions, including provisions not to use child labor.</p>	無 None									

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<p>(二) 公司是否訂定及實施合理員工福利措施(包括薪酬、休假及其他福利等)，並將經營績效或成果適當反映於員工薪酬？</p> <p>(2) Does the company set up and implement the welfare measures for employee? (Including compensation, vacation and other benefits)</p> <p>(三) 公司是否提供員工安全與健康之工作環境，並對員工定期實施安全與健康教育？</p> <p>(3) Does the company provide a safe and healthy working environment, and regularly implement safety and health education for employees?</p> <p>(四) 公司是否為員工建立有效之職涯能力發展培訓計畫？</p> <p>(4) Has the Company established effective career development training plans?</p>	V		<p>(二) 本公司訂有優於勞動基準法的員工福利措施(包括薪酬、休假及其他福利等)，並將經營績效或成果依員工績效考核表現適當反映於員工薪酬。本公司有關員工福利措施之說明請參閱營運概況五、勞資關係之說明。</p> <p>(2) The company has employee welfare measures (including salary, vacation and other benefits, etc.) that are superior to the Labor Standards Act, and will appropriately reflect operating performance or results in employee remuneration based on employee performance appraisal performance. For descriptions of the company's employee welfare measures, please refer to Operation Overview V. Description of Labor Relations.</p> <p>(三) 公司提供員工安全與健康之工作環境，並對員工定期實施勞工安全與健康教育。本公司最近期並未發生職災或火災之情事。本公司員工教育訓練執行情形請參閱營運概況五、勞資關係之說明。</p> <p>(3) The company provides a safe and healthy working environment for employees, and provides regular labor safety and health education to employees. Our company has not had any recent occupational accidents or fires. For the implementation of employee education and training of our company, please refer to Operation Overview V. Explanation of Labor Relations.</p> <p>(四) 公司訂有員工在職訓練計畫，並持續追蹤執行情形。</p> <p>(4) The company has an on-the-job training program for employees and keeps track of the implementation.</p>	

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<p>(五) 針對產品與服務之顧客健康與安全、客戶隱私、行銷及標示等議題，公司是否遵循相關法規及國際準則，並制定相關保護消費者或客戶權益政策及申訴程序？</p> <p>(5) Does the company comply with regulations and international standards, and formulate relevant policies and complaint procedures for the protection of consumers or customers' rights and interests regarding issues such as customer health and safety, customer privacy, marketing and labelling of products and services?</p>	V		<p>(五) 本公司對產品與服務之顧客健康與安全、客戶隱私、行銷及標示等議題，均致力遵循相關法規及國際準則，除已制定相關保護消費者或客戶權益政策及申訴程序外，並為產品投保責任險。</p> <p>(5) The company is committed to complying with regulations and international standards on issues such as customer health and safety, customer privacy, marketing and labelling of products and services. Insure the product with liability insurance.</p>	
<p>(六) 公司是否訂定供應商管理政策，要求供應商在環保、職業安全衛生或勞動人權等議題遵循相關規範，及其實施情形？</p> <p>(6) Does the company has a</p>	V		<p>(六) 公司訂有供應商管理評鑑，並要求供應商在環保、職業安全衛生或勞動人權等議題遵循相關規範。</p> <p>(6) The company has a supplier management evaluation, and requires suppliers to follow relevant standards on environmental protection, occupational safety and health or labor human rights, etc.</p>	

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supplier management evaluation, and requires suppliers to follow relevant standards on environmental protection, occupational safety and health or labor human rights?				
<p>五、公司是否參考國際通用之報告書編製準或指引，編製永續報告書等揭露公司非財務資訊之報告書？前揭報告書是否取得第三方驗證單位之確信或保證意見？</p> <p>5.Does the company refer to international standards and guidelines for the preparation of reports to prepare corporate sustainability report and other reports that disclose non-financial information? Did the pre-report report obtain the confidence or assurance opinion of the third-party verification unit?</p>	V		<p>本公司已依GRI-G3規範編製永續報告書，並公布於本公司企業網站。未來將視因應公司規模取得第三方驗證單位之確信或保證意見。</p> <p>The company has compiled a corporate sustainability report in accordance with the GRI-G3 standard and published it on the company's corporate website. In the future, depending on the scale of Company, it will obtain the confidence or assurance opinions of the third-party verification unit.</p>	無 None

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六、公司如依據「上市上櫃公司永續發展實務守則」定有本身之永續發展守則者，請敘明其運作與所定守則之差異情形： 本公司尚未訂定守則，未來將視公司發展情況評估訂定。				
6. If a company has its own sustainable development code in accordance with the "Code of Practice for Sustainable Development of Listed OTC Companies", please describe the differences between its operation and the established code : The company relating practices are not yet finalized; it will depend on the future development of the company laid assessment.				
七、其他有助於瞭解推動永續發展執行情形之重要資訊： 本公司對於下列推動永續發展所採行之制度與措施及永續發展執行行情形:				
7.Other important information helpful to understand the implementation of the promotion of sustainable development : The company has adopted the following systems and measures to promote sustainable development and the implementation of sustainable development : (1) 環保： 1.本公司係屬低污染產業，對於廢棄物，如電池等均依環保法規回收處理，本公司未有環境污染情事。 2.宣導同仁使用回收影印紙影印，落實公司內部信封、紙張重覆利用，以節省資源。 3.本公司推動執行垃圾之分類，並設置資源回收處，以期能對環保盡心力。 4.辦公室無人使用之會議室關閉照明設備及空調，辦公區域於午休時間亦全部關閉照明設備，同仁下班後隨手關燈及空調等，力行節約用電。 5.本公司產品符合歐盟ROHS規範。				
(1)Environmental protection: 1. The company belongs to a low-pollution industry, and wastes, such as batteries, are recycled according to environmental laws and regulations. The company has no environmental pollution. 2. Promote colleagues to use recycled photocopied paper for photocopying, and implement the company's internal envelope and paper reuse to save resources. 3. The company promotes the classification of garbage, and sets up a resource recycling office, in order to be able to do its best to environmental protection. 4. Turn off the lighting equipment and air conditioners in the unused meeting rooms of the office, and turn off the lighting equipment in the office area during lunch break. Colleagues can turn off the lights and air conditioners after work to save electricity. 5. The company products comply with EU ROHS standards.				

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(2) 社區參與： 本公司鼓勵同仁參與各項社區活動，並與連鎖藥局合作不定期舉辦位民眾免費量測血壓活動及不定期捐贈血壓計、血氧濃度計等醫材予政府及慈善公益團體。				
(2)Community Involvement: The company encourages colleagues to participate in various community activities, and cooperates with the chain pharmacy to organize free blood pressure measurement activities for people and occasionally donate Blood Pressure Monitors, Pulse Oximeters and other medical materials to the government and charitable organizations.				
(3) 社會貢獻： 本公司願景為提供高品質的醫療耗材與設備，使眾人能夠享有更好的醫療資源，促進人類福祉及健康，以善盡企業之社會責任。				
(3) Social Contributions: The company's vision is to provide high-quality medical consumables and equipment, so that everyone can enjoy better medical resources, promote human well-being and health, and fulfill corporate social responsibilities.				
(4) 社會服務： 1.本公司鼓勵同仁參與各界所發起之救災或關懷活動，例如：遇有發生天然災害時鼓勵同仁赴災區擔任義工。 2.配合政府機關宣導「菸害防治法」，呼籲全體員工重視身體健康。				
(4) Social service: 1. The company encourages colleagues to participate in disaster relief or care activities initiated by all walks of life, for example: in the event of a natural disaster, encourage colleagues to go to the disaster area as volunteers. 2. Cooperate with government agencies to promulgate the "Tobacco Harm Prevention Law" and call on all employees to pay attention to their health.				
(5) 社會公益： 本公司積極參與各項公益活動，例如：多次舉辦社區血壓量測活動，贊助113年台北醫學大學楓杏澎湖醫療隊活動，透過社團法人臺灣遠距智慧之愛公益聯盟捐贈南投縣衛生局醫療包及捐贈花蓮縣政府照護優活健康量測套組等社會公益。統計捐贈物資如下：				
(5) Social welfare: The company actively participate in various public welfare activities, such as holding community blood pressure measurement activities for many times, sponsoring the 2024 Taipei Medical University Fengxing Penghu Medical Team, through the Taiwan Remote Wisdom Love Charity Alliance, we donated medical kits to the Nantou County Health Bureau and donated health measurement kits to the Hualien County Government for social				

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welfare. The statistics of donated materials are as follows:

優盛血壓計 X1 Rossmax Blood Pressure Monitor X1	6 台 EA
優盛血壓計 BK150 Rossmax Blood Pressure Monitor BK150	6 台 EA
優盛 BT 血壓計 X5 Rossmax BT Blood Pressure Monitor X5	15 台 EA
優盛 BT 額溫槍 HA500 Rossmax BT Forehead Thermometer HA500	8 台 EA
優盛 BT 額溫槍 HC700 Rossmax BT Forehead Thermometer HC700	15 台 EA
優盛 BT 體脂計 LS212-B Rossmax BT Body Fat Meter LS212-B	25 台 EA
醫療包 Medical Ki	156 套 Set
照護優活量測軟體 ViWave ULife care measurement software	15 套 Set
優盛 HT100B 血糖機套組(含試紙採血針各 50 支) Rossmax HT100B blood glucose machine set (including test strips and blood collection needles, 50 each)	15 套 Set
優盛手指型血氧濃度計 SB210 Rossmax Finger Type Oximeter SB210	15 台 EA

(6) 消費者之權益：

本公司以生產高品質、高效用及高安全之醫療器材自許，產品均附有詳細圖解之使用說明書，並廣設產品快速校準站，以提供良好售後服務。對於消費者之抱怨，業務單位亦立即採取處理措施，以維護消費者權益為優先考量。

(6) Consumer rights:

The company is committed to producing high-quality, high-efficiency and high-security medical equipment. The products are accompanied by detailed illustrated instructions, and the product rapid calibration station is widely provided to provide good after-sales service. In response to consumer complaints, the business unit immediately took measures to protect consumers' rights and interests.

(7) 人權：

本公司注重人權，不因其年齡、性別或種族差異而有不同，均享有同等的工作權利，本公司亦尊重個人尊嚴，提供個人自由表達和發展的機會。

(7) Human rights:

The company pays attention to human rights and does not differ due to differences in age, gender or ethnicity. They all enjoy the same right to work. The company also respects personal dignity and provides opportunities for individual free expression and development.

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(8) 安全衛生： 本公司依勞工安全衛生法，辦理勞工安全衛生工作，防止職業災害發生。工廠並已取得ISO13485及QMS認證，保障員工安全與健康。				
(8) Health and Safety: The company handles labor safety and hygiene in accordance with the Labor Safety and Health Law to prevent occupational disasters. The factory has obtained ISO13485and QMS certification to ensure the safety and health of employees.				
(9) 其他：Others:				
1.員工權益： 本公司亦重視勞資關係，提供員工平等就業機會，保障員工權益。除依法令規定成立職工福利委員會，實施退休金制度外，公司另額外投保員工團體保險(含職業災害、壽險、意外險、醫療險等)，出差旅行平安險等保險項目，且每二年定期辦理員工健康檢查，以確保員工之身心健康。				
1. Employee rights: The company also values labor relations, provides equal employment opportunities for employees, and protects employees' rights and interests. In addition to the establishment of employee welfare committees in accordance with laws and regulations, and the implementation of the pension system, the company additionally insures employee group insurance (including occupational disasters, life insurance, accident insurance, medical insurance, etc.), insurance items such as business travel insurance, and regularly every two years Conduct employee health checks to ensure the physical and mental health of employees.				
2.僱員關懷： 本公司注重工作環境之舒適與清潔，亦注重員工工作安全。本公司辦公大樓入口處設有保全人員，管控人員進出，並設有門禁系統。工廠並已取得ISO13485及QMS認證。 定期舉辦勞安講習及舉辦消防演練，讓員工熟悉消防器材使及火災發生時如何應變，以確保員工人身安全，對有可能之災變做好定期演練及應變措施，以期事故一旦發生時，將能有組織、有系統的迅速處置，使傷害及損失減至最低。 廠區配合政府進行職業災害健康檢查，進行健康管理；並備有藥品、衛生材料、簡單醫療設備等。 本公司大樓均定期清洗水塔，飲水機定期更換飲用機濾心，確保員工飲用水品質，大樓空調及環境定期派員保養維護。 本公司視員工為公司最大資產，重視員工進修訓練，訂有通過 ISO 認證之「教育訓練程序」，規定各部門規劃實施訓練，並定期加以評核教育訓練實施情形及成效，確保各職位所需之專業知識。113年度教育訓練課程包含通識性之「職業安全衛生」、「品質法規」、「工作流程				



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」等項及專業課程之「各國醫療器材相關法規」、「研發設計」、「財會專業」等教育訓練課程。														
2. Employee care: The company pays attention to the comfort and cleanliness of the working environment, as well as the work safety of employees. There are security personnel at the entrance of the office building of the company, control personnel enter and exit, and an access control system. The factory has obtained ISO13485 and QMS certification. Regularly organize labor safety seminars and fire drills to familiarize employees with fire equipment and how to respond to fires in order to ensure the personal safety of employees, and make regular drills and contingency measures for possible catastrophes, with a view to preventing accidents once they occur Organized and systematic rapid disposal to minimize injuries and losses. The factory cooperates with the government to conduct occupational disaster health inspections and carry out health management; and it is equipped with medicines, hygiene materials, and simple medical equipment. The water tower of our company is cleaned regularly, and the water filter of the water dispenser is replaced regularly to ensure the quality of drinking water for the employees. The company regards employees as the company's greatest asset and values employee training. It has an ISO-certified "education and training program", which requires each department to plan and implement training, and regularly evaluate the implementation and effectiveness of education and training to ensure that each position requires Professional knowledge. The 2024 annual education training courses include general " Occupational Safety and Health ", " Quality Regulations ", " Working Process " and other items and professional courses " National Medical Equipment Related Regulations ", " R & D Design ", " Accounting and Accounting " and other education Training Course.														
<table><tr><td>內部訓練總人次 Total number of people in Internal training</td><td>內部訓練總時數 Total hours of people in Internal training</td><td>外部訓練總人次 Total number in External training</td><td>外部訓練總時數 Total hours in External training</td><td>外部訓練總費用 Total cost of External training</td></tr><tr><td>9,831 People</td><td>19,283 Hours</td><td>862 People</td><td>2,217 Hours</td><td>NT\$ 210,880</td></tr></table>					內部訓練總人次 Total number of people in Internal training	內部訓練總時數 Total hours of people in Internal training	外部訓練總人次 Total number in External training	外部訓練總時數 Total hours in External training	外部訓練總費用 Total cost of External training	9,831 People	19,283 Hours	862 People	2,217 Hours	NT\$ 210,880
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9,831 People	19,283 Hours	862 People	2,217 Hours	NT\$ 210,880										
持續關懷員工健康： 本公司重視員工身心健康，提倡員工養成日常量測血壓的習慣，公司亦不定期辦理血壓量測，並於辦公場所提供血壓計、血氧計、血糖計、體重/體脂計及額耳溫度計等健康量測器材供員工日常自我監測使用，為鼓勵員工持續監測個人血壓、血糖、血氧及體重等生理數據，本公司提供員工優惠價格購買血壓計、血氧計、血糖計、體重/體脂計及額耳溫度計等居家保健醫材產品，以期能早期發現慢性疾病並提														

推動項目 Items	執行情形(註1) Implementation (Note 1)			與上市上櫃公司 永續發展實務守則 差異情形及原因 With listed OTC companies Sustainable Development Code of Practice Differences and reasons
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<p>早治療，多年來此關懷措施已至少成功幫助二位以上的公司同仁發現自身三高疾病，就醫後持續監控的成效。</p> <p>Continuous care for employee health:</p> <p>The company attaches great importance to the physical and mental health of employees and encourages employees to develop the habit of measuring blood pressure on a daily basis. The company also conducts blood pressure measurements from time to time and provides health measurement equipment such as blood pressure monitors, oximeters, blood glucose meters, weight/body fat scales and forehead and ear thermometers in the office for employees to use for daily self-monitoring. In order to encourage employees to continuously monitor their personal blood pressure, blood sugar, blood oxygen and weight and other physiological data, the company provides employees with preferential prices to purchase home health care medical products such as blood pressure monitors, oximeters, blood glucose meters, weight/body fat scales and forehead and ear thermometers, in order to detect chronic diseases early and treat them early. Over the years, this care measure has successfully helped at least two or more colleagues in the company discover their own high hypertension, high blood sugar, high cholesterol diseases and continue to monitor the results after medical treatment.</p> <p>3.投資者關係：</p> <p>本公司依法令規定誠實公開資訊於公開資訊觀測站，以保障投資人之權益，並於本公司網站載明投資人信箱及發言人聯絡資訊，以維持企業與股東之良性和諧關係。</p> <p>3. Investor Relations:</p> <p>The company stipulates that the information should be honestly disclosed in public information observatories to protect the rights of investors, and the investor's mailbox and the contact information of the spokesperson should be stated on the company's website to maintain a healthy and harmonious relationship between the company and shareholders.</p> <p>4.供應商關係：</p> <p>本公司相當重視供應商管理，公司與各供應商均保持良好互動聯繫，除定期評鑑供應商以提升品質，並建立合作夥伴關係，以創造雙贏。</p> <p>4. Supplier relationship:</p> <p>The company attaches great importance to supplier management, the company maintains good interaction with all suppliers, in addition to regularly evaluating suppliers to improve quality, and establish partnerships to create a win-win situation.</p> <p>5.利害關係人之權益：</p> <p>本公司無論於公開資訊觀測站或公司網站皆設有投資人服務信箱，除有發言人及代理發言人外，亦有本公司股務代理機構「元大證券股份有限公司」處理股東相關問題，並訂有「員工個人資料保護管理辦法」以維護利害關係人之權益。</p>				

推動項目 Items	執行情形(註1) Implementation (Note 1)			與上市上櫃公司 永續發展實務守則 差異情形及原因 With listed OTC companies Sustainable Development Code of Practice Differences and reasons
	是 Y	否 N	摘要說明 Summary	
5. Interests of interested parties: The company does not have an investor service mailbox on the public information observatory or the company's website. In addition to the spokesperson and agent spokesperson, there is also the company's stock agency "Yuangta Securities Co., Ltd." to handle shareholders' related issues. In addition, the "Employee Personal Data Protection Management Measures" are formulated to protect the rights and interests of interested parties.  其他相關公司企業社會資訊，請參閱本公司網站 <a href="http://www.rossmax.com">http://www.rossmax.com</a> 「投資人專區」之「履行社會責任情形」項下「永續報告書」。 For other related corporate social information, please refer to the "Sustainability Report" under the "Social Responsibility Fulfillment" item of the "Investor Zone" on the company's website <a href="http://www.rossmax.com">http://www.rossmax.com</a> .				

註1：執行情形如勾選「是」，請具體說明所採行之重要政策、策略、措施及執行情形；執行情形如勾選「否」，請於「與上市上櫃公司永續發展實務守則差異情形及原因」欄位解釋差異情形及原因，並說明未來採行相關政策、策略及措施之計畫。但有關推動項目一及二，上市上櫃公司應敘明永續發展之治理及督導架構，包含但不限於管理方針、策略與目標制定、檢討措施等。另敘明公司對營運相關之環境、社會及公司治理議題之風險管理政策或策略，及其評估情形。

註2：重大性原則係指有關環境、社會及公司治理議題對公司投資人及其他利害關係人產生重大影響者。

Note1: If you tick "Yes" for implementation status, please specify the important policies, strategies, measures and implementation status adopted; if you tick "No" for implementation status, please explain the differences and reasons in the "Differences and reasons from the Sustainable Food Code of Listed Companies" column, and explain the plans for the adoption of relevant policies, strategies and measures in the future. However, with regard to promoting items 1 and 2, listed companies should clearly describe the governance and supervisory framework for sustainable development, including but not limited to management policies, strategy and goal setting, and review measures. Also describe the company's risk management policies or strategies for environmental, social and corporate governance issues related to operations, and their assessment status.

Note2: The principle of materiality refers to those who have a significant influence on the company's investors and other stakeholders on environmental, social and corporate governance issues.

## 上市上櫃公司氣候相關資訊 Climate-related information for listed OTC companies

### 1. 氣候相關資訊執行情形 Climate-related information execution status

項目 Items	執行情形 Execution situation
<ol style="list-style-type: none"> <li>敘明董事會與管理階層對於氣候相關風險與機會之監督及治理。</li> <li>敘明所辨識之氣候風險與機會如何影響企業之業務、策略及財務(短期、中期、長期)。</li> <li>敘明極端氣候事件及轉型行動對財務之影響。</li> <li>敘明氣候風險之辨識、評估及管理流程如何整合於整體風險管理制度。</li> <li>若使用情境分析評估面對氣候變遷風險之韌性，應說明所使用之情境、參數、假設、分析因子及主要財務影響。</li> <li>若有因應管理氣候相關風險之轉型計畫，說明該計畫內容，及用於辨識及管理實體風險及轉型風險之指標與目標。</li> <li>若使用內部碳定價作為規劃工具，應說明價格制定基礎。</li> <li>若有設定氣候相關目標，應說明所涵蓋之活動、溫室氣體排放範疇、規劃期程，每年達成進度等資訊；若使用碳抵換或再生能源憑證(RECs)以達成相關目標，應說明所抵換之減碳額度來源及數量或再生能源憑證(RECs)數量。</li> <li>溫室氣體盤查及確信情形與減量目標、策略及具體行動計畫。</li> <li>Describe the board and management's oversight and governance of climate-related risks and opportunities.</li> <li>Describe how the identified climate risks and opportunities affect the company's business, strategy and finance (short-term, medium-term, long-term).</li> <li>Describe the financial impact of extreme climate events and transition actions.</li> <li>Describe how climate risk identification, assessment and management processes are integrated into the overall risk management system.</li> <li>If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and main financial impacts used should be explained.</li> <li>If there is a transformation plan to manage climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transformation risks.</li> <li>If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</li> <li>If climate-related goals are set, information such as the activities covered, greenhouse gas emission scope, planning schedule, annual achievement progress, etc. should be explained; if carbon offsets or renewable energy certificates (RECs) are used to achieve relevant goals, information such as Explain the source and quantity of carbon reduction credits or the quantity of renewable energy certificates (RECs) being redeemed.</li> <li>Greenhouse gas inventory and assurance, reduction goals, strategies and specific action plans.</li> </ol>	<p>本公司於董事會下設立永續發展委員會，作為推動企業永續發展之核心治理單位，詳細氣候相關資訊執行情形，請參閱本公司永續報告書。</p> <p>The Company has established a Sustainable Development Committee under the Board of Directors as the core governance unit to promote corporate sustainable development. For detailed implementation of climate-related information, please refer to the Company's Sustainability Report.</p>

#### 1-1 最近二年度公司溫室氣體盤查及確信情形

Company greenhouse gas inventory and confirmation status in the last two years

##### 1-1-1 溫室氣體盤查資訊 Greenhouse gas inventory information

敘明溫室氣體最近兩年度之排放量(公噸 CO<sub>2</sub>e)、密集度(公噸 CO<sub>2</sub>e/百萬元)及資料涵蓋範圍。

Describe the emission volume (metric tons CO<sub>2</sub>e), intensity (metric tons CO<sub>2</sub>e/million yuan) and data coverage of greenhouse gases in the past two years.

本公司相關溫室氣體盤查資訊，請參閱本公司永續報告書。

For the company's greenhouse gas inventory information, please refer to the company's sustainability report.

##### 1-1-2 溫室氣體確信資訊 Greenhouse Gas Confirmation Information

敘明截至年報刊印日之最近兩年度確信情形說明，包括確信範圍、確信機構、確信準則及確信意見。

Describe the confidence situation in the last two years as of the publication date of the annual report, including the scope of the confidence, the organization of the confidence, the criteria for the confidence and the opinion of the confidence.

本公司相關溫室氣體資訊尚未完成第三方機構之確信，相關永續發展資訊，請參閱本公司永續報告書。

The company's greenhouse gas information has not yet been confirmed by a third party organization. For relevant sustainable development information, please refer to the company's sustainability report.

#### 1-2 溫室氣體減量目標、策略及具體行動計畫

Greenhouse gas reduction goals, strategies and specific action plans

敘明溫室氣體減量基準年及其數據、減量目標、策略及具體行動計畫與減量目標達成情形。Describe the greenhouse gas reduction base year and its data, reduction targets, strategies, specific action plans and achievement of reduction targets.

本公司溫室氣體減量基準年及其數據、減量目標、策略及具體行動計畫與減量目標達成情形，目前正由董事會與管理階層評估中，相關減量目標、策略及具體行動計畫，本公司將依規定之時程完成。詳細情形，請參閱本公司永續報告書。

The Company's greenhouse gas reduction base year and data, reduction targets, strategies, specific action plans, and achievement of reduction targets are currently being evaluated by the Board of Directors and management. The Company will complete the relevant reduction targets, strategies, and specific action plans according to the prescribed schedule. For details, please refer to the Company's Sustainability Report.

(七)履行誠信經營情形及與上市上櫃公司誠信經營守則差異情形及原因：

Implementation of Ethical Management and Implemented Measures and Differences from Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and Reasons:

評 估 項 目 Assessment Items	運作情形(註1) Implementation(Note 1)			與上市上櫃公司 誠信經營守則 差異情形及原因 Differences from Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	是 Y	否 N	摘要說明 Summary	
<p>一、訂定誠信經營政策及方案</p> <p>1. Establishing Ethical Corporate Management Best Practice Policies and Programs</p> <p>(一) 公司是否制定經董事會通過之誠信經營政策，並於規章及對外文件中明示誠信經營之政策、作法，以及董事會與高階管理階層積極落實經營政策之承諾？</p> <p>(1) Does the Company demonstrate its commitment to ethical management policies and practices in its regulations and external documents, as well as the commitment of the Board of Directors and management level to actively implement such business policies?</p>	V		<p>(一) 本公司訂有「誠信經營守則」以規範公司誠信經營政策，承諾本於廉潔、透明及負責之經營理念，制定以誠信為基礎之政策，並建立良好之公司治理與風險控管機制，以創造永續發展之經營環境。規劃總經理室負責誠信經營政策與防範方案之推動及監督執行，定期及不定期向董事會報告，並由稽核室負責查核，以善盡誠信經營之責任；守則亦置於官網及公司內部網路公告區。</p> <p>(1) The company has a "Code of Integrity Management" to standardize the company's integrity management policies, and promises to formulate policies based on integrity based on the business philosophy of integrity, transparency and responsibility, and establish a good corporate governance and risk control mechanism. To create a business environment for sustainable development. Planning and relevant management departments are responsible for promoting and supervising the implementation of integrity management policies and prevention plans,</p>	無 None

評估項目 Assessment Items	運作情形(註1) Implementation(Note 1)			與上市上櫃公司 誠信經營守則 差異情形及原因 Differences from Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	是 Y	否 N	摘要說明 Summary	
<p>(二) 公司是否建立不誠信行為風險之評估機制，定期分析及評估營業範圍內具較高不誠信行為風險之營業活動，並據以訂定防範不誠信行為方案，且至少涵蓋「上市上櫃公司誠信經營守則」第七條第二項各款行為風險之防範措施？</p> <p>(2) Does the Company adopt preventive measures for the business activities or other business activities with high risk of dishonesty specified in Paragraph 2 of Article 7 of “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies”?</p> <p>(三) 公司是否防範不誠信行為方案內明定作業程序、行為指南、違規之懲戒及申訴制度，且落實執行，並定期檢討修正前揭方案？</p> <p>(3) Does the Company establish programs to prevent dishonesty, and specify operating procedures, behavior guidelines, disciplinary and grievance systems for violations in each program and implement</p>	V		<p>reporting to the board of directors regularly and irregularly, and auditing by the audit office to fulfill the responsibility of integrity management; the code is also posted on the official website and the company's internal network Announcement area.</p> <p>(二) 為確保誠信經營行為之落實，本公司建立有效之內部控制制度，並依風險評估結果定期或不定期查核具較高不誠信行為風險之營業活動。</p> <p>(2) In order to ensure the implementation of honest business practices, the company has established an effective internal control system and regularly or irregularly checks business activities with higher risks of dishonest behavior based on risk assessment results.</p> <p>(三) 本公司於「誠信經營守則」、「道德行為準則」等明定禁止行賄、收賄、舞弊圖利、提供或接受不正當利益、侵害營業秘密、商標權、專利權、著作權及其他智慧財產權、內線交易、損害利害關係人之權益等不誠信行為。本公司每年對員工定期與不定期舉辦宣導，俾使其了解公司誠信經營之政策；對於新進員工報到時告知公司相關規定，若有違反將依公</p>	

評估項目 Assessment Items	運作情形(註1) Implementation(Note 1)			與上市上櫃公司 誠信經營守則 差異情形及原因 Differences from Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	是 Y	否 N	摘要說明 Summary	
them?			<p>司規定懲處，並確保檢舉人不因檢舉而遭受不當處置。</p> <p>(3) The company's "Code of Integrity Business", "Code of Ethical Conduct", etc. expressly prohibit bribery, bribery, fraud for profit, providing or accepting improper benefits, infringement of business secrets, trademark rights, patent rights, copyrights and other intellectual property rights. Property rights, insider trading, damage to the rights and interests of interested parties and other dishonest behaviors. The company holds regular and irregular promotions for employees every year so that they can understand the company's policy of honest management. New employees will be informed of the company's relevant regulations when they report. Any violations will be punished according to the company's regulations, and ensure that the whistleblower will not be punished for reporting. and suffered improper treatment.</p>	
<p>二、落實誠信經營</p> <p>2. Implementation of Ethical Management</p> <p>(一) 公司是否評估往來對象之誠信紀錄，並於其與往來交易對象簽訂之契約中明訂誠信行為條款？</p> <p>(1) Does the Company assess the integrity records of the individuals or entities of transactions and specify the</p>	V		<p>(一) 本公司與往來對象建有基本資料，與供應商簽訂契約時要求杜絕與本公司有不當利益之連結，確保各項商業活動符合誠信原則。</p> <p>(1) The company has established basic information on its dealings with its partners.</p>	無



評估項目 Assessment Items	運作情形(註1) Implementation(Note 1)			與上市上櫃公司 誠信經營守則 差異情形及原因 Differences from Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
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<p>terms of integrity in the contract signed them?</p> <p>(二) 公司是否設置隸屬董事會之推動企業誠信經營專責單位，並定期(至少一年一次)向董事會報告其誠信經營政策與防範不誠信行為方案及監督執行情形？</p> <p>(2) Does the Company establish full-time (part-time) unit that promotes the ethical management of the Company under the organizational management by the Board of Directors, and regularly (at least once a year) report implementation to the Board of Directors?</p> <p>(三) 公司是否制定防止利益衝突政策、提供適當陳述管道，並落實執行？</p> <p>(3) Does the Company establish policies to prevent conflicts of interest, provide proper statement channels, and implement them?</p>		<p>V</p> <p>V</p>	<p>When signing contracts with suppliers, it is required to eliminate any connection with the company that has improper interests and ensure that all business activities comply with the principle of good faith.</p> <p>(二)本公司目前由總經理室負責誠信經營政策與防範方案之推動及監督執行，定期及不定期向董事會報告，並由稽核室依年度計畫查核，以善盡誠信經營之責任。</p> <p>(2) The company's relevant management departments are currently responsible for promoting and supervising the implementation of integrity management policies and prevention plans. They report to the board of directors regularly and irregularly, and are reviewed by the audit office in accordance with the annual plan to fulfill the responsibility of integrity management.</p> <p>(三)員工對所執行業務有利益衝突時，應先告知主管並主動迴避；董事會各項議案有利益衝突時，董事均需迴避，不參加討論及表決。</p> <p>(3) When employees have conflicts of interest in the business they perform, they should first inform their supervisors and actively recuse themselves; when there is a conflict of interest in various board proposals, directors must recuse themselves from discussions and voting.</p>	

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<p>(四) 公司是否為落實誠信經營已建立有效的會計制度、內部控制制度，並由內部稽核單位依不誠信行為風險之評估結果，擬訂相關稽核計畫，並據以查核防範不誠信行為方案之遵循情形，或委託會計師執行查核？</p> <p>(4) Has the Company established efficient accounting, internal control and internal auditing systems for the implementation of ethical management, which are regularly reviewed by internal units the appointed accountants?</p> <p>(五) 公司是否定期舉辦誠信經營之內、外部之教育訓練？</p> <p>(5) Does the Company regularly hold the internal or offer external education training of ethnical management practices?</p>	V		<p>(四)為確保誠信經營之落實，本公司建立有效之會計制度及內部控制制度，內部稽核人員並定期及不定期查核前項制度遵循情形。</p> <p>(4) In order to ensure the implementation of honest operations, the company has established an effective accounting system and internal control system, and internal auditors regularly and irregularly check the compliance with the preceding system.</p>	
	V		<p>(五) 本公司定期與不定期對董事、經理人及員工進行宣導，俾使其了解公司誠信經營之政策。</p> <p>(5) The company conducts regular and irregular promotions to directors, managers and employees so that they understand the company's policy of honest management.</p>	
<p>三、公司檢舉制度之運作情形</p> <p>3. Implementation of Whistle-blowing System of the Company:</p> <p>(一) 公司是否訂定具體檢舉及獎勵制度，並建立便利檢舉管道，及針對被檢舉對象指派適當之受理專責人員？</p> <p>(1) Does the Company establish clear and unbiased whistle-blowing and rewarding system, convenient</p>	V		<p>(一)公司鼓勵檢舉任何違法、違反道德行為準則或誠信經營守則之行為，訂有檢舉制度辦法並公布於公司網站並建立獨立檢舉信箱，提供公司內部及外部人員使用。</p> <p>(1) The company encourages the reporting of any behavior that is illegal, violates the ethical code</p>	無 None

評估項目 Assessment Items	運作情形(註1) Implementation(Note 1)			與上市上櫃公司 誠信經營守則 差異情形及原因 Differences from Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	是 Y	否 N	摘要說明 Summary	
reporting channels and assign proper personnel to process the reported cases?  (二) 公司是否訂定受理檢舉事項之調查標準作業程序、調查完成後應採取之後續措施及相關保密機制? (2) Does the Company establish standard procedures for receiving, Follow-up after the investigation is completed and reviewing reporting?	V		of conduct or the code of honest business operations. It has a reporting system and measures published on the company website and an independent reporting mailbox for use by internal and external personnel of the company. (二) 檢舉制度辦法詳細規定接獲檢舉案時之處理程序，包含檢舉受理、調查過程、調查結果呈報。對於檢舉情事經查證屬實，應責成公司相關單位檢討相關內部控制制度及作業程序，並提出改善措施，以杜絕相同行為再次發生。 (2) The reporting system and regulations provide detailed procedures for handling reports when receiving reports, including reporting acceptance, investigation process, and reporting of investigation results. If the report is verified to be true, the relevant units of the company should be instructed to review the relevant internal control systems and operating procedures, and propose improvement measures to prevent the same behavior from happening again.	
(三) 公司是否採取保護檢舉人不因檢舉而遭受不當處置之措施? (3) Does the Company apply any measurement to prevent the whistleblower from improper treatment?	V		(三) 檢舉制度辦法明訂檢舉處理程序、檢舉調查迴避制度及檢舉人之保護措施，保護檢舉人不因檢舉而遭受不當處置。 (3) The whistleblower system and regulations clearly stipulate the whistleblower handling procedures, whistleblower	

評估項目 Assessment Items	運作情形(註1) Implementation(Note 1)			與上市上櫃公司 誠信經營守則 差異情形及原因 Differences from Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and Reasons
	是 Y	否 N	摘要說明 Summary	
			investigation avoidance system and whistleblower protection measures to protect whistleblowers from being improperly dealt with due to whistleblowing.	
四、加強資訊揭露 公司是否於其網站及公開資訊觀測站，揭露其所定誠信經營守則內容及推動成效？ 4. Enhancement of Information Disclosure Does the Company disclose the contents and efficiency of implementation of its Ethical Corporate Management Best Practice Principles at the	V		本公司已於本公司官方網站，網址 <a href="http://www.rossmax.com">http://www.rossmax.com</a> 投資人專區，專項揭露誠信經營守則內容及推動成效。 The company has set up an official website, URL <a href="http://www.rossmax.com">http://www.rossmax.com</a> Investor Zone, specifically discloses the content of the integrity management code and the effectiveness of its promotion.	無 None
五、公司如依據「上市上櫃公司誠信經營守則」定有本身之誠信經營守則者，請敘明其運作與所定守則之差異情形： 無。 5.The Company shall specify the differences between the established Best Practice Principles and its implementation practices if such Best Practice Principles is established based on “Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies”: No major differences				
六、其他有助於瞭解公司誠信經營運作情形之重要資訊：(如公司檢討修正其訂定之誠信經營守則等情形) (一)本公司已訂定「誠信經營守則」，遵守公司法、證券交易法、商業會計法、主管機關相關規範及其他商業行為有關法令，作為落實誠信經營之根本。 (二)本公司「董事會議事規則」中訂有董事利益迴避制度，對董事會所列議案，與其自身或其代表之法人有利害關係，致有害公司利益之虞者，得陳述意見及答詢，不得加入討論及表決，且討論及表決時應予迴避，並不得代理其他董事行使其表決權。 (三)本公司訂有「防範內線交易管理作業程序」及「內部重大資訊處理作業程序」等內部規範，明訂董事、經理人及受僱人不得洩漏所知悉之內部重大資訊予他人，不得向知悉本公司內部重大資訊之人探詢或蒐集與個人職務不相關之公司未公開內部重大訊息，對於非因執行業務得知本公司未公開之內部重大訊息亦不得向他人洩漏，並不得利用市場上未公開資訊買賣有價證券。 6.Other important information for better understanding the ethical corporate management best practice of the Company (such as reviewing and amendment of its Ethical Corporate Management Best Practice Principles): (1) The company has formulated the "Code of Integrity Management" and complies with the Company Law, Securities and Exchange Law, Commercial Accounting Law, relevant regulations of the competent authorities and other laws and regulations related to business				

評估項目 Assessment Items	運作情形(註1) Implementation(Note 1)			與上市上櫃公司 誠信經營守則 差異情形及原因 Differences from Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies and Reasons						
	是 Y	否 N	摘要說明 Summary							
<p>conduct as the basis for implementing honest management.</p> <p>(2) The company's "Board of Directors Rules of Procedure" stipulates a director's interest avoidance system. Those who are interested in the proposals listed on the board of directors or the legal persons they represent and may harm the interests of the company may state their opinions and answer questions. They are not allowed to participate in discussions and voting, and should avoid discussions and voting, and are not allowed to exercise their voting rights on behalf of other directors.</p> <p>(3) The company has "Management Procedures for Preventing Insider Trading", "Internal Important Information Processing Procedures" and other internal regulations, which stipulates that directors, managers and employees are not allowed to leak any important internal information they know to others, and are not allowed to inquire or collect information from people who know the company's internal important information. The company's undisclosed important internal information that is not related to personal duties, and the company's undisclosed internal important information that is not learned through the execution of business must not be leaked to others. It is also not allowed to use undisclosed information in the market to buy or sell securities.</p> <p>落實「防範內線交易管理辦法」之具體情形：</p> <p>公司已訂定之「誠信經營守則」、「防範內線交易管理作業程序」、「內部重大資訊處理作業程序」，除於公司內部公告欄發佈公告宣導，並將該作業處理置於內部資料伺服器上，供所有董事，經理人及員工閱讀外，並每年至少一次對董事、審計委員會、經理人受僱人辦理本作業程序或相關法令之教育宣導。</p> <p>Specific circumstances for the implementation of the "Administrative Measures for the Prevention of Insider Trading":</p> <p>The company has formulated the "Integrity Business Code", "Insider Trading Prevention Management Procedures", and "Internal Major Information Processing Procedures". In addition to publishing announcements and promotions on the company's internal bulletin board, the operation processing will be placed on the internal data server. In addition to being read by all directors, managers and employees, these operating procedures or relevant laws and regulations should be educated and publicized at least once a year to directors, audit committees, managers and employees.</p> <p>教育訓練 Education Training：</p> <p>113年度公司對現任董事、經理人及受僱人宣導</p> <p>The company's promotion to current directors, managers and employees in 2024</p> <table><tr><th>課程名稱 Course Title</th><th>時間 Time</th></tr><tr><td>內部人持股變動申報違反證交法常見態樣 Common violations of the Securities and Exchange Act in reporting changes in insider shareholdings</td><td>113/6/3 113/8/1</td></tr><tr><td>防範內線交易、誠信經營及內部重大資訊之宣導 Preventing insider trading, operating with integrity, and publicizing important internal information</td><td>113/10/8</td></tr></table>					課程名稱 Course Title	時間 Time	內部人持股變動申報違反證交法常見態樣 Common violations of the Securities and Exchange Act in reporting changes in insider shareholdings	113/6/3 113/8/1	防範內線交易、誠信經營及內部重大資訊之宣導 Preventing insider trading, operating with integrity, and publicizing important internal information	113/10/8
課程名稱 Course Title	時間 Time									
內部人持股變動申報違反證交法常見態樣 Common violations of the Securities and Exchange Act in reporting changes in insider shareholdings	113/6/3 113/8/1									
防範內線交易、誠信經營及內部重大資訊之宣導 Preventing insider trading, operating with integrity, and publicizing important internal information	113/10/8									

註 1：運作情形不論勾選「是」或「否」，均應於摘要說明欄位敘明。

Note 1: No matter the result is Yes or No, all need to mark the detail in the explanation column.

(八)其他足以增進對公司治理運作情形之瞭解的重要資訊，得一併揭露：

Other important information for enhancing understanding of the implementation of corporate governance:

1.本公司與財務資訊透明有關人員，取得主管機關指定之相關證照情形如下：

The company's personnel related to financial information transparency have obtained relevant licenses designated by the competent authority as follows:

(1)國際內部稽核師執照(CIA)：稽核部門1人。

(2)國際內控自評師執照(CCSA)：稽核部門1人。

(3)中華民國會計師執照(CPA)：財務部門1人。

(1) License of International Internal Auditor (CIA): 1 person in the audit department.

(2) International Internal Control Self-Assessment License (CCSA): 1 person in the audit department.

(3) Republic of China Accountant License (CPA): 1 person in the finance department.

## (九)內部控制制度執行狀況

### 1.內部控制聲明書

優盛醫學科技股份有限公司  
內部控制制度聲明書



日期：114年2月26日

本公司民國 113 年度之內部控制制度，依據自行評估的結果，謹聲明如下：

- 一、本公司確知建立、實施和維護內部控制制度係本公司董事會及經理人之責任，本公司業已建立此一制度。其目的係在對營運之效果及效率(含獲利、績效及保障資產安全等)、報導具可靠性、及時性、透明性及符合相關規範暨相關法令規章之遵循等目標的達成，提供合理的確保。
- 二、內部控制制度有其先天限制，不論設計如何完善，有效之內部控制制度亦僅能對上述三項目標之達成提供合理的確保；而且，由於環境、情況之改變，內部控制制度之有效性可能隨之改變。惟本公司之內部控制制度設有自我監督之機制，缺失一經辨認，本公司即採取更正之行動。
- 三、本公司係依據「公開發行公司建立內部控制制度處理準則」(以下簡稱「處理準則」)規定之內部控制制度有效性之判斷項目，判斷內部控制制度之設計及執行是否有效。該「處理準則」所採用之內部控制制度判斷項目，係為依管理控制之過程，將內部控制制度劃分為五個組成要素：1.控制環境，2.風險評估，3.控制作業，4.資訊與溝通，及5.監督作業。每個組成要素又包括若干項目。前述項目請參見「處理準則」之規定。
- 四、本公司業已採用上述內部控制制度判斷項目，評估內部控制制度之設計及執行的有效性。
- 五、本公司基於前項評估結果，認為本公司於民國113年12月31日的內部控制制度(含對子公司之監督與管理)，包括瞭解營運之效果及效率目標達成之程度、報導係屬可靠、及時、透明及符合相關規範暨相關法令規章之遵循有關的內部控制制度等之設計及執行係屬有效，其能合理確保上述目標之達成。
- 六、本聲明書將成為本公司年報及公開說明書之主要內容，並對外公開。上述公開之內容如有虛偽、隱匿等不法情事，將涉及證券交易法第二十條、第三十二條、第一百七十一條及第一百七十四條等之法律責任。
- 七、本聲明書業經本公司民國114年2月26日董事會通過，出席董事9人中，無人持反對意見，均同意本聲明書之內容，併此聲明。

優盛醫學科技股份有限公司

董事長： 劉志平



簽章

總經理： 劉志平



簽章

(9) Implementation status of internal control system

1. Statement of Internal Control

Rossmax International Ltd  
Statement of Internal Control System

Date: 2025.02.26

The results of self-assessment for the internal control system of the company in 2024 are as follows:

1. The company is aware of that it is the responsibility of the board of directors and managers of the Company to create, implement and maintain an internal control system and company has already created the system. The purpose is to provide reasonable assurance for the achievement and effectiveness of operations (including profitability, performance, and asset security, etc.), reliability, timeliness, transparency, and compliance with relevant laws and regulations.
2. The internal control system has its limitations. Regardless of how the design is, an effective internal control system can only provide a reasonable guarantee of achievement for the above three objectives; moreover, the effectiveness of the internal control system may vary accordingly due to changes in the environment and circumstances. However, the company's internal control system has a self-monitoring mechanism and the company will take corrective action upon the deficiency is identified.
3. The company determines whether the design and implementation of the internal control system are effective according to the items on the effectiveness of the internal control system specified in the "Regulations Governing Establishment of Internal Control Systems by Public Companies" (hereinafter referred to as the "governing regulations"). The adopted "governing regulations" for items to be determined in the internal control system are based on the process of management control, and the internal control system includes five components: 1. control environment, 2. risk assessment, 3. control operations, 4. Information and communication, and 5. supervision operations. Each component includes several items. Please refer to the "governing regulations" for items to be determined in the internal control system are based" for the aforementioned items.
4. The company has adopted the aforementioned internal control system for determination of items in the project and effectiveness evaluation of the design and implementation for the internal control system.
5. Based on the evaluation results in the preceding paragraph, the company believes that the internal control system of the company as of December 31, 2024 (including supervision and management of subsidiaries), including understanding the effectiveness of operations and the achievement of objectives, reliability, timeliness, transparency, and compliance with relevant laws and regulations which can be assured that the achievement of the aforementioned objectives.
6. This statement will become the main content of the annual report and public specifications of the Company. If the above disclosed contents are false or concealed of illegal circumstances, the legal responsibilities of Article 20, Article 32, Article 171 and Article 174 of the Securities Exchange Act will be involved.
7. This statement was approved by the board of directors meeting of the Company on February 26, 2025. There is no objection from the nine directors present and they all agreed with the contents of this statement.

Rossmax International Ltd.

Chairman : Liu Chih-Ping

General Manager : Liu Chih-Ping



2.委託會計師專案審查內部控制制度之會計師審查報告：不適用。

The Audit report by CPA for internal control system auditing: Not applicable.

(十)最近年度及截至年報刊印日止，股東會及董事會之重要決議：

Important resolutions of the shareholders meeting and the board of directors in recent years and as of the printing date of the annual report:

股東大會重要決議：Important Resolutions of the General Meeting of Shareholders:

日期/屆次 Date / Term of office	重要議案摘要 Important resolution list	決議情形 The result of resolution	執行情形之檢討 The review of implementation
113 年 5 月 24 日 112 年度股東常會 2024.05.24 2023 Shareholders meeting	本公司一百一十二年度決算表冊承認案。 The company's 2023 final accounts approval case.	經主席徵詢全體股東無異議照案通過。 After consulted to all shareholders, the case is passed without objection.	依股東會決議公告在案。 Announcement is recorded in accordance with the resolution of the shareholders' meeting.
	本公司一百一十二年度盈虧撥補承認案。 The company's 2023 profit and loss allowance recognition plan.	經主席徵詢全體股東無異議照案通過。 After consulted to all shareholders, the case is passed without objection.	依股東會決議公告在案。 Announcement is recorded in accordance with the resolution of the shareholders' meeting.
	本公司董事競業禁止解除案。 Case on lifting the non-compete clause of the Company's directors.	經主席徵詢全體股東無異議照案通過。 After consulted to all shareholders, the case is passed without objection.	依股東會決議解除董事競業禁止。 Lift the directors' non-compete clause in accordance with the resolution of the shareholders' meeting.
	本公司「股東會議事規則」修訂案。 Amendments to the Company's "Rules of Procedure for Shareholders' Meetings".	經主席徵詢全體股東無異議照案通過。 After consulted to all shareholders, the case is passed without objection.	依股東會決議公告在案，並依修正後程序辦理。 According to the resolution of the shareholders' meeting, the announcement will be recorded and handled in accordance with the revised procedures.
	本公司資本公積發放現金案。 The company's capital reserve cash distribution plan.	經主席徵詢全體股東無異議照案通過。 After consulted to all shareholders, the case is passed without objection.	依股東會決議完成發放，每股配發現金新台幣 0.5 元，訂定 113 年 6 月 18 日發放基準日，113 年 7 月 5 日為發放日。 The distribution was completed in accordance with the resolution of the shareholders' meeting, with a cash distribution of NT\$0.5 per share. The base date for distribution was set as June 18, 2024, and the distribution date was set as July 5, 2024.

董事會重要決議：Important resolutions of the board of directors meeting:

日期/屆次 Date / Term of office	重要議案摘要 Summary of important proposals	決議情形 Status of resolutions
113.05.03 第十三屆 第五次 2024.05.03 The 13th term The 5th time	<ol style="list-style-type: none"> <li>1. 本公司民國一百一十三年第一季合併財務報告討論案。</li> <li>2. 擬資金貸與子公司尚鈞醫療科技(安徽)有限公司核議案。</li> <li>1. Discussion on the Company's consolidated financial report for the first quarter of 2024</li> <li>2. Proposal to approve the capital loan to the subsidiary company, GMC Inc..</li> </ol>	<p>經主席徵詢全體出席董事、獨立董事李延平、獨立董事周宣光、獨立董事陳逸勛及獨立董事蕭國慶均無異議，照案通過。</p> <p>After the consultation with all the attending directors and independent director Chi Yen-Ping, Chou Hsuan-Kuang, Chen I-Hsun and Hsiao Kuo-Ching by the chairman, there is no any objection and the case was passed.</p>
113.08.02 第十三屆 第六次 2024.08.02 The 13th term The 6th time	<ol style="list-style-type: none"> <li>1. 本公司董事責任保險投保事宜核備案。</li> <li>2. 本公司民國一百一十三年第二季合併財務報告討論案。</li> <li>3. 變更本公司會計主管核議案。</li> <li>4. 解除本公司經理人競業禁止核議案。</li> <li>5. 擬資金貸與孫公司優盛醫療電子(上海)有限公司核議案。</li> <li>6. 擬為子公司尚鈞醫療科技(安徽)有限公司與兆豐國際商業銀行寧波分行簽訂一般短期放款額度提供相關背書保證核議案。</li> <li>7. 擬為孫公司優盛醫療電子(上海)有限公司與彰化商業銀行昆山分行簽訂綜合融資額度提供相關背書保證核議案。</li> <li>1. The company's directors liability insurance matters have been checked and filed.</li> <li>2. Discussion on the Company's consolidated financial report for the second quarter of 2024.</li> <li>3. Change the company's accounting supervisor to review the proposal.</li> <li>4. A proposal to lift the non-compete clause for the company's managers</li> <li>5. Proposal to approve the capital loan to the grandson company, Rossmax (Shanghai) Incorporation Ltd..</li> <li>6. It is planned to provide relevant endorsement guarantee for the general short-term loan quota signed between the subsidiary GMC Inc. and Mega International Commercial Bank Ningbo Branch</li> <li>7. It is proposed to provide relevant endorsement guarantees for the signing of comprehensive financing quotas between Rossmax (Shanghai) Incorporation Ltd. and the Kunshan Branch of Changhua Commercial Bank.</li> </ol>	<p>經主席徵詢全體出席董事、獨立董事李延平、獨立董事周宣光、獨立董事陳逸勛及獨立董事蕭國慶均無異議，照案通過。</p> <p>After the consultation with all the attending directors and independent director Chi Yen-Ping, Chou Hsuan-Kuang, Chen I-Hsun and Hsiao Kuo-Ching by the chairman, there is no any objection and the case was passed.</p>
113.11.01 第十三屆 第七次 2024.11.01 The 13th term The 7th time	<ol style="list-style-type: none"> <li>1. 本公司民國一百一十三年第三季合併財務報告討論案。</li> <li>2. 制定本公司「永續發展委員會組織規程」及設置永續發展委員會討論案。</li> <li>3. 制定本公司「永續資訊管理作業內部控制制度」及「永續資訊管理作業內部稽核細則」討論案。</li> <li>4. 擬為孫公司優盛醫療電子(上海)有限公司與臺灣土地銀行上海分行簽訂綜合融資額度提供相關背書保證核議案。</li> <li>5. 擬為子公司尚鈞醫療科技(安徽)有限公司與臺灣土地銀行上海分行簽訂短期週轉金放款額度提供相關背書保證核議案。</li> </ol>	<p>經主席徵詢全體出席董事、獨立董事李延平、獨立董事周宣光、獨立董事陳逸勛及獨立董事蕭國慶均無異議，照案通過。</p> <p>After the consultation with all the attending directors and independent director Chi Yen-Ping, Chou</p>

日期/屆次 Date / Term of office	重要議案摘要 Summary of important proposals	決議情形 Status of resolutions
	<p>6. 擬為子公司尚鈞醫療科技(安徽)有限公司與中國信託商業銀行上海分行簽訂一般放款額度提供相關背書保證核議案。</p> <p>7. 本公司 110 年第一次員工認股權憑證行使認購普通股，辦理第三季資本變更登記案核議案。</p> <p>1. Discussion on the Company's consolidated financial report for the third quarter of 2024.</p> <p>2. Developed the company's "Sustainable Development Committee Organization Charter" and set up a discussion board for the Sustainable Development Committee</p> <p>3. Developed the company's "Sustainable Information Management Operation Internal Control System" and "Sustainable Information Management Operation Internal Audit Rules" discussion proposal.</p> <p>4. It is proposed that the subsidiary Rossmax (Shanghai) Incorporation Ltd. and Taiwan Land Bank Shanghai Branch signed a comprehensive financing line to provide relevant endorsement guarantee verification proposal.</p> <p>5. It is proposed that the subsidiary GMC Inc. and Taiwan Land Bank Shanghai Branch signed a short-term working capital loan quota and provide relevant endorsement guarantees for review.</p> <p>6. It is proposed that the subsidiary GMC Inc. and China Trust Commercial Bank Shanghai Branch will provide relevant endorsement guarantee verification proposals for signing general loan lines.</p> <p>7. The Company's first employee stock option certificate exercise in 2021 to subscribe for common stock was processed for the approval of the third quarter capital change registration case.</p>	<p>Hsuan-Kuang, Chen I-Hsun and Hsiao Kuo-Ching by the chairman, there is no any objection and the case was passed.</p>
<p>113.12.20 第十三屆 第八次 2024.12.20 The 13th term The 8th time</p>	<p>1. 本公司民國一百一十四年度財務預算核議案。</p> <p>2. 擬定本公司民國一百一十四年度稽核計畫核議案。</p> <p>3. 簽證會計師之獨立性評估案。</p> <p>4. 修訂本公司「公司章程」部分條文核議案。</p> <p>5. 擬制定本公司「處理董事要求之標準作業程序」核議案。</p> <p>1. The company's 2025 financial budget review proposal.</p> <p>2. Draft the audit proposal of the company's 2025 audit plan.</p> <p>3. Approval proposal of the independent assessment of the certified public accountant.</p> <p>4. Approval of proposal to amend certain articles of the Company's Articles of Association.</p> <p>5. The Company plans to formulate a "Standard Operating Procedure for Handling Directors' Requests" for review and approval.</p>	<p>經主席徵詢全體出席董事、獨立董事季延平、獨立董事周宣光、獨立董事陳逸勛及獨立董事蕭國慶均無異議，照案通過。</p> <p>After the consultation with all the attending directors and independent director Chi Yen-Ping, Chou Hsuan-Kuang, Chen I-Hsun and Hsiao Kuo-Ching by the chairman, there is no any objection and the case was passed.</p>
<p>114.02.26 第十三屆 第九次 2025.02.26 The 13th term The 9th time</p>	<p>1. 擬修訂本公司「董事及經理人薪資報酬管理辦法」核議案。</p> <p>2. 公司經理人一百一十三年度年終獎金分配案。</p> <p>3. 出具本公司一百一十三年度內部控制聲明書核議案。</p> <p>4. 本公司民國一百一十三年度個體財務報表討論案。</p> <p>5. 本公司民國一百一十三年度合併財務報表暨營業報告書討論案。</p> <p>6. 本公司一百一十三年度盈虧撥補案。</p> <p>7. 召開一百一十四年股東常會核議案。</p> <p>8. 一百一十四年股東常會受理股東提案作業核議案。</p> <p>9. 擬解散並辦理清算本公司之孫公司永安醫學股份有限公司核議案。</p>	<p>經主席徵詢全體出席董事、獨立董事季延平、獨立董事周宣光、獨立董事陳逸勛及獨立董事蕭國慶均無異議，照案通過。</p> <p>After the consultation with all the attending directors and independent director Chi Yen-Ping, Chou Hsuan-Kuang, Chen</p>

日期/屆次 Date / Term of office	重要議案摘要 Summary of important proposals	決議情形 Status of resolutions
	10.擬解散並辦理清算本公司之孫公司禾果醫學科技股份有限公司及禾榮醫學科技股份有限公司核議案。 11.110 年第一次員工認股權憑證行使認購普通股，辦理 113 年第四季資本變更登記案核議案。 12.擬修訂本公司「公司治理實務守則」核議案。 1. Proposed amendments to the Company's "Directors and Managers' Salary and Remuneration Management Regulations" were approved. 2. The 2024 year-end bonus distribution case for company managers. 3. Issue the company's 2024 internal control statement and review proposal. 4. The company's 2024 individual financial statement discussion proposal. 5. The company's 2024 annual consolidated financial statements and operating report discussion proposal. 6. The company's profit and loss appropriation plan for 2024. 7. Hold the 2025 shareholders' meeting to approve the proposal. 8.The 2025 regular shareholders' meeting will accept shareholder proposals and approval proposals. 9. It is proposed to dissolve and liquidate the Company's subsidiaries, Atlantean Corp.. 10 It is proposed to dissolve and liquidate the Company's subsidiaries, Vittals Inc. and Vittz Healthcare Inc.. 11.The first employee stock option certificates were exercised in 2021 to subscribe for common shares, and the capital change registration case for the fourth quarter of 2024 was reviewed and approved. 12 Proposed amendments to the Company's "Corporate Governance Code of Practice".	I-Hsun and Hsiao Kuo-Ching by the chairman, there is no any objection and the case was passed.

(十一)最近年度及截至年報刊印日止，董事或監察人對董事會通過重要決議有不同意見且有記錄或書面聲明者，其主要內容：

本公司最近年度及截至年報刊印日止並無董事(獨立董事)對董事會通過重要決議有不同意見且有記錄或書面聲明之情事。

Major contents of any dissenting opinions on record or stated in a written statement made by Directors (independent director) regarding material resolutions passed by the Board of Directors' Meeting in the most recent year up to the publication date of this report:

In recent years and as of the date of publication of the annual report, the Company has no directors (independent directors) who have different opinions on important resolutions passed by the board of directors and there is no record or written statement.

四、簽證會計師公費資訊 Visa Accountant Public Expenses Information

金額單位：新臺幣千元 Unit: NT\$ thousands

會計師事務所 名稱 Accounting Firm	會計師 姓名 Name of CPA	會計師 查核期間 Audit Period of CPA	審計 公費 Audit Fee	*非審計 公費 Non Audit Fee	合計 Total	備註 Remarks
安侯建業聯合 會計師事務所 KPMG	陳宗哲 Chen Chung Che 張淑瑩 Chang,Shu Ying	113.1.1-113.12.31 2024.1.1-2024.12.31	2,140	670	2,810	*係為移轉訂價報告書、稅務簽證、工商登記及其他財務諮詢顧問服務 It is for transfer pricing report, tax visa, business registration and other financial consulting services

- (一) 更換會計師事務所且更換年度所給付之審計公費較更換前一年度之審計公費減少者，應揭露更換前後審計公費金額及原因：

Replacement of accounting firm and the audit fees in the replacing year is less than that in the previous year:

本公司 113 年度並無更換會計事務所之情事。

The company will not change its accounting firm in 2024.

- (二) 審計公費較前一年度減少達百分之十以上者，應揭露審計公費減少金額、比例及原因：

Where audit fees have decreased by more than 10% from the previous year, the amount, proportion and reasons for the decrease in audit fees shall be disclosed:

本公司 113 年度審計公費較 112 年度審計公費變動未達百分之十。

The Company's 2024 audit fees did not change by more than 10% compared to the 2023 audit fees.

五、更換會計師資訊 Information on replacement of CPAs

(一)關於前任會計師 Regarding former CPA

更換日期 Replacement Date	109.05.08 2020.05.08		
更換原因及說明 Reason and explanation for replacement	配合會計師事務所簽證會計師內部職務調整 Due to the internal adjustment from the accounting firm		
說明係委任人或會計師終止或不接受委任 Explain why the appointor or CPA terminated or refused to accept the appointment	當事人 Partie		會計師 CPA
	情況 Status		委任人 Appointor
	主動終止委任 Appointment terminated	不適用 Not applicable	不適用 Not applicable
	不再接受(繼續)委任 Refused to accept (continue) appointment		不適用 Not applicable
最新兩年內簽發無保留意見以外之查核報告書意見及原因 Audit report opinions other than unqualified opinion over the last two years and reason	不適用 Not applicable		
與發行人有無不同意見 Did issuer have a different opinion	有 Y		會計原則或實務 Accounting principles or practices
			財務報告之揭露 Disclosure of financial reports
			查核範圍或步驟 Audit scope or procedures
			其他 Others
	無 N	✓	
說明：不適用 Note: Not applicable			
其他揭露事項 (本準則第十條第六款第一目之四至第一目之七應加以揭露者) Other items requiring disclosure (disclosures for Clause 6.1.4~7, Article 10 of these guidelines)	無		

(二)關於繼任會計師 Regarding former CPA

事務所名稱 Accounting Firm	安侯建業聯合會計師事務所 KPMG
會計師姓名 Name of CPAs	陳宗哲、張淑瑩 Chen Chung Che /Chang,Shu Ying
委任之日期 Date of Appointment	109.05.08 2020.05.08
委任前就特定交易之會計處理方法或會計原則及對財務報告可能簽發之意見諮詢事項及結果 Inquiries regarding the accounting treatment methods of specific transactions, accounting principles or opinions provided on financial report prior to the appointment and results	無 None
繼任會計師對前任會計師不同意見事項之書面意見 Written opinion of successor CPA regarding discrepancies in opinion with the prior CPA	無 None

(三)前任會計師對本準則第 10 條第 6 款第 1 目及第 2 目之 3 事項之復函。

係配合會計師事務所內部職務調整，故無本準則第 10 條第 6 款第 1 目及第 2 目之 3 事項之適用。

Former CPA Letters Regarding Clause 6.1 and 6.2.3, Article 10 of these Guidelines:  
None.

六、公司之董事長、總經理、負責財務或會計事務之經理人，最近一年內曾任職於簽證會計師所屬事務所或其關係企業者：無。

Has any of the Company's Chairman, President, or managers responsible for finance or accounting duties served in the Company's CPA firm or its affiliated Company within the most recent year: None.

七、最近年度及截至年報刊印日止，董事、監察人、經理人及持股比例超過百分之十之股東股權移轉及股權質押變動情形

Transfer of Stock Options and Changes in Equity Pledge of Directors, Supervisors, Managers, and Major shareholder holding more than ten percent of the total shares of the company from recent year and as of the Date of Printing of Annual Report.

1. 董事、監察人、經理人及大股東股權變動情形：

Changes in the stock options of chairman, directors, supervisors, managers and major shareholders:

職 稱 Title	姓 名 Name	113 年度 2024		當年度截至 114 年 3 月 24 日止 As of March 24, 2025	
		持有股數增(減)數 Holding Increase(Decrease)	質押股數增(減)數 Pledged Holding Increase(Decrease)	持有股數增(減)數 Holding Increase(Decrease)	質押股數增(減)數 Pledged Holding Increase(Decrease)
董事長 Chairman	劉志平(註 1) Liu Chih Ping(Note1)	0	0	0	0
董 事 Director	周宣光 Chou Hsuan-Kuang	0	0	0	0
董 事 Director	季延平 Chi Yen-Ping	0	0	0	0
董 事 Director	陳逸勛 Chen I-Hsun	0	0	0	0
董 事 Director	蕭國慶 Hsiao Kuo-Ching	0	0	0	0
董 事 Director	吳志忠 Wu ZhiZhong	0	0	0	0
董 事 Director	黃立恒 Huang Li-Han	0	0	0	0
董 事 Director	文德蘭 Wen De-Lan	0	0	0	0
董 事 Director	張清為 Chang Qingwei	0	0	0	0
經理人 Manager	洪清溪 Gary Hung	0	0	0	0
經理人 Manager	曹輝通 Aden Tsao	0	0	0	0
經理人 Manager	張淑娟 Cherry Chang	(36,000)	0	50,000	0
經理人 Manager	林毓之 Yolanda Lin	0	0	0	0
經理人 Manager	朱冠禹 Chu Kangyu	0	0	0	0
經理人 Manager	王傳穎 Chuan ying Wang	0	0	0	0

註 1：持有公司股份總額超過百分之十之大股東。

Note 1: Major shareholders who hold more than 10% of the company's total shares.

2. 股權移轉資訊：無。 The transfer of stock options: None.

3. 股權質押資訊：無。 The pledge of stock options: None.



八、持股比例占前十名之股東，其相互間為關係人或為配偶、二親等以內之親屬關係之資訊  
Information of Relationship among Top 10 shareholders, and as he relationship as Spouses or relatives within Two Degrees

114 年 3 月 24 日 單位：股；%

March 24, 2025 Unit Shares: %

姓名 Name	本人 持有股份 Current Shareholding		配偶、未成年子女 持有股份 Spouse's/minor's Shareholding		利用他人名義 合計持有股份 Shareholding by Nominee Arrangement		前十大股東相互間具有關係人或為配偶、二親等以內之親屬關係者，其名稱或姓名及關係。 Name and Relationship Between the Company's Top Ten Shareholders, or Spouses or Relatives Within Two Degrees		備註 Note
	股數 Shares	持股 比率 %	股數 Shares	持股 比率 %	股數 Shares	持股 比率 %	名稱 (或姓名) Name	關係 Relationship	
劉志平 Liu Chih Ping	8,970,645	10.49	855,739	1.00	0	0	劉志明 Liu Chih Ming	兄弟 Brother	無 None
							劉耕宇 Ian Liu	父子 Father- son	
							劉恩宇 Ryan Liu	父子 Father- son	
							劉祐宇 Yonet Liu	父子 Father- son	
盛和投資(股)公司 代表人：葉禾庠 Shenghe Investment Co Ltd Representative: Michael Yeh	4,144,450	4.85	0	0	0	0	無 None	無 None	無 None
生達化學製藥 (股)公司 代表人：范滋庭 STANDARD CHEM. & PHARM. CO., LTD Representative: Fan Ziting	3,548,000	4.15	0	0	0	0	無 None	無 None	無 None
林俊堯 Lin ChunYao	3,266,000	3.82	0	0	0	0	無 None	無 None	無 None
劉祐宇 Yonet Liu	2,124,370	2.48	0	0	0	0	劉志平 Liu Chih Ping	父子 Father- son	無 None
							劉恩宇 Ryan Liu	兄弟 Brother	
							劉耕宇 Ian Liu	兄弟 Brother	
劉耕宇 Ian Liu	1,927,011	2.25	0	0	0	0	劉志平 Liu Chih Ping	父子 Father- son	無 None
							劉祐宇 Yonet Liu	兄弟 Brother	
							劉恩宇 Ryan Liu	兄弟 Brother	
劉志明 Liu Chih Ming	1,833,927	2.15	0	0	0	0	劉志平 Liu Chih Ping	兄弟 Brother	無 None

劉思宇 Ryan Liu	1,610,501	1.88	0	0	0	0	劉志平 Liu Chih Ping	父子 Father- son	無 None
							劉耕宇 Ian Liu	兄弟 Brother	
							劉祐宇 Yonet Liu	兄弟 Brother	
瑞安大藥廠 (股)公司 代表人：林智暉 PURZER PHARMACEUTICAL CO., LTD. Representative: Lin, Zhi-Hui	1,027,000	1.20	0	0	0	0	無 None	無 None	無 None
王星 Wang Xing	985,000	1.15	0	0	0	0	無 None	無 None	無 None

九、公司、公司之董事、監察人、經理人及公司直接或間接控制之事業對同一轉投資事業之持股數，並合併計算綜合持股比例

Shares held by Company, Directors, Supervisors, Managers of Company, and Business controlled directly or indirectly by company of same reinvested enterprise business and consolidated shareholding

113 年 12 月 31 日 單位：股；%  
December 31, 2024 Unit : Shares ; %

轉投資事業（註） Reinvested Enterprise (Remark)	本公司投資 Ownership by the Company		董事、監察人、經理人及直接或 間接控制事業之投資 Direct or Indirect Ownership by Directors, Supervisors, Managers		綜合投資 Consolidated investment	
	股數 Shares	持股比率 %	股數 Shares	持股比率 %	股數 Shares	持股比率 %
佑全藥品(股)公司 (原勝霖藥品(股)公司) We Can Medicines Co Ltd	20,957,564	46.66	195,651	0.44	21,153,215	47.10
如影優活(股)公司 Viwave ulife co ltd	2,799,000	69.975	1,000	0.025	2,800,000	70.00

註：係公司之長期投資。

Remark: The long-term investments of the company.

## 參、募資情形 CAPITAL OVERVIEW

### 一、資本及股份 Capital and Share

#### (一)股本來源 Source of Capital

##### 1.股本形成經過

114 年 3 月 24 日 單位：仟股：新台幣仟元

March 24, 2025 Unit: Thousand Shares: NTD\$ thousands

年 月 Month/ Year	發 行 價 格 ( 元 ) Par Value (NT\$)	核 定 股 本 Authorized Capital		實 收 股 本 Paid-in Capital		備 註 Remarks		
		股 數 ( 仟 股 ) Shares (1000 shares)	金 額 (NT\$ thousands)	股 數 ( 仟 股 ) Shares (1000 shares)	金 額 (NT\$ thousands)	股 本 來 源 Sources of Capital	以 現 金 以 外 之 財 產 抵 充 股 款 者 Capital Increased by Assets Other than Cash	其 他 Other
77.11 1988.11	(註 1) Note 1	(註 1) Note 1	5,000	(註 1) Note 1	5,000	現金原始設立 Capital reserve	無 None	無 None
81.05 1992.05	10	1,000	10,000	1,000	10,000	現金增資 5,000 仟元 Cash NTD\$ 5,000,000	無 None	無 None
86.12 1997.12	10	5,000	50,000	5,000	50,000	現金增資 40,000 仟元 Cash NTD\$40,000,000	無 None	無 None
90.03 2001.03	10	18,000	180,000	18,000	180,000	現金增資 98,650 仟元 盈餘轉增資 31,350 仟元 Cash NTD\$98,650,000 Retained earnings NTD\$31,350,000	無 None	(90)台財証(一)字第 106169 號函核准 Approved by the letter of Taiwan Finance Certificate (1) No. 106169(2001)
90.11 2001.11	10	35,000	350,000	22,356	223,560	盈餘轉增資 43,560 仟元 Retained earnings NTD\$43,56,000	無 None	(90)台財証(一)字第 164998 號函核准 Approved by the letter of Taiwan Finance Certificate (1) No. 164998(2001)
91.11 2002.11	10	54,000	540,000	30,369	303,689	盈餘轉增資 80,129 仟元 Retained earnings NTD\$80,129,000	無 None	(91)台財証(一)字第 155615 號函核准 Approved by the letter of Taiwan Finance Certificate (1) No. 155615(2002)
92.03 2003.03	30	54,000	540,000	32,369	323,689	現金增資 20,000 仟元 Cash NTD\$20,000,000	無 None	(91)台財証(一)字第 167213 號函核准 Approved by the letter of Taiwan Finance Certificate (1) No. 167213(2002)
92.08 2003.08	10	54,000	540,000	38,154	381,543	盈餘轉增資 57,855 仟元 Retained earnings NTD\$57,855,000	無 None	台財証(一)字第 0920133486 號函核准 Approved by the letter of Taiwan Finance Certificate (1) No. 0920133486
93.08 2004.08	10	64,000	640,000	43,066	430,662	盈餘轉增資 49,118 仟元 Retained earnings NTD\$49,118,000	無 None	金管證(一)字第 0930134461 號函核准 Approved by the letter of Finance Management Certificate (1) No. 0930134461
94.07 2005.07	10	85,000	850,000	505,16	505,161	盈餘轉增資 74,500 仟元 Retained earnings NTD\$74,500,000	無 None	金管證(一)字第 0940125899 號函核准 Approved by the letter of Finance Management

年 月 Month/ Year	發 行 價 格 ( 元 ) Par Value (NT\$)	核 定 股 本 Authorized Capital		實 收 股 本 Paid-in Capital		備 註 Remarks		
		股 數 ( 仟 股 ) Shares (1000 shares)	金 額 ( 仟 元 ) Amount(NT\$ thousands)	股 數 ( 仟 股 ) Shares (1000 shares)	金 額 ( 仟 元 ) Amount(NT\$ thousands)	股 本 來 源 Sources of Capital	以 現 金 以 外 之 財 產 抵 充 股 款 者 Capital Increased by Assets Other than Cash	其 他 Other
								Certificate (1) No. 0940125899
95.07 2006.07	10	85,000	850,000	53,960	539,595	盈餘轉增資 34,434 仟元 Retained earnings NTD\$34,434,000	無 None	金管證(一)字第 0950129312 號函核准 Approved by the letter of Finance Management Certificate (1) No. 0950129312
95.07 2006.07	21.8	85,000	850,000	53,977	539,768	員工執行認股權憑證 173 千元 Employee stock option certificates NTD\$173,000	無 None	無 None
96.03 2007.03	19.2	85,000	850,000	54,092	540,918	員工執行認股權憑證 1,150 千元 Employee stock option certificates NTD\$1,150,000	無 None	無 None
96.04 2007.04	19.2	85,000	850,000	54,192	541,919	員工執行認股權憑證 1,001 千元 Employee stock option certificates NTD\$1,001,000	無 None	無 None
96.06 2007.06	19.2	85,000	850,000	54,668	546,678	員工執行認股權憑證 4,759 仟元 Employee stock option certificates NTD\$4,759,000	無 None	無 None
96.07 2007.07	19.2	85,000	850,000	54,773	547,733	員工執行認股權憑證 1,055 仟元 Employee stock option certificates NTD\$1,055,000	無 None	無 None
96.07 2007.07	10	85,000	850,000	58,332	583,317	盈餘 8,988 仟元及資本公 26,596 仟元轉增資，共計 35,584 仟元 Retained earnings NTD\$8,988,000 and Capital Surplus transferred NTD\$26,596,000 Total as NTD\$35,584,000	無 None	金管證(一)字第 0960033853 號函核准 Approved by the letter of Finance Management Certificate (1) No. 0960033853
96.11 2007.11	25	25,000	850,000	67,332	673,317	現金增資 90,000 仟元 Cash NTD\$90,000,000	無 None	金管證(一)字第 0960051799 號函核准 Approved by the letter of Finance Management Certificate (1) No. 0960051799
96.11 2007.11	17.5	85,000	850,000	67,685	676,853	員工執行認股權憑證 3,536 仟元 Employee stock option certificates NTD\$3,536,000	無 None	無 None
97.01 2008.01	17.5	85,000	850,000	67,699	676,989	員工執行認股權憑證 136 仟元 Employee stock option certificates NTD\$136,000	無 None	無 None
97.8 2008.08	10	85,000	850,000	70,559	705,592	盈餘轉增資 28,603 仟元 Retained earnings NTD\$28,603,000	無 None	金管證(一)字第 0970035052 號函核准 Approved by the letter of Finance Management Certificate (1) No. 0970035052
97.8 2008.08	17.5	85,000	850,000	70,573	705,730	員工執行認股權憑證 138 仟元 Employee stock option certificates NTD\$138,000	無 None	無 None

年 月 Month/ Year	發 行 價 格 ( 元 ) Par Value (NT\$)	核 定 股 本 Authorized Capital		實 收 股 本 Paid-in Capital		備 註 Remarks		
		股 數 ( 仟 股 ) Shares (1000 shares)	金 額 (NT\$ thousands) ( 仟 元 )	股 數 ( 仟 股 ) Shares (1000 shares)	金 額 (NT\$ thousands) ( 仟 元 )	股 本 來 源 Sources of Capital	以 現 金 以 外 之 財 產 抵 充 股 款 者 Capital Increased by Assets Other than Cash	其 他 Other
97.10 2008.10	-	85,000	850,000	63,916	639,160	註銷庫藏股 66,570 仟元 Treasury Stock Retired NTD\$66,570,000	無 None	無 None
98.8 2009.08	10	85,000	850,000	67,112	671,118	盈餘轉增資 31,958 仟元 Retained earnings NTD\$31,958,000	無 None	金管證發字第 0980034001 號函核准 Approved by the letter of Finance Management Certificate Fa No. 0980034001
99.3 2010.03	10	85,000	850,000	67,140	671,399	可轉換公司債轉換新股 281 仟元 Transferred Convertible Bond to Stocks NTD\$281,000	無 None	無 None
99.7 2010.07	10	85,000	850,000	70,497	704,969	盈餘轉增資 33,570 仟元 Retained earnings NTD\$33,570,000	無 None	金管證發字第 0990037546 號函核准 Approved by the letter of Finance Management Certificate Fa No. 0990037546
100.7 2011.07	10	100,000	1,000,000	73,317	733,168	盈餘轉增資 28,199 仟元 Retained earnings NTD\$28,199,000	無 None	金管證發字第 1000030507 號函核准 Approved by the letter of Finance Management Certificate Fa No. 1000030507
109.12 2020.12	15.6	100,000	1,000,000	79,317	793,168	現金增資 93,600 仟元 Cash NTD\$ 93,600,000	無 None	金管證發字第 1090358194 號函核准 Approved by the letter of Finance Management Certificate Fa No. 1090358194
110.6 2021.06	10	100,000	1,000,000	84,139	841,390	可轉換公司債轉換新股 48,222 仟元 Transferred Convertible Bond to Stocks NTD\$48,222,000	無 None	無 None
110.9 2021.09	10	100,000	1,000,000	84,323	843,228	可轉換公司債轉換新股 1,838 仟元 Transferred Convertible Bond to Stocks NTD\$1,838,000	無 None	無 None
111.3 2022.03	10	100,000	1,000,000	84,403	844,026	可轉換公司債轉換新股 798 仟元 Transferred Convertible Bond to Stocks NTD\$798,000	無 None	無 None
111.6 2022.06	10	100,000	1,000,000	84,929	849,291	可轉換公司債轉換新股 5,265 仟元 Transferred Convertible Bond to Stocks NTD\$5,265,000	無 None	無 None
113.10 2024.10	10	100,000	1,000,000	85,428	854,285	員工執行認股權憑證 4,994 仟元 Employee stock option certificates NTD\$4,994,000	無 None	無 None
114.2 2025.02	10	100,000	1,000,000	85,491	854,910	員工執行認股權憑證 625 仟元 Employee stock option certificates NTD\$625,000	無 None	無 None

註 1：本公司設立時係採有限公司方式

Note 1: The established of Rossmax itself as company limited.

## 2. 股份種類 Type of Stock

114 年 3 月 24 日 單位：仟股  
March 24, 2025 Unit: Thousand Shares

股份 種類 Type of stock	核 定 股 本 Authorized Capital			備註 Remarks
	流通在外股份(已上櫃) Issued Shares	未 發 行 股 份 Unissued Shares	合 計 Total Shares	
記名式 普通股 Common stock	85,491	14,509	100,000	已核定股本中，預留 3,500,000 股供 員工認股權憑證轉換及 10,000,000 股供公司債轉換。 In the authorized stock, keep 3,500,000 stocks for Employee stock option certificates and 10,000,000 for Convertible Bond.

3. 總括申報制度相關資訊：無。Related information of the general declaration system: None.

## (二) 主要股東名單 List of Major Shareholders

114 年 3 月 24 日 單位：股；%  
March 24, 2025 Unit: Share ; %

主要股東名稱 Name of Major shareholders	股份 shareheld 持 有 股 數 Shareholdings	持 股 比 例 % %
劉志平 Liu Chih Ping	8,970,645	10.49
盛和投資(股)公司 Shenghe Investment Co Ltd	4,144,450	4.85
生達化學製藥股份有限公司 STANDARD CHEM. & PHARM. CO., LTD.	3,548,000	4.15
林俊堯 Lin ChunYao	3,266,000	3.82
劉祐宇 Yonet Liu	2,124,370	2.48
劉耕宇 Ian Liu	1,927,011	2.25
劉志明 Liu Chih Ming	1,833,927	2.15
劉恩宇 Ryan Liu	1,610,501	1.88
瑞安大藥廠股份有限公司 PURZER PHARMACEUTICAL CO., LTD.	1,027,000	1.20
王星 Wang Xing	985,000	1.15

### (三)公司股利政策及執行狀況

#### 1. 股利政策

公司年度如有獲利(所謂獲利係指稅前利益扣除分派員工酬勞及董事酬勞前之利益)，應提撥百分之一至百分之十五為員工酬勞及不高於百分之二點五為董事酬勞。但公司尚有累積虧損(包括調整未分配盈餘金額)時，應預先保留彌補數額。

前項員工酬勞得以股票或現金為之，其給付對象得包括符合一定條件之從屬公司員工，資格條件由董事會訂定之。前項董事酬勞僅得以現金為之。

前二項應由董事會決議行之，並報告股東會。

年度總決算如有盈餘，依下列順序為之：

一、彌補虧損（包括調整未分配盈餘金額）。

二、提存百分之十為法定公積。

三、依法令或相關規定就當期盈餘項下提列特別盈餘公積。

四、扣除前一至三款後之餘額，加計期初累計未分配盈餘（包括調整未分配盈餘金額）及特別盈餘公積迴轉數後，由董事會擬具股東紅利分派議案提請股東會決議，按股東持股比例分派之。

本公司正處於企業成長階段，為考量公司未來資金需求及財務規劃，採平衡股利政策，以分派股票股利並保留所需資金為原則，每年就當年度獲利產生之可分配盈餘不低於百分之二十提撥股東股息紅利，且所分配股東股利中現金股利不得低於股利總額百分之十。惟應分配股東之股息紅利(現金股利與股票股利之總和)經計算後，如每股少於0.1元時得不予分配。

分派現金股利時，就配發不足一元之畸零款，以公司其他收入處理。

預計未來三年股利發放政策：

本公司因應經營需要並兼顧股東權益為原則，在不影響公司未來發展或資金需求的情況下，公司預計未來三年股利發放金額為當年度獲利中可分配盈餘的60%~80%由董事會參酌公司整體營運狀況及財務調度擬具盈餘分派議案，並將股東會通過後發放；若本公司當年度無獲利時，則不分派股息及紅利。

#### 2. 本次股東會擬議股利分配之情形

本次股東會擬不配發股票股利及現金股利。

#### 3. 說明股利政策變動

本公司本年度股利政策無重大變動。

### (3) Dividend Policy and Implementation Status

#### 1. Dividend Policy

If earnings are available for distribution at the end of a fiscal year, after offsetting any loss from prior year(s) and paying all taxes and dues-shall be set aside as legal reserve and appropriated in accordance with the Securities Exchange Law. The remaining net earnings can be distributed along with prior accumulated inappropriate retained earnings. The remaining balances will be distributed in the following manner:

- a. 1-15 % as a bonus for employees;
- b. 2.5 % as compensation for directors and shareholders.

If the above-mentioned bonus for employees is in the form of a Cash and/or Stock shares, and employees need to match the certain condition from company, the board of directors is authorized to set up the conditions and procedures of making such distribution. If the above-mentioned bonus for directors and shareholders is distributed by Cash.

The Board of Directors will consider the above-mentioned factors when making the when making the dividend distribution proposal. Dividends will be distributed in accordance with the resolution approved by the Board of Directors and at the annual shareholders' meeting.

The stipulates that if the final annual accounts show a net profit, the profit will be distributed as follows,

- a. Making up of losses for previous year. (Included adjust undistributed surplus.)
- b. Allocation of 10% for legal reserve.
- c. Allocation of special reserve according to relevant law or regulation
- d. Any remaining profits deducted from above a-c, accumulated undistributed profits included the amount of adjusted undistributed surplus and special reserve is distributed by the percentage of shareholding and approved by the board of directors in shareholder's meeting.

The company is in the stage of enterprise growth. In order to consider the company's future capital needs and financial planning, it adopts a balanced dividend policy. The principle is to distribute stock dividends and retain the required funds. 20% of the dividends for shareholders shall be distributed, and cash dividends shall not be less than 10% of the total dividends. However, the dividends (the sum of cash dividends and stock dividends) that should be distributed to shareholders may not be distributed if they are less than NT\$ 0.1 per share after calculation.

If shareholder's cash dividend is less than NT\$1, the distribution will be made in the form of cash rounded and adjusted by a specific represent arranged by Chairman of the Board of directors.

The dividend strategy of share stocks in next three year future:

The principle of Rossmax is to providing and supporting both business operation and the profit of shareholder, the dividend of the earning per share will be around 60-80% of that year profit. All the strategy and amount will need to be authorized by the board meeting. Meanwhile, if there is no profit in that year, it will not have the dividend and bonus for shareholders.

## 2. Proposed distribution of Dividend

This shareholders' meeting does not intend to distribute stock dividends or cash dividends.

## 3. The dividend policy of the company does not have any adjustment.

### (四) 本次股東會擬議之無償配股對公司營業績效及每股盈餘之影響

本年度股東會並無擬議無償配股，故對公司營業績效及每股盈餘等相關資訊並無影響。

### (4) Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting

There is no effect to the company for the earnings per share and company business performance as there is no stock dividend this year.

### (五) 員工、董事及監察人酬勞

#### 1. 公司章程所載員工、董事及監察人酬勞之成數或範圍：

公司年度如有獲利(所謂獲利係指稅前利益扣除分派員工酬勞及董事酬勞前之利益)，應提撥百分之一至百分之十五為員工酬勞及不高於百分之二點五為董事酬勞。但公司尚有累積虧損(包括調整未分配盈餘金額)時，應預先保留彌補數額。

前項員工酬勞得以股票或現金為之，其給付對象得包括符合一定條件之從屬公



司員工，資格條件由董事會訂定之。前項董事酬勞僅得以現金為之。

前二項應由董事會決議行之，並報告股東會。

2.本期估列員工、董事及監察人酬勞金額之估列基礎、以股票分派之員工酬勞之股數計算基礎及實際分派金額若與估列數有差異時之會計處理：本期估列員工紅利及董事酬勞金額之估列基礎、配發股票紅利之股數計算基礎及實際配發金額若與估列數有差異時，將視為會計估計變動，列為次年度之損益。

3.董事會通過分派酬勞情形：

(1) 以現金或股票分派之員工酬勞及董事、監察人酬勞金額：

本公司 113 年度因稅前淨損，故擬不予分派員工酬勞及董事酬勞。

(2) 以股票分派之員工酬勞金額及占本期個體或個別財務報告稅後純益及員工酬勞總額合計數之比例：

本公司 113 年度擬不分派員工酬勞，故不適用。

4.前一年度員工、董事及監察人酬勞之實際分派情形（包括分派股數、金額及股價）、其與認列員工、董事及監察人酬勞有差異者並應敘明差異數、原因及處理情形：本公司前年度因稅前淨損，未配發員工、董事及監察人酬勞，與原董事會通過之擬議情形相同。

(5)Remunerations for employees, directors, and supervisors:

1. Percentages or range of remunerations for employee and directors under the Articles of Incorporation:

If earnings are available for distribution at the end of a fiscal year, after offsetting any loss from prior year(s) and paying all taxes and dues-shall be set aside as legal reserve and appropriated in accordance with the Securities Exchange Law. The remaining net earnings can be distributed along with prior accumulated inappropriate retained earnings. The remaining balances will be distributed in the following manner:

- a. 1-15 % as a bonus for employees;
- b. 2.5 % as compensation for directors and shareholders.

If the above-mentioned bonus for employees is in the form of a Cash and/or Stock shares, and employees need to match the certain condition from company, the board of directors is authorized to set up the conditions and procedures of making such distribution. If the above-mentioned bonus for directors and shareholders is distributed by Cash.

The Board of Directors will consider the above-mentioned factors when making the when making the dividend distribution proposal. Dividends will be distributed in accordance with the resolution approved by the Board of Directors and at the annual shareholders' meeting.

2. The basis for estimating the remuneration to employees and directors for calculating the number of shares to be distributed as remuneration to employees, and the accounting treatment of the discrepancy, if any, between the actual distributed amount and the estimated figure, for the current period: When allocating remuneration to employees from stock, the basis for estimation shall be based on the closing price on the day prior to resolution of the board of directors and by taking into consideration the ex-right and ex-dividend effect. Notwithstanding, in the case of the accounting treatment of the discrepancy between the actual distributed amount and the estimated figure, it shall be identified as accounting changes and stated as the income of the year of allocation.
- 3.Allocation of remuneration adopted by the board of directors

a. Amount of employee remuneration distributed in cash or stocks and remuneration of directors and supervisors:

Due to the pre-tax net loss in 2024, the company plans not to distribute employee remuneration and director remuneration.

b. The amount of remuneration to employees distributed in stocks, and the size of that amount as a percentage of the sum of the after-tax income stated in the company financial report for the current period and total remuneration to employees:

The company does not plan to allocate employee compensation in 2024, so it is not applicable.

4. The actual remuneration allocated to employees, directors and supervisors for the previous year:

Due to the net loss before tax in the previous year, the Company did not distribute remuneration to employees, directors and supervisors, which is the same as the proposal approved by the original board of directors.

(六)最近年度及截至年報刊印日止公司買回本公司股份情形：

Buyback of the Company Stock：

(1)已執行完畢者：Done all proceed

114 年 3 月 24 日 March 24, 2025

買 回 期 次 Treasury stocks: Batch Order	第五次 5 <sup>th</sup> Batch
買 回 目 的 Purpose of buy-back	轉讓股份予員工 Transfer share to employee
買 回 期 間 Timeframe of buy-back	100/8/12~100/10/11 2011.08.12~2011.10.11
買 回 區 間 價 格 Price range	10.85~16.00
已 買 回 股 份 種 類 及 數 量 Class, quantity of shares bought back	500,000
已 買 回 股 份 金 額 Value of shares bought-back (NTD)	7,208,078
已買回數量占預定買回數量之比率(%) Percentage of shares bought-back (%)	100%
已 辦 理 銷 除 及 轉 讓 之 股 份 數 量 Shares sold/transferred	500,000
累 積 持 有 本 公 司 股 份 數 量 Accumulated number of company shares held	0
累 積 持 有 本 公 司 股 份 數 量 占 已 發 行 股 份 總 數 比 率 ( % ) Percentage of total company shares held (%)	0.00%

(2)尚在執行中者：無此情形。Still under proceed of Buyback: Not Applicable.

二、公司債辦理情形：無。Corporate debt handling situation: None.

三、特別股辦理情形：無。Arrangement of Preferred stock: None.

四、海外存託憑證辦理情形：無。Global Depositary Receipt: None.

五、員工認股權憑證辦理情形：Employee stock option certificates

1.員工認股權憑證辦理情形：Employee stock option certificate

(1)辦理情形 Deal with the current situation

114 年 3 月 24 日 單位：股：元

March 24, 2025 Unit : Share : NT\$

員工認股權憑證種類 Types of Employee Stock Option Certificates	第二次員工認股權憑證 Second employee stock option certificate
申報生效日期及總單位數 Declaration effective date and Total Number of Units	110 年 8 月 20 日/3,500,000 August 20, 2021/3,500,000
發行（辦理）日期 Issuance (processing) date	111 年 7 月 1 日 July 1, 2022
已發行單位數 Units Issued	3,500,000
尚可發行單位數 Number of units still available	0
發行得認購股數占已發行股份總數比率（註 1） The ratio of issued and subscribed shares to the total number of issued shares(Note 1)	4.09%
認股存續期間 Subscription period	五年 five years
履約方式 Way of performance	發行新股 Issue new shares
限制認股期間及比率（%） Restricted subscription period and ratio (%)	員工認股權憑證屆滿二年後，方能依本辦法所列時程行使認股權，屆滿二年可行使 50%，屆滿三年可行使 100%。 The employee's stock option certificate can be exercised according to the schedule set out in these Measures only after the expiration of two years.
已執行取得股數 The number of shares acquired	561,900
已執行認股金額 Executed subscription amount	9,496,110
未執行認股數量 Number of outstanding subscriptions	2,371,100
未執行認股者其每股認購價格 Subscription price per share for unexecuted subscribers	16.90
未執行認股數量占已發行股份總數比率（%）（註 1） The ratio of the number of outstanding shares to the total number of issued shares (%) (Note 1)	2.77%
對股東權益影響 Impact on shareholders' equity	本認股權憑證於發行日屆滿二年後，依比例分二年執行，對原股東權益逐年稀釋，故其稀釋效果尚屬有限。 This share warrant will be executed in proportion to two years after the expiration of two years from the date of issue, and the original shareholder's equity will be diluted year by year, so its dilution effect is still limited.

註 1：係依年報刊印日止之已發行股份總數 85,491,045 股計算。

Note 1: Calculated based on the total number of issued shares of 85,491,045 shares as of the publication date of the annual report.

(2)累積至年報刊印日止取得員工認股權憑證之經理人及取得憑證可認股數前十大員工之姓名、取得及認購情形：

Names, acquisition and subscription status of managers who have obtained employee stock option certificates and the top ten employees with the number of shares that can be subscribed to the certificates until the date of publication of the annual report:

114 年 3 月 24 日 單位：股：元

March 24, 2025 Unit : Share : NT\$

	職稱 Title	姓名 Name	取得認 股數量 Obtain the number of subscriptions	認股數量占 已發行股份 總數比率 (註 1) The ratio of the number of subscriptions to the total number of issued shares (Note 1)	已執行 performed				未執行 Not performed			
					認 股 數 量 Number of subscriptions	認 股 價 格 (註 2) Warrant price(Note 2)	認 股 金 額 Subscription amount	認股數量占已 發行股份總數 比率(註 1) The ratio of the number of subscriptions to the total number of issued shares (Note 1)	認 股 數 量 Number of subscriptions	認 股 價 格 (註 3) Warrant price(Note 3)	認 股 金 額 Subscription amount	認股數量占已 發行股份總數 比率(註 1) The ratio of the number of subscriptions to the total number of issued shares (Note 1)
經理人 Manager	董事長兼總經理 Chairman and general Manager	劉志平 Liu Chih-Ping	795,000	0.93%	65,000	16.90	1,098,500	0.08%	715,000	16.90	12,083,500	0.84%
	財務部副總經理暨 會計主管(註 5) Deputy General Manager of Finance Department and Accounting Supervisor (Note 5)	張淑娟 Cherry Chang										
	研發二部協理 R&DAssociate Manager	洪清溪 Gary Hung										
	產品管理部協理兼 品質經營處協理 Product and Quality Deaprmnt Associate Manager	林毓之 Yolanda Lin										
	副總經理室協理 Vice President and Associate Manager	朱冠禹 Chu Kuan-Yu										
	研發五部專案協理 R&DAssociate Manager	王傳穎 Chuan ying Wang										
	副總經理室協理 Vice President and Associate Manager	曹輝通 Aden Tsao										

	會計主管(註 5) Accounting Supervisor (Note 5)	林尚弘 James Lin										
員工(註 4) Staff (Note 4)	歐非中東區 業務經理 EMEA Sales Manager	張瑜芳 Grace Chang	395,000	0.46%	40,000	16.90	676,000	0.05%	355,000	16.90	5,999,500	0.42%
	總經理室特助 Special Assistant	王明華 Bill Wang										
	亞太區業務部副理 AMAP Sales Deputy Manager	羅心雅 Cecilla Lo										
	資材部經理 Materials Manager	吳德海 Hai Wu										
	資訊部經理 MIS Manager	莊明勳 Rizcky Chuang										
	研發三部經理 R&D manager	吳希哲 Tower Wu										
	研發一部經理 R&D manager	楊立文 SkidYang										
	總經理特助/重點客戶經理 Special Assistant to General Manager/Key Account Manager	劉耕宇 Ian Liu										
	財務部課長 Section Chief of Finance Department	詹秋琴 Lily Chan										
	副總經理室副理 Deputy General Manager Office Deputy Manager	林富健 Fuchheim Lin										

註 1：係依年報刊印日止之已發行股份總數 85,491,045 股計算。

註 2：為執行時認股價格。

註 3：為依發行辦法計算調整後之認股價格。

註 4：取得認股權憑證可認股數前十大員工係指經理人以外之員工。

註 5：因職務調整，會計主管已於 113 年 8 月 2 日由林尚弘先生更換為張淑娟小姐。

Note 1: Calculated based on the total number of issued shares of 85,491,045 shares as of the publication date of the annual report.

Note 2: The subscription price at the time of execution.

Note 3: The subscription price after adjustment is calculated in accordance with the issuance rules.

Note 4: The top ten employees with the number of shares that can be subscribed by obtaining the stock option certificate refer to employees other than managers.

Note 5: Due to job adjustments, the accounting supervisor was replaced by Mr. James Lin to Ms. Cherry Chang on August 2, 2024.

2.限制員工權利新股證辦理情形：無。Limit on Employee New Bonus share: None.

六、併購或受讓他公司股份發行新股辦理情形：無。

Merger and acquisitions or stock shares transferred with new stock shares issued: None.

七、資金運用計畫執行情形：Implementation status of fund utilization plan

截至年報刊印日之前一季及最近三年度發行或私募有價證券之資金運用計畫執行情形：無。

Implementation of the capital utilization plan for securities issued or privately placed in the quarter preceding the publication date of the annual report and in the most recent three years: None.

## 肆、營運概況 Overview of Business Operation

### 一、業務內容 Business Activities

#### (一)業務範圍 Business Scope

##### 1. 業務之主要內容 Main areas of Business operation

###### (1) 醫療器材 Medical Device

- A. CC01060 有線通信機械器材製造業  
Wired Communication Equipment and Apparatus Manufacturing
- B. F113070 電信器材批發業 Wholesale of Telecom Instruments
- C. F213060 電信器材零售業 Retail Sale of Telecom Instruments
- D. CF01011 醫療器材製造業 Medical Materials Manufacturing
- E. F108031 醫療器材批發業 Wholesale of Drugs, Medical Goods
- F. F208031 醫療器材零售業 Retail Sale of Medical Equipments
- G. CC01030 電器及視聽電子產品製造業  
Electric Appliance and Audiovisual Electric Products Manufacturing
- H. CC01101 電信管制射頻器材製造業  
Restrained Telecom Radio Frequency Equipment and Material Manufacturing
- I. CC01110 電腦及其週邊設備製造業  
Computers and Computing Peripheral Equipments Manufacturing
- J. CC01070 無線通信機械器材製造業  
Telecommunication Equipment and Apparatus Manufacturing
- K. CE01010 一般儀器製造業 Precision Instruments Manufacturing
- L. CE01021 度量衡器製造業  
Metrological Instruments Manufacturing
- M. F113060 度量衡器批發業  
Wholesale of Metrological Instruments
- N. F213050 度量衡器零售業  
Retail Sale of Metrological Instruments
- O. F401021 電信管制射頻器材輸入業  
Restrained Telecom Radio Frequency Equipments and Material Import
- P. ZZ99999 除許可業務外，得經營法令非禁止或限制之業務  
All business items that are not prohibited or restricted by law, except those that are subject to special approval

###### (2) 藥品美妝 Pharmaceuticals and Cosmetics

- A. FI02040 飲料批發業 Wholesales of Nonalcoholic Beverages
- B. FI02170 食品什貨批發業 Wholesale of Food and Grocery
- C. F104110 布疋、衣著、鞋、帽、傘、服飾品批發業  
Wholesale of Cloths, Clothes, Shoes, Hat, Umbrella and Apparel, Clothing Accessories and Other Textile Products
- D. FI06020 日常用品批發業 Wholesale of Articles for Daily Use
- E. FI07030 清潔用品批發業 Wholesale of Cleaning Preparations
- F. FI08011 中藥批發業 Wholesale of Chinese Medicines

- G. FI08021 西藥批發業 Wholesale of Drugs and Medicines
- H. FI08031 醫療器材批發業 Wholesale of Drugs, Medical Goods
- I. FI08040 化粧品批發業 Wholesale of Cosmetics
- J. FI09070 文教、樂器、育樂用品批發業  
Wholesale of Stationery Articles, Musical Instruments  
and Educational Entertainment Articles
- K. F203010 食品什貨、飲料零售業  
Retail sale of Food and Grocery
- L. F204110 布疋、衣著、鞋、帽、傘、服飾品零售業  
Retail of Cloths, Clothes, Shoes, Hat, Umbrella and  
Apparel, Clothing Accessories and Other Textile  
Products
- M. F206020 日常用品零售業 Retail Sale of Articles for Daily Use
- N. F207030 清潔用品零售業 Retail Sale of Cleaning Preparations
- O. F208011 中藥零售業 Retail Sales of Chinese Medicines
- P. F208021 西藥零售業 Retail Sales of Drugs and Medicines
- Q. F208031 醫療器材零售業 Retail Sales of Drugs, Medical Goods
- R. F208040 化粧品零售業 Retail Sales of Cosmetics
- S. F208050 乙類成藥零售業  
Retail Sales of the Second Type Patent Medicines
- T. F209060 文教、樂器、育樂用品零售業  
Retail Sale of Stationery Articles, Musical Instruments,  
and Educational Entertainment Articles
- U. F399040 無店面零售業 Retail Business Without Shop
- V. F401010 國際貿易業 International Trade
- W. F103010 飼料批發業 Feed Wholesale Industry
- X. F105050 家具、寢具、廚房器具、裝設品批發業  
Wholesale of Furniture, Bedding, Kitchen Utensils, and  
Decorations
- Y. F106010 五金批發業 Hardware Wholesale Industry
- Z. F106060 寵物食品及其用品批發業  
Wholesale of Pet Food and Supplies
  - a. F107070 動物用藥品批發業 Wholesale of Animal Medicines
  - b. F107080 環境用藥批發業 Wholesale of Environmental Drugs
  - c. F202010 飼料零售業 Feed Retail
  - d. F205040 家具、寢具、廚房器具、裝設品零售業  
Retailing of Furniture, Bedding, Kitchen Utensils and  
Decorations
  - e. F206010 五金零售業 Hardware Retail
  - f. F206050 寵物食品及其用品零售業  
Retailing of Pet Food and Supplies
  - g. F207070 動物用藥零售業 Animal Drug Retailing
  - h. F207080 環境用藥零售業 Retailing of Environmental Drugs
  - i. F399990 其他綜合零售業 Other General Retail
  - j. F601010 智慧財產權業 Intellectual Property Industry
  - k. G801010 倉儲業 Warehousing
  - l. I103060 管理顧問業 Management Consulting
  - m. I301020 資料處理服務業 Data Processing Services
  - n. I301030 電子資訊供應服務業



Electronic Information Supply Service Industry

- o. ZZ99999 除許可業務外，得經營法令非禁止或限制之業務  
All business items that are not prohibited or restricted by law, except those that are subject to special approval

(3) 軟體服務業 Software Service

- A. F113050 電腦及事務性機器設備批發業  
Wholesale of Computing and Business Machinery Equipment
- B. F118010 資訊軟體批發業 Wholesale of Computer Software
- C. F213030 電腦及事務性機器設備零售業  
Retail Sale of Computing and Business Machinery Equipment
- D. F218010 資訊軟體零售業 Retail Sale of Computer Software
- E. F401010 國際貿易業 International Trade
- F. F601010 智慧財產權業 Intellectual Property
- G. I301010 資訊軟體服務業 Software Design Service
- H. I301030 電子資訊供應服務業  
Digital Information Supply Service
- I. F108031 醫療器材批發業 Wholesale of Drugs, Medical Goods
- J. F208031 醫療器材零售業 Retail Sale of Medical Equipments
- K. F401021 電信管制射頻器材輸入業  
Restrained Telecom Radio Frequency Equipments and Materials Import
- L. ZZ99999 除許可業務外，得經營法令非禁止或限制之業務  
All business items that are not prohibited or restricted by law, except those that are subject to special approval

2. 營業比重 Revenue distribution

單位：新台幣仟元：%  
Unit：NT\$ thousands：%

主要產品 Major Divisions	113 年度銷貨收入 Total Sales in Year 2024	營業比重 (%) of Total Sales
醫療器械 Medical Equipments	582,154	15.12
零售部門 Retail Department	3,269,204	84.88
合計 Total	3,851,358	100.00

註：本分析資料係以合併報告為基礎。

Note: The data is according from consolidated financial statements

3. 目前之商品(服務)項

- (1) 本公司目前產出商品主要營業項目為血壓、血糖、血氧、溫度量測產品及呼吸治療產品，主營項目將致力於產品功能的提升並輔以 APP 軟體的開發，例如增加心律不整偵測及藍芽傳輸功能，以全力提升診斷式產品的功能使其更加專業化及智能化。
- (2) 通路方面則藉由展店或整併的方式擴大經濟規模，提供消費者最貼心的服務與諮詢。

### 3. Main Products (Service)

- (1) The main business items of the products currently produced by the company are blood pressure, blood sugar, blood oxygen, temperature measurement products and respiratory therapy products. And Bluetooth transmission function, in order to fully enhance the function of diagnostic products to make them more professional and intelligent.
- (2) In order to increase the economies of scale for channel business, Rossmax provide the best service and consult for customers, and also by established more location or consolidated pharmacy store.

### 4. 計劃開發之新商品與服務

除目前主要營業項目產品外，本公司更積極開發居家用心電圖產品，以完備居家照護所需並佈局全系列銀髮族照護之預防醫療與監控產品與服務項目，期許提升品牌產品之深度及廣度，為老年化社會提供貼心與人性化的服務。另藉由與日系品牌的合作及電商經營，吸引年輕客群，以期為通路經營帶入新氣象。

### 4. Development Plan for New Product and Service

In addition to the current main business items, the company is also actively developing electrocardiogram products for home use, in order to complete the needs of home care and deploy a full range of preventive medical care and monitoring products and services for senior care, expecting to enhance the depth and breadth of brand products. Provide caring and humanized services for the aging society. Through cooperation with Japanese brands and e-commerce operations, it attracts young customers and hopes to bring a new atmosphere for channel operations.

## (二) 產業概況 Industry Overview

資料來源：2024 生技產業白皮書

Source: 2024 Biotechnology Industry White Paper

### (1) 產業現況與發展 Industry status and development

2024 年國際局勢瞬息萬變，全球疫情緊急狀態解除、俄烏戰爭、以巴戰爭的區域戰爭讓全球經濟成長蒙上陰影，以及美元降息影響了全球投資市場和美元匯率，皆左右了全球醫材市場的起伏變化。臺灣醫療器材產業則預期全面回歸基本需求面，日常生活及常規醫療用醫材將持續回升；展望未來，仍待持續觀測疫後時期下多方因素影響導致的通膨結果對臺灣醫材產業影響。

The international situation is changing rapidly in 2024. The lifting of the global epidemic emergency, the Russia-Ukraine war, and the Israeli-Palestinian war have cast a shadow on global economic growth. The US dollar interest rate cut has affected the global investment market and the US dollar exchange rate, both of which have influenced the ups and downs of the global medical devices market. Taiwan's medical equipment industry is expected to fully return to basic demand, and medical equipment used in daily life and routine medical care will continue to rebound. Looking into the future, the impact of inflation caused by multiple factors in the post-epidemic period on Taiwan's medical equipment industry remains to be observed.

根據 BMI Research 的報告統計，2023 全球醫療器材市場規模分布上，美洲市場最大，全球市場佔比約 52.4%，其次為西歐，佔比約 23.7%，亞太第三，在全球市場佔比為 18.3%；中東歐佔比為 3.7%；中東與非洲佔比為 1.9%。2023 年市場規模較 2022 年增幅達 6.5%，主要是受到疫後需求恢復、數位化與遠距監測技術的應用、醫療進一步個人化與精準化、MDR 放寬重新認證時程及全球持續的人口老化等因素所推動。2024 年預估將成長至 5,352 億美元，預估至 2030 年整體規模將增加至 8,500 億美元，2022-2030 年年複合成長率約 5.5%。整體而言，未來區域市場整體排名順序變動不大，美洲地區、西歐地區與亞太地區仍是前三大市場，但比重略有消長。

According to the report statistics of BMI Research, in terms of the distribution of global medical device market size in 2023, the Americas market is the largest, accounting for about 52.4% of the global market, followed by Western Europe, accounting for about 23.7%, and Asia-Pacific is third, accounting for 18.3% of the global market; Central and Eastern Europe accounts for 3.7%; and the Middle East and Africa account for 1.9%. The market size in 2023 will increase by 6.5% compared to 2022, mainly driven by factors such as post-epidemic demand recovery, the application of digital and remote monitoring technologies, further personalization and precision of medical care, MDR's relaxation of recertification schedule, and continued global population aging. It is estimated to grow to US\$535.2 billion in 2024, and the overall scale is expected to increase to US\$850 billion by 2030, with a compound annual growth rate of approximately 5.5% from 2022 to 2030. In general, the overall ranking order of regional markets will not change much in the future. The Americas, Western Europe and Asia-Pacific will still be the top three markets, but their proportions will slightly increase or decrease.

然而台灣根據經濟部《2024 生技產業白皮書》，2023 年醫療器材產業營業額僅新臺幣 1,470 億元，年增 2.3%，低於過往 5%至 8%的成長率。2024 台灣醫療科技展 安永醫療科技暨醫材產業創新負責人林世寰認為，台灣業者可聚焦「設備微型化」與「遠距照護」兩大方向，打造下一波成長動能。

However, according to Taiwan's Ministry of Economic Affairs' "2024 Biotechnology Industry White Paper," the turnover of Taiwan's medical device industry in 2023 will only be NT\$147 billion, a year-on-year increase of 2.3%, lower than the previous growth rate of 5% to 8%. 2024 Taiwan Medical Technology Show Lin Shihuan, head of medical technology and medical device industry innovation at EY, believes that Taiwanese companies can focus on the two major directions of "equipment miniaturization" and "remote care" to create the next wave of growth momentum.

微型化技術為精準醫療的重要基石，支持微創手術設備的進化，國際上已推出微型手術機器人、胰島素泵、神經刺激器及心臟泵等，顯示此技術備受市場與資本青睞。國內方面，政府與工研院合作推動微創手術器械產業鏈發展，包括掌上型超音波掃描儀與創新微小化心臟守護貼等高階醫材，為醫材業開創新商機。

Miniaturization technology is an important cornerstone of precision medicine and supports the evolution of minimally invasive surgical equipment. Micro surgical robots, insulin pumps, neurostimulators and heart pumps have been launched internationally, showing that this technology is favored by the market and capital. Domestically, the government is working with the Industrial Technology Research Institute to promote the development of the minimally invasive surgical equipment industry chain, including high-end medical devices such as handheld ultrasound scanners and innovative miniaturized heart protection patches, creating new business

opportunities for the medical device industry.

遠距醫療設備有助於即時監測與治療，特別是急性中風會診或慢性病患者的居家健康管理，在應對人口老化與疾病慢性化時，線上監測可蒐集生理數據，實現動態調整治療方案，提升患者照護品質。創新產品如睡眠感測墊與針對失智患者的健康穿戴裝置，亦為遠距照護體系的重要支柱。

Telemedicine devices can help with real-time monitoring and treatment, especially for acute stroke consultations or home health management for patients with chronic diseases. In response to an aging population and the chronicity of diseases, online monitoring can collect physiological data, dynamically adjust treatment plans, and improve the quality of patient care. Innovative products such as sleep sensor mats and health wearable devices for dementia patients are also important pillars of the remote care system.

展望未來，台灣醫材將秉持創新，在 AI、數位科技、遠距醫療、智慧健康照護及預防醫療等領域實際運用及發展，致力於全球智慧醫療及精準健康市場中發揮創新優勢，持續創造醫療新價值。

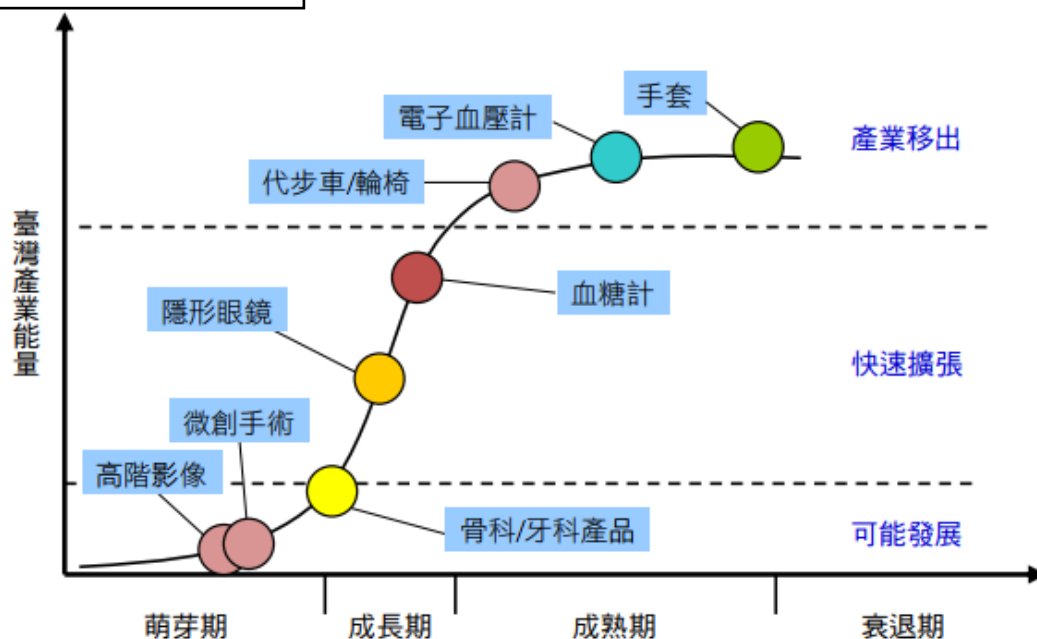
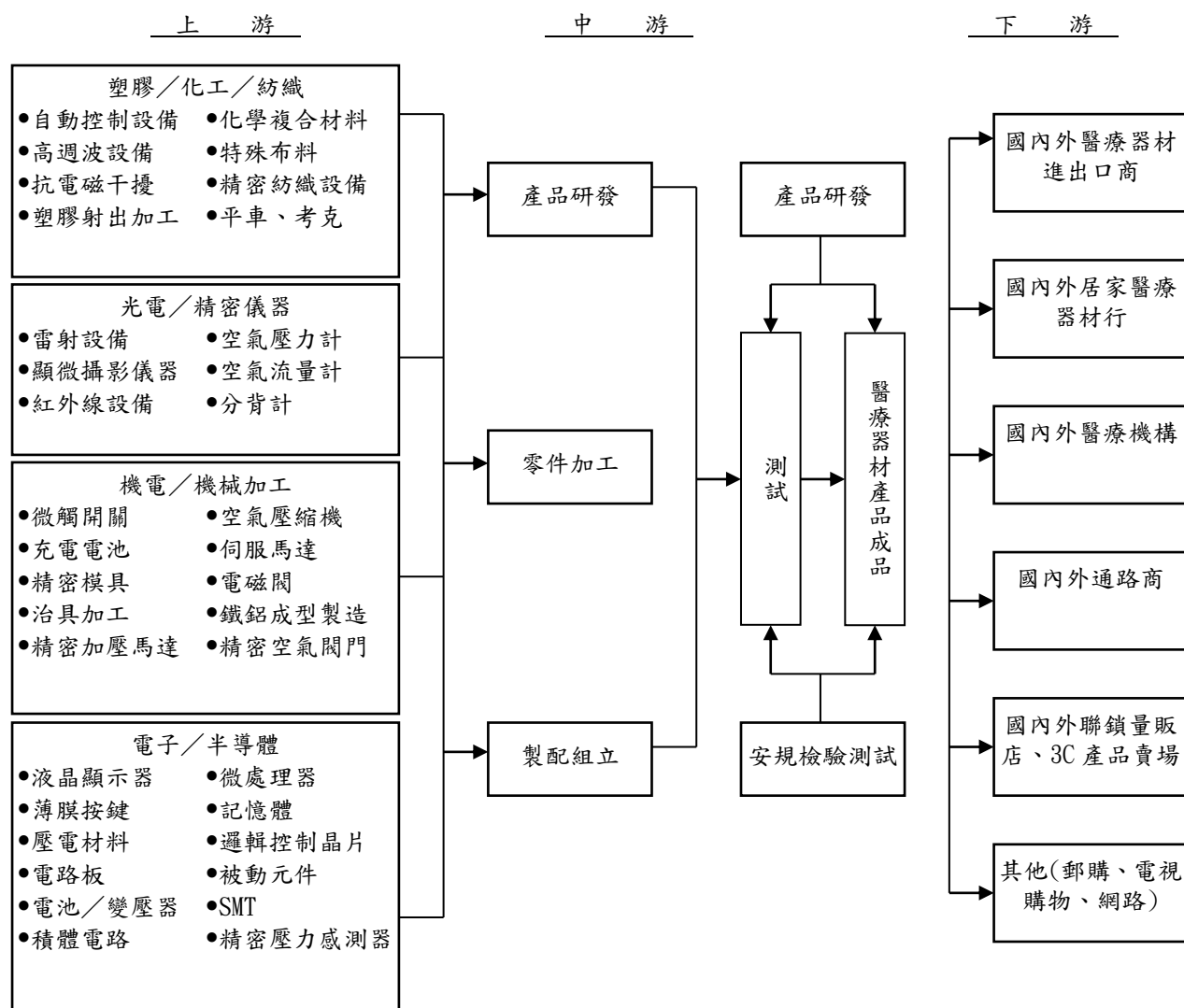
Looking forward to the future, Taiwan Medical Devices will continue to innovate and apply and develop AI, digital technology, telemedicine, smart health care, and preventive medicine. It will strive to leverage its innovative advantages in the global smart healthcare and precision health markets and continue to create new medical value.

## (2) 產業上、中、下游之關聯性

The relevance of the industry's upper, middle and lower reaches

醫療器材設備業之製造技術為整合各種產業及基礎研究而成，隨著微機電、材料科學之創新，醫療器材應用技術涵蓋範圍亦更加廣泛，如運用電腦相關技術之診斷儀器、利用生物基因科技之組織工程儀器或與精密機械相關之微小診療器械等皆屬之，也因此醫療器材產業之上游多元，塑化業、紡織業、光電業、精密儀器業、機電業、電子及半導體業等，皆為醫療器材之上游產業。而由於醫療器材設備主要應用在診斷病情、治療、復健及一般性預防疾病、促進健康等功能，故其下游產業則為各類銷售通路，如國內外醫療器材進出口商、醫療器材行、醫療機構、經銷商、藥房連鎖及量販店等皆屬之。

The manufacturing technology of the medical equipment industry is based on the integration of various industries and basic research. With the innovation of micro-electromechanical and material science, the application technology of medical equipment covers a wider range, such as diagnostic instruments using computer-related technologies, bio-gene technology Tissue engineering instruments or micro-diagnosis and treatment instruments related to precision machinery belong to this category. Therefore, the upstream of the medical equipment industry is diversified, such as the plastics industry, textile industry, optoelectronics industry, precision instrument industry, electromechanical industry, electronics and semiconductor industries, etc. All are upstream industries of medical equipment. Since medical equipment is mainly used in diagnosis, treatment, rehabilitation, general disease prevention, and health promotion, its downstream industries are various sales channels, such as domestic and foreign medical equipment importers and exporters, medical equipment companies, Medical institutions, distributors, pharmacy chains and mass merchandise stores, etc. all belong to this category



資料來源：2021 醫療器材產業年鑑

Source: 2021 Medical Device Industry Yearbook

### 台灣醫材產業發展歷程

The Development History of Taiwan's Medical Materials Industry

台灣醫材產業從早期低階醫材製造，走向需要研發能量的醫療影像設備、微創手術器械、骨科牙材等高價值產品。目前則是以血壓計、體溫計、輪椅與代步車等居家消費性醫材為主，佔據全球前三大市佔。截至 2020 年底，國內醫療器材廠約有 1,219 家，就業人數達 48,365 人，平均毛利落在 40.7%，遠高於電子製造產業。囿於國內市場大小之限制，上市櫃醫材廠多在海外設廠投資，比率達 80% 以上。

Taiwan's medical device industry has evolved from early low-end medical device manufacturing to high-value products such as medical imaging equipment, minimally invasive surgical instruments, orthopedic dental materials, etc. that require research and development energy. Currently, the company's main products are household consumer medical devices such as blood pressure monitors, thermometers, wheelchairs and mobility scooters, which account for the top three market shares in the world. As of the end of 2020, there were approximately 1,219 medical device factories in China, employing 48,365 people, with an average gross profit margin of 40.7%, much higher than the electronics manufacturing industry. Due to the limitation of domestic market size, listed medical device manufacturers mostly invest in setting up factories overseas, with the ratio reaching over 80%.

隨著健康與醫療界線的模糊，以及消費性智慧醫材市場的成形，台灣靠著資通訊、軟體技術能力的優勢，有機會爭得一席之地。然而過去電子產業習慣於薄利多銷的代工製造模式，醫療器材少量多樣的特性，行銷層面的市場進入 (go to market) 策略需要加以琢磨，需要關注商業模式的突破。

As the boundaries between health and medicine blur and the consumer smart medical device market takes shape, Taiwan has the opportunity to gain a foothold by leveraging its advantages in information and communications technology and software technology capabilities. However, in the past, the electronics industry was accustomed to the OEM manufacturing model of small profits but quick turnover. Given the small quantity and variety of medical devices, the go-to-market strategy at the marketing level needs to be refined and attention needs to be paid to breakthroughs in the business model.

台灣新版醫材管理辦法已在 2021 年 5 月實施，推動新興智慧醫材產業。未來相關醫材管理將納入醫療器材維修業者，並要求醫材業者建立醫療器材優良運銷系統、掌握產品來源與流向，以及使用情形。低風險之醫療器材，由過去查驗登記制度改採電子化線上登錄制度，藉由數位化加快處理速度，以簡化未來核實、追蹤需求。關於醫療器材臨床試驗之管理，擴大管理範圍，試驗施行期間發生與臨床試驗有關之不良情事，皆應通報；特定高風險醫療器材須執行安全監視，醫事機構應協助配合辦理，並賦予業者主動監控上市後產品風險管理之責任。

Taiwan's new version of the Medical Device Management Regulations was implemented in May 2021 to promote the emerging smart medical device industry. In the future, relevant medical equipment management will be included in medical equipment maintenance companies, and medical equipment companies will be required to establish an excellent medical equipment distribution system, understand

the source and flow of products, and their usage. For low-risk medical devices, the previous inspection and registration system will be changed to an electronic online registration system, which will speed up the processing through digitization to simplify future verification and tracking needs. Regarding the management of clinical trials of medical devices, the scope of management has been expanded. All adverse events related to clinical trials that occur during the implementation of the trials should be reported. Specific high-risk medical devices must be subject to safety monitoring, and medical institutions should assist and cooperate in the management. The industry is also given the responsibility to actively monitor the risk management of post-market products.

全球醫療器材市場銷售規模預期 2024 年將成長至 5,352 億美元，而預估 2025 年醫材市場可達 8000 億美元。醫材市場已在疫後快速復甦並恢復穩成長態勢，傳統醫材相關產品如隱形眼鏡、血糖機、醫用設備和醫療耗材等的需求採購，可望提升。此外，近期不少業者於微創手術、敷料醫材等高階醫材領域，已取得海內外市場的藥證或上市許可，商機可期。

The global medical device market sales volume is expected to grow to US\$535.2 billion in 2024, and it is estimated that the medical device market will reach US\$800 billion in 2025. The medical device market has recovered rapidly after the epidemic and resumed steady growth. The demand for traditional medical device-related products such as contact lenses, blood glucose meters, medical equipment and medical consumables is expected to increase. In addition, many companies have recently obtained drug licenses or marketing authorizations in domestic and overseas markets in the fields of minimally invasive surgery, dressings and other high-end medical devices, and business opportunities are promising.

精準醫療的興起，帶動了 AI 人工智慧、大數據、感測技術等創新科技持續深入醫材產業，具備創新形態的智慧醫材產品與服務，透過授權方式已逐步深入市場。據市調公司 Grand View Research 報告指出，至 2030 年全球智慧醫療市場規模將近 4 千億美元。近期美商輝達投資科技生物商影響，以 AI 技術協助在藥物探索上的速度，使得 AI 智慧醫療市場再度受各界，高度矚目。這股 AI 結合生醫的熱潮，業者紛紛透過相關技術為自己開創在智慧醫材市場的價值。

The rise of precision medicine has driven innovative technologies such as AI, big data, and sensing technology to continue to penetrate the medical industry. Smart medical products and services with innovative forms have gradually penetrated the market through licensing. According to a report by market research firm Grand View Research, the global smart healthcare market will be worth nearly US\$400 billion by 2030. The recent investment by US company Nvidia in a technology biotech company has been influential, and the speed of drug discovery assisted by AI technology has once again attracted great attention from all walks of life in the AI smart medical market. With the trend of combining AI with biomedicine, industry players are using related technologies to create value for themselves in the smart medical device market.

在精準化、智慧化醫療引領下，下世代創新醫材產品或服務皆陸續問市，為了因應技術的提升，於 2022 年《生技醫藥產業發展條例》中納入再生醫療、精準醫療以及數位醫療等領域，雖將帶動醫材產業發展與升級，但伴隨而來的資安風險也為各界所關注。醫療照護組織採用新興技術以填補成本、可及性和醫護人員短缺等相關缺口。但隨著技術的進步，也帶來了新的挑戰，特別是在資安方面。隨著越來越多的醫療設備連接到互聯網，保護患者的數據安全變得至關重要。此外，全球化的供應鏈也意味著任何地區的問題都可能影響到整個產業，因此美國食品藥物管理局(FDA)對《醫材網路安全相關管理法規》已於 2023 年 10 月公告上路，對台灣智慧醫材後續發展值得留意。

Under the guidance of precision and intelligent medicine, the next generation of innovative medical products and services are gradually coming to the market. In order to respond to technological advancement, the fields of regenerative medicine, precision medicine and digital medicine are included in the 2022 "Biotechnology and Pharmaceutical Industry Development Regulations". Although this will drive the development and upgrading of the medical industry, the accompanying information security risks are also of concern to all walks of life. Healthcare organizations are adopting emerging technologies to fill gaps related to cost, accessibility, and healthcare workforce shortages. But with the advancement of technology, new challenges have also emerged, especially in terms of information security. As more medical devices are connected to the internet, protecting patient data becomes critical. In addition, the globalized supply chain also means that problems in any region may affect the entire industry. Therefore, the U.S. Food and Drug Administration (FDA) has announced that the "Medical Device Cybersecurity Management Regulations" will be implemented in October 2023, which is worthy of attention for the subsequent development of Taiwan's smart medical devices.

AI 技術可以簡化行政流程、提高醫療服務品質，並為智慧診斷和個人化醫療照護方案提供支持。全球醫療照護機構面臨的醫護人員短缺是一大挑戰，提高薪資、改善工作環境、利用技術處理行政事務等措施有助於解決這一問題。

AI technology can simplify administrative processes, improve the quality of medical services, and provide support for smart diagnosis and personalized medical care solutions. The shortage of medical staff facing healthcare institutions around the world is a major challenge. Measures such as increasing salaries, improving working environments, and using technology to handle administrative matters can help address this problem.

在高階醫材方面，3D 列印在醫材領域的發展逐步純熟，相較於傳統醫材可以更有效率且較少量的生產，更能滿足個別病患之需求，整合大數據的高階智慧影像醫材則為臨床醫學市場上的新亮點。為了在市場上取得先機，業界間的併購或跨領域的策略聯盟情況大增。透過策略聯盟共同開發出的高值化醫材產品，將藉由取得海外國家的認證，進一步推動海外市場產品或銷售通路的佈局。

In terms of high-end medical devices, the development of 3D printing in the field of medical devices has gradually matured. Compared with traditional medical



devices, it can be produced more efficiently and in smaller quantities, and can better meet the needs of individual patients. High-end intelligent imaging medical devices that integrate big data are a new highlight in the clinical medicine market. In order to gain an advantage in the market, mergers and acquisitions or cross-field strategic alliances between industries have increased significantly. The high-value medical products jointly developed through the strategic alliance will obtain certification from overseas countries, further promoting the layout of overseas market products or sales channels.

近年來在疫情的推波助瀾下，加速了醫療產業轉型的腳步。其中，結合人工智慧、物聯網、大數據等的智慧醫療已是生技、科技產業聚焦的重點領域之一。醫療照護機構從提供傳統醫療服務擴展至全方位的社會照護，塑造永續未來。永續已成為醫療照護產業發展的關鍵考量因素。打造永續供應鏈、減少整體價值鏈的浪費等策略有助於實現永續發展。據統計全球智慧醫材市場在 2028 年底將成長至 701 億美元，而醫療器材軟體(Software as a medical device ; SaMD)市場更是熱議的焦點，根據國際財經媒體「環球通訊社 (Global Newswire)」引述市調單位 Industry Research 指出，SaMD 的全球產值在 2021 年為 10.48 億美金，並預估 2028 年產值達到 101.9 億美金，預估期間複合年均增長率為 38.39%；另根據國際財經媒體「美通社 (PR Newswire)」引述市調單位 Fact.mr 指出，SaMD 的全球產值預估在 2022 年為止達到 11 億美金，並預估 2032 年產值達到 54 億美金，期間複合年均增長率約 16.7%。看好智慧醫材未來的發展，科技業與生技業整合內部資源，開發多項 AI 相關應用產品與服務投入智慧醫療產品與服務，並藉此拓展海外市場，取得先機。

In recent years, the pace of transformation of the medical industry has accelerated under the impetus of the epidemic. Among them, smart healthcare that combines artificial intelligence, the Internet of Things, big data, etc. has become one of the key areas of focus for the biotechnology and technology industries. Healthcare institutions are expanding from providing traditional medical services to providing a full range of social care, shaping a sustainable future. Sustainability has become a key consideration in the development of the healthcare industry. Strategies such as building a sustainable supply chain and reducing waste in the overall value chain can help achieve sustainable development. According to statistics, the global smart medical device market will grow to US\$70.1 billion by the end of 2028, and the medical equipment software (Software as a medical device; SaMD) market is the focus of heated discussion. According to the international financial media "Global Newswire", citing the market research unit Industry Research, the global output value of SaMD was US\$1.048 billion in 2021, and it is estimated that the output value will reach US\$10.19 billion in 2028, with a compound annual growth rate of 38.39% during the estimated period; according to the international financial media "PR Newswire", citing the market research unit Fact.mr, the global output value of SaMD is estimated to reach US\$1.1 billion by 2022, and it is estimated that the output value will reach US\$5.4 billion in 2032, with a compound annual growth rate of approximately 16.7%. The technology and biotechnology industries are optimistic

about the future development of smart medical devices and are integrating internal resources to develop a number of AI-related application products and services to invest in smart medical products and services, thereby expanding overseas markets and gaining an advantage.

展望未來，醫療器材產業預計將繼續快速成長。隨著全球人口老齡化和慢性疾病的增加，對於高質量醫療器材的需求將持續上升。此外，新興市場的發展也為產業帶來了新的增長點。企業需要不斷創新，以滿足市場的需求，同時也要確保產品的安全性和可靠性。為滿足醫療院所、醫護人員、一般家庭或個人對醫療器材專業、準確、品質優良等之需求，對醫療器材未來技術及產品除品質要求更嚴格外，亦朝智慧化、好操作或方便攜帶等趨勢發展，茲將其分述如下：

#### 1.手術機器人與微創技術的創新

醫療器材產業正在過開發先進的手術機器人來推動精準醫療，這些機器人設計用於提手術精確度並減少對病患的創傷。手術機器人的模組化設計與快速部署能力使其在多種手術環境中具有更的靈活性與效率。

#### 2.智慧監控技術的應用發展

連續監測技術與 AI 分析的結合，能夠在手術過程中及時警示醫師關於病患生命跡象的變化，進而提早介入處理，提高手術安全性與成功率。

#### 3.創新材料與設計改進骨科植入物

隨著材料科學的進展，新一代骨科植入物不僅提高了生物相容性和功能性，也通過減少再手術的需要來改善病患的長期治療效果。

#### 4.遺傳性疾病診斷與早期識別

最新的遺傳性疾病診斷工具，如遺傳性癌症檢測套組，使醫師能夠更早地識別疾病風險，提供更個人化的預防策略與治療方法。

#### 5.數位與 AI 技術的整合

數位技術與 AI 的廣泛應用正在改變醫療器材產業，從提診斷設備的性能到創新的病患監控解決方案，這些技術支持了更有效與個人化的治療方法。

Looking forward to future, the medical device industry is expected to continue to grow rapidly. As the global population ages and chronic diseases increase, the demand for high-quality medical devices will continue to rise. In addition, the development of emerging markets has also brought new growth points to the industry. Companies need to continue to innovate to meet market demand while also ensuring product safety and reliability. In order to meet the needs of medical institutions, medical staff, general families or individuals for professional, accurate and high-quality medical equipment, the future technology and products of medical equipment will not only have stricter quality requirements, but also develop in the direction of intelligence, easy operation or convenient carrying, which are described as follows:

### 1. Innovation of surgical robots and minimally invasive technology

The medical device industry is advancing precision medicine by developing advanced surgical robots designed to increase surgical precision and reduce trauma to patients. The modular design and rapid deployment capabilities of surgical robots make them more flexible and efficient in a variety of surgical environments.

### 2. Application and development of smart monitoring technology

The combination of continuous monitoring technology and AI analysis can promptly alert physicians to changes in patients' vital signs during surgery, allowing for early intervention and improving surgical safety and success rates.

### 3. Innovative materials and designs to improve orthopedic implants

With advances in materials science, the new generation of orthopedic implants not only have improved biocompatibility and functionality, but also improve long-term patient outcomes by reducing the need for reoperation.

### 4. Diagnosis and early identification of genetic diseases

The latest diagnostic tools for genetic diseases, such as hereditary cancer testing panels, enable physicians to identify disease risks earlier and provide more personalized prevention strategies and treatments.

### 5. Integration of digital and AI technologies

The widespread application of digital technology and AI is changing the medical device industry. From improving the performance of diagnostic equipment to innovative patient monitoring solutions, these technologies support more effective and personalized treatments.

## (3)產品之各種發展趨勢及競爭情形

### Various development trends and competitive situations of products

目前全球家用醫療量測器具製造商分佈以台廠及陸資企業為主，尤其近年來陸資競爭廠商削價競爭，導致許多同業利潤微薄，然而大陸製造業的低成本優勢已逐漸消失，原因是薪資、材料、保險等的成本節節上升。目前主要的 OEM 及 ODM 客戶代工皆以低價低利吸引陸資企業甚至台資廠相互競價，此並非長久生存發展之道，在全球原物料價格飛漲，人力等成本日漸上漲的趨勢下，微薄的代工利潤實難以長久持續下去。唯一的出路只有走品牌一途，然而品牌投資及條件視各公司結構、優勢、發展歷史而有所不同。在發展品牌的路途上，更須長期投注大量的人力、物力、財力及縝密的全球佈局策略，優盛醫學深耕居家保健醫材 30 餘年頭，我們除了強化自製產品開發、研發新一世代監測設備，以滿足客戶一站購足的需求外，配合數位醫療的趨勢、結合多生理參數的硬體設備及與照護軟體的服務，為客戶提供智慧化及全方位的解決方案，將是產品開發的方向。而在藥妝通路的發展上，則期望以每年展店數成長 10%-15% 的速度為目標，來拓展經濟規模。以全省門市為基礎，除了做好社區經營、強化人員專業形象並把關產品安全以維護消費者權益外，我們期許以健康照護諮

詢中心連結消費者、以多元產品滿足消費趨勢，並以複合型態兼顧長期照護的社會需求，為中高齡消費者提供貼心、安心及放心的服務。此外，為因應高齡化社會的趨勢，除了導入樂齡產品供年長者選購外，並嚐試日系品牌產品的引進與電商的開發來吸引年輕消費族群；並藉由異業合作方式，創造出新的消費模式，線上結合線下的營運模式，將為藥妝通路事業的營運帶來新的動能。

At present, the distribution of home-based medical measuring instrument manufacturers in the world is dominated by Taiwanese factories and mainland-funded enterprises. Especially in recent years, mainland-funded competitors have cut prices and competed, resulting in meager profits for many peers. However, the low-cost advantage of the mainland manufacturing industry has gradually disappeared. The reason is that The cost of salaries, materials, insurance, etc. is rising steadily. At present, the main OEM and ODM customer OEMs are all attracting mainland-funded enterprises and even Taiwan-funded factories to bid with each other at low prices and low profits. It is difficult for OEM profits to last for a long time. The only way out is to go the brand way, but brand investment and conditions vary depending on the structure, advantages, and development history of each company. On the road of brand development, it is necessary to invest a lot of manpower, material resources, financial resources and a careful global layout strategy for a long time. Rossmax International Ltd. has been deeply involved in home healthcare medical materials for more than 30 years. In addition to strengthening the development of self-made products, we have developed a new generation of monitoring equipment. In order to meet the needs of customers for one-stop shopping, in line with the trend of digital medical treatment, combined with multi-physiological parameters of hardware equipment and care software services, to provide customers with intelligent and comprehensive solutions will be the focus of product development direction. In terms of the development of the cosmeceutical channel, it is expected that the number of exhibition stores will increase by 10%-15% per year to expand the economic scale. Based on the province's stores, in addition to doing a good job in community management, strengthening the professional image of personnel, and ensuring product safety to protect consumer rights, we expect to connect consumers with health care consulting centers, meet consumer trends with diversified products, and create complex Taking into account the social needs of long-term care, we provide caring, reassuring and reassuring services for middle-aged and elderly consumers. In addition, in response to the trend of an aging society, in addition to introducing senior products for the elderly to purchase, we also try to introduce Japanese brand products and develop e-commerce to attract young consumers; and through cross-industry cooperation, create a The new consumption model, combining online and offline business models, will bring new impetus to the operation of the cosmeceutical channel business.

### (三)技術及研發概況 The overview of Research and Development

本公司除了專注於既有的本業血壓計設計製造外，在血氧、體溫計量測及呼吸相關產品之研發生產，也已逐漸展現成效，擴大產品線之廣度與深度，讓客戶有一次購足的全方位產品選擇，並使本公司能更全面的服務全球客戶。

Our company is not only pay attention on the development Blood Pressure Monitor but also focus on SPO2, thermometer product and respiratory products research. We provide the total solution product and service to our customer all over the world.

由於血壓計、體溫計及呼吸治療器三項主要產品之銷售管道重疊，專業技術領域接近，因此我司能夠在短短數年時間裏，開發一系列新領域產品，在市場上吸引許多客戶關注，並成為產業界的焦點。

The distribution channel of Blood Pressure Monitor, Thermometer, and respiratory product are with the familiar professional background for our company to catch more customer and become the focus attention from the medical area

#### (1)最近年度及截至年報刊印日止投入之研發費用

The Expense of Research for recently year and up to date

單位：新台幣仟元；%

Unit：NTD\$ Thousand：%

項目 Item	113 年度(註 1) 2024 (Note 1)	114 年截至 2 月 28 日止(註 2) Up to February 28,2025 (Note 2)
研發費用 Research Expense	51,621	8,480
營業收入 Ravanue	3,851,358	616,093
%	1.34	1.38

註 1: 本分析資料係以合併報告為基礎。

註 2: 係自結數。

Note 1 : The data is based on the consolidated financial report

Note 2: The amount of above research expense is based on company's financial report without accountant approved.

#### (2)最近年度及截至年報刊印日止開發成功之技術或產品

The product and technology which is successful development in recently year

民國 112 年 2023	1. 取得中國大陸“血壓計G5”外觀設計專利。 2. 取得中國大陸“霧化器NL100”外觀設計專利。 1. Obtained the design patent of "Blood Presure Monitor G5" in China. 2. Obtained the design patent of "Nebulizer NL100" in China.
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### (四)長、短期業務發展計畫 The short term and long term development plan of business

#### (1)短期計劃發展方向 The short term development trend

A.本公司除了提升血壓計量測精準度為首要目標，亦將朝向增進心血管健康之新功能發展，新導入 PARR 心跳不規律偵測功能，以更能體現我司產品之高端研發實力。

A.The primary target of our company is to keep the accuracy of measurement of

Blood Pressure Monitor products, but also included the new function on artery related, for example PARR feature.

B.關鍵零組件開發與製造

本公司持續血壓計重要零組件開發研究與生產製造，以期有效降低生產成本並掌握關鍵技術與產品品質的準確性。

B.The manufacture and develop of key material

In order to lower the production cost, and control the major technology and product quantity, our company has continually manufactured and developed the key material of Blood Pressure Monitor.

C.藥妝連鎖通路事業群

先追求區域深化、次追求擴大覆蓋率。

C.Medical and Cosmetic Channel

First priority is to get into locally, and second is to expand the market coverage.

D.照護軟體開發

因應 AI 及 5G 發展，將以醫材硬體結合藥局通路搭配照護軟體，提供消費者更方便及人性化之服務。

D.Software development of health care

As the inquiry and development of AI and 5G, we combine the medical device and pharmacy channel into health care software, to provide the convenience and humanity service of all customers.

(2)長期計劃發展方向 Long term development trend

A.深化呼吸治療領域、銀髮照護產品

本公司除目前主要營業項目產品—數位式電子血壓計外，更將持續完善目前已頗具規模之溫度系列產品；並將深化呼吸治療領域產品，開發脈衝式霧化器系統及心電圖機等新產品線；血氧濃度計產品已積極提升進階性能，加入動脈彈性測試功能，期對使用者除血氧偵測外，更能提早預防動脈硬化。而血糖測試計及試紙的成功導入也將引領開發方向往持續性血糖監測的道路持續邁進，我們相信科技的發展始終來自於人性，而老年化社會趨勢將引導我們開發出更符合社會及市場潮流的居家照護醫材，以完成 Rossmax 家用醫療器材完整拼圖。

A.Get deeply into respiratory product area, and products of elder health care

In addition to the current main business project products — digital electronic blood pressure monitors, the company will continue to improve the temperature series products that have already been quite large in scale; and will deepen the products in the field of respiratory therapy, and develop new product lines such as pulse nebulizer systems and electrocardiographs; the blood oxygen concentration meter products have been actively upgraded to advanced performance and added arterial elasticity testing functions, hoping that in addition to blood oxygen detection, users can also prevent arteriosclerosis early. The successful introduction of blood glucose test meters and test strips will also lead

the development direction to continue moving forward on the path of continuous blood glucose monitoring. We believe that the development of technology always comes from human nature, and the trend of an aging society will guide us to develop home care medical devices that are more in line with social and market trends, in order to complete the complete puzzle of Rossmax home medical equipment.

B.本公司將持續與專業機構，國內外知名專業人士繼續深研技術合作開發，實踐公司願景，致力扮演好全方位健康型態提供者，追求完美，永無止盡。

B.Our company will collaborate with professional organization, and professional person to achieve company's mission and vision.

C.深化通路價值，發展多面向經營模式。

C. Provide the best value of Channel.

D.硬體結合軟體，提供更迅速及智能化服務。

D. Combined the software and hardware to provide the intelligence service in midecal area.

## 二、市場及產銷概況 Overview of Market and Production

### (一)市場分析 Market Analysis

#### 1.主要商品之銷售地區

The businss area of primary products

單位：新台幣仟元

Unit: NTD\$ Thousand

年度 Year 地區 Area		111 年度 2022		112 年度 2023		113 年度 2024	
		金額 Amount	%	金額 Amount	%	金額 Amount	%
內 銷 Local		3,487,938	80.27	3,190,421	83.75	3,323,629	86.30
外 銷 Export	歐洲 Europe	288,975	6.65	165,947	4.36	148,397	3.85
	美洲 America	61,586	1.42	65,346	1.72	35,133	0.91
	其他 Other	506,449	11.66	387,548	10.17	344,199	8.94
	小計 Sum	857,010	19.73	618,841	16.25	527,729	13.70
合 計 Total		4,344,948	100.00	3,809,262	100.00	3,851,358	100.00

註：本分析資料係以合併報告為基礎。

Note : The data is based on the consolidated financial report.

#### 2.市場佔有率 Market Share

本公司醫材事業群部份之 2024 年度合併營收為新台幣 5.82 億元，依據 2024 年經濟部生技白皮書統計 2023 年我國醫療器材營業額新台幣 1,470 億元來計算，約佔 0.4%左右。

未來我司仍將朝向更多元醫療保健產品的開發，達成提供全方位健康生活的發展，符合預防、監測、治療、專業的四大產品領域

在連鎖藥妝通路方面，截至 113 年 12 月 31 日止，直營與加盟門市合計已達 169 家。

The consolidated revenue of the Company's Medical Devices Business Group in 2024 is NT\$582 million, which accounts for approximately 0.4% of the country's medical device turnover in 2023 of NT\$147 billion, according to the 2024 Ministry of Economic Affairs' Biotechnology White Paper.

Our vision is providing the total solution in medical area, and provide the prevent, monitor, cure, and professional range.

In terms of chain cosmeceutical channels, as of December 31, 2024, there are a total of 169 direct and franchise stores.

### 3. 市場未來之供需狀況與成長性 Future market supply and demand and growth

為解決降低照護成本與增進照護效率的問題，先進國家的健康照護體系已從醫院與機構照護趨向居家服務情境方向發展，相關產品的研發，也從專注於提供醫院端之專業產品，逐漸朝向滿足病患端需求的方向發展，歐美醫療電子產業的創新應用也持續增加。

近年來由於亞洲及東歐的開發中國家，在經濟快速成長下，對醫療的相關需求逐漸提高，尤其是在目前尚未被滿足的基礎醫療需求上，更是湧現龐大的醫療電子設備需求，這類國家，因擁有眾多的人口數作為市場基盤，在國民所得隨經濟發展而提高的情況下，民眾於醫療支出的費用也隨之增加，加上當地醫療衛生體系仍在擴充發展，對於醫療器材的需求仍有很大的成長空間，因此，這些新興國家於醫療器材的發展潛力開始備受矚目。

In order to save the cost and provide the high efficiency service for the health care service, the trend of developed countries is mainly focus on home care service instead of hospital or clinical center, and the application is more focus on satisfied both user and hospital.

The demand of medical device in developing countries is increasing because the rapid development of economic, peoples in these countries are willing to increase the expense in medical service, and still have large market share can be increased. Therefore, the development of medical device in these countries now is also become the key market.

### 4. 競爭利基 The competition

#### A. 研發工程實力 The power of research development

台灣、大陸、歐洲、日本等多國研發人力及資源，整合機電、生醫人才，多年來本公司已開發出多項產品世界專利，並應用在血壓、體溫及呼吸產品上。本公司呼吸系列新產品更取得德國 IF (International Forum Design) 設計大獎，足證我司產品設計已臻世界首屈一指水平！

Combined the human resource and professional people in research development from Taiwan, China, Europe, and Japan, our company generated lots of world patent and applied into Blood Pressure Monitor, Thermometer, and respiratory product



development. Moreover, our respiratory products also won the GERMAN IF International Forum Design

#### B. 認證 Certificate

取得 ESH 及 BHS 認證，準確度獲得歐盟肯定。

Approached ESH and BHS certificate, the accuracy of Rossmax Product is certified

#### C. 品牌及代工雙軌並行 Branding and Private Labeling

本公司一方面有三大主要產品開拓全球市場，二方面以代工品牌雙軌並行，並在全球多個國家設有營業及開發據點。

以當地人才開發當地市場，取得事半功倍之效。並藉與代工客戶多年合作緊密夥伴關係，共同開發多項新產品及新業務，長期鞏固彼此共有共榮之業務願景。

There are three primary ROSSMAX branding product line to expand Global market, on the other hands, the company also do private labeling for OEM/ODM at the same time. Moreover, there are different location in Global market for local service.

Brought the local people to expand the local market, and get close with OEM customer to maintain and development new products, also achieving the same business vision and mission.

#### 5. 發展遠景之有利與不利因素與因應對策

Pros and Cons of Development Vision, and the solution

##### ① 有利因素方面 Pros

A. 全球高齡人口持續增加，以及個人健康意識的抬頭，使得醫療與照護相關產品與服務的需求與日俱增。

A. The inquiry of medical products and service are sustained growth because of the increasing population of advanced age and the health awareness raise up by nowadays people

B. 現代醫療提倡強調「疾病之預防」，且由於網路設施的普及，在幅員遼闊的國家，推廣「遠端醫療」已是各國降低醫療支出與提升人民醫療品質的主要方向。

B. The emphasis on “prevent is important than cure”, also the internet is blossoming which push the “telemedicine” become the mainly solution to all countries

C. 新興市場國家經濟快速起飛、空汙增加及民眾的消費力提升，亦將有助於推升數位式血壓計及呼吸治療器之需求量。

C. The rapidly growth economic of developing market which brought the inquiry of digital blood pressure monitor, and respiratory products

D. 取得 ESH 及 BHS 認證，準確度獲得歐盟肯定。

D. Approached ESH and BHS certificate, the accuracy of Rossmax Product is certified.

E.高自製率的垂直整合，有利於對生產過程的品質控管，更有助於國際大廠對產品品質的要求。

E.The vertical intelligence of manufacture to control the quality and meet the high quality requirement

②不利因素與因應對策 Cons and solution

A.低階產品方面來自同業的價格競爭。

因應對策：本公司仍將持續降低生產與採購成本，以保持高毛利率。

A.Pricing competition

Solution: Our company will keep lower the material cost and production cost to keep the high gross margin

B.熟悉醫療器材的研發人才不足。

因應對策：本公司除持續招募人才之外，也積極透過與國內醫療院所及研究機構的技術合作與諮詢，以保持競爭利基。

B.The lack of professional engineer

Solution: Beside the recruitment of professional people, our company also collaborated and consult with local hospital and research organization to keep the advantage of competition.

C.新的醫材相關法規的施行。

因應對策：持續關注歐盟 MDR 規範內容，並調整相關內部程序，以符合規範。

C. Implementation of new laws and regulations related to medical materials.

Solution: Continue to pay attention to the content of EU MDR regulations and adjust relevant internal procedures to comply with the regulations.

(二)主要產品之重要用途及產製過程

The main purpose and production procedure of major products

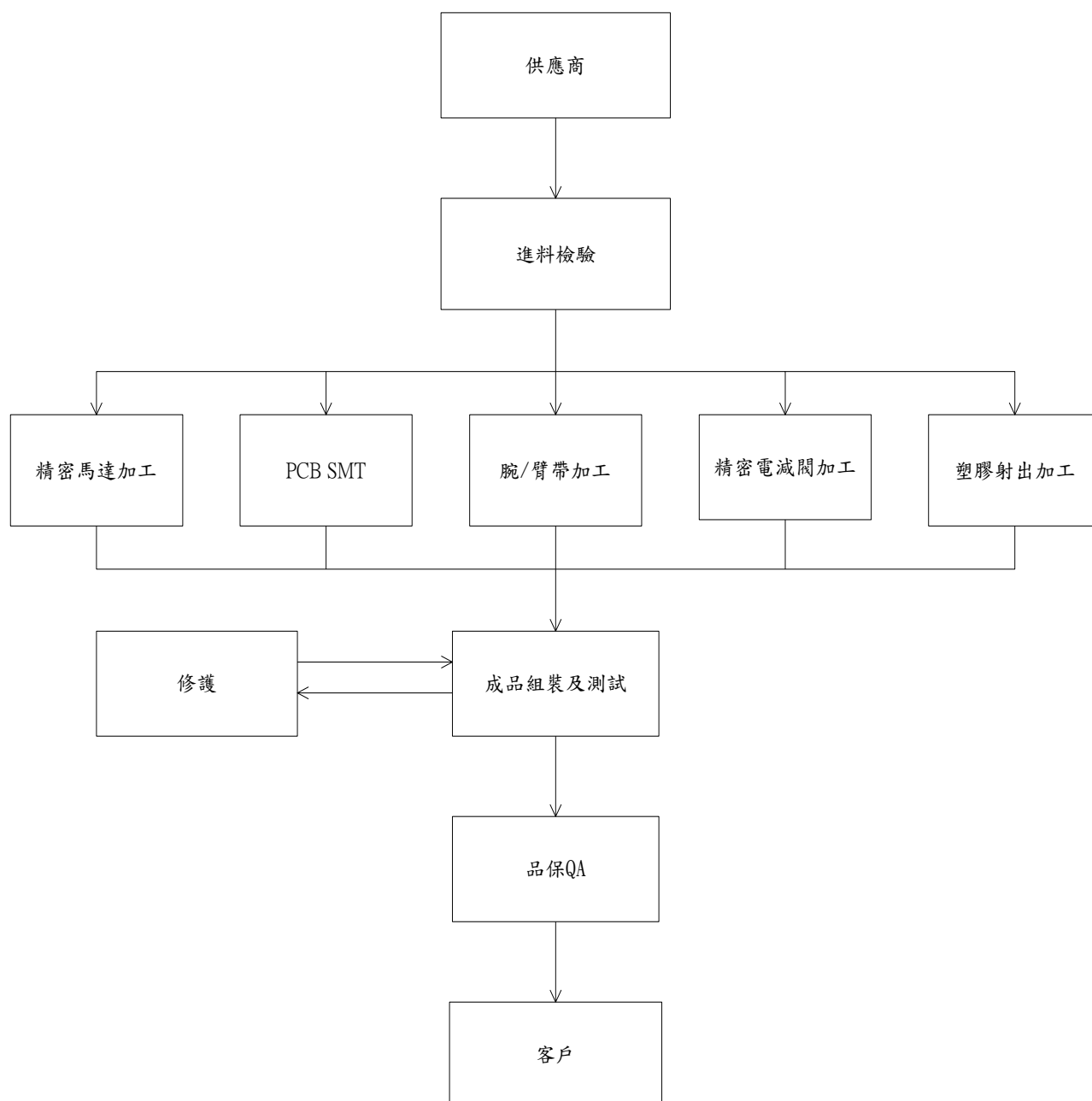
1.主要產品之重要用途

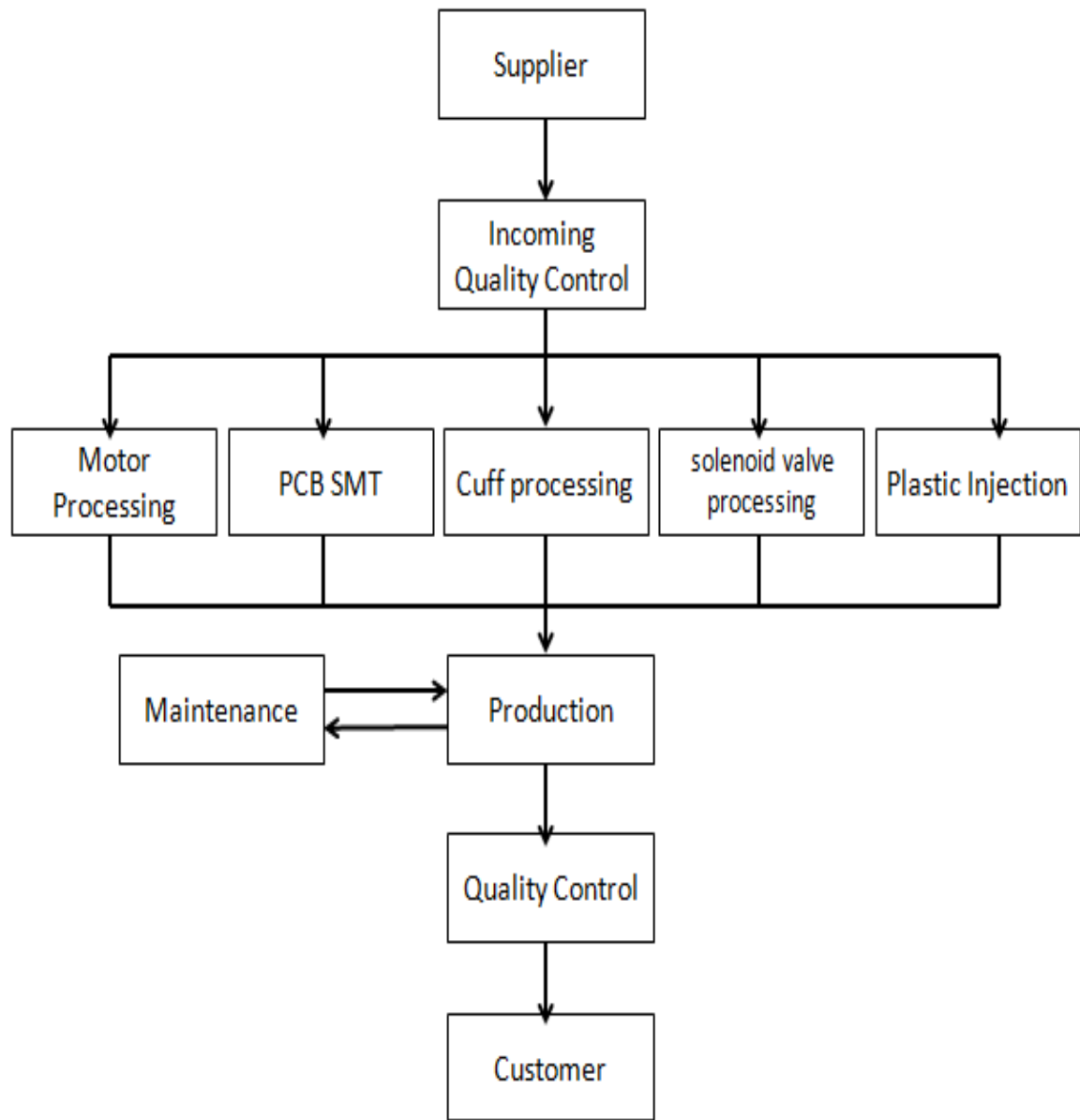
The main uses of major products :

產 品 Products	用 途 Uses
電子血壓計 Blood Pressure Monitor	人體收縮壓、舒張壓、脈搏之量測及記錄等 Measure and Record user's blood pressure and Pulse rate
呼吸治療器 Respiratory Products	哮喘、呼吸疾病的治療 Therapy of related respiratory disease
額、耳溫槍 Thermometer	發燒篩檢 Checking fever or body temperature
血氧濃度計 SPO2	測量血中含氧量 Measure the oxygen level in the blood

## 2.主要產品之產製過程

The main production procedure of Major products





### (三)主要原料之供應狀況

#### Supply Status of Main Materials

主要原料 Major Raw Material	主要供應商 Source of Supply	供應狀況 Supply situation
微控制器 Micro controller	晶偉、欣宏 CommonTech Electronics Corporation/ SIGNAL ELECTRONIC CO., LTD.	良好 Good
壓力感應器 Pressure Sensor	聯興微、幸賀 UniSense Technology Co Ltd/ SERAPHIM ENGINEERING CO., LTD.	良好 Good

(四)最近二年度中曾占進(銷)貨總額百分之十以上之客戶名稱及金額與比例及增減變動原因：

Major Suppliers and Client in the last Two Calendar Years:

1.最近二年度主要進貨廠商

Major Supplier in the Last Two Calendar Years

單位：新台幣仟元：%

Unit: NTD\$ Thousand: %

	112 年 2023				113 年 2024				114 年 2 月 28 日 February 28,2025			
項目 Item	名稱 Company Name	金額 Amount	占全年度 進貨淨額 比率〔%〕 Ratio to net purchases in the whole year [%]	與發行人 之關係 Realtion with issuer	名稱 Company Name	金額 Amount	占全年度進 貨淨額比率 〔%〕 Ratio to net purchases in the whole year [%]	與發行人 之關係 Realtion with issuer	名稱 Company Name	金額 Amount	占全年度進貨 淨額比率〔%〕 Ratio to net purchases in the whole year [%]	與發行人 之關係 Realtion with issuer
1	躍獅健康股份有限公司 YES Health Co., Ltd.	160,421	6	無	躍獅健康股份有限公司 YES Health Co., Ltd.	183,334	7	無	躍獅健康股份有限公司 YES Health Co., Ltd.	32,403	8	無
2	耕坊行股份有限公司 KENG FONG CO., LTD.	141,184	5	無	耕坊行股份有限公司 KENG FONG CO., LTD.	138,074	6	無	耕坊行股份有限公司 KENG FONG CO., LTD.	23,211	6	無
3	裕利股份有限公司 ZUELLIG PHARMA, INC.	115,680	5	無	裕利股份有限公司 ZUELLIG PHARMA, INC.	128,497	5	無	裕利股份有限公司 ZUELLIG PHARMA, INC.	22,168	5	無
4	嬌聯股份有限公司 UNITED CHARM COMPANY LTD.	80,487	3	無	新竹物流股份有限公司台北分公司 HCT LOGISTICS CO., LTD. TAIPEI BRANCH	85,357	3	無	新竹物流股份有限公司台北分公司 HCT LOGISTICS CO., LTD. TAIPEI BRANCH	16,983	4	無
	其他 Others	2,076,849	81		其他 Others	2,034,295	79		其他 Others	321,875	77	
	進貨淨額 Net Purchase	2,574,621	100		進貨淨額 Net Purchase	2,569,557	100		進貨淨額 Net Purchase	416,640	100	

增減變動說明：本公司最近兩年度中無進貨總額佔百分之十以上之進貨廠商。

Description of changes: Major Suppliers refer to those commanding 10%-plus share of annual order volume in Last Two Calendar Year

註：本分析資料係以合併報告為基礎。

Note: Above data is according from the consolidated financial report.

## 2.最近二年度主要銷貨客戶

### Major Clients in the Last Two Calendar Year

單位：新台幣仟元：%

	112 年 2023				113 年 2024				114 年 2 月 28 日 February 28,2025			
項目 Item	名稱 Name	金額 Amount	占全年度 銷貨淨額 比率〔%〕 Ratio to net sales of the whole year [%]	與發行人 之關係 Relation with Issuer	名稱 Name	金額 Amount	占全年度銷 貨淨額比率 〔%〕 Ratio to net sales of the whole year [%]	與發行人 之關係 Relation with Issuer	名稱 Name	金額 Amount	占全年度銷貨淨 額比率〔%〕 Ratio to net sales of the whole year [%]	與發行人 之關係 Relation with Issuer
1	A1	52,861	1	無 None	A2	25,272	1	無 None	A9	6,721	1	無 None
2	A2	41,909	1	無 None	A1	24,282	1	無 None	A12	4,361	1	無 None
3	A3	30,156	1	無 None	A11	20,763	0	無 None	A13	4,029	1	無 None
4	A4	29,565	1	無 None	A7	18,781	0	無 None	A7	3,810	1	無 None
	其他 Others	3,654,771	96		其他 Others	3,762,260	98		其他 Others	597,172	96	
	銷貨淨額 Net sales	3,809,262	100		銷貨淨額 Net sales	3,851,358	100		銷貨淨額 Net sales	616,093	100	

增減變動說明：本公司最近兩年度中無銷貨總額佔百分之十以上之客戶。

Description of changes: Major Clients refer to those commanding 10%-plus share of annual order volume in Last Two Calendar Year.

註：本分析資料係以合併報告為基礎。

Note: Above data is according from the consolidated financial report.

三、最近兩年度及截至年報刊印日止從業員工資料  
Human Resource in Last Two Calendar Years

單位：人； % 114 年 2 月 28 日  
Unit: Person: % February 28,2025

年 度 Year		112 年度 2023	113 年度 2024	當年度截至 114 年 2 月 28 日 Up to February 28,2025
員工 人數 Number of Employees	直接人工 Direct Labor	84	50	46
	間接人工 Indirect Labor	1,194	1,238	1,226
	合計 Total	1,278	1,288	1,272
平 均 年 歲 Average Age		41.09	42.20	36.20
平 均 服 務 年 資 Average Years of Service		8.75	10.09	7.73
學歷 分布 比率 Education Precentage	博 士 Ph. D.	0.31	0.47	0.47
	碩 士 Masters Degree	3.76	3.65	4.01
	大 專 Bachelor's Degree	75.35	77.48	77.28
	高 中 Senior High	20.27	17.93	17.77
	高 中 以 下 Below Senior High	0.31	0.47	0.47

\*以上資訊係以合併報告為基礎。

\* All above data is according from the consolidated financial report as standard.

四、環保支出資訊 Environmental Protection Expenditure

- 1.依法令規定，應申領污染設施設置許可證或污染排放許可證或應繳納污染防治費用或應設立環保專責單位人員者，其申領、繳納或設立情形說明：不適用。

According to the law, the company has taken to apply the related certificate for environmental pollution or related fee or set up the authorized employee for environmental protection: Not applicable.

- 2.防治污染主要設備之投資及用途與可能產生之效益：不適用。

The benefits of investing the environmental protection equipment and its main purpose: Not applicable.

- 3.最近年度迄年報刊印日止，改善環境污染之經過，有污染糾紛者，其處理經過：無。

The Processing of improving environmental pollution, and process with people who is disputes during the latest tear and up to the printing date of this annual report: None.

- 4.最近年度迄年報刊印日止，因污染環境所受損失(包括賠償)、處分之總額，其未來因應對策及可能之支出：無。

The lose or penalty caused by environmental pollution during the latest year and up to the printing date of this annual report: None.

- 5.目前污染狀況及其改善對公司盈餘、競爭地位及資本支出之影響及未來二年度預計之重大環保資本支出：無。

The impacts of company retained earnings, complete from other, and capital expand from pollution status of nowadays and the Major prevention expense for next future 2 years: None.

- 6.歐盟於 2011 年 7 月 1 日公告新版 RoHS 指令(2011/65/EU)，於 2013 年 1 月 3 日起實施，此指令將取代原 RoHS 指令(2002/95/EC)，新的歐盟指令（2011/65/EU）範圍擴大至醫療及監控設備，醫療器材自 2014 年 7 月 22 日適用新版 RoHS 指令，本公司已全面符合新版 RoHS 指令。

The new RoHS directive of 2011/65/EU has been announced at Jul. 1<sup>st</sup> 2011, and conducted at Jan. 3<sup>rd</sup> 2013. This directive will replace the original RoHS directive (2002/95/EC). The new RoHS directive of 2011/65/EU included medical and monitoring equipment from Jul. 22<sup>nd</sup> 2014. The company has followed and applied with RoHS of 2011/65/EU.

## 五、勞資關係 Labor Relations

- 1.公司各項員工福利措施、進修、訓練、退休制度與其實施情形，以及勞資間之協議與各項員工權益維護情形

The implement status of employee's benefits, education, training and retire plan

### (1)員工福利措施

1. 成立職工福利委員會推展員工福利計劃；公司提撥福利金作為職工福利基金，提供員工旅遊補助，生日、婚喪喜慶等各項禮金及辦理各類團康活動。
2. 本公司除為員工投保勞健保外，亦辦理員工團體意外險及出差旅行平安險等保險項目。
3. 設置有設施完備之哺集乳室，提供親善的職場環境。
4. 參酌該年度之營運狀況提撥獎金，並參考個人工作績效、年資等項目核發。
5. 實施員工認股、員工酬勞制度，讓企業利益與員工共享。
6. 依據人員、業務之需求提供相關之專業訓練，以培養專業人才並提升人力素質。
7. 設有員工交誼區，免費提供書報雜誌供員工閱覽。
8. 辦理尾牙聚餐及尾牙摸彩活動，促進員工交誼。

### (1) Employee welfare measures

1. Establish an employee welfare committee to promote employee welfare plans; the company allocates welfare funds as employee welfare funds, provides employees with travel subsidies, gifts such as birthdays, weddings and funerals, and handles various group health activities.
2. In addition to insuring labor and health insurance for employees, the company also handles employee group accident insurance and business trip safety insurance and other insurance items.
3. A well-equipped breastfeeding room is set up to provide a friendly workplace environment.
4. Bonuses will be allocated based on the operating conditions of the year, and will be



- issued with reference to individual work performance, seniority and other items.
5. Implement employee stock subscription and employee remuneration systems, so that corporate interests can be shared with employees.
  6. Provide relevant professional training according to the needs of personnel and business to cultivate professional talents and improve human quality.
  7. There is a staff friendship area, and free books, newspapers and magazines are provided for employees to read.
  8. Handle tail-tooth dinners and tail-totter lottery activities to promote employee friendship.

(2)員工進修、訓練制度與實施情形

The implement status of employee's education and training

本公司訂有通過 ISO 認證之「教育訓練程序」，規定各部門規劃實施訓練，並定期加以評核教育訓練實施情形及成效，確保各職位所需之專業知識。113 年度教育訓練課程包含通識性之「職業安全衛生」、「品質法規」、「工作流程」等項及專業課程之「各國醫療器材相關法規」、「研發設計」、「財會專業」等教育訓練課程，實施情形統計如下：

Rossmax set up education and training procedure under ISO certificate for each department. Each department with itself training programs, and the result evaluation to ensure all employee with professional knowledge. The course of 2024 education and training included from general section as "Occupational Safety and Health", "Quality regulation" and "Standard Operating Procedure"... etc while the processional section as "Medical regulation and Law in different countries", "Research and Design", and "Financial and Accounting", etc. The detail plan as below:

內訓總人次 On-Job Training By participant	內訓總時數 On-Job Training By total Hour	外訓總人次 External Training By Participant	外訓總時數 External Training By total Hour	外訓總費用 External Training Total Expense
9,831 人次 (person)	19,283 小時 (hours)	862 人次 (person)	2,217 小時 (hours)	NTD\$210,880

(3)退休制度與實施情形

Retirement system and the status of their implementation

本公司為安定員工退休後的生活，依法訂有員工退休相關辦法，每年按支付薪資總額百分之六提撥職工退休準備金，另自民國九十二年三月起將提撥率調整為百分之二。專戶儲存於台灣銀行，員工退休時，直接由該基金專戶支付，倘有不足，由本公司以費用支出撥付之。自民國九十四年七月一日起配合勞工退休金條例〈以下簡稱「新制」〉之實施，員工選擇勞退新制者及實施勞退新制後新進的員工，其服務年資改採確定提撥制，其退休金之給付由本公司以不低於每月工資百分之六提繳退休金，儲存於員工個人退休金專戶。目前實施狀況良好，未有任何爭議情事發生。

In order to stabilize the life of employees after retirement, the company has formulated relevant measures for employee retirement according to the law, and allocates 6% of the total salary paid for employee retirement reserves every year. In addition, since March 2003, the allocation rate has been adjusted to 2%. All the

amount is deposited in the Bank of Taiwan, if the amount is not enough for the employee retirement plan, all other expense will be provided by company. As there is the new retirement act from Jul. 1<sup>st</sup> 2005, the employee who chose or is under the new retirement Act, it will be 6% from the employees' monthly salaries into individual pension account. , The retirement plan of Rossmax do not cause any controversy dispute

(4)勞資間之協議與各項員工權益維護措施情形：

Agreements between labor and management and various employee rights protection measures：

本公司並無限制員工籌組工會之權利與自由，惟目前並無員工發起籌組工會，亦未簽訂團體協約，目前藉由定期福委會會議，讓員工能表達自己的意見。公司重視員工意見反映，鼓勵員工提案建議，並提供多元、雙向開放的溝通管道，與同仁進行即時溝通，瞭解員工想法、建議與需求，以建立多元平等與健康的職場環境，提升員工對工作價值與公司的認同感。

The Company does not restrict the rights and freedoms of employees to organize a labor union. However, no employees have initiated the organization of a labor union and no collective agreement has been signed. Currently, regular welfare committee meetings are held to allow employees to express their opinions. The company attaches great importance to employees' opinions and encourages them to make proposals. We also provide multiple, two-way open communication channels to communicate with colleagues in real time and understand employees' ideas, suggestions and needs. To establish a diverse, equal and healthy workplace environment and enhance employees' sense of identity with the value of their work and the company.

2.最近二年度迄公開說明書刊印止，公司因勞資糾紛所遭受之損失，目前及未來可能發生勞資糾紛之估計金額與因應措施：

List any loss sustained as a result of labor disputes in the Last Two Calendar Years, and during the current fiscal year up to the date of printing of the annual report, disclose an estimate of losses incurred to date or likely to be incurred in the future, and indicate mitigation measures being or to be taken：

本公司 2021 年因處理績效不佳員工依勞動法程序申報資遣員工，惟該員工不服結果並就工資給付引發勞資爭議，本案經一審判決原告駁回，於 2023 年二審雙方和解終結，全案定讞，該案件對本公司之財務業務無重大影響。歷經本次事件，本公司將加強日常溝通管理，強化同仁與主管間之溝通平台，以促進勞資和諧，共創企業與員工雙贏的使命。

In 2021, the company filed for dismissal in accordance with labor law procedures due to handling of employees with poor performance. However, the employee was dissatisfied with the result and caused a labor dispute over salary payment. The case was dismissed by the plaintiff in the first instance, and the two parties reconciled in the second instance in 2023. The entire case was settled. There will be no significant impact on the company's financial operations. After this incident, the company will strengthen daily communication management and strengthen the communication platform between colleagues and supervisors to promote labor-management harmony and create a win-win mission for the company and employees.

### 3.工作環境與員工人身安全的保護措施：

#### Protective measures about safety and health of employees and working environment

- (1)為維護員工安全與健康，落實職業安全衛生管理，本公司訂有「安全衛生工作守則」及「職業安全衛生管理計畫」，並報經主管機關核備，由全體員工共同遵守維護職場安全。
  - (2)本公司為推動職業安全衛生業務，預防職業傷病發生，設置有職業安全衛生業務主管及防火管理人員，並予相關培訓。此外，安排新進及在職員工參加職業安全衛生教育訓練，提升員工對職業安全衛生之認知，期能做好事先防範措施及事件發生時能即時採取正確之安全保護措施。
  - (3)為確保員工在工作場所之安全，本公司出入口設有門禁裝置，主要出入口亦有保全監視設備。在本辦公大樓設有保全人員，加強人、車及物品出入管制，以保障員工人身安全。
  - (4)為提供員工安全舒適之工作環境，本公司依消防法規定，每年進行消防安全檢查申報；配合建築物公共安全法規定，定期辦理建築物公共安全檢查。
  - (5)本公司重視員工身心健康，新進人員到職前需做體格檢查，在職人員亦依法令規範定期舉辦健康檢查、健康促進活動。
  - (6)為防治工作場所性騷擾，本公司訂定有工作場所性騷擾防治措施申訴及懲戒辦法，以維護及創造安全之工作環境。
  - (7)為照顧員工健康，本公司大樓定期清洗水塔，飲水機亦定期清洗保養更換濾心，以確保員工飲用水品質；大樓空調及環境定期派員保養維護；落實辦公大樓全面禁菸並實施資源分類與回收。
- (1) In order to maintain the safety and health of employees and implement occupational safety and health management, the company has formulated the "Safety and Health Work Rules" and "Occupational Safety and Health Management Plan", which are reported to the competent authority for approval, and all employees abide by and maintain workplace safety.
  - (2) In order to promote the occupational safety and health business and prevent occupational injuries and diseases, the company has set up occupational safety and health business supervisors and fire management personnel, and provides relevant training. In addition, new and current employees are arranged to participate in occupational safety and health education training and disaster prevention drills to enhance employees' awareness of occupational safety and health, so as to take preventive measures in advance and take correct safety protection measures immediately when an incident occurs.
  - (3) In order to ensure the safety of employees in the workplace, the company's entrances and exits are equipped with access control card swiping devices, and the main entrances and exits are also equipped with security monitoring equipment, and security personnel are set up in the office building to strengthen the control of personnel, vehicles and items. Employee safety.
  - (4) In order to provide employees with a safe and comfortable working environment, the company conducts annual fire safety inspection declarations in accordance with the

Fire Protection Act; and regularly conducts building public safety inspections in accordance with the Building Public Safety Act.

- (5) The company attaches great importance to the physical and mental health of its employees. New recruits are required to undergo physical examinations before taking up their jobs, and current employees also regularly organize health checks and health promotion activities in accordance with laws and regulations.
- (6) In order to prevent sexual harassment in the workplace, the company has formulated measures to complain and punish sexual harassment in the workplace to maintain and create a safe working environment.
- (7) In order to take care of the health of employees, the company's building regularly cleans the water tower, and the water dispenser also regularly cleans, maintains and replaces the filter to ensure the quality of drinking water for employees; the building's air conditioning and environment are regularly maintained and maintained; the office building is fully banned and implemented Resource sorting and recycling.

## 六、資通安全管理 Information and Communication Security Management

### 1.敘明資通安全風險管理架構、資通安全政策、具體管理方案及投入資通安全管理之資源等情形

Describe the information security risk management framework, the information security policy, the specific management plan and the resources invested in the information security management, etc.

#### (1)資通安全風險管理架構

##### Information and Communication Security Risk Management Framework

本公司資通安全（以下簡稱資安）之權責單位為資訊部，設置資訊主管乙名，與專業資訊人員數名，負責訂定內部資安政策，規劃資安措施，並執行相關之資安程序與相關資安政策推動與落實。

本公司稽核室為資安監理之督導單位，負責督導內部資安執行狀況，若查核發現缺失，旋即要求受查單位提出相關具體改善作法，且定期追蹤改善成效，以降低內部資安風險，每年並就稽核結果定期報告予董事會。

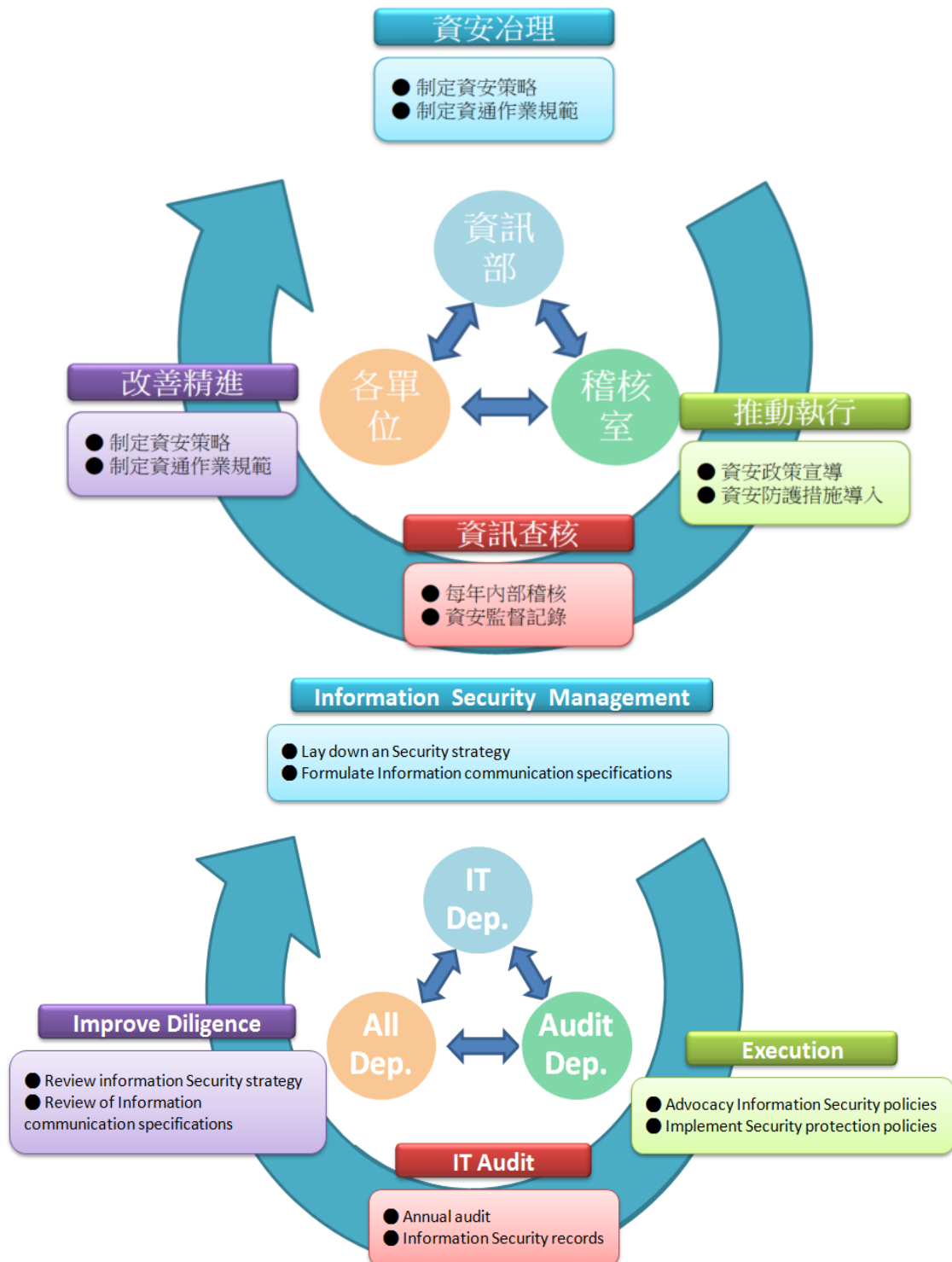
組織運作模式：資訊部制定公司資安政策及資安作業程序，內部各單位推動執行並加強宣導資安政策及資安作業程序及人員教育訓練，落實資安政策的導入及實施。

The company's information security (hereinafter referred to as information security) is responsible for the information department, with one information supervisor and several professional information personnel, responsible for formulating internal information security policies, planning information security measures, and implementing relevant information Security procedures and related information security policies are promoted and implemented.

The audit office of the company is the supervisory unit of information security supervision and is responsible for supervising the implementation of internal information security. If any defects are found in the audit, the audited unit will be immediately asked to put forward relevant specific improvement measures, and the

improvement results will be tracked regularly to reduce internal information security risks. The audit results are regularly reported to the board of directors.

Organization and operation mode: The Information Department formulates the company's information security policy and information security operation procedures, and each internal unit promotes the implementation and strengthens the publicity of the information security policy and information security operation procedures and personnel education and training, and implements the introduction and implementation of the information security policy.



## (2) 資通安全政策

### Information and Communication Security Policy

本公司資通安全管理機制，包含以下三個面向：

- (一) 制度規範：訂定公司資安政策及資安作業程序，規範人員資安行為。
- (二) 科技運用：建置資安管理設備，落實資安管理措施。
- (三) 人員訓練：進行資安教育訓練，提昇全體同仁資安知識與專業技能。

The company's information security management mechanism includes the following three aspects:

- (a) Institutional norms: formulate the company's information security policies and information security operating procedures, and regulate personnel information security behavior.
- (b) Application of technology: Build information security management equipment and implement information security management measures.
- (c) Personnel training: conduct information security education and training to improve the information security knowledge and professional skills of all colleagues.

## (3) 具體管理方案

### Specific Management Plan

制度規範：本公司內部訂定資安政策及資安作業程序，以規範本公司人員資安行為，定期檢視相關制度是否符合營運環境變遷，並依需求適時調整。定期執行內部稽核，以強化本公司資安之作業管理。

科技運用：本公司為防範各種外部資安威脅，建置各式資安防護系統，以提昇整體資通環境之安全性。

人員訓練：本公司於新人報到時實施新進人員資安教育訓練實務課程，藉以提昇內部人員資安知識與專業技能。

System specifications: The company formulates information security policies and information security operating procedures internally to regulate the information security behavior of the company's personnel, regularly review whether the relevant systems conform to changes in the operating environment, and adjust them in a timely manner according to needs. Regular internal audits are carried out to strengthen the operation management of the company's information security.

Application of technology: In order to prevent various external information security threats, the company has established various information security protection systems to improve the security of the overall information communication environment.

Personnel training: The company implements practical courses of information security education and training for new personnel when they register, so as to enhance the information security knowledge and professional skills of internal personnel.

(4)投入資通安全管理之資源

Invest Resources in the Information and Communication Security Management

- (一) 本公司定期審視內部資安規範，並每年內外部稽核資安流程及抽查實施記錄，精進且提升整體資安環境。
- (二) 訂定資安管理政策，以保護人員、資料、資訊系統、設備及網路之安全等機密性、完整性、可用性、遵循性。
- (三) 以風險控管出發，評估並降低風險，以確保資訊資產之機密性、完整性、可用性、可恢復性。
- (四) 定期進行各項資料備份與還原，以確保公司服務面對外部威脅時，可以快速因應，展現公司韌性。
- (五) 落實資安稽核，確保本公司各項業務恪遵相關政策，使資安管理制度持續正常運作。

- (a) The company regularly reviews internal information security standards, and annually audits the information security process and spot checks implementation records internally and externally, so as to improve and improve the overall information security environment.
- (b) Formulate information security management policies to protect the confidentiality, integrity, availability, and compliance of personnel, data, information systems, equipment, and network security.
- (c) Starting from risk control, assess and reduce risks to ensure the confidentiality, integrity, availability and recoverability of information assets.
- (d) Regularly back up and restore various data to ensure that the company's services can quickly respond to external threats and demonstrate the company's resilience.
- (e) Implement the information security audit to ensure that the company's various businesses abide by the relevant policies, so that the information security management system can continue to operate normally.

2.最近年度及截至年報刊印日止，因重大資通安全事件所遭受之損失、可能影響及因應措施：無。

Losses, possible impacts and countermeasures due to major information security incidents in the most recent year and as of the date of publication of the annual report: None.

## 七、重要契約 Important Contract

截至年報刊印日止，仍有效存續及最近年度到期之供銷契約、技術合作契約、工程契約、長期借款契約及其他足以影響股東權益之重要契約之當事人、主要內容、限制條款及契約起訖日期。

The important contract which is up to the annual report date and still valid for Supply and Sales contract, Technical contract, Manufacture contract, or Long-term credit contract or any other contracts.

公司別 Company	契約性質 Contract Property	當事人 Affiliated Person	契約起訖日期 Start and Expiration date of contract	主要內容 Content	限制條款 Restrictions
佑全藥品(股)公司(原勝霖藥品(股)公司) WE CAN MEDICINES CO., LTD.	擔保 長期借款 Credit Contract	土地銀行 西湖分行 Land Bank Hsi Hu Branch	2021.03.19-2041.03.19	房貸 Mortgage	無 None
佑全藥品(股)公司(原勝霖藥品(股)公司) WE CAN MEDICINES CO., LTD.	場所租賃 Venue rental	昌虹新能源股份有限公司 Star Solar New Energy Co., Ltd.	商業運轉日起 20 年 20 years from the date of commercial operation	彰濱屋頂租賃契約(太陽能) Changbin Rooftop Lease Agreement (Solar Energy)	無 None
佑全藥品(股)公司(原勝霖藥品(股)公司) WE CAN MEDICINES CO., LTD.	品牌經營 管理 Brand management	台灣札幌藥粧有限公司 TAIWAN SATUDORA CO., LTD.	2022.12.23-2027.12.31	札幌藥粧品牌經營管理合約 Sarudora brand management contract	無 None



## 伍、財務狀況及財務績效之檢討分析與評估風險事項

### Review, Analysis and Assessment of Risk Matters regarding Financial Status and Performance

#### 一、財務狀況比較分析

##### 1.Comparative Analysis of Financial Status

單位:新台幣仟元 Unit: NT \$ thousand

<div> <div>年 度(註)</div> <div>Year(Note)</div> </div> <div>項 目 Item</div>	113 年 度 2024	112 年 度 2023	差 異 Difference	
			金 額 Amount	%
流動資產 Current Assets	2,185,478	2,081,470	104,008	5.00
以成本衡量之金融資產-非流動 Financial Assets measured by Cost-non-Current	0	0	0	-
不動產、廠房及設備 Property, Plant and Equipment	895,031	913,130	(18,099)	(1.98)
無形資產 Intangible Assets	8,435	6,002	2,433	40.54
其他資產 Other Assets	1,143,199	1,089,404	53,795	4.94
資產總額 Total Assets	4,232,143	4,090,006	142,137	3.48
流動負債 Current Liabilities	1,069,816	1,203,505	(133,689)	(11.11)
長期負債 Long-term Liabilities	135,944	143,985	(8,041)	(5.58)
其他負債 Other Liabilities	937,588	891,338	46,250	5.19
負債總額 Total Liabilities	2,143,348	2,238,828	(95,480)	(4.26)
股本 Capital Stock	854,285	849,291	4,994	0.59
資本公積 Capital Reserve	321,764	265,610	56,154	21.14
保留盈餘 Retained Earnings	345,012	374,207	(29,195)	(7.80)
累積換算調整數 Cumulative Conversion Adjustment	(38,093)	(45,319)	7,226	(15.94)
歸屬於母公司業主之權益 Equity attributable to Owners of Parent Company	1,482,968	1,443,789	39,179	2.71
非控制權益 Non-Control Equity	605,827	407,389	198,438	48.71
股東權益總額 Total Shareholders' Equity	2,088,795	1,851,178	237,617	12.84

增減變動說明（若增減變動未達20% 者可免分析）：

1. 無形資產：主係本期取得電腦軟體支出5,324仟元所致。

2. 資本公積和非控制權益：

主係子公司佑全藥品(股)公司於113年3月28日上櫃前公開承銷4,270仟股，取得資金338,851仟元，致帳列實際取得與處分子公司股權價格與帳面價值差額及非控制權益增加所致。

Explanation of increase and decrease

(If the increase or decrease is less than 20%, the analysis is exempted)

1. Intangible Assets:

This was mainly due to computer software expenses of NT\$5,324,000 in this period.

2. Capital Reserve and Non-Control Equity:

The main subsidiary, WE CAN MEDICINES Co., Ltd., publicly underwrote 4,270,000 shares before listing on the OTC on March 28, 2024, and obtained funds of NT\$338,851,000, which resulted in the difference between the actual acquisition and disposal price of the equity of the branch and subsidiary and the increase in non-controlling interests.

## 二、財務績效分析

### 2. Financial Performance Analysis

#### (一) 財務績效比較分析

##### (1) Comparative Analysis of Financial Performance

單位:新台幣仟元 Unit: NT \$ thousand

年度(註) Year(Note)	113 年度 2024	112 年度 2023	增 ( 減 ) 金 額 Increase (decrease) amount	變 動 比 例 % Change ratio%
項目 Item				
營業收入淨額 Net Operating Income	3,851,358	3,809,262	42,096	1.11
營業成本 Operating Cost	2,516,692	2,536,200	(19,508)	(0.77)
營業毛利 Operating Margin	1,334,666	1,273,062	61,604	4.84
營業費用 Operating Expenses	1,410,778	1,268,589	142,189	11.21
營業利益 Operating Profit	(76,112)	4,473	(80,585)	(1,801.59)
營業外收入及支出 Non-operating Income and Expenses	22,577	11,127	11,450	102.9
繼續營業部門稅前淨利 Net Profit before Continuing Business	(53,535)	15,600	(69,135)	(443.17)
所得稅費用 Income Tax Expenses	1,478	14,944	(13,466)	(90.11)
繼續營業部門稅後淨利 Net Profit after Business Tax	(55,013)	656	(55,669)	(8,486.13)

### 1.增減變動說明：

#### (1)營業利益、繼續營業部門稅前淨利及繼續營業部門稅後淨利：

主係本年度營業費用較去年同期增加142,189仟元，營業外收入及支出較去年同期增加11,450仟元，致本年度產生營業損失、繼續營業部門稅前淨損及繼續營業部門稅後淨損所致。

#### (2)所得稅費用：

主係本期合併稅前為淨損，致本期相對應之所得稅費用較去年同期大幅減少所致。

### 1. Explanation of increase and decrease:

#### (1) Operating Profit, Net Profit before Continuing Business, Net Profit after Business Tax:

This is mainly due to the increase of NT\$142,189,000 in operating expenses and NT\$11,450,000 in non-operating income and expenses compared with the same period last year, which resulted in operating losses, net loss before tax of continuing operations and net loss after tax of continuing operations this year.

#### (2) Income Tax Expenses:

This is mainly due to the net loss before consolidated tax in this period, which resulted in a significant decrease in the corresponding income tax expense in this period compared with the same period last year.

### 2.預期未來一年度銷售數量及其依據對公司未來財務業務之可能影響及因應計畫：

本公司未編制財務預測，不適用預測財務與業務相關數字。然而公司管理階層，仍會依據產業環境、市場供需狀況，同時亦考量產能狀況與業務開發能力作整體評估設定內部目標。

2.Expected sales volume in the coming year and its possible impact on the company's future financial business and corresponding plans: The company has not prepared financial forecasts and does not apply forecasted financial and business-related figures. However, the company's management team will still set internal targets based on the overall assessment of the industrial environment, market supply and demand status, and the overall production capacity and business development capabilities.

### 三、現金流量之檢討與分析

### 3. Cash Flow Review and Analysis

#### (一) 最近年度現金流量分析

#### (1) Analysis of Cash Flow in 2024

單位:新台幣仟元 Unit: NT \$ thousand

期初現金餘額 Opening Cash Balance	全年來自營業活動淨現金流量 Net Cash Flow from Operating Activities Throughout The Year	全年現金流入量 Annual Cash Inflow	現金剩餘(不足)數額 Cash Surplus (Insufficient) Amount	現金不足額之補救措施 Remedies for Cash Shortfalls	
				投資計劃 Investment Plan	理財計劃 Financial plan
482,903	314,103	(202,750)	594,256	無 None	無 None

1. 現金流量變動情形分析：
本公司 113 年度較 112 年度現金淨增加 111,353 仟元，各項營運活動現金流量變動情形如下：
(1) 營業活動淨流入 314,103 仟元
(2) 投資活動淨流出 74,692 仟元
(3) 籌資活動淨流出 131,494 仟元
(4) 匯率變動對現金及約當現金之影響數： 3,436 仟元
2. 現金不足額之補救措施及流動性分析：不適用。
3. 本分析之財務資料係採用合併財務報表為基礎。
1. Analysis of cash flow changes:
The company's cash in 2024 increased by NT\$111,353 thousand compared with 2023. The cash flow changes in various operating activities are as follows:
(1) Net inflow of operating activities was NT\$ 314,103 thousand
(2) Net outflow of investment activities is NT\$ 74,692 thousand
(3) Net outflow of financing activities NT\$ 131,494 thousand
(4) The impact of exchange rate changes on cash and cash equivalents: NT\$ 3,436 thousand
2. Remedial measures and liquidity analysis of insufficient cash: Not applicable.
3. The financial information in this analysis is based on consolidated financial statements.

## (二).未來一年現金流動性分析

### (2) Analysis of cash liquidity in 2025

單位:新台幣仟元 Unit: NT \$ thousand

期初現金餘額(1) Opening Cash Balance(1)	預計全年來自營業活動淨現金流量(2) Estimated Net Cash Flow from Operating Activities Throughout The Year(2)	預計全年現金流出量(3) Estimated Annual Cash outflow (3)	預計現金剩餘(不足)數額 (1)+(2)-(3) Estimated Cash Surplus (Insufficient) Amount (1)+(2)-(3)	預計現金不足額之補救措施 Remedies for Estimated Cash Shortfalls	
				投資計劃 Investment Plan	理財計劃 Financial plan
594,256	28,061	(8,510)	613,807	無 None	無 None

本公司未來一年除持續投入醫療保健相關產品的研發外，為達到居家照護、遠距醫療的產業發展趨勢，經營團隊將著眼於生理參數的整合及應用面的再拓展，結合AI與5G的應用潮流，以「成為世界頂尖健康型態提供者者，並追求完美，永無止盡」為公司願景。另外，在連鎖通路事業群部份，未來除了持續展店外，也會持續尋求中小型連鎖之收購合併機會，深化通路價值，發展多面向經營模式。預計營業活動淨現金流入約28,061仟元，預計全年投資及籌資活動將造成淨現金流出約8,510仟元，預計現金餘額為613,807仟元。

In addition to continuing to invest in the research and development of healthcare-related products in the coming year, the company will focus on the integration of physiological parameters and the re-expansion of applications in order to achieve the industrial development trend of home

care and telemedicine, combining AI and 5G. Applying the trend, the company's vision is to "become the world's top health model provider, and the pursuit of perfection will never ending". In addition, in the chain channel business group, besides continuing to open stores in the future, we will also continue to seek acquisition and merger opportunities for small and medium-sized chains to deepen the value of the channel and develop a multi-faceted business model. The net cash inflow from operating activities is expected to be approximately NT \$ 28,061 thousand. Investment and financing activities throughout the year are expected to result in a net cash outflow of approximately NT \$ 8,510 thousand. The expected cash balance is NT \$ 613,807 thousand.

四、最近年度重大資本支出對財務業務之影響：無。

4. The impact of recent major capital expenditures on financial operations: None

五、最近年度轉投資政策、其獲利或虧損之主要原因、改善計畫及未來一年投資計畫

5. 2024 investment policy, the main reason for its profit or loss, improvement plan and investment plan in 2025

本公司秉持「全面保健、深耕醫療」之精神，投資政策將以研發、生產與行銷相關之功能為投資標的。尚鈞醫療科技(安徽)有限公司係以生產為主之子公司，而優盛醫療電子(上海)有限公司則為貿易型企業，該兩家子公司，獲利與否在於能否配合台北母公司之接單情況快速調整。家用市場競爭激烈，故本公司未來除了穩定舊客戶，開發新市場外，持續提升生產效率及成本控制，導入新產品製程，將是提升產能及獲利的另一重點。

瑞盛醫學是以研發心血管疾病相關居家監測儀器為主，其中血氧濃度量測計銷售多國。

轉投資成立 RMJ CORP. LTD.，專注於醫療器材專用零組件之開發，營運狀況持續性穩定成長，未來除持續的專注於關鍵零組件之開發外，開發新客戶將是維持穩定獲利的另一重點。

佑全藥品股份有限公司(原勝霖藥品(股)公司)受惠於新冠肺炎及慢簽領藥習慣改變，營收及獲利均大幅改善，未來除了致力提升坪效及成本與費用控管、搶攻銀髮商機、結合長照軟體以加強消費者的黏著度外，自建倉儲系統搶佔獨立藥局及小型連鎖藥局的藥物採購與配送商機將是另一個努力的重點，此外，仍將持續藉由採購策略的運用，擴大規模經濟，以提升獲利。

Rossmax Swiss GmbH 是本公司拓展 EMEA 市場自有品牌的重要據點，肩負著行銷及業務維護責任，主要負責開拓新客戶及新興市場。

如影優活股份有限公司係為提供長照軟體服務之公司，尚處創立初期，經營績效尚無法顯現，未來除了提供軟體服務給長照團體外，亦將提供 APP 及雲端服務給集團企業，藉以提升集團公司產品的附加價值。

The company upholds the spirit of "comprehensive health care and intensive medical care", and its investment policy will focus on functions related to research and development, production and marketing. GMC Inc. is a production-oriented subsidiary, while Rossmax (ShangHai) Incorporation Ltd. is a trading company. The profitability of these two subsidiaries depends on whether they can cooperate with the parent company in Taipei. The order receiving situation is quickly adjusted. Competition in the household market is fierce, so in the future, in addition to stabilizing old customers and developing new markets, the company will continue to improve production efficiency and cost control, and introduce new product manufacturing processes, which will be another focus on increasing production capacity and profitability.

Rossmax InnoTek Corp. focuses on the development of cardiovascular disease-related home

monitoring equipment. The blood oxygen concentration meter has successively obtained certifications from countries including Europe (CE), Japan, South Korea, Australia, Thailand, etc.

Reinvested to establish RMJ CORP. LTD., focusing on the development of special components for medical equipment, and the operating conditions continue to grow steadily. In the future, apart from continuing to focus on the development of key components, the development of new customers will be another way to maintain stable profitability. One point.

We Can Medicines Co., Ltd. has benefited from the new crown pneumonia and the change in slow-signing drug habits, and its revenue and profit have been greatly improved. In the future, in addition to striving to improve floor efficiency and cost and expense control, seize silver hair business opportunities, and integrate long-term photos In addition to strengthening consumer adhesion, self-built warehousing systems to seize the drug procurement and distribution business opportunities of independent pharmacies and small chain pharmacies will be another focus of our efforts. In addition, we will continue to expand the scale through the use of procurement strategies. Economy to increase profitability.

Rossmax Swiss GmbH is an important base for the company to expand its own brand in the EMEA market. It is responsible for marketing and business maintenance. It is currently actively exploring new customers and emerging markets. It is expected that the marketing of its own brand will gradually bring profits in the future.

Viwave Ulife Co., Ltd. is a company that provides long-term care software services. It is still in the early stage of its establishment and its operating performance is not yet visible. In the future, in addition to providing software services to long-term care groups, it will also provide APP and cloud services to group companies. In order to enhance the added value of the group company's products.

## 六、最近年度及截至年報刊印日止風險事項之分析評估

### 6. Analysis and assessment of risk issues in 2023 and up to the date of publication of the annual report

#### (一) 利率、匯率變動、通貨膨脹情形對公司損益之影響及未來因應措施

The impact of interest rate, exchange rate changes, and inflation on the company's profits and losses and future response measures

##### 1. 利率變動對公司影響及未來因應措施

##### 1. The impact of interest rate changes on the company and future measures

###### (1) 最近年度利息支出情形

###### (1) Interest Expenses in 2024

單位：新台幣仟元  
Unit: NT\$ thousand

項目 Item	113 年度 2024
所得稅及利息費用前純益(損) Net profit before income tax and interest expenses	(23,325)
本期利息支出 Current interest expense	30,210
利息保障倍數 Times Interest Earned	-0.77

註：本分析之財務資料係採用合併財務報表為基礎。

Note: The financial information in this analysis is based on the consolidated financial statements.

(2)因應利率變動之具體措施

與往來銀行協議，以逐筆議價利率方式，以反應市場利率。

(2) Specific measures to respond to interest rate changes

Negotiate with the bank to reflect the market interest rate in the way of bargaining interest rate on a case-by-case basis.

2. 匯率損益對公司影響及未來因應措施

2. Specific measures in response to changes in interest rates

(1)最近年度匯兌損益情形：

(1)Exchange gains and losses in the most recent year

單位：新台幣仟元

Unit: NT\$ thousand

項目 Item	113 年度 2024
兌換(損)益 Exchange (loss) Profit	4,720
營業收入淨額 Net Operating Income	3,851,358
兌換(損)益/營業收入淨額(%) Exchange (Loss) Profit / Net Operating Income (%)	0.12

註：本分析之財務資料係採用合併財務報表為基礎。

Note: The financial information in this analysis is based on the consolidated financial statements.

(2)因應匯率變動之具體措施

(2) Specific measures in response to exchange rate changes

(A) 在銀行開立外幣存款戶，匯入之貨款視實際資金之需求以及匯率之高低，決定兌換成新台幣或存入外幣存款帳戶，以適度調整外匯存款部分。

Open a foreign currency deposit account at a bank. Depending on the actual capital requirements and the exchange rate, the remittance payment will be converted into NTD or deposited in a foreign currency deposit account to appropriately adjust the foreign exchange deposit.

(B) 適時鎖定外匯匯率，選擇使用信用狀貨款幣別，以規避匯率波動風險。

Lock the foreign exchange rate in a timely manner and choose to use the currency of the letter of credit to avoid the risk of exchange rate fluctuations.

(C) 每日蒐集匯率變動之相關資訊，充分掌握匯率趨勢，以降低匯率波動之風險。

Collect relevant information on exchange rate changes daily to fully grasp exchange rate trends to reduce the risk of exchange rate fluctuations

(D) 利用進銷貨收支之貨款互相沖抵，使匯率變動自動產生一定程度之避險效果。

Use the purchase and sales receipts and payments to offset each other, so that exchange rate changes automatically produce a certain degree of hedging effect

(E) 以買賣遠期外匯之預購、預售方式，固定進貨成本或保障出口利益。

Pre-purchase and pre-sale of foreign exchange for the purchase and sale, to fix the purchase cost or protect export interests

(F) 於新台幣匯率預期升值時，保持新台幣資產或外幣負債；新台幣匯率預期貶值時，持有外幣資產或新台幣負債。

When the NTD exchange rate is expected to appreciate, maintain NTD assets or foreign currency liabilities; when the NTD exchange rate is expected to depreciate, hold foreign currency assets or NTD liabilities.

### 3. 通貨膨脹對公司損益之影響及未來因應措施

#### 3. The impact of inflation on the company's profit and loss and future countermeasures

(1) 與供應商議價：透過採購成本的降低，使通貨膨脹的影響降至最低。

(1) Bargaining with suppliers: through the reduction of procurement costs, the impact of inflation is minimized

(2) 調整商品售價：在客戶能接受的範圍內提高售價，適時反應成本。

(2) Adjust the selling price of goods: raise the selling price within the acceptable range of customers, and reflect the cost in a timely manner

#### (二) 從事高風險、高槓桿投資、資金貸與他人、背書保證及衍生性商品交易之政策、獲利或虧損之主要原因及未來因應措施：

本公司對於資金貸與他人、背書保證及從事衍生性商品交易皆訂有相關作業辦法，並經董事會通過及提報股東會，相關作業皆依所訂辦法辦理。

衍生性商品交易以規避市場風險為目標，避險策略以達成能夠規避大部分市場價格風險為目的；本公司以與被避險項目公平價值變動成高度負相關之衍生性金融商品作為避險工具，並作定期評估。

Policies for engaging in high-risk, high-leverage investments, capital loans and others, endorsement guarantees and derivative commodity transactions, main reasons for profit or loss, and future countermeasures:

The company has set up relevant operation methods for capital loans and others, endorsement guarantees and engaging in derivative commodity transactions, and the board of directors approved and reported to the shareholders' meeting. All related operations are handled in accordance with the prescribed methods.

Derivative commodity trading is aimed at avoiding market risks, and hedging strategies are aimed at achieving the ability to avoid most market price risks; the company uses derivative financial commodities that are highly negatively related to changes in the fair value of hedged items as hedging instruments And make regular assessments.



(三) 未來研發計劃及預計投入之研發費用  
Future R&D plan and estimated R&D expenses

單位：新台幣仟元

Unit: NT\$thousand

項目 Item	最近年度研發計畫 Recent Annual R & D Plan	未完成研發計畫 之目前進度 Current Progress of unfinished R & D Plan	預計須再投入 之研發費用 Expected Reinvestment of R & D Expenses	預計完成量產時 間 Estimated Completion Time	未來影響研發成功之主要 因素 Main Factors Affecting Future R & D Success
1	血壓產品系列設計案 Blood Pressure Product Series Design	設計開發階段 R&D Stage	2,800	2025 年 12 月 December 2025	臨床測試和市場因素 Clinical Testing Market Factors
2	溫度產品系列設計案 Temperature Product Series Design	設計開發階段 R&D Stage	1,700	2025 年 12 月 December 2025	臨床測試和市場因素 Clinical Testing Market Factors
3	呼吸產品系列設計案 Nebulizer Product Series Design	設計開發階段 R&D Stage	1,800	2025 年 12 月 December 2025	市場因素 Market Factors
4	心電圖系列設計案 ECG Product series Design	設計開發階段 R&D stage	4,720	2025 年 12 月 December 2025	臨床測試和市場因素 Clinical Testing Market Factors

(四) 國內外重要政策及法律變動對公司財務業務之影響及因應措施：不適用。

The impact of domestic and foreign important policy and legal changes on the company's financial business and corresponding measures: Not applicable

(五) 科技改變（包括資通安全風險）及產業變化對公司財務業務之影響及因應措施：

世界各地不斷出現駭客攻擊災情，顯現資安威脅影響範圍越來越廣，攻擊手法與戰略演變迅速，使得企業猝不及防，因此，為了防範日新月異網路攻擊，本公司也積極建立的防禦機制：新世代防火牆進階威脅偵測、惡意網站阻斷及精準流量分析與應用程式識別；多層式郵件開道掃描系統過濾垃圾、釣魚、惡意程式等郵件；防毒與弱點攻擊阻斷軟體部署；上網行為控管與隔離防護，更擬定網路攻擊緊急應變計劃，不定期模擬異常狀況，以降低網路風險。截至目前為止，本公司無重大資安風險發生之情形。

本公司所處產業為醫療器材產業，產品及技術須符合醫療法規要求，為配合產品市場的變化及醫療法規的要求，需持續變更製程及研發新技術。另外，利用轉投資相關企業，佈建完整的產品線及銷售通路，藉以分散產業變化帶來的風險，並加強成本控制、現金管理來維持公司的競爭力，以控制對公司財務業務的影響。

The impact of technological changes(including information security risks) and industrial changes on the company's financial business and corresponding measures:

Hacker attack disasters continue to occur around the world, showing that the scope of information security threats is becoming wider and wider, and the attack methods and strategies are evolving rapidly, which makes enterprises caught off guard. Therefore, in order to prevent the ever-changing network attacks, the company is also actively establishing a defense mechanism: New generation firewall advanced threat detection, malicious website blocking and precise traffic analysis and application identification; multi-layer mail gateway scanning system to filter spam, phishing, malware and other mail; anti-virus and vulnerability attack blocking software deployment; Internet access behavior control and isolation protection, and draw up an emergency

response plan for network attacks, and simulate abnormal situations from time to time to reduce network risks. So far, the company has no major information security risks.

The company's industry is the medical equipment industry, and its products and technologies must meet the requirements of medical regulations. In order to meet the changes in the product market and the requirements of medical regulations, it is necessary to continuously change the manufacturing process and develop new technologies. In addition, by reinvesting in related companies, we will build a complete product line and sales channel to diversify the risks brought about by industrial changes, and strengthen cost control and cash management to maintain the company's competitiveness and control the impact on the company's financial business.

- (六) 企業形象改變對企業危機管理之影響及因應措施：不適用。

Impact of corporate image change on corporate crisis management and countermeasures: Not applicable

- (七) 進行併購之預期效益及可能風險及因應措施：不適用。

Expected benefits and possible risks and countermeasures for M & A: Not applicable

- (八) 擴充廠房之預期效益及可能風險及因應措施：不適用。

Expected benefits and possible risks and countermeasures of plant expansion: Not applicable

- (九) 進貨或銷貨集中所面臨之風險及因應措施：

本公司業務單位除了與客戶保持緊密聯繫，隨時掌握客戶公司營運狀況外，並以持續開發新客戶之方式，以期做到客戶分散，也要做到銷售國或地區的分散。本公司主要供應商為 100 % 控股之子公司，因此亦無經營風險之慮。

Risks and countermeasures for purchase or sales concentration:

In addition to maintaining close contact with customers and keeping abreast of the company's operating conditions, the company's business units continue to develop new customers in order to diversify customers and also to achieve the dispersion of sales countries or regions. The company's main supplier is a 100% -controlled subsidiary, so there is no business risk.

- (十) 董事、監察人或持股超過百分之十之大股東，股權之大量移轉或更換對公司之影響及風險及因應措施：本公司董事、監察人或持股超過 10% 之大股東，並未發生股權之大量移轉或更換情形，本公司管理階層與董事、監察人及持股超過 10% 之大股東，保持良好的溝通管道，並隨時注意市場相關資訊，以為因應。

Directors, supervisors or large shareholders holding more than 10% of the shares, the impact and risks of the large-scale transfer or replacement of equity on the company and the corresponding measures:

The company's directors, supervisors or major shareholders holding more than 10% of the shares have not undergone any large-scale transfer or replacement of equity. The company's management and directors, supervisors and major shareholders holding more than 10% of the shares have maintained good relations. Communication channels, and always pay attention to market-related information to respond.

(十一) 經營權之改變對公司之影響、風險及因應措施：

最近年度，本公司並無經營權改變的情事，故無相對之影響和風險。

The impact, risks and corresponding measures of the change of management rights on the company:

In the recent year, the company has no change in management rights, so there is no relative impact and risk.

(十二) 訴訟或非訟事件，應列明公司及公司董事、監察人、總經理、實質負責人、持股比例超過百分之十之大股東及從屬公司已判決確定或尚在繫屬中之重大訴訟、非訟或行政爭訟事件，其結果可能對股東權益或證券價格有重大影響者，應揭露其系爭事實、標的金額、訴訟開始日期、主要涉訟當事人及截至年報刊印日止之處理情形：無。

Litigation or non-litigation incidents should list the company and its directors, supervisors, general managers, substantive persons in charge, major shareholders with more than 10% shareholding and subordinate companies have decided to determine or are still in the major litigation , Non-litigation or administrative disputes, the results of which may have a significant impact on shareholders 'equity or securities prices, should disclose their disputed facts, the amount of the target, the date of litigation, the main parties involved in the litigation and the handling situation as of the date of publication of the annual report: None

(十三) 其他重要風險及因應措施：無。

Other Important Risks and Countermeasures: None

七、其他重要事項：無

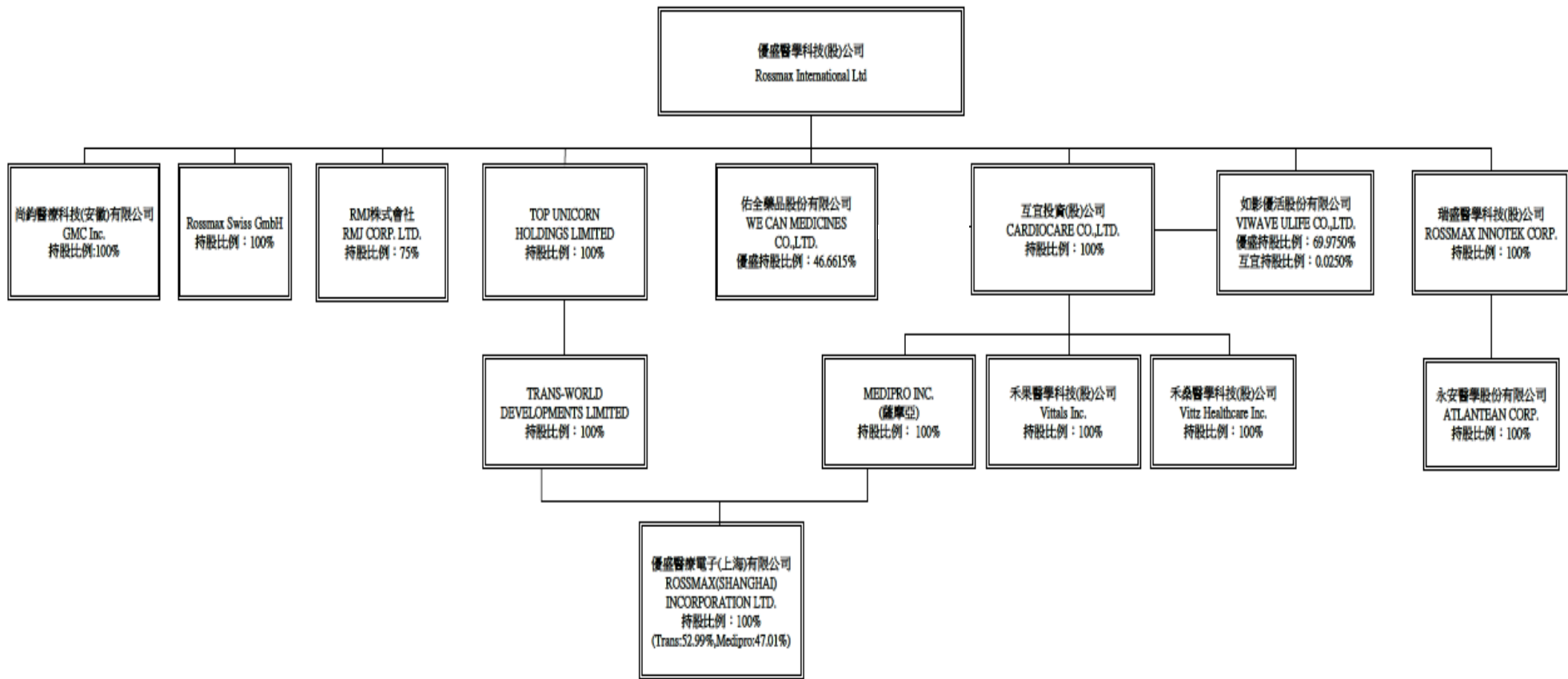
7. Other Important Matters: None

陸、特別記載事項 Special Disclosure：

一、關係企業相關資料 Summary of Affiliated Companies

2024 年 12 月 31 日  
December 31,2024

(一) 關係企業關聯圖 ROSSMAX Organization Chart：



## (二) 各關係企業基本資料 Basic information of each related enterprise

企業名稱 Company Name	成立日期 Date of Established	所在地 Location	主要營業項目 Business Activities
TOP UNICORN HOLDINGS LIMITED	89.08.08	Offshore Chambers. P.O. Box217, Apia, Sampoia	投資業 Investment Holding company
TRANS-WORLD DEVELOPMENTS LIMITED	89.08.08	Offshore Chambers. P.O. Box217, Apia, Sampoia	投資業 Investment Holding company
優盛醫療電子(上海)有限公司 Rossmax (ShangHai) Incorporation Ltd.	90.03.12	上海市嘉定區外崗鎮滬宜公路6018 號 No. 6018, Huyi Rd., Waigang, Jiading District, Shanghai, China	設計、製造及銷售普通診察器械、醫用電子儀器設備、物理治療設備、臨床檢驗分析儀器、負壓吸引裝置、醫用制氣設備、吸入器、體重計、心跳計、計步器及相關零配件之批發及進出口業務 Design, Manufacturer, and sell the electric medical device, physical therapy equipment, instrument for clinical analysis, oxygen concentrator, weight scale, pulse rate, pedometer and related accessories import/export business.
互宜投資股份有限公司 Cardiocare Co., Ltd.	91.07.03	台北市內湖區港墘路 183 號 12 樓 12F No183 Kang Chien Road Neihu district, Taipei, Taiwan	投資業 Investment Holding company
MEDIPRO INC.	90.03.15	Offshore Chambers. P.O. Box217, Apia, Sampoia	投資業 Investment Holding company
瑞盛醫學科技(股)公司 Rossmax InnoTek Corp.	93.04.02	台北市內湖區港墘路 189 號 12 樓 12F No189 Kang Chien Road Neihu district, Taipei, Taiwan	一般儀器及醫療器材製造、批發及零售業等 Manufacture, distributor and retail sales of medical device.
永安醫學(股)公司 Atlantean Corp.	98.04.06	新竹縣竹北市博愛街 789 號 1 樓 1F No.789 Bo-ai Street, ZhuBei City, Hsinchu, Taiwan	一般儀器及醫療器材製造、批發及零售業等 Manufacture, distributor and retail sales of medical device.
RMJ CO., LTD.	94.06.17	962-7Shimoyasumatsu Tokorozawa,Saitama 359-0024.Japan	醫療機器用零組件及電磁閥之開發、檢測及銷售 Material of medical device, and development, inspect, and sale solenoid valve.
佑全藥品(股)公司 (原勝霖藥品(股)公司) We Can Medicines Co., Ltd.	89.04.13	台中市西屯區台灣大道四段 925 號 20 樓之 1 20F-1, No 925, Section 4, Taiwan Boulevard, Xitun District, Taichung, Taiwan	西藥零售業、化妝品零售業、醫療器材、食品什貨及飲料零售業 Retail of Medicine, Cosmetic, Medical device, Food and drink
Rossmax Swiss GmbH	99.09.02	Tramstrasse 16 CH-9442 Berneck Switzerland	一般儀器及醫療器材、批發貿易及零售業等 Distributor and retail sales of medical device.
禾森醫學科技(股)公司 Vittz Healthcare Inc.	100.04.29	台北市內湖區港墘路187號2樓 2F No187 Kang Chien Road Neihu district, Taipei, Taiwan	醫療器材批發零售業及國際貿易業等 Retail and International Business of Medical device.
禾果醫學科技(股)公司	100.10.04	台北市內湖區港墘路187號2樓	醫療器材批發零售業及國際貿易業等

Vittals Inc.		2F No187 Kang Chien Road Neihsu district, Taipei, Taiwan	Retail and International Business of Medical device.
尚鈞醫療科技(安徽)有限公司 GMC Inc.	103.04.04	安徽省滁州市蘇滁大道686號 No. 686, Su Chu Rd., Chuzhou, Anhui, China	研發、生產和銷售電子血壓計、電子體溫計、紅外耳式體溫計、紅外額式體溫計、壓縮式霧化器、超聲式霧化器及其零配件 Development, manufacturer, and sale electronic blood pressure monitor, thermometer for ear and forehead, nebulizer, and all related accessories.
如影優活股份有限公司 Viwave Ulife Co., Ltd.	107.10.01	台北市內湖區港墘路185號2樓 2F No185 Kang Chien Road Neihsu district, Taipei, Taiwan	資訊軟體批發及服務業、醫療器材零售及批發業 Software development, sell and service. Retail and wholesale of medical device.

(三) 推定為有控制與從屬關係者其相同股東資料：無。

A controlling and hierarchical relationship : None

(四) 整體關係企業經營業務所涵蓋之行業

The Main business of All Affiliated Enterprises

公司名稱 Company Name	控制(從屬)公司 Holding(Subordinate) Company	控制(從屬) 關係 Relationship of Holding (Subordinate)	關係企業所經營業務 及往來分工情形 Main Business
TOP UNICORN HOLDINGS LIMITED	優盛醫學科技股份有限公司 Rossmax International Ltd.	從屬 Subordinate	一般投資 Investment
TRANS-WORLD DEVELOPMENTS LIMITED	TOP UNICORN HOLDINGS LIMITED	從屬 Subordinate	一般投資 Investment
優盛醫療電子(上海)有限公司 Rossmax (ShangHai) Incorporation Ltd.	TRANS-WORLD DEVELOPMENTS LIMITED MEDIPRO INC.	從屬 Subordinate	銷售 Sale
互宜投資股份有限公司 Cardiocare Co., Ltd.	優盛醫學科技股份有限公司 Rossmax International Ltd.	從屬 Subordinate	一般投資 Investment
MEDIPRO INC.	互宜投資股份有限公司 Cardiocare Co., Ltd.	從屬 Subordinate	一般投資 Investment
瑞盛醫學科技(股)公司 Rossmax InnoTek Corp.	優盛醫學科技股份有限公司 Rossmax International Ltd.	從屬 Subordinate	製造、銷售 Manufacture, Sale
永安醫學(股)公司 Atlantean Corp.	瑞盛醫學科技(股)公司 Rossmax InnoTek Corp.	從屬 Subordinate	製造、銷售 Manufacture, Sale
RMJ CORP. LTD.	優盛醫學科技股份有限公司 Rossmax International Ltd.	從屬 Subordinate	製造、銷售 Manufacture, Sale
佑全藥品(股)公司 (原勝霖藥品(股)公司) We Can Medicines Co., Ltd.	優盛醫學科技股份有限公司 Rossmax International Ltd.	從屬 Subordinate	銷售 Sale
Rossmax Swiss GmbH	優盛醫學科技股份有限公司 Rossmax International Ltd.	從屬 Subordinate	業務推廣 Business Promotion
禾藥醫學科技(股)公司 Vittz Healthcare Inc.	互宜投資股份有限公司 Cardiocare Co., Ltd.	從屬 Subordinate	銷售 Sale
禾果醫學科技(股)公司 Vittals Inc.	互宜投資股份有限公司 Cardiocare Co., Ltd.	從屬 Subordinate	銷售 Sale
尚鈞醫療科技(安徽)有限公司 GMC Inc.	優盛醫學科技股份有限公司 Rossmax International Ltd.	從屬 Subordinate	製造 Manufacture

如影優活股份有限公司 Viwave Ulife Co., Ltd.	優盛醫學科技股份有限公司 Rossmax International Ltd. 互宜投資股份有限公司 Cardiocare Co., Ltd.	從屬 Subordinate	資訊軟體服務 Information Software Service
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(五) 各關係企業董事、監察人與總經理資料

Director, Supervisors, and Presidents of Affiliated Enterprises

單位：外幣元；股：%

Unit: US\$: share: %

公司名稱 Name of Company	職稱 Title	姓名或 代表人 Name of Representative	持有股份 Shareholding	
			股數 (出資額) Shares Capital	持股比例 (出資比例) Shareholding ratio(Funded ratio)%
TOP UNICORN HOLDINGS LIMITED	董事 Director	劉志平 Liu Chih-Ping	優盛醫學科技(股)公司持有 7,420,000 股 Share holdings of Rossmax International Ltd. : 7,420,000 share	100%
TRANS-WORLD DEVELOPMENTS LIMITED	董事 Director	劉志平 Liu Chih-Ping	TOP UNICORN HOLDINGS LIMITED 持有 7,420,000 股 Share holdings of Top Unicorn Holdings Limited : 7,420,000 share	100%
優盛醫療電子(上海)有限公司 Rossmax (ShangHai) Incorporation Ltd.	董事長 Chairman	劉志平 Liu Chih-Ping	TRANS-WORLD DEVELOPMENTS LIMITED 出資額 US\$4,006,044 元 MEDIPRO INC. 出資額 US\$3,553,956 元 Capital of Trans-World Developments Limited : US\$4,006,044 Capital of Medipro Inc. : US\$3,553,956	52.99%
	董事 Director 監察人 Supervisors 總經理 General Manager	朱冠禹 Chu Kangyu 陳志榮 Ben Chen 林富健 Fuchheim Lin 朱冠禹 Chu Kangyu		47.01%
互宜投資股份有限公司 Cardiocare Co., Ltd.	董事長 Chairman 董事 Director 監察人 Supervisors 總經理 General Manager	劉志平 Liu Chih-Ping 張淑娟 Cherry Chang 林毓之 Yolanda Lin 文德蘭 Wen DeLan 劉志平 Liu Chih-Ping	優盛醫學科技(股)公司持有 4,500,000 股 Share holdings of Rossmax International Ltd. : 4,500,000 share	100%
MEDIPRO INC.	董事 Director	劉志平 Liu Chih-Ping	互宜投資(股)公司持有 140,000 股 Share holdings of Cardiocare Co., Ltd. : 140,000 share	100%
瑞盛醫學科技(股)公司 Rossmax InnoTek Corp.	董事長 Director	劉志平 林毓之		

公司名稱 Name of Company	職稱 Title	姓名或 代表人 Name of Representative	持有股份 Shareholding	
			股數 (出資額) Shares Capital	持股比例 (出資比例) Shareholding ratio(Funded ratio)%
	董事 監察人 總經理 Chairman Director Director Supervisors General Manager	張淑娟 文德蘭 劉志平 Liu Chih-Ping Yolanda Lin Cherry Chang Wen DeLan Liu Chih-Ping	優盛醫學科技(股)公司 持有 4,000,000 股 Share holdings of Rossmax International Ltd. : 4,000,000 share	100%
永安醫學(股)公司 Atlantean Corp.	董事長 董事 董事 監察人 總經理 Chairman Director Director Supervisors General Manager	劉志平 林毓之 張淑娟 文德蘭 劉志平 Liu Chih-Ping Yolanda Lin Cherry Chang Wen DeLan Liu Chih-Ping	瑞盛醫學科技(股)公司 持有 1,000,000 股 Share holdings of Rossmax InnoTek Corp. : 1,000,000 share	100%
RMJ CORP. LTD.	董事長 董事 董事 監察人 總經理 Chairman Director Director Supervisors General Manager	劉志平 伊久尊康 北原道男 張淑娟 北原道男 Liu Chih-Ping Takayasu Iku Michio Kitahara Cherry Chang Michio Kitahara	優盛醫學科技股份有限公司持有 900 股 Share holdings of Rossmax International Ltd. : 900 share	75%
佑全藥品(股)公司 (原勝霖藥品(股)公司) We Can Medicines Co., Ltd.	董事長 副董事長 董事 董事 董事 董事 獨立董事 獨立董事 獨立董事 總經理 Chairman Vice	劉志平 范滋庭 鄭振文 文德蘭 張淑娟 葉翠雯 歐秀珠 陳鴻運 韓宗超 文德蘭 Liu Chih-Ping Tzu Ting Fan	優盛醫學科技(股)公司持有 20,957,564 股 Share holdings of Rossmax International Ltd. : 20,957,564 share	46.6615%



公司名稱 Name of Company	職稱 Title	姓名或 代表人 Name of Representative	持有股份 Shareholding	
			股數 (出資額) Shares Capital	持股比例 (出資比例) Shareholding ratio(Funded ratio)%
	Chairman Director Director Director Independent Director Independent Director Independent Director General Manager	Cheng Chen wen Wen De-Lan Cherry Chang Yen Tsui wen OU,SIOU-JHU  Chen,Hong-Yun  HAN,ZONG-CHA O Wen De-Lan		
Rossmax Swiss GmbH	董事 Director	Juerg Frei	優盛醫學科技股份有限公司出資額 CHF\$20,000 Capital of Rossmax International Ltd. :CHF\$20,000	100%
禾藥醫學科技(股)公司 Vittz Healthcare Inc.	董事長 董事 董事 監察人 總經理 Chairman Director Director Supervisors General Manager	劉志平 張淑娟 林毓之 文德蘭 劉志平 Liu Chih-Ping Cherry Chang Yolanda Lin Wen De-Lan Liu Chih-Ping	互宜投資(股)公司持有 600,000 股 Share holdings of Cardiocare Co., Ltd. : 600,000 share	100%
禾果醫學科技(股)公司 Vittals Inc.	董事長 董事 董事 監察人 總經理 Chairman Director Director Supervisors General Manager	劉志平 張淑娟 林毓之 文德蘭 劉志平 Liu Chih-Ping Cherry Chang Yolanda Lin Wen De-Lan Liu Chih-Ping	互宜投資(股)公司 持有 1,000,000 股 Share holdings of Cariocare Co., Ltd. : 1,000,000 share	100%
尚鈞醫療科技(安徽)有限 公司 GMC Inc.	董事長 董事 董事 監察人 總經理 Chairman Director	陳志榮 朱冠禹 劉志平 張淑娟 曹輝通 Ben Chen Chu Kangyu	優盛醫學科技(股)公司出資額 US\$6,000,000 元	100%

公司名稱 Name of Company	職稱 Title	姓名或 代表人 Name of Representative	持有股份 Shareholding	
			股數 (出資額) Shares Capital	持股比例 (出資比例) Shareholding ratio(Funded ratio)%
	Director Supervisors General Manager	Liu Chih-Ping Cherry Chang Aden Tsao		
如影優活(股)公司 Viwave Ulife Co., Ltd.	董事長 董事 董事 董事 董事 監察人 總經理 Chairman Director Director Director Director Supervisors General Manager	劉志平 陳建同 張淑娟 林毓之 鄭意勳 文德蘭 游若文 Liu ChihPing Robert Chen Cherry Chang Yolanda Lin Sharon Cheng Wen De-Lan Brenda Yu	優盛醫學科技(股)公司持有 2,799,000 股 互宜投資(股)公司持有 1,000 股 Share holdings of Rossmax International Ltd. : 2,799,000share Share holdings of Cardiocare Co., Ltd. : 1,000 share	69.9750%  0.0250 %

(六) 公司與關係企業之關係

Relationship between Company and Affiliated Enterprises

關係企業名稱	與本公司之關係
TOP UNICORN HOLDINGS LIMITED	本公司直接持股超過50%之子公司 Subsidiary Company, holding by Rossmax International Ltd. more than 50% shares.
TRANS-WORLD DEVELOPMENTS LIMITED	TOP UNICORN直接持股超過50%之子公司 Subsidiary Company, holding by Top Unicorn more than 50% shares.
優盛醫療電子(上海)有限公司 Rossmax(Shanghai) Incorporation Ltd.	TRANS-WORLD直接持股超過50%之子公司 MEDIPRO直接持股超過40%之子公司 Subsidiary Company, holding by Trans-world more than 50% shares. Subsidiary Company, holding by Medipro more than 50% shares.
互宜投資股份有限公司 Cardiocare Co., Ltd.	本公司直接持股超過50%之子公司 Subsidiary Company, holding by Rossmax International Ltd. more than 50% shares.
MEDIPRO INC.	互宜公司直接持股超過50%之子公司 Subsidiary Company, holding by Cardiocare Co Ltd more than 50% shares.
瑞盛醫學科技(股)公司 Rossmax InnoTek Corp.	本公司直接持股超過50%之子公司 Subsidiary Company, holding by Rossmax International Ltd. more than 50% shares.

永安醫學(股)公司 Atlantean Corp.	瑞盛醫學直接持股超過 50%之子公司 Subsidiary Company, holding by Rossmax Innotek Corp. more than 50% shares.
RMJ CORP. LTD.	本公司直接持股超過 50%之子公司 Subsidiary Company, holding by Rossmax International Ltd. more than 50% shares
佑全藥品(股)公司(原勝霖藥品(股)公司) We Can Medicine Co., Ltd.	本公司具實質控制力之子公司 Subsidiaries over which the Company has substantial control
Rossmax Swiss GmbH	本公司直接持股超過 50%之子公司 Subsidiary Company, holding by Rossmax International Ltd. more than 50% shares
禾藥醫學科技(股)公司 Vittz Healthcare Inc.	互宜公司直接持股超過 50%之子公司 Subsidiary Company, holding by Cardiacare Co., Ltd. more than 50% shares.
禾果醫學科技(股)公司 Vittals Inc.	互宜公司直接持股超過 50%之子公司 Subsidiary Company, holding by Cardiacare Co., Ltd. more than 50% shares.
尚鈞醫療科技(安徽)有限公司 GMC Inc.	本公司直接持股超過 50%之子公司 Subsidiary Company, holding by Rossmax International Ltd. more than 50% shares
如影優活(股)公司 Viwave Ulife Co., Ltd.	本公司直接持股超過 50%之子公司 Subsidiary Company, holding by Rossmax International Ltd. more than 50% shares

(七) 各關係企業投資金額與經營概況

Investment amount and business overview of each affiliated company

單位：新台幣/美元/人民幣仟元；仟股

Unit: NT\$/USD/RMB thousand; 1,000 shares

企業名稱	原始投資金額 Orginial Capital		期末持有 (113.12.31) Ending Holdings of 2024.12.31			被投資公司 本期(損)益 Earnings (Loss) of Investee (NTD\$)	本期認列之 投資(損)益 Earnings (Loss) of Investee (NTD\$)
	本期期末 Year to 2023	上期期末 Year to 2022	股數 Shares	比 率 %	帳面金額 Carrying amount		
TOP UNICORN HOLDINGS LIMITED	US7,420	US7,420	7,420	100%	43,495	NT(2,043)	NT(2,043)
TRANS-WORLD DEVELOPMENTS LIMITED	US7,420	US7,420	7,420	100%	43,215	NT(2,046)	NT(2,046)
優盛醫療電子(上海)有限公司 Rossmax(Shanghai) Incorporation Ltd.	US7,560	US7,560	-	100%	81,553	NT(3,861)	NT(3,861)
互宜投資股份有限公司 Cardiacare Co., Ltd.	NT45,000	NT45,000	4,500	100%	48,576	NT(1,961)	NT(1,961)
MEDIPRO INC.	US140	US140	140	100%	38,338	NT(1,815)	NT(1,815)
瑞盛醫學科技(股)公司 Rossmax Innotek Corp.	NT42,387	NT42,387	4,000	100%	61,033	NT(5,850)	NT(5,852)
永安醫學(股)公司 Atlantean Corp.	NT10,000	NT10,000	1,000	100%	9,626	NT 34	NT 34
RMJ CORP. LTD.	US403	US403	0.900	75%	29,794	NT2,386	NT 1,790
ROSSMAX SWISS GMBH	CHF20	CHF20	-	100%	164	NT (15)	NT (15)
佑全藥品(股)公司 (原勝霖藥品(股)公司) We Can Medicine Co., Ltd.	NT454,530	NT416,653	20,958	46.66%	512,272	NT(47,175)	NT(21,549)
禾藥醫學科技(股)公司 Vittz Healthcare Inc.	NT6,000	NT6,000	600	100%	(1,268)	NT(50)	NT(50)
禾果醫學科技(股)公司 Vittals Inc.	NT10,000	NT10,000	1,000	100%	2,647	NT(3)	NT(3)

企業名稱	原始投資金額 Orginial Capital		期末持有 (113.12.31) Ending Holdings of 2024.12.31			被投資公司 本期(損)益 Earnings (Loss) of Investee (NTD\$)	本期認列之 投資(損)益 Earnings (Loss) of Investee (NTD\$)
	本期期末 Year to 2023	上期期末 Year to 2022	股數 Shares	比 率 %	帳面金額 Carrying amount		
尚鈞醫療科技(安徽)有限公司 GMC Inc.	US\$6,000	US\$6,000	-	100%	158,339	NT(515)	NT(329)
如影優活(股)公司 Viwave Ulife Co., Ltd.	NT\$28,000	NT\$10,000	2,800	70%	2,616	NT(6,268)	NT(3,740)

(八) 關係企業合併財務報表：請參閱公開資訊觀測站 <https://mops.twse.com.tw> 「財務報告書」項下。

Financial Report of Affiliated Enterprise: Please refer to the "Financial Report"  
Public Information Observation Station  
<https://mops.twse.com.tw>.

(九) 關係報告書：不適用。

Operational Report of Affiliated Enterprise: Not applicable.

二、最近年度及截至年報刊印日止，私募有價證券辦理情形：無

Subscription of marketable securities privately in the most recent years and up to the date of the report printed: None

三、其他必要補充說明事項：無。

Supplementary disclosures: None.

其他資訊揭露評鑑系統補充揭露事項：

Additional Disclosure for other information:

(一) 「財務及營運資訊透明度」項目：

The transparency of Financial and Operational Information:

行業特殊性關鍵績效指標(Key Performance Indicator, KPI)：

#### 1.財務指標KPI of Financial

意義：企業財務結構與償債能力之最適化

Note: Optimization of financial structure and solvency

比率 Ratio	公式 The Formula	目標 KPI Target KPI	113 年度* 2024	112 年度* 2023
負債比率 Debt Ratio	負債/股東權益 Total Liabilities/ Shareholder's Equity	<150%	102.61%	120.94%
流動比率 Current Ratio	流動資產/流動負債 Current assets/ Current Liabilities	>200%	204.29%	172.95%
利息保障倍數 Times interest Earned ratio	稅前息前淨利/本期利息支出 IUncome before Interest and Taxes or EBIT/ Interest Expense	>0	-0.77	1.61

\*以上係採合併財務報表計算基礎。

\*All the data is calculated by the consolidated financial report.

## 2.績效指標Key Performance indicator

意義：人員與費用之管控及創造利潤之效益

Note: The effective of the margin by controlling the human resource and Expense

比率 Ratio	公式 The Formula	目標 KPI Target KPI	113 年度* 2024	112 年度* 2023
生產力效益指標 Effective Equipment Performance	營收/年底實際員工數(仟元) Revenue/ Number of Actual employee by year-end (NTD\$Thousand)	>2,000	2,990	2,981
研發效益指標 Effetctive R&D Performance	營收/研發費(仟元) Revenue/ R&D Expense(NTD\$Thousand)	>20	75	75
旅費效益指標 Effetctive Travel Expense Performance	營收/旅費(仟元) Revenue/ TravelExpense(NTD\$Thousand)	>200	295	305

\*以上係採合併財務報表計算基礎。

\*All the data is calculated by the consolidated financial report.

### 公司治理主管

本公司於108.11.7經第十一屆董事會第13次會議決議通過指定張淑娟小姐兼任公司治理主管，該員曾擔任本公司財務單位主管三年以上，符合公司治理主管應具備之資格。

### 職權範圍

- 協助獨立董事及一般董事執行職務、提供所需資料並安排董事進修：
  - 提供董事所需之公司資訊，維持董事和各業務主管溝通、交流順暢。
  - 安排獨立董事與內部稽核主管或簽證會計師之溝通會議。
  - 依照公司產業特性及董事學、經歷背景，協助獨立董事及一般董事安排課程。
- 協助董事會及股東會議事程序及決議法遵事宜：
  - 向董事會、獨立董事、審計委員會報告公司之公司治理運作狀況，確認公司股東會及董事會召開是否符合相關法律及公司治理守則規範。
  - 協助且提醒董事於執行業務或董事會作成決議時應遵守之法規。
  - 會後負責檢覈董事會重要決議之重大訊息發布事宜，確保重訊內容之適法性及正確性。
- 擬訂董事會議程於七日前通知董事，並提供會議資料，議題如需利益迴避予以事前提醒，並於會後二十日內完成董事會議事錄。
- 依法辦理股東會日期事前登記、法定期限內製作開會通知、議事手冊、議事錄並於修訂章程或董事改選辦理變更登記事務。

### Head of Corporate Governance

The company passed the 13th meeting of the eleventh board of directors on 2019.11.7 to designate Ms. Zhang Shujuan as the head of corporate governance. This person has served as the head of the company's financial unit for more than three years and meets the qualifications required by the head of corporate governance.

### Terms of reference

- Assist independent directors and general directors to perform their duties, provide required information and arrange for directors to further their studies:
  - Provide company information required by directors, and maintain smooth communication between directors and business executives.

- (2) Arrange communication meetings between independent directors and internal audit supervisors or certified accountants.
- (3) Assist independent directors and general directors and arrange courses in accordance with the company's industry characteristics and directors' learning and experience background.
2. Assist the board of directors and shareholders in meeting procedures and resolutions for legal compliance matters:
  - (1) Report the company's corporate governance operation status to the board of directors, independent directors, and audit committee, and confirm whether the company's shareholders meeting and the board of directors are in compliance with relevant laws and corporate governance codes.
  - (2) Assist and remind directors of the laws and regulations to be followed when performing business or when the board of directors makes resolutions.
  - (3) After the meeting, be responsible for reviewing the release of important information of important resolutions of the board of directors to ensure the legality and correctness of the content of the re-information.
3. Draft the agenda of the board of directors and notify the directors seven days in advance, and provide meeting materials. If the issues need to be avoided, they should be reminded in advance, and the minutes of the board of directors should be completed within 20 days after the meeting.
4. Handle the pre-registration of the date of the shareholders meeting in accordance with the law, prepare meeting notices, meeting handbooks, and minutes of proceedings within the statutory time limit, and handle change registration matters in the amendment of the articles of association or the re-election of directors.

#### 113 年業務執行重點

1. 依法辦理董事會及股東會之會議相關事宜。
2. 製作董事會及股東會議事錄。
3. 提供董事會成員公司治理相關法令規章，並定期更新。
4. 安排董事會成員進修課程。
5. 提供董事執行業務所需之資料。
6. 協助董事遵循法令。
7. 評估購買集團董監事責任保險。
8. 安排獨立董事與會計師或內部稽核主管之溝通會議。

#### 2024 years of business execution focus

1. Handle matters related to the meetings of the board of directors and the shareholders meeting in accordance with the law.
2. Prepare the minutes of the board of directors and shareholders' meetings.
3. Provide relevant laws and regulations on corporate governance of board members, and update them regularly.
4. Arrange further courses for board members.
5. Provide information necessary for directors to perform their business.
6. Assist directors to comply with laws and regulations.
7. Evaluate the purchase of liability insurance for group directors and supervisors.
8. Arrange communication meetings between independent directors and accountants or internal audit supervisors.

公司治理主管 113 年度進修情形

Corporate Governance Executives' Training Status in 2024

進修日期 Study date	主辦單位 organizer	課程名稱 Course Title	進修時數 Training hours
113 年 1 月 1 日 至 113 年 12 月 31 日 January 1, 2024 to December 31, 2024	財團法人中華民國會計研究發展基金會 Accounting Research and Development Foundation	企業「溫室氣體盤查」內控管理實務解析 Analysis of the internal control management practices of corporate "greenhouse gas inventory"	6
	財團法人中華民國會計研究發展基金會 Accounting Research and Development Foundation	內稽人員應有的「公司治理」素養及財報風險評估實務 The "corporate governance" qualities that internal auditors should have and the practical application of financial report risk assessment	6
	社團法人中華公司治理協會 China Corporate Governance Association	202410 富邦產險公司治理與 ESG 研討會 2024/10 Fubon Property & Casualty Insurance Company Corporate Governance and ESG Seminar	3

經理人參與公司治理有關之進修與訓練：

The training of managers:

受訓經理人 Trained Manager	受訓課程 Trained Course	受訓日期 Date of Training	受訓時數 Training hours
稽核室副理 劉芝強 Manager of Audit department Max Liu	以「風險管理」推動企業永續發展 Promoting corporate sustainable development through risk management	113 年 10 月 30 日 2024.10.30	6
	最新「年報/永續資訊/財報編製」相關法令彙析與內控管理實務 The latest analysis of laws and regulations related to "Annual Report/Sustainability Information/Financial Report Preparation" and internal control management practices	113 年 11 月 27 日 2024.11.27	6
財務部 副總經理 張淑娟 Deputy General Manager of Finance Department Cherry Chang	企業「溫室氣體盤查」內控管理實務解析 Analysis of the internal control management practices of corporate "greenhouse gas inventory"	113 年 10 月 07 日 2024.10.07	6
	內稽人員應有的「公司治理」素養及財報風險評估實務 The "corporate governance" qualities that internal auditors should have and the practical application of financial report risk assessment	113 年 10 月 08 日 2024.10.08	6
	202410 富邦產險公司治理與 ESG 研討會 2024/10 Fubon Property & Casualty Insurance Company Corporate Governance and ESG Seminar	113 年 10 月 23 日 2024.10.23	3

## (二)風險管理之組織架構 Organization structure of Risk Management：

本公司各項作業之風險管理，係依其業務性質分由不同單位負責，並由總經理及稽核室針對各業務潛在及既存之風險予以覆核，據以擬定風險導向之年度稽核計畫。各項主要風險之管理單位分述如下：

The Risk Management of all operational proceed is in charge of different department, and all be authorized by general manager, and audit department. There is also the audit plan for risk management, detail as below:

總經理：領導經營管理團隊，整合共同資源，確保共同資源投入成本最低並創造綜效；協助事業單位間之問題改善，督導各事業單位目標之達成及各項作業之落實與執行；發展構築公司目標、策略及發展計畫，並展開至子公司及事業單位，領導公司整體組織運作，以降低公司策略風險。

General Manager: Lead the Top management team, to ensure the cost efficiency. Support to solve the problems, and ensure all the department has reach the target. Providing the strategy and development of company and all affiliated enterprise, to lower the risk of strategy management.

業務處：負責公司銷售及行銷發展方向、策略，新客戶、新市場之開發及市場規劃，掌握市場趨勢，以降低業務營運風險。

Sales Department: In charge of the total sales revenue, business and marketing strategy, and business development to new customer or market plan. Well known for the market trend to lower the risk of business development and operation risk.

資訊部：負責規劃與整合公司資訊系統及網路架構，維護公司資訊安全，以降低資訊安全風險。

IT Department: In charge of plan and integrate all the IT system of company, and maintain the data of company's privacy safety to lower the IT risk.

財務部：負責公司有關會計帳務、稅務及預算處理等業務，編製各項財務報告及管理報表、年度預算彙編及執行狀況管控、成本分析及比較，提供經營決策參考，以降低財務風險。

Financial Department: In charge of all the operation for financial data, tax, and budget. Summaries and providing the financial report, and annual budget. Providing the comparison and analysis of cost. To lower the risk of financial by providing the financial information for strategy.

稽核室：負責本公司及子公司相關內部控制及稽核業務，協助董事會及經理人監察及覆核內部控制缺失，適時提供改進建議，以降低各項作業風險。

Audit Department: In charge of all the audit plan and audit for company and all affiliated enterprise. Supporting the unconformities from the board of director, manger, and internal control. Providing the suggestion to lower the risk of operation.

品質經營處：負責維持品質管理系統之有效性與適切性，持續改善品質管理系統，執行客戶抱怨及矯正與預防措施，擬定產品認證，策略執行產品上市認證申請，蒐集並導入法規要求，維持公司認證狀態，以降低品質系統風險及法規風險。

Quality Department: In charge of the quality system. Providing the corrective and preventive action for customer complain. Apply for the related certificate to launch the new products. Collecting and implementing the regulation to lower the risk of quality system and regulation.



(三)申請上櫃時所出具之承諾事項：本公司無尚未完成之上櫃承諾事項。

The commitments of listed company: None.

柒、最近年度及截至年報刊印日止，如發生證券交易法第三十六條第三項第二款所定對股東權益或證券價格有重大影響之事項，亦應逐項載明：無

Occurrence of events defined in Securities Transaction Law Article 36.2.2 that has great impact on shareholder's equity or security price in the most recent years and up to the date of the report printed: None.

**優盛醫學科技股份有限公司**  
**Rossmax International Ltd.**



**董事長：劉志平**  
Chairman: Liu Chih- Ping



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just a heartbeat away