

Performance Evaluation of the Board of Directors and Functional Committees in 2025

Evaluation Method	Evaluation Period	Evaluation Scope	Evaluation Result	Date Submitted to the Board of Directors
Board of Directors – Self-Evaluation	From December 1, 2024 to November 30, 2025	Nine dimensions, totaling 36 indicators: 1. Corporate mission and objectives 2. Internal control and risk management 3. Management of internal relationships 4. Management of external relationships 5. Board composition and competencies 6. Board culture 7. Board operations 8. Chairman / Meeting chair 9. Directors' self-evaluation	Based on the evaluation indicators and criteria, the Board's performance evaluation scores in 2025 ranged from 4.56 to 4.91, indicating upper-mid-level performance.	December 23, 2025
Audit Committee – Self-Evaluation	From December 1, 2024 to November 30, 2025	Five dimensions, totaling 14 indicators: 1. Level of participation in company operations 2. Understanding of functional committee responsibilities 3. Enhancement of decision-making quality of the functional committee 4. Composition and selection of committee members 5. Internal control	Based on the evaluation indicators and criteria, the Audit Committee's performance evaluation score in 2025 was 5, indicating excellent performance.	December 23, 2025
Compensation Committee – Self-Evaluation	From December 1, 2024 to November 30, 2025	Four dimensions, totaling 13 indicators: 1. Level of participation in company operations 2. Understanding of functional committee responsibilities 3. Enhancement of decision-making quality of the functional committee 4. Composition and selection of committee members	Based on the evaluation indicators and criteria, the Compensation Committee's performance evaluation score in 2025 was 5, indicating excellent performance.	December 23, 2025

External Performance Evaluation of the Board of Directors in 2025

In accordance with the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies, the Company adopted the Board of Directors Performance Evaluation Procedures of Elite Material Co., Ltd., which were approved by the Board of Directors in 2020. Under these procedures, the Board of Directors and the Board Secretariat conduct an internal self-evaluation of the Board's performance on an annual basis. In addition, it is stipulated that an external performance evaluation shall be conducted by an independent professional institution or a team of external experts and scholars at least once every three years.

In 2025, the Company engaged the Taiwan Board Performance Improvement Association to conduct an external evaluation of the effectiveness of the Board of Directors. The evaluation period covered January 1, 2023 to June 30, 2025. The institution and the evaluation experts have no business relationships with the Company and therefore maintain full independence.

The external evaluation assessed the Board's performance based on seven (7) major dimensions and forty (40) indicators, including: Board composition and structure, Selection and continuing education of directors, The Board's level of participation in corporate operations, Enhancement of the quality of Board decision-making, Internal control, Sustainable development, Value creation

The evaluation was conducted through questionnaires and on-site interviews. An evaluation report was issued on November 20, 2025. The evaluation results were presented to the Board of Directors on December 23, 2025, at which time improvement measures were discussed and pursued.

Evaluation Method	Evaluation Period	Evaluation Scope	Evaluation Result	Date Submitted to the Board of Directors
External Evaluation	From January 1, 2023 to June 30, 2025	Seven dimensions, totaling 40 indicators: 1. Board composition and structure	Conclusion and Recommendations: Overall, the Company's Board governance and operations comply with the relevant requirements set forth by the Taiwan Stock	December 23, 2025

		<p>2. Selection and continuing education of directors</p> <p>3. Board participation in corporate operations</p> <p>4. Enhancement of the quality of Board decision-making</p> <p>5. Internal control</p> <p>6. Sustainable development</p> <p>7. Value creation</p>	<p>Exchange regarding corporate governance practices and board performance evaluations.</p> <p>To further enhance Board governance, the following recommendations were proposed:</p> <ol style="list-style-type: none"> 1. It is recommended that the Company moderately increase the frequency of updates to corporate governance-related information on its official website to ensure the timeliness and accuracy of disclosures, thereby enhancing information transparency and strengthening stakeholders' trust in the Company's governance. 2. The Company has established and is implementing a comprehensive succession planning framework for senior management. It is recommended that the Company periodically report the implementation outcomes of the succession plan to the Board of Directors in the future, so as to strengthen the Board's oversight of senior human capital strategies. <p>Improvement Plan:</p> <p>The Company has already begun implementing enhancements to its official website to ensure that corporate information is disclosed in a timely and accurate manner.</p>	
--	--	---	--	--