

Elite Material Co., Ltd.

2025 Report on the Implementation of Ethical Corporate Management

◆ Ethical Corporate Management Policy

The Company is committed to sustainable corporate development and integrates integrity and ethical values into its business strategies. It upholds high standards of ethical conduct across all aspects of its operations and conducts business activities based on principles of social responsibility and integrity in order to safeguard the long-term interests of the Company and its shareholders.

In accordance with the Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies, the Company has established the Procedures and Guidelines for Ethical Corporate Management, Code of Ethical Conduct, Labor and Ethical Management Code of Conduct, and Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct. These policies set forth standards of ethical behavior applicable to all stakeholders and aim to prevent any occurrence of unethical or dishonest conduct within the Company.

Through the implementation of these policies, the Company seeks to embed a culture of ethical corporate management, promote sound and sustainable development, foster a shared understanding of ethical business practices among all employees, and strengthen the effectiveness of policy execution.

◆ Dedicated Unit for Promoting Ethical Corporate Management

The Human Resources Department serves as the dedicated unit responsible for promoting ethical corporate management. This unit is tasked with coordinating the formulation, supervision, and implementation of ethical corporate management policies and guidelines. The Company conducts regular annual reviews of the implementation and compliance status of these policies and reports the results to the Board of Directors.

◆ Implementation Status of Ethical Corporate Management in 2025

Ethical Corporate Management Item	Implementation Status		
Education and Training of Ethical Corporate Management	In 2025, the Company conducted internal and external education and training programs related to ethical corporate management, including compliance with ethical business regulations, corporate social responsibility, employee codes of ethical conduct, maternity protection and general hazard awareness training, as detailed below:		
Training Program	Participants	Participants	Participants Hours
Introduction to Financial Fraud Prevention and Financial Planning	Key Personnel	13	19.5
Prevention of Sexual Harassment and Other Unlawful Workplace Conduct	Key Personnel	191	1,337
Corporate Social Responsibility Policy – Advocacy on Prohibiting Workplace Violence	All Employees	1,110	555
2025 Insider Trading Prevention Seminar	Directors	1	3
2025 Legal Compliance Seminar on Equity Trading by Insiders	Key Personnel	1	3
2025 Compliance Seminar on Financial Management, Taxation, and Anti-Money Laundering	Key Personnel	1	3
Suppliers' Signing of Integrity Commitment Letters	A total of 162 new suppliers signed Integrity Commitment Letters in 2025.		
Suppliers' Signing of Social Responsibility Commitment Letters	A total of 178 new suppliers signed Social Responsibility Commitment Letters in 2025 (ROC Year 114).		