

Board Diversity Policy and Implementation Status of Elite Material Co., Ltd.

(I) Board Diversity and Implementation Status

The current members of the Board of Directors possess extensive practical experience in the management of publicly listed companies and demonstrate capabilities in leadership, decision-making, crisis management, and international market perspectives.

Among the four independent directors:

Independent Director Duen-Chien Cheng possesses professional expertise in financial accounting, industry knowledge, and operational judgment.

Independent Director Hsi-Chia Chen is a qualified attorney and currently serves as the Managing Partner of JurisMax International Law Firm.

Independent Director Kai-Yuan Chen previously served as Deputy Director General of the Insurance Bureau and the Inspection Bureau, as well as Chief Secretary and Senior Advisor of the Financial Supervisory Commission (FSC) of Taiwan, and has extensive experience in fiscal and financial regulatory affairs.

Mr. Chao Yin, Independent Director, holds a Bachelor of Laws from National Taiwan University and a Master of Laws from New York University, USA. He previously served as a senior attorney at Lee and Li Attorneys-at-Law and is currently employed by Standard Chartered Bank (Taiwan) Ltd. as Managing Director and Chief Legal Officer.

Among the five non-independent directors:

Chairman Ding-Yu Tung, Director Fei-Liang Tsai, Director Wen Shiung Lee, and Director Mong-Chong Hsieh have served as chairmen or general managers of publicly listed (or OTC-listed) companies and possess extensive senior management experience. Their industry backgrounds span technology, biotechnology, food, and manufacturing sectors, and they have professional expertise in marketing, technology, business management, industry knowledge, and operational judgment.

Director Ping Shen has professional expertise in financial accounting, industry knowledge, and operational judgment.

Board Composition and Diversity Indicators

Among the nine members of the Board of Directors:

Directors with employee status account for 11% (1 director).

Two independent directors have a tenure of less than three (3) years.

Two independent directors have a tenure between three (3) and nine (9) years.

Three directors are aged 71 years and above, three directors are aged 61–70, and three directors are aged 60 and below.

The Company places strong emphasis on gender diversity in Board composition and has set a target of increasing female representation on the Board to two seats. Currently, male directors account for 89% (8 directors) and female directors account for 11% (1 director). The Company will continue to make efforts to increase female representation on the Board in order to achieve this goal.

Item Name	Composition							Professional Background			Professional Knowledge and Skills					
	Nationality Gender	Employee of the Company	Age			Tenure		Industry Experience	Finance	Legal	Operational Judgment	Business Management	Leadership & Decision- Making	International Market Perspective	Sustainability	Risk management
			51- 60	61- 70	71- 80	>3Yrs	3- 9Yrs									
Dong, Ding Yu	R.O.C Male	✓		✓				✓			✓	✓	✓	✓	✓	✓
Tsai, Fei Liang	R.O.C Male				✓			✓			✓	✓	✓	✓	✓	✓
Lee, Wen Shiung	R.O.C Male				✓			✓			✓	✓	✓	✓		✓
Hsieh, Mon Chong	R.O.C Male		✓					✓			✓	✓	✓	✓		✓
Shen, Bing	R.O.C Male				✓			✓	✓		✓	✓	✓	✓		✓
Cheng, Duen- Chian	R.O.C Male			✓			✓	✓	✓		✓	✓	✓	✓	✓	✓
Chen, Hsi- Chia	R.O.C Female		✓				✓			✓	✓	✓	✓	✓	✓	✓
Chern Kai- Yuan	R.O.C Male			✓		✓		✓		✓	✓	✓	✓	✓		✓
Yin Chao	R.O.C Male		✓			✓				✓	✓	✓	✓	✓		✓

(II) Board Independence

The Company has a total of nine (9) directors. None of the members of the Board of Directors is subject to any of the circumstances set forth in Article 30 of the Company Act. In addition, there is no situation in violation of Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act, namely:

where more than half of the seats on the Board are held by directors who are spouses or relatives within the second degree of kinship; or

where any spousal or second-degree kinship relationship exists among supervisors or between supervisors and directors.

All independent directors fully comply with the criteria for independent directors as prescribed by the Financial Supervisory Commission (FSC). The independence status of the independent directors is set forth below:

Name	Whether the Director, Spouse, or Relatives within the Second Degree of Kinship Serve as Directors, Supervisors, or Employees of the Company or Its Affiliated Enterprises	Shareholdings of the Director, Spouse, or Relatives within the Second Degree of Kinship (or Held under Others' Names)	Whether Serving as a Director, Supervisor, or Employee of a Company with a Specific Relationship with the Company	Compensation Received in the Past Two Years for Providing Business, Legal, Financial, or Accounting Services to the Company or Its Affiliated Enterprises
Cheng, Duen-Chian	No	Not applicable	No	Not applicable
Chen, Hsi-Chia	No	Not applicable	No	Not applicable
Chern Kai-Yuan	No	Not applicable	No	Not applicable
Yin Chao	No	Not applicable	No	Not applicable