

# Elite Material Co., Ltd.

# 2025

# ANNUAL REPORT

Printed Date : 8th May 2026

This annual report can also be viewed and downloaded at the following website:

<https://mops.twse.com.tw>

<https://www.emctw.com>

## 1. The Company Spokesperson:

Name : Ken Wang (Acting)  
Job title : Senior Project Manager  
Telephone : +886-3-483-7937  
Email : [ir@mail.emctw.com](mailto:ir@mail.emctw.com)

### Deputy Spokesperson:

Name : Ken Wang  
Job title : Senior Project Manager  
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Email : [ir@mail.emctw.com](mailto:ir@mail.emctw.com)

## 2. Elite Material Co., Ltd.

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Huko Township, Hsinchu County 30352, Taiwan  
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## 3. Stock Transfer Processing Agent:

Name : Stock Transfer Agent Department,  
Oriental Securities Co., Ltd.  
Address : 13F, No. 16, Xinzhan Rd., Banqiao Dist., New Taipei City, Taiwan  
Telephone : +886-2-7753-1699  
Website : <https://www.osc.com.tw>

## 4. Independent Auditor:

Name of the accountants : CPA Hsiao-Ling Chiang, Shu-Min Hsu  
Name of the firm : KPMG  
Address : 68F, No. 7, Xinyi Road, Section 5, Taipei City, Taiwan  
Telephone : +886-2-8101-6666  
Website : <https://kpmg.com/tw/zh.html>

## 5. Name of the Transaction Place of the Overseas Securities and the Ways to Inquire the Information of the Overseas Securities:

Not Applicable

## 6. The Company Website: <https://www.emctw.com>

*The English version is the translation of the Chinese version and if there is any discrepancy between this English translation and the Chinese text of this document, the Chinese text shall prevail.*

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# I. Letter to Shareholders

## 1. 2025 Business Results

### i. Execution Results of Business Plan

Unit: NT\$ thousands

Items	2024	2025	% change
Revenue	64,376,727	94,260,578	46.42%
Gross profit	17,969,626	28,119,910	56.49%
Operating profit	12,151,609	19,108,269	57.25%
Income before tax	12,132,931	18,876,136	55.58%
Net income	9,568,985	14,644,888	53.05%

### Production Capacity of CCL Plants

- Taiwan Plant: 600,000 sheets/month.
- Kunshan Plant (China): 1,950,000 sheets/month.
- Zhongshan Plant (China): 1,500,000 sheets/month.
- Huangshi Plant (China): 1,200,000 sheets/month.
- Penang Plant (Malaysia): 600,000 sheets/month

- ii. **Budget Implementation:** As the Company did not publicly disclose any financial forecasts for 2025, no budget implementation information is required to be disclosed.

### iii. Summary of Cash Flow Statements

Unit: NT\$ thousands

Items	2025
Net cash provided by operating activities	11,967,828
Net cash used in investing activities	9,887,555
Net cash provided by financing activities	2,776,419
Effects of changes in foreign exchange rate on cash and cash equivalents	162,816
Net increase in cash and cash equivalents	5,019,508

### iv. Profitability Analysis

Items	2024	2025	
Return on assets (%)	14.78	15.92	
Return on equities (%)	30.92	34.25	
Percentage of paid-in capital (%)	Operating profit	350.56	533.27
	Income before tax	350.02	526.79
Net margin (%)	14.86	15.54	
Earnings per share (NT Dollar)	27.81	41.67	

**v. Results of Research and Development:**

Elite Material Co., Ltd. (EMC) is currently the world's largest supplier of halogen-free laminates and prepregs, maintaining the leading global market share for several consecutive years. For mobile device applications, EMC continues to hold the top global market share in base materials for HDI/SLP (High Density Interconnect / Substrate-Like PCB), with product quality highly recognized by customers.

Driven by the rapid growth of artificial intelligence, high-speed infrastructure products have experienced strong demand. EMC has successfully maintained its global leading position in HSD (High Speed Digital) materials for infrastructure applications through continuous efforts in the past year. In particular, EMC's market share in AI server applications has surpassed that of its competitors. HSD materials are widely used in high-performance applications such as AI servers, general servers, switches, and data storage systems, particularly in HLC laminates. These products have not only consistently driven record revenues and profits, but have also significantly enhanced the Company's visibility in this field.

To maintain its competitive edge and industry leadership, EMC continues to invest resources in developing next-generation products for applications including mobile devices, high-speed transmission, AI computing, aerospace, autonomous vehicles, and industrial use. By continuously introducing new products, the Company aims to meet evolving market demands, enhance product value, and improve manufacturing efficiency. These new products are expected to be launched progressively in 2026.

In addition to product innovation and diversification, the establishment and protection of intellectual property rights are key pillars of the Company's competitiveness. EMC has consistently developed innovative products based on proprietary technologies and actively protects its intellectual property through patent filings. The Company's patent portfolio continues to grow steadily, ranking No. 1 in Taiwan and No. 4 globally within the industry, with a clear objective of advancing to No. 3 worldwide. EMC continues to strengthen its patent portfolio and expand its coverage into Southeast Asia to safeguard its technological value and enhance its competitive advantage.

## **2.Summary of 2026 Business Plan**

i. Production and Sales Planning:

- a. Continue to promote environmentally friendly materials.
- b. Continue to expand production capacity.
- c. Maintain a balance between production and sales, flexibly adjust inventory levels, and enhance working capital efficiency.

ii. Operating Strategy

- a. Continue the adoption of advanced HDI processes for 5G infrastructure applications, including server and switch materials, and reinforce EMC's leading position as the top material supplier in the infrastructure market.
- b. Sustain the Company's market share in the high-end HDI segment
- c. Deepen presence in the high-speed CCL sector, leveraging technological leadership and a comprehensive product portfolio to serve as a key supplier to major global AI server and 800G switch brands.
- d. Expand into the satellite communication market and actively pursue market share growth.

## **3.Effects from Changes in Competitions, Regulations, and Business Environment on the Future Development Strategy of the Company as the Following:**

EMC's future development strategy focuses on the continuous development of high-speed, high-frequency, and low signal-loss materials, reinforcing its global leadership in the HDI market, and expanding overseas markets in alignment with customer needs to diversify operational risks.

Looking ahead, EMC remains positive about the outlook across its full product portfolio. Demand for applications such as

AI servers, switches, edge computing, low Earth orbit (LEO) satellites, and memory modules continues to grow steadily, driving the ongoing expansion of the high-frequency and high-speed materials market. Order visibility for the coming year remains strong, and the Company expects to maintain its “full capacity, fully utilized” status seen in recent years.

Overall, under the long-term industry growth trends driven by AI, cloud computing, and edge computing, meeting AI-driven demand requires a comprehensive set of capabilities, including advanced technology, sufficient capital, scalable production capacity, stable raw material supply, and a global sales network. Each of these elements is essential to generating revenue and achieving sustainable returns. EMC is well-positioned in this regard and will continue to expand its operational scale, with expectations to achieve another record-high performance in the coming year.

Chairman: Dong Ding-Yu

## II. Corporate Governance Report

### 1. Directors, General Manager, Vice Presidents, and Management

#### 1.1. Directors

29 March 2026

Title	Nationality or Record of Incorporation	Name Sex Age	Date elected Term of Office (years)	Date First Elected	Shareholding at the time of Election		Current Shareholding		Shareholding of Spouse & Minor Children		Shares Held in the Name of Others		Education and Experience	Current Positions in the Company and Other Companies	Other Executives or Directors Who Are Spouses or Within the Second Degree of Kinship			Remarks
					Share	%	Share	%	Share	%	Share	%			Title	Name	Relationship	
Chairman	ROC	Dong Ding-Yu Male 61-70	14 May 2025 3 years	25 May 2001	5,265,766	1.52	5,265,766	1.47	1,464,253	0.41	0	0.00	Ph.D. in Engineering, Stanford University, USA Assistant Professor, San Jose State University, USA	Far Eastern Department Stores Co., Ltd. Independent Director Hsin Ya Construction & Development Co., Ltd. Director	None			Note 1
Vice Chairman	ROC	Yu Chang Investment Co., Ltd. Representative: Tsai Fei-Liang Male 71-80	14 May 2025 3 years	25 Jun 2004	25,471,477 213,000	7.35 0.06	25,471,477 80,000	7.11 0.02	0 0	0.00 0.00	0 0	0.00 0.00	Master in Chemical Engineering, National Tsing Hua University President, Taiwan Union Technology Corp.	None	None			None
Director	ROC	Yu Chang Investment Co., Ltd. Representative: Lee Wen-Shiung Male 71-80	14 May 2025 3 years	25 Jun 2016	25,471,477 0	7.35 0.00	25,471,477 0	7.11 0.00	0 0	0.00 0.00	0 0	0.00 0.00	Bachelor of Chemical Engineering, Tamkang University Director, Unimicron Corporation President, Isola Asia Pacific (Taiwan) Inc.	Consultant, Taiwan Printed Circuit Association	None			None
Director	ROC	Hsieh Mon-Chang Male 51-60	14 May 2025 3 years	25 Jun 2004	0	0.00	0	0.00	0	0.00	0	0.00	Master in International Affairs, Columbia University, Chairman, Food Industry Research and Development Institute Director, The Eisenhower Exchange Fellowships, Inc.	Chairman, Synmax Biochemical Co., Ltd. Vice Chairman, Royal Chef Co., Ltd.	None			None

Title	Nationality or Record of Incorporation	Name Sex Age	Date elected Term of Office (years)	Date First Elected	Shareholding at the time of Election		Current Shareholding		Shareholding of Spouse & Minor Children		Shares Held in the Name of Others		Education and Experience	Current Positions in the Company and Other Companies	Other Executives or Directors Who Are Spouses or Within the Second Degree of Kinship			Remarks
					Share	%	Share	%	Share	%	Share	%			Title	Name	Relationship	
Director	ROC	Shen Bing Male 71-80	14 May 2025 3 years	25 Jun 2016	0	0.00	0	0.00	0	0.00	0	0.00	MBA, Harvard University Financial Analyst, World Bank Chief Investment Officer, International Bank Corp. Executive Director, Morgan Stanley & Co. Vice President, China Development Industrial Bank President, CDIB Partners Investment Holding Corporation	Director, OUC Corporation Director, ECOVE	None			None
Independent Director	ROC	Cheng Duen-Chian Male 61-70	14 May 2025 3 years	10 Jun 2019	0	0.00	0	0.00	0	0.00	0	0.00	MBA, Columbia University Director, uPI Semiconductor Corp. Director, Appier Holdings Inc. Independent Director, Ta Ya Electric Wire & Cable Co., Ltd. Director, LuxNet Corp Chairman, Clientron Corp. President, UMC Capital Corporation Executive Director, Morgan Stanley Asia Ltd. Executive Director, Goldman Sachs Asia LLC	Chairman, TGWest Capital Co., Ltd. Chairman, TriKnight Capital Corporation Vice Chairman, LuxNet Corp.	None			None

Title	Nationality or Record of Incorporation	Name Sex Age	Date elected Term of Office (years)	Date First Elected	Shareholding at the time of Election		Current Shareholding		Shareholding of Spouse & Minor Children		Shares Held in the Name of Others		Education and Experience	Current Positions in the Company and Other Companies	Other Executives or Directors Who Are Spouses or Within the Second Degree of Kinship			Remarks
					Share	%	Share	%	Share	%	Share	%			Title	Name	Relationship	
Independent Director	ROC	Chen Hsi-Chia Female 51-60	14 May 2025 3 years	26 May 2022	0	0.00	0	0.00	0	0.00	0	0.00	Doctor of Law, National Taiwan University and Doctor of Law, Peking University Member, Standing Committee of the ICC International Centre for ADR (International Chamber of Commerce) Chairperson, Taiwan Branch of the Chartered Institute of Arbitrators (CIArb) Partner, Joint Head of China Offices, and Member of Asia Pacific Operations Committee at Pinsent Masons LLP Independent Director, Asia New Energy (Cayman) Co., Ltd.	Managing Partner, Jong Tsai International Law Firm Member, International Court of Arbitration, International Chamber of Commerce (ICC) Chairperson, Taiwan Chapter of ARIAS Asia (Asia Reinsurance and Insurance Arbitration Society) Member, Advisory Committee, Japan Commercial Arbitration Association (JCAA) Chairperson, ADR Committee, National Bar Association			None	None

Title	Nationality or Record of Incorporation	Name Sex Age	Date elected Term of Office (years)	Date First Elected	Shareholding at the time of Election		Current Shareholding		Shareholding of Spouse & Minor Children		Shares Held in the Name of Others		Education and Experience	Current Positions in the Company and Other Companies	Other Executives or Directors Who Are Spouses or Within the Second Degree of Kinship			Remarks
					Share	%	Share	%	Share	%	Share	%			Title	Name	Relationship	
Independent Director	ROC	Chern Kai-Yuan Male 61-70	14 May 2025 3 years	14 May 2025	0	0.00	0	0.00	0	0.00	0	0.00	Chief Secretary, Financial Supervisory Commission, F.S.C Deputy Director General, Financial Examination Bureau, F.S.C	Adjunct Associate Professor, National Chengchi University Vice President, Taiwan Insurance Law Association.	None			None
Independent Director	ROC	Yin Chao Male 51-60	14 May 2025 3 years	14 May 2025	0	0.00	0	0.00	0	0.00	0	0.00	Senior Associate, Lee & Li, Attorneys-at-law	Head, Legal, Standard Chartered Bank (Taiwan) Limited	None			None

Note (1): If the Chairman of the Board and the General Manager or equivalent position (i.e., the highest-ranking executive) are the same person, or if they are spouses or first-degree relatives, an explanation should be provided regarding the reasons, rationality, necessity, and corresponding measures:

In our company, the Chairman concurrently serves as the General Manager in order to enhance operational efficiency and decision-making effectiveness. However, to strengthen the independence of the Board of Directors, more than half of our directors are not concurrently serving as employees or managerial officers. The company is also actively cultivating suitable candidates to implement sound corporate governance. Additionally, in the 2024 fiscal year (Year 113 of the ROC calendar), the company added one independent director, thus complying with the legal requirement that the number of independent directors shall not be fewer than four.

## 1.2. Table 1: Major Shareholders of Institutional Shareholders of the Company

29 March 2026

Name of Institutional Shareholders	Major Shareholders of the Institutional Shareholders
Yu Chang Investment Co., Ltd.	Yu Sheng Investment Co., Ltd.

## 1.3. Table 2: Major Shareholders of Corporate Shareholders Listed in Table 1

29 March 2026

Name of Corporate Shareholders	Major Shareholders of the Corporate Shareholders
Yu Sheng Investment Co., Ltd.	Daton West Co., Ltd. (BVI)

## 1.4. Directors: Professional Qualifications and Independence

### (1) Disclosure of Professional Qualifications of Directors and Independence of Independent Directors

Condition Name	Professional Qualifications and Experience	Independence Status	Number of Other Public Companies in Which the Director Serves as an Independent Director
Director Dong Ding-Yu	Currently serves as Chairman and concurrently as General Manager of the Company; possesses professional experience in business, finance, accounting, or corporate operations.	N/A	1
Director Tsai Fei-Liang	Former President of TUC; possesses professional experience in business, finance, accounting, or corporate operations.		-
Director Lee Wen-Shiung	Former Director of Unimicron and President of Isola Asia Pacific (Taiwan) Inc.; possesses professional experience in business, finance, accounting, or corporate operations.		-
Director Hsieh Mon-Chang	Currently serves as Chairman of the Food Industry Research and Development Institute and Chairman of Synmax Biochemical Co., Ltd.; possesses professional experience in business, finance, accounting, or corporate operations.		-
Director Shen Bing	Former Vice President of CDIB and President of Investment Holding Corporation; possesses professional experience in business, finance, accounting, or corporate operations.		1
Independent Director Cheng Duen-Chian	Currently serves as Chairman of TG Vest Capital Co., Ltd.; possesses professional experience in business, finance, accounting, or corporate operations.	All Independent Directors of the Company meet the following requirements:	2
Independent Director Chen Hsi-Chia	Currently serves as Managing Partner of Jong Tsai International Law Firm; possesses professional experience in business, legal affairs, or corporate operations.	1. They comply with Article 14-2 of the Securities and Exchange Act and the "Regulations Governing Appointment of Independent Directors and	-

Condition Name	Professional Qualifications and Experience	Independence Status	Number of Other Public Companies in Which the Director Serves as an Independent Director
Independent Director Chern Kai-Yuan	Former Chief Secretary of the FSC and Deputy Director General of the FEB; possesses professional experience in business, legal affairs, or corporate operations.	Compliance Matters for Public Companies” promulgated by the Financial Supervisory Commission. 2.Neither the individual, nor their spouse or relatives within the second degree of kinship, serve as directors, supervisors, or employees of the Company or its related enterprises. 3.The individual (including shares held in the name of others), their spouse, and minor children do not hold any shares of the Company. 4.They have not provided business, legal, financial, or accounting services to the Company or its related enterprises in the past two years.	-
Independent Director Yin Chao	Currently serves as Managing Director and Chief Legal Officer of Standard Chartered Bank (Taiwan) Limited; possesses professional experience in business, legal affairs, or corporate operations.		-

## (2) Board Diversity and Independence :

### (A) Board Diversity and Its Implementation :

The current Board of Directors possesses extensive experience in corporate management of listed companies, with capabilities in leadership, decision-making, crisis management, and international market perspectives.

Among the four Independent Directors:

Mr. Cheng Dun-Chian possesses expertise in finance and accounting, industry knowledge, and operational judgment.

Ms. Chen Hsi-Chia, a qualified attorney, currently serves as Managing Partner of Jong Tsai International Law Firm.

Mr. Chern Kai-Yuan previously served as Deputy Director General of the Insurance Bureau and the Examination Bureau, Chief Secretary, and Counselor of the Financial Supervisory Commission, with extensive experience in finance and regulatory supervision.

Mr. Yin Chao holds an LL.B. from National Taiwan University and an LL.M. from New York University, and previously served as a senior attorney at Lee and Li, Attorneys-at-Law. He currently serves as Managing Director and Chief Legal Officer of Standard Chartered Bank (Taiwan) Limited.

Among the five non-independent Directors, including Chairman Dong Ding-Yu, Mr. Tsai Fei-Liang, Mr. Lee Wen-Shiung, and Mr. Hsieh Mon-Chang, all have experience serving as chairmen or general managers of listed companies. Their expertise spans industries such as technology, biotechnology, food, and manufacturing, with professional capabilities in marketing, technology, business management, industry knowledge, and operational judgment. Mr. Shen Ping also possesses expertise in finance and accounting, industry knowledge, and operational judgment.

Among the nine members of the Board:

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

Two Independent Directors have served for less than 3 years, and two have served between 3 to 9 years.

Three Directors are over 71 years old, three are between 61 and 70, and three are under 60. The Company emphasizes gender diversity in the composition of the Board and aims to increase the number of female Directors to two seats.

Currently, male Director account for 89% (8 Directors) and female Director account for 11% (1 Director). The Company will continue its efforts to enhance female representation on the Board to achieve this objective.

Diversity Name	Content							
	Nationality	Gender	Employee Status	Age			Tenure of Independent Directors	
				51-60	61-70	71-80	< 3years	3-9 years
Dong Ding-Yu	ROC	Male	✓		✓			
Tsai Fei-Liang	ROC	Male				✓		
Lee Wen-Shiung	ROC	Male				✓		
Hsieh Mon-Chang	ROC	Male		✓				
Shen Bing	ROC	Male				✓		
Cheng Duen-Chian	ROC	Male			✓			✓
Chen Hsi-Chia	ROC	Female		✓				✓
Chern Kai-Yuan	ROC	Male			✓		✓	
Yin Chao	ROC	Male		✓			✓	

Name	Professional Background		
	Industry	Finance and Accounting	Legal
Dong Ding-Yu	✓		
Tsai Fei-Liang	✓		
Lee Wen-Shiung	✓		
Hsieh Mon-Chang	✓		
Shen Bing	✓	✓	
Cheng Duen-Chian	✓	✓	
Chen Hsi-Chia			✓
Chern Kai-Yuan	✓		✓
Yin Chao			✓

Name	Professional Qualification and Experience					
	Operating and Manufacturing	Leadership Skill	Strategic Decision-Making	Global Market Perspective	Sustainability	Risk Management
Dong Ding-Yu	✓	✓	✓	✓	✓	✓
Tsai Fei-Liang	✓	✓	✓	✓	✓	✓
Lee Wen-Shiung	✓	✓	✓	✓		✓
Hsieh Mon-Chang	✓	✓	✓	✓		✓
Shen Bing	✓	✓	✓	✓		✓
Cheng Duen-Chian	✓	✓	✓	✓	✓	✓
Chen Hsi-Chia	✓	✓	✓	✓	✓	✓
Chern Kai-Yuan	✓	✓	✓	✓		✓
Yin Chao	✓	✓	✓	✓		✓

(B) Board Independence :

- a The Company has a total of nine Directors. None of the Directors are subject to any of the circumstances specified in Article 30 of the Company Act. In addition, none of the situations specified in Article 26-3, Paragraph 3 (where more than half of the board members have a spousal or second-degree kinship relationship) and Paragraph 4 (where supervisors or supervisors and directors shall not have such relationships) of the Securities and Exchange Act have occurred.
- b All Independent Directors comply with the regulations governing independence as prescribed by the Financial Supervisory Commission. The independence status is as follows:

Name	Whether the individual, their spouse, or relatives within the second degree of kinship serve as directors, supervisors, or employees of the Company or its affiliates	Shareholding held by the individual, their spouse, or minor children (including shares held in the name of others)	Whether serving as a director, supervisor, or employee of a company having a specific relationship with the Company	Compensation received for providing business, legal, financial, or accounting services to the Company or its affiliates in the past two years
Cheng Duen-Chian	No	None	No	None
Chen Hsi-Chia	No	None	No	None
Chern Kai-Yuan	No	None	No	None
Yin Chao	No	None	No	None

## 1.5. General Manager, Vice Presidents, and Management

29 March 2026

Title	Nationality	Name Sex	Effective	Shares Held		Shares Held by Spouse & Minor Children		Shares Held in the Name of Others		Education and Experience	Current Positions in Other Companies	Managerial Personnel Who Are Spouses or Within Second Degree of Kinship			Remarks
				Share	%	Share	%	Share	%			Title	Name	Relationship	
General Manager	ROC	Dong Ding-Yu Male	29 Feb 2024	5,265,766	1.47	1,464,253	0.41	None	Ph.D., Engineering, Stanford University, USA; Assistant Professor, San Jose State University	Independent Director, Far Eastern Department Stores Co., Ltd. Director, Hsin Ya Construction & Development Co., Ltd.	None			None	
Senior Vice President	ROC	Michael Sun Male	9 Aug 2018	0	0.00	0	0.00	None	Ph.D., Chemical Engineering, University of Southern California, USA; Former SVP, Foxconn; Former VP/BU Head, AUO	None					
Vice President	ROC	Peng Yi-Ren Male	1 Apr 2011	127,000	0.04	0	0.00	None	M.S., Chemistry, Lamar University, USA	None					
Vice President	ROC	Michael Chuang Male	1 Mar 2020	0	0.00	0	0.00	None	M.S., Duke University, USA; Former GM, Zhuhai Hongmao Technology; Former BU Head, Lite-On Mobile	None					
Vice President	ROC	Chou Li-Ming Male	19 May 2020	9,791	0.00	0	0.00	None	M.S., Materials Engineering, National Taiwan University; Director of R&D, EMC	None					
Vice President	ROC	Danny Yang Male	6 Sep 2021	27,049	0.01	0	0.00	None	EMBA, NTU; Former senior roles in EMC marketing divisions (Guanyin & Kunshan plants)	None					
Vice President	ROC	Lee De-Na Male	13 Sep 2021	2,000	0.00	0	0.00	None	Mechanical Engineering, Cheng Kung Industrial; Former manufacturing roles in EMC Zhongshan, Kunshan & Huangshi plants	None					

Title	Nationality	Name Sex	Effective	Shares Held		Shares Held by Spouse & Minor Children		Shares Held in the Name of Others		Education and Experience	Current Positions in Other Companies	Managerial Personnel Who Are Spouses or Within Second Degree of Kinship			Remarks
				Share	%	Share	%	Share	%			Title	Name	Relationship	
Vice President	ROC	Michael Lin Male	1 Jan 2023	0	0.00	2,000	0.00	None		M.S., Mechanical Engineering, National Cheng Kung University; Former COO, Dynapack; Former Marketing Head, EMC Kunshan	None				
Vice President	ROC	Yeh Wen-Hua Male	28 Oct 2024	0	0.00	0	0.00	None		B.A., Accounting, Soochow University; Former Finance Head, Chia Hui Power; Former Accounting Head & Deputy Chief Auditor, Asia Cement	None				
Vice President	ROC	TY Yin Male	27 Dec 2024	6,000	0.00	0	0.00	None		MBA, Indiana University, USA Former CFO, KG Telecom Financial Supervisor, Dell Executive VP, Far Eastone	Director, Home+ Digital Co., Ltd.				
Vice President	ROC	Daniel Liao Male	20 Oct 2025	0	0.00	0	0.00	None		B.S., National Chiao Tung University; M.S., University of Cambridge; Director, San Fang Chemical; Director, Nan Pao Resins; Director, Nan Shan Life; Former Investment Director, Citibank (HK)	None				
Corporate Governance Officer	ROC	Wesly Lin Male	1 Mar 2023	0	0.00	0	0.00	None		Bachelor, Department of Business administration, Shih Chien University Audit Manager, EMC	None				
Accounting Officer	ROC	Monica Lin Female	1 Mar 2024	0	0.00	0	0.00	None		Master, Institute of Financial Management, Eastern Michigan University Financial director of Philips Electronic Building Elements Ind. Financial director of FeiYuan Technology Assistant Manager, Administration Department, TSEC Financial Director, Nanzi Branch of Yageo Corporation Assistant of Financial Department and spokesman of Ralec Electronic Corporation	None				

## 2. Remuneration of Directors, General Manager, and Vice Presidents

### 2.1.1 Remuneration of Directors and Independent Directors

Unit: NT\$ thousand

Title	Name	Directors' Remuneration								Total of Items A, B, C and D and % of Net Income After Tax	
		Remuneration (A)		Pension (B)		Directors' Compensation (C)		Expenses for Business Execution (D)			
		The Company	All Companies in the Consolidated Financial Statements	The Company	All Companies in the Consolidated Financial Statements	The Company	All Companies in the Consolidated Financial Statements	The Company	All Companies in the Consolidated Financial Statements	The Company	All Companies in the Consolidated Financial Statements
Chairman	Dong Ding-Yu										
Vice Chairman	Yu Chang Investment Co., Ltd. Representative: Tsai Fei-Liang										
Director	Yu Chang Investment Co., Ltd. Representative: Lee Wen-Shiung	0	0	0	0	80,421	80,421	355	1,218	80,776 0.55%	81,639 0.56%
Director	Hsieh Mon-Chang										
Director	Shen Bing										
Independent Director	Cheng Duen-Chian										
Independent Director	Chen Hsi-Chia										
Independent Director (Appointed on 14 May 2025)	Chern Kai-Yuan					26,540	26,540	254	254	26,794 0.18%	26,794 0.18%
Independent Director (Appointed on 14 May 2025)	Yin Chao										
Independent Director (Term expired on 14 May 2025)	Cheng Shou-Zhen										

Title	Name	Remuneration Received as Employees								Total of Items A, B, C, D, E, F and G and % of Net Income After Tax		Remuneration Received from Investee Companies (excluding subsidiaries) or Parent Company
		Salary, Bonuses, and Allowances (E)		Pension (F)		Employees' Compensation (G)						
		The Company	All Companies in the Consolidated Financial Statements	The Company	All Companies in the Consolidated Financial Statements	The Company		All Companies in the Consolidated Financial Statements		The Company	All Companies in the Consolidated Financial Statements	
						Cash	Stock	Cash	Stock			
Chairman	Dong Ding-Yu	19,554	19,554	0	0	2,187	0	2,187	0	102,517 0.70%	103,380 0.71%	None
Vice Chairman	Yu Chang Investment Co., Ltd. Representative: Tsai Fei-Liang											
Director	Yu Chang Investment Co., Ltd. Representative: Lee Wen-Shiung											
Director	Hsieh Mon-Chang											
Director	Shen Bing											
Independent Director	Cheng Duen-Chian	0	0	0	0	0	0	0	0	26,794 0.18%	26,794 0.18%	None
Independent Director	Chen Hsi-Chia											
Independent Director (Appointed on 14 May 2025)	Chern Kai-Yuan											
Independent Director (Appointed on 14 May 2025)	Yin Chao											
Independent Director (Term expired on 14 May 2025)	Cheng Shou-Zhen											

Note 1: The remuneration of Directors and Independent Directors is determined in accordance with the Company's Articles of Incorporation, which stipulate that no more than 1.2% of annual profits shall be allocated as Directors' compensation when the Company is profitable. The procedures for determining Directors' remuneration follow the Company's "Regulations for Performance Evaluation of the Board of Directors." In addition to considering the Company's overall operating performance, industry risks, and future development trends, individual performance and contributions to the Company are also taken into account. Evaluation criteria include understanding of corporate objectives, fulfillment of Directors' responsibilities, level of participation in operations, internal communication, professional expertise and continuing education, and internal control. The reasonableness of remuneration and performance evaluation results are reviewed by the Remuneration Committee and approved by the Board of Directors. The remuneration system is also reviewed periodically in response to operational conditions and regulatory developments to ensure a balance between sustainable development and risk management.

Note 2: Except as disclosed above, no Directors received any remuneration for providing services (e.g., as non-employee consultants) to all companies included in the financial statements in the most recent year.

## 2.1.2 Remuneration Tier Table of Directors

Remuneration Tier	Directors' Names			
	Total of Items A, B, C and D		Total of Items A, B, C, D, E, F and G	
	The Company	All Companies in the Consolidated Financial Statements	The Company	All Companies in the Consolidated Financial Statements
Below NT\$1,000,000				
NT\$1,000,000 - NT\$2,000,000				
NT\$2,000,000 - NT\$3,500,000	Cheng Shou-Zhen	Cheng Shou-Zhen	Cheng Shou-Zhen	Cheng Shou-Zhen
NT\$3,500,000 - NT\$5,000,000	Chern Kai-Yuan Yin Chao	Chern Kai-Yuan Yin Chao	Chern Kai-Yuan Yin Chao	Chern Kai-Yuan Yin Chao
NT\$5,000,000 - NT\$10,000,000	Hsieh Mon-Chang Lee Wen-Shiung Shen Bing Cheng Duen-Chian Chen Hsi-Chia	Hsieh Mon-Chang Lee Wen-Shiung Shen Bing Cheng Duen-Chian Chen Hsi-Chia	Hsieh Mon-Chang Lee Wen-Shiung Shen Bing Cheng Duen-Chian Chen Hsi-Chia	Hsieh Mon-Chang Lee Wen-Shiung Shen Bing Cheng Duen-Chian Chen Hsi-Chia
NT\$10,000,000 - NT\$15,000,000	Tsai Fei-Liang	Tsai Fei-Liang	Tsai Fei-Liang	Tsai Fei-Liang
NT\$15,000,000 - NT\$30,000,000				
NT\$30,000,000 - NT\$50,000,000	Dong Ding-Yu	Dong Ding-Yu	Dong Ding-Yu	Dong Ding-Yu
NT\$50,000,000 - NT\$100,000,000				
NT\$100,000,000 and above				
Total	10	10	10	10

## 2.2.1 Remuneration of General Manager and Vice Presidents

Unit : NT\$ thousand

Title	Name	Salary (A)		Pension (B)		Bonus and Allowances (C)		Employees' Compensation (D)				Total of Items A, B, C and D and % of Net Income After Tax		Remuneration Received from Investee Companies (excluding subsidiaries) or Parent Company
		The Company	All Companies in the Consolidated Financial Statements	The Company	All Companies in the Consolidated Financial Statements	The Company	All Companies in the Consolidated Financial Statements	The Company		All Companies in the Consolidated Financial Statements		The Company	All Companies in the Consolidated Financial Statements	
								Cash	Stock	Cash	Stock			
General Manager	Dong Ding-Yu	30,510	33,649	993	993	41,997	59,527	8,215	0	8,215	0	81,715 0.56%	102,384 0.70%	None
Senior Vice President	Michael Sun													
Vice President	Peng Yi-Ren													
Vice President	Michael Chuang													
Vice President	Chou Li-Ming													
Vice President	Danny Yang													
Vice President	Lee De-Nan													
Vice President	Michael Lin													
Vice President	Yeh Wen-Hua													
Vice President	TY Yin													
Vice President (Appointed 20 Oct 2025)	Daniel Liao													

Note 1 : Retirement pension is the amount of the company's retirement pension expense.

Note 2 : The above is the remuneration of the general manager and vice presidents in the most recent year (Year 2025).

## 2.2.2. Remuneration Tier Table of the General Manager and Vice Presidents

Remuneration Tier	Name	
	The Company	All Companies in the Consolidated Financial Statements
Below NT\$1,000,000	Daniel Liao	Daniel Liao
NT\$1,000,000 - NT\$2,000,000		
NT\$2,000,000 - NT\$3,500,000	Michael Chuang Lee De-Nan Michael Lin	
NT\$3,500,000 - NT\$5,000,000		
NT\$5,000,000 - NT\$10,000,000	Michael Sun Peng Yi-Ren Chou Li-Ming Danny Yang Yeh Wen-Hua TY Yin	Michael Sun Peng Yi-Ren Chou Li-Ming Danny Yang Lee De-Nan Michael Chuang Michael Lin Yeh Wen-Hua TY Yin
NT\$10,000,000 - NT\$15,000,000		
NT\$15,000,000 - NT\$30,000,000	Dong Ding-Yu	Dong Ding-Yu
NT\$30,000,000 - NT\$50,000,000		
NT\$50,000,000 - NT\$100,000,000		
NT\$100,000,000 and above		
Total	11	11

### 2.3.1 Names of Management Receiving Employees' Compensation and Allocation Details

31 December 2025/Unit: NT\$ thousands

Title	Name	Compensation (Stock)	Compensation (Cash)	Total amount	Ratio of Total Amount to Net Income (%)
Chairman	Dong Ding-Yu	0	9,634	9,634	0.07%
Senior Vice President	Michael Sun				
Vice President	Peng Yi-Ren				
Vice President	Chou Li-Ming				
Vice President	Michael Chuang				
Vice President	Danny Yang				
Vice President	Lee De-Nan				
Vice President	Michael Lin				
Vice President	Yeh Wen-Hua				
Vice President	TY Yin				
Vice President	Daniel Liao				
Corporate Governance Officer	Wesly Lin				
Accounting Officer	Monica Lin				

**2.3.2 Analysis of the Ratio of Total Remuneration Paid to Directors, the General Manager, and Vice Presidents to Net Income After Tax (Parent Company Only) for the Most Recent Two Years (the Company and All Companies Included in the Consolidated Financial Statements):**

	The Company				All Companies in the Consolidated Financial Statements			
	2024		2025		2024		2025	
	Total amount	% of Net Income	Total Amount	% of Net Income	Total amount	% of Net Income	Total Amount	% of Net Income
Directors	43,918	0.46%	80,775	0.55%	44,800	0.47%	81,638	0.56%
Independent Directors	26,368	0.28%	26,794	0.18%	26,368	0.28%	26,794	0.18%
General Manager and Vice Presidents	61,566	0.64%	81,715	0.56%	81,583	0.85%	102,384	0.70%
Net Income After Tax	9,578,449	-	14,648,907	-	9,578,449	-	14,648,907	-

Remuneration Policy, Standards, Structure, Determination Procedures, and Their Relationship with Operating Performance and Future Risks:

- In accordance with Article 36-1 of the Company’s Articles of Incorporation, if the Company has profits in a given year, it shall allocate 3% of such profits as employees’ compensation and no more than 1.2% as directors’ remuneration. However, if there are accumulated losses, an amount shall first be reserved to cover such losses.  
Of the employees’ compensation, no less than 35% shall be allocated to grassroots employees. Employees’ compensation may be distributed in cash or shares, and eligible employees of subsidiaries meeting certain criteria may also be included, subject to separate rules approved by the Board of Directors.
- Directors’ remuneration is determined in accordance with the Articles of Incorporation, with an allocation of no more than 1.2% of annual profits. The determination process follows the Company’s “Board Performance Evaluation Policy,” taking into consideration overall operating performance, industry outlook and risks, individual performance, and contributions to the Company. Evaluation factors include the understanding of corporate objectives, fulfillment of directors’ duties, participation in operations, internal communication, professional expertise and continuing education, and internal control. The remuneration and its reasonableness are reviewed by the Remuneration Committee and approved by the Board of Directors, and are adjusted as necessary based on operating conditions and regulatory requirements to balance sustainable development and risk management.
- In 2025, the Company recognized NT\$106,961 thousand as directors’ remuneration and paid NT\$609 thousand as directors’ attendance fees. Directors did not receive any other remuneration.
- The remuneration policy for the General Manager, Vice Presidents, and other managers is determined with reference to market compensation levels for comparable positions, the scope of responsibilities, and contributions to the Company’s operating objectives. The compensation structure is designed based on industry characteristics and approved by the Remuneration Committee after considering Company performance, individual performance, peer benchmarks, and future risks. Bonuses are granted in accordance with the Company’s “Management Bonus Policy” and “Employees’ Compensation Policy.” Evaluation criteria include financial indicators (e.g., revenue), strategic indicators (e.g., ESG performance such as sustainable supply chain management), sustainability and internal control indicators (e.g., energy management, waste recycling, carbon management, green product development, and risk management), and management indicators (e.g., occupational health and safety). Appropriate remuneration is granted based on these assessments.

## Compensation Structure

Compensation Type	Compensation Category	Indicator Category	Weight Proportion	Key Indicators
Fixed Compensation (20~45%)	Base Salary, Annual Bonus	-	-	-
Variable Compensation (55~80%)	Management Bonus, Employee Compensation, Annual Performance Bonus	Financial Indicators	20~35%	Return on Equity (ROE); Return on Assets (ROA); Revenue/Sales; Earnings Per Share (EPS); Total Assets of the Company; Owner's Equity
		Strategic Indicators	20~35%	The company's short, medium, and long-term business strategies, business ethics, competitive behavior, sustainable supply chain management, and ESG implementation results
		Sustainability and Internal Control Indicators	15~30%	Energy management, waste and circular recycling, carbon emissions management, sustainable green energy product development, and internal control and risk management
		Management Indicators	15~30%	Customer relationship management, labor relations, human resources indicators, and promoting workplace occupational safety and health

### 3. Corporate Governance

#### 3.1 Operation of the Board of Directors

In the most recent fiscal year (2025), the Board of Directors convened seven meetings (A).

The attendance of directors and independent directors is summarized as follows:

Title	Name	Actual Attendance (B)	Proxy Attendance	Attendance Rate (%) [B/A]	Remarks
Chairman	Dong Ding-Yu	7	0	100%	
Vice Chairman	Yu Chang Investment Co., Ltd. Representative: Tsai Fei-Liang	5	2	71%	
Director	Yu Chang Investment Co., Ltd. Representative: Lee Wen-Shiung	7	0	100%	
Director	Shen Bing	7	0	100%	
Director	Hsieh Mon-Chang	6	1	86%	
Independent Director	Cheng Duen-Chian	7	0	100%	
Independent Director	Chen Hsi-Chia	7	0	100%	
Independent Director	Chern Kai-Yuan	4	0	100%	Appointed on 14 May 2025
Independent Director	Yin Chao	4	0	100%	Appointed on 14 May 2025

Other required disclosure:

(1) Matters Specified in Article 14-3 of the Securities and Exchange Act:

Term	Date	Key Resolutions	Opinions of Independent Directors and the Company's Response
The 18th meeting of the 12th Term	25 Feb 2025	<ol style="list-style-type: none"> <li>1. Approved the capital expenditure proposal of the Company's Guanyin Business Unit.</li> <li>2. Approved the managerial personnel change proposal of the Company.</li> <li>3. Approved the proposal to set the record date for issuing new common shares for the conversion of the Company's fifth domestic unsecured convertible bonds.</li> <li>4. Approved the proposal to reassign directors of the indirect subsidiary.</li> <li>5. Approved the issuance of the "Internal Control System Statement" declaring that the design and implementation of the Company's internal control system for fiscal year 2024 are effective.</li> <li>6. Approved the capital expenditure proposal of the Company's Guanyin Business Unit.</li> <li>7. Approved the proposed compensation items for directors and managerial officers to be implemented in 2025.</li> <li>8. Approved the proposal to amend the Company's Articles of Incorporation in response to Article 14, Paragraph 6 of the Securities and Exchange Act.</li> <li>9. Approved the definition of grassroots employees.</li> </ol>	No objections; approved as submitted.

		<p>10. Approved the distribution of employee and director remuneration for fiscal year 2024.</p> <p>11. Approved the business report and financial statements of the Company for fiscal year 2024.</p> <p>12. Approved the earnings distribution proposal for fiscal year 2024.</p> <p>13. Approved the election of the Company's 13th Board of Directors.</p> <p>14. Approved matters related to convening the Company's 2025 Annual General Meeting.</p>	
The 19th meeting of the 12th Term	2 April 2025	<p>1. Approved the amendments to the Company's Articles of Incorporation.</p> <p>2. Approved the list of board candidates nominated by shareholders holding 1% or more of the Company's shares.</p> <p>3. Approved the proposal to lift the non-competition restrictions for newly elected directors.</p>	No objections; approved as submitted.
The 20th meeting of the 12th Term	30 April 2025	<p>1. Approved the proposal to set the record date for issuing new common shares upon conversion of the Company's fifth and seventh domestic unsecured convertible bonds.</p> <p>2. Approved the proposal regarding the change of the Company's attesting CPA and the assessment of independence and suitability of the CPA appointed to audit and review the Company's 2025 financial reports.</p> <p>3. Approved the proposal to adjust the Company's medium- and long term credit lines.</p> <p>4. Approved the Company's consolidated financial statements for the first quarter of 2025.</p> <p>5. Approved the proposal for the subsidiary, EMC (Kunshan) Co., Ltd., to acquire land use rights.</p>	No objections; approved as submitted.
The 1st meeting of the 13th Term	14 May 2025	<p>1. Proposal to elect the Chairman and Vice Chairman.</p>	No objections; approved as submitted.
The 2nd meeting of the 13th Term	30 July 2025	<p>1. Approved the proposal to set the record date for issuing new common shares upon conversion of the Company's fifth, sixth, and seventh domestic unsecured convertible bonds.</p> <p>2. Approved the Company's 2024 Sustainability Report.</p> <p>3. Approved the Company's consolidated financial statements for the second quarter of 2025.</p> <p>4. Approved the amendments to the Company's "Internal Control Self-Assessment Procedures and Methods."</p> <p>5. Approved the Company's internal audit operational authorization management plan. 6. Approved the selection of members of the Compensation Committee and the appointment of its convener.</p> <p>7. Approved the selection of members of the Corporate Sustainability Development Committee and the appointment of its convener.</p> <p>8. Approved the capital expenditure proposal for the expansion of the subsidiary, EMC(Kunshan) Co., Ltd.</p> <p>9. Approved the proposal for the subsidiary, EMC (Kunshan) Co., Ltd., to capitalize its capital surplus into paid-in capital.</p> <p>10. Approved the capital expenditure proposal for the expansion of the subsidiary, EMC(Zhongshan) Co., Ltd.</p> <p>11. Approved the Company's investment in its U.S. subsidiary, ARLON EMD.</p> <p>12. Approved the proposal for lending capital to its subsidiary.</p>	No objections; approved as submitted.
The 3rd meeting of the 13th Term	30 Oct 2025	<p>1. Approved the proposal to set the record date for issuing new common shares upon conversion of the Company's fifth, sixth, and seventh domestic unsecured convertible bonds.</p> <p>2. Approved the proposal for review of audit fees of the Company's certifying CPA for fiscal year 2025.</p> <p>3. Approved the adoption of general principles for the Company's pre-approval policy on non-assurance services.</p> <p>4. Approved the Company's consolidated financial statements for the third quarter of 2025.</p>	No objections; approved as submitted.

		<p>5. Approved the capital expenditure proposal for the Company's Guanyin Business Unit.</p> <p>6. Approved the Company's audit plan for fiscal year 2026.</p> <p>7. Approved the proposed allocation of directors' remuneration for fiscal year 2025.</p>	
The 4th meeting of the 13th Term	23 Dec 2025	<p>1. Approved the appointment of company executives.</p> <p>2. Approved the record date for issuing new common shares upon conversion of the Company's sixth domestic unsecured convertible bonds.</p> <p>3. Approved an increase in the Company's endorsement and guarantee limit.</p> <p>4. Approved the repatriation of earnings from the Company's Mainland China subsidiaries.</p> <p>5. Approved the Company's renewable energy procurement plan.</p> <p>6. Approved the capital expenditure plan for the expansion of the subsidiary, EMC(Kunshan) Co., Ltd.</p> <p>7. Approved the Group's consolidated budget and capital expenditure plan for fiscal year 2026.</p>	No objections; approved as submitted.

(2) Other than the aforementioned matters, there were no resolutions of the Board of Directors to which independent directors expressed dissenting or qualified opinions that were recorded or stated in writing.

(3) Execution of recusal by directors due to conflicts of interest: None.

(4) Information on the Evaluation Cycle, Period, Scope, Method, and Content of Board of Directors Self-Assessment and Peer Evaluation:

The Company conducts annual performance evaluations of the Board of Directors, Audit Committee, and Remuneration Committee. The results of the internal performance evaluations for 2025 are summarized as follows:

Method	Period	Evaluation Items	Evaluation Results	Date
Board of Directors Self-Assessment	From : Dec 1, 2024 To : Nov 30, 2025	<p>Nine aspects, 36 indicators</p> <p>1. The mission and goals of the company</p> <p>2. Internal control and risks of the company</p> <p>3. Management of internal relations</p> <p>4. Management of external relations</p> <p>5. Composition and capabilities of the board of directors</p> <p>6. Board culture</p> <p>7. Operation of the board of directors</p> <p>8. Chairman / Meeting Chair</p> <p>9. Self-evaluation of directors</p>	<p>In November 2025, the Group's Finance and Accounting Department distributed nine copies of the "Board Member Self-Assessment Questionnaire," all of which were completed and returned. A "Board Member Self-Assessment Statistical Summary" was compiled accordingly. Based on the assessment scale—5 points for "Strongly Agree" and 4 points for "Agree"—the results ranged from 4.56 to 4.91 points. The self-evaluation indicated that the board's performance falls within the upper-middle tier. A report was subsequently prepared and submitted to the Board of Directors on December 23, 2025.</p>	Dec 23, 2025
Audit Committee Self-assessment	From : Dec 1, 2024 To : Nov 30, 2025	<p>Five aspects, 14 indicators</p> <p>1. Degree of participation in company operations</p> <p>2. Understanding of responsibilities of functional committees</p>	<p>In November 2025, the Secretariat of the Audit Committee distributed four copies of the "Audit Committee Performance Self-Assessment Questionnaire," all of which</p>	Dec 23, 2025

		<p>3. Improvement of decision-making quality of functional committees</p> <p>4. Functional committee composition and member selection</p> <p>5. Internal Control</p>	<p>were completed and returned. A “Statistical Summary of the Audit Committee Performance Assessment” was then compiled. Based on the assessment scale—5 points for "Strongly Agree" and 4 points for "Agree"—the results averaged a perfect score of 5. The self-assessment indicated that the Audit Committee’s performance was rated as excellent. The 2025 performance evaluation of the Audit Committee was subsequently reported to the Board of Directors on December 23, 2025.</p>	
<p>Remuneration Committee Self-assessment</p>	<p>From : Dec 1, 2024</p> <p>To : Nov 30, 2025</p>	<p>Four aspects, 13 indicators</p> <p>1. Degree of participation in company operations</p> <p>2. Understanding of responsibilities of functional committees</p> <p>3. Improve the decision-making quality of functional committees</p> <p>4. Functional committee composition and member selection</p>	<p>In November 2025, the Secretariat of the Remuneration Committee distributed three copies of the “Remuneration Committee Performance Self-Assessment Questionnaire,” all of which were completed and returned. A “Statistical Summary of the Remuneration Committee Performance Assessment” was subsequently compiled. Based on the assessment scale—5 points for "Strongly Agree" and 4 points for "Agree"—the results averaged a perfect score of 5. The self-assessment indicated that the Remuneration Committee’s performance was rated as excellent. The 2025 performance evaluation of the Remuneration Committee was reported to the Board of Directors on December 23, 2025.</p>	<p>Dec 23, 2025</p>

External Performance Evaluation of the Board of Directors in 2025:

The Company has established the “Board Performance Evaluation Guidelines of Elite Material Co., Ltd.” in accordance with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies, as approved by the Board of Directors in 2020. The Board conducts annual performance evaluations through internal self-assessment by Board members and the Board’s administrative unit. In addition, it is stipulated that an external professional and independent institution or a team of external experts shall conduct an evaluation at least once every three years.

In 2025, the Company engaged the Taiwan Board Performance Enhancement Association to conduct an external evaluation of the Board's performance (covering the period from January 1, 2023 to June 30, 2025). The institution and the evaluating experts are independent, with no business relationships with the Company. The evaluation covered seven major aspects, including Board composition and structure, director nomination and continuing education, the Board's participation in the Company's operations, enhancement of decision-making quality, internal control, sustainability development, and value creation, comprising a total of 40 indicators. The evaluation was conducted through questionnaires and on-site visits. An evaluation report was issued on November 20, 2025. The results were reported to the Board of Directors on December 23, 2025, and improvement actions were proposed accordingly.

Type	Evaluation Period	Evaluation Items	Evaluation Results	Evaluation Results
External Evaluation	From : Jan 1, 2023  To : Jun. 30, 2025	Seven aspects, 40 indicators 1. Board composition and structure 2. Director nomination and continuing education 3. The Board's participation in the Company's operations 4. Enhancement of decision-making quality of the Board 5. Internal control 6. Sustainability development 7. Value creation	Conclusion and Recommendations: Overall, the governance and operation of the Company's Board of Directors comply with the relevant regulations and requirements of the Taiwan Stock Exchange regarding corporate governance practices and board performance evaluation. The Company may further enhance its Board governance in the following areas: 1. It is recommended that the Company increase the frequency of updates to corporate governance information on its website to ensure timeliness and accuracy, thereby enhancing transparency and strengthening stakeholders' trust. 2. The Company has established and is implementing a comprehensive succession plan for senior management. It is recommended that the implementation results be periodically reported to the Board to strengthen its oversight of senior talent development. Improvement Plan: The Company has initiated improvements to its website to ensure the timely and accurate disclosure of corporate information.	Dec. 23, 2025

(5) Objectives and Evaluation of the Enhancement of the Board of Directors' Functions for the Current and Most Recent Years:

The Company has established an Audit Committee, a Remuneration Committee, and a Corporate Sustainability Development Committee that assist the Board of Directors in performing its supervisory duties.

### 3.2 Audit Committee

The Audit Committee of the Company is composed of four independent directors. The Audit Committee is established to assist the Board of Directors in fulfilling its oversight responsibilities with respect to the quality and integrity of the Company's accounting, auditing, financial reporting processes, and financial controls.

The Audit Committee convened five meetings in 2025. The matters reviewed mainly included:

1. Material capital expenditure proposals.
2. Endorsements and guarantees, lending capital, and capital increase proposals for subsidiaries.
3. Review of audit fees.
4. Review financial reports

(1) The Board of Directors prepared the Company's 2024 business report, financial statements, and earnings distribution proposal. The financial statements were audited by KPMG, Certified Public Accountants, who issued an audit report.

The Audit Committee reviewed the aforementioned documents and noted no inconsistencies.

(2) Consolidated financial statements for the first, second, and third quarters of 2025.

In the most recent year (2025), the Audit Committee convened five meetings (A).

The attendance of independent directors is as follows:

Title	Name	Number of Meetings Attended (B)	Number of Meetings Attended by Proxy	Attendance Rate (%) (B/A)	Remarks
Independent Director	Cheng Duen-Chian	5	0	100%	
Independent Director	Chen Hsi-Chia	5	0	100%	
Independent Director	Chern Kai-Yuan	3	0	100%	Appointed on 14 May 2025
Independent Director	Yin Chao	3	0	100%	Appointed on 14 May 2025

Other required disclosure:

(1) Matters Specified in Article 14-5 of the Securities and Exchange Act:

Term / Date	Key Resolutions	Resolutions
The 16th meeting of the 3rd term 25 Feb 2025	<ol style="list-style-type: none"> <li>1. Approved the capital expenditure proposal of the Company's Guanyin Business Unit.</li> <li>2. Approved the proposal to set the record date for issuing new common shares upon conversion of the Company's fifth domestic unsecured convertible bonds.</li> <li>3. Approved the issuance of the "Internal Control System Statement," confirming the effectiveness of the Company's internal control system design and implementation for fiscal year 2024.</li> <li>4. Approved the capital expenditure proposal of the Company's Guanyin Business Unit.</li> <li>5. Approved the Company's business report and financial statements for fiscal year 2024.</li> <li>6. Approved the earnings distribution proposal for fiscal year 2024.</li> </ol>	The Audit Committee members expressed no objections or reservations regarding the proposals listed on the left, and all proposals were unanimously approved by all committee members.
The 17th meeting of the 3rd term 30 April 2025	<ol style="list-style-type: none"> <li>1. Approved the proposal to set the record date for issuing new common shares upon conversion of the Company's fifth and seventh domestic unsecured convertible bonds.</li> <li>2. Approved the proposal regarding the change of the Company's attesting CPA and the assessment of independence and suitability of the CPA appointed to audit and review the Company's 2025 financial reports.</li> <li>3. Approved the Company's consolidated financial statements for the first quarter of 2025.</li> <li>4. Approved the proposal for the subsidiary, EMC (Kunshan) Co., Ltd., to acquire land use rights.</li> </ol>	
The 1st meeting of the 4th term 30 July 2025	<ol style="list-style-type: none"> <li>1. Approved the proposal to set the record date for issuing new common shares upon conversion of the Company's fifth, sixth, and seventh domestic unsecured convertible bonds.</li> <li>2. Approved the Company's consolidated financial statements for the second quarter of 2025.</li> <li>3. Approved the amendments to the Company's "Internal Control Self-Assessment Procedures and Methods."</li> </ol>	

	<p>4. Approved the capital expenditure proposal for the expansion of the subsidiary, EMC (Kunshan) Co., Ltd.</p> <p>5. Approved the proposal for the subsidiary, EMC (Kunshan) Co., Ltd., to capitalize its capital surplus into paid-in capital.</p> <p>6. Approved the capital expenditure proposal for the expansion of the subsidiary, EMC (Zhongshan) Co., Ltd.</p> <p>7. Approved the Company's investment in its U.S. subsidiary, ARLON EMD.</p> <p>8. Approved the Company's lending capital to its subsidiary.</p>	
The 2nd meeting of the 4th term 30 Oct 2025	<p>1. Approved the review of audit fees for the Company's certified public accountants for fiscal year 2025.</p> <p>2. Approved the adoption of general principles for the Company's pre-approval policy on non-assurance services.</p> <p>3. Approved the Company's consolidated financial statements for the third quarter of fiscal year 2025.</p> <p>4. Approved the capital expenditure plan for the Company's Guanyin Business Unit.</p>	
The 3rd meeting of the 4th term 23 Dec 2025	<p>1. Approved an increase in the Company's endorsement and guarantee limit.</p> <p>2. Approved the capital expenditure plan for the expansion of the subsidiary, EMC (Kunshan) Co., Ltd.</p>	

(2) Should any circumstance described in Article 14-5 of the Securities and Exchange Act and any resolution on which the Audit Committee had a dissenting or qualified opinion occur with the approval of two thirds or more of the entire Board of Directors, the dates and terms of the said board meetings, the contents of the said resolutions, opinions of the Audit Committee, and measures the Company had in responding to such opinions shall be specified: None

(3) Should there be any independent director neither joining discussion nor exercising the voting rights in board meetings for the resolution which he/she has personal interests, the name of such independent director, the contents of the said resolution, the reasons such independent director has personal interests, and the voting results shall be specified: None

(4) Communication Between Independent Directors and the Chief Internal Auditor and CPA (This should include major matters discussed regarding the company's financial and business status, the methods of communication, and the outcomes.)

1. The Chief Internal Auditor submits, via email, monthly reports on the execution status of the internal audit plan for the preceding month and at least quarterly reports on the follow-up status of internal audit findings to the independent directors (Audit Committee members). If any material violations or risk of significant damage to the Company are identified, an immediate report shall be prepared and submitted for review, and all independent directors shall be notified.
2. The CPA reports to the Audit Committee at least twice a year on the company's financial status, the financials and overall operations of domestic and international subsidiaries, and the internal control audit situation. The CPA should also thoroughly communicate any significant adjusting entries or potential impacts of legal revisions on accounting records.
3. Communication Status among Independent Directors, Certified Public Accountants, and the Head of Internal Audit in 2025:

Date	Attendees	Matters Discussed	Results / Opinions
February 25, 2025 Prior to the Audit Committee Meeting	Independent Director Shen Ping Independent Director Cheng Duen-Chien Independent Director Chen Hsi-Chia Independent Director Chen Shou-Chen CPA Chen Yi-Chun	1. Firm ethics, independence, and quality management system 2. Auditors' responsibilities in auditing financial statements 3. Types of audit opinions to be issued 4. Audit scope 5. Audit findings 6. Updates on major securities and regulatory requirements	No objections
Audit Committee Meeting	CPA Chiang Hsiao-Ling Head of Internal Audit Chang Li-Chiu	Report on the implementation status of internal audit operations from December 2024 to January 2025	
April 30, 2025 Audit Committee Meeting	Independent Director Shen Ping Independent Director Cheng Duen-Chien Independent Director Chen Hsi-Chia Independent Director Chen Shou-Chen Head of Internal Audit Chang Li-Chiu	Report on the implementation status of internal audit operations from February 2025 to March 2025	No objections

July 30, 2025 Audit Committee Meeting	Independent Director Cheng Duen-Chien Independent Director Chen Hsi-Chia Independent Director Chern Kai-Yuan Independent Director Yin Chao Head of Internal Audit Chang Li-Chiu	1. Report on the implementation status of internal audit operations from April 2025 to June 2025 2. Amendment to the Company's Internal Control Self-Assessment Procedures and Methodology	No objections
October 30, 2025 Audit Committee Meeting	Independent Director Cheng Duen-Chien Independent Director Chen Hsi-Chia Independent Director Chern Kai-Yuan Independent Director Yin Chao Head of Internal Audit Chang Li-Chiu	Report on the implementation status of internal audit operations from July 2025 to September 2025	No objections
December 23, 2025 Prior to the Audit Committee Meeting	Independent Director Cheng Duen-Chien Independent Director Chen Hsi-Chia Independent Director Chern Kai-Yuan Independent Director Yin Chao CPA Chiang Hsiao-Ling Head of Internal Audit Chang Li-Chiu	1. Ethics and independence 2. Auditors' responsibilities in auditing financial statements 3. Firm quality management system 4. Annual audit scope 5. Key audit matters 6. Annual audit timetable 7. Q1-Q3 review matters 8. Updates on significant laws and regulations	No objections
Audit Committee Meeting	Head of Internal Audit Chang Li-Chiu	Report on the implementation status of internal audit operations from October 2025 to November 2025	

### 3.3 Corporate Governance – Implementation Status and Deviations from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Evaluation item	Implementation status (Note )			Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the reasons
	Yes	No	Summary description	
(1) Has the Company established and disclosed its Corporate Governance Best-Practice Principles based on the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	V		The Company has established the "Corporate Governance Best Practice Principles," which set out guidelines for safeguarding shareholders' rights and interests, strengthening the functions of the Board of Directors, respecting stakeholders' rights, and enhancing information transparency. Such principles are available on the Company's website.	None
(2) Shareholding structure and shareholders' rights		V	a. Does the Company have internal operating procedures for handling shareholders' suggestions, concerns, disputes, and litigation matters, and are such procedures implemented accordingly?  The Company has appointed a shareholder services agent and designated personnel responsible for stock affairs and investor relations. Shareholders' suggestions, concerns, and disputes are handled accordingly.	None

	b. Does the Company maintain a list of major shareholders and the ultimate beneficial owners of such shareholders?	V		The Company maintains up-to-date information on the shareholdings of directors, managerial officers, and major shareholders holding 10% or more of the Company's shares, and makes monthly filings in accordance with applicable regulations.	None
	c. Has the Company established and implemented a risk management mechanism and firewall between the Company and its affiliates?	V		The Company and its affiliates have established and implemented the "Procedures for Acquisition or Disposition of Assets," "Procedures for Lending Capital to Others," and "Procedures for Endorsements and Guarantees" to ensure appropriate risk control and firewall mechanisms.	None
	d. Has the Company established internal rules prohibiting insiders from trading securities using undisclosed information?	V		The Company has established the "Procedures for Handling Material Inside Information," which prohibit insiders from trading securities using undisclosed information and serve as the basis for the Company's information handling and disclosure mechanism. The Company also reviews such procedures periodically to ensure compliance with applicable laws and practical requirements.  In addition, newly appointed directors and managerial officers are provided with insider trading prevention guidelines upon assumption of office, and relevant training is included in new employee orientation programs.	None
(3) Composition and Responsibilities of the Board of Directors	a. Has the Company adopted a diversity policy for the Board of Directors, set specific management objectives, and implemented them accordingly?	V		1. In accordance with Article 16 of the Company's "Corporate Governance Best Practice Principles," the composition of the Board of Directors shall take diversity into consideration. In addition to the requirement that directors concurrently serving as managerial officers shall not exceed one-third of the total number of board seats, the Company has established appropriate diversity policies based on its operations, business model, and development needs. Such policies include, but are not limited to, the following aspects:  (1) Basic conditions and values: gender, age, nationality, and culture.  (2) Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.  All members of the Board are expected to possess the knowledge, skills, and qualities necessary to perform their duties. To achieve the objectives of corporate governance, the Board as a whole should have the following capabilities:  (1) Operational judgment. (2) Accounting and financial analysis. (3) Business management. (4) Crisis management. (5) Industry knowledge. (6) International market perspective. (7) Leadership. (8) Decision-making.  2. For the implementation of board diversity, please refer to the section "Board Diversity and Independence" under Directors' Profiles.	None

	b. In addition to establishing a Remuneration Committee and an Audit Committee, has the Company voluntarily established other functional committees?	V		In October 2024, the Board of Directors approved the elevation of the “Corporate Sustainability Development Committee” to a functional committee directly under the Board. The Company also adopted the “Organizational Rules of the Corporate Sustainability Development Committee” to govern its purpose, composition, and duties.	
	c. Has the Company established rules and methodologies for evaluating the performance of the Board of Directors, conducted such evaluations annually, submitted the evaluation results to the Board, and used the results as a reference for director remuneration and re-nomination?	V		<p>The Company has established the “Board Performance Evaluation Guidelines,” which were approved by the Board of Directors on July 31, 2020. In 2025, the Board members and the board meeting administration unit conducted an internal self-assessment covering the following aspects:</p> <ol style="list-style-type: none"> <li>1. Compliance with applicable laws and regulations (including compliance with matters required to be submitted to the Board, frequency of board meetings, and adherence to conflict-of-interest recusal requirements).</li> <li>2. Participation in the Company’s operations (including oversight of business plan execution, financial reporting, audit results and follow-up, assessment of auditor independence, monitoring of existing and potential risks, and communication with management).</li> </ol> <p>The overall evaluation result for 2025 was rated at a mid-to-high level. The results were reported to the Board of Directors on December 23, 2025, and were used as a reference for remuneration allocation and director re-nomination.</p>	None
	d. Does the Company regularly evaluate the independence of its external auditors?	V		<p>The Audit Committee evaluates the independence and suitability of the Company’s external auditors on an annual basis. In addition to requiring the auditors to provide an independence declaration and Audit Quality Indicators (AQIs), the evaluation is conducted based on relevant criteria and AQI metrics.</p> <p>The Company has confirmed that, apart from audit and tax service fees, the auditors have no financial interests or business relationships with the Company, and that their family members also comply with independence requirements. Based on AQI information, the auditors and their firm demonstrate audit experience and training hours above industry averages. In recent years, digital audit tools have also been introduced to enhance audit quality.</p> <p>The most recent evaluation was reviewed and approved by the Audit Committee on April 30, 2025, and subsequently submitted to the Board of Directors on the same date for approval.</p>	None
(4)	Does the Company have an adequate number of qualified corporate governance personnel and has it appointed a Chief Corporate Governance Officer responsible for corporate governance affairs (including, but not limited to, providing information necessary for directors to perform their duties, assisting directors in complying with laws and regulations, handling matters related to board meetings and shareholders’ meetings in accordance	V		<p>The Company appointed Mr. Lin Wei-Hsien as the Chief Corporate Governance Officer upon approval by the Board of Directors on February 23, 2023. The Chief Corporate Governance Officer is responsible for safeguarding shareholders’ rights and strengthening the functions of the Board of Directors. Mr. Lin has more than three years of experience in financial and managerial roles in a public company.</p> <p>The corporate governance affairs are jointly handled by the Chief Corporate Governance Officer and the board meeting administration unit. The main responsibilities include:</p>	None

with the law, and preparing minutes of such meetings)?

1. Handling matters related to board meetings and shareholders' meetings in accordance with applicable laws and regulations.
2. Preparing minutes of board meetings and shareholders' meetings.
3. Assisting directors with onboarding and continuing education.
4. Providing directors and Audit Committee members with information necessary for the performance of their duties.
5. Assisting directors and Audit Committee members in complying with applicable laws and regulations.
6. Reporting to the Board of Directors on the review of qualifications of independent directors at the time of nomination, election, and during their term of office.
7. Handling matters related to changes in directors.
8. Other matters as required by the Articles of Incorporation or relevant regulations.

Key activities in 2025 include:

- Convened seven Board meetings and five Audit Committee meetings and provided meeting materials to all directors.
- Responsible for the timely disclosure of material information regarding major resolutions after Board meetings and shareholders' meetings.
- Successfully convened the Annual General Meeting on May 14, 2025.
- Evaluated and procured appropriate coverage for Directors and Officers liability insurance, which was completed on December 23, 2025, and reported the coverage details to the Board of Directors.
- Provided directors with continuing education information on a regular basis and ensured compliance with required training hours in accordance with relevant regulations. All directors completed more than six hours of training in 2025.

Continuing education status for 2025:

Date	Host	Course	Hours
2025.04.24	Taiwan Institute for Sustainable Energy	The 40th TCCS Board Meeting and CEO Forum	2
2025.04.30	Chinese Independent Directors Association	Strategic Analysis of Sustainable Enterprises – The Case of Renewable Energy	3
2025.07.30	Securities and Futures Institute (Taiwan)	Securities and Futures Institute (Taiwan)   The Importance and Practical Applications of Artificial Intelligence in Enterprises	3
2025.11.12	The Institute of Internal Auditors, Chinese Taiwan	The Institute of Internal Auditors, Chinese Taiwan   Key Topics in Internal Control and Internal Audit under Regulatory Compliance	6
Total			14

(5) Has the Company established channels for communication with its stakeholders (including but not limited to shareholders, employees, customers, and suppliers), and set up a stakeholders section on its website, and does it appropriately respond to stakeholders' concerns on important corporate social responsibility issues?	V		The Company has established communication channels with stakeholders through designated spokespersons, deputy spokespersons, and responsible personnel. Relevant contact information is disclosed on the Company's website. The Company also responds appropriately to stakeholders' concerns.	None	
(6) Has the Company appointed a professional shareholder services agent to handle matters related to shareholders' meetings?	V		The Company has appointed Oriental Securities Co., Ltd. as its shareholder services agent to handle matters related to shareholders' meetings.	None	
(7) Information Disclosure	a. Has the Company established a website to disclose financial, business, and corporate governance information?	V	The Company has established a corporate website to disclose financial, business, and corporate governance information. Relevant information can also be accessed via the Market Observation Post System (MOPS).	None	
	b. Has the Company adopted other methods of information disclosure (such as maintaining an English website, assigning personnel responsible for information disclosure, implementing a spokesperson system, and posting investor conference information on the Company's website)?	V		The Company has designated responsible personnel for information disclosure on the MOPS and the Company's website, and has implemented the spokesperson system.	None
	c. Does the Company announce and file its annual financial reports within two months after the end of the fiscal year, and announce and file its first-, second-, and third-quarter financial reports and monthly operating results prior to the prescribed deadlines?	V		The Company completed the announcement and filing of its 2024 consolidated and parent company only financial reports on February 25, 2025. The financial reports for the first, second, and third quarters of 2025, as well as the monthly revenue information, were all announced and filed via the MOPS prior to the prescribed deadlines and were also simultaneously disclosed on the Company's website.	None
(8) Does the Company provide other important information that helps to understand its corporate governance practices (including but not limited to employee rights, employee care, investor	a. Employee rights and employee care	V	<p>The Company complies with the Labor Standards Act to safeguard employees' rights and interests, and fosters a harmonious relationship with employees through comprehensive welfare programs and training systems. Employee compensation is determined based on academic background, professional expertise, and performance. The Company has established a sound performance evaluation system and personnel management policies.</p> <p>The Company does not employ child labor and is committed to equal employment opportunities regardless of gender, religion, political affiliation, or marital status. A fair and safe working environment free from discrimination and harassment is provided. The Company has also established employee grievance mechanisms and communication channels.</p>		

relations, supplier relations, stakeholders' rights, directors' continuing education, implementation of risk management policies and risk measurement standards, implementation of customer policies, and the purchase of liability insurance for directors)?	b. Investor relations, supplier relations, and stakeholders' rights	V		The Company has established a spokesperson and deputy spokesperson system to serve as communication channels with investors and stakeholders.	None
	c. Purchase of liability insurance for directors	V		The Company has procured Directors and Officers liability insurance and evaluates the coverage annually.	None
	d. Implementation of risk management policies and risk measurement standards	V		The Board of Directors serves as the highest decision-making body for risk management. The Audit Committee supervises the implementation of risk management policies and mechanisms in accordance with its charter to ensure effectiveness.  The Company's management is responsible for establishing risk management policies, frameworks, and mechanisms, and for developing both qualitative and quantitative management standards. Risk management is reviewed periodically, and at least once a year, a designated unit reports the implementation status to the Board of Directors.	None
	e. Implementation of customer policies	V		The Company maintains stable and sound relationships with customers, understands their needs, and continuously monitors and improves product quality to ensure customer satisfaction.	None
	f. Directors' continuing education in 2025	V		Please refer to Note (2) for details of directors' continuing education.	None
(9) Please describe the improvements made based on the results of the most recent corporate governance evaluation released by the Taiwan Stock Exchange Corporation Corporate Governance Center, and specify the priority improvement measures for any items yet to be improved: The Company continues to enhance its corporate governance practices in accordance with the corporate governance roadmap. Improvements have been made in areas such as website disclosures and annual report information. The Company will continue to strengthen relevant measures to further improve information transparency and corporate governance performance.					

Note: 1

Independence Assessment of the Company's Appointed CPAs		Compliance with independence	
		Yes	No
a.	The CPAs have not served the Company for more than seven consecutive years without rotation.	V	
b.	The CPAs do not have any material financial interest in the Company.	V	
c.	The CPAs do not have any inappropriate relationship with the Company.	V	
d.	The CPA firm ensures that its personnel comply with the principles of integrity, objectivity, and independence.	V	
e.	The CPAs do not audit financial statements of entities for which they were employed within the previous two years.	V	
f.	The CPAs do not permit others to practice under their names.	V	
g.	The CPAs do not hold shares in the Company or its affiliates.	V	
h.	The CPAs do not have lending or borrowing relationships with the Company or its affiliates.	V	
i.	The CPAs do not engage in joint investments or profit-sharing arrangements with the Company or its affiliates.	V	
j.	The CPAs are not concurrently employed by the Company or its affiliates in routine operations with fixed compensation.	V	
k.	The CPAs are not involved in management decision-making of the Company or its affiliates.	V	
l.	The CPAs have not engaged in any activities that may impair their independence.	V	
m.	The CPAs are not spouses, lineal relatives, or relatives within the second degree of kinship of the Company's management.	V	
n.	The CPAs do not receive any commissions related to their professional services.	V	
o.	No circumstances that could impair the independence of the CPAs have been identified as of the date of this annual report.	V	

The following criteria are used to assess the independence of the Company's appointed CPAs. These criteria are established with reference to Article 47 of the Certified Public Accountant Act and the "Integrity, Objectivity and Independence" requirements set forth in the ROC Statement of Professional Ethics for CPAs No. 10.

Note:2

Directors' Continuing Education in 2025

Title	Name	Date	Host	Course Title	Hours
Chairman	Dong Ding-Yu	2025.04.30	Chinese Independent Directors Association	Strategic Analysis of Sustainable Enterprises – The Case of Renewable Energy	3
		2025.06.04	Taiwan Academy of Banking and Finance	Corporate Governance Forum – Corporate Strategies in Response to U.S. Tariff Policies and Supply Chain Restructuring	3
		2025.07.30	Securities and Futures Institute (Taiwan)	The Importance and Practical Applications of Artificial Intelligence in Enterprises	3
		2025.10.01	Taiwan Academy of Banking and Finance	Corporate Governance Forum – Enterprise AI Transformation	3
Subtotal					12
Director	Tsai Fei-Liang	2025.04.30	Chinese Independent Directors Association	Strategic Analysis of Sustainable Enterprises – The Case of Renewable Energy	3
Subtotal					3
Director	Hsieh Mon-Chang	2025.04.30	Chinese Independent Directors Association	Strategic Analysis of Sustainable Enterprises – The Case of Renewable Energy	3
		2025.07.30	Securities and Futures Institute (Taiwan)	The Importance and Practical Applications of Artificial Intelligence in Enterprises	3
Subtotal					6
Director	Lee Wen-Shiung	2025.04.30	Chinese Independent Directors Association	Strategic Analysis of Sustainable Enterprises – The Case of Renewable Energy	3
		2025.07.30	Securities and Futures Institute (Taiwan)	The Importance and Practical Applications of Artificial Intelligence in Enterprises	3
Subtotal					6
Director	Shen Bing	2025.05.06	Chinese Independent Directors Association	Latest Economic Trends under Geopolitical Developments in 2025	3
		2025.08.01	Taiwan Corporate Governance Association	Key Principles and Practices of IFRS Sustainability Standards and CTBC's Response Strategies	3
Subtotal					6
Independent Director	Cheng Duen-Chian	2025.04.30	Chinese Independent Directors Association	Strategic Analysis of Sustainable Enterprises – The Case of Renewable Energy	3
		2025.07.30	Securities and Futures Institute (Taiwan)	The Importance and Practical Applications of Artificial Intelligence in Enterprises	3
Subtotal					6
Independent Director	Chen Hsi-Chia	2025.04.30	Chinese Independent Directors Association	Strategic Analysis of Sustainable Enterprises – The Case of Renewable Energy	3
		2025.07.30	Securities and Futures Institute (Taiwan)	The Importance and Practical Applications of Artificial Intelligence in Enterprises	3
Subtotal					6
Independent Director	Chern Kai-Yuan	2025.07.09	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	6
		2025.07.30	Securities and Futures Institute (Taiwan)	The Importance and Practical Applications of Artificial Intelligence in Enterprises	3
		2025.09.26	Securities and Futures Institute (Taiwan)	Insider Trading Prevention Seminar	3
Subtotal					12
Independent Director	Yin Chao	2025.07.30	Securities and Futures Institute (Taiwan)	The Importance and Practical Applications of Artificial Intelligence in Enterprises	3
		2025.11.04	Accounting Research and Development Foundation	Common Deficiencies in Financial Reporting and Internal Control Practices for Sustainability Disclosure	3
		2025.11.18	Taiwan Academy of Banking and Finance	Corporate Governance Forum – Responsibility Mapping System and Integrity Management	3
		2025.12.03	Taiwan Academy of Banking and Finance	Asia Asset Management Forum: Governance and Oversight of High-Net-Worth Wealth Management	3
Subtotal					12
Total					69

### 3.4 Composition and Operations of the Remuneration Committee and the Corporate Sustainability Development Committee

#### 3.4.1 Remuneration Committee

##### Information of Remuneration Committee Members

2026.03.31

Identity		Condition	Professional Qualifications and Experience	Independence Situations (Meet the criteria of Note 1)	Number of Other Public Companies in Which the Member Serves as a Remuneration Committee Member
Name					
Independent Director (Convener)	Chen Hsi-Chia		Managing Partner of Jong Tsai International Law Firm. Possesses professional expertise in legal affairs and corporate operations.	(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)	-
Independent Director	Chern Kai-Yuan		Former Chief Secretary of the Financial Supervisory Commission and Deputy Director General of the Examination Bureau. Possesses professional expertise in finance, regulation, and corporate operations.	(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)	-
Independent Director	Yin Chao		Managing Director and Chief Legal Officer of Standard Chartered Bank (Taiwan) Limited. Possesses professional expertise in legal affairs and corporate operations.	(1) (2) (3) (4) (5) (6) (7) (8) (9) (10) (11) (12)	-

Note: Each director has met the following criteria during the two years prior to election and throughout the term of office:

- (1) Not an employee of the Company or any of its affiliates.
- (2) Not a director or supervisor of the Company or its affiliates; provided, however, that this restriction does not apply to independent directors concurrently serving in the Company and its parent, subsidiaries, or subsidiaries of the same parent in accordance with applicable laws or regulations.
- (3) Not a natural person who, together with his or her spouse and minor children or through nominees, holds 1% or more of the total issued shares of the Company or is among the top ten shareholders.
- (4) Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship of any person specified in Items (1) to (3).
- (5) Not a director, supervisor, or employee of a corporate shareholder that directly holds 5% or more of the Company's issued shares, ranks among the top five shareholders, or designates a representative to serve as a director or supervisor pursuant to Article 27, Paragraphs 1 or 2 of the Company Act; provided that the same exception as described in Item (2) applies.
- (6) Not a director, supervisor, or employee of another company in which a majority of the Company's board seats or voting shares are controlled by the same person; provided that the same exception as described in Item (2) applies.
- (7) Not a director, supervisor, or employee of another company or institution in which the chairperson, General Manager, or equivalent position of the Company, or their spouse, concurrently serves as the same or equivalent position; provided that the same exception as described in Item (2) applies.
- (8) Not a director, supervisor, managerial officer, or shareholder holding 5% or more of shares in a specific company or institution that has financial or business dealings with the Company; provided that this restriction does not apply where such company or institution holds 20% or more but less than 50% of the Company's shares and the concurrent appointment of independent directors complies with applicable laws or regulations.
- (9) Not a professional individual or entity providing audit or related services (including commercial, legal, financial, or accounting services) to the Company or its affiliates, where the total remuneration received in the past two years exceeds NT\$500,000; provided that this restriction does not apply to members of the Remuneration Committee, Public Tender Offer Review Committee, or M&A Special Committee performing duties in accordance with the Securities and Exchange Act or the Business Mergers and Acquisitions Act.
- (10) Not a spouse or relative within the second degree of kinship of any other director.
- (11) None of the circumstances specified in Article 30 of the Company Act applies.
- (12) Not elected as a representative of a government agency, juristic person, or its representative in accordance with Article 27 of the Company Act.

### 3.4.2 Operation of the Remuneration Committee

- A. The Remuneration Committee of the Company consists of three members.
- B. The term of the current committee is from 30 July 2025 to 13 May 2028.
- C. The Remuneration Committee convened 2 meetings in 2025 (A). The attendance of members is as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) (B/A)	Remarks
Convener Independent Director	Chen Hsi-Chia	2	0	100%	
Member Independent Director	Chern Kai-Yuan	1	0	100%	Appointed on 30 July 2025
Member Independent Director	Yin Chao	1	0	100%	Appointed on 30 July 2025
Other required disclosure:					
(1) Should Board of Directors reject or amend the proposal of Remuneration Committee, the dates and terms of the said board meetings, the contents of the said resolutions, opinions of the Remuneration Committee, and measures the Company had in responding to such opinions shall be specified (for instance, the Board of Directors resolved a remuneration package that is better than the proposed remuneration by the Committee, the difference and reasons shall be specified): None					
(2) Should any resolution on which the member of Remuneration Committee have a dissenting or qualified opinion occur and such opinion be recorded or be expressed by writing notice, the dates and terms of the said Remuneration Committee meetings, the contents of the said resolutions, opinions of the Remuneration Committee members, and measures the Company had in responding to such opinions shall be specified: None					

- D. Resolutions of the Remuneration Committee in 2025 are summarized as follows::

Remuneration Committee Meeting	Proposals	Resolutions	Implementation by the Company
The 7th Meeting of the 5th Term February 25, 2025	<ol style="list-style-type: none"> <li>1. Proposed remuneration items for directors and managerial officers for 2025.</li> <li>2. Distribution of employees' compensation and directors' remuneration for 2024.</li> <li>3. Proposed amendments to the Company's Articles of Incorporation in response to Article 14, Paragraph 6 of the Securities and Exchange Act.</li> <li>4. Definition of grassroots employees.</li> </ol>	Approved by all members.	Submitted to the Board of Directors and approved by all attending directors.
The 1st Meeting of the 6th Term October 30, 2025	<ol style="list-style-type: none"> <li>1. Proposed work plan of the Remuneration Committee for 2026.</li> <li>2. Proposed allocation of directors' remuneration for 2025.</li> </ol>	Approved by all members.	Submitted to the Board of Directors and approved by all attending directors.

### 3.4.3 Corporate Sustainable Development Committee (ESG Committee)

1. The Committee shall consist of at least three members, with appointments approved by the Board of Directors. More than half of the members shall be independent directors. At least one member shall have expertise in corporate sustainability. One member shall be elected from among the members to serve as the convener and chair of the meetings.
2. The member and executive status of Corporate Sustainable Development Committee:
  - (1) The Committee consists of three members, with their professional qualifications and experience (please refer to the Board of Directors' information on page 16~17 of this annual report).
  - (2) The current term of office of the Committee is from July 30, 2025 to May 13, 2028.
  - (3) The Committee convened one meeting in 2025 (A). The meeting was held on December 23, 2025.

Attendance of members is as follows:

Title	Name	Attendance in Person	By Proxy	Attendance Rate	Remarks
Director Convener	Dong Ding-Yu	1	0	100%	
Independent Director	Cheng Duen-Chian	1	0	100%	
Independent Director	Chen Hsi-Chia	1	0	100%	

- (4) Resolutions resolved by the First Session of the Second Corporate Sustainable Development Committee (2025) is as follows:

Date	Meeting Agenda	Discussion Items	Resolutions	The Company's Handling of the Corporate Sustainable Development Committee's Opinion
2025.12.23	Report on the Company's sustainability performance for 2025 and the sustainable development plan for 2026.	<ul style="list-style-type: none"> <li>• Sustainability performance of ESG-related projects in 2025</li> <li>• Sustainable development plan of Elite Material Co., Ltd. for 2026</li> <li>• Requirements for the quality of sustainability-related information disclosure and internal controls over sustainability-related information</li> <li>• The Company's carbon reduction targets and carbon reduction performance in 2025</li> <li>• Results of the greenhouse gas inventory for 2024 and the greenhouse gas inventory plan for 2025</li> </ul>	-	Submitted to the Board of Directors
	The Company's renewable energy procurement plan.	<ul style="list-style-type: none"> <li>• Proposed the Company's renewable energy procurement plan for discussion and approval by the Committee</li> </ul>	Approved by all members of the Committee	Submitted to the Board of Directors and approved by all directors' present

### 3.4.4 Nomination Committee: The Company has not established a Nomination Committee.

### 3.5 Promotion of Sustainable Development – Implementation Status and Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons

Item	Implementation Status			Deviations from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
	Yes	No	Summary Description	
1. Has the Company established a governance framework for promoting sustainable development, and established an exclusively (or concurrently) dedicated unit to be in charge of promoting sustainable development? Has the board of directors authorized senior management to handle related matters under the supervision of the board? (The TWSE/TPEX listed company shall report the implementation status. This is not a comply-or-explain provision.)	V		<p>The Company is committed to fulfilling its corporate social responsibility and implementing sustainable management practices. The Board of Directors has approved the “Code of Corporate Social Responsibility Practices.” In October 2024, the Board further approved the elevation of the Corporate Sustainable Development Committee to a functional committee directly under the Board, and concurrently adopted the “Elite Material Co., Ltd. Corporate Sustainability Development Committee Organizational Rules,” which defines the Committee’s purpose, composition, and responsibilities.</p> <p>The Corporate Sustainable Development Committee is chaired by the Chairman of the Board. It is supported by working groups, including the Corporate Governance and Economic Group, Supply Chain and Green Products Group, Employee Care and Social Engagement Group, and Environmental Sustainability Group. These groups are composed of department heads or their designated representatives and are responsible for the collection of data, planning, evaluation, and implementation of sustainability-related initiatives.</p> <p>Information for the sustainability report is collected by the respective departments, reviewed by department heads, and submitted to the Corporate Sustainable Development Committee for consolidation and compilation. The report is then subject to external assurance and, upon approval by the Board of Directors, is disclosed publicly. The most recent meeting of the Corporate Sustainable Development Committee was held on Dec. 23, 2025, with an attendance rate of 100%. The meeting discussed the Company’s sustainability performance for 2025, the sustainability development planning for 2026 (including carbon reduction targets and greenhouse gas inventory planning), and the Company’s renewable energy procurement planning. The aforementioned matters were subsequently reported to the Board of Directors at the 4th Board Meeting of the 13th term in December 2025.</p> <p>For further information or the latest available information, please refer to the Company’s official website: Home / Governance / Functional Committees (URL: <a href="https://www.emctw.com/en-global/functional_committee/index">https://www.emctw.com/en-global/functional_committee/index</a>).</p>	None
2. Does the company conduct risk assessments of environmental, social and corporate governance (ESG) issues related to the company's operations in accordance with the materiality principle, and formulate relevant risk management policies or strategies? (The TWSE/TPEX listed company shall report the implementation status. This is not a comply-or-explain provision.)	V		<p>On October 30, 2024, the Company’s 12th Board of Directors at its 16th meeting resolved to approve the “<u>Elite Material Co., Ltd. Risk Management Policy and Procedures</u>,” which serve as the highest guiding principles for the Company’s risk management.</p> <p>Each year, units designated by the President assist in identifying risk factors to recognize risks that may affect the Company’s sustainable development. Relevant risks are screened and included within the scope of risk management. Based on operational needs, potential risks are monitored and preventive measures are implemented to strengthen risk management. For each identified risk, the Company formulates appropriate risk management strategies covering management objectives, organizational structure, allocation of authority and responsibilities, and risk management procedures, and ensures their effective implementation so that risks arising from business activities are controlled within acceptable levels.</p> <p>The Company actively promotes and implements its risk management mechanisms. The implementation status in 2025 includes the classification of risks, based on environmental, social, and governance (ESG) aspects, into financial risks [G (Governance)], strategic and operational risks [E (Environmental), S (Social), G (Governance)],</p>	None

			<p>information security risks [G (Governance)], and environmental, energy, and climate change risks [E (Environmental), G (Governance)]. Details of these risk categories, including risk descriptions and the operational status in 2025, were reported on December 23, 2025, at the 3rd meeting of the 4th term of the Audit Committee and the 4th Board Meeting of the 13th term.</p> <p>For further information, please refer to the Company’s official website: Home / Governance / Board of Directors--Implementation Status of the “Risk Management Policy and Procedures” (URL: <a href="https://www.emctw.com/upload/media/New_Investors/Corporate_Governance/RISK-management-EN-20251206.pdf">https://www.emctw.com/upload/media/New_Investors/Corporate_Governance/RISK-management-EN-20251206.pdf</a>).</p>	
3. Environ mental Issues	(1) Has the Company set an environmental management system designed to industry characteristics?	V	<p>The Company operates in accordance with its established ESH Policy—“Legal Compliance, Risk Control, Pollution Prevention, Conservation and Waste Reduction, Consultation &amp; Communication, and Continuous Improvement”—and is committed to implementing environmental protection practices to reduce impacts on the ecological environment.</p> <p>All of the Company’s manufacturing sites and subsidiaries have established environmental management systems in accordance with ISO 14001 and have obtained certification and maintained its validity. In addition, greenhouse gas inventories are conducted annually in accordance with ISO 14064-1 and are verified by third parties to track the effectiveness of energy saving and carbon reduction initiatives, with relevant information disclosed in the annual sustainability reports and on the Company’s official website</p> <p>(URL: <a href="https://www.emctw.com/en-global/esg_energy_ghg_inventory/index">https://www.emctw.com/en-global/esg_energy_ghg_inventory/index</a>).</p>	None
	(2) Does the Company endeavor to use energy more efficiently and to use renewable materials with low environmental impact?	V	<p>The Company is a professional manufacturer of prepreg and copper clad laminate. Since its establishment, the Company has been committed to improving product environmental performance to achieve sustainable business operations, and has obtained ISO 14001 (Environmental Management System) certification. In line with the use of environmentally friendly and low-impact recycled materials, Elite Material Co., Ltd. has been the world’s largest supplier of eco-friendly, halogen-free substrates and prepreg for several consecutive years, maintaining its competitive advantage. In addition, the Company uses recycled copper, with the current recycled copper usage rate reaching up to 100%. With regard to waste management, the Company classifies and properly stores industrial waste, and entrusts waste treatment and disposal to qualified waste treatment agencies approved by the Ministry of Environment or local competent authorities at each plant location.</p> <p>In recent years, the Company has continuously increased its production volume and output value, while also focusing on improving energy use efficiency. To effectively manage energy, the Company’s Guanyin Plant 1, Kunshan Site, Zhongshan Site, and Huangshi Site have all obtained ISO 50001 Energy Management System certification. Zhongshan Site has, since March 2024, obtained and maintained the Zhongshan Zero-waste Factory certification and qualification.</p>	None
	(3) Has the Company evaluated the potential risks and opportunities posed by climate change for its business now and in the future and adopted relevant measures to address them?	V	<p>In the context of intensified global climate change situations and strong awareness of sustainability, the Company’s ability to cope with environmental impacts and transition pressures have become a core issue of stakeholder concern. The CCL industry plays a critical role in the electronics industry’s upstream materials supply chain. Since it is an energy-intensive and carbon-intensive industry, companies with most of their production bases set in Taiwan and Mainland China must pay more attention to the financial and operational challenges posed by climate risks. In response to this trend, the Company has introduced the Task Force on Climate-related Financial Disclosures (TCFD) framework to systematically identify, assess and disclose the risks and opportunities brought about by climate change. Using the TCFD framework, the Company evaluates the potential impacts of climate change on its operational and financial performance from four perspectives—governance, strategy, risk management, and metrics and targets—and develops adaptation and mitigation measures based on the analysis results. The Company also analyzes the benefits brought by relevant</p>	None

			<p>practices for corporate sustainability transition and its connection with the global market to help it carry out financial management of climate risks and enhance the organization’s resilience and sustainable competitiveness. The Company’s climate change analysis focuses on the physical impacts on its plants in Taiwan, with secondary attention given to its plants located in other countries. The analysis encompasses the major physical disaster types that are of concern to stakeholders, such as high temperature, drought, and flooding. On this basis, the Company develops adaptation plans to respond to future impacts. It is hoped that with the introduction of the TCFD framework, EMC’s commitment to climate issues can be manifested, and it can proactively respond to the trend of sustainable global supply chain management under climate change challenges.</p> <p>For further information or the latest available information on the potential risks and opportunities arising from climate change for the Company’s current and future operations, please refer to the “Climate-Related Information of TWSE/TPEX Listed Company” section of this Annual Report, as well as the Company’s sustainability reports and official website.</p> <p>(URL: <a href="https://www.emctw.com/en-global/esg_climate_tcfid/index">https://www.emctw.com/en-global/esg_climate_tcfid/index</a>).</p>																																																							
(4)Did the company collect data for the past two years on greenhouse gas emissions, volume of water consumption, and the total weight of waste, and establish policies for greenhouse gas reduction, reduction of water consumption, or management of other wastes?	V		<p>● <b>Greenhouse Gas Emissions Related</b></p> <p><b><u>Total Greenhouse Gas Emissions for the Past Two Years</u></b></p> <p>The Company and all subsidiaries included in the consolidated financial statements conduct greenhouse gas inventories and establish emission baselines in accordance with ISO 14064-1. Based on this framework, the Company sets annual carbon reduction targets and promotes emission reduction through voluntary carbon reduction and renewable energy procurement.</p> <p>The Company and all subsidiaries included in the consolidated financial statements have completed the greenhouse gas inventory for 2025, covering Scope 1, Scope 2, and Scope 3 (Categories 3–4). The Scope 3 inventory boundary covers all operational sites, and third-party verification in accordance with ISO 14064-1 was completed in April 2026. The total greenhouse gas emissions for 2024 and 2025 are as follows:</p> <p><b><u>Greenhouse Gas Emissions for the Past Two Years:</u></b></p> <table border="1" data-bbox="596 1283 1358 1827"> <thead> <tr> <th colspan="2" rowspan="2">Year</th> <th colspan="2">2024</th> <th colspan="2">2025</th> </tr> <tr> <th colspan="2">Emissions (tCO<sub>2</sub>e)</th> <th colspan="2">Emissions (tCO<sub>2</sub>e)</th> </tr> <tr> <th colspan="2">Type (Unit)</th> <th>Location-based</th> <th>Market-based</th> <th>Location-based</th> <th>Market-based</th> </tr> </thead> <tbody> <tr> <td rowspan="3">The Company</td> <td>Scope 1 -- Direct GHG Emissions</td> <td>14,276.350</td> <td>14,276.350</td> <td>14,603.138</td> <td>14,603.138</td> </tr> <tr> <td>Scope 2 -- Indirect GHG Emissions</td> <td>20,842.650</td> <td>20,842.650</td> <td>19,570.422</td> <td>19,445.648</td> </tr> <tr> <td><b>Subtotal</b></td> <td><b>35,119.000</b></td> <td><b>35,119.000</b></td> <td><b>34,173.561</b></td> <td><b>34,048.786</b></td> </tr> <tr> <td rowspan="3">All Consolidated Subsidiaries</td> <td>Scope 1 -- Direct GHG Emissions</td> <td>63,178.785</td> <td>63,178.785</td> <td>66,479.935</td> <td>66,479.935</td> </tr> <tr> <td>Scope 2 -- Indirect GHG Emissions</td> <td>95,767.590</td> <td>95,841.927</td> <td>109,723.020</td> <td>67,904.735</td> </tr> <tr> <td><b>Subtotal</b></td> <td><b>158,946.375</b></td> <td><b>159,020.712</b></td> <td><b>176,202.955</b></td> <td><b>134,384.670</b></td> </tr> <tr> <td colspan="2"><b>Total</b></td> <td><b>194,065.375</b></td> <td><b>194,139.712</b></td> <td><b>210,376.516</b></td> <td><b>168,433.456</b></td> </tr> </tbody> </table> <p>Note: In Mainland China, the latest national electricity emission factors and residual electricity emission factors (2023) announced in December 2025 have been applied. As a result, the reported market-based carbon reduction performance for certain sites may differ from the actual reduction achieved through renewable energy procurement.</p>	Year		2024		2025		Emissions (tCO <sub>2</sub> e)		Emissions (tCO <sub>2</sub> e)		Type (Unit)		Location-based	Market-based	Location-based	Market-based	The Company	Scope 1 -- Direct GHG Emissions	14,276.350	14,276.350	14,603.138	14,603.138	Scope 2 -- Indirect GHG Emissions	20,842.650	20,842.650	19,570.422	19,445.648	<b>Subtotal</b>	<b>35,119.000</b>	<b>35,119.000</b>	<b>34,173.561</b>	<b>34,048.786</b>	All Consolidated Subsidiaries	Scope 1 -- Direct GHG Emissions	63,178.785	63,178.785	66,479.935	66,479.935	Scope 2 -- Indirect GHG Emissions	95,767.590	95,841.927	109,723.020	67,904.735	<b>Subtotal</b>	<b>158,946.375</b>	<b>159,020.712</b>	<b>176,202.955</b>	<b>134,384.670</b>	<b>Total</b>		<b>194,065.375</b>	<b>194,139.712</b>	<b>210,376.516</b>	<b>168,433.456</b>	None
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**Greenhouse Gas Emissions Intensity for the Past Two Years (The Company and All Consolidated Subsidiaries):**

Year Type	2024		2025	
	Location-based	Market-based	Location-based	Market-based
Emissions Intensity (tCO <sub>2</sub> e / NT\$ million revenue)	3.015	3.016	2.232	1.787
Revenue (NT\$ million)	64,376.727		94,260.578	

**Scope 3 (Categories 3 and 4) Greenhouse Gas Emissions for the Past Two Years (The Company and All Consolidated Subsidiaries):**

		Year	2024	2025
The Company	Scope 3 --Other Indirect Greenhouse Gas Emissions	Category 3 (tCO <sub>2</sub> e)	2,762.009	18,662.709
		Category 4 (tCO <sub>2</sub> e)	7,273.607	142,925.753
	<b>Subtotal</b>		<b>10,035.617</b>	<b>161,588.461</b>
All Consolidated Subsidiaries	Scope 3 --Other Indirect Greenhouse Gas Emissions	Category 3 (tCO <sub>2</sub> e)	10,787.660	95,736.143
		Category 4 (tCO <sub>2</sub> e)	493,456.730	1,052,090.413
	<b>Subtotal</b>		<b>504,244.390</b>	<b>1,147,826.556</b>

Note: The Company's products are intermediate goods supplied to downstream customers for further processing or application. Based on the assessment of relevance and the Company's operational boundary, Scope 3 Categories 5 and 6 are considered not applicable.

In 2025, the total combined Scope 1 and Scope 2 greenhouse gas emissions within the boundary of the Company and all subsidiaries included in the consolidated financial statements amounted to 210,376.516 tCO<sub>2</sub>e on a location-based basis. After taking into account renewable electricity procurement and renewable energy certificates, the total emissions were 168,433.456 tCO<sub>2</sub>e on a market-based basis. In terms of emissions structure, Scope 2 electricity consumption was the primary source of greenhouse gas emissions, accounting for 61.46% (location-based) and 51.86% (market-based). Scope 1 emissions from stationary combustion of natural gas ranked second, representing approximately 28.93% on a location-based basis (excluding the impact of renewable energy-related reductions).

In consideration of factors such as continuously growing production capacity, reasonable carbon reduction planning, trends in the PCB industry, as well as regional and international regulatory requirements, the Company has set 2023 as the base year for its greenhouse gas inventory, which also serves as the reference point for its carbon reduction targets. Based on this, the Company aims to achieve a cumulative carbon reduction equivalent to 30% of its 2023 baseline emissions by 2030 and to reach net zero emissions by 2050 in alignment with government and international frameworks. Consistent with the aforementioned targets, the Company has also set 2023 as the base year and aims to achieve a cumulative carbon reduction of 25% through renewable electricity procurement by 2030.

The above carbon reduction targets are pursued through the continuous implementation of voluntary carbon reduction and renewable electricity procurement, with emission reductions accumulated over time. The reductions achieved through these measures serve as the basis for comparison against the base-year emissions, with the achieved reduction amounts used as the reference for such comparison. However, as the Company's global capacity expansion and production growth continue, total greenhouse gas emissions may increase in line with operational scale. Accordingly, the current carbon reduction targets will be subject to rolling adjustments based on actual conditions, and are managed and tracked based on the actual emission reductions achieved through these measures.

			<p>In addition, the Company expects that, driven by the continued implementation of various carbon reduction measures, together with improvements in capacity utilization and the expansion of operational scale, greenhouse gas emissions intensity may show a downward trend.</p> <p>In 2025, the greenhouse gas emissions intensity of the Company and all subsidiaries included in the consolidated financial statements, on a location-based basis (excluding the use of market-based instruments such as renewable electricity procurement and renewable energy certificates), was 2.232 tCO<sub>2</sub>e per NT\$ million of revenue, representing a 25.97% decrease from 3.015 tCO<sub>2</sub>e per NT\$ million in the previous year. On a market-based basis (taking into account the use of renewable electricity procurement and renewable energy certificates), the greenhouse gas emissions intensity was 1.787 tCO<sub>2</sub>e per NT\$ million of revenue, representing a 40.75% decrease from 3.016 tCO<sub>2</sub>e per NT\$ million in the previous year, indicating an improvement in carbon efficiency across operations.</p> <p>The primary source of the Company's greenhouse gas emissions has been identified as electricity consumption. Accordingly, energy conservation has been adopted as a key carbon reduction approach, with management practices established based on an energy management system, and various energy-saving initiatives actively implemented. Major emission reduction measures include the introduction of variable frequency control and energy optimization in heating, ventilation and air conditioning (HVAC) systems, efficiency improvement of process dust collection blower systems, implementation of timer-based control for exhaust systems, as well as energy-saving optimization of centralized compressed air systems, and boiler low-NO<sub>x</sub> retrofits integrated with waste heat recovery systems to enhance energy efficiency and improve carbon reduction performance.</p> <p>In 2025, the total emission reductions achieved from voluntary carbon reduction projects implemented by the Company and all subsidiaries included in the consolidated financial statements amounted to approximately 1,288.98 tCO<sub>2</sub>e.</p> <p>In addition to the process-related measures described above, the Company allocates budgets each year to support energy-saving improvements and the replacement of aging equipment, and conducts performance monitoring to verify effectiveness in achieving its carbon reduction objectives. Additional measures include temperature control for office air conditioning systems, full adoption of LED lighting, and restricting the use of certain elevators during peak hours, as well as encouraging employees to submit proposals for energy-saving improvements. Through these ongoing internal initiatives, the Company continues to enhance energy efficiency. These measures primarily relate to routine operational efficiency improvements and complement the Company's major carbon reduction projects.</p> <p>For further information or the latest available information on the Company's greenhouse gas emissions and related energy-saving and carbon reduction measures, please refer to the latest sustainability report and the Company's official website (URL:<a href="https://www.emctw.com/en-global/esg_energy_ghg_inventory/index">https://www.emctw.com/en-global/esg_energy_ghg_inventory/index</a>).</p>	
			<p>● <b>Waste Management Related</b></p> <p>The Company and all subsidiaries included in the consolidated financial statements are committed to environmental protection. Waste reduction KPIs have been established, including a target of achieving a 3% year-on-year reduction in waste intensity. The Corporate Sustainable Development Committee conducts annual reviews of waste reduction performance, supported by both internal and external audits. The Company's waste management system was certified under the ISO 14001 Environmental Management System in 2025.</p>	None

To promote sustainable resource utilization, the Company and all subsidiaries included in the consolidated financial statements prioritize waste treatment based on reuse and recycling, while also reducing the consumption of raw materials. Where on-site reuse or recycling is not feasible, external recycling or reuse is adopted. Only waste that cannot be recycled is treated through physical treatment or incineration. The Company is committed to waste recycling and reduction. In March 2024, the Zhongshan site successfully obtained the Zhongshan Zero-waste Factory certification.

### **Waste Generation for the Past Two Years**

Year	Hazardous Waste (metric tons)	Non-hazardous Waste (metric tons)	Total Waste (metric tons)	Waste Intensity (metric tons/NT\$ million of revenue)	Revenue (NT\$ million)
2024	9,431.25	13,931.63	23,362.88	0.36	64,376.727
2025	11,339.81	19,218.45	30,558.25	0.32	94,260.578

Note: The increase in total waste generation was primarily attributable to capacity expansion. In response, the Company has focused on increasing waste recycling rates and reduce waste intensity to mitigate environmental impact.

### **Waste Recycling for the Past Two Years**

Year	Waste Recycled (metric tons)	Total Waste (metric tons)	Recycling Rate
2024	18,042.38	23,362.88	77.23%
2025	23,689.85	30,558.25	77.53%

In 2025, hazardous waste amounted to 11,339.81 metric tons and non-hazardous waste to 19,218.45 metric tons, resulting in a total waste generation of 30,558.25 metric tons. Waste intensity decreased by 11% compared with the previous year. Through source reduction measures such as process optimization and raw material reduction, the Company and all subsidiaries included in the consolidated financial statements have progressively increased the rate of waste recycling and reuse. In 2025, the overall waste recycling and reuse rate reached approximately 77.53%.

### **Waste Management Measures**

- Establish waste reduction targets and regularly track and report waste generation
- In accordance with the ISO 14001 Environmental Management System “Waste Management Control Procedures,” the Company conducts periodic audits (at least once annually) of outsourced waste storage, collection, treatment, and recycling operations to ensure proper management. In addition, unannounced inspections are carried out as needed to verify that waste treatment contractors properly handle the Company’s waste
- Report each batch of waste disposal in compliance with regulatory requirements and submit monthly reports to the Ministry of Environment or local competent authorities
- Require contractors to provide proper treatment documentation for each batch of waste handled
- Entrust qualified recycling organizations, in accordance with regulatory categories, to process recyclable (scrap) waste
- Implement waste classification and recycling practices to reduce the types and quantities of waste requiring disposal
- Gradually introduce environmentally friendly materials for consumables and raw materials

For further information or the latest available information on water, wastewater, and waste management practices, please refer to the latest sustainability report and the Company’s official website

(URL: [https://www.emctw.com/en-global/esg\\_resources/index](https://www.emctw.com/en-global/esg_resources/index))

<p>4. Social Issues</p>	<p>(1) Has the company formulated relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?</p>	<p>V</p>	<p><b>Human Rights Policy Statement</b></p> <p>As a global corporate citizen, Elite Material Co., Ltd. is committed to upholding internationally recognized human rights standards. The Company supports the Responsible Business Alliance (RBA), Social Accountability 8000 (SA8000), and internationally recognized human rights frameworks, including the Universal Declaration of Human Rights, the International Labour Organization, and the UN Guiding Principles on Business and Human Rights.</p> <p>In accordance with the above principles and applicable local laws and regulations in the regions where the Company operates, Elite Material has established fundamental labor standards and implemented the Code of Labor and Ethical Conduct, the Corporate Social and Environmental Responsibility Policy Statement, and the Code of Corporate Social Responsibility Practices as guiding principles for fulfilling corporate social responsibility.</p> <p><b>Scope of Application</b></p> <p>This human rights policy applies to the Company and all subsidiaries, covering all employees across domestic and overseas operations. It is also extended to suppliers, contractors, and other business partners, with the aim of promoting respect for human rights throughout the value chain.</p> <p><b>Responsible Units</b></p> <p>The Group Human Resources function is responsible for the planning and implementation of human rights policies. The Corporate Sustainable Development Committee is responsible for oversight and review of implementation, and regularly reports human rights management-related issues and performance to the Board of Directors.</p> <p><b>Human Rights Risk Management Mechanism</b></p> <p>The Company conducts annual reviews of its operations through the identification of material human rights issues, data monitoring, and questionnaire surveys, in order to identify and assess potential human rights risks and high-risk groups. Based on the results, improvement and control plans are formulated, and implementation effectiveness is continuously tracked and enhanced.</p> <p>In addition, grievance and reporting mechanisms are in place to provide employees and stakeholders with channels to raise human rights-related concerns, with protection against retaliation ensured. Such mechanisms are accessible via the Company's official website: Home / Contact Us / Ethics &amp; Compliance</p> <p>(URL: <a href="https://www.emctw.com/en-global/ethics_compliance/index">https://www.emctw.com/en-global/ethics_compliance/index</a>)</p> <p>or through the designated reporting mailbox: emc.ethics@mail.emctw.com.</p>	<p>None</p>
	<p>(2) Has the Company established and implemented reasonable employee welfare measures (include salary/compensation, leave, and other benefits), and are business performance or results appropriately reflected in employee salary/compensation?</p>		<p>In pursuit of becoming a leading enterprise in sustainable development, Elite Material Co., Ltd. adheres to a people-oriented philosophy and is committed to providing employees with a compensation system that is competitive within the industry. The Company actively enhances employee benefits, cares for employees' physical and mental well-being as well as their quality of life, and strives to create a friendly workplace characterized by gender equality, multicultural inclusion, and a multi-generational workforce. The Company provides comprehensive occupational safety systems, retirement benefits and labor and health insurance in accordance with applicable laws and regulations, as well as well-structured training programs and incentive-based compensation mechanisms. Employee compensation is determined based on individual academic and professional background, technical expertise, and performance. The Company has established an Employee Welfare Committee to administer employee welfare programs. In addition, the Articles of Incorporation of EMC stipulate that, when the Company generates profits in a given year, 3% shall be allocated as employee compensation.</p> <p>For further information or the latest available information on employee compensation and welfare programs, please refer to the Company's official website: Home / Sustainability / Employee Care and Social</p>	<p>None</p>

			<p>Participation / Employee Care—Employee Remuneration and Benefits. (URL: <a href="https://www.emctw.com/en-global/esg_employee_care/index">https://www.emctw.com/en-global/esg_employee_care/index</a>) Further information is also available at official website: Home / Career / Life at EMC (URL: <a href="https://www.emctw.com/en-global/career_living/index">https://www.emctw.com/en-global/career_living/index</a>).</p>	
(3) Does the Company provide employees with a safe and healthy working environment, and implement regular safety and health education for employees?	V		<p>The Company provides a safe and healthy working environment for its employees and conducts regular occupational safety and health training. Training programs are tailored based on the risk levels of different job functions to enhance employees' safety awareness and risk prevention capabilities. At the same time, the Company has established an ESH (Environment, Safety and Health) management system to systematically carry out workplace environmental monitoring, hazard identification, and risk control management. With environmental protection and occupational safety and health as its objectives, the Company has implemented both the ISO 45001 Occupational Health and Safety Management System and the ISO 14001 Environmental Management System. [Taking the Guanyin Plant as an example, the certification date for the aforementioned two systems is July 23, 2024, with a validity period from September 5, 2024 to September 4, 2027. For the certification dates and validity periods of ISO 45001 and ISO 14001 for other sites, please refer to the Company's sustainability reports or official website.]</p> <p>New employees receive comprehensive pre-employment training, and supervisors are present at worksites to ensure workplace safety. Regular health examinations are conducted for all employees, with additional specialized health checks provided for employees engaged in specific operations, in order to safeguard employee health. To prevent occupational hazards and protect employee safety and health, the Company has established Workplace Safety and Hygiene Rules in accordance with applicable occupational safety and health regulations for employee compliance.</p> <p>The Company places great importance on the overall safety of employees, contractors, and visitors. Regular evacuation drills, fire safety drills, and chemical incident emergency response exercises are conducted across all sites each year. No fire incidents occurred in 2025.</p> <p>In 2025, neither the Company nor any subsidiaries included in the consolidated financial statements experienced any incidents of fire, occupational safety events, workplace accidents, or violations of labor or environmental regulations. For further information or the latest available information on occupational health and safety, please refer to the Company's official website: Home / Sustainability / Employee Care and Social Participation / Occupational Health and Safety. (URL: <a href="https://www.emctw.com/en-global/esg_health_and_safety/index">https://www.emctw.com/en-global/esg_health_and_safety/index</a>).</p>	None
(4) Has the Company established effective career development training programs for employees?	V		<p>To develop employees' professional competencies in a structured manner, the Company formulates training programs based on different functional groups. Employees may attend courses organized by schools, external training institutions or receive instruction from internal trainers, facilitating the effective transfer of professional knowledge and technical expertise. For further information or the latest available information on employee development and training programs, please refer to the Company's official website: Home / Sustainability / Employee Care and Social Participation / Employee Care. (URL: <a href="https://www.emctw.com/en-global/esg_employee_care/index">https://www.emctw.com/en-global/esg_employee_care/index</a>).</p>	None
(5) Does the company comply with the relevant laws and international standards with regards to customer			<p>The Company has established a Hazardous Substances Management Team to oversee relevant controls. In response to the Restriction of Hazardous Substances Directive (RoHS) announced by the European Union in 2005 and the Registration, Evaluation, Authorisation and Restriction of Chemicals (REACH), the Company manages and ensures product compliance accordingly. In addition, the Company regularly monitors major international environmental regulations to stay informed of the latest regulatory trends.</p>	None

	health and safety, customer privacy, and marketing and labeling of products and services, and implement consumer protection and grievance policies?		<p>To ensure and safeguard customer health and safety, as well as to maintain comprehensive service quality, the Company regularly convenes customer service meetings, production and sales coordination meetings, and business meetings.</p> <p>Customer complaints are addressed promptly through effective communication to key-account sales with customers to understand their needs and enhance customer engagement.</p> <p>In the event of any violation of ethical conduct or unlawful behavior in the Company's operations or by its employees, grievance and reporting mechanisms are available via the Company's official website: Home / Contact Us / Ethics&amp;Compliance</p> <p>(URL: <a href="https://www.emctw.com/en-global/ethics_compliance/index">https://www.emctw.com/en-global/ethics_compliance/index</a>)</p> <p>or through the designated reporting mailbox: <a href="mailto:emc.ethics@mail.emctw.com">emc.ethics@mail.emctw.com</a>.</p>	
	(6) Has the company formulated supplier management policies requiring suppliers to comply with relevant regulations on issues such as environmental protection, occupational safety and health, or labor rights, and what is the status of their implementation?		<p>The Company has established relevant evaluation and management procedures. Prior to establishing business relationships with suppliers, the Company conducts assessments of counterparties' legal compliance, integrity management practices, and any records of unethical conduct. Suppliers are also required to provide written commitments regarding environmental protection, occupational health and safety, energy use, and integrity.</p> <p>The Company conducts social and environmental responsibility audits and assessments for major suppliers to ensure compliance with the Responsible Business Alliance (RBA) Code of Conduct or applicable local regulations. Relevant requirements are also incorporated into engineering contracts, including compliance with labor regulations, employee insurance coverage, and anti-bribery and anti-corruption provisions. Any violations by suppliers may have a material impact on their business relationship with the Company.</p> <p>For further information or the latest available information on supply chain management, please refer to the Company's official website: Home / Sustainability / Sustainable Governance / Supply Chain Management. (URL: <a href="https://www.emctw.com/en-global/esg_supply_chain/index">https://www.emctw.com/en-global/esg_supply_chain/index</a>).</p>	None
5.	Does the company refer to international reporting standards or guidelines when preparing its sustainability report and other reports disclosing non-financial information? Does the company obtain third party assurance or certification for the reports above?	V	<p>The Company prepares and discloses its sustainability report in accordance with the GRI Standards issued by the Global Sustainability Standards Board (GSSB). The report has been independently assured by TÜV Rheinland Taiwan Ltd. in accordance with AA1000 Assurance Standard (AA1000AS, 2008) Type 1, Moderate Level of Assurance, and the GRI Standards, to enhance the accuracy and credibility of the disclosed information. The Company's sustainability report is available on the Company's official website:</p> <p><a href="https://www.emctw.com/en-global/csr_report/index">https://www.emctw.com/en-global/csr_report/index</a>.</p>	None
<p>6.If the Company has adopted its own sustainable development best practice principles based on the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe any deviation from the principles in the Company's operations: The Company has established its "Code of Corporate Social Responsibility Practices." There are no material differences between its actual implementation and the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.</p>				
<p>7.Other important information to facilitate better understanding of the company's promotion of sustainable development:</p> <p>(1) Environmental Protection: In addition to aligning with global design and manufacturing trends, the Company complies with the Restriction of Hazardous Substances Directive (RoHS), customer requirements for Hazardous Substance Free (HSF), and its own HSF standards to ensure that its products meet international regulations and customer expectations. The Company also complies with applicable environmental regulations, including waste disposal, water pollution prevention, and air pollution control laws, to mitigate environmental impact and maintain environmental quality. All manufacturing sites in Taiwan, Mainland China, and Malaysia have obtained ISO 14001 Environmental Management System certification.</p> <p>(2) Occupational Safety and Health: The Company complies with applicable occupational safety and health regulations and implements relevant safety and health measures, as specified in its local Safety and Health Work Rules. All manufacturing sites in Taiwan, Mainland China, and Malaysia have obtained ISO 45001 Occupational Health and Safety Management System certification.</p> <p>(3) Human Rights: The Company provides equal employment opportunities regardless of gender, religion, political affiliation,</p>				

nationality, or ethnicity, and is committed to providing a safe and inclusive working environment free from discrimination and harassment.

(4) Community Involvement, Social Contributions, and Public Welfare: The Company fulfills its corporate social responsibility through donations to social organizations and participation in educational, charitable, and cultural activities.

(5) Customer Rights and Interests: The Company monitors customer satisfaction while striving to retain existing customers and attract potential customers. By providing proactive, prompt, and effective services, the Company enhances its competitiveness.

(6) Sustainability Recognitions:

- Selected as a constituent of the FTSE4Good ESG Index Series (Emerging Markets)
- Selected as a constituent of the FTSE4Good TIP Taiwan ESG Index
- Selected as a constituent of the Taiwan High Salary 100 Index
- Ranked within the top 6% – 20% in the 12th Corporate Governance Evaluation
- Green Factory Certifications: Huangshi site certified as a National Green Factory in China; Kunshan site certified as a Provincial Green Factory in Jiangsu Province
- High-Tech Enterprise Certifications: Kunshan site certified as a High-Tech Enterprise; Zhongshan site certified as a High-Tech Enterprise
- Other Recognitions: Kunshan site certified as a Jiangsu Demonstration Intelligent Workshop and Suzhou Intelligent Factory; Zhongshan site certified as a Zhongshan Zero-waste Factory in Guangdong Province

For further information or the latest available information, please refer to the Company's sustainability reports available on the Company's official website:

[https://www.emctw.com/en-global/csr\\_report/index](https://www.emctw.com/en-global/csr_report/index)

# Climate-Related Information of TWSE/TPEX Listed Company

## 1. Implementation of Climate-Related Information

Item	Implementation status
<p>1. Describe the board of directors' and management's oversight and governance of climate-related risks and opportunities.</p>	<p>The Board of Directors serves as the highest governance body for climate-related matters and is responsible for overseeing and making decisions on climate-related issues. The Corporate Sustainable Development Committee regularly reports to the Board on the progress of climate-related initiatives.</p> <p>The Corporate Sustainable Development Committee, a functional committee established under the Board of Directors, is composed of Board members with professional knowledge and expertise in corporate sustainability as authorized by the Board. The Committee is chaired by Chairman Ding-Yu Dong, with Independent Directors Duen-Chian Cheng and Hsi-Chia Chen serving as members. One of its primary responsibilities is to promote, develop, and supervise climate-related initiatives as approved by the Board.</p> <p>The Corporate Sustainable Development Committee convenes twice annually and is responsible for formulating, promoting, and strengthening action plans and capital expenditures related to key sustainability policies (including climate-related issues) across the Company. The Committee also reviews, tracks, and revises the implementation and effectiveness of sustainability initiatives, and reports the results to the Board of Directors.</p> <p>The Corporate Sustainable Development Committee oversees several working groups, including the Corporate Governance/Economic Group, Supply Chain/Green Products Group, Employee Care/Social Participation Group, and Sustainable Environment Group. These groups are composed of heads of relevant departments or their designated representatives and are responsible for data collection, planning, evaluation, and implementation of respective initiatives.</p> <p>Among these, the Sustainable Environment Group is responsible for matters related to energy conservation and carbon reduction planning, enhancement of energy and resource efficiency, climate change response mechanisms, and the implementation of the Task Force on Climate-related Financial Disclosures (TCFD) framework. The Company collaborates with environmental management units at each plant through cross-departmental meetings held on an ad hoc basis to facilitate coordination and achieve environmental sustainability objectives.</p> <p>On December 23, 2025, climate-related matters reported to the Corporate Sustainable Development Committee and the Board of Directors included: the Company's carbon reduction targets and 2025 energy-saving and carbon reduction performance, the 2024 greenhouse gas inventory results and 2025 inventory planning, as well as the Company's renewable energy procurement plan.</p> <p>In accordance with the Company's "Risk Management Policy and Procedures," designated units assigned by the President conduct annual risk identification to identify risks that may affect the Company's sustainable development, including environmental, energy, and climate-related risks. Based on operational needs, potential risks are monitored and preventive measures are implemented to strengthen risk management. Risk management strategies are formulated for each identified risk, covering management objectives, organizational structure, allocation of responsibilities, and risk management procedures, with implementation in place to ensure that risks arising from business activities are controlled within an acceptable range.</p> <p>The implementation status of the "Risk Management Policy and Procedures," as reported to the Audit Committee and the Board of Directors on December 23, 2025, included environmental, energy, and climate-related risks. For further information, please refer to:  <a href="https://www.emctw.com/upload/media/New_Investors/Corporate_Governance/RISK-management-EN-20251206.pdf">https://www.emctw.com/upload/media/New_Investors/Corporate_Governance/RISK-management-EN-20251206.pdf</a>.</p>
<p>2. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).</p> <p>3. Describe the financial impact of extreme weather events and</p>	<p>The Company actively develops response measures with the aim of reducing the potential operational and financial impacts arising from climate change and enhancing its climate resilience.</p> <p>The Company defines the short term as within three years, the medium term as three to five years, and the long term as more than five years. Based on these time horizons, the Company evaluates the potential operational and financial impacts of climate-related risks and opportunities, and formulates corresponding response actions.</p> <p>Based on the above assessments, the Company has identified climate-related risks and opportunities that may have significant financial impacts, and provides a consolidated summary of the corresponding response strategies, financial implications, and performance outcomes as set out in the table below:</p> <p><b><u>Impacts of climate-related risks and corresponding response measures:</u></b></p>

transformative actions.	Risk Category	Risk Dimension	Risk Content (Risk Factor)	Duration of Impact			Impact of the Risk on the Company's Strategies, Short-term: Operations, and Finance	Response Strategies and Plans	Financial Impacts and Effects of Response Plans
				Short-term: Less than 3 years	Med-term: 3-5 years	Long-term: Longer than 5 years			
				Physical Risk	Immediate Risk	Natural disasters (such as typhoons and floods)			
Physical Risk	Long-term Risk	Abnormal temperature and air pressure changes			Long-term	<p>Abnormal temperature and air pressure changes may lead to equipment overload and increased machinery/equipment anomaly incidence. To counter these effects, additional air conditioning systems/facilities may be required, which will lead to increased electricity consumption and operating costs.</p>	<p>Conduct energy diagnosis and replace outdated, energy consuming process systems and air-conditioning system machines with energy-efficient models.</p>	<p>In addition, through the implementation of 17 voluntary carbon reduction measures, the Company and its subsidiaries achieved a total reduction of 1,288.98 tCO<sub>2</sub>e, equivalent to approximately 2,587.12MWh of electricity savings with gas-saving 57.57 thousand cubic meters. The improvement measures included air conditioning system optimization and enhancements in process equipment efficiency.</p>	
Transition Risk	Policy and Regulations	Increased GHG emission costs (such as carbon fees, carbon credits, etc.)			Med-term	<p>Local governments may require the Company's business units to meet various carbon reduction requirements. For example, Taiwan has imposed carbon fees on major carbon emitters. It is likely that the Company or its suppliers will be charged carbon fees or that operating costs may increase in the future.</p>	<p>Set EMC Group's carbon reduction targets and require business units to proactively reduce carbon emissions, and explore green energy sources such as renewable energy.</p> <p>Follow ISO 14064-1:2018 standards to conduct GHG inventory and emissions quantification every year, and set reduction targets based on the results. Review carbon emission data and develop response measures to restrain carbon emissions to below tax thresholds, and formulate carbon reduction plans to avoid additional costs or capital expenditures.</p>	<p>In 2025, major voluntary carbon reduction measures implemented across various sites included the introduction of variable frequency drive (VFD) control and energy optimization for air conditioning systems, efficiency improvements in process dust collection and blower equipment, the adoption of timed control for exhaust systems, as well as centralized control optimization for compressed air systems and low-nitrogen boiler retrofits combined with waste heat recovery mechanisms. Total investment in these measures exceeded NT\$30 million.</p> <p>At present, the Company's carbon emissions in Taiwan have not reached the threshold for government carbon fee imposition; therefore, no carbon fee expenses have been incurred. In Huangshi, in response to the "Hubei Province 2024 Carbon Emission Allowance Allocation Plan," expenditures of approximately NT\$1 million were incurred through the purchase of renewable electricity and carbon allowances for offsetting purposes. In 2025, the Company and its subsidiaries achieved a reduction of 1,288.98 metric tons of CO<sub>2</sub> emissions through 17 voluntary carbon reduction measures. Carbon reduction through renewable energy procurement amounted to 713,238 thousand kWh of purchased renewable electricity. In addition, on-site solar power generation for self-</p>	

consumption reached 1,616.919 thousand kWh, and 92,421 renewable energy certificates (equivalent to 92,421 thousand kWh) were obtained in Mainland China. The total expenditure for the above measures was approximately NT\$35 million.

**Impacts of Climate-Related Opportunities and Response Measures:**

Opportunity Category	Opportunity Content	Duration of Impact			Impact of the Opportunity on the Company's Strategies, Operations, and Finance	Response Strategies and Plans	Financial Impacts and Effects of Response Plans
		Short-term: Less than 3 years	Med-term: 3-5 years	Long-term: Longer than 5 years			
Products and Services	Developing green products (halogen-free CCL)	Short-term			Continue to develop green products in line with global environmental protection trends to enhance products' competitiveness and reduce the environmental pollution caused by the products.	Develop high-performance and low-pollution green products, increase the use of low-carbon formulas, and use bio-based epoxy resin.	Estimated research and development expenses amount to NT\$2,603,567 thousand.
Resource Efficiency	Participating in energy saving/ waste reduction projects and formulating relevant goals		Med-term		Formulate in-plant waste reduction plans on a yearly basis to reduce waste generation and waste disposal costs.  Waste reduction plans can effectively help reduce the greenhouse gases produced during waste disposal (such as landfilling and incineration) and mitigate environmental pollution.	Regularly set environmental targets in accordance with ISO 14001:2015 environmental management system standards.  The Mainland China operations have all successively introduced the ISO 50001:2018 energy management systems and obtained associated certifications. The Taiwan sites will officially introduce the systems in 2025.	Since 2025, all manufacturing sites in Taiwan and Mainland China have been certified under both the ISO 14001 Environmental Management System and the ISO 50001 Energy Management System.
Resource Efficiency	High efficiency plant and equipment			Long-term	Make regular improvements to plant equipment and procurement machinery with higher energy efficiency to reduce energy consumption and lower operating costs.  High-quality equipment and facilities can also help improve product yield and increase revenue.	Continue to plan the replacement of energy consuming equipment and machines.	In 2025, progress on the replacement plan continued to be reviewed and phased targets were established.
Resilience	Promulgation and enforcement of new environmental regulations			Long-term	Continue to monitor the new environmental regulations promulgated by the government and take necessary actions in accordance with the regulations to improve equipment and adjust plants' operating methods in a timely manner. This will reduce climate-related physical and transition risks and enhance the Company's operational resilience.	Regularly confirm the plants' legal compliance; take corrective actions and develop preventive measures for noncompliance.	In 2025, there were no material violations of environmental and climate-related laws and regulations.

4. Describe how climate risk identification, The Board of Directors serves as the highest decision-making body for risk management across the Company and directly oversees the Company's risk governance framework. In accordance with a Board resolution in 2024, the Company adopted the "Risk Management Policy and Procedures" as the highest guiding principle for

<p>assessment, and management processes are integrated into the overall risk management system.</p>	<p>its risk management practices. The Company’s risk management framework covers various categories, including financial risk, strategic and operational risk, information security risk, and environmental and energy-related risk. Climate-related risks are classified under environmental, energy, and climate change risks, and are managed by the Corporate Sustainable Development Committee together with ESG working groups composed of management units at different levels. At least once a year, a designated unit appointed by the President reports on risk management to the Board of Directors. Under the ESG working groups, the Sustainable Environment Group is responsible for pollution source management, climate change and greenhouse gas management, and energy management. This includes risks related to climate change and natural disasters, such as greenhouse gas emissions management, carbon asset management, and energy management, as well as risks associated with compliance with international and local environmental regulations, including requirements on air, water, waste, toxic substances, noise emissions, and environmental impact assessments.</p> <p>The risk assessment process is conducted through a structured self-assessment mechanism. Business units, functional units, and group-level units complete risk self-assessment forms, which are consolidated and reviewed by each unit and reported to the President. A designated unit then submits the report to the Audit Committee, and at least once annually to the Board of Directors. On December 23, 2025, the implementation status of risk management (including environmental, energy, and climate-related risks) was reported to the Audit Committee and the Board of Directors.</p>
<p>5. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.</p>	<p>Since 2024, the Company has adopted the Task Force on Climate-related Financial Disclosures (TCFD) framework. In 2025, scenario analysis was conducted for the Taiwan sites. The climate risk scenarios were primarily based on the Shared Socioeconomic Pathways (SSPs) from the Intergovernmental Panel on Climate Change (IPCC) Sixth Assessment Report (AR6), with SSP1-2.6 selected as the reference low-emissions scenario for physical risk analysis. In addition, the Announced Pledges Scenario (APS) of the International Energy Agency (IEA), which is broadly aligned with the SSP1-2.6 pathway, was adopted as the basis for transition risk analysis.</p> <p>In terms of risk identification, the analysis focused on transition risks, specifically evaluating “the risk of increased greenhouse gas emission costs”, and further assessing its potential financial impacts on the Company. Scenario analysis is used to support the Company’s understanding of the potential impacts of climate change on operations, rather than to predict future outcomes, and serves as an important tool for strategy planning, risk management, and the assessment of strategic resilience. This analysis combines qualitative and quantitative approaches to evaluate the Company’s resilience to transition risks related to climate change under different external conditions.</p> <p>The analysis incorporates key parameters and assumptions, including the gradual introduction of carbon fees or carbon taxes and the transmission of such costs through electricity pricing and along the supply chain. The scope covers production and sales, and evaluates factors such as emission-related carbon costs, increases in electricity costs, and potential carbon border adjustment mechanisms on exports. These factors are further analyzed in terms of their potential financial impacts on operating expenses and cost of goods sold, and may, in aggregate, place pressure on the Company’s profitability. Based on the above analysis, under the APS scenario, the Taiwan sites may face increased greenhouse gas emission-related costs by 2030, including (1) higher domestic carbon fee expenses, (2) increased domestic electricity costs, and (3) additional international carbon border-related costs on exported products. These impacts are estimated to result in a financial impact of approximately NT\$20 million by 2030, which may place pressure on the Company’s profitability.</p> <p>For further information or the latest available information on TCFD, please refer to the latest Sustainability Report and the Company’s official website. (URL: <a href="https://www.emctw.com/en-global/esg_climate_tcfid/index">https://www.emctw.com/en-global/esg_climate_tcfid/index</a>)</p>
<p>6. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.</p>	<p>To address climate-related risks, the Company has established and is implementing a transition plan centered on carbon reduction and energy transition. Through voluntary carbon reduction measures and the adoption of renewable energy, the Company aims to mitigate greenhouse gas emissions and carbon cost risks associated with its operations. To achieve its carbon reduction targets and progress toward net zero emissions, the Company implements relevant reduction actions across direct emissions from operations (Scope 1), indirect emissions from energy use (Scope 2), and other indirect emissions across the value chain (Scope 3).</p> <p>In terms of risk identification, the Company has identified key climate-related risks, including physical risks and transition risks. Physical risks include natural hazard events (such as typhoons and flooding) and abnormal changes in temperature and atmospheric pressure that may affect operations. Transition risks include increased carbon costs associated with greenhouse gas emissions (such as carbon fees and carbon pricing mechanisms). The Company also applies scenario analysis, in combination with an internal carbon pricing mechanism as an evaluation tool, to assess the potential impacts of these risks on operations under different external conditions.</p> <p>In terms of the transition plan, the Company continues to implement voluntary carbon reduction initiatives, including process energy optimization, equipment efficiency enhancement, the introduction of energy management systems, and process improvements, to reduce carbon emissions from manufacturing and product use stages. In parallel, the Company increases the share of low-carbon energy through renewable electricity procurement, renewable energy certificates, and on-site solar power generation, in response to potential carbon fee or carbon tax mechanisms and ongoing energy transition trends.</p> <p>For metrics and targets management, the Company adopts greenhouse gas emissions, emissions intensity, and the achieved reductions from carbon reduction measures as key management indicators. Using 2023 as the base</p>

	<p>year, the Company has set a long-term target to achieve a cumulative carbon reduction equivalent to 30% of its 2023 baseline emissions by 2030 and to reach net zero emissions by 2050. In addition, the Company has established renewable energy-related carbon reduction targets and continues to monitor and review the implementation of its transition plan on a rolling basis.</p> <p>For further information or the latest available information on greenhouse gas emissions, energy conservation and carbon reduction, and climate change response targets and measures, please refer to the most recent Sustainability Report and the Company's website (URL: <a href="https://www.emctw.com/en-global/esg_energy_ghg_inventory/index">https://www.emctw.com/en-global/esg_energy_ghg_inventory/index</a> or <a href="https://www.emctw.com/en-global/esg_climate_tcf/index">https://www.emctw.com/en-global/esg_climate_tcf/index</a>).</p>
<p>7. If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</p>	<p>In alignment with government policy, the Company confirmed in 2025 that the carbon fee rate announced by the Ministry of Environment (NT\$300 per metric ton of CO<sub>2</sub>e) would be adopted as its internal carbon pricing benchmark.</p>
<p>8. If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.</p>	<p>Climate change is a global issue that requires collective action. For the Company, amid continuously expanding production capacity, greater emphasis is placed on enhancing carbon reduction-related measures. In consideration of factors such as continuously growing production capacity, reasonable carbon reduction planning, trends in the PCB industry, as well as regional and international regulatory requirements, the Company has set 2023 as the base year for its greenhouse gas inventory, which also serves as the reference point for its carbon reduction targets. Based on this, the Company aims to achieve a cumulative carbon reduction equivalent to 30% of its 2023 baseline emissions by 2030 and to reach net zero emissions by 2050 in alignment with government and international frameworks. Consistent with the aforementioned targets, the Company has also set 2023 as the base year and aims to achieve a cumulative carbon reduction of 25% through renewable electricity procurement by 2030.</p> <p>The above carbon reduction targets are pursued through the continuous implementation of voluntary carbon reduction and renewable electricity procurement, with emission reductions accumulated over time. The reductions achieved through these measures serve as the basis for comparison against the base-year emissions, with the achieved reduction amounts used as the reference for such comparison. However, as the Company's global capacity expansion and production growth continue, total greenhouse gas emissions may increase in line with operational scale. Accordingly, the current carbon reduction targets will be subject to rolling adjustments based on actual conditions, and are managed and tracked based on the actual emission reductions achieved through these measures. In addition, the Company expects that, driven by the continued implementation of various carbon reduction measures, together with improvements in capacity utilization and the expansion of operational scale, greenhouse gas emissions intensity may show a downward trend.</p> <p>With respect to renewable electricity supply and renewable energy certificates, the Company's Mainland China operations are as follows:</p> <p>(1) Kunshan Site: The Kunshan Site has proactively applied for green factory and near-zero carbon factory certifications and has obtained 79,846 Green Electricity Certificates (GECs), the national renewable energy certificates in China. In 2025, the Kunshan Site also became the first within the Company to achieve RE100.</p> <p>(2) Zhongshan Site: In compliance with requirements from the local Development and Reform Commission, the Zhongshan Site obtained 12,575 GECs.</p> <p>(3) Huangshi Site: In accordance with requirements from the local Ecology and Environment Bureau and the Company's carbon reduction objectives, the Huangshi Site procured 450,000 kWh of renewable electricity through green power supply arrangements.</p> <p>(4) In Taiwan, in alignment with the Company's carbon reduction targets, the Company procured 263,000 kWh of renewable electricity through green power supply arrangements in 2025.</p> <p>(5) In addition, total on-site renewable electricity generation for self-consumption across all sites exceeded 1.6 million kWh.</p> <p>As a result, in 2025, the Company achieved approximately 94.75 million kWh of renewable electricity usage (including renewable energy certificates), corresponding to an estimated carbon reduction of 50,826.99 tCO<sub>2</sub>e, exceeding the originally established carbon reduction target.</p>
<p>9. Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan</p>	<p>Please refer to Tables 1-1 and 1-2 on the following page.</p>

(separately fill out in points 1-1 and 1-2 below).

## 1-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

### 1-1-1 Greenhouse Gas Inventory Information

As the Company's paid-in capital is below NT\$5 billion, it is required under the Sustainable Development Roadmap for TWSE/TPEX listed companies to disclose, at a minimum, greenhouse gas inventory information for the parent company entity. However, the Company has proactively completed greenhouse gas inventory and assurance covering both the parent company entity and subsidiaries included in the consolidated financial statements.

Describe the emission volume (metric tons CO<sub>2</sub>e), intensity (metric tons CO<sub>2</sub>e/NT\$ million), and data coverage of greenhouse gases in the most recent 2 fiscal years.

Scope of disclosure required under the Sustainable Development Roadmap for TWSE/TPEX listed companies:

- The parent company entity is required to commence greenhouse gas inventory starting from 2026.
- Subsidiaries included in the consolidated financial statements are required to commence greenhouse gas inventory starting from 2027.

In accordance with ISO 14064-1:2018 for greenhouse gas inventory, the Company has established its greenhouse gas inventory mechanism. Taking into account its operational management needs, the Company has proactively, since 2024, conducted annual greenhouse gas inventories covering both the parent company entity and subsidiaries included in the consolidated financial statements (subject to adjustments based on actual conditions; see notes for details). This enables the Company to comprehensively understand its greenhouse gas emissions profile and serves as the basis for evaluating the effectiveness of emission reduction actions. In addition, greenhouse gas inventory data for the past two years have been consolidated using the operational control approach, covering the Company and all subsidiaries included in the consolidated financial statements. Details are presented as follows:

Year		2024				2025			
Type (Unit)		Emissions (tCO <sub>2</sub> e)		Emissions Intensity (tCO <sub>2</sub> e / NT\$ million revenue)		Emissions (tCO <sub>2</sub> e)		Emissions Intensity (tCO <sub>2</sub> e / NT\$ million revenue)	
		Location-based	Market-based	Location-based	Market-based	Location-based	Market-based	Location-based	Market-based
The Company	Scope 1 --Direct GHG Emissions	14,276.350	14,276.350	/	/	14,603.138	14,603.138	/	/
	Scope 2 --Indirect GHG Emissions	20,842.650	20,842.650			19,570.422	19,445.648		
	<b>Subtotal</b>	35,119.000	35,119.000			34,173.561	34,048.786		
All Consolidated Subsidiaries	Scope 1 --Direct GHG Emissions	63,178.785	63,178.785			66,479.935	66,479.935		
	Scope 2 --Indirect GHG Emissions	95,767.590	95,841.927			109,723.020	67,904.735		
	<b>Subtotal</b>	158,946.375	159,020.712			176,202.955	134,384.670		
<b>Total</b>		194,065.375	194,139.712	3.015	3.016	210,376.516	168,433.456	2.232	1.787
Revenue (NT\$ million)				64,376.73				94,260.58	

#### Notes:

1. Direct emissions (Scope 1 or Category 1), energy indirect emissions (Scope 2 or Category 2), and other indirect emissions (Scope 3 or Categories 3–6) refer respectively to emissions from sources owned or controlled by the Company, indirect emissions from the consumption of purchased electricity, heat, or steam, and other indirect emissions arising from the Company's activities but occurring from sources owned or controlled by other entities.
2. For 2024, the verification standards applied were ISO 14064-1:2018 or the GHG Protocol. For 2025, ISO 14064-1:2018 was adopted consistently.
3. Scope and verification boundary for Categories 1 and 2: For 2024, the full-year inventory covered the Company's Taiwan operations (Guanyin and Hsinchu plants), Mainland China operations (Kunshan site, Zhongshan site, and Huangshi site), and U.S. site (Arlon EMD). Greenhouse gas emissions from Technica USA were self-inventoried and not subject to third-party verification. For 2025, in addition to the above, the inventory and verification boundary further included U.S. site: Technica USA and emissions from the Penang site (Malaysia)

starting from July 2025. (Inventory period: January 1 to December 31, 2025 for all sites except Penang, which covers July 1 to December 31, 2025.)

4. For 2024, Category 2 emissions were calculated using the location-based method. In 2025, due to the significant impact of renewable electricity procurement and renewable energy certificates, the market-based method was additionally applied. However, in Mainland China, the latest national electricity emission factors and residual mix factors (2023) announced in December 2025 have affected calculation results, resulting in differences between the reported market-based carbon reduction performance of certain sites and the actual carbon reduction effect from renewable energy procurement.
5. Disclosure of Categories 3 and 4 is voluntary. For further information, please refer to the Company's 2025 Sustainability Report.
6. Greenhouse gas emissions intensity may be calculated based on units of product/service or revenue. In compliance with annual report disclosure requirements, the Company adopts revenue (NT\$ million) as the basis for intensity calculation.
7. Due to differences in rounding conventions adopted by various verification bodies, the decimal precision of greenhouse gas inventory data may vary. The figures presented above are consistent with the respective verification statements issued for each year.

## 1-1-2 Greenhouse Gas Assurance Information

Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.

		2024		2025	
		Emissions: Location-based (tCO <sub>2</sub> e)	Emissions: Market-based (tCO <sub>2</sub> e)	Emissions: Location-based (tCO <sub>2</sub> e)	Emissions: Market-based (tCO <sub>2</sub> e)
The Company	Scope 1 --Direct GHG Emissions	14,276.350	14,276.350	14,603.138	14,603.138
	Scope 2 --Indirect GHG Emissions	20,842.650	20,842.650	19,570.422	19,445.648
	<b>Subtotal</b>	<b>35,119.000</b>	<b>35,119.000</b>	<b>4,173.561</b>	<b>34,048.786</b>
	Percentage of inventory data disclosed in Table 1-1-1	<b>100.000%</b>	<b>100.000%</b>	<b>100.000%</b>	<b>100.000%</b>
All Consolidated Subsidiaries	Scope 1 --Direct GHG Emissions	63,175.210	63,175.210	66,479.935	66,479.935
	Scope 2 --Indirect GHG Emissions	95,752.384	95,826.721	109,723.020	67,904.735
	<b>Subtotal</b>	<b>158,927.594</b>	<b>159,001.931</b>	<b>176,202.955</b>	<b>134,384.670</b>
	Percentage of inventory data disclosed in Table 1-1-1	<b>99.988%</b>	<b>99.988%</b>	<b>100.000%</b>	<b>100.000%</b>
Assurance Institution and Standard	BSI : ISO 14064-1: 2018 SAS (Arlon EMD) : GHG Protocol		BSI : ISO 14064-1: 2018		
Description of Assurance	ISO 14064-3:2019 Limited Assurance / Reasonable Assurance		ISO 14064-3:2019 Limited Assurance / Reasonable Assurance		
Assurance status/ Assurance opinion (result)	Unqualified Conclusion / Opinion with Reasonable Assurance Statement		Unqualified Conclusion / Opinion with Reasonable Assurance Statement		

### Notes:

1. Scope and verification boundary for Categories 1 and 2: For 2024, the full-year inventory covered the Company's Taiwan operations (Guan China operations (Kunshan site, Zhongshan site, and Huangshi site), and U.S. site (Arlon EMD)). Greenhouse gas emissions from Techno not subject to third-party verification. For 2025, in addition to the above, the inventory and verification boundary further included U.S. site: the Penang site (Malaysia) starting from July 2025. (Inventory period: January 1 to December 31, 2025 for all sites except Penang, wh 2025.)
2. The term "assurance" follows the regulatory template; the GHG inventory is subject to verification in accordance with ISO 14064-3:2019.

## 1-2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.

In consideration of factors such as continuously growing production capacity, reasonable carbon reduction planning, trends in the PCB industry, as well as regional and international regulatory requirements, the Company has set 2023 as the base year for its greenhouse gas inventory, which also serves as the reference point for its carbon reduction targets. Based on this, the Company aims to achieve a cumulative carbon reduction equivalent to 30% of its 2023 baseline emissions by 2030 and to reach net zero emissions by 2050 in alignment with government and international frameworks. Consistent with the aforementioned targets, the Company has also set 2023 as the base year and aims to achieve a cumulative carbon reduction of 25% through renewable electricity procurement by 2030.

The above carbon reduction targets are pursued through the continuous implementation of voluntary carbon reduction and renewable electricity procurement, with emission reductions accumulated over time. The reductions achieved through these measures serve as the basis for comparison against the base-year emissions, with the achieved reduction amounts used as the reference for such comparison. However, as the Company's global capacity expansion and production growth continue, total greenhouse gas emissions may increase in line with operational scale. Accordingly, the current carbon reduction targets will be subject to rolling adjustments based on actual conditions, and are managed and tracked based on the actual emission reductions achieved through these measures. In addition, the Company expects that, driven by the continued implementation of various carbon reduction measures, together with improvements in capacity utilization and the expansion of operational scale, greenhouse gas emissions intensity may show a downward trend.

For 2025, the Company originally set a carbon reduction target equivalent to 0.5% of its 2023 greenhouse gas emissions, corresponding to a total target reduction of 1,733 metric tons of CO<sub>2</sub>e. Based on the tracking of performance from voluntary carbon reduction initiatives and renewable electricity procurement initiatives, the total achieved reduction amounted to 52,115.97 metric tons of CO<sub>2</sub>e, indicating that the original target has been achieved and exceeded.

2025 Carbon Reduction Performance:

- 1. Voluntary carbon reduction performance:** A total of 17 emission reduction initiatives were implemented, including the introduction of variable frequency control and energy optimization in air conditioning systems, efficiency enhancement of process dust collection blower equipment, adoption of timed control for exhaust systems, as well as centralized control optimization of compressed air systems and boiler low-NO<sub>x</sub> retrofits combined with waste heat recovery mechanisms. These initiatives resulted in an estimated reduction of approximately 1,288.98 metric tons of CO<sub>2</sub>e.
- 2. Renewable energy procurement performance:** Through on-site solar power generation, renewable electricity procurement, and the use of renewable energy certificates, the Company achieved a total renewable energy volume equivalent to approximately 94.75 million kWh, resulting in an estimated reduction of approximately 50,826.99 metric tons of CO<sub>2</sub>e.
- 3. Greenhouse gas emissions intensity performance:** The Company and all subsidiaries included in the consolidated financial statements, on a location-based basis (excluding the use of market-based instruments such as renewable electricity procurement and renewable energy certificates), was 2.232 tCO<sub>2</sub>e per NT\$ million of revenue, representing a 25.97% decrease from 3.015 tCO<sub>2</sub>e per NT\$ million in the previous year. On a market-based basis (taking into account the use of renewable electricity procurement and renewable energy certificates), the greenhouse gas emissions intensity was 1.787 tCO<sub>2</sub>e per NT\$ million of revenue, representing a 40.75% decrease from 3.016 tCO<sub>2</sub>e per NT\$ million in the previous year, indicating an improvement in carbon efficiency across operations.

For further information or the latest available information on greenhouse gas emissions, energy conservation and carbon reduction, and climate change response measures, please refer to the latest Sustainability Report and the Company's official website.

(URL: [https://www.emctw.com/en-global/esg\\_energy\\_ghg\\_inventory/index](https://www.emctw.com/en-global/esg_energy_ghg_inventory/index) or [https://www.emctw.com/en-global/esg\\_climate\\_tcf/index](https://www.emctw.com/en-global/esg_climate_tcf/index))

**3.6 Implementation Status and Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons**

Evaluation Item		Implementation Status		Summary Description	Deviations from the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons
		Y e s	N o		
1. Establishment of Ethical Corporate Management Policies and Programs	(1) Has the Company established an ethical corporate management policy approved by the Board of Directors, and clearly specified such policy, practices, and the commitment of the Board of Directors and senior management in relevant regulations and external documents?	V		The Company conducts its business activities based on the principles of fairness, honesty, trustworthiness, and transparency. To implement ethical corporate management and prevent unethical conduct, the Company has established the "Procedures for Ethical Corporate Management and Guidelines for Conduct," which have been approved by the Board of Directors. These procedures clearly define the standards of conduct for employees in performing their duties. In addition, the Company has established the "Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct," which specify reporting channels and handling procedures.	None
	(2) Has the Company established a risk assessment mechanism for unethical conduct and regularly evaluates business activities with a higher risk of unethical conduct, and formulated preventive measures covering at least the scope specified in Article 7, Paragraph 2 of the Ethical Corporate Management Best Practice Principles?	V			
	(3) Has the Company clearly defined operating procedures, codes of conduct, disciplinary measures, and appeal mechanisms in its program to prevent unethical conduct, and implemented and regularly reviewed such program?	V			

2. Ethical Management Practices	(1) Does the Company assess the ethical records of its business counterparties and include ethical conduct clauses in contracts?	V	Prior to establishing business relationships, the Company evaluates the legality, ethical policies, and past records of unethical conduct of agents, suppliers, customers, and other business partners to ensure fair and transparent business practices. Relevant ethical requirements are incorporated into contractual terms.	None
	(2) Has the Company established a dedicated unit under the Board of Directors to promote ethical corporate management and report to the Board at least annually?	V	<p>The Company is committed to sustainable development and integrates integrity and ethical values into its business strategy. It maintains high standards of ethical conduct across all aspects of its operations and conducts business activities in a responsible and honest manner to safeguard the long-term interests of the Company and its shareholders.</p> <p>In accordance with the Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies, the Company has established relevant policies and procedures, including the “Procedures for Ethical Corporate Management and Guidelines for Conduct,” the “Code of Ethical Conduct,” the “Code of Labor and Ethical Conduct,” and the “Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct.” These policies define the standards of ethical conduct for all stakeholders and aim to prevent any unethical behavior, thereby fostering a culture of integrity and strengthening the effectiveness of implementation.</p> <p>The Human Resources Department serves as the dedicated unit responsible for promoting ethical corporate management. It is in charge of formulating, supervising, and implementing related policies, and conducts regular reviews of implementation and compliance. The results are reported to the Board of Directors on an annual basis. In 2025, the implementation status was reported to the Board of Directors on December 23, 2025.</p> <p>Implementation status of ethical corporate management in 2025:</p> <p>During 2025, the Company conducted internal and external training programs related to ethical corporate management, including regulatory compliance, corporate social responsibility, the Code of Ethical Conduct, maternal protection, and general safety training, totaling 1,920.5 hours with 1,317 participants.</p> <p>In addition, 162 suppliers signed integrity commitment letters, and 178 suppliers signed corporate social responsibility commitment letters in 2025.</p> <p>For further details, please refer to the Company’s website (Corporate Governance &gt; Board of Directors):</p> <p><a href="https://www.emctw.com/upload/media/New_Investors/Corporate_Governance/Integrity-EN-20251223.pdf">https://www.emctw.com/upload/media/New_Investors/Corporate_Governance/Integrity-EN-20251223.pdf</a></p>	None
	(3) Has the Company established policies to prevent conflicts of interest and provided appropriate reporting channels?	V	The Company strengthens internal awareness of ethical conduct and encourages employees to report any suspected violations through appropriate channels, including management or internal audit.	None
	(4) Has the Company established effective accounting and internal control systems and audit mechanisms to	V	The Company’s accounting system and internal controls are subject to internal audit reviews to ensure proper implementation.	None

	prevent unethical conduct?				
	(5) Does the Company provide regular training on ethical corporate management?	V		The Company continuously promotes ethical corporate management through meetings and training programs. In 2025, total training hours reached 1,920.5 hours with 1,317 participants.	None
3. Operation of Whistle-Blowing System	(1) Has the Company established a whistle-blowing and reward system and convenient reporting channels?	V		The Company has established the “Procedures for Handling Reports of Illegal, Unethical, or Dishonest Conduct” and continues to strengthen internal awareness of ethical standards. Employees are encouraged to report any suspected or identified violations of laws, regulations, or the Code of Ethical Conduct to managerial personnel, the head of internal audit, or other appropriate personnel, and to provide sufficient information to facilitate proper follow-up actions by the Company.	None
	(2) Has the Company established standard procedures for investigating complaints and follow-up measures, including confidentiality mechanisms?	V		If any unethical or illegal conduct related to the Company’s operations or employees is identified, reports may be submitted through the stakeholder section on the Company’s website ( <a href="https://www.emctw.com/zh-TW/interested_parties/index">https://www.emctw.com/zh-TW/interested_parties/index</a> ) or via the dedicated email address ( <a href="mailto:emc.ethics@mail.emctw.com">emc.ethics@mail.emctw.com</a> ).	
	(3) Has the Company implemented measures to protect whistleblowers from retaliation?	V		All reports are handled in a confidential manner and investigated through independent channels. The Company is committed to fully protecting whistleblowers from any improper treatment or retaliation.	
4. Strengthening Information Disclosure	Does the company disclose its ethical corporate management policies and the results of their implementation on its website and the MOPS?	V		The Company has disclosed relevant policies, including the “Procedures for Ethical Corporate Management and Guidelines for Conduct” and the “Code of Ethical Conduct,” on its website for investor reference.	None
5. If the Company has adopted its own ethical corporate management best practice principles, please describe any deviations: None.					
6. Other important information to facilitate a better understanding of the Company’s ethical corporate management practices: The Company continuously monitors regulatory developments related to ethical corporate management and reviews and improves its policies accordingly.					

**3.7 Other important information to enhance the understanding of corporate governance practices: None.**

**3.8 Internal Control System**

**3.8.1 Internal Control System Statement**

The Company’s 2025 Internal Control System Statement has been disclosed on the Market Observation Post System (MOPS):  
<https://mops.twse.com.tw/mops/#/web/t06sg20>

**3.8.2 CPA’s Report on Internal Control System: None ◦**

### 3.9 Major Resolutions of Shareholders' Meetings and Board of Directors Meetings in the Most Recent Year and up to the Date of Publication of the Annual Report:

#### Shareholders' Meeting

Year	Date	Major Resolutions and Implementation Status
2025 Annual General Meeting	14 May 2025	<ol style="list-style-type: none"> <li>1. Approved the 2024 financial statements.</li> <li>2. Approved the 2024 earnings distribution proposal. Implementation status: September 5, 2025 was set as the ex-dividend record date, and the cash dividends were fully distributed on September 26, 2025 (NT\$16.5754401 per share).</li> <li>3. Approved the amendments to the Company's Articles of Incorporation.</li> <li>4. Approved the election of the Company's 13th Board of Directors. Implementation status: The registration of the change of directors and amendments to the Articles of Incorporation was completed with the Ministry of Economic Affairs on June 3, 2025.</li> <li>5. Approved the lifting of non-competition restrictions for the Company's directors.</li> </ol>

#### Board of Directors Meetings

Term / Meeting	Date	Major Resolutions
The 18th meeting of the 12th term	25 Feb 2025	<ol style="list-style-type: none"> <li>1. Approved the capital expenditure proposal of the Company's Guanyin Business Unit.</li> <li>2. Approved the proposal for changes in the Company's managerial officers.</li> <li>3. Approved the proposal to set the record date for issuing new common shares upon conversion of the Company's fifth domestic unsecured convertible bonds.</li> <li>4. Approved the reassignment of directors of a subsidiary.</li> <li>5. Approved the issuance of the "Internal Control System Statement," confirming that the design and implementation of the Company's internal control system for fiscal year 2024 are effective.</li> <li>6. Approved the capital expenditure proposal of the Company's Guanyin Business Unit.</li> <li>7. Approved the proposed remuneration items for directors and managerial officers for 2025.</li> <li>8. Approved the proposal to amend the Company's Articles of Incorporation in response to Article 14, Paragraph 6 of the Securities and Exchange Act.</li> <li>9. Approved the definition of grassroots employees.</li> <li>10. Approved the distribution of employee and director remuneration for fiscal year 2024.</li> <li>11. Approved the Company's business report and financial statements for fiscal year 2024.</li> <li>12. Approved the earnings distribution proposal for fiscal year 2024.</li> <li>13. Approved the election of the Company's 13th Board of Directors.</li> <li>14. Approved matters related to convening the Company's 2025 Annual General Meeting.</li> </ol>
The 19th meeting of the 12th term	02 Apr 2025	<ol style="list-style-type: none"> <li>1. Approved the amendments to the Company's Articles of Incorporation.</li> <li>2. Approved the list of candidates nominated by shareholders holding more than 1% of the Company's shares.</li> <li>3. Approved the lifting of non-competition restrictions for newly elected directors.</li> </ol>
The 20th meeting of the 12th term	30 Apr 2025	<ol style="list-style-type: none"> <li>1. Approved the proposal to set the record date for issuing new common shares upon conversion of the Company's fifth and seventh domestic unsecured convertible bonds.</li> </ol>

		<ol style="list-style-type: none"> <li>2. Approved the change of the Company’s certifying CPA and the assessment of independence and suitability of the CPA engaged for auditing the Company’s 2025 financial reports.</li> <li>3. Approved the adjustment of the Company’s medium- and long-term credit facilities.</li> <li>4. Approved the Company’s consolidated financial statements for the first quarter of 2025.</li> <li>5. Approved the acquisition of land use rights by the subsidiary, EMC (Kunshan) Co., Ltd.</li> </ol>
The 1st meeting of the 13th term	14 May 2025	<ol style="list-style-type: none"> <li>1. Approved the election of the Chairman and Vice Chairman.</li> </ol>
The 2nd meeting of the 13th term	30 Jul 2025	<ol style="list-style-type: none"> <li>1. Approved the proposal to set the record date for issuing new common shares upon conversion of the Company’s fifth, sixth, and seventh domestic unsecured convertible bonds.</li> <li>2. Approved the Company’s 2024 Sustainability Report.</li> <li>3. Approved the Company’s consolidated financial statements for the second quarter of 2025.</li> <li>4. Approved the amendments to the Company’s “Internal Control Self-Assessment Procedures and Methods.”</li> <li>5. Approved the Company’s internal audit authorization management plan.</li> <li>6. Approved the appointment of members of the Remuneration Committee and the designation of its convener.</li> <li>7. Approved the appointment of members of the Corporate Sustainability Development Committee and the designation of its convener.</li> <li>8. Approved the capital expenditure proposal for expansion of the subsidiary, EMC (Kunshan) Co., Ltd.</li> <li>9. Approved the proposal for the subsidiary, EMC (Kunshan) Co., Ltd., to capitalize its capital surplus.</li> <li>10. Approved the capital expenditure proposal for expansion of the subsidiary, EMC (Zhongshan) Co., Ltd.</li> <li>11. Approved the Company’s investment in its U.S. subsidiary, ARLON EMD.</li> <li>12. Approved the Company’s lending capital to its subsidiary.</li> </ol>
The 3rd meeting of the 13th term	30 Oct 2025	<ol style="list-style-type: none"> <li>1. Approved the proposal to set the record date for issuing new common shares upon conversion of the Company’s fifth, sixth, and seventh domestic unsecured convertible bonds.</li> <li>2. Approved the review of audit fees for the Company’s certifying CPA for fiscal year 2025.</li> <li>3. Approved the establishment of general principles for the Company’s pre-approval policy on non-assurance services.</li> <li>4. Approved the Company’s consolidated financial statements for the third quarter of 2025.</li> <li>5. Approved the capital expenditure proposal of the Company’s Guanyin Business Unit.</li> <li>6. Approved the Company’s audit plan for fiscal year 2026.</li> <li>7. Approved the proposed allocation of directors’ remuneration for fiscal year 2025.</li> </ol>
The 4th meeting of the 13th term	23 Dec 2025	<ol style="list-style-type: none"> <li>1. Approved the appointment of managerial officers.</li> <li>2. Approved the proposal to set the record date for issuing new common shares upon conversion of the Company’s sixth domestic unsecured convertible bonds.</li> <li>3. Approved the increase in the Company’s endorsement and guarantee limit.</li> <li>4. Approved the repatriation of earnings from the Company’s Mainland China subsidiaries.</li> <li>5. Approved the Company’s renewable energy procurement plan.</li> <li>6. Approved the capital expenditure proposal for expansion of the subsidiary, EMC (Kunshan) Co., Ltd.</li> </ol>

		7. Approved the Company's group budget and capital expenditure plan for fiscal year 2026.
The 5th meeting of the 13th term	27 Jan 2026	1. Approved the capital expenditure proposal of the Company's Guanyin Business Unit.
The 6th meeting of the 13th term	11 Mar 2026	<ol style="list-style-type: none"> <li>1. Approved the capital expenditure proposal of the Company's Guanyin Business Unit.</li> <li>2. Approved the Company's short-, medium-, and long-term credit facilities.</li> <li>3. Approved the Company's endorsement and guarantee proposal.</li> <li>4. Approved the capital expenditure proposal of the Company's Guanyin Business Unit.</li> <li>5. Approved the issuance of the "Internal Control System Statement," confirming that the design and implementation of the Company's internal control system for fiscal year 2025 are effective.</li> <li>6. Approved the proposed remuneration items for directors and managerial officers for 2026.</li> <li>7. Approved the distribution of employee and director remuneration for fiscal year 2025.</li> <li>8. Approved the Company's business report and financial statements for fiscal year 2025.</li> <li>9. Approved the earnings distribution proposal for fiscal year 2025.</li> <li>10. Approved matters related to convening the Company's 2026 Annual General Meeting.</li> <li>11. Approved the capital expenditure budget for expansion of the subsidiary, EMC (Zhongshan) Co., Ltd.</li> <li>12. Approved the capital expenditure budget for construction of the Company's new Guanyin plant.</li> </ol>
The 7th meeting of the 13th term	29 Apr 2026	<ol style="list-style-type: none"> <li>1. Approved the Company's short-, medium-, and long-term credit facilities.</li> <li>2. Approved the Company's endorsement and guarantee proposal.</li> <li>3. Approved the amendments to the Company's "Information Security Management Policy."</li> <li>4. Approved the appointment of the Company's certifying CPA and the assessment of independence and suitability.</li> <li>5. Approved the appointment of the Chief Information Security Officer and related personnel.</li> <li>6. Approved the appointment of the Head of Internal Audit.</li> <li>7. Approved the Company's consolidated financial statements for the first quarter of 2026.</li> <li>8. Approved the capital expenditure proposal of the Company's Guanyin Business Unit.</li> <li>9. Approved the acquisition of land use rights by the subsidiary, EMC (Zhongshan) Co., Ltd.</li> <li>10. Approved the acquisition of land use rights by the subsidiary, EMC (Kunshan) Co., Ltd.</li> <li>11. Approved the Company's indirect investment in establishing a wholly owned subsidiary in Hong Kong.</li> </ol>

**3.10 Dissenting Opinions of Directors or Independent Directors on Material Resolutions Adopted by the Board of Directors in the Most Recent Year and up to the Date of Publication of This Annual Report: None**

## 4. Information on CPA Fees

### 4.1 Fees Paid to Attesting CPAs

Unit: NT\$ thousands

CPA Firm	CPA Name	Audit Period	Audit Fee	Non-audit Fees	Total	Remarks
KPMG	Chiang Hsiao-Ling Hsu Shu-Min	1 Jan 2025 – 31 Dec 2025	4,670	4,550	9,220	-

Description of Non-audit Services: Company registration services, transfer pricing services, financial statement translation, corporate income tax consultation, and audit and certification services for VAT filings of dual-status business entities.

## 5. Information on Changes of CPAs: None

## 6. Whether the Chairman, General Manager, or Managerial Officers Responsible for Finance or Accounting Have Served with the Attesting CPA Firm or Its Affiliates in the Most Recent Year: None

## 7. Changes in Shareholdings and Share Pledges by Directors, Managerial Officers, and Shareholders Holding More Than 10% of Shares

### 1.1 Shareholding Variation

Title	Name	2025		Current fiscal year as of 29 March 2026	
		Shareholding increase (Decreased)	Pledged shareholding increase (Decreased)	Shareholding increase (Decreased)	Pledged shareholding increase (Decreased)
Chairman & General Manager	Dong Ding-Yu	-	-	-	-
Vice Chairman	Yu Chang Investment Co., Ltd.	-	-	-	-
	Representative: Tsai Fei-Liang	(113,000)	-	(20,000)	-
Director	Yu Chang Investment Co., Ltd.	-	-	-	-
	Representative: Lee Wen-Shiung	-	-	-	-
Director	Hsieh Mon-Chang	-	-	-	-
Director	Shen Bing	-	-	-	-
Independent Director	Cheng Duen-Chian	-	-	-	-
Independent Director	Chen Hsi-Chia	-	-	-	-
Independent Director	Chern Kai-Yuan	-	-	-	-
Independent Director	Yin Chao	-	-	-	-
Senior Vice President	Michael Sun	-	-	-	-
Vice President	Peng Yi-Ren	(12,774)	-	-	-
Vice President	Chou Li-Ming	-	-	-	-
Vice President	Michael Chuang	-	-	-	-
Vice President	Danny Yang	3,000	-	-	-
Vice President	Lee De-Na	-	-	-	-

Title	Name	2025		Current fiscal year as of 29 March 2026	
		Shareholding increase (Decreased)	Pledged shareholding increase (Decreased)	Shareholding increase (Decreased)	Pledged shareholding increase (Decreased)
Vice President	Michael Lin	-	-	-	-
Vice President	Yeh Wen-Hua	-	-	-	-
Vice President	TY Yin	-	-	-	-
Vice President	Daniel Liao	-	-	-	-
Head of Corporate Governor	Wesly Lin	-	-	-	-
Director of Accounting Department	Monica Lin	-	-	-	-

## 1.2 Share Transfer Information:

No share transfers involving counterparties who are related parties.

## 1.3 Share Pledge Information:

No share pledges involving counterparties who are related parties.

## 8. Relationships Among the Top 10 Shareholders

29 March 2026

Name	Shareholding		Shareholding of spouse and minor children		Total shareholding by nominee arrangements		Specify the name of the entity or person and their relationship to any of the other top 10 shareholders with which the person is a related party or has a relationship of spouse or relative within the 2nd degree	
	Shares	%	Shares	%	Shares	%	Name of entity or individual	Relationship
Yu Chang Investment Co., Ltd. Representative: Wu Su-Yueh	25,471,477	7.11	0	0	0	0	Yu Sheng Investment Co., Ltd.	100%-owned subsidiary of Yu Sheng Investment Co. Ltd.
	3,498,859	0.98						
New Labor Pension Fund	22620482	6.31	0	0	0	0	None	None
Silver Top Investment Co., Ltd. Representative: Si Run-Hong	17,253,000	4.81	0	0	0	0	None	None
	0	0	0	0	0	0		
Yu Sheng Investment Co., Ltd. Representative: Wu Su-Yueh	12,930,000	3.61	0	0	0	0	Yu Chang Investment Co., Ltd.	100%-owned subsidiary of Yu Chang Investment Co., Ltd.
	3,498,859	0.98						
Chunghwa Post Co., Ltd.	7,191,000	2.01	0	0	0	0	None	None
Citibank N.A., as Custodian for Government of Singapore – GOS-EFM C	5,782,000	1.61	0	0	0	0	None	None
Yuanta Taiwan Top 50 ETF	5,468,256	1.53	0	0	0	0	None	None
Citibank (Taiwan) Limited, as Custodian for Norges Bank	5,336,582	1.49	0	0	0	0	None	None
Dong Ding-Yu	5,265,766	1.47	0	0	0	0	None	None
Labor Pension Fund (Old Scheme)	5,176,191	1.44	0	0	0	0	None	None

## 9. Combined Shareholding Percentages in Investee Companies

### Total Ownership of Shares in Investee Enterprises

Investee enterprise	Investment by the Company		Investment by the Directors, Managerial Officers and Directly or Indirectly Controlled by the Company		Combined Shareholdings	
	Shares	%	Shares	%	Shares	%
EMC Overseas Holding Inc.	36,256,950	100.00%	-	-	36,256,950	100.00%
Grand Wuhan Inc.	20,020,000	100.00%	-	-	20,020,000	100.00%
EMC International Holding Inc.	76,042,000	100.00%	-	-	76,042,000	100.00%
Li Cheng Technology Co., Ltd.	16,412,918	33.50%	250,000	1.53%	16,662,918	35.03%

Note: Refers to the Company's long-term equity method investments.

### III. Capital Overview

#### 1. Capital and Shares

##### 1.1. Sources of Capital

Year/Month	Issue Price	Authorized Capital		Paid-in Capital		Remarks		
		Shares	Amount (NT\$)	Shares	Amount (NT\$)	Source of Capital	Capital Contribution in Kind	Other
2025.04	10	600,000,000	6,000,000,000	346,632,905	3,466,329,050	Conversion of CB	None	Note 1
2025.05	10	600,000,000	6,000,000,000	346,773,599	3,467,735,990	Conversion of CB	None	Note 2
2025.06	10	600,000,000	6,000,000,000	346,773,599	3,467,735,990	-	None	Note 3
2025.09	10	600,000,000	6,000,000,000	352,474,142	3,524,741,420	Conversion of CB	None	Note 4
2025.11	10	600,000,000	6,000,000,000	357,535,476	3,575,354,760	Conversion of CB	None	Note 5
2026.01	10	600,000,000	6,000,000,000	358,321,114	3,583,211,140	Conversion of CB	None	Note 6

Notes:

(1) Approved by the Financial Supervisory Commission, R.O.C. (Taiwan) under Letter No. Jin-Guan-Zheng-Fa-Zi No. 1110335261 dated March 24, 2022 for the offering and issuance of the Company's fifth domestic unsecured convertible bonds. Registered with the Ministry of Economic Affairs under Letter No. Jing-Shou-Shang-Zi No. 11430028950 dated April 1, 2025.

(2) Approved by the Financial Supervisory Commission, R.O.C. (Taiwan) under Letter No. Jin-Guan-Zheng-Fa-Zi No. 1110335261 dated March 24, 2022 for the offering and issuance of the Company's fifth domestic unsecured convertible bonds, and under Letter No. Jin-Guan-Zheng-Fa-Zi No. 11303552511 dated September 2, 2024 for the offering and issuance of the Company's seventh domestic unsecured convertible bonds. Registered with the Ministry of Economic Affairs under Letter No. Jing-Shou-Shang-Zi No. 11430052920 dated May 21, 2025.

(3) Registration of the re-election of directors and amendment to the Articles of Incorporation. Registered with the Ministry of Economic Affairs under Letter No. Jing-Shou-Shang-Zi No. 11430075230 dated June 3, 2025.

(4) Approved by the Financial Supervisory Commission, R.O.C. (Taiwan) under Letter No. Jin-Guan-Zheng-Fa-Zi No. 1110335261 dated March 24, 2022 for the offering and issuance of the Company's fifth domestic unsecured convertible bonds, under Letter No. Jin-Guan-Zheng-Fa-Zi No. 11303552511 dated September 2, 2024 for the sixth domestic unsecured convertible bonds, and under Letter No. Jin-Guan-Zheng-Fa-Zi No. 11303552511 dated September 2, 2024 for the seventh domestic unsecured convertible bonds. Registered with the Ministry of Economic Affairs under Letter No. Jing-Shou-Shang-Zi No. 11430130300 dated September 30, 2025.

(5) Approved by the Financial Supervisory Commission, R.O.C. (Taiwan) under Letter No. Jin-Guan-Zheng-Fa-Zi No. 1110335261 dated March 24, 2022 for the offering and issuance of the Company's fifth domestic unsecured convertible bonds, under Letter No. Jin-Guan-Zheng-Fa-Zi No. 11303552511 dated September 2, 2024 for the sixth domestic unsecured convertible bonds, and under Letter No. Jin-Guan-Zheng-Fa-Zi No. 11303552511 dated September 2, 2024 for the seventh domestic unsecured convertible bonds. Registered with the Ministry of Economic Affairs under Letter No. Jing-Shou-Shang-Zi No. 11430177520 dated November 5, 2025.

(6) Approved by the Financial Supervisory Commission, R.O.C. (Taiwan) under Letter No. Jin-Guan-Zheng-Fa-Zi No. 11303552511 dated September 2, 2024 for the offering and issuance of the Company's sixth domestic unsecured convertible bonds. Registered with the Ministry of Economic Affairs under Letter No. Jing-Shou-Shang-Zi No. 11530002100 dated January 8, 2026.

Type of Stock	Authorized Capital			Remarks
	Outstanding Shares	Unissued shares	Total Shares	
Common Shares	358,321,114	241,678,886	600,000,000	None

Information on Shelf Registration: None.

##### 1.2 Major Shareholders (Shareholders Holding 5% or More of the Company's Shares or Among the Top 10 Shareholders)

Shareholder	Number of Shares Held	Shareholding %
Yu Chang Investment Co., Ltd.	25,471,477	7.11
Labor Pension Fund (New Scheme)	22,620,482	6.31
Silver Top Investment Co., Ltd.	17,253,000	4.81
Yu Sheng Investment Co., Ltd.	12,930,000	3.61
Chunghwa Post Co., Ltd.	7,191,000	2.01

Citibank N.A., as Custodian for Government of Singapore – GOS–EFM C	5,782,000	1.61
Yuanta Taiwan Top 50 ETF	5,468,256	1.53
Citibank (Taiwan) Limited, as Custodian for Norges Bank	5,336,582	1.49
Dong Ding-Yu	5,265,766	1.47
Labor Pension Fund (Old Scheme)	5,176,191	1.44

### 1.3 Dividend Policy and Execution Results

#### 1.3.1. Dividend Policy

In consideration of the growth characteristics of the industry and to maintain a sound financial structure, the Company may choose not to distribute annual earnings in years when a loss is incurred. The dividend policy prioritizes the Company's future development and financial condition while also taking into account shareholders' returns. Based on the Company's future capital expenditure plans, stock dividends may be distributed to retain the necessary cash, with the remaining portion to be distributed to shareholders in the form of cash dividends. However, the cash dividend shall not be less than 20% of the total dividends intended to be distributed.

When the Company's annual final accounts show a profit, income tax shall first be paid, and accumulated losses from previous years shall be offset. A statutory reserve of 10% shall then be appropriated in accordance with the law, and a special reserve or retained earnings may also be appropriated in accordance with Article 41 of the Securities and Exchange Act or as resolved by the shareholders' meeting. If the reason for setting aside a special reserve no longer exists due to legal amendments or changes in applicable laws, such reserve may be reversed and included in distributable retained earnings.

After appropriating all necessary reserves and adding accumulated undistributed earnings from previous years, 10% to 70% of the distributable earnings shall be allocated for distribution.

Shareholder dividends shall be determined based on the Company's operating performance. The Board of Directors shall draft a distribution proposal and submit it to the shareholders' meeting for approval.

If the Company's dividends, bonuses, statutory earnings reserve, or capital reserve are distributed in whole or in part in the form of cash, the Board of Directors is authorized to do so upon the attendance of at least two-thirds of directors and approval by a majority of the attending directors. The distribution shall be reported to the shareholders' meeting.

#### 1.3.2. Proposed Distribution of Dividends:

Year of Earnings	Date of Board Resolution	Dividends	
		Cash Dividend (NT\$)	Stock Dividend (NT\$)
2025	11 March 2026	8,958,027,850 (NT\$25 per share)	0

#### 1.3.3. Expected Material Changes in Dividend Policy: None

### 1.4 Effects on business performance and EPS resulted from stock distribution proposed by the Annual General Shareholders' Meeting: Not applicable.

### 1.5 Employees' Compensation and Directors' Remuneration

#### 1. Percentage or Range Specified in the Articles of Incorporation:

If the Company has profits for the year, 3% shall be allocated as employees' compensation and no more than 1.2% shall be allocated as directors' remuneration. However, if the Company has accumulated losses, the amount required to cover such losses shall be reserved in advance.

Of the employees' compensation, no less than 35% shall be allocated to grassroots employees. Employees' compensation may be distributed in the form of shares or cash, and the recipients may include employees of subsidiaries who meet certain criteria, with the relevant rules to be determined by the Board of Directors.

**2. Basis for Estimation and Accounting Treatment, Including Share Calculation:**

The amounts of employees' compensation and directors' remuneration for the current period are estimated based on the Company's self-assessed profit or loss, taking into consideration historical distribution practices.

If the actual distribution differs from the estimated amount, such difference shall be treated as a change in accounting estimate and recognized in profit or loss for the following year.

**3. Proposed Distribution Approved by the Board of Directors:**

The Board of Directors approved the following proposal on 11 March 2026:

**(1) Cash Compensation:**

Employees' compensation: NT\$493,664,242

Directors' remuneration: NT\$106,960,586

The proposed total amount is consistent with the amount recognized as expenses for fiscal year 2025.

**(2) Stock Compensation: No employees' stock compensation is proposed for this period.**

**4. Actual Distribution for the Previous Year (2024):**

**(1) Employees' compensation:**

Proposed amount: NT\$322,051,753; Actual amount: NT\$322,051,753

**(2) Directors' remuneration:**

Proposed amount: NT\$69,777,880; Actual amount: NT\$69,777,880

**1.6 Share Repurchases by the Company: None.**

**2. Corporate Bonds: None.**

**3. Preferred Shares: None.**

**4. Issuance of Overseas Depository Receipts: None.**

**5. Employees Stock Option: None.**

**6. Employee Restricted Stock Options and Share Issued for Merger or Acquisition: None.**

**7. Fund utilization plans and status:**

As of the end of the quarter preceding the publication date of the annual report, there were no outstanding plans from previous public offerings or private placements of securities that had not yet been completed.

## IV. Operational Highlights

### 1. Business Activities

#### 1.1. Business Scope

##### 1.1.1. Current Business Scope

- CC01080 Manufacturing of electronic components
- CB01020 Manufacturing of business machines
- CC01110 Manufacturing of computers and the peripherals
- C801010 Basic chemical industry
- C801990 Manufacturing of other chemical materials
- C901990 Manufacturing of other non-metallic mineral products
- F401010 International commerce
- ZZ99999 Except where permits are required, to run operations not forbidden or limited by laws and regulations

##### 1.1.2. Current products and services provided by the Company and subsidiaries

- Copper Clad Laminates (CCLs) consumed by double-sided PCBs (Printed Circuit Boards)
- Core CCLs and Prepreg (PP) consumed by multilayer PCBs
- Mass Lamination Panel (Mass Lam)

##### 1.1.3. Sales Breakdown

The Company established its manufacturing facilities in 1993 and completed its capacity expansion in mid-2005. Since then, the Company has primarily engaged in the manufacturing, processing, and sales of copper clad laminates (CCL), prepregs (PP), and mass lamination panel (Mass Lam).

The breakdown of revenue by business segment for 2025 is as follows:

Unit: NT\$ thousands, %		
Product	Revenue	Percentage of Revenue
CCL	53,014,722	56.24
PP	40,388,617	42.85
Others	857,239	0.91
Total	94,260,578	100.00

##### 1.1.4. New Products to Be Developed

The Company continues to focus on the development of environmentally friendly advanced materials and related applications to maintain its technological leadership and market share in electronic product applications, including mobile devices, infrastructure, and automotive industries. To sustain its leading position in technology and new product development, the Company continues to invest resources in developing next-generation materials for applications such as mobile devices, high-speed transmission, AI computing, substrates, aerospace, autonomous vehicles, and industrial sectors. Through continuous innovation and new product launches, the Company aims to meet the evolving demands of electronic applications while enhancing product value and production efficiency.

New products are expected to be launched progressively in 2026:

- (1) Materials for ultra high-speed switches and AI applications.
- (2) Low-carbon and recycled material.
- (3) IC substrate materials for advanced packaging.

#### 1.2. Industry Overview

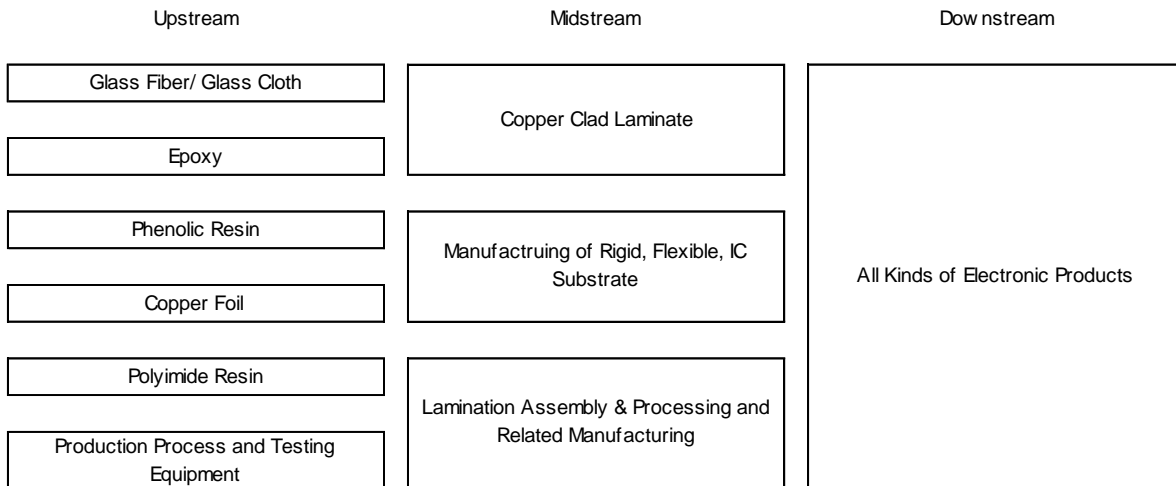
##### 1.2.1. Current Status and Development of the Industry

Copper clad laminates (CCLs) are key materials used in the production of printed circuit boards (PCBs). They are primarily composed of copper foil, glass fiber cloth, and resin, and are widely applied in communication equipment, servers, consumer electronics, automotive electronics, and artificial intelligence (AI)-related applications.

With the ongoing development of high-speed computing, cloud computing, and AI-related applications, demand for high-performance and low-loss materials continues to increase, supporting the development of the high-end CCL market. In addition, driven by environmental considerations, halogen-free and environmentally friendly materials have become an important trend in the industry.

### 1.2.2. Upstream, Midstream, and Downstream Industry Relationships

The upstream segment of the industry consists of suppliers of raw materials such as copper foil, glass fiber cloth, and resin. The midstream segment comprises CCL manufacturers, while the downstream segment includes PCB manufacturers and end-product applications. Fluctuations in the prices and supply stability of upstream raw materials may affect the Company’s cost structure, while demand for downstream electronic products is influenced by overall industry conditions.



### 1.2.3. Product Development Trends and Competitive Landscape

In recent years, the advancement of applications such as artificial intelligence (AI), high-speed computing, cloud data centers, and automotive electronics has increased demand for high-frequency and high-speed transmission in printed circuit boards (PCBs), thereby supporting the development of higher-performance copper clad laminates (CCLs).

Product development trends are primarily focused on achieving low dielectric constant (low Dk), low dissipation factor (low Df), high glass transition temperature (high Tg), and high reliability to meet the requirements of high-speed transmission and high-power operating environments.

In terms of environmental sustainability, increasingly stringent environmental regulations have driven the adoption of halogen-free materials and greener manufacturing processes. Products are also being developed toward lower environmental impact, recyclability, and compliance with international standards such as RoHS and REACH.

With respect to market competition, major global CCL manufacturers are primarily located in Asia, including companies from Taiwan, Japan, Korea, and China. Key competitors include Kingboard Group, Shengyi Technology, Panasonic, and Doosan. In Taiwan, leading manufacturers such as EMC, TUC, ITEQ, and Nan Ya Plastics maintain strong capabilities in research and development and product competitiveness, particularly in high-end application segments.

Overall, the CCL industry has gradually shifted from cost-based competition to competition driven by technological capabilities and product performance. Entry barriers for high-end applications are relatively high, requiring expertise in material formulation, process stability, and long-term customer qualification. Companies with technological advantages are better positioned to enhance market share and profitability.

## 1.3. Technology and R&D Overview

The Company adheres to environmentally friendly operating principles and continues to develop eco-friendly materials to meet evolving global market demand.

Year	Key Technologies or Products Developed
2023	<ol style="list-style-type: none"> <li>1. Certification of base materials with high resistance to conductive anodic filament (CAF) and high voltage for fast charging and discharging in electric vehicles.</li> <li>2. Customer validation of low transmission loss resin-coated copper foil for layer build-up in handheld devices.</li> <li>3. Automotive validation of halogen-free radar materials for autonomous driving applications.</li> <li>4. A total of 60 patents granted worldwide.</li> </ol>
2024	<ol style="list-style-type: none"> <li>1. Customer validation of substrates for silicon photonics optical modules in optical communication.</li> <li>2. Customer validation of eco-friendly materials for 224Gbps (1.6T) high-speed switches and AI servers.</li> <li>3. Mass production of materials for low earth orbit (LEO) satellites and completion of next-generation product validation.</li> <li>4. A total of 36 patents granted worldwide.</li> </ol>
2025	<ol style="list-style-type: none"> <li>1. Customer validation of CPO (Co-Packaged Optics) module substrates by multiple customers.</li> <li>2. Customer validation of materials for PCIe 7.0 high-speed transmission.</li> <li>3. Customer validation of IC substrate materials for memory applications.</li> <li>4. A total of 43 patents granted worldwide.</li> </ol>

#### 1.4. Short-term and Long-term Business Development Plans

The Company adheres to the principles of integrity and aims to build strong and mutually beneficial relationships with customers. Based on this foundation, the management team has formulated the Company's vision, core values, and short-, medium-, and long-term development strategies as follows:

##### 1.4.1. Short-term Plan

- a. To continue strengthening research and development and manufacturing capabilities.
- b. To enhance strategic collaboration within the IC substrate supply chain and promote high-end materials.
- c. To implement integrated marketing initiatives in response to customer needs.

##### 1.4.2. Medium- to Long-term Plan

- a. To expand into overseas markets and enhance competitiveness.
- b. To diversify product sales channels.

## 2. Overview of Market, Production, and Sales

### 2.1. Market Analysis

- 2.1.1. According to market research institutions, the global CCL market is valued at approximately several hundred billion New Taiwan Dollars and continues to grow steadily, supported by demand from AI-related applications, high-speed transmission, and automotive electronics.

The high-end CCL segment has shown relatively stronger growth compared to the overall market, mainly driven by demand from servers and high-speed communication applications.

- 2.1.2. Market Share

Major global CCL suppliers include Elite Material Co., Ltd. (EMC), Kingboard Group, Shengyi Technology, Nan Ya Plastics Corporation, and Panasonic.

According to the Prismark 2025 report, the Company's global market share is approximately 13.3%. The Company is a leading supplier of halogen-free CCL globally, with a market share of approximately 34.4%.

The breakdown of sales by region in 2025 is as follows:

<b>Region</b>	<b>Percentage</b>
Taiwan	10.28%
China	79.11%
Others	10.61%
Total	100.00%

### 2.1.3. Future Supply, Demand, and Growth

Looking ahead, demand for CCL is expected to be supported by applications such as artificial intelligence (AI), high-speed computing, cloud data centers, and automotive electronics. Demand for high-frequency and high-speed materials is expected to remain a key driver for the development of the high-end CCL segment.

On the supply side, high-end CCL products generally involve higher technical requirements and customer qualification processes, resulting in a relatively stable supply structure. In contrast, products with standard specifications face relatively more competitive market conditions due to lower entry barriers.

Overall, as applications continue to evolve and product mix shifts toward higher-value offerings, the high-end segment is expected to maintain its relative importance. However, factors such as global economic conditions, changes in end-market demand, and industry competition may continue to influence market dynamics.

### 2.1.4. Factors Affecting Future Business Development

#### (1) Favorable Factors:

CCL is a fundamental material for electronic products and currently has no direct substitutes, contributing to a relatively long product life cycle.

Increasing adoption of halogen-free products supports higher market share and value-added potential.

Advanced manufacturing capabilities and strong expertise in electrical simulation and analysis for product applications.

Presence of production and sales operations in Taiwan, China, Malaysia, and the United States, supported by distribution networks in the U.S., Europe, Korea, and Japan.

#### (2) Unfavorable Factors:

Fluctuations in raw material prices may affect profit margins.

#### (3) Strategies in Response:

Increasing the proportion of high-end product offerings to enhance value-added.

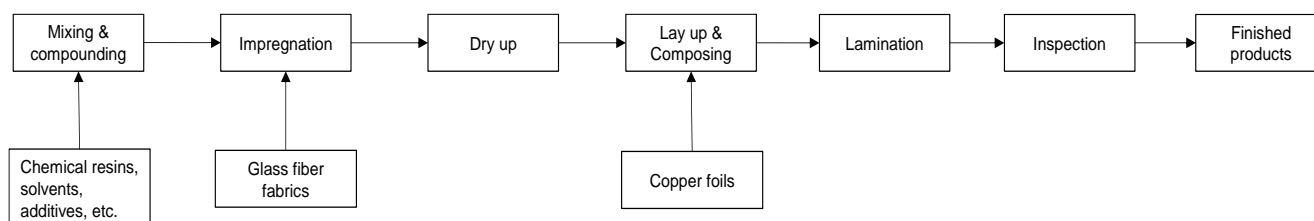
Diversifying sources of raw materials to mitigate supply risks and establishing long-term procurement arrangements with suppliers based on group-wide demand to stabilize costs and supply.

## 2.2. Applications and Manufacturing Process of Major Products

### 2.2.1. Applications of major products

- a. CCL: used for the production of double-sided PCBs and multi-layer PCBs
- b. Prepreg: used for the production of multi-layer PCBs
- c. Mass Lamination: an OEM service provided to PCB makers for the production of multi-layer PCBs.

### 2.2.2. Production process of major products



## 2.3. Source of Major Raw Materials

Major raw materials of the Company include, but not limited to, copper foils, glass fiber fabrics, and epoxy resins.

### Table of major raw material sources and supply situations

Raw Materials	Major Sources	Supply Situation
Copper foil	Domestic	Normal
Glass fiber fabrics	Japan, Domestic	Normal
Epoxy resins	Japan, Domestic	Normal

## 2.4. Major suppliers or customers who account for 10% (inclusive) or above of purchases/or revenues in recent two years

### 2.4.1. Suppliers who account for 10% (inclusive) or above of purchases in recent two years:

Unit: NT\$ thousands

2024				2025				First Quarter of 2026			
Name	Purchase amount	% of total purchase	Relationship with the Company	Name	Purchase amount	Percentage of total purchase	Relationship with the Company	Name	Purchase amount	Percentage of total purchase	Relationship with the Company
A	4,337,391	11	None	-	-	-	-	-	-	-	-
Others	36,022,192	89	None	Others	61,145,967	100	None	Others	23,361,757	100	None
Net amount	40,359,583	100		Net amount	61,145,967	100		Net amount	23,361,757	100	

Reasons for changes in major supplier concentration: None.

### 2.4.2. Customers who account for 10% (inclusive) or above of revenues in recent two years:

Unit: NT\$ thousands

2024				2025				First Quarter of Year 2026			
Name	Sales	Percentage of total revenue	Subsidiary or affiliates of the Company	Name	Sales	Percentage of total revenue	Subsidiary or affiliates of the Company	Name	Sales	Percentage of total revenue	Subsidiary or affiliates of the Company
B	8,987,063	13	None	B	13,288,019	14	None	B	4,853,590	15	None
-	0	0	-	C	10,899,631	12	None		0	0	
Others	55,389,664	86	None	Others	70,072,928	74	None	Others	28,285,450	86	None
Net sales	64,376,727	100		Net sales	94,260,578	100		Net sales	33,067,261	100	

Reasons for changes in major customer concentration: None.

### 3. Employee Information

#### Employee Data for the Last Two Years and as of 31 March 2026:

Year		2024	2025	31 March 2026
<b>Number of Employees</b>				
Number of Employees	Direct	4,232	5,506	5,900
	Indirect	1,303	1,649	1,757
	Total	5,535	7,155	7,657
Average age		34.4	36.0	35.5
Average years of service		4.1	4.1	3.8
<b>Educational Level (%)</b>				
Distribution of Educational Level	Ph.D.	0.2	0.2	0.2
	Master	5.5	5.9	6.1
	College / University	40.0	43.3	43.3
	High School	51.0	44.3	43.9
	Below High School	3.3	6.3	6.5

### 4. Environmental Protection Measures and Expenses

#### 4.1. Losses Due to Environmental Pollution:

In the most recent fiscal year and up to the publication date of the annual report, the Company has not incurred any losses due to environmental pollution (including penalties, compensation, or violations identified in environmental protection inspections).

#### 4.2. Estimated Future Amounts and Countermeasures: None.

### 5. Labor Relations

#### 5.1. Employee Welfare, Training, Retirement System, and Employee Rights Protection

##### 5.1.1. Employee Welfare

To achieve sustainable development, the Company upholds a people-oriented philosophy and is committed to providing competitive compensation and comprehensive welfare programs. The Company also strives to create an inclusive workplace characterized by gender equality, multicultural integration, and a multi-generational workforce. Various safety systems, statutory insurance coverage, training programs, and incentive mechanisms are in place.

##### (1) Statutory Benefits

The Company provides statutory employee benefits in accordance with applicable laws, including:

- Labor Insurance
- National Health Insurance
- Occupational Accident Insurance
- Employment Insurance
- Pension Contributions
- Statutory Leave Entitlements

##### (2) Additional Employee Benefits

The Company provides a range of benefits exceeding statutory requirements to enhance employee well-being and job satisfaction:

- Compensation and Incentives: Year-end bonuses. Employees' compensation
- Insurance and Healthcare: Regular health examinations. Group insurance. Overseas travel insurance for business trips. On-site occupational health services

- Work-Life Support: Free lunch and dinner on working days. Massage and relaxation services
- Employee Welfare Programs (Welfare Committee): Marriage, funeral, and celebration allowances. Consolation payments. Birthday bonuses. Club activity subsidies. On-site travel agency services. Annual travel allowance

#### 5.1.2. Training and Development

The Company has established “Training and Development Procedures” as the basis for all training programs, aiming to enhance employees’ professional skills and improve work efficiency.

To provide systematic training across all levels, the Company has established the “EMC Academy,” supported by an eHRD learning platform. The training framework integrates competency development with job functions and organizational levels to build a structured learning roadmap.

Starting from 2025, an e-learning platform has been officially launched to provide more flexible and diverse learning opportunities.

The Company invests resources in employee training from onboarding and implements various training programs, including on-the-job training and self-development programs. Annual key training initiatives are aligned with the Company’s operational objectives and external trends.

In 2025, training programs focused on developing a diverse, inclusive, and future-ready workforce. Average training hours were:

Management employees: 23.3 hours per person and Non-management employees: 76.7 hours per person

#### 5.1.3. Retirement System

The Company has established an “Employee Retirement Plan” to provide retirement protection.

Under the old pension system, 2% of monthly salary is appropriated and deposited into a pension reserve account at the Bank of Taiwan.

Under the new pension system, the Company contributes 6% of monthly salary to individual pension accounts in accordance with regulations. Employees may also voluntarily contribute up to 6% to enjoy tax benefits.

An actuarial report is prepared annually to ensure adequate funding of pension obligations.

Employees who meet statutory retirement conditions may apply for retirement. In 2025, a total of 4 employees retired, and pension payments were settled in accordance with applicable regulations.

#### 5.1.4. Labor-Management Relations

The rights and obligations of both the Company and employees are governed by the Employee Handbook. The Company maintains effective communication mechanisms and promotes harmonious labor-management relations. To date, there have been no significant labor disputes.

Management continues to strengthen communication channels and implement people-oriented management practices to sustain a stable and cooperative working environment.

#### 5.1.5. Employee Rights Protection

The Company has established comprehensive operating procedures across departments and implements internal control systems in accordance with relevant regulations to safeguard employee rights.

Effective communication mechanisms are in place to facilitate dialogue between employees and management, ensuring appropriate handling of employee concerns and protection of both employee and Company interests.

5.2. In the most recent fiscal year and up to the publication date of the annual report, the Company has not incurred any losses due to labor disputes. No such events are expected in the foreseeable future.

## 6. Cybersecurity Management

### 6.1. Cybersecurity Risk Management Framework, Policies, and Implementation

#### 6.1.1 Cybersecurity Risk Management Framework

The Company has established its Information Security Management Policy based on the core principles of confidentiality, integrity, and availability (CIA). This framework aims to ensure a secure information environment for the Group's operations, establish management systems and standard procedures, comply with applicable regulations, and mitigate risks arising from unauthorized access, disclosure, alteration, theft, or destruction of information.

In 2024, the Company implemented the ISO/IEC 27001 information security management system and obtained ISO 27001 certification (valid from 8 December 2024 to 8 December 2027). Through the adoption of ISO 27001, the Company enhances its cybersecurity management practices, strengthens incident response capabilities, and safeguards both Company and customer assets.

The Company also joined the Taiwan Computer Emergency Response Team / Coordination Center (TWCERT/CC) in March 2022 to enhance early warning capabilities through threat intelligence sharing and to strengthen coordination with domestic and international cybersecurity organizations. The Company adopts the NIST Cybersecurity Framework (CSF) as the basis for cybersecurity governance and risk management, focusing on the following five core functions:

- Identify: Cybersecurity governance and information asset inventory
- Protect: Identity authentication and access control, endpoint protection, network security, data protection, and application security
- Detect: Endpoint and network behavior monitoring, vulnerability management, and threat intelligence utilization
- Respond: Incident reporting and response mechanisms, incident analysis, and remediation planning
- Recover: Backup mechanisms, redundancy planning, and business continuity planning and exercises

#### 6.1.2 Cybersecurity Measures

To protect the Company's and customers' confidential information, data is classified and managed based on sensitivity levels. Access to systems, networks, and data is controlled through defined authorization mechanisms. The Company focuses on the following key areas:

- Information Asset and System Security

Regular information asset inventory and risk assessments in accordance with ISO 27001:2022

Implementation of data protection mechanisms, access control, SIEM log monitoring, and multi-factor authentication (MFA) Semi-annual backup and recovery drills to ensure rapid system restoration in case of incidents or disasters.

In 2025, a total of four disaster recovery drills were conducted across major sites, including Taiwan, Kunshan, Zhongshan, and Huangshi, covering cross-site system switching and data recovery validation.

- Network Security and Threat Protection

Deployment of next-generation firewalls, intrusion prevention systems (IPS), advanced threat protection (ATP), and endpoint detection and response (EDR) solutions

Implementation of network security monitoring for industrial control systems and production environments

Continuous integration of external threat intelligence with internal systems for automated threat

detection and blocking  
 Monthly vulnerability scanning and remediation  
 Regular third-party penetration testing to identify and mitigate potential security risks

- **Cybersecurity Awareness and Training**

All new employees are required to complete cybersecurity awareness training  
 Periodic training programs and simulated phishing exercises are conducted to strengthen employee awareness of data protection and information security

### 6.1.3. Cybersecurity Incident Reporting and Management

In the event of a cybersecurity incident, employees are required to report the incident in accordance with the Company’s Information Security Incident Management Procedures. Incidents are evaluated, classified, and handled promptly to mitigate potential impacts.

From 2023 to 2025, the Company has not experienced any material cybersecurity incidents or violations of relevant regulations.

#### Cybersecurity Incident Statistics (Past Three Years)

Item	2023	2024	2025
Number of regulatory violations	0	0	0
Number of hacking incidents	0	0	0
Number of affected customers	0	0	0
Total fines related to cybersecurity incidents	0	0	0
Verified complaints from external or regulatory parties	0	0	0

### 6.1.4. Implementation and Governance

The Company has established standardized procedures for physical and environmental security, network and system security, access control, business continuity, and cybersecurity training, all of which are implemented in accordance with internal policies.

The Internal Audit Department serves as the supervisory unit for cybersecurity management and conducts periodic audits. Any identified deficiencies are followed by corrective action plans and continuous monitoring to reduce cybersecurity risks.

To further strengthen cybersecurity governance, the Company reported its annual cybersecurity improvement initiatives to the Board of Directors on 23 December 2025.

On 29 April 2026, the Board of Directors appointed a Chief Information Security Officer (CISO), who is responsible for overseeing cybersecurity policy implementation. A dedicated cybersecurity team has also been established, consisting of one supervisor and two staff members, with regular monthly meetings held to review cybersecurity policies and execution.

### 6.2. Losses Due to Material Cybersecurity Incidents

In the most recent fiscal year and up to the publication date of the annual report, the Company has not incurred any losses due to material cybersecurity incidents, nor have there been any significant impacts or expected risks.

## 7. Important Contracts and Agreements:

Type of Contract	Counterparty	Contract Period	Content	Restriction
Construction Contract	Elite Material (Penang) Sdn. Bhd.	2023/12/28~ completion	Construction of new plant in Penang, Malaysia	None
Construction Contract	Elite Electronic Material (Kunshan) Co., Ltd.	2021/07/21~completion	Construction of new plant in Kunshan, China	None
Construction Contract	Elite Electronic Material (Zhongshan) Co., Ltd.	2024/10/21~completion	Construction of new plant and related facilities in Zhongshan, China	None
Construction Contractn	Elite Material Co., Ltd.	2025/04/09~completion	Construction of new plant in Dayuan, Taiwan	None

# V. Review and Analysis of Financial Position, Performance, and Risk Management

## 1. Review and Analysis of Financial Position

Unit: NT\$ thousands

Item	Year	2024	2025	Difference	
				Amount	%
Current asset		51,493,766	73,979,669	22,485,903	43.67
Property, plant and equipment		21,386,978	30,863,853	9,476,875	44.31
Intangible assets		584,624	102,838	(481,786)	(82.41)
Other assets		2,614,468	2,966,176	351,708	13.45
Total assets		76,079,836	107,912,536	31,832,700	41.84
Current liabilities		30,181,993	46,230,740	16,048,747	53.17
Non-current liabilities		10,803,993	11,246,591	442,598	4.10
Total liabilities		40,985,986	57,477,331	16,491,345	40.24
Common stock		3,466,329	3,583,211	116,882	3.37
Capital surplus		5,690,867	11,521,350	5,830,483	102.45
Retained earnings		25,997,479	34,744,370	8,746,891	33.65
Other equities		(43,858)	606,572	650,430	1,483.04
Non-controlling interests		(16,967)	(20,298)	(3,331)	19.63
Total equities		35,093,850	50,435,205	15,341,355	43.72

### Analysis of Changes in Major Financial Items (Year-over-Year Changes Exceeding 20% and NT\$10 Million)

Current Assets: Primarily due to increases in accounts receivable and inventories driven by continued growth in sales.

Property, Plant and Equipment: Primarily due to ongoing capacity expansion.

Intangible Assets: Primarily due to amortization and impairment adjustments.

Total Assets: Primarily due to continued growth in sales and capacity expansion.

Current Liabilities: Primarily due to an increase in accounts payable as a result of sales growth.

Total Liabilities: Primarily due to an increase in accounts payable as a result of sales growth.

Capital Surplus: Primarily due to the conversion of convertible bonds.

Retained Earnings: Primarily due to the Company's continued profitability.

Other Equity: Primarily due to exchange differences arising from the translation of financial statements of foreign operations.

Total Equity: Primarily due to the Company's continued profitability.

## 2. Review and Analysis of Financial Performance

Unit: NT\$ thousands

Item	Year	2024	2025	Difference	
				Amount	%
Operating revenues – net		64,376,727	94,260,578	29,883,851	46.42
Cost of goods sold		46,407,101	66,140,668	19,733,567	42.52
Gross profit		17,969,626	28,119,910	10,150,284	56.49
Operating expenses		5,818,017	9,011,641	3,193,624	54.89
Operating profit (losses)		12,151,609	19,108,269	6,956,660	57.25
Non-operating gain (expenses)		(18,678)	(232,133)	(213,455)	1142.82
Pre-tax profit from continuing operation		12,132,931	18,876,136	6,743,205	55.58
Net income (losses)		9,568,985	14,644,888	5,075,903	53.05
Other comprehensive income – net		823,901	642,797	(181,104)	(21.98)
Total comprehensive income		10,392,886	15,287,685	4,894,799	47.10
Net income attributable to the owner of the Company		9,578,449	14,648,907	5,070,458	52.94
Net income attributable to non-controlling interests		(9,464)	(4,019)	5,445	(57.53)
Total comprehensive income attributable to the owner of the Company		10,403,148	15,291,016	4,887,868	46.98
Total comprehensive income attributable to non-controlling interests		(10,262)	(3,331)	6,931	(67.54)
<p>Analysis of Changes in Operating Results (Year-over-Year Changes Exceeding 20% and NT\$10 Million)</p> <p>Net Operating Revenue, Operating Costs, Gross Profit, Operating Expenses, Operating Income (Loss), Profit Before Tax from Continuing Operations, Net Income (Loss), Total Comprehensive Income, Net Income Attributable to Owners of the Parent, and Comprehensive Income Attributable to Owners of the Parent:</p> <p>Primarily due to a favorable product mix, resulting in increases in net operating revenue and profitability. Correspondingly, related costs and expenses also increased.</p> <p>Non-operating Income and Expenses:</p> <p>Primarily due to impairment adjustments of intangible assets.</p> <p>Other Comprehensive Income (Net of Tax):</p> <p>Primarily due to exchange differences arising from the translation of financial statements of foreign operations.</p>					

### 3. Review and Analysis of Cash Flow

#### 3.1. Liquidity Analysis in Recent Two Years

Unit: NT\$ thousands

Item	Year	2024	2025	Difference	
				Amount	%
Cash Flows from Operating Activities		7,263,482	11,967,828	4,704,346	64.77
Cash Flows from Investing Activities		5,900,751	9,887,555	3,986,804	67.56
Cash Flows from Financing Activities		4,115,932	2,776,419	(1,339,513)	(32.54)
Explanation of Changes (Changes Exceeding 20%)					
<ul style="list-style-type: none"> <li>Operating Activities: Primarily due to continued growth in sales.</li> <li>Investing Activities: Primarily due to ongoing capacity expansion.</li> <li>Financing Activities: Primarily due to the issuance of convertible bonds in 2024.</li> </ul>					

#### 3.2. Liquidity Analysis for the Coming One Year

Unit: NT\$ thousands

Cash and Cash Equivalents – beginning balance	Cash Flows from Operating Activities	Cash Flows from Investing and Financing Activities	Cash and Cash Equivalents – Ending Balance	Remedy Plans for Negative Balance of Cash and Cash Equivalents	
				Investment Plan	Financing Plan
14,988,308	12,506,894	(7,579,148)	19,916,054	-	-

##### 3.2.1. Liquidity analysis for next year:

- Operating Activities: Net cash inflows from operating activities are expected to be primarily generated from cash receipts of operating revenue.
- Investing Activities: Net cash outflows from investing activities are expected, mainly for the acquisition of property, plant and equipment.
- Financing Activities: Cash outflows from financing activities are expected to be primarily for the distribution of cash dividends.

##### 3.2.2. Remedial Measures for Cash Shortfalls and Liquidity Assessment:

The Company does not expect any cash shortfall in the coming year..

### 4. Major Capital Expenditures in Recent Years and Impacts on Financial and Operational Situations:

In recent years, driven by the growth of applications such as 5G communications and high-performance computing, demand for high-end IC substrates has increased alongside the continued growth in shipments of server and high-end switch materials, as well as structural demand in the semiconductor industry.

In 2025, the Company significantly increased its capital expenditures, primarily for capacity expansion, including approximately NT\$8.1 billion for the Dayuan plant in Taiwan, approximately RMB 1.5 billion for the Kunshan subsidiary in China, and approximately RMB 1.7 billion for the Zhongshan subsidiary in China. These investments are intended to support the Group's business growth and are implemented in accordance with the planned construction schedule.

The aforementioned investments are expected to have a positive impact on the Company's future financial position and operating performance.

### 5. Investment Policy in the Most Recent Fiscal Year, Primary Reasons for Profit or Loss, Improvement Plans, and Investment Plans for the Coming Year:

#### 1. Investment Policy in the Most Recent Year:

The Company's investment strategy primarily focuses on capacity expansion in order to enhance production capacity and profitability.

2. Main Reasons for Investment Profitability:

In 2025, the Company recognized investment income of NT\$14,889,779 thousand under the equity method, primarily attributable to the strong operating performance and profitability of its overseas investee companies.

3. Investment Plan for the Coming Year:

The Company will continue to prudently evaluate investment plans from a long-term strategic perspective to meet future market demand and capacity expansion needs, and to further strengthen its global competitiveness.

## **6. Risk Management**

### **6.1. Impact of Interest Rate, Exchange Rate, and Inflation on Profit or Loss and Related Mitigation Measures**

#### 6.1.1. Interest Rate Risk

The Company's borrowings are primarily based on floating interest rates, and no interest rate swap arrangements have been entered into to convert floating rates into fixed rates.

To manage interest rate risk, the Company regularly evaluates borrowing rates offered by financial institutions and across different currencies, and maintains stable relationships with its banking partners to obtain favorable financing terms. In addition, the Company strengthens working capital management to reduce reliance on bank borrowings and to mitigate the impact of interest rate fluctuations.

#### 6.1.2. Foreign Exchange Risk

The Company is exposed to foreign exchange risk arising from transactions denominated in currencies other than the functional currencies of its group entities, including sales, purchases, and borrowings. The primary functional currency of the Group is New Taiwan Dollar (NTD), with U.S. Dollar (USD) and Renminbi (RMB) also used.

The Company adopts a natural hedging approach by managing foreign currency exposures based on funding needs and net positions (i.e., the difference between foreign currency-denominated assets and liabilities), and executes hedging activities in accordance with market conditions. Forward exchange contracts and cross-currency swap agreements, generally with maturities within one year, are used to manage exchange rate risk.

Interest expenses are denominated in the same currencies as the underlying borrowings. In principle, the currencies of borrowings are aligned with those of operating cash flows, primarily NTD and USD, with some RMB exposure. This alignment provides an economic hedge, and therefore hedge accounting has not been applied. For other foreign currency-denominated monetary assets and liabilities, short-term imbalances are managed through spot foreign exchange transactions to maintain net exposure within an acceptable range.

#### 6.1.3. Inflation Risk

Inflation has not had a material impact on the Company's profit or loss.

### **6.2. Policies on High-Risk Investments, Lending, Endorsements and Guarantees, and Derivative Transactions**

The Company does not engage in high-risk or highly leveraged investments. Lending of funds and endorsements/guarantees are provided only to investee subsidiaries.

Relevant policies are implemented in accordance with established procedures, including the Procedures for Acquisition and Disposal of Assets, Procedures for Lending Capital to Others, Procedures for Endorsements and Guarantees, and Procedures for Derivative Transactions. These activities are subject to prudent evaluation, regular reporting, and internal control mechanisms.

As subsidiaries continue to generate profits, the Company expects to gradually reduce the scale of lending and endorsement/guarantee exposures.

The Company and its subsidiaries also conduct periodic hedging of foreign currency positions, primarily through forward exchange contracts. All derivative transactions are carried out in accordance with the relevant procedures, and no material irregularities have been identified. Accordingly, such activities have not had any material adverse effect on the financial position of the Company or its subsidiaries.

### 6.3. Future R&D Plans and Estimated R&D Expenditures

The Company remains committed to environmentally sustainable operations, and its future R&D plans will continue to focus on environmental protection and energy efficiency.

R&D Project	Estimated Additional R&D Expenditure	Expected Completion	Key Factors Affecting Successful Development
HDI low-carbon recycled material substrates	NT\$2,603,567 thousand	Q1 2027	Development and sourcing of advanced materials, application of new product characteristics, product reliability requirements, and future ESG-related demands
High-end IC substrate materials for advanced packaging		Q2 2027	
Materials for ultra-high-speed switches and AI applications		Q3 2027	

### 6.4. Impacts and responses of the company in regard to material changes of policies and regulations in Taiwan and foreign countries

The Company and its subsidiaries comply with applicable laws and regulations. Relevant personnel continuously monitor regulatory developments and provide updates to management for reference. Accordingly, the Company is able to respond promptly and effectively to changes in domestic and international policies and regulations, and no material impact has been identified.

### 6.5. The impact of technological changes and industry shifts on the company's financial performance and operations, as well as the corresponding response measures

The Company and its subsidiaries continuously monitor technological developments and industry trends. Dedicated personnel or project teams are assigned, where appropriate, to assess potential impacts on the Company's operations and financial performance and to develop corresponding response measures. In the most recent fiscal year and up to the publication date of the annual report, no material impact from significant technological or industry changes has been identified.

### 6.6. Changes of Corporate Image and Impacts on the Company's Crisis Management:

The Company adheres to the principles of integrity in its operations. In recent years, there have been no changes in corporate image that have resulted in any crisis affecting management.

### 6.7. Expected Benefits and Risks from Mergers and Acquisitions:

The Company currently has no merger or acquisition plans.

### 6.8. Expected Benefits and Risks from Plant Expansion:

In 2025, the Company completed capacity expansion projects in Huangshi (China), Penang (Malaysia), and Zhongshan (China), increasing total production capacity by approximately 30% compared to 2024.

The Company has also initiated a new round of expansion projects for 2026, including new plant construction in Dayuan and Guanyin (Taiwan), as well as Kunshan and Zhongshan (China). Upon completion, overall production capacity is expected to increase by approximately another 30%, further strengthening the Company's global scale and competitive position.

### 6.9. Risks from concentration in supply and sales and measures the Company undertake:

The Company and its subsidiaries are primarily engaged in the manufacturing, processing, and sales of key materials for printed

circuit boards, including copper clad laminates, prepregs, and multi-layer laminated boards.

The Company maintains stable relationships with both customers and suppliers. Based on the most recent fiscal year and up to the publication date of the annual report, there has been no material concentration risk in procurement or sales.

**6.10. Impacts and risks from changes in Directors, Supervisors and shareholders with greater than 10% shareholding or their selling of a large number of shares in recent years until the annual report being published:**

None

**6.11. Impact and risks from change of ownership in recent year until the annual report being published:**

None

**6.12. Litigations, Non-litigations, and Administrative Actions:**

There have been no material litigation, non-litigation, or administrative proceedings involving the Company's directors, supervisors, general manager, de facto responsible persons, shareholders holding more than 10% of shares, or subsidiaries, that could materially affect shareholders' equity or the price of securities.

**6.13. Other major risks:**

None

**7. Others:**

**Intellectual Property Management**

The Company is the world's leading manufacturer of halogen-free environmentally friendly copper clad laminates (CCL) and continues to maintain a leading market position. Leveraging its professional R&D team, the Company continuously develops high-performance halogen-free eco-friendly laminate products. These products are widely applied in advanced technology fields, including smartphones, artificial intelligence (AI), supercomputers, cloud data centers, 5G networks and telecommunications equipment, electric vehicles, and autonomous driving, with sales performance demonstrating steady year-on-year growth.

All of the Company's products are independently developed. To protect its proprietary R&D technologies and strengthen its competitive advantages, the Company has applied for and obtained patent protection for its technologies in multiple countries.

**A. Patent Management**

**Patent Protection Measures**

The Company's intellectual property management strategy includes leading-edge technology development, proactive patent portfolio deployment, and avoidance of infringement on competitors' patents. The Company has established the Patent Application Procedures, which govern the proposal and review process for patent applications, ensuring the quality and innovativeness of patent submissions and safeguarding the depth and exclusivity of the Company's patent portfolio.

The Company also sets annual targets for the number of invention patent applications filed in each jurisdiction, as well as targets for invention patent grant rates, in order to enhance both the depth (technological innovation) and breadth (exclusive rights in key sales markets) of its patent portfolio. In addition, internal management systems are used to control patent maintenance operations, including annuity payments.

**Patent Incentive Mechanisms**

The Company has established the Patent Incentive and Remuneration Policy to encourage employees to actively transform R&D result into protected intellectual property, including patent applications, trade secrets, and academic publications. Through comprehensive system and process, the Company fosters a culture of innovation, strengthens its patent portfolio, and enhances overall patent strength, thereby reinforcing its competitiveness within the

technology industry.

#### Patent Dispute Handling Measures

The Company has also formulated the Patent Dispute Handling Procedures to ensure that, in the event that proprietary technologies used in newly developed products are infringed by competitors, the Company can effectively exercise its patent rights to eliminate infringement and seek compensation for damages.

#### Trademark Management

The Company has obtained trademark registrations in the Republic of China (Taiwan), the People's Republic of China, the United States, Japan, South Korea, the European Union, Malaysia, and the Philippines. Trademark applications in Thailand and Vietnam are currently under examination.

#### B. Trade Secret Management:

Employees are obligated to maintain the confidentiality of both personal work-related matters and the Company's business secrets.

Employees, during and after their employment, are prohibited from disclosing any business secrets. In the event of a breach, the Company reserves the right to terminate employment and pursue legal action, including claims for damages.

Employees of the Company are also prohibited from disclosing or using trade secrets belonging to their former employers.

#### Implementation Status

As of November 2025, the Company (Group) has filed approximately 811 patent applications, representing an increase of approximately 22% year-on-year. A total of 500 patents have been granted (approximately 10% year-on-year growth), including 400 granted invention patents (approximately 12% year-on-year growth). Among these, 389 granted and valid invention patents remain in force (approximately 10% year-on-year growth). These patents are deployed across multiple major markets and countries, reinforcing the Company's position as a technological leader among copper clad laminate developers, while the Company continues to file and expand its patent portfolio.

In addition, the Company (Group) has filed 104 trademark applications worldwide, of which 62 trademarks have been registered and 26 applications are currently under examination. Trademark registrations have been fully completed in Taiwan, the United States, and the Philippines. Partial registrations have been obtained in the People's Republic of China, the European Union, Japan, South Korea, and Malaysia, while trademark applications in Thailand and Vietnam remain under review.

In 2025, the Company initiated guidance and implementation under the Taiwan Intellectual Property Management System (TIPS). The Company plans to undergo official TIPS Level A certification in 2026. Through the existing PDCA (Plan-Do-Check-Act) management cycle, the Company reviews and confirms compliance with a systematic intellectual property management framework to address intellectual property protection, licensing, and commercialization, thereby enhancing market competitiveness.

With industry-leading advanced R&D capabilities, the Company's independently developed products have achieved outstanding performance and strong market recognition. As the Company continues to develop higher-end products for global markets, it remains committed to the continuous application for and protection of its intellectual property rights, striving toward its vision of becoming the world's leading copper clad laminate developer.

The Company reported matters related to intellectual property management to the Board of Directors at the 13th Board of Directors, 4th Meeting, held on December 23, 2025.

## VI. Special Disclosures

1. Information on Affiliated Enterprises: Details regarding the company's affiliated enterprises can be found in the "Affiliated Enterprises Disclosure" section of the Market Observation Post System (MOPS) at: [https://mopsov.twse.com.tw/mops/web/t57sb01\\_q10](https://mopsov.twse.com.tw/mops/web/t57sb01_q10).
2. Private Placement of Securities in the Most Recent Fiscal Year and Up to the Publication Date of the Annual Report: No private placement of securities was conducted.
3. Other Necessary Supplementary Information: None.
4. Material Events Having Significant Impact on Shareholders' Equity or Share Price Pursuant to Article 36-3-2 of the Securities and Exchange Act: None.