Diversity and independence of the Board of Directors:

1. Disclosure of Directors' professional qualifications and Independent Directors' independence information:

Criteria / Name	Professional Qualifications and Experience	Independence Status	Number of other public companies where concurrently serving as Independent Director
Chairman Chang, Tsuen-Hsien	Holds a Bachelor's degree in Electrical Engineering and Biomedical Engineering from the University of Southern California. Currently serving as Chairman of the Company and Chairman and Chief Strategy Officer of Wah Hong Industrial Corp. Possesses more than five years of work experience required in business, finance, and company operations, including managing and supervising the performance of business units and operational support units, achieving annual budgets and financial forecasts for business units, managing supplier and customer relationships, assisting in developing new product agency for business units, and demonstrating global professional market competition judgment, operational decision-making, and innovative leadership capabilities to lead the Company to greater heights and toward sustainable operation.	None of the circumstances listed in the various subparagraphs of Article 30 of the Company Act apply.	None
Director Huang, Lu-Hwei	Holds a Master of Business Administration from the University of California, Los Angeles (UCLA). Previously served as Senior Consulting Manager at PricewaterhouseCoopers. Currently serves as a Director of Wah Hong Industrial Corp. and a Director of CWE Inc. Possesses more than five years of work experience required in business, finance, and company operations, with expertise in corporate and financial management.	None of the circumstances listed in the various subparagraphs of Article 30 of the Company Act apply.	None
Director Lin, Yu-Chin	Graduated from Tunghai University, Department of Environmental Sciences, and New Jersey Institute of Technology, Master of Science / Environmental Science. Currently serving as Chairman and President of TOA Resin Corporation Ltd. Possesses more than five years of work experience required in business, finance, and company operations, dedicated to the chemical and environmental industries with extensive experience and industry connections.	None of the circumstances listed in the various subparagraphs of Article 30 of the Company Act apply.	None
Director Yeh, Ching-Pin	Holds a EMBA degree at Sun Yat-sen University. Currently serving as a Director of Wah Hong Industrial Corp. Possesses more than five years of work experience required in business, finance, and company operations, dedicated to the optoelectronics industry for nearly 30 years with extensive experience and industry connections.	None of the circumstances listed in the various subparagraphs of Article 30 of the Company Act apply.	None
Independent Director Wang, Yea-Kang	Holds a Master of Laws from the Graduate Institute of Urban Planning at National Chung Hsing University. Serves as the convener of the Company's Compensation Committee, a member of the Audit Committee, and a member of the Corporate Governance and Sustainability Committee. Currently serving as a review expert for the Executive Yuan Public Works Committee and a consultant for the Taiwan Textile Research Institute. Possesses more than five years of work experience required in business, legal affairs, and company operations, with expertise in law and business management.	For the two years prior to election and during the term of office, all of the following independence criteria have been met: (1) Not an employee of the Company or its Affiliates. (2) Not a Director or Supervisor of the Company or its Affiliates (except where the person serves as an Independent Director of the Company and its Parent company, subsidiary, or a subsidiary of the same Parent company as mutually appointed pursuant to the Securities Exchange Act or local laws and regulations). (3) Not a natural person Shareholder, either personally or through a spouse, minor children, or under another person's name, holding 1% or more of the total issued shares of the Company or ranking 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 a Management listed in (1) or a person listed in (2) or (3). (5) Is not a director, supervisor, or employee of a juridical-person shareholder that directly holds 5% or more of the total issued shares of the Company, is among	2
Independent Director Shyu, So-De	Holds a Ph.D. in Finance from the University of Alabama, USA. Serves as the convener of the Company's Audit Committee, a member of the Compensation Committee, and a member of the Corporate Governance and Sustainability Committee. Previously served as a professor in the Department of Finance at Sun Yat-sen University and as President and Professor of Takming University of Science and Technology. Has more than five years of work experience required for business, finance, and corporate operations, with expertise in financial management and accounting.		3

<table>
<tr><th>Criteria / Name</th><th>Professional Qualifications and Experience</th><th>Independence Status</th><th>Number of other public companies where concurrently serving as Independent Director</th></tr>
<tr><td>Independent Director Guu, Yuan-Kuang</td><td>Holds a Bachelor's degree in Chemical Engineering from National Taiwan University, a Master's degree in Food Engineering from National Taiwan University, and a Ph.D. in Food Engineering from Cornell University, USA. Serves as a member of the Company's Audit Committee and Compensation Committee. Currently serves as President of I-Shou University. Has more than five years of work experience required for business, finance, and corporate operations, with expertise in chemical engineering and food engineering.</td><td rowspan="2">the top five shareholders, or has appointed a representative pursuant to Paragraph 1 or 2 of Article 27 of the Company Act to serve as a director or supervisor of the Company (except where the person serves concurrently as an independent director of the Company and its parent company, subsidiary, or a subsidiary of the same parent company, as established under the Securities Exchange Act or the laws of the local jurisdiction).
(6) Is not a director, supervisor, or employee of another company where more than half of the director seats or shares with voting rights are controlled by the same person who controls the Company (except where the person serves concurrently as an independent director of the Company and its parent company, subsidiary, or a subsidiary of the same parent company, as established under the Securities Exchange Act or the laws of the local jurisdiction).
(7) Is not a director (trustee), supervisor (monitor), or employee of another company or institution where the chairman, President, or equivalent officer of that company is the same person as or the spouse of the chairman or President of the Company (except where the person serves concurrently as an independent director of the Company and its parent company, subsidiary, or a subsidiary of the same parent company, as established under the Securities Exchange Act or the laws of the local jurisdiction).
(8) Is not a director (trustee), supervisor (monitor), Management, or shareholder holding 5% or more of shares of a specific company or institution that has a financial or business relationship with the Company (except where such specific company or institution holds 20% or more but not more than 50% of the total issued shares of the Company, and the person serves concurrently as an independent director of the Company and its parent company, subsidiary, or a subsidiary of the same parent company, as established under the Securities Exchange Act or the laws of the local jurisdiction).
(9) Is not a professional individual, sole proprietor, partner, director (trustee), supervisor (monitor), Management, or spouse thereof, of a sole proprietorship, partnership, company, or institution that provides audit services or commercial, legal, financial, accounting, or related services to the Company or its Affiliates with cumulative remuneration received in the past two years not exceeding NT$500,000. However, this restriction does not apply to members of the Compensation Committee, public tender offer review committee, or merger and acquisition special committee fulfilling their duties in accordance with the Securities Exchange Act or relevant regulations under the Business Mergers and Acquisitions Act.
(10) Does not have a spousal relationship or a relationship within the second degree of kinship with any other Director.
(11) Does not have any of the circumstances listed in the various subparagraphs of Article 30 of the Company Act.
(12) Was not elected pursuant to Article 27 of the Company Act as a representative of the government, a juridical person, or its representative.</td><td>None</td></tr>
<tr><td>Independent Director Chang, Chi-Nan</td><td>Holds a Master's degree in Executive Management from National Yang Ming Chiao Tung University, a Master's degree in Environmental Engineering Management from West Coast University in California, USA, and a Ph.D. from the Institute of Oral Science at Sun Yat-sen University of Medical Sciences. Serves as a member of the Company's Audit Committee. Currently serves as Chairman and President of Gshine Welltech Corp. and several other companies. Has more than five years of work experience required for business, finance, and corporate operations, with expertise in business management, environmental engineering, and medical sciences.</td><td>None</td></tr>
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2. Professionalism, Independence, and Diversity of the Board of Directors:

The Company has stipulated in its Articles of Incorporation that Directors are selected through a candidate nomination system, and the members of the 23rd Board of Directors were elected at the Shareholders' Meeting on May 30, 2023.

In accordance with the "Corporate Governance Best Practice Principles," the composition of the Board of Directors shall take diversity into consideration. In addition to ensuring that Directors concurrently serving as Management of the Company do not exceed one-third of the total Director seats, the Company shall formulate appropriate diversity policies based on its own operations, business model, and development needs. To achieve the goal of corporate governance, the Board of Directors as a whole should possess the following knowledge, skills, and competencies: operational judgment, accounting and financial analysis, business management, crisis management, industry knowledge, global market perspective, leadership, and decision-making capabilities.

The Company's current Board of Directors consists of 8 Directors, including 4 Independent Directors and 4 non-independent Directors. All Directors are distinguished figures from industry and academia, with extensive experience and expertise in finance, law, information technology, marketing, environmental science, food engineering, and management.

The Company places emphasis on gender equality in the composition of Board members, with a target of increasing the proportion of female Directors to one-third (i.e., 33%) or more. Currently, male Directors account for 87% (7 members) and female Directors account for 13% (1 member) of the Board. The Company will continue to increase the number of female Director seats to achieve this target.

The implementation is as follows:

Core Diversity Criteria / Director Name	Basic Composition									Concurrent Employee	Core Competencies for Diversity						
	Title	Gender	Age				Independent Director Tenure				Banking/ Finance	Operations Management	Business Marketing	Research and Development	Accounting and Financial Analysis	Information Technology	Risk Management
			51-60	61-70	71-80	Above 81	Less than 3 years	3 to 9 years	More than 9 years								
Chang, Tsuen-Hsien	Chairman	Male	✓							✓		✓	✓	✓	✓	✓	✓
Huang, Lu-Hwei	Director	Female	✓							✓	✓	✓			✓	✓	✓
Lin, Yu-Chin	Director	Male		✓								✓	✓	✓	✓	✓	✓
Yeh, Ching-Pin	Director	Male			✓							✓	✓	✓	✓	✓	✓
Wang, Yea-Kang	Independent Director	Male			✓				✓			✓	✓		✓	✓	✓
Shyu, So-De	Independent Director	Male		✓				✓			✓	✓			✓	✓	✓
Guu, Yuan-Kuang	Independent Director	Male		✓			✓					✓	✓	✓		✓	✓
Chang, Chi-Nan	Independent Director	Male	✓				✓					✓	✓	✓	✓	✓	✓

3. Board of Directors diversity policy, specific management objectives, and implementation:

Management Objectives	Achievement Status
Directors concurrently serving as Management of the Company shall not exceed one-third of the total Board seats	Directors concurrently serving as Management of the Company account for 12.5% of all Board seats.
At least one-half of the Independent Directors shall have served no more than three consecutive terms	The Company held a full re-election of Directors at the 2023 Shareholders' Meeting, electing 4 Independent Directors, of whom 3 Independent Directors have served no more than three consecutive terms.
At least one-third of the Independent Director seats shall possess expertise in law, accounting and finance, or technology	Achieved.
Increase the number of female Directors	The Company currently has 1 female Director. Among the 9 Director candidates for the 2026 Board re-election, 2 are female Director candidates, accounting for 22% of all Director candidate seats.

4. Reasons why either gender of Directors on the Board has not reached one-third of the total seats, and measures planned to enhance gender diversity on the Board:

Reasons why either gender of Directors has not reached one-third of the total seats	Suitable female director candidates are difficult to identify.
Measures planned to enhance gender diversity among Directors	The goal is to gradually increase the number of female Director seats to one-third (33%) or more each term.