

1. Director professional qualifications and independent director independence information disclosure:

Qualifications Name	Professional Qualification and Work Experience	Independence Criteria (Note)	Number of Other Public Companies where the Individual Concurrently Serves as an Independent Director
Chairman Chang, Ray-Ching	Graduated from the Department of Chemical Engineering of National Cheng Kung University, and received Honorary Doctorate from National Sun Yat-Sen University and National Cheng Kung University in 2015 and 2016 respectively. Mr. Chang is the Founder of Wah Lee Industrial Corp., Currently, he is the director representative of many companies and act as chairman of our company and Wah Hong Industrial Corp. He has more than five years of working experience required for business, finance, and corporate business; has been committed to the fields related to high-tech materials and equipment industry for fifty years; has the ability of professional leadership, operation management and strategic planning. He operates and manages the Company's image and corporate relations, and leads the Company to become an industrial leader pioneer and move towards sustainable operation.	Does not meet any of the criteria described in Article 30 of the Company Act.	None
Vice Chairman Chen, Chun-Yin	Graduated from the Department of Metal & Mining, Waseda University in Japan Vice Chairman of Wah Lee Industrial Corp. and act as director representative of many companies such as Nagase Wahlee Plastics Corp. He has more than five years of working experience in business, finance and corporate business, leads all units to implement business strategies, has an international outlook, global professional market competition judgment and leadership ability.	Does not meet any of the criteria described in Article 30 of the Company Act.	None

Qualifications Name	Professional Qualification and Work Experience	Independence Criteria (Note)	Number of Other Public Companies where the Individual Concurrently Serves as an Independent Director
Director Chang, Tsuen-Hsien	Graduated from the Department of Electrical Engineering & Department of Biomedical Engineering, University of Southern California in USA Current CEO and president of Wah Lee Industrial Corp., and the director representative of many listed companies such as Director of Chang Wah Electromaterials Inc. He has more than five years of working experience in business, finance and corporate business, managing and supervising the performance of business units and operation support units, making annual budget and financial measurement of the company, managing the relationship between suppliers and customers, assisting in the development of new product agents, as well as the ability of judging the competition in global professional market, business decision-making and innovation leadership.	Does not meet any of the criteria described in Article 30 of the Company Act.	None
Director Lin, Chi-Hai	Graduated from the Department of Chemical Engineering, National Cheng Kung University. Currently, he is the Chairman of TOA Resin Corp., and the director representative of Mingtai Chemical Co., Ltd. and other companies. He has more than five years of working experience in business, finance, and corporate business. He is committed to the fields related to the chemical industry for more than fifty years and has abundant experience and business networks.	Does not meet any of the criteria described in Article 30 of the Company Act.	None
Director Lin, Shu-Chen	Graduated from the Department of Accounting, Kaohsiung Vocational Commercial School. Acted as Bank manager of Taiwan Business Bank Co., Ltd. and vice president of the Financial Division at Wah Lee Industrial Corp. Currently, she is taking the role of senior advisor of the Company, and has more than five years of working experience in business, finance and corporate business, specializing in corporate finance and accounting affairs, and abundant experience in financial planning.	Does not meet any of the criteria described in Article 30 of the Company Act.	None

Qualifications Name	Professional Qualification and Work Experience	Independence Criteria (Note)	Number of Other Public Companies where the Individual Concurrently Serves as an Independent Director
Director Yeh, Ching-Pin	Graduated from EMBA, National Sun Yat-Sen University. Currently, he is the Director and President of Wah Hong Industrial Corp. He has more than five years of working experience required in business, finance and corporate business, has been committed to the relevant fields of optoelectronic industry for more than thirty years, and has abundant experience and business networks.	Does not meet any of the criteria described in Article 30 of the Company Act.	None
Independent Director Wang, Yea-Kang	Master of Urban and Regional Planning, National Chung Hsing University. He is the convener of the Compensation Committee of the Company, the member of the Audit Committee and the member of the Sustainable Development Committee. Currently, he is the current Evaluation Expert of the Public Constitution Commission, Executive Yuan, Consultant of Taiwan Textile Research Institute. He has more than five years of working experience in business, legal and corporate business, specializing in the fields of law and business management.	Directors who meet the following independent evaluation conditions two years prior to appointment or during the term of appointment: (1) Not an employee of the Company or any of its affiliates. (2) Not a director or supervisor of the Company or any of its affiliates (except for independent directors appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, the Company and its parent or subsidiary or a subsidiary of the same parent). (3) Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate amount of 1% or more of the total number of outstanding shares of the Company or is ranked in the top 10 in shareholdings. (4) Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of any of the officers in the preceding paragraph 1, or of any of the persons in the preceding paragraphs (2) and (3). (5) Not a director, supervisor, or employee of an institutional shareholder that directly holds 5% or more of the total number of issued shares of the Company, or that ranks among the top 5 in shareholdings, or that designates its representative to serve as a director or supervisor of the Company under Paragraph 1 or 2, Article 27 of the Company Act (except for an independent director appointed in accordance with the Act or the	3
Independent Director Shyu, So-De	Ph.D., Finance, University of Alabama in USA. Convener of the Audit Committee and the member of the Compensation Committee of the Company. Professor of Department of Finance Management, National Sun Yat-Sen University. Principal and professor of Takming University of Science and Technology. He has more than five years of working experience in business, finance and corporate business, specializing in financial management and accounting.		3

<p>Independent Director Chen, Ju-Chung (Note 1)</p>	<p>Master of Science of Bernard M.Baruch College, and Master of Business Administration of University of North Carolina, Charlotte. Member of the Audit Committee. Former President of First Securities Investment Trust Co., Ltd. Council Chairman of Greater China Financial and Economic Development Association. He has more than five years of working experience in business, finance and corporate business, specializing in financial management and accounting.</p>	<p>laws and regulations of the local country by, and concurrently serving as such at, the Company and its parent or subsidiary or a subsidiary of the same parent).</p> <p>(6) Not a director, supervisor or employee of a company controlled by the same person whose shares exceed half of the Company's director seats or voting rights (except for an independent director appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, the Company and its parent or subsidiary or a subsidiary of the same parent).</p> <p>(7) Not a director, supervisor, or employee of another company or institution who, or whose spouse, is a chairman, president, or person holding an equivalent position of the Company (except for an independent director appointed in accordance with the Act or the laws and regulations of the local country by, and concurrently serving as such at, the Company and its parent or subsidiary or a subsidiary of the same parent).</p> <p>(8) Not a director, supervisor, managerial officer, or shareholder holding 5% or more of the shares of a specified company or institution that has a financial or business relationship with the Company (except for a specific company or institution holding more than 20% but less than 50% of the total issued shares of the Company and concurrently serving as an independent director, as appointed in accordance with the Act or the laws and regulations of the local country, at the Company and its parent or subsidiary or a subsidiary of the same parent).</p> <p>(9) Not a professional individual, sole proprietorship, partnership, owner of a company or institution, partner, director, supervisor, managerial officer or spouse thereof that provides auditing service for the Company or any of its affiliates, or provides commercial, legal, financial, or accounting service with cumulative compensation less than NTD500,000 in the past two years. However, this does not apply in cases where members of the Compensation Committee, the Review Committee for Public Tender Offer or the Special Committee for Mergers and Acquisitions perform their functions in accordance with the Securities and Exchange Act or the Business Mergers and Acquisitions Act.</p> <p>(10) Not a spouse or a relative within the second degree of kinship to any other director of the Company.</p> <p>(11) Does not meet any of the criteria described in Article 30 of the Company Act.</p> <p>(12) Not a governmental or judicial person or a representative thereof as defined in Article 27 of the Company Act.</p>	<p>None</p>
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Note 1: The new independent director Chen, Ju-Chung elected by the Shareholders' Meeting on May 27, 2022 resigned on November 25, 2022 for personal career planning.

2. Diversity and independence of the Board of Directors

According to Sections 5.1.3 and 5.1.4, Article 5.1 of the Company's "Corporate Governance Best Practice Principles", the structure of the Board of Directors and the diversity of the Board of Directors' membership and the overall capabilities of the Board of Directors are as follows:

5.1 Structure of the Board of Directors

5.1.3 The Board of Directors should consider diversification in its membership. In addition to the fact that directors who are also managers of the Company should not exceed one-third of the seats of directors, appropriate diversification policies should be formulated according to their own operation, operation type and development needs, which should include but not limited to the following two standards:

5.1.3.1 Basic conditions and values: gender, age, nationality, and culture, etc.

5.1.3.2 Professional knowledge and skills: professional background (such as law, accounting, industry, finance, marketing or technology), professional skills and industrial experience.

5.1.4 The board members shall possess the necessary knowledge, skills and temperament. To achieve the corporate governance ideals of the Company, the board altogether shall possess the following capabilities:

5.1.4.1 Business judgment.

5.1.4.2 Accounting and financial analytical skills.

5.1.4.3 Business management skills.

5.1.4.4 Crisis management skills.

5.1.4.5 Industry knowledge.

5.1.4.6 Knowledge on the international market.

5.1.4.7 Leadership.

5.1.4.8 Decision-making capability.

The Board of Directors of the Company consists of nine directors, including three independent directors and one female director. The proportion of directors with employee status is 44% and the proportion of independent directors is 33%. The Company also pays attention to the equality of genders among the members of the Board of Directors. The proportion of female directors is 11%. The members have abundant experience and expertise in finance, electronic technology, industry and management.

The implementation situations are as follows:

Diversified Core Items	Basic Information								Part time staff	Diversified Core Capabilities								
	Title	Gender	Age				Independent director terms and seniority			Finance and Banking	Business Administration	Business Marketing	R&D	Accounting and Financial Analysis.	Expertise Ability	Information Technology	Risk Management	
			51-60 y/o	61-70 y/o	71-80 y/o	81 y/o above	Below 3 years	3-9 Years										9 years above
Director																		
Chang, Ray-Ching	Chairman	Male				✓				✓		✓	✓	✓	✓	✓	✓	
Chen, Chun-Yin	Vice Chairman	Male				✓				✓		✓	✓	✓	✓	✓	✓	
Lin, Chi-Hai	Director	Male				✓						✓	✓	✓	✓	✓	✓	
Lin, Shu-Chen	Director	Female				✓				✓	✓	✓	✓	✓	✓	✓	✓	
Chang, Tsuen-Hsien	Director	Male	✓							✓		✓	✓	✓	✓	✓	✓	
Yeh, Ching-Pin	Director	Male			✓							✓	✓	✓	✓	✓	✓	
Wang, Yea-Kang	Independent Director	Male			✓				✓			✓	✓	✓	✓	✓	✓	
Shyu, So-De	Independent Director	Male		✓					✓			✓	✓	✓	✓	✓	✓	
Chen, Ju-Chung (Note 1)	Independent Director	Male	✓				✓			✓		✓	✓	✓	✓	✓	✓	

Note 1: The new independent director Chen, Ju-Chung elected by the Shareholders' Meeting on May 27, 2022 resigned on November 25, 2022 for personal career planning.

3. Board of Directors' diversification policy and specific management objectives and achievement:

Management Objectives	Achieving Status
The number of directors, who serve as part-time managers of the Company, shall not exceed one-half of the number of directors' seats.	Achieved
The Board of Directors member contains at least one female member.	Achieved
More than one-half of independent directors shall serve no more than three consecutive terms.	The independent director Chen, Ju-Chung resigned on November 25, 2022, and all the directors will be re-elected no the Shareholders' Meeting for 2023, when the number of independent directors will increase from 3 to 4.