

The Independence of the Directors

All directors of the Company, except for two executive directors and one labor director, meet the CSA definition of independence, satisfying at least four of the nine criteria, including at least two of the first three, as defined in the CSA Methodology Handbook (Corporate Sustainability Assessment). All independent directors also comply with the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies.

The independent directors maintain their independence in the performance of their duties and have no conflicts of interest with the Company. They serve on the Audit Committee and, through this function, oversee the integrity and fair presentation of the Company's financial reporting, the appointment and dismissal of the Company's CPA, the effectiveness of internal control systems, risk management, and compliance with applicable laws and regulations.

The positions of Chairman and President are held by different individuals who are not related by spousal or familial relationships. This separation supports the Board's effective oversight of management and strategic direction, in the best interests of the Company and its shareholders.

In addition, no directors are related as spouses or within the second degree of kinship, in compliance with Article 26-3, Paragraphs 3 and 4 of the Securities and Exchange Act. To ensure the independence of the Board's operations, pursuant to Paragraph 1 of Article 17 of the Company's Meeting Rules of Order of the Board of Directors, if a director or a juristic person represented by the director is an interested party in relation to an agenda item, the director shall state the material details and key aspects of such interested-party relationship at the respective meeting. Where the relationship is likely to prejudice the interests of the Company, the director shall not participate in the discussion or voting on that agenda item, shall abstain from discussion and voting, and shall not exercise voting rights as a proxy for another director. All directors have complied with these requirements, ensuring that deliberations and voting on each resolution are conducted based on the directors' objective and independent judgment.



Compliance with CSA Independence Criteria by Directors (Excluding Executive and Labor Directors)

Board Independence Statement by DJSI	1. The director must not have been employed by the company in an executive capacity within the last year.	2. The director must not accept or have a "Family Member who accepts any payments from the company or any parent or subsidiary of the company in excess of \$60,000 during the current fiscal year", other than those permitted by SEC Rule 4200 Definitions.	3. The director must not be a "Family Member of an individual who is employed by the company or by any parent or subsidiary of the company as an executive officer."	4. The director must not be (and must not be affiliated with a company that is) an adviser or consultant to the company or a member of the company's senior management.	5. The director must not be affiliated with a significant customer or supplier of the company.	6. The director must have no personal services contract(s) with the company or a member of the company's senior management.	7. The director must not be affiliated with a not-for-profit entity that receives significant contributions from the company. cannot be considered independent.	8. The director must not have been a partner or employee of the company's outside auditor during the past year.	9. The director must not have any other conflict of interest that the board itself determines to mean they cannot be considered independent.
Sheng-Yuan Wu	V	V	V	V	V	V	V	V	V
Ching-Hwi Lee	V	V	V	V	V	V	V	V	V
Chi-Hwa Chern	V	V	V	V	V	V	V	V	V
Li-Feng Chien	V	V	V	V	V	V	V	V	V
I-Jen Su	V	V	V	V	V	V	V	V	V
Su-Ming Lin	V	V	V	V	V	V	V	V	V
Yi-Chin Tu	V	V	V	V	V	V	V	V	V
Ikujin Ko	V	V	V	V	V	V	V	V	V
Ching-Feng Hsueh	V	V	V	V	V	V	V	V	V
Jer-Liang Yeh	V	V	V	V	V	V	V	V	V

V: Meets criteria





Directors' Name	An Instructor or Higher Position in a Department of Commerce, Law, Finance, Accounting, or Other Academic Department Related to the Business Needs of the Company in a Public or Private Junior College, College or University	A Judge, Public Prosecutor, Attorney, Certified Public Accountant, or Other Professional or Technical Specialist Who has Passed a National Examination and been Awarded a Certificate in a Profession Necessary for the Business of the Company	Have Work Experience in the Areas of Commerce, Law, Finance, or Accounting, or Otherwise Necessary for the Business of the Company													Number of independent directorships in other publicly listed companies
				1	2	3	4	5	6	7	8	9	10	11	12	
Directors																
Chih-Cheng Chien			√			√	√	√	√	√	√	√	√	√	√	0
Rong-Shy Lin			√			√	√	√	√	√	√	√	√	√	√	0
Sheng-Yuan Wu			√	√		√	√		√	√	√	√	√	√	√	0
Ching-Hwi Lee			√	√		√	√	√	√	√	√	√	√	√	√	0
Chi-Hwa Chern		√	√			√	√		√	√	√	√	√	√	√	0
Li-Feng Chien	√		√	√		√	√	√	√	√	√	√	√	√	√	4
I-Jen Su	√		√	√		√	√	√	√	√	√	√	√	√	√	1
Shiow-Long Horng			√			√	√	√	√	√	√	√	√	√	√	0
Independent Directors																
Su-Ming Lin	√	√	√	√	√	√	√	√	√	√	√	√	√	√	√	3
Yi-Chin Tu			√	√	√	√	√	√	√	√	√	√	√	√	√	1
Ikujin Ko			√	√	√	√	√	√	√	√	√	√	√	√	√	1
Ching-Feng Hsueh		√	√	√	√	√	√	√	√	√	√	√	√	√	√	0
Jer-Liang Yeh	√		√	√	√	√	√	√	√	√	√	√	√	√	√	2





Note 1: The corresponding boxes are checked only if applicable.

Note 2: A “V” is marked if applicable to the individual during the two years prior to being elected or during the term of the office.

Criteria 1. Not an employee of the company or any of its affiliates;

Criteria 2. Not a director or supervisor of the company or any of its affiliates;

Criteria 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 one percent or more of the total number of issued shares of the company or ranks as one of its top ten shareholders;

Criteria 4. Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship, of any of the officer in the preceding 1 subparagraph, or of any of the above persons in the preceding subparagraphs 2 and 3;

Criteria 5. Not a director, supervisor, or employee of a corporate/institutional shareholder that directly holds five percent or more of the total number of issued shares of the company, ranks as of its top five shareholders, or has representative director(s) serving on the company’s board based on Article 27 of the Company Act.

Criteria 6. Not a director, supervisor, or employee of a company of which the majority of board seats or voting shares is controlled by a company that also controls the same of the company;

Criteria 7. Not a director, supervisor, or employee of a company of which the chairman or CEO (or equivalent) themselves or their spouse also serve as the company’s chairman or CEO (or equivalent);

Criteria 8. Not a director, supervisor, officer, or shareholder holding five percent or more of the shares of a specified company or institution that has a financial or business relationship with the company;

Criteria 9. Other than serving as a compensation committee member of the company, not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides commercial, legal, financial, accounting services or consultation to the company or to any affiliate of the company, or a spouse thereof, and the service provided is an “audit service” or a “non-audit service which total compensation within the recent two years exceeds NTD500,000”;

Criteria 10. Not having a marital relationship, or a relative within the second degree of kinship to any other director of the company;

Criteria 11. Not been a person of any conditions defined in Article 30 of the Company Act and

Criteria 12. Not a governmental, juridical person or its representative as defined in Article 27 of the Company Act.

