ESMT 晶豪科技股份有限公司

Elite Semiconductor Microelectronics Technology Inc.

Board Performance Evaluation, Implementation Status, and Evaluation Results

1. External evaluation:

The "Rules for Performance Evaluation of Board of Directors" amended and approved by the Board of Directors on February 26, 2021, stipulates that the Company's Board of Directors shall conduct an external evaluation of the performance of the Board of Directors and its committees at least once every three years.

On November 2025, the Company commissioned the "Taiwan Institute of Ethical Business" to conduct an external evaluation of the performance of the Board of Directors and its committees (including the Audit Committee, Remuneration Committee, and Nomination Committee) for 2025 (the evaluation period was the entire year of 2025). The institute and its experts have no business transactions with the Company and are independent. The Board of Directors' professional functions, their decision-making effectiveness, their degree of emphasis on and oversight of internal controls, and their attitudes toward sustainable operation were evaluated separately through questionnaires and on-site inspections. The Taiwan Institute of Ethical Business issued the performance evaluation report on January 28, 2026, and the recommendations and expected implementation measures mentioned were presented to the Board of Directors on February 28 2026. The relevant content of the overall assessment and measures are as follows:

I. Overall Evaluation of the Evaluation Report:

The institute assesses the following aspects separately: professional competencies, effectiveness of decision-making, internal control, and sustainable development:

Organization being valuated	Evaluation scores
Board of Directors	All evaluated items received scores between 4 and 5.
Audit Committee	All evaluated items received scores between 4 and 5.
Remuneration Committee	All evaluated items received scores between 4 and 5.
Nominating Committee	All evaluated items received scores between 4 and 5.
Explanation of Rating Scale: 5 = Fully meets all criteria in all circumstances 4 = Meets most of the criteria/above average 3 = Sometimes meet/reach the average 2 = Occasionally meets/ below average 1 = Almost never met the criteria	

II. Suggestions for Improvements:

Suggested items for improvements	Descriptions	Expected implementation measures
Continue to strengthen diversity among the	At the time of assessment, the Company had a total of ten Directors, five of whom were Independent Directors, comprising	Included as a planning reference for subsequent Board

Board of Directors	one-half of the Directors. However, the following observations were noted: (1) the proportion of female Directors was 1/10; (2) one Independent Director was serving a third consecutive term as of the assessment year. The Company had established a Nomination Committee and should formulate an appropriate nomination policy to be discussed at Nomination Committee meetings to facilitate future Board diversification. In addition, the total number of Director seats is an even number, which may lead to deadlocks in Board resolutions. This should be taken into consideration when conducting subsequent board elections.	elections.
Strengthen the recording of Director statements in the Board meeting minutes	To enable the Board of Directors to easily review past decision-making experiences, it is recommended that opinions and responses raised outside of formal meetings (for example, when the Chairman and senior managerial officers personally meet with other Directors to explain matters) be selectively presented at formal meetings and summarized in the Board minutes to facilitate the application of past experiences to future decision-making.	If the essential points of the opinions and responses in the discussion among the Directors are presented at formal meetings, they should be summarized and recorded separately in a timely manner.
Increase the Audit Committee's participation in the whistleblowing system	The evaluated company's whistleblowing channels are currently organized by reporting level according to the position of the person reported. Reports involving general employees are submitted to the relevant department head, while reports involving a Director or senior executive are reported to an Independent Director. Anonymous reporting is not yet available. Pursuant to the above code provisions, whistleblowing channels should be easily accessible for whistleblowers, and the unit responsible for handling reports should maintain independence. Although the interviewed Directors all indicated that no whistleblowing cases have been received to date, to strengthen the independence of the unit responsible for handling reports, the evaluated company may consider increasing the Audit Committee's involvement in the whistleblowing system in the future.	Revise the Company's "Reporting of Unethical/Inappropriate Conduct" and related procedures according to the recommendations
Strengthen the governance body's risk management oversight mechanism	The evaluated company may, according to its actual operational needs, determine the timeline for the Audit Committee to implement overall risk management operations. The Committee is responsible for formulating the Risk Management Policy, identifying material risks, and establishing interdepartmental risk coordination mechanisms. These	Initiate the plan according to recommendations and report to the Audit Committee and the Board of Directors.

	measures aim to align units' risk tolerance levels and risk management objectives, enhance overall governance resilience and decision-making integration, and strengthen the Board of Directors' understanding and oversight of related issues.	

2. Self-evaluation:

The "Rules for Performance Evaluation of Board of Directors" amended and approved by the Board of Directors on February 26, 2021, stipulates that the Company's Board of Directors shall conduct a self-evaluation of the performance of the Board of Directors and its committees once a year.

1. Performance Evaluation of the Board of Directors:2026.02.26 approved the resolution by the Board of Directors

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Methods	Evaluation Content	Rating
Conducted Annually	From: Jan. 1, 2025 To: Dec. 31, 2025	Functional committees	Internal self-evaluation for the Board of Directors	1.Level of participation in corporate operations. 2.Improving Board of Directors decision-making. 3.Composition and structure of the Board of Directors. 4.Elections and continuous training of the directors. 5.Internal control.	Superior

2. Performance evaluation (self and peer evaluation) of the board members: 2026.02.26 approved the resolution by the Board of Directors

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Methods	Evaluation Content	Rating
Conducted Annually	From: Jan. 1, 2025 To: Dec. 31, 2025	Functional committees	Internal self-assessment of board members	1.Knowledge of corporate objectives and mission. 2.Knowledge of the director's responsibilities. 3.Level of participation in corporate operations. 4.Internal relationships and communications. 5.Director of professionalism and continuous training. 6.Internal control.	Superior

IV. Targets for strengthening the functions of the Board of Directors and evaluation of the implementation:

(I) Establishment of functional committees: To enhance supervision and strengthen management functions, the Company has established the Audit Committee, Remuneration Committee, and Nomination Committee.

(II) Strengthening Corporate Governance: The Company has implemented corporate governance practices, risk management procedures, and methods for evaluating the performance of the Board of Directors. We also ensure compliance with legal requirements when disclosing corporate governance information.

(III) The self-assessment results of each functional committee within the Company are as follows:

1. Remuneration Committee: 2026.02.26 approved the resolution by the Board of Directors

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Methods	Evaluation Content	Rating
Conducted Annually	From: Jan. 1, 2025 To: Dec. 31, 2025	Functional committees	Internal self-evaluation of committee members	1.Participation in the Company's operation 2.Awareness of the duties of the functional committees 3.Improving the decision-making of the functional committees 4.Composition of the functional committees, and election and appointment of committee members	Superior

2. Audit Committee: 2026.02.26 approved the resolution by the Board of Directors

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Methods	Evaluation Content	Rating
Conducted Annually	From: Jan. 1, 2025 To: Dec. 31, 2025	Functional committees	Internal self-evaluation of committee members	1.Participation in the Company's operation 2.Awareness of the duties of the functional committees 3.Improving the decision-making of the functional committees 4.Composition of the functional committees, and election and appointment of committee members 5.Internal control	Superior

3. Nominating Committee: 2026.02.26 approved the resolution by the Board of Directors

Evaluation Cycle	Evaluation Period	Evaluation Scope	Evaluation Methods	Evaluation Content	Rating
Conducted Annually	From: Jan. 1, 2025 To: Dec. 31, 2025	Functional committees	Internal self-evaluation of committee members	1.Participation in the Company's operation 2.Awareness of the duties of the functional committees 3.Improving the decision-making of the functional committees 4.Composition of the functional committees, and election and appointment of committee members	Superior