ESMT 晶豪科技股份有限公司

Elite Semiconductor Microelectronics Technology Inc.

Composition, duties, and implementation of the Remuneration Committee:

I. Information regarding the members of the Remuneration Committee:

December 31,2025

Title	Qualification Name	Professional background and experience	Independence status	Number of other public companies where the individual concurrently serves as an independent director
Convener and Independent Director	Cheng-Yan Chien	Holds an MBA from Emory University, USA, previously served as Vice President of the Taipei Branch of JPMorgan Chase Bank, Associate Manager at Vate Technology Co., Ltd., President of Anfu Solutions, and Independent Director of Eon Silicon Solution Inc. Possesses analytical and management capabilities in corporate governance, financial accounting, business, marketing, and industrial technology, which will enhance the quality of corporate governance of Remuneration Committee and the supervisory functions of the Remuneration Committee.	In accordance with the provisions of the Company’s Articles of Incorporation and the Corporate Governance Best Practice Principles, directors are elected through a candidate nomination system. During the nomination and selection of board members, the Company has obtained written statements, work experience, current employment certificates, and family relationship charts from each director to verify and confirm their independence, as well as that of their spouses and relatives within the third degree of kinship, with respect to the Company. The Company has further verified that the five independent directors listed below, both in the two years prior to their election and during their tenure, comply with the qualification requirements stipulated in the Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies issued by the Financial Supervisory Commission, as well as Article 14-2 of the Securities and Exchange	-
Independent Director Member	William W. Shen	Holds a Ph.D. in Accounting from Purdue University, USA, currently serving as a Professor in the Department of Finance and Taxation at National Taichung University of Science and Technology, Independent Director of Ennostar Inc., and Independent Director of Innostar Service, Inc. Possesses expertise in corporate governance, accounting information, financial analysis, and insights into industry development and technological applications, which will enhance the quality of corporate governance of the Remuneration Committee and the supervisory functions of the Remuneration Committee.		2
Independent Director Member	Tai-Haur Kuo	Holds a Ph.D. in Electrical Engineering from the University of Maryland, USA, currently serving as a Professor in the Department of Electrical Engineering at National Cheng Kung University. Possesses expertise in operational management,		-

		offering capabilities in industry analysis and integration, risk management, and management decision-making. When exercising the duties of an independent director and audit committee member, his expertise in technology industry management can be utilized to enhance the quality of corporate governance of the Remuneration Committee and the supervisory functions of the Remuneration Committee.	Act. Moreover, all independent directors have been granted full authority to participate in decision-making and express opinions pursuant to Article 14-3 of the Securities and Exchange Act, enabling them to independently exercise their relevant duties.	
Independent Director Member	Bing-Yue Tsui	Holds a Ph.D. from the Institute of Electronics at National Chiao Tung University, currently serving as a Professor at the Institute of Electronics at National Yang Ming Chiao Tung University, Consultant at the Taiwan Branch of Diodes Incorporated, Supervisor of The Electronics Devices and Material Association, and Independent Director, Episil-Precision Inc. The company continues to leverage his cross-industry management service experience and perspectives from different sectors, enabling him to provide diverse opinions on operations and management in a timely manner. This enhances the diversity of perspectives in the company's operational and management strategies, thereby improving the supervisory and management quality of the Remuneration Committee.		1
Independent Director Member	Yu-Kuan Lin	Holds an EMBA with Accounting Concentration from National Chengchi University, previously served as a CPA at PricewaterhouseCoopers Taiwan, currently serves as Independent Director of Intelligo Technology Inc. and TaiRx, Inc. and Viking Tech Corporation. Possesses analytical and managerial capabilities in corporate governance, financial accounting, law, and industrial technology, and can provide timely, diverse perspectives on business operations and management, which can enhance the Remuneration Committee' corporate governance quality and strengthen the Remuneration Committee's supervisory function.		3

II. Scope of Responsibilities of the Remuneration Committee:

1. Periodically review this Charter and make recommendations for amendments.

2. Establish and regularly review the annual and long-term performance targets and remuneration policies, systems, standards, and structures of the Directors, and managers.
3. Regularly evaluate the performance targets of the Directors, and managers of the Company, and establish the content and amount of their remuneration.

III. Attendance of Members at Remuneration Committee Meetings

(1) The Remuneration Committee of the Company consists of five members.

(2) Term of office: June 23, 2025 to June 9, 2028. A total of 3 meetings (A) were conducted by the Remuneration Committee in the most recent financial year, where the qualifications and attendance of the members are as follows:

Title	Name	Attendance Count (B)	By Proxy	Rate of Actual Attendance (%) (B/A)	Remarks
Convener	Cheng-Yan Chien	3	-	100%	Re-elected on June 23,2025
Member	William W. Shen	3	-	100%	Re-elected on June 23,2025
Member	Tai-Haur Kuo	3	-	100%	Re-elected on June 23,2025
Member	Bing-Yue Tsui	3	-	100%	Re-elected on June 23,2025
Member	Yu-Kuan Lin	2	-	100%	Newly elected on June 23,2025

Other matters:

I. If the Board of Directors does not adopt or wishes to amend the proposals of the Remuneration Committee, please state the date and session of the meeting of the Board of Directors, proposals, resolutions from the Board of Directors, and handling of the Remuneration Committee's opinions (such as the difference between the salary and remuneration approved by the Board of Directors and those proposed by the Remuneration Committee and the reason therefore): None.

II. If the resolutions to which the members of the Remuneration Committee have an objection or reservation are recorded or written, please state the date and session of the meeting of the Remuneration Committee, proposals, opinions of the members, and handling of the opinions: None.

III. Remuneration Committee meeting and resolution results and the Company's handling of members' opinions in the most recent year:

Date and term of the Meeting	Resolution content and results
8th meeting of the 5th session 2025.02.06	1. Proposal of the annual plan of the Company's Remuneration Committee for 2025. 2. Resolution of the Company's remuneration to Directors and managers' and employees' compensation for FY2024.
	Remuneration Committee opinion: No objections or qualified opinion. Resolution results: Approved without objection by the Chairman upon consultation with all the Directors present. The Company's actions in response to the opinions of the Remuneration Committee: Submitted to the Board of Directors for approval by all the directors in attendance.
1st meeting of the 6th session 2025.07.30	1. The proposed remuneration for the independent directors of the Company's 10th BOD. 2. Proposal on the Company's bonus distribution for Chairman Hsing-Hai Chen for 2024. 3. The adjustment of Company managers' salary for 2025. 4. Distribution of 2024 employees' compensation and bonus paid to managerial officers.
	Remuneration Committee opinion: No objections or qualified opinion. Resolution results: Approved without objection by the Chairman upon consultation with all the Directors present. The Company's actions in response to the opinions of the Remuneration Committee: Submitted to the Board of Directors for approval by all the directors in attendance.
2nd meeting of the 6th session 2025.12.17	1. Proposal of the annual plan of the Company's Remuneration Committee for 2026.
	Remuneration Committee opinion: No objections or qualified opinion.

	Resolution results: Approved without objection by the Chairman upon consultation with all the Directors present. The Company's actions in response to the opinions of the Remuneration Committee: Submitted to the Board of Directors for approval by all the directors in attendance.
3th meeting of the 6th session 2026.02.26	1. Report on the performance evaluation of the Board of Directors and its subsidiary Committees for 2025. 2. Resolution of the Company's remuneration to Directors and managers' and employees' compensation for 2025.
	Remuneration Committee opinion: No objections or qualified opinion. Resolution results: Approved without objection by the Chairman upon consultation with all the Directors present. The Company's actions in response to the opinions of the Remuneration Committee: Submitted to the Board of Directors for approval by all the directors in attendance.
4th meeting of the 6th session 2026.03.24	1. Proposed compensation proposal for the appointment of a financial officer by the Company. 2. Proposed compensation proposal for the appointment of an accounting officer by the Company.
	Remuneration Committee opinion: No objections or qualified opinion. Resolution results: Approved without objection by the Chairman upon consultation with all the Directors present. The Company's actions in response to the opinions of the Remuneration Committee: Submitted to the Board of Directors for approval by all the directors in attendance.