Eternal Precision Mechanics Co., Ltd.

Board Member Diversity

In accordance with Article 22 of the Company’s Corporate Governance Best-Practice Principles, the election of the Company’s directors shall take into consideration the overall composition of the Board. The composition of the Board shall reflect diversity, and an appropriate diversity policy shall be formulated based on the Board's own operations, business model, and development needs. This policy should include, but is not limited to, the following two main dimensions:

Implementation of Director Qualifications and Board Diversity

The specific management goals of the Company's Board Member Diversity Policy are as follows:

The Company emphasizes gender equality in the Board composition, requiring at least one female director; independent directors shall not serve more than three consecutive terms to maintain their independence; and emphasis is placed on capabilities in operational judgment, business management, and crisis management, with at least two-thirds of the Board members possessing core competencies in these relevant areas.

The Company values the functions and independence of the Board of Directors. The current Board consists of seven directors, including four directors and three independent directors. None of the directors fall under the circumstances specified in Paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act, nor do any spousal relationships or kinship within the second degree exist among them. The diversity policy of the Board members and its implementation status are as follows:

1. Directors concurrently serving as employees: 1 seat, accounting for 14%.
2. Female directors: 1 seat, accounting for 14%.
3. Independent directors: 3 seats, accounting for 43%. None of the three independent directors have served for more than three consecutive terms.

Overall, the directors and independent directors possess diverse professional backgrounds, including electronic materials, equipment manufacturing, finance and accounting, legal affairs, and corporate governance, combining industry practical experience with strategic management expertise. Furthermore, more than two-thirds of the Board members possess core competencies in operational judgment, business management, and crisis management. The composition of the Board demonstrates professional diversity and appropriate independence, aligning with the management goals of the Company's Board diversity initiative.

Name \ Diversity Core Items / Title		Basic Composition						Professional Competencies							
		Nationality	Gender	Age			Concurrently	Operational	Finance and	Business	Crisis Management	Industry Knowledge	International Market	Leadership	Decision-Making
Name	Title			Age 41–50	Age 51–60	Age 61–70									
Liao Heng-Ning	Chairman: Representative of Eternal Materials Co., Ltd.	Republic of China	Male			✓		✓		✓	✓	✓	✓	✓	✓
Kazutoshi Iwata	Director: Representative of Eternal Materials Co., Ltd.	Japan	Male			✓	✓	✓		✓	✓	✓	✓	✓	✓
Sun Wei-Chieh	Director: Representative of Eternal Materials Co., Ltd.	Republic of China	Male			✓		✓		✓	✓	✓	✓	✓	✓
Lu Ching-Lai	Director: Representative of All Ring Tech Co., Ltd.	Republic of China	Male			✓		✓		✓	✓	✓	✓	✓	✓
Lai Hsin-Chung	Independent Director	Republic of China	Male	✓				✓	✓	✓	✓	✓	✓	✓	✓
Chou Szu-Cheng	Independent Director	Republic of China	Male			✓		✓		✓	✓	✓	✓	✓	✓
Lin Tzu-Ling	Independent Director	Republic of China	Female	✓				✓	✓	✓	✓	✓	✓	✓	✓

Qualifications / Name	Professional qualifications and experience	Independence analysis	No. of other public companies at which the person concurrently serves as an independent director
Eternal Materials Co., Ltd. Representative: Liao Heng-Ning	• B.S. in Chemistry, National Taiwan University; currently Director and President of Eternal Materials Co., Ltd. • More than five years of work experience in business, finance, accounting, or company operations. • Extensive corporate management experience, with the professional capability to plan and execute the Company's overall business plans. • None of the circumstances set forth in Article 30 of the Company Act apply.	Non-independent director; not applicable.	-

Qualifications / Name	Professional qualifications and experience	Independence analysis	No. of other public companies at which the person concurrently serves as an independent director
Eternal Materials Co., Ltd. Representative: Kazutoshi Iwata	• D.V.M., Azabu University, Japan; currently President of Eternal Precision Mechanics Co., Ltd. • More than five years of work experience in business, finance, accounting, or company operations. • Specialized in the design and manufacture of vacuum lamination equipment for electronic and semiconductor substrates. • None of the circumstances set forth in Article 30 of the Company Act apply.	Non-independent director; not applicable.	-
Eternal Materials Co., Ltd. Representative: Sun Wei-Chieh	• M.S. in Information Management, National Sun Yat-sen University; currently Chief Operating Officer of the Electronic Materials Business Unit, Eternal Materials Co., Ltd. • More than five years of work experience in business, finance, accounting, or company operations. • Possesses procurement and management capabilities in electronic materials and electronic equipment. • None of the circumstances set forth in Article 30 of the Company Act apply.	Non-independent director; not applicable.	-
All Ring Tech Co., Ltd. Representative: Lu Ching-Lai	• M.B.A., National Cheng Kung University; currently Chairman of All Ring Tech Co., Ltd. • More than five years of work experience in business, finance, accounting, or company operations. • None of the circumstances set forth in Article 30 of the Company Act apply.	Non-independent director; not applicable.	-
Lai Hsin-Chung Independent Director (Convener)	• B.A. in Accounting, National Taichung Institute of Technology; currently Practicing CPA at So Sian CPA & Co., Independent Director of We & Win Diversification Co., Ltd., and Independent Director of GSeven Co., Ltd. • Holds a CPA license obtained through the national examination as a member of a specialized profession or technical occupation. • More than five years of work experience in business, finance, accounting, or company operations. • None of the circumstances set forth in Article 30 of the Company Act apply.	1. An independence declaration was submitted at the time of nomination and selection. 2. The independent director has met the qualifications set forth in Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" for the two years preceding election and throughout the term of office.	2

Qualifications / Name	Professional qualifications and experience	Independence analysis	No. of other public companies at which the person concurrently serves as an independent director
Chou Szu-Cheng Independent Director	• Ph.D. in Law, Peking University; currently Supervisor of Vedan Enterprise Corporation and Director of Vedan International (Holdings) Limited. • More than five years of work experience in business, finance, accounting, or company operations. • None of the circumstances set forth in Article 30 of the Company Act apply.	1. An independence declaration was submitted at the time of nomination and selection. 2. The independent director has met the qualifications set forth in Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" for the two years preceding election and throughout the term of office.	-
Lin Tzu-Ling Independent Director	• Ph.D. in Finance, National Taiwan University; currently Chair and Professor of the Department of Finance, National Chung Cheng University. • More than five years of work experience in business, finance, accounting, or company operations. • None of the circumstances set forth in Article 30 of the Company Act apply.	1. An independence declaration was submitted at the time of nomination and selection. 2. The independent director has met the qualifications set forth in Article 3 of the "Regulations Governing Appointment of Independent Directors and Compliance Matters for Public Companies" for the two years preceding election and throughout the term of office.	-