

Functions of the Remuneration Committee:

The functions of the Company's Remuneration Committee are to professionally and objectively evaluate the policies and systems for compensation of the directors and managerial officers of the Company. The Remuneration Committee shall hold at least two meetings a year and submit recommendations to the Board of Directors for its reference in decision making.

The Remuneration Committee shall exercise the care of a good administrator to faithfully perform the following duties and present its recommendations to the Board of Directors for discussion.

1. Establishing and periodically reviewing the performance assessment standards, annual and long-term performance goals, and the policies, systems, standards, and structure for the compensation of the directors and managerial officers of the Company.
2. Periodically reviewing and establishing standards for remuneration of the directors and managerial officers.

When performing the above duties, the Remuneration Committee shall follow the principles listed below:

1. Performance assessments and compensation levels of directors and managerial officers shall take into account the general pay levels in the industry, individual performance assessment results, and the reasonableness of the correlation between the individual's performance and the Company's operating performance and future risk exposure.
2. The directors and managerial officers shall not be steered toward activities that exceed the company's risk tolerance in pursuit of financial compensation.
3. For directors and senior managerial officers, the percentage of remuneration to be distributed based on their short-term performance and the time for payment of any variable compensation shall be decided with regard to the characteristics of the industry and the nature of the Company's business.

Professional qualifications and experience of independent directors

Name	Professional Qualification & Experience	Independence	Number of Independent Board Positions at Other Public Companies
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Independent director Gene-Tzn Chen	<ul style="list-style-type: none"> • Graduated from the Department of Law, National Taiwan University • Legislator (6 years); Delegate to the National Assembly (4 years); prosecutor (5 years); lawyer (45 years); Chairman of IBT Ta-Chong Equity Investment Company (9 years); Chairman of Taiwan Industrial Bank Securities Investment Trust Co., Ltd. (3 years); Chairman of Taishin Securities Investment Trust Co., Ltd. (3 years); independent director of Champion Building Materials Co., Ltd. (3 years) • Mr. Chen currently works as the president of Wan-Jong Management Consulting Ltd. and an independent director of CHEM. As a member of the Audit Committee and Remuneration Committee, he provides his legal expertise and financial management experience for risk management, legal strategy/compliance and management decision-making. 	<p>The independent directors meet the criteria for independence, including but not limited to the following:</p> <ul style="list-style-type: none"> • The independent directors, their spouses, and relatives within the second degree of kinship do not serve as directors, supervisors or employees of the Company or its affiliated companies. • The independent directors do not hold shares in the Company. 	Nil
Independent director Sing-San Pai	<ul style="list-style-type: none"> • S.J.D., Chinese Culture University; M.Arch, National Cheng Kung University; M. Administration Management, University of San Francisco • National Policy Advisor to the President (8 years); Board Director, Taipei Architects Association (3 years); Chairman, Consumers' Foundation, Chinese Taipei (3 years); Chairman, Memorial Foundation of 228 (2 years); Board Member, P.C.C. Complaint Review Board for Government Procurement (12 years) • Mr. Pai currently works as the lead architect of TMA Architects & Associates and an independent director of CHEM. As a member of the Audit Committee and Remuneration Committee, he has abundant experience in law and business management. The Company benefits from his cross-industry vision and experiences and leverages his cross-industry management experience and perspective to provide timely and diverse advice on management and operations. 	<ul style="list-style-type: none"> • The independent directors are not directors, supervisors or employees of a specific related company. • The independent directors have not received any remuneration for providing business, legal, financial, accounting and other services to the Company or its affiliated companies in the last two years. • None of the circumstances in Article 30 of the Company Act exist. 	Nil

Independent director Horng-Chi Chen	<ul style="list-style-type: none"> S.J.D. of Kindai University Delegate to the National Assembly (4 years); Legislator (6 years); Deputy Representative, Taipei Economic and Cultural Representative Office in Japan (3 years); Chairman, Taiwan-Japan Relations Association (1 year); Associate Professor of Aletheia University (2 years) Mr. Chen currently works as an independent director of CHEM. He is a member of the Audit Committee and Remuneration Committee, and his international perspective and legal expertise strengthen the Company's thinking in business management strategies, leading to a more diversified approach. 		Nil
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Operation of the Remuneration Committee in 2025

- Number of members: 3
- Term of office of the 5th Remuneration Committee: 2023/5/24 to 2026/5/23
- Number of meetings held in 2025: 4 (A)

The attendance of the Remuneration Committee members in 2025 was as follows:

Title	Name	Attendance in Person (B)	Attendance by Proxy	Attendance Rate (%) [B/A]	Remarks
Convener	Gene-Tzn Chen	4	0	100	
Committee Member	Sing-San Pai	4	0	100	
Committee Member	Horng-Chi Chen	4	0	100	

Other information:

1. Proposals and discussion results

- (1) Date of Remuneration Committee Meeting – January 14, 2025, the 8th meeting of the 5th Remuneration Committee

Discussion:

- Review of the proposal for the managerial officers' 2024 year-end bonus allotment

- (2) Date of Remuneration Committee Meeting – March 5, 2025, the 9th meeting of the 5th Remuneration Committee

Discussion:

- Proposal for amendments to the Employee Remuneration Allocation Policy
- The 2024 Performance Review of the Board, the Audit Committee, and the Remuneration Committee
- Proposal for the 2024 Board and employees' remuneration

(3) Date of Remuneration Committee Meeting – August 12, 2025, the 10th meeting of the 5th Remuneration Committee

Discussion:

- Review of the proposal for the directors' 2024 remuneration allotment
- Proposal for distribution of mid-year bonuses (including the employees' remuneration)

(4) Date of Remuneration Committee Meeting – November 12, 2025, the 11th meeting of the 5th Remuneration Committee

Discussion:

- Proposal for the managerial officers' 2024 remuneration allotment
- Proposal for the managerial officers' 2026 pay raise

➤ **The above matters were approved by all committee members in attendance.**

2. If the Board of Directors declines to adopt or modifies a recommendation of the Remuneration Committee, the date of the Board meeting, the meeting session number, the content of the motion, the Board's resolution, and the Company's response to the Remuneration Committee's opinion shall be specified (e.g., if the remuneration approved by the Board exceeds that recommended by the Remuneration Committee, the differences and underlying reasons shall be specified): None
3. For the resolutions adopted by the Remuneration Committee, if any member has an objection or reservation which is recorded or stated in writing, the meeting date and session number, the content of the motion, all members' opinions and the response to such opinions shall be specified: None