

## Diversity and independence of the Board of Directors:

### 1. Diversity of the Board of Directors:

The specific management policies of the Board of Directors on the formulation of diversified policies regarding the composition of the members are as follows:

- (1) Based on the diversification policy, the Company strengthens corporate governance and promotes the sound development of the composition and structure of the board of directors. The Company adopts the director candidate nomination system in accordance with the provisions of the Articles of Incorporation, evaluates the academic and working experience, professional background, integrity or related professional qualifications of each candidate, and observes the diversity and independence of the "Measures for the Election of Directors" and "Corporate Governance Best Practice Principles". After the resolution of the board of directors is passed for the nominated candidates, they are submitted to the shareholders' meeting for election.
- (2) In order to strengthen corporate governance and promote the sound development of the composition and structure of the Board of Directors, the Company revised "Diversification of Board Members" in Article 20, Item 3 of the "Corporate Governance Best-Practice Principles", which states: The composition of the Board of Directors shall take into account the Company's operation style and business development needs, and shall evaluate various diversified aspects, like Basic composition (such as: Gender, nationality, age, etc.), professional knowledge and skills (such as: Accounting, law, industry, finance, etc.).

The current board of directors of the Company consists of six directors with rich experience and expertise in industrial knowledge, international market, financial accounting, sustainable finance, taxation, business and management, including three directors and three independent directors.

The Company is operating in an industry of the mature period in the life cycle, and its business operation is facing the challenge of internationalization, liberalization and informatization. Diversification is the inevitable trend of the times. In order to seek sustainable operation, the Company not only pays attention to the development of new products and new markets, but also constantly collects information of various industries, with a view to making all-round diversification.

In line with the diversification policy of the Company, the board member diversification policy draws up the following specific management objectives to strengthen the board of directors' function in making business decisions and supervising:

Management objective	Achieved
(1) At least 75% of directors possess industry experience as well as expertise in finance and taxation.	Achieved (Among the current six directors, five possess the aforementioned experience, representing 83.3%)
(2) The independent directors account for over one third of the total seats.	Achieved (three of the six directors are independent directors currently)
(3) The Board shall have at least one female director	Achieved (One female independent director was added in the 2025 board re-election)

The Company's directors who are also employees account for 33% of the board, while independent directors account for 50%. Among them, one independent director is serving in their third term, one independent director is serving in their second term, and one independent director has served for more than three terms. Two directors are aged over 70, and four directors are aged between 61 and 70. Implementation status of diversification of members of the Board of Directors:

Diversified core projects Name of Director	Basic organization								Industry experience				Professional capabilities				
	Nationality	Gender	Concurrent positions in the Company	Age		Term of office of Independent Directors			Business management	Sound business judgments	Knowledge of the industry	Leadership ability	Accounting	Taxation	Finance	International Market	
				61 to 70	71 to 84	Less than 3 years	3 to 9 years	Over 9 years									
Lin, I-Shou	R.O.C.	Male			V				V	V	V	V		V		V	
Liang, Pyng-Yeong			V	V							V	V					
Huang, Ching-Tsung			V	V								V	V	V	V		
Yang, Der-Yuan				V					V			V	V	V	V	V	V
Lee, Chung-Wei					V			V		V	V	V	V				V
Huang Shun-Jung		Female		V		V					V		V		V		

## 2. Independence of the Board of Directors:

The current board of directors of our company consists of 6 directors, including 3 directors and 3 independent directors. The proportion of independent directors is 50%, and the tenure of 2 independent directors is less than 9 years. One independent director has served for more than three terms. In consideration of the director's financial expertise and strong familiarity with relevant regulations as well as research related to green energy and net-zero initiatives, the director was therefore nominated to continue serving as an independent director.

All independent directors of our company comply with the regulations of the "Regulations Governing the Appointment and Exercise of Powers by Independent Directors of Public Companies." There are no circumstances as described in Article 26-3, Paragraphs 3 and 4 of the Securities and Exchange Act among the directors and independent directors. Our board of directors is considered independent. For details regarding the professional qualifications and experience of the directors, as well as the independence of the independent directors, please refer to next page.

**Information disclosure of professional qualifications of directors and independence of independent directors:**

Criteria Name	Professional qualifications and experience	Independence				Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
		Whether the person and the person's spouse as well as relatives within the second degree of relationship are not a director, supervisor, or employee of the Company or any of its affiliates.	Whether the person is not a shareholder who holds shares, together with those held by the person's spouse as well as relatives within the second degree of relationship (or under others' names), in an aggregate amount of 1% or more of total shares issued by the Company or ranking as one of its top ten natural person shareholders.	Whether the person is not a director, supervisor, or employee of a company or organization that has a specific relationship with the Company.	Whether the person did not receive any remuneration for providing commercial, legal, financial, accounting or related services from the Company or any of its affiliates in the recent 2 years.	
Chairman: Lin, I-Shou	Mr. Lin, I-Shou is the founder of the E United Group, who operates diverse businesses spanning production, education, healthcare, real estate, and leisure. With over 40 years of practical experience, strategic management, and leadership skills in the steel industry, Mr. Lin, I-Shou has been serving as the Chairman of Yieh Phui Enterprise Co., Ltd. and Yieh United Steel Corporation (YUSCO), subsidiaries of the E United Group. He possesses extensive capabilities in operational planning, business management, and comprehensive leadership in enterprises.	No	Yes	No	No	None
Director: Liang, Pyng-Yeong	Mr. Ping-Yung Liang, holding a Bachelor's degree in Industrial Management Science from National Cheng Kung University, previously served as the Vice Executive Officer of the E United Group 's General Administration Department, as well as the President and Senior Advisor to the Chairman of Yieh United Steel Corporation. Currently, he serves as the Chairman of the Procurement Management Committee of the E United Group, showcasing extensive expertise in industry management and leadership.	No	Yes	Yes	No	None

Criteria Name	Professional qualifications and experience	Independence				Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
		Whether the person and the person's spouse as well as relatives within the second degree of relationship are not a director, supervisor, or employee of the Company or any of its affiliates.	Whether the person is not a shareholder who holds shares, together with those held by the person's spouse as well as relatives within the second degree of relationship (or under others' names), in an aggregate amount of 1% or more of total shares issued by the Company or ranking as one of its top ten natural person shareholders.	Whether the person is not a director, supervisor, or employee of a company or organization that has a specific relationship with the Company.	Whether the person did not receive any remuneration for providing commercial, legal, financial, accounting or related services from the Company or any of its affiliates in the recent 2 years.	
Director: Huang, Ching-Tsung	Mr. Huang, Ching-Tsung, holding a Bachelor's degree in Accounting from Feng Chia University, previously served as the Chairman of E-Da Development Corp. and a Director of E-Da Hospital within the E United Group. Currently, he serves as the Chairman of the Audit and Management Committee of the E United Group, demonstrating extensive expertise in industry management and leadership.	No	Yes	Yes	No	None
Independent Director: Huang Shun-Jung	Graduated from the Graduate Institute of Financial Information, National Kaohsiung University of Science and Technology. Previously served as Branch Manager, Director of the Investment Review Department, Vice President, and Consultant of the Kaohsiung Regional Center at First Bank. Currently serves as a member of the Company's Audit Committee, Remuneration Committee, and Sustainable Development Committee, and possesses extensive practical experience in sustainable finance.	Yes	Yes	Yes	Yes	None

Criteria Name	Professional qualifications and experience	Independence				Number of Other Public Companies in Which the Individual is Concurrently Serving as an Independent Director
		Whether the person and the person's spouse as well as relatives within the second degree of relationship are not a director, supervisor, or employee of the Company or any of its affiliates.	Whether the person is not a shareholder who holds shares, together with those held by the person's spouse as well as relatives within the second degree of relationship (or under others' names), in an aggregate amount of 1% or more of total shares issued by the Company or ranking as one of its top ten natural person shareholders.	Whether the person is not a director, supervisor, or employee of a company or organization that has a specific relationship with the Company.	Whether the person did not receive any remuneration for providing commercial, legal, financial, accounting or related services from the Company or any of its affiliates in the recent 2 years.	
Independent Director: Yang, Der-Yuan	Mr. Yang holds a Ph.D. in Economics from the University of California, Santa Barbara, and has served as a Teaching Assistant in the Department of Economics at the University of California, Santa Barbara. Currently holds the position of Professor in the Department of Finance at National Kaohsiung University of Science and Technology. Also serves as the convener of the Audit Committee and Compensation Committee, and a member of the Sustainable Development Committee of the Company, bringing over 20 years of teaching experience and extensive knowledge in finance and management.	Yes	Yes	Yes	Yes	2
Independent Director: Lee, Chung-Wei	Mr. Lee, Chung-Wei, holding a Master of Management from National Sun Yat-sen University, previously served as the Vice President of the Sales Department in Yieh Mau Corp., a subsidiary of the E United Group. He also held the positions of Vice Predictor, Deputy Director, Professional Consultant, and Committee Member of the Compensation Committee in Yieh United Steel Corporation. Additionally, he served as the Acting President of Yieh Hsing Enterprise Co., Ltd. Currently, he is a committee member of Audit Committee, Remuneration Committee, and Sustainable Development Committee in the Company, showcasing extensive expertise in industry management and leadership.	Yes	Yes	Yes	Yes	None

Note: Upon investigation, all directors of the Company currently do not have any circumstances falling under Article 30 of the Company Act.