

# Finetek Co., Ltd.

## 2025 Evaluation to Performance of the Board of Directors

The performance evaluation method of the Company's Board of Directors was approved by the Board of Directors. The company conducts an internal board performance evaluation every year and an evaluation every three years by an external professional independent agency or a team of external experts and scholars. There was an external evaluation in 2025, an internal evaluation in 2023, and an internal evaluation in 2024.

In July 2025, our company commissioned the Taiwan Investors Relations Association, an independent professional organization, to conduct the 2025 Board of Directors performance evaluation. The summary of the Board of Directors performance evaluation report is as follows:

### I. Declaration of Independence

The evaluation committee consisted of Chairman Kuo Tsung-Lin, Director Shen Fu-Fu, and Attorney Shang Pei-Ying of the Taiwan Investors Relations Association. This team comprises experts and scholars in the fields of board of directors, corporate governance, accounting, and law. This organization and the experts have no business dealings with our company and are therefore independent.

### II. Evaluation Period:

January 1, 2025 to December 31, 2025

### III. Evaluation Method:

The Taiwan Investor Relations Association's evaluation process combines three methods: documents provided by our company, self-assessment questionnaires, and on-site interviews. A performance evaluation report will be issued based on the evaluation results.

- a. Questionnaire Survey: Distributed to all board members, with a 100% response rate.
- b. On-site evaluation. The evaluation was conducted on November 14, 2025, through in-person interviews. The interviewees were the company's chairman, audit committee convener, finance and accounting manager, corporate

governance manager, and audit manager.

#### **IV. Evaluation Criteria, Scope, and Dimensions:**

The Taiwan Investor Relations Association, referencing Article 37 of the 《Code of Conduct for Governance of Listed Companies》 and Article 3 of the 《Board Performance Evaluation Method》, and incorporating the "Corporate Governance 3.0 - Sustainable Development Blueprint" guidelines, designed an evaluation questionnaire covering five dimensions:

1. Board Composition and Professional Development
2. Board Decision-Making Quality
3. Board Operational Effectiveness
4. Internal Control and Risk Management
5. Board Participation in Corporate Social Responsibility

#### **V. Conclusions and Recommendations:**

The board performance evaluation report states that the evaluated company's board composition possesses sufficient independence and diversity, its operating procedures are sound, and director attendance and participation are good, effectively fulfilling its supervisory and decision-making responsibilities through thorough communication. The board has established institutionalized mechanisms for performance evaluation, integrity management, risk management, and sustainable governance, which are implemented and regularly reviewed. Overall governance is mature and sufficient to support the company's sound operation and sustainable development. However, the following recommendations can further strengthen the company's governance structure and improve its overall sustainable development performance.

1. Establish a Nomination Committee to strengthen the Board's functions.
2. Plan for women to occupy one-third of the board seats to enhance board diversity.
3. Recommend a policy mechanism linking senior management compensation to ESG performance.
4. Recommend strengthening English-language information disclosure to

enhance market trust and international visibility.

**VI. Future Improvement Plans or Actions:**

In response to the above recommendations, the Company plans to establish a "Remuneration and Nomination Committee" in 2026 and strengthen English-language information disclosure, including English versions of annual shareholder reports or sustainability reports. In the future, senior management compensation will be linked to and disclosed in relation to ESG performance.

**VII. Date of Board Report Submission:**

The Company plans to submit its board report in March 2026.