

2022 JIH LIN TECHNOLOGY CO., LTD

Sustainability Report





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Overview

Message from the Chairperson and General Manager

GRI 2-22

Since the company was established in 2000, JIH LIN has gradually expanded operation scale and fulfilled corporate social responsibility under the promise of sustainable operation, and published the first CSR report in 2018. After that, the Financial Supervisory Commission announced the " Corporate Governance 3.0 Sustainable Development Blueprint " in 2020, which also pointed out that the current " Corporate Social Responsibility Report " will be renamed as " Sustainability Report " to strengthen the presentation of the company's ESG information and deepen the company's sustainable governance culture.

In the face of the COVID-19 epidemic, partial imbalances in the global supply chain, Russian-Ukrainian geopolitical conflicts and other risk events, as well as the global trend of pursuing carbon neutrality, challenges such as inflation in various countries, tightening monetary interest rate policies and consumer purchasing power declining were confronted. The company's main product, the power Lead Frame using mainly in power semiconductor device (MOSFET) assembly, has the characteristics that can help electromechanical products on " reduce power consumption and improve conversion efficiency " , and has the advantage of benefiting from the current trend of energy saving and carbon reduction.

In addition to doing the best in the industry and maximizing the revenue, profit and shareholder compensation, the company also promotes corporate environmental and social responsibility continuously. The company has established the「 Code of Integrity 」, the 「 Corporate Social Responsibility Code 」 and the 「 Corporate Governance Code 」 as standards of effective corporate governance, in order to strengthen the functions of the Board of Directors,

protect the benefits of shareholders, respect the rights and interests of stakeholders and enhance the transparency of company information.

To fulfill environmental and social responsibilities actively, the company has a complete mechanism for industrial environmental impact assessment, business waste separation, recycling and paper reused for the eco-friendly goals of energy and water saving and recycling. The activity of turning off lights when not in use has been promoted also, and it will help in reducing carbon emission as well. The company continuously monitors and checks greenhouse gas emissions, and promotes continuous improvement plans and activities for greenhouse gas reduction actively. The factory in Jinan, Shandong China, had implemented the action of water-saving and water recycling and reuse (reclaimed water reuse) in 2017, and the third factory in Taiwan established a reclaimed water recycling system in 2021 as well to maximize the efficiency of water consumption by managing the source of wastewater and then reusing the water. These are for raising the standard of environmental protection and striving to promote the concept of sustainable development and contributing to the earth.

JIH LIN devotes time to these two areas of 「 Employee Rights 」 and 「 Social Participation 」 . Employees are the most important resources of JIH LIN. We also pay great attention to employees' physical health, mental health, and the working environment. The company conducts regular employee check-ups every year, focusing on understanding potential occupational diseases and taking preventive measures. It analyzes employees' health conditions and implements necessary check-up based on their job responsibilities, aiming to maintain employee well-being and ensure their health. Additionally, it actively promotes the 5S activities in the workplace, aiming to keep the work area clean and improve equipment safety measures. The company provides effective competency development and diversified training plans to increase employees' work experience for the chance of promotion as well. And the company also

engages in the activities of socially disadvantaged charities irregularly and actively joins the neighborly activities.

Corporate Social Responsibility includes three major areas, 「Economic」, 「Environmental」 and 「Social」. Facing the challenges of global diversification risks and intense competition, fulfilling Corporate Social Responsibility is helpful for enterprises not only to accumulate their abilities of sustainable management, but also effectively reduce or eliminate risks. And promoting positive energy to condense the sustainable force that keeps society moving forward. Let us create the best interests for our employees, customers and shareholders, share sustainable values with our stakeholders and create a better future for the next generation.



Chairperson Shang-Yen Tsai



General Manager Shang-Ming Tsai



About This Report

Compliance

Dear readers, welcome to the Sustainability Report of JIH LIN Technology Co., Ltd. (hereinafter called JIH LIN, JLT, or the Company) . This report follows the Global Reporting Initiative (GRI) Sustainability Reporting Standards, issued by the Global Sustainability Standards Board (GSSB) , and adheres to the eight reporting principles of the GRI 2021 Guidelines: Accuracy, Balance, Clarity, Comparability, Completeness, Materiality, Timeliness, and Verifiability. Additionally, the report has been prepared in accordance with the requirements for the semiconductor industry outlined by the Sustainability Accounting Standards Board (SASB) and aligns with the United Nations Sustainable Development Goals (SDGs) . The Company is committed to addressing significant issues which stakeholders concerned and sincerely invites you to learn about JIH LIN' s efforts in sustainable business operations.

Scope and Principles

GRI 2-2、2-4、2-5

The company issues an annual report that includes information on JIH LIN Technology Co., Ltd., the Headquarters, First factory, Second factory, and Third factory. The disclosed period covers the year 2022 (from January 1, 2022, to December 31, 2022) . The scope of disclosed data and the frequency of issuance are consistent with the financial reporting. The report covers specific practices and performance data in various aspects, including the environment, society,



corporate governance (including the economy) , etc. To ensure the completeness of project and activity performance, some content may include informations from the time before January 1, 2022 or after December 31, 2022. Coverage of the content will be specified in the report's notes.

Issuance Overview

GRI 2-3

This is the fifth sustainability report prepared by JLT. The Company will issue the " Sustainability Report " on a regular annual basis.

The previous version of the report : Published on June 2022.

The current version of the report : Published on September 2023.

Contact Information

GRI 2-3

Please feel free to contact us If you have any questions, guidance, or suggestions regarding this report.

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界霖官網



Practicing the United Nations Sustainable Development Goals (SDGs)

The United Nations Sustainable Development Goals (SDGs) consist of 17 goals and 169 specific targets. In the future, these goals will serve as the central theme for global development from 2016 to 2030. JIH LIN aligns itself with sustainability to resonate with ten of the SDGs.



1. To eradicate all forms of poverty worldwide.

- JIH LIN donated residential fire alarms to the Kaohsiung City Fire Bureau to assist low-income households and vulnerable groups in installing them for preventing further tragedies and enhancing home fire safety. We hope that this measure can effectively prevent tragedies from happening.



3. To ensure health and promote well-being across all age groups.

- The Company insures employees under the National Health Insurance scheme and provides additional group insurance for employees.
- A total of 99 people had undergone special job-related check-up, and health management is conducted according to the health examination grading system.

4. To ensure inclusive, equitable, and high-quality education for all, promoting lifelong learning.

- 2,881 participants join the technical and occupational health and safety training, accumulating a total training duration of 5,392 hours.

5. To achieving gender equality and empower all women.

- The wages of female grassroots workers are 1.06 times higher than the local minimum wage.
- The proportion of female executives increased from 25% in 2020 to 32% in 2022.

6. To ensure access to water and sanitation for all and their sustainable management.

- JIH LIN is actively engaged in water resource management. In addition to implementing water-saving measures for domestic water use, the company introduced reclaimed water equipment in the plating process of the completed third factory in 2021 to recycle process wastewater. In 2022, the water-saving rate was increased to 75% through improved water recycling in production lines and domestic water-saving measures, effectively reducing water consumption and wastewater discharge. By enhancing water recycling rates, the company also lowered its reliance on tap water and reduced wastewater discharge. The implementation of processes like RO wastewater recycling further contributes to water conservation, showcasing the company's commitment to social responsibility.





8. To Promote inclusive and sustainable economic growth, employment, and decent work for all, ensuring full and productive employment and decent work for all.

- The company hired and promoted a total of 90 employees with diverse ethnic backgrounds in 2022. As of the end of 2022, we have employed a total of 4 employees with disabilities, surpassing regulatory standards.
- To ensure the safety of our employees at work, JIH LIN provides measures for employee health promotion that exceed regulatory standards.

12. To ensure sustainable consumption and production patterns.

- To implement the "energy-saving and waste reduction" concept, JIH LIN is committed to assessing the feasibility of harmful waste reduction plans, aiming to lower the generation of harmful waste. In 2022, a total of 144.64 metric tons of harmful waste was produced, with 61.23 metric tons being recycled and reused, accounting for approximately 42%.

13. Taking urgent measures to respond to climate change and its impacts.

- JLT acknowledges the significance of climate change in the context of sustainable business development. Following the "Task Force on Climate-related Financial Disclosures" guidelines, the company assesses climate-related risks and opportunities. By proactively anticipating factors that could impact the company and referencing research reports from international organizations, JIH LIN integrates climate risk and opportunity matrices. This allows energy-saving, carbon reduction, water conservation, and other sustainable strategies to be incorporated into its business plans. These measures are instrumental in addressing the challenges posed by climate change and propelling the company towards a more sustainable future.

16. To promote peaceful and inclusive society for sustainable development, provide access to justice for all, and build effective, responsible, and inclusive institutions at all levels.

- We communicate and consult with various stakeholders on important issues continuously through diverse and transparent communication channels, and respond to stakeholders with tangible operational result.
- We provide relevant complaint ways and channels, and allow complaints to be filed through the company's website.



17. To Enhance sustainable development execution methods and activate global partnerships for sustainable development.

- JIH LIN has a comprehensive education and training plan that encompasses various aspects. This includes education and training for new employees, specialized training for existing staff, management training for different levels, specialized training for specific projects, and an On-the-Job Training (OJT) mentorship program. Addressing diverse needs, distinct training plans and methods are established, integrating courses relevant to Environmental, Social, and Governance (ESG) issues. This approach strengthens employees' understanding of sustainability principles.



Highlights of Performance on ESG



Environment

- A reduction of **74.22 metric tons of CO2 emission** as energy-saving result in 2022.
- A total of **11.85 metric tons of water consumption** was saved in 2022.
- A total savings of **50,950 metric tons** through water-saving measures in 2022.



Sociality

- All** executives at the level of senior manager or higher are local residents.
- All** of operator in the plating wear safety shoes.
- A total of **2,881 individuals** completed training, with a cumulative training duration of **5,392 hours** in 2022.
- The percentage of female employees holding section manager or above level increased from 25% in 2020 to **32%** in 2022.
- A total of **NTD 280 thousand** were contributed to charitable activities and initiatives in 2022.



Governance

- The **7 categories** of stakeholders.
- The **11** material topics
- The revenue was **NTD 6,274,400 thousand** for the year 2022.
- The earnings per share for the year 2022 were **4.08 NTD**.
- A total of **51 hours** accumulated in training to the Board of Directors in 2022.
- The customer satisfaction rate reached **89.94%** in 2022.



CHAPTER 1

Firm Commitment●Sustainable achievement

1.1 Sustainability Commitment

1.2 Stakeholders Communication

1.3 Identify Materiality

1.4 Value Chain Boundary for Material Topics

The **7** categories
of stakeholders

The **11**
material topics

I、Firm Commitment●Sustainable achievement

1.1 Sustainability Commitment

GRI 2-23、2-24、2-25、408-1

In order to strengthen corporate governance and enhance quality management systems, JIH LIN had obtained certifications for ISO 9001, IATF16949, ISO 14001 and ISO 45001, and improve quality and management by obtaining validation of international quality management systems regularly. Through the operation of the ISO 14001 environmental management system, the company complies with environmental regulations, ensure compliance with emissions standards, reduce environmental hazards, and promote energy conservation and carbon reduction. We effectively control hazardous substances (including restricted substances) , solid waste, and emissions. In order to further enhance corporate governance and uphold human rights policies, the company has established the " Responsible Business Alliance (RBA) Code of Conduct Management Manual. " This manual outlines requirements and expectations for internal employees and suppliers in terms of environmental and health risks, child labor prohibition, labor management, elimination of forced labor in all forms, protection of labor rights, basic human rights, ethical standards, and integrity in operations etc. In addition to complying with laws and regulations, we are committed to maintaining labor rights, health and safety, environmental protection, and ethical standards. Our corporate social responsibility policy statement is as follows :

- 1.All business activities of the company should adhere to principles of honesty and ethics, and any form of corruption, extortion, embezzlement of public funds, and money laundering is strictly prohibited. The company should implement monitoring systems and enhance enforcement internally to ensure compliance with the requirements of integrity and ethic.
- 2.Company employee are prohibited from offering or accepting bribes or any form of undue benefits. In cases where gifts are given or received, the value of such gifts should adhere to regulations or ethical norms.
- 3.The company shall disclose information about its business activities, organizational structure, financial status, and performance in accordance with regulations and business practices."
- 4.The company should protect its own intellectual property rights and respect the rights of others. When implementing measures to protect company technology and production experience, properly safeguarding relevant intellectual property rights should be primary.

5.The company should establish standards for fair transactions, advertising, and competition, and adopt measures to protect customer information.

6.The company should establish appropriate systems and procedures to effectively protect suppliers and employees who report illegal or improper behavior by the company, while ensuring the confidentiality of their identities.

7.The company should consume material with a sense of social responsibility. When any minerals of tantalum, tin, tungsten, gold, cobalt, and mica that are used in our product, the company commits not to purchasing those mineral from "conflict-affected and high-risk areas" directly or indirectly.

To establish a supply chain that safeguards the environment, human rights, safety, health, and sustainable development, JIH LIN has implemented a supplier evaluation system within the framework of the ISO 9001 quality management system. This system includes audit and assessment procedures to determine compliance with standard requirements. Supplier management encompasses the establishment of relevant norms and guidelines, achieved through comprehensive investigations to understand the conditions within the supply chain. This process aids in effective supplier management, aiming to prevent, address, rectify, or control potential and adverse sustainability impacts.

The company requires suppliers to sign a " Business Management Commitment " pledging to adhere to the RBA Code of Conduct. Each year, assessments and audits are conducted through the " Supplier Social Responsibility Risk Assessment Form " and " Supplier Social Responsibility Evaluation Form " to ensure compliance and verify the absence of child labor, forced labor, and related issues. Furthermore, the company has also established the " Prohibition of Child Labor and Misuse Remediation Procedure " and the " Anti-Retaliation, Forced Labor, and Prison Labor Management Procedure. " These policies explicitly state the company's position of " not recruiting or employing child labor " and " prohibiting any form of illegal or inhumane disciplinary actions against employees, forced labor, and the use of prison labor in any company operations or other work activities. " In case of any incidents involving the misuse of child labor, the following remediation and improvement measures will be taken according to the established procedures :

- 1.Immediately return them to their place of residence or notify their parents or guardians to bring them back.
- 2.All expenses required for escorting them back to their place of residence or domicile will be covered by the company. We will assist them in seeking assistance from local government agencies and encourage them to receive and complete compulsory education, depending on the circumstances, if they are facing financial difficulties in living.

- 3.If they suffers from illness or injury during work, the company shall assist them in obtaining effective treatment and cover all medical and necessary living expenses during the treatment period.
- 4.If employing someone under the age of sixteen violates the Labor Standards Act or any other legal regulations, the company will promptly report the matter to the relevant government authorities.

If improper disciplinary actions, forced labor, or the use of forced labor by prisoners are confirmed within the company, management and authorized personnel will take remedial actions immediately. These actions include providing help and compensation to those subjected to improper treatment, taking appropriate measures against individuals engaged in such improper conduct, and following legal procedures if necessary. Furthermore, a post-incident review will be conducted to prevent recurrence.

No incidents about harm to basic labor rights, human rights, ethical standards, and integrity in business occurred in 2022. Furthermore, there were no instances of employing child labor.



1.2 Stakeholders Communication

1.2.1 Stakeholder Engagement


In order to achieve our goals and vision for sustainable operations, JIH LIN follows the stakeholder identification criteria of GRI Standards 2021. We engage external experts to assess the actual or potential positive and negative impacts that the company may have in the areas of economy, environment, and people (including human rights). We also reference stakeholder types within the same



industry, engage in discussions with our employees, and examine the relationships between various stakeholder types and JIH LIN. We have identified seven categories of key stakeholder for the year 2022, investors/shareholders, government agencies, employees and other workers, customers, suppliers, media and local communities.




1.2.2 Stakeholder Communication Channels



GRI 2-29

Stakeholder	The meaning of Stakeholder to the company	Stakeholder Communication Channels	Frequency	Communication Effectiveness
<p>Investors / Shareholders</p> 	<p>Shareholders / Investors are the stockholders of JIH LIN Technology Co., Ltd., who have an understanding of the company's operational status and development direction. Communication contributes to an increase in market value and shareholder equity.</p>	<ol style="list-style-type: none"> 1.Press release. 2.Institutional Investor conference. 3.Media news. 4.Financial report announcement. 5.Revenue announcements on the MOPS website. 6.Updating the Investor information and stakeholder section for recommendation submission. 7.Individual voting for shareholders' meeting resolutions. 8.Online shareholders' meeting annual reports and business reports and printed report. 9.Spokesperson and Investor Hotline to maintain good interaction with investors. 	<ol style="list-style-type: none"> 1.Irregularly. 2.Irregularly. 3.Irregularly. 4.Once per quarter. 5.Announce every month. 6.Announce every month. 7.Held once in second quarter every year. 8.Held once every year. 9.Irregularly. 	<ul style="list-style-type: none"> ●Announce the English version of the Shareholders' Meeting Agenda, Shareholders' Annual Report, and Meeting Minutes for investors' reference. ●Institutional Investor conference was held for three times in 2022Y.

Stakeholder	The meaning of Stakeholder to the company	Stakeholder Communication Channels	Frequency	Communication Effectiveness
Government Agencies 	<p>The products introduced by JIH LIN, service and related marketing activities, are subject to review and oversight by government Agencies.</p>	<ol style="list-style-type: none"> 1.Communicate with regulatory authorities through relevant associations 2.Adhere to relevant laws and requirements of regulatory authorities 3.External correspondence 4.Financial reports 	<ol style="list-style-type: none"> 1.Irregularly. 2.Real-time. 3.Irregularly. 4.Once per quarter. 	<ul style="list-style-type: none"> ●Participation in the Technology Industry Park Electronics and Electrical Industry Association helps maintain communication channels with the government.
Employees and Other Workers 	<p>Employees are the cornerstone of JLT in sustainable operations, and the driving force behind its continuous growth.</p>	<ol style="list-style-type: none"> 1.Employee suggestion box (via email and company website) . 2.Regular check-ups for employees, showing concern for their well-being. 3.Internal and external education and training for employees to enhance skills. 4.Internal communication through correspondence or internal bulletins. 5.Welfare committee and labor-management 	<ol style="list-style-type: none"> 1. Irregularly. 2. Once per year. 3. Irregularly. 4. Irregularly. 5. Once per quarter. 6.At least once per week. 	<ul style="list-style-type: none"> ●Providing appropriate training, as well as job rotations, based on individual employees' job requirements, performance evaluation outcomes, and career development needs. ●Labor-management communication meetings was held for four times in 2022Y.

Stakeholder	The meaning of Stakeholder to the company	Stakeholder Communication Channels	Frequency	Communication Effectiveness
		meetings for two-way communication. 6.Weekly departmental meetings.		
Customers 	Customers' preference for our products and services is crucial to the growth of our business.	1.E-mail. 2.Phone calls. 3.Video calls and visits. 4.Our products and application showed on Company website. 5.Discussions on product quality and manufacturing processes. 6.Communication between the sales team and customers regarding orders and delivery schedules. 7.Product marketing social events or customer briefings. 8.Customer interviews and audits to discuss product quality, new product development, and the company's future direction.	1.At anytime. 2.At anytime. 3.Annual audit. 4.Irregularly. 5.Irregularly. 6.Irregularly. 7.Irregularly. 8.Irregularly. 9.Irregularly. 10.At least once per year.	●Achieved a customer satisfaction rate of 89.94% in 2022Y.

Stakeholder	The meaning of Stakeholder to the company	Stakeholder Communication Channels	Frequency	Communication Effectiveness
		9.quisition of various patents through technical research and development, along with providing certification and contract documents to safeguard product patents and enhance market competitiveness. 10.Technical support.		
Suppliers 	JIH LIN relies on the steadfast support of numerous suppliers to maintain its extensive product and service chain.	1.Purchasing department contact person. 2.Supplier meetings. 3.Supplier environmental assessment. 4.Supplier labor and human rights practice assessment. 5.Supplier social impact assessment. 6.Provide quality inspection standards to safeguard the interests of both parties . 7.Purchase contracts. 8.E-mail. 9.Dedicated phone line. 10.Training.	1.Real-time. 2.Irregularly. 3.Irregularly. 4.Irregularly. 5.Irregularly. 6.Irregularly. 7.Irregularly. 8.Real-time. 9.Real-time. 10.Irregularly.	●Compliance with quality management systems, environmental safety systems, and evaluation of Authorized Economic Operatorsafety (AEO) . ●Through the JIH LIN purchasing system, we implement purchase management principles and engage in reducing and reusing packaging materials in the supply chain to minimize our environmental footprint.

Stakeholder	The meaning of Stakeholder to the company	Stakeholder Communication Channels	Frequency	Communication Effectiveness
Media 	Stakeholders can obtain information about the company's operations from the media, increasing their understanding of the company. This can facilitate positive interactions with the company and enhance the company's visibility.	1.Spokesperson. 2.Information on MOPS. 3.Press Releases. 4.Institutional investors conference. 5.Media Messages.	1.Irregularly. 2.Irregularly. 3.Irregularly. 4.Irregularly. 5.Irregularly.	●Two to three reports/news are issued on average per month.
Local Communities 	As a neighbor in the local community, JIH LIN hope that we can contribute to society and create a better future together.	1.Job vacancy Information. 2.Industry-academia collaboration program. 3.Employment-based educational program. 4.Training programs for students involved in industry-academia collaborations. 5.Meetings, interviews, and phone communications.	1.Irregularly. 2.Irregularly. 3.Irregularly. 4.Irregularly. 5.Real-time.	●A comprehensive identification and registration mechanism and assessment have been established for environmental regulations. Improvement and preventive measures are taken immediately if any non-compliance is identified. There were no violations of environmental regulations in 2022. ●JIH LIN's employees have collected the public's donation through the Ministry of Economic

Stakeholder	The meaning of Stakeholder to the company	Stakeholder Communication Channels	Frequency	Communication Effectiveness
				Affairs Export Processing Zone community, assisting those employees in need within the processing zone. This initiative aims to create a warm and caring community just like a big family within the processing zone.

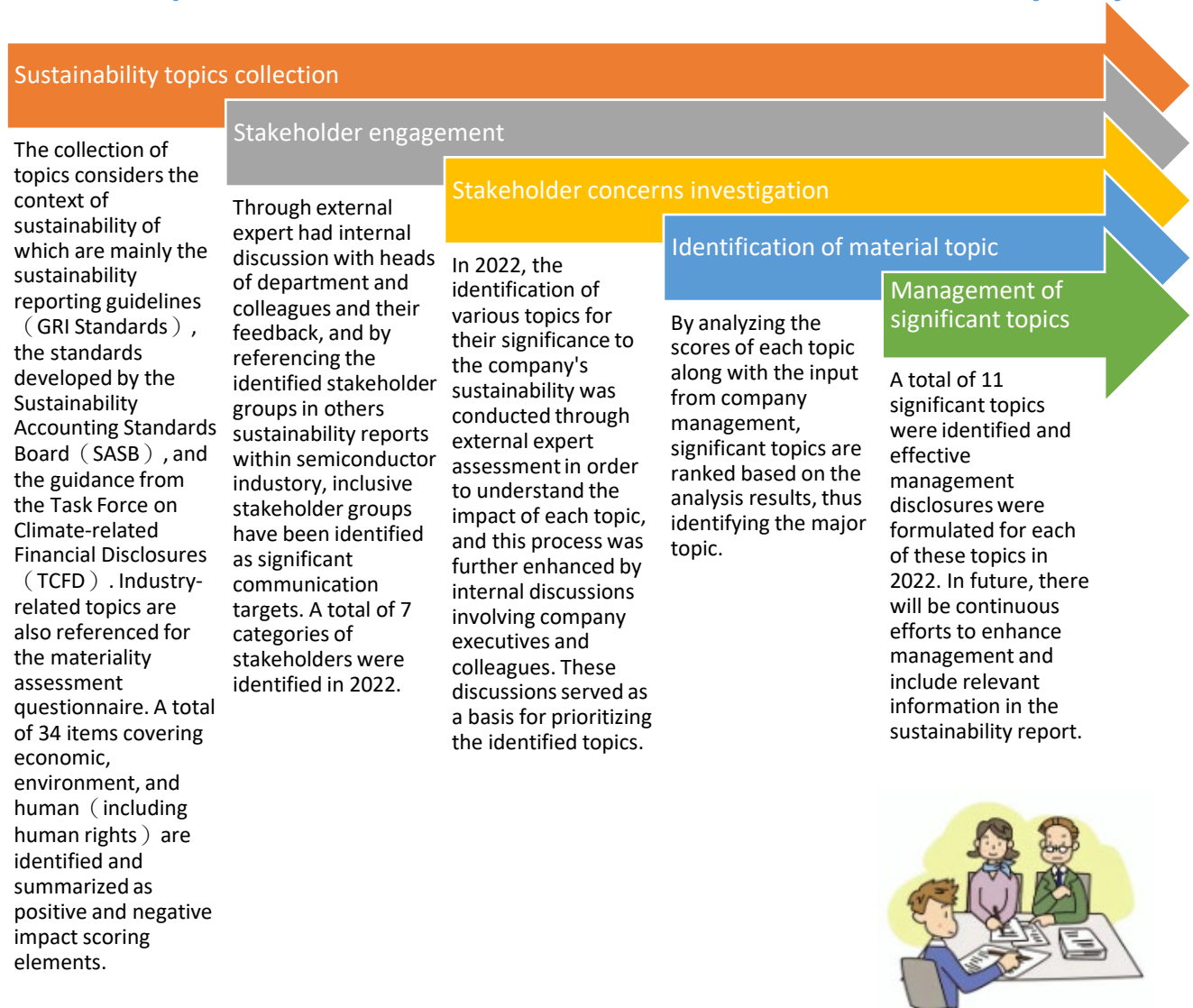


1.3 Identify Materiality

GRI 3-1、3-2

In the process of compiling the sustainability report, JIH LIN follows the GRI Standards 2021, incorporating a materiality analysis method. Additionally, reference is made to the Sustainability Accounting Standards Board (SASB), the Task Force on Climate-related Financial Disclosures(TCFD)guidelines, and industry sustainability practices. A total of 34 topics were selected for assessment. External experts evaluated these topics and the requests and concerns of international sustainability advocacy organizations and potential investors are considered. Each topic was evaluated across economic, environment, and people (including human rights) , including actual and potential negative impacts as well as actual and potential positive contributions. Collaborative discussions are conducted with internal employees about the assessment results which led to the identification of significant economic, environmental, and social topics that have a substantial impact on the company's sustainable operations. These identified topics serve as the referece for important topic and information disclosure in the 2022 annual report. The detailed identification process is outlined as follows :

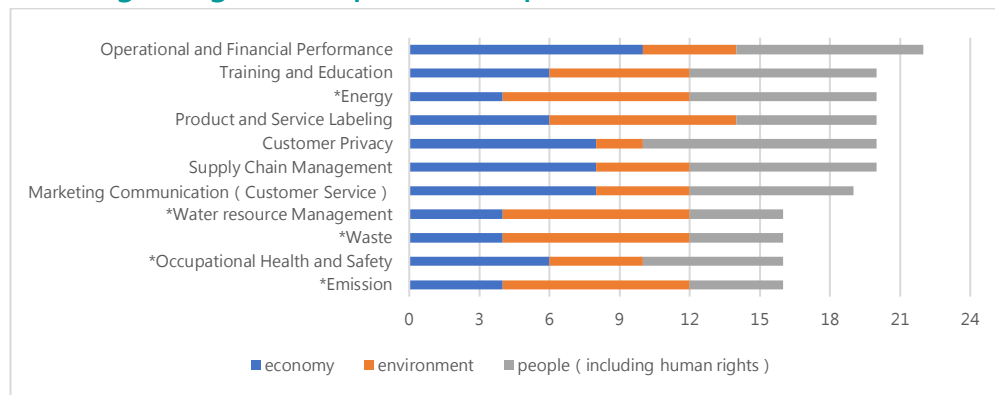
The five steps of ESG (Environmental, Social, and Governance) materiality analysis



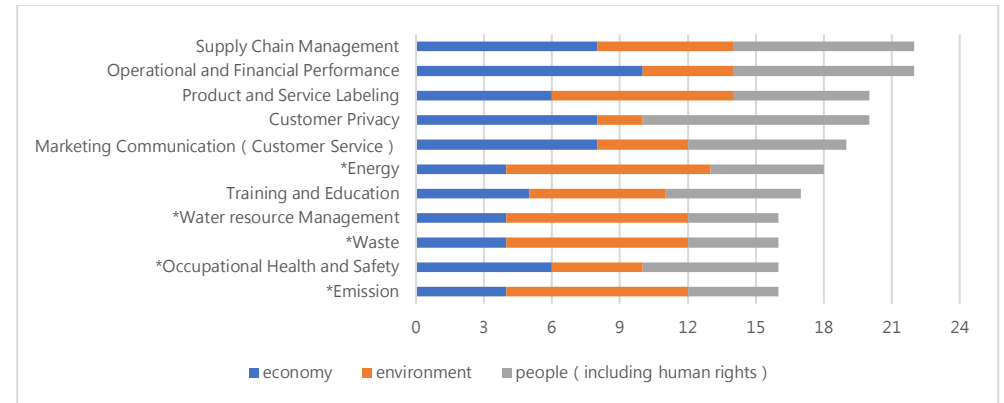
1.3.1 Results of Identifying Material Topic

External experts assessed the actual or potential negative impacts and positive contributions of each topic on economy, environment, and people (including human rights). The overall scoring involved adding up the scores for the actual negative impacts, potential negative impacts, actual positive contributions, and potential positive contributions of each topic on economy, environment, and people (including human rights). This scoring was then used for ranking. Operational and financial performance, supply chain management, customer privacy, product and service labeling, energy, marketing communication (customer service), training and education, emissions, occupational health and safety, waste, and water resource management, these 11 topics were identified as significant topics in 2022 which was confirmed internally by the company, marked for ongoing attention, and included in the basis for sustainability report disclosures in the future. The content of the significant topics for the year 2022 has been approved by the Board of Directors for publication.

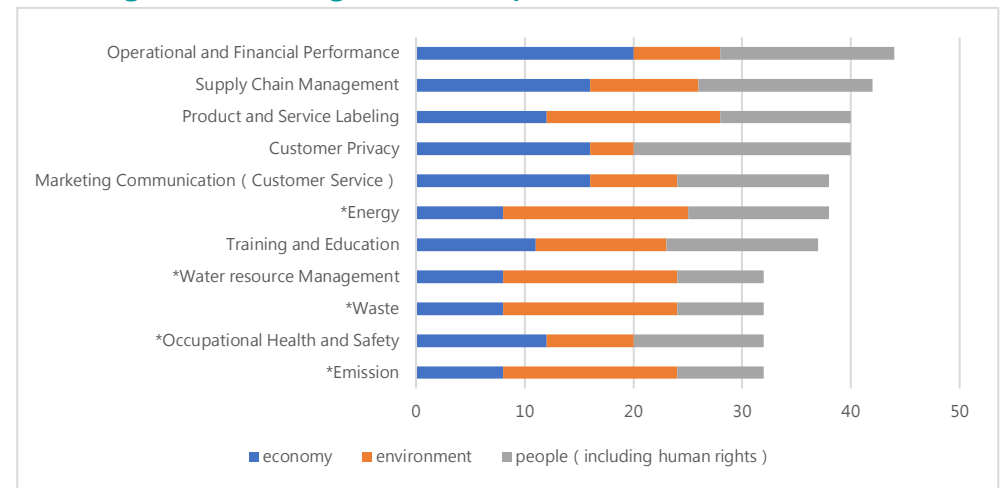
Ranking of significant positive impacts



Ranking of significant negative impacts



Ranking of overall significant impacts



1.4 Value Chain Boundary for Material Topics

After analysis, the significant topics identified in the 2022 Sustainability Report are summarized into five dimensions : " Firm Commitment●Sustainable achievement, " " Excellent Strategy●Operational Mission, " " Innovative Design●Shared Value, " " Green Action●Environmental Integration, " and " Shared Well-being●Happy Workplace. " These topics are analyzed within the context of the value chain boundary. In the future, JIH LIN will continue to enhance management and disclose relevant information in the Corporate Sustainability Development Report.

Material Topic	GRI Index	Management Disclosure Chapter	JIH LIN Value Chain Boundary of Material Topics							
			Internal		External					
			JIH LIN	Employees and Other Wokrsers	Investors / Shareholders	Government Agencies	Customers	Suppliers	Media	Local Communities
Operational and Financial Performance	GRI 201	II 、Excellent Strategy●Operational Mission	■		□		▲	▲		
Supply Chain Management	Customized Topic	III 、Innovative Design●Shared Value	■					▲		
Customer Privacy	GRI 418	III 、Innovative Design●Shared Value	■	■			▲		□	
Product and Service Labeling	GRI 417	III 、Innovative Design●Shared Value	■			□	▲	▲		
Energy	GRI 302	IV 、Green Action●	■			□				□

Material Topic	GRI Index	Management Disclosure Chapter	JIH LIN Value Chain Boundary of Material Topics							
			Internal		External					
			JIH LIN	Employees and Other Wokrrers	Investors / Shareholders	Government Agencies	Customers	Suppliers	Media	Local Communities
		Environmental Integration								
Marketing Communication (Customer Service)	Customized Topic	III 、Innovative Design● Shared Value	■	■			▲		□	
Training and Education	GRI 404	V 、Shared Well-being● Happy Workplace	■	■						
Emission	GRI 305	IV 、Green Action● Environmental Integration	■			□				□
Occupational Health and Safety	GRI 403	V 、Shared Well-being● Happy Workplace	■	■				▲		
Waste	GRI 306	IV 、Green Action●	■			□				□

Material Topic	GRI Index	Management Disclosure Chapter	JIH LIN Value Chain Boundary of Material Topics							
			Internal		External					
			JIH LIN	Employees and Other Wokrrers	Investors / Shareholders	Government Agencies	Customers	Suppliers	Media	Local Communities
		Environmental Integration								
Water resource Management	GRI 303	IV、Green Action● Environmental Integration	■			□				□

■ : Direct Impacts ; □ : Facilitating Impacts ; ▲ : Business Activity Impacts



CHAPTER 2

Excellent Strategy●Operational Mission

Ethical Operations Disclosure

2.1 About JIH LIN

2.2 Organizational Structure

2.3 Operational Results

2.4 Risk Management

2.5 Integrity and Regulatory Compliance

Column - Industry Upgrade: High-Value-Added Industries Driving Economic Upgrades

The revenue was **NTD 6,274,400**
thousands for the year 2022

A total of **51 hours**
accumulated in training to the
Board of Directors in 2022

The earnings per share for the
year 2022 was **NTD 4.08**

II、Excellent Strategy●Operational Mission

Ethical Operations Disclosure

GRI 3-3



Material Topic : Operational and Financial Performance	
Reason of signification	Strong financial performance can create long-term stable economic value for the company, establish a solid financial foundation, and provide continuous benefits to all stakeholders, laying the groundwork for sustainable business operations.
Effect and Impact	<p>Real / Positive Impact on Economy : We are committed to maintaining a robust financial performance and, in doing so, distribute profits to shareholders through dividends and bonuses.</p> <p>Real / Positive Impact on Environment: We are concerned about the environmental impact caused by climate change. We implement circular economy and carbon reduction measures to mitigate negative impacts on the environment.</p> <p>Real/Positive Impact on people (Including Human Rights); We prioritize and practice corporate social responsibility, enhancing human rights protection and reducing inequality and discrimination.</p>
Policy／Strategy	To enhance corporate governance, optimize financial structure, and improve risk management capabilities.
Goals and Target	<p>Short-Term Goals (1-3 years) :</p> <p>For strengthening new product development and optimizing the product portfolio, we continue to expand production lines and facilities, increasing capacity to meet</p>

Material Topic : Operational and Financial Performance	
Goals and Target	<p>customer demands. Enhance financial foundation through these improvements</p> <p>Medium to Long-Term Goals (3 years) :</p> <p>To respond to potential changes in market supply and demand as well as economic shifts, the company will adopt a decentralized sales strategy. In addition to improving customer order management, we will also conduct research on industry changes and regulatory standards. This proactive approach will enable us to thoroughly understand shifts in the market environment, continually enhance our financial performance, and ensure the long-term sustainability of the business.</p>
Management Assessment Mechanism	The company's operations are primarily centered around stable production, with flexible supply and demand adjustments based on the market trends. The goal is to maximize shareholder value. In terms of finances, a cautious approach is taken, avoiding financially unrelated operations to maintain stability within the company.
Performance and Adjustments	Due to factors such as the Russia-Ukraine war, high inflation, a slowdown in overall economic activity since the second half of 2022, and China's strict COVID-19 control measures,



Material Topic : Operational and Financial Performance

Performance and Adjustments

the company's operational performance in 2022 declined compared to 2021. However, it is estimated that the global economy will gradually recover as inflation peaks in 2023. The company will adopt the following business strategies :

1、Short-term operational policies

- (1) To enhance inventory management efficiency in response to evolving factors like pandemic developments, shifting customer demands, and market fluctuations.
- (2) To continue new product development and optimize the product portfolio.
- (3) To invest in process automation and automotive inspection equipment.

2、Continuously optimizing product and customer portfolios.

- (1) To align with the automobile electronic development and the supply chain for new energy vehicles, intensify cooperative opportunity with IDM customer and other accessory factory, improve development ability on three main power

Material Topic : Operational and Financial Performance

Performance and Adjustments

product modular " electronic drive " , " electronic control " and " battery management " , and exploit automotive power semiconductor growth.

- (2) To utilize the advantage of product development, production and sales in each related parties of the group. To implement integrated decision making and decentralized production in order to react the global trend and show adaptability in the supply chain.

To develop multiplicity of skills and utilize excellent copper material process skill and metal product process skill for the demand of high-power device design, heat conduction and electrical conductivity.

Preventive or containment Actions

The company adopts a decentralized sales policy to adapt to changes in market supply, demand, and economic conditions. In the future, in addition to improving customer order management, we will also conduct research on industry changes and technological developments. This will allow us to fully understand the movement in market and facilitate the development of necessary response measures.



2.1 About JIH LIN

GRI 2-1

JLT was established in the year 2000 and relocated to the Nanzih Processing Export Zone (renamed Nanzih Technology Industrial Park now) in 2003. The Research and Development(R&D)and operational headquarters were officially inaugurated in 2018. The third factory commenced operations in 2019, and investments in high-speed stamping machine were completed. In 2021, the company installed metal surface treatment equipment and acquired relevant analytical instruments to enhance its market share in high-end power Lead frame.

JLT is a manufacturer of semiconductor Lead Frames with many years of technical experience. We have accumulated unique mold technology and capabilities over the years, enabling us to provide high-quality and reasonably priced products for the specific needs of customers. In addition to offering integrated processes from stamping to plating, we have also independently developed highly precise and high-quality toolings with machining precision reaching up to 0.001mm. Our employees are guided by the values of innovation, loyalty, professionalism, and responsibility. We adhere to the fundamental business philosophy of " Quality First, Service Supreme. " This commitment has earned us the complete trust of our customers, and we are dedicated to expanding our operational foundation, maintaining high growth in performance, and further enhancing the internationalization of our business and the quality of life for our employees. JLT aspire to deliver perfect service and outstanding quality.

JLT is committed to advancing corporate social responsibility (CSR) initiatives, including guiding and assisting suppliers to participate in and adhere to the initiatives. This approach not only helps suppliers meet delivery deadlines, enhance product quality and strengthens their competitive advantage, but also guides the company' s partners in improving and reinforcing their management practices related to employee welfare, environmental protection, public safety, and sanitation. As a responsible global citizen, JIH LIN has declared its rejection of metals from conflict zones and requires suppliers to adhere to the conflict mineral purchase policy. JLT is eager to collaborate closely with all its suppliers to create superior and more competitive products, fostering a win-win approach in supply chain management. Being part of a green supply chain to reduce supply chain risks.

JIH LIN has established manufacturing facilities in Taiwan, Malaysia, Japan, and China, expanding its international presence to enhance revenue and profitability. The headquarters and the subsidiary in Japan serve as research and development centers, forming a dual R&D center. These centers integrate operational resources and expand the development of integrated modules to meet market demands in next-generation communication standards in future. Furthermore, the Company is actively involved in the research and development of miniaturized Lead Frames to cater to the market's trend toward miniaturization, aligning with the market applications of nanoscale semiconductor processes.





Company Basic Information



Company Basic Information

Company Name	JIH LIN TECHNOLOGY CO., LTD.
Company Address	NO.58, JHONG YANG RD., NANZIH DISTKAOHSIUNG CITY, TAIWAN
Company phone Number	07-3658828
Business Location	<p>Domestic Location :</p> <p>Plant 1(First factory) : No.43, Central Road, Nanzih District, Kaohsiung City.</p> <p>Plant 2 (Second factory) : No.12, Xinjing 1st Road, Nanzih District, Kaohsiung City.</p> <p>Plant 3 (Third factory) : No 40-1, Central Road, Nanzih District, Kaohsiung City.</p> <p>Jih Li Technology Co., Ltd : No.390, Minzhu Road, Alian District, Kaohsiung City.</p> <p>Overseas Location :</p> <p>Jinan JIH LONG Co., Ltd : No.5, Taixing W.Street, Jiyang Town, Jinan City, Shandong Province, China.</p> <p>Suzhou SH Precision Co., Ltd : No.48, Tinglan Lane, Xinglong Street, Suzhou Industrial Park, Suzhou City, Jiangsu Province, China.</p> <p>SH Precision Co., Ltd. : 901 Yoshiizumi, Yonezawa city, Yamagata ken, Japan.</p> <p>Malaysian SH Precision Sdn Bhd : PT111, Senawang Industrial Estate, 70450 Seremban, Negeri Sembilan, Malaysia.</p>
Market Segmentation	Listed company in TWSE
Year of Establishment	October 18, 2000

Company Basic Information

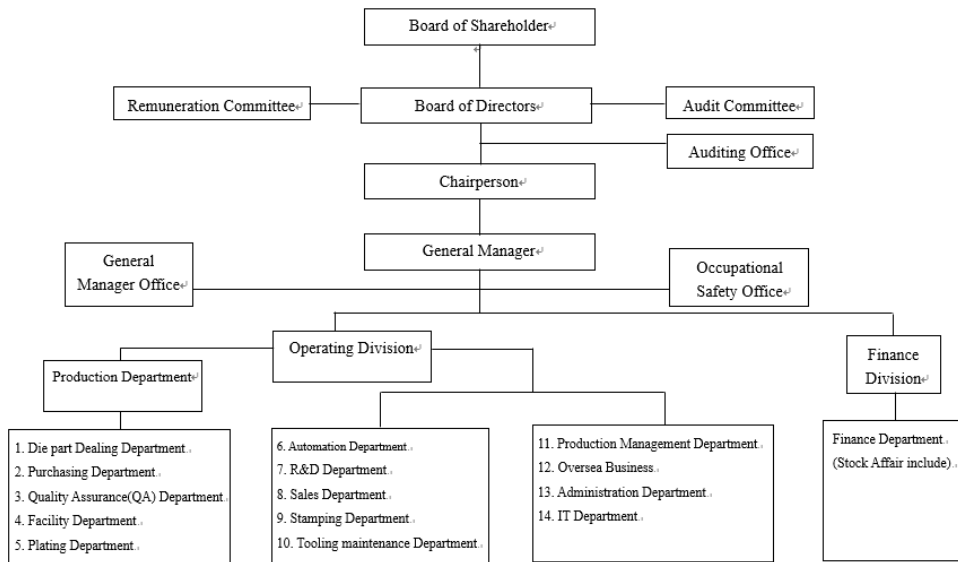
Listing Date	February 25, 2014
Stock Code	5285

Company Basic Information

Industry Category	Semiconductor Industry
Capital	NT\$1.02 billion

Company Organizational Structure

JIH LIN TECHNOLOGY CO., LTD Structure

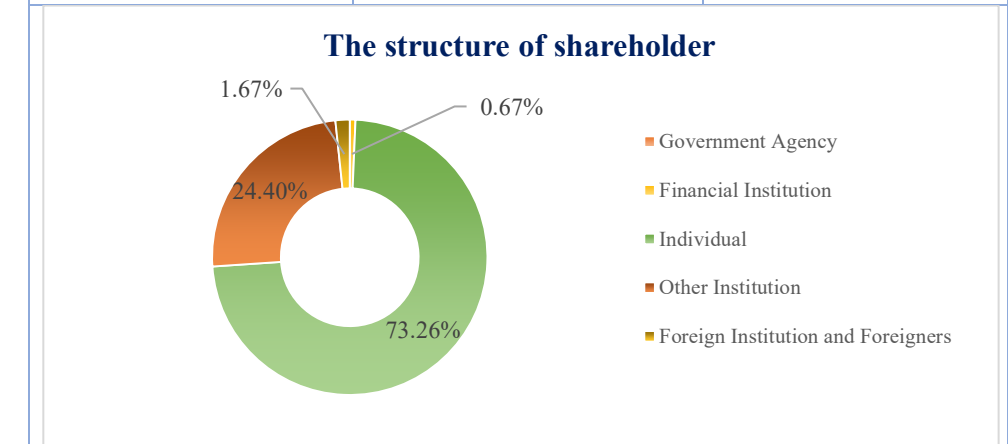


List of Investee Companies

Company Name	Location	Ownership Status
SPEEDY INVESTMENT LIMITED	United States	Shareholding of 100%
Jih Li Technology Co., Ltd	Taiwan	Shareholding of 100%
Jinan JIH LONG Co., Ltd	China	Shareholding of 100%
Jih-Linchpin Limited	Samoa	Shareholding of 100%
Suzhou SH Precision Co., Ltd	China	Shareholding of 100%
SH Precision Co.,Ltd	Japan	Shareholding of 100%

JIH LIN Shareholder Composition

The Structure of Shareholder		
As of 2022/12/31		
Shareholder	Number of Shareholding	Shareholding Ratio
Individual	74,753,637	73.26%
Other Juridical Persons	24,899,804	24.40%
Foreign Institutions and Foreigners	1,707,828	1.67%
Financial Institutions	679,657	0.67%



Main Products and Services

GRI 2-6、SASB (TC-SC-000.A、TC-SC-000.B)

JLT primarily engages in the research, development, manufacturing, and sales of semiconductor packaging materials and various types of power Lead Frames. Our product offerings are categorized into TO Lead Frames, other discrete components, power module Lead Frames, and others. Our Lead Frames serve as packaging materials for power semiconductors and are widely used in energy-efficient electronic products, mobile phones, alternative fuel vehicle, PCs, industrial frequency conversion products, consumer electronics, and various other electronic devices. All of our products are produced in-house at our own facilities. Our main types of partners include international copper material suppliers and foreign or local manufacturers of chemicals and packaging materials.

Product / Service					
Product or Service	Sales Region	Customer Type	Total Output (K pcs)	Sales Revenue (Thousand of NTD)	Sales Ratio (%)
TO Lead Frame	Southeast Asia, China, Taiwan, South Korea, Japan, the Americas, Africa, and Europe	The majority of Lead Frame sales (90%) are to IDM factories, while a smaller portion (10%) is to packaging and testing facilities.	4,206,999	1,952,920	31.13
Other Discrete components			36,901,465	1,676,507	26.72
Module			358,238	680,583	10.85
Others			--	1,964,390	31.30
Remark : Others include scarps, toolings etc., and their measurement units and specifications are different from each other, making it impractical to calculate using a single standardized unit of measurement.					

GRI 2-28

JIH LIN actively participates in external industry associations to stay informed about the latest developments in the industry. We believe in collaborating with others for mutual benefit and prosperity.

Industry Associations, other Member Associations, and National or International Advocacy Organizations.	Membership Status
Responsible Business Alliance (RBA) .	Member
Taiwan Electrical and Electronic Manufacturers' Association	Director
The Chinese National Association of Industry Labor Relations	Executive Supervisor



2.2 Organizational Structure

2.2.1 Board of Directors

GRI 2-9、2-10、2-11、2-12、2-13、2-14、2-15

The election of directors of the Company follows the " Rules for Election of Directors and Supervisors ". The election of the company directors shall be conducted in accordance with the nomination process for candidates as stipulated in Article 192 of the Company Law and it needs to review the qualification of candidates, the background of the academic experience of candidates, and whether there are any matters listed in Article 30 of the Company Law. Other certification or documents added arbitrarily is not allowed. Shall provide the results of the review to the shareholders as the reference for suitable directors to elect out.

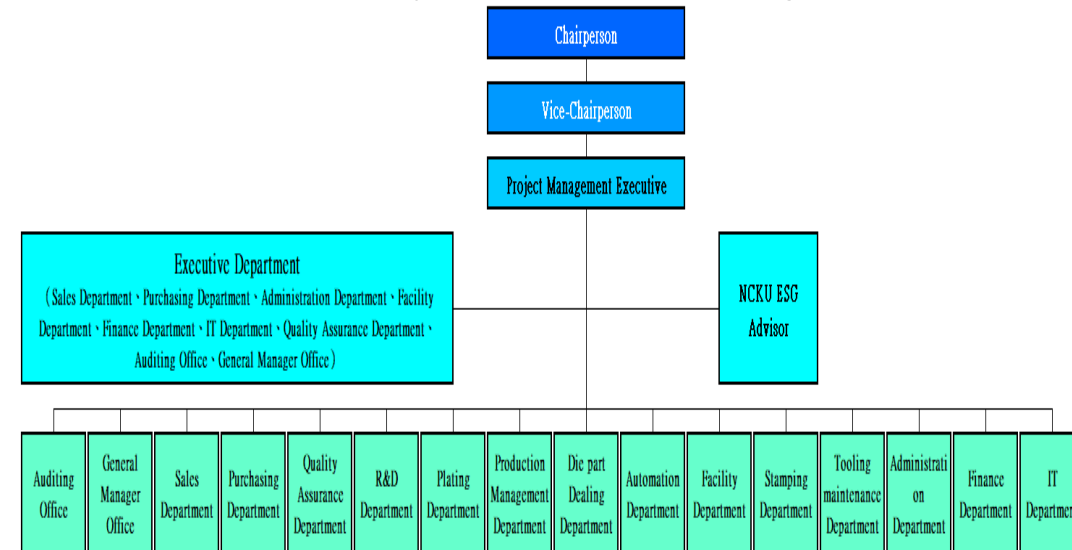
The current Board of Directors consists of 7 directors, including 3 independent directors and 2 directors with employee status (42.86% and 28.57% of all directors respectively) all of whom are selected by shareholders. Members have rich experience and expertise in the fields of industry, commerce and finance, and fully implement the concept of diversification of Board members. The background information, educational qualifications, concurrent positions in other companies, and details about the member, and operation information of directors' meeting and various functional committees, have all been disclosed in the company's annual report. This information is accessible on the MOPS Platform and the company's website.



MOPS Website

JIH LIN established the ESG (formerly CSR) Promotion Team, a project unit consisting of top management, including the Chairperson, Directors, General Manager, and executives in 2016. This team was formed to monitor global sustainable development trends, analyze sustainability issues such as environmental, social, and governance factors, and integrate them with core operations, product innovation, and services. Their role is to define the strategic sustainability direction and drive specific projects aligned with these goals.

JLT Corporate Sustainability Report Promotion Team Organizational Chart



This team is responsible for coordinating the company's corporate social responsibility and sustainability strategy and goal setting, as well as the compilation and publication of the sustainability report. They regularly review performance and progress toward goals, lead departments in addressing ethical issues, and implement process improvements. They also meet annually to discuss significant topics and submit policy goals, sustainability initiatives, and performance results to the board of directors. Here is information about the board members :

Title	Name	Date First Elected	Education and Selected Past Positions	Selected Present Positions at the Company and Other Companies
Chairperson	Shang-Yuan Tsai	2000.10.18	<ul style="list-style-type: none"> ● Graduated from the mechanical engineering department of AEUST (Asia Eastern University) . ● Teach in mechanical engineering engineer department of National Fongshan Senior Commercial & Industrial Vocational. ● Class B Technician certification of Ministry of the Interior. ● Class B technician certification for lathe workers of the ministry of the Interior. ● Class B technician certification of precision grinding machines of the Ministry of the Interior. 	<ul style="list-style-type: none"> ● Chairperson of JIH LIN Technology Co., Ltd. ● Director of JIH LONG Industry Co., Ltd. ● Chairperson of JINAN JIH LONG Technology Co., Ltd. ● Director of JIH HONG Electronic Co., Ltd. ● Chairperson of JIH LI Technology Co., Ltd. ● President of XinYing Industrial Vocational High school engineering cultural and educational foundation. ● Director of HUNG HSIU Investment Co., Ltd. ● Chairperson of SH Precision Co., Ltd.
Director	Shang-Ming Tsai	2000.10.18	<ul style="list-style-type: none"> ● Graduated from Kao-Yuan Vocational industrial high school of Technology & Commerce. ● General Manager of JIH LONG Technology Ltd. ● General Manager of JIH YIN Precision Co., Ltd. 	<ul style="list-style-type: none"> ● General manager of JIH LIN Technology Co., Ltd. ● Director with general manager position of JIH LONG Industry Co., Ltd. ● Director with general manager position of JINAN JIHLONG Technology Co., Ltd. ● Director of JIH HONG Electronic Co., Ltd. ● Director with general manager position of JIH LI Technology Co., Ltd. ● Director of WEI SHAN investment Co., Ltd. ● Chairperson of Suzhou SH Precision Co., Ltd.
Director	Meng-Wei Tsai	2004.07.28	<ul style="list-style-type: none"> ● Bachelor degree in applied economics, National Chung Hsing University. ● Master of commerce marketing instiute of Queensland University of Technology. ● Assistant sales manager of Jih Lin Technology Co., Ltd. 	<ul style="list-style-type: none"> ● Vice general manager of JIH LIN Technology Co., Ltd. ● Director of JIH LI Technology Co., Ltd. ● Director of SH Precision Co., Ltd. ● Chairperson of Malaysian SH Precision Sdn Bhd

Title	Name	Date First Elected	Education and Selected Past Positions	Selected Present Positions at the Company and Other Companies
				<ul style="list-style-type: none"> ● Director of Suzhou SH Precision Co., Ltd. ● Director of SHOUDA international investment Co., Ltd.
Director	Cheng-Han Jiang	2012.11.06	<ul style="list-style-type: none"> ● Bachelor degree in accounting, Tamkang University. ● UCLA business management course. ● Chief of auditor in KPMG. ● American CPA. 	<ul style="list-style-type: none"> ● Assistant manager of masterlink securities Co., Ltd.
Independent Director	Jhao-Rong Guo	2012.11.06	<ul style="list-style-type: none"> ● Doctorate of the economics institute of National Chengchi University. ● Associate professor at financial management department of National Sun Yat-sen University. ● Head of financial management department of National Sun Yat-sen University. 	<ul style="list-style-type: none"> ● National Sun Yat-sen university emeritus professor and adjunct director at financial management department.
Independent Director	Jhe-Hong Wu	2021.07.22	<ul style="list-style-type: none"> ● Doctorate in engineering from National Cheng Kung University. ● Associate professor at environmental engineering department of National Cheng Kung University. ● Associate professor at environmental engineering department of National Cheng Kung University. 	<ul style="list-style-type: none"> ● Professor at environmental engineering department of National Cheng Kung University.
Independent Director	En-Cih Jheng,	2021.07.22	<ul style="list-style-type: none"> ● Bachelor degree in finance and taxation, Fengjia University ● Manager of Taiwan bank sanmin branch ● Manager of Taiwan bank fengshan branch ● Manager of Taiwan bank kaohsiung branch. ● Director of Tang Eng Iron Works Co.,Ltd. 	<ul style="list-style-type: none"> ● Director of Holy Light Theological Seminary. ● CEO of Bai Shan Foundation.



Diversity and Independence of the Board of Directors

GRI 2-10

To achieve the ideal goals of corporate governance, the board of directors should encompass, but not be limited to, the following two major standards :

1. Basic Qualifications and Diversity: Such as gender, age, nationality, and culture, etc.
2. Professional Knowledge and Skills : Including professional backgrounds (such as legal, accounting, industry, finance, marketing, or technology), specialized skills, and industry experience, etc.

Board members should possess the knowledge, skills, and qualities necessary to fulfill their duties. To achieve the ideal goals of corporate governance, the overall capabilities that the board of directors should possess include : Operational Judgment, Accounting and Financial Analysis, Business

Management, Crisis Management, Industry Knowledge, International Market Insight, Leadership, Decision-Making.

The company has established a policy of diversity, taking into consideration factors such as age, nationality, culture, and diverse areas of professional knowledge and skills when appointing members to the board of directors. To rigorously implement the diversity policy, the company has specified it in Chapter Three, Article 20 of the corporate governance practices. The Company regularly reevaluates and selects directors through director or independent director election to ensure the appointment of suitable directors with the required capabilities as below :

Basic Information							Diverse Industry Experience and Professional Expertise								
Title	Name	Gender	Age	Professional Background (Degree)	Seniority of Independent Director		Industry Experience					Professional Expertise			
					Under3 Years	Over 9 Years	Bank / Finance	Business Management	Business Marketing	R&D	Industry Knowledge	Accounting and Finance Analysis	Information Technology	Risk Management	Crisis Management
Chairperson	Shang-Yuan Tsai	Male	Over 50 years old	Industry			V	V	V	V	V	V	V	V	V
Director	Shang-Ming Tsai	Male	Over 50 years old	Industry			V	V	V	V	V	V	V	V	V
Director	Meng-Wei Tsai	Male	30 to 50 years old	Business Marketing			V	V	V	V	V	V	V	V	V

Basic Information							Diverse Industry Experience and Professional Expertise								
Title	Name	Gender	Age	Professional Background (Degree)	Seniority of Independent Director		Industry Experience					Professional Expertise			
					Under3 Years	Over 9 Years	Bank / Finance	Business Management	Business Marketing	R&D	Industry Knowledge	Accounting and Finance Analysis	Information Technology	Risk Management	Crisis Management
Director	Cheng-Han Jiang	Male	30 to 50 years old	Business Administration			V	V	V		V	V	V	V	V
Independent Director	Jhao-Rong Guo	Male	Over 50 years old	Financial Management		V	V	V				V	V	V	V
Independent Director	En-Cih Jheng,	Male	Over 50 years old	Taxation	V		V	V			V	V	V	V	V
Independent Director	Jhe-Hong Wu	Male	30 to 50 years old	Industry	V			V			V		V	V	V



The Operation of the Board of Directors

GRI 2-16

According to the company's " Board of Directors Meeting Rules, " the Board of Directors is required to hold at least once per quarter. The Board of Directors meeting held a total of 6 times with an average attendance rate of 100% among the directors in 2022. The responsible department attends the board of directors' meetings as necessary to provide insights into agenda items, ensuring effective communication between the board and the management team. Issues related to environmental, social, and governance matters arising from operational activities are handled by senior management with the authorization from the Board of Directors. If necessary, they did report to the Board of Directors for review. The sustainability report is prepared by relevant units, approved by senior executives, and then released in accordance with regulatory requirements on the MOPS(Market Observation Post System)and the company's website. There were a total of 45 significant reports and deliberations presented to the Board of Directors In 2022, including one environmental topic, forty-three economic topics, and one social topic. Below are more details about these events :

Category	The number of significant events	Agenda Description
Environment	One topic	<ul style="list-style-type: none"> ● Establishing the " Greenhouse Gas Information Inventory and Verification Estimation Schedule Plan. "
Economic	Forty-three topics	<ul style="list-style-type: none"> ● Approval of the " Financial Statements " ● Approval of " Proposals for the convening of the Shareholders' Meeting " and the "

Category	The number of significant events	Agenda Description
		<ul style="list-style-type: none"> Dividend Distribution Proposal. " ● Approval of the " Chairperson and Managers Performance Bonus Proposal. " ● Approval of the " Director and Employee Compensation Distribution Proposal. " ● Approval of the " Renewal of Bank Financing Facilities " and " Funding and Endorsement Guarantees to Subsidiaries Proposal. " ● Amendment of the " The Articles of Incorporation " and " Rules of Procedure for Shareholders' Meetings " and " Funds Lending to Others Operation Procedures " and " Endorsement and Guarantee Operation Procedures " ● Approval of the " Internal Control System Declaration and Annual Internal Audit Plan Proposal " and other corporate governance regulations for listed companies.
Social	One topic	<ul style="list-style-type: none"> ● Amendment of the " Job Authorization Management Regulations. "

Training courses for the Board of Directors

GRI 2-17



In response to the growing international focus on corporate governance, corporate social responsibility, and sustainability in recent years, the company encourages its directors to participate in training courses and submit their training certificates to the company. The company discloses relevant records of director participation in training and education, and this information can be accessed in the company's annual report, as well as on the Market Observation Post System (MOPS) and the company's website.

Title	Name	Date	Host	Class	Duration	Total
Chair person	Shang-Yuan Tsai	2022.04.22	Taiwan Institute for Sustainable Energy	Taishin 30 Sustainable Energy Forum-Zero Emission in 2030	3	9
		2022.06.21	Taiwan Corporate Governance Association	Corporate Governance and Social Responsibility Development Trends and Exemplary Practices	3	
		2022.06.21	Taiwan Corporate Governance Association	The Impact and Response of the Tax Law Updates on Business Operations	3	
Director	Shang-Ming Tsai	2022.04.22	Taiwan Institute for Sustainable Energy	Taishin 30 Sustainable Energy Forum-Zero Emission in	3	9

Title	Name	Date	Host	Class	Duration	Total
				2030		
		2022.06.21	Taiwan Corporate Governance Association	Corporate Governance and Social Responsibility Development Trends and Exemplary Practices	3	
		2022.06.21	Taiwan Corporate Governance Association	The Impact and Response of the Tax Law Updates on Business Operations	3	
Director	Meng-Wei Tsai	2022.06.21	Taiwan Corporate Governance Association	Corporate Governance and Social Responsibility Development Trends and Exemplary Practices	3	6
		2022.06.21	Taiwan Corporate Governance Association	The Impact and Response of the Tax Law Updates on Business Operations	3	



Title	Name	Date	Host	Class	Duration	Total
Director	Cheng-Han Jiang	2022.06.21	Taiwan Corporate Governance Association	Corporate Governance and Social Responsibility Development Trends and Exemplary Practices	3	6
		2022.06.21	Taiwan Corporate Governance Association	The Impact and Response of the Tax Law Updates on Business Operations	3	
Independent Director	Zhao-Rong Guo	2022.06.21	Taiwan Corporate Governance Association	Corporate Governance and Social Responsibility Development Trends and Exemplary Practices	3	6
		2022.06.21	Taiwan Corporate Governance Association	The Impact and Response of the Tax Law Updates on Business Operations	3	
Independent Director	Jhe-Hong Wu	2022.04.22	Taiwan Institute for Sustainable Energy	Taishin 30 Sustainable Energy Forum-Zero Emission in	3	9

Title	Name	Date	Host	Class	Duration	Total
				2030		
		2022.06.21	Taiwan Corporate Governance Association	Corporate Governance and Social Responsibility Development Trends and Exemplary Practices	3	
		2022.06.21	Taiwan Corporate Governance Association	The Impact and Response of the Tax Law Updates on Business Operations	3	
Independent Director	En-Cih Jheng	2022.06.21	Taiwan Corporate Governance Association	Corporate Governance and Social Responsibility Development Trends and Exemplary Practices	3	6
		2022.06.21	Taiwan Corporate Governance Association	The Impact and Response of the Tax Law Updates on Business Operations	3	
Total						51



Performance Evaluation for the Board of Directors

GRI 2-18

" JIH LIN conducts an internal evaluation of the Board of Directors at the end of each year in accordance with the 'Board of Directors Performance Evaluation Procedure. 'The evaluation process is as follows :

- Define the units and scope to be assessed for the current year, such as the Board of Directors, individual board members, various functional committees, etc.
- Determine the evaluation methods, such as internal self-assessment within the Board of Directors, self-assessment by board members, outsourcing to external professional organizations, expert assessments, etc.
- Each executing unit collects relevant information on the activities of the Board of Directors and distributes self-assessment questionnaires, such as " Board of Directors (Functional Committee) Performance Self-Assessment Questionnaire " or " Board Members (Functional Committee) Performance Self-Assessment Questionnaire. "
- After the data is collected and consolidated by the coordinating executing unit, record the evaluation results, and submit them to the Board of Directors for review and improvement.



Category	Board of Directors Performance Evaluation	Functional Committees Performance Evaluation (Compensation Committee and Audit Committee)	Directors and members of functional committees conduct self-performance evaluations
Evaluation Cycle	Once per year		
Evaluation period	Start from January first to December 31 that year		
Evaluation method	Internal self-assessment and member self-assessment (Evaluation conducted by the Director and Independent Director)		
Evaluation item	<ul style="list-style-type: none"> ● Involvement in the company's operations. ● Enhancement of the quality of board decisions. ● Composition and structure of the board. ● Election and ongoing education of directors. 	<ul style="list-style-type: none"> ● Involvement in the company's operations. ● Enhancement of the quality of board decisions. ● Composition and structure of the board. ● Election and ongoing education of directors. ● Internal controls. 	<ul style="list-style-type: none"> ● Understanding of company goals and missions. ● Awareness of director responsibilities. ● Awareness of director responsibilities. ● Management of internal relationships and communication.

Category	Board of Directors Performance Evaluation	Functional Committees Performance Evaluation (Compensation Committee and Audit Committee)	Directors and members of functional committees conduct self-performance evaluations
	● Internal controls.		● Director's expertise and ongoing education. ● Internal controls.
Total	100%	100%	100%

The Company completed the 2022 Board performance evaluation on January 2023 and reported the outcome in the Board meeting on March 21, 2023 for review and improvement. The average scores of self-evaluation on Board performance was above 90 (out of 100) as well as it on individual Board members, indicating a sound operation of the Board ; the average scores of self-evaluation on Remuneration Committee and Audit Committee were above 90 (out of 100) , as well as it on individual functional committee members, showing the Committees operate smoothly and comply with corporate governance, thereby effectively enhancing the Board functions.



The goals for strengthening the Board's functions in the current and recent Years (e.g., establishing an Audit Committee, enhancing information transparency) and implementation status evaluation :



The goals for strengthening the Board's functions	Evaluation of implementation Status
Continued Enhancement of Information Transparency	The company complies with legal regulations to disclose company information and updates the company website regularly.
Actively establishing communication with stakeholders.	<ul style="list-style-type: none"> ● The company has a spokesperson and a deputy spokesperson, stakeholders can be in communication with the company through whom or visit the stakeholder section on the company's website to submit questions and suggestions online. ● The shareholders' meeting accepts shareholder proposals according to the schedule every year. Shareholders with the right can submit their proposals to the company during the designated period. The company will then review these proposals during a board meeting.
Enhancing the efficiency and decision-making capabilities of the Board of Directors	The company's board of directors has established the " Board of Directors Meeting Rules " in accordance with the " Regulations Governing Procedure for Board of Directors Meetings of Public Companies " The Board of Directors is held in accordance with the rules.
Enhance Supervisory Capacity	The company has established the " Scope of Duties of Independent Directors " and formed both a Compensation Committee and an Audit Committee to enhance the corporate governance functions of the Board of Directors.

The goals for strengthening the Board's functions	Evaluation of implementation Status
Enhance Professional Knowledge	The company regularly provides information about director training courses and encourages directors to participate in these courses to meet the request for ongoing education hours.
Insure Directors and Executives for Liability Insurance	The company had renewed the directors and executives liability Insurance and reported it to the Board of Directors on May 4, 2022.

2.2.2 Remuneration Committee

GRI 2-19 、 2-20



In order to establish a sound compensation system for the directors and executives of our company and in accordance with the provisions of article 3 of the " Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company Whose Stock is Listed on the Taiwan Stock Exchange or the Taipei Exchange " , the company set up the " Remuneration Committee " , as approved by the Board of Directors, and the committee worked in compliance with the organizational regulations established on August 24, 2012. The function of this committee is to assess the overall compensation and benefit policies of the company, as well as the compensation policies and systems for the directors and executives, from a professional and objective standpoint. It provides recommendations to the Board of Directors for their decision-making reference. According to JLT's Remuneration Committee organizational regulations, the committee should consist of no fewer than three members, with at least one independent director. Currently, the committee is composed of three independent directors

appointed by the Board, all of whom possess professional management backgrounds.

To ensure that the performance of executives is closely aligned with the company's strategy and that they receive competitive overall compensation, the company has established the " Performance Assessment Management Rules, " Performance Bonus Management Rules, " and " Employee Bonus Management Rules " as the basis for executive performance assessment and compensation. These rules cover aspects such as performance evaluation, compensation policies, systems, standards, and structures for executives. The rules are approved by the Board of Directors after the deliberation of the Remuneration Committee. The assessment criteria include factors such as the achievement of profit targets, improvements in organizational decision-making and execution capabilities, executive development, ESG (Environmental, Social, and Governance) performance, and the implementation of corporate governance. Recommendations made by the Remuneration Committee are executed after approval by the Board of Directors.

In accordance with Article 19 of the company's articles, director's remuneration is determined and allocate no more than 2% of the profit when the company makes a profit in the fiscal year. This allocation takes into consideration the level of participation and the value of contributions to the company's operations, and it is assessed to provide reasonable compensation. The allocation is subject to approval by the Remuneration Committee and the Board of Directors. As for independent directors, their monthly fixed remuneration is determined by the Board of Directors. They do not participate in the distribution of remuneration based on the company's profitability.

Our company uses the " Performance Management Rules " for executives and employees to conduct assessments, and these results serve as the basis for setting and linking the company's operational performance indicators. They are

submitted for the Board of Directors' approval. The appointment, dismissal, and compensation of the General Manager, Vice General Managers, and Senior Managers follow the provisions of the company's articles and are decided upon by the Board of Directors. The compensation for executives is determined based on individual performance, with salary standards established by referencing market trends, educational background, professional skills, and job responsibilities. Bonuses are also tied to individual performance, including financial indicators such as the company's profitability, reflecting the contribution to the company's overall operations. The compensation system is subject to periodic review based on actual operational conditions and relevant laws and regulations. The actual amounts of compensation for directors and executives are deliberated by the Remuneration Committee and approved by the Board of Directors. A total of three meetings were held for this purpose in 2022.

Information on operation of the Remuneration Committee					
Title	Name	Attendance in Person	Attendance by Proxy	Attendance Rate (%)	Remark
Convener	Jhao-Rong Guo	3	0	100%	Re-elected on July 22, 2021 and win reelection.
Member	En-Cih Jheng	3	0	100%	Re-elected on July 22, 2021 and win reelection.

Information on operation of the Remuneration Committee					
Title	Name	Attendance in Person	Attendance by Proxy	Attendance Rate (%)	Remark
Member	Jhe-Hong Wu	3	0	100%	Re-elected on July 22, 2021 and win reelection.

2.2.3 Audit Committee

GRI 2-19、2-20

To ensure that the performance of executives is closely linked to the company's strategy and that they receive competitive overall compensation, the company has established the " Salary Administration Rules, " " Performance Bonus Management Rules, " and " Employee Bonus Management Rules. " The compensation for executives includes both salary and bonuses. Salary takes into account the company's strategic direction, profitability, and factors such as the individual professional capabilities and scope of responsibilities of executives etc. Bonuses are determined based on individual performance evaluation result, the company's operational performance, and the feasible linkage to future risks. However, if there are significant risk events that could impact the company's reputation and cause improper internal management, misconduct, and other risk events, bonuses may be reduced or withheld. The company established the Audit Committee on July 22, 2022.



The Main Oversight Matters of the Audit Committee	1.Appropriate expression of the company's financial statements.
	2.Selection (dismissal) of the certifying accountant and their independence and performance.
	3.Effective implementation of the company's internal controls.
	4.The company' s compliance with relevant laws and regulations
	5.The control of the company's existing or potential risks.



The responsibilities of the Audit Committee

- Establishing or amending internal control systems in accordance with Article 14-1 of the Securities and Exchange Act.
- Assessing the effectiveness of internal control systems.
- Developing or amending procedures related to significant financial transactions involving asset acquisition or disposition, derivative trading, loans to others, endorsements, or guarantees, as required by Article 36-1 of the Securities and Exchange Act.
- Matters involving related of interest about directors.
- Significant asset or derivative transactions.
- Major loans, endorsements, or guarantees.
- The issuance, offering, or private placement of equity-type security.
- The appointment, dismissal, or compensation of certified public accountants.
- The appointment or removal of financial, accounting, or internal audit supervisor.
- Financial statements for the first quarter, second quarter, third quarter, and annual financial statements that are signed or sealed by the Chairperson, manager, and the head of the accounting department.
- Other significant matters as required by company or regulatory authorities.

JIH LIN has established an Audit Committee in accordance with the regulation. The committee consists of all independent directors, with a minimum of three members, including one convener. Additionally, at least one member should possess expertise in accounting or finance. According to the "Audit Committee Organizational Regulations," the Audit Committee is required to hold meetings at least once a quarter and may hold meetings as needed. The Audit Committee held a total of five meetings in 2022.

Information on operation of the Audit Committee					
Title	Name	Attendance in Person	Attendance by Proxy	Attendance Rate (%)	Remark
Convener	Jhao-Rong Guo	5	0	100%	Established on July 22, 2021.
Member	En-Cih Jheng	5	0	100%	
Member	Jhe-Hong Wu	5	0	100%	

2.3 Operational Results

GRI 201-1

The total operating revenue of JIH LIN in 2022 reached NTD 6,274,400 thousand, which represents a decrease of NTD 57,493 thousand with approximately 0.91% compared to the previous year. There are various factors lead to huge interest rate rising which had impact on economic activities including the Russia-Ukraine war, high inflation, a slowdown in global economic activities in the second half of 2022, and the stringent pandemic control measures implemented in China. However, it's worth noting that China began

to ease these restrictions on December 2022, and it's anticipated that overall economic activities will gradually recover. The company's main product, Power Lead Frame, is the main beneficiary of the the global carbon neutral policy, and the product has great potential for development. Although the purchasing power may be reduced due to inflation in the short term, however, for a long time the Company has adopted a decentralized sales policy to respond to the possible evolution of market supply and demand and the economic environment. In the future, we will not only improve customer order management but also study industry changes and laws and regulations to fully grasp changes in the market environment so that we can formulate necessary countermeasures as soon as possible.

In Thousands of New Taiwan Dollars

Item / Year	2020	2021	2022
Net Revenue	4,347,192	6,331,893	6,274,400
Cost of Goods Sold	3,721,172	5,212,202	5,323,266
Gross Profit	626,020	1,119,691	951,134
Operating Income	400,452	503,460	508,680
Non-Operating Income and Expenses	(59,645)	(15,183)	85,432
Net Income before Income Tax	165,923	601,048	527,886
Net Income of Continuing Operations	129,038	468,655	416,726

Item / Year	2020	2021	2022
Total Comprehensive Income	142,450	385,119	447,124
Earnings per Share (NTD)	1.37	4.82	4.08
Employee Benefits Amounts	17,927	19,957	21,232
Dividend	235,223	408,163	357,143
Employee Salaries (including Employee Benefits)	618,854	705,343	706,495
Retained Economic Value	7,166	414,348	244,639
Payments to the Government	36,885	132,393	111,160
Remark : A total of NTD 280 thousand was invested in the community by the company in 2022.			



GRI 201-4 · 415-1

The company received a total of NTD 154,400 in government financial subsidies and did not engage in any political donations in 2022. The detailed subsidy items are as follows :



Item	Subsidizing Authority	Subsidy Amount (NT\$)
Coporate Human Resource Enhancement Project	Ministry of Labor	81,425
Subsidy from Working Condition Improveing Project	Ministry of Labor	72,975
Total		154,400

2.4 Risk Management

In today's rapidly changing era of technology and information, JIH LIN understands the importance of maintaining and enhancing the overall interests of the company. In order to ensure operational effectiveness and efficiency, the reliability of financial statements, the company comply with relevant laws and regulations, and assist the board of directors and management in fulfilling their responsibilities for achieving other goals. The company continually reviews its risk management processes and stay focused on developments in domestic and international trends and the global environment for enhancing the effectiveness of risk management practices. Each risk is assessed based on professional expertise, taking into consideration its relevance to the objectives. We conduct risk identification and formulate management strategies and countermeasures to mitigate, transfer, or avoid risks effectively, ultimately reducing operational risks for the company.



Framework of JIH LIN Risk Management

Riske identification and Assessment

- The management assesses the types of risks and the probability of occurrence.

Risk Control and Mitigation

- Critical financial activities are reviewed by Board of Directors within internal control system regulations.
- To conduct cross-organizational risk discussion and take the effective risk-control program.

Risk response

- All departments propose risk analysis and countermeasure to the top executive for approval.

Risk monitoring and Report

- The Company has taken the necessary monitoring measures for possible risk from operation.

The main business of JIH LIN is the manufacture and sale of semiconductor Lead Frames. It does not engage in high-risk or high-leveraged investments. In terms of the aforementioned risk management, appropriate policies, procedures, and internal controls have been established in accordance with relevant regulations. The important activities must be implemented by the board of directors in accordance with relevant regulations.

Risk Management Scope

Category	Possible Risk	Countermeasures
Financial Risk	Foreign Exchange Risk	● Monitoring foreign exchange market trends to enhance capital utilization efficiency.
	Interest Rate Increasing	● To constantly monitor interest rate fluctuations and take appropriate measures to mitigate the impact of interest rate changes on the company's profit.
	Inflation Risk	●To have a natural hedge effect that income and expenses offset each other.
Production Risk	R&D Technology	● Investing in research and development, acquiring high-precision machinery and equipment, optimizing production processes, and improving production efficiency to ensure the competitive advantage.
Raw Material Risk	Supply Chain Disruption	<ul style="list-style-type: none"> ● Making supply contracts with relevant suppliers ensure a steady supply of materials. ● Prochasing raw materials from various suppliers mitigate the material shortages

Category	Possible Risk	Countermeasures
		risk and concentration risks.
Information System Risk	Information System Risks	<ul style="list-style-type: none"> ● Strengthening cybersecurity, monitoring, reporting mechanisms, unusual management, and backup. ●Standardizing operational procedures.
Market Risk	Market Concentration	● Customer sales ratios are all controlled below 10%, avoiding sales concentration risks.
Other Risk	Earthquakes and other natural disasters, as well as fires or chemical spills.	<ul style="list-style-type: none"> ●To establish emergency response measures for natural disasters such as earthquakes and regularly conduct earthquake and disaste drills. ● To gather disaster information quickly , establish preventive measures, keep track of personnel movements, and organize response teams for disaster relief. ● To Strengthen coordination capabilities with customers or suppliers regarding delivery schedules.

Internal Audit System



The auditing office is belonging to the board of directors. It assists the board of directors and the management in examining and reviewing the internal control system, assessing the effectiveness and efficiency of operations. It confirms that the company' s report with reliability, timeliness, and transparency which follows relevant laws and regulations. The timely suggestion is provided to ensure the continuous

and effective implementation of the internal control system and served as the basis for reviewing and amending the internal control system, promoting the sound operation of our company. Implementation of Internal Audits :

- 1.The Auditing Office shall draw up the annual audit plan for next year according to the risk assessment results every year, including the items listed in Article 13 of the " Regulations Governing Establishment of Internal Control Systems by Public Companies " as the annual audit plan.
- 2.The Auditing Office shall check the implementation of the audit items in the annual audit plan monthly, submitting the audit report and transmitting the report to the supervisors and independent directors for review.
- 3.The Auditing Office people shall presents reports on internal audit business at the quarterly board of directors meeting to explain the implementation of the internal audits.
- 4.The Auditing Office shall conduct self-assessment at least once a year. Each department shall fill out its self-assessment report which will be verified by the Auditing Office first. And then submit self-assessment reports to the general manager and the chairperson for further review. The results of the self-assessment report shall serve as the primary basis for evaluating the effectiveness of overall internal controls and issuing the Statement on Internal Control System.

2.5 Integrity and Regulatory Compliance

GRI 2-27、206-1、207-1、207-2、207-3、207-4、406-1、407-1、409-1、SASB (TC-SC-520a.1)

JIH LIN is committed to corporate social responsibility (CSR) and pays attention to the rights and interests of stakeholders. While pursuing sustainable

operations and profitability, the company emphasizes environment, society, and corporate governance, incorporating them into its management policies and business activities. Following the principle of materiality, the company conducts risk assessments related to environmental, social, and corporate governance issues relevant to its operations and establishes corresponding risk management policies or strategies. According to the Financial Supervisory Commission's definition, irregularity events with accumulated fines of over one million NTD are considered significant events. In 2022, the company did not engage in anti-competitive practice, antitrust, or monopolistic activities, and no fines were imposed. JIH LIN strictly complies with relevant tax laws, such as profit-seeking enterprise income tax or business tax, as established by the Ministry of Finance of the Republic of China(Taiwan). The company also follows related principles in its operations :

- 1.Principle of Legal Compliance - To comply with tax regulations and legislative spirit, accurately declare and pay taxes, and keep proper documentation.
- 2.Principle of Comprehensive Decision Making - To stay informed about changes in local and international tax laws, assess their impact comprehensively, and develop appropriate strategies.
- 3.Principle of Transparency - To regularly disclose tax information through public channels such as financial statements and annual reports for ensuring transparency. .
- 4.Principle of Proactive Communication - To maintain unimpeded communication with tax authorities for assisting in improving the tax systems.
- 5.Principle of Reasonable Tax Mitigation - To ensure that corporate operate with legal and transparent tax incentives and avoid illegal method for tax mitigation.

- 6.Principle of Reasonable Structure - To ensure that corporate structures and transaction arrangements align with economic substance and do not exploit special arrangements for tax mitigation.
- 7.Principle of Risk Management - To assess relevant risks and adopt appropriate strategies when preparing and making tax plans.
- 8.Principle of Business Substance – To ensure that transactions with related parties reflect economic substance, with decision-makers assuming risks and receiving reasonable compensation.
- 9.Arm's Length Principle - The pricing and terms of related-parties transactions should be similar to those of non-related parties transactions.



The company prohibits discrimination, treats employees fairly, and takes measures to prevent discrimination incidents. This includes conducting relevant training, as well as declaring a commitment to human rights, to strengthen the awareness of human rights among company employees. If an employee encounters any form of discrimination, they can file a complaint either verbally or in writing. The company will respond to the complaint within a specified time frame, providing feedback in either way on the subsequent actions taken to show the company's support for and respect of international human rights standards. The company has established the following policies :

- Employees in the company are not allowed to discriminate against or harass others based on factors such as race, color, age, gender, sexual orientation, gender identity and expression, ethnicity or nationality, disability, pregnancy, religion, union membership, political beliefs, social class, nationality, group background, veteran status, or marital status.
- The company strictly prohibits any form of threats, abuse, exploitation, or sexual harassment, including through gestures, language, or physical contact.
- The company does not interfere with the election, regulations, and operations of unions, nor does it interfere with employees' personal freedoms and rights, such as race, social class, nationality, religion, disability, gender, sexual orientation, and more.
- Employees or prospective employees are not subjected to discriminatory medical examinations or physical checks, such as pregnancy or virginity tests.

In order to protect the rights of employees, the company encourages all employees to freely associate and provides assistance for religious ceremonies. The company also supports unimpeded communication between labor and management :

- Respect employees' rights to freedom of assembly and association, encouraging employees to establish and join unions or various types of organizations.
- Conduct labor-management meetings, encouraging labor and management representatives to be proactive in discussions.
- Provide appropriate assistance within the company's capabilities for employees with religious ceremonies.

JIH LIN requires suppliers to sign a " Code of Conduct Commitment, " pledging to adhere to the RBA Code of Conduct. Each year, assessments and

audits are conducted using the " Supplier Social Responsibility Risk Assessment " and " Supplier Social Responsibility Evaluation Form " to ensure that there are no instances of child labor, forced labor, or related issues. Unforced work and humane treatment include :

- No forced labor or restriction of employees' freedom. Employees have the freedom to enter and leave the workplace and dormitories (except in restricted areas) .
- No disciplinary or inhumane treatment of employees.
- Respect and protect the dignity of employees, prohibiting abuse, physical or psychological coercion, and verbal insults.
- No hiring of any bonded labor.
- No illegal or arbitrary withholding of employees' original identification documents, passports, residence permits, work permits, etc.
- Employees have the right to freely decide on overtime, leave, and resignation without facing punishment. The relevant procedures should follow laws and company regulations.

JIH LIN is committed to taking good care of its employees, ensuring their living conditions and providing excellent working conditions. The company also fulfills its corporate social responsibility in various aspects, including ethics, labor rights, the environment, health and safety, and management systems. In 2022, neither the company nor our suppliers were involved in any cases of forced or compulsory labor.

Anti-Corruption System

GRI 205-1 、 205-2 、 205-3

JIH LIN firmly opposes any form of corrupt behavior and strictly requires all employees to uphold this commitment. Employees are expected to approach their work with honesty and



integrity, refraining from deceit or concealment of facts. We maintain high standards of professional ethics and consider character and competence as criteria for employment. All employees must adhere to the company's code of ethics and act independently of personal interests in daily work as their responsibilities, aiming to earn the respect and trust of customers, suppliers, and industry peers.

The company's operational processes, including sales and purchase, adhere to the internal control system and authorization levels. In order to centralize the purchase, a group-wide perspective is adopted for price comparisons and negotiations at various operational points. The company have established comprehensive internal control systems and operational procedures that specifically define the daily workflows for directors and employees. We have also outlined ethical guidelines for honest dealings with external stakeholders. Additionally, through internal audits and audits conducted by accountants, we are committed to sustainable operations and stamping out the risk of waste and corruption.

JIH LIN is fully committed to promoting an anti-corruption action plan to enhance the company's integrity index. This is achieved through various risk assessment activities to understand areas susceptible to misconduct, strengthening internal control systems, and utilizing them effectively for early warning. The company have established a " Rewards and Penalties Policy " as a basis for employee assessments. When there are commendable actions or behaviors warranting disciplinary action, we promptly apply the rewards or penalties in accordance with the regulations, thus reinforcing positive behavior. The company operates based on principles of integrity, transparency, and responsibility. We have developed policies rooted in integrity approved by the board of directors, and established strong corporate governance and risk management mechanisms to create a sustainable operating environment. The

company have also implemented " Codes of Ethics " and " Integrity Operating Guidelines " to thoroughly understand areas susceptible to misconduct and strengthen internal control systems. Additionally, there is a whistleblower protection area to receive complaints and reports from employees and the public, providing an avenue for information disclosure.

Our company actively avoids engaging in business transactions with agents, suppliers, customers, or other business partners involved in dishonest behavior. If any dishonest conduct is found on business partners side, we promptly cease all business transactions with them and blacklist them. This is in line with our commitment to the company's integrity policy. The company communicates the spirit of ethical business with suppliers through emails and other means. All suppliers are required to sign a "Management Commitment Agreement," which includes elements related to ethical business practices.

The company conducts aperiodic internal and external training sessions related to integrity in business operations to emphasize the importance of integrity, and the training is included as one of the performance evaluation criteria. Newly joined employees are required to sign an " Employee Compliance Agreement " on their first day of employment, and receive training and guidance on anti-corruption and anti-bribery policies on the same day. Training records are retained. In 2022, all of newly joined employees signed the agreement. Suppliers are communicated with regarding integrity in business operations through email etc. They are also required to sign an " Operational Management Commitment Letter, " which includes elements related to conducting business with integrity.

Training course	Pre-employment training for the newly joined employee.
Number of participant	88
Completion rate	100%

In-service employees can access information about the company's social responsibility policy statement through the company's official website and the internal network platform. Additionally, they can find detailed written guidelines and procedures, such as " Work Rules, " " Rewards and Penalties Policy, " " Procedures for Reporting Illegal, Unethical, or Untrustworthy Behavior, " " Code of Ethics, " and " Integrity Operating Guidelines " posted on bulletin boards in each factory areas. Regular communication and dissemination of these policies occur during monthly management meetings, morning meetings, and department meetings. In 2022, there were no instances of corruption reported or identified among either newly joined or existing employees in the company.



Posting on Bulletin Boards



Management Meetings



Dissemination During Morning Meetings



Department Meetings

GRI 2-26



To ensure the company's lawful and compliant operation, all employees bear the responsibility of staying vigilant against any violations. If an employee has any doubts or discovers any misconduct, they should report it to their supervisor. They can also report it directly to the HR executive, the internal audit department, or use the employee complaint channels for named reporting. The company will handle these reports confidentially, making effort to protect the identities of whistleblowers and those involved in investigations from being disclosed. If misconduct is confirmed, the company will take appropriate actions in accordance with relevant regulations and laws. Employees who disagree with or have objections to any actions taken can also follow the company's internal procedures to file complaints.



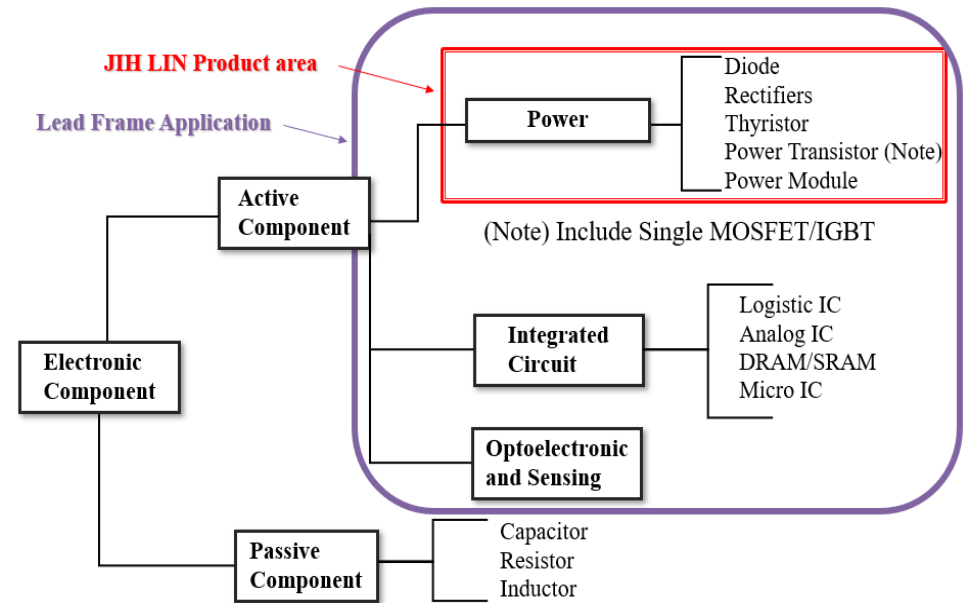
Complaint Channel	
Receiving unit	External : General Manager Office Internal : Administration Department
Address	No.58, Jhong Yang Rd., Nanzih Dist., Kaohsiung City
E-mail	External : service@jihlin.com.tw Internal : Complaint boxes are located in various factory stairwells (first-floor stairwell on the south side of the headquarters, basement stairwell on the east side of the second factory, first-floor stairwell on the north side of the third factory) .





Column - Industry Upgrade : High-Value-Added Industries Driving Economic Upgrades

After the signing of the Paris Climate Agreement in 2015, energy conservation and carbon reduction became key topics in environmental sustainability worldwide. The primary methods for achieving these goals include improving energy efficiency and reducing carbon emissions. Energy efficiency improving involves the design and development of energy-efficient electronic products and variable-frequency components, while carbon emission reducing includes the development of renewable energy and the promotion of alternative fuel vehicles. Regardless of the method or tool used, both increase the consumption of power devices. The Power device, with a long history of development, is a different category from the integrated circuit industry that Taiwan's semiconductor industry focuses on. It is a critical component for the transmission and conversion of electrical energy, and applications of Power Device are widespread. The growth in demand primarily comes from various end-use equipment, including consumer electronics, 5G communication devices, electric vehicles, renewable energy, and industrial machinery. In all of which power electronic conversions rely on power devices.



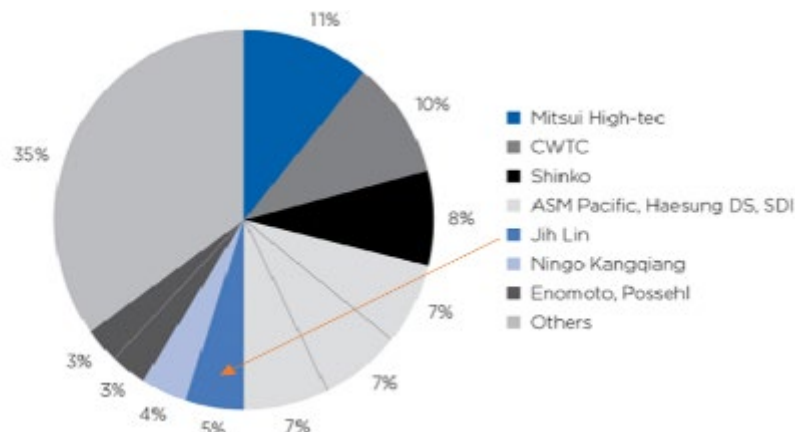
The structure of the electronic components industry

JLT primarily manufactures semiconductor Lead Frame, one type of semiconductor packaging material, which are used in the wire bonding and packaging process of semiconductor power components. The Lead Frame manufacturing process can generally be divided into two methods: chemical etching and mechanical stamping. Stamping involves pressing the shape of the semiconductor Lead Frame onto copper alloy or iron-nickel alloy sheets. Since high-power Lead Frame used in power-related applications require strong conductivity and often need to be three-dimensional and customized, they are typically produced using the stamping process. On the other hand, chemical etching involves using a Laser proto to create a mask, followed by the application of dry or wet photoresist (depending on the specific process) onto



materials such as copper alloy or iron-nickel alloy. After applying the photoresist, the material is immersed in a chemical etching solution. The chemical etching process is mainly used for flat IC packaging products with miniaturization and a high number of pins.

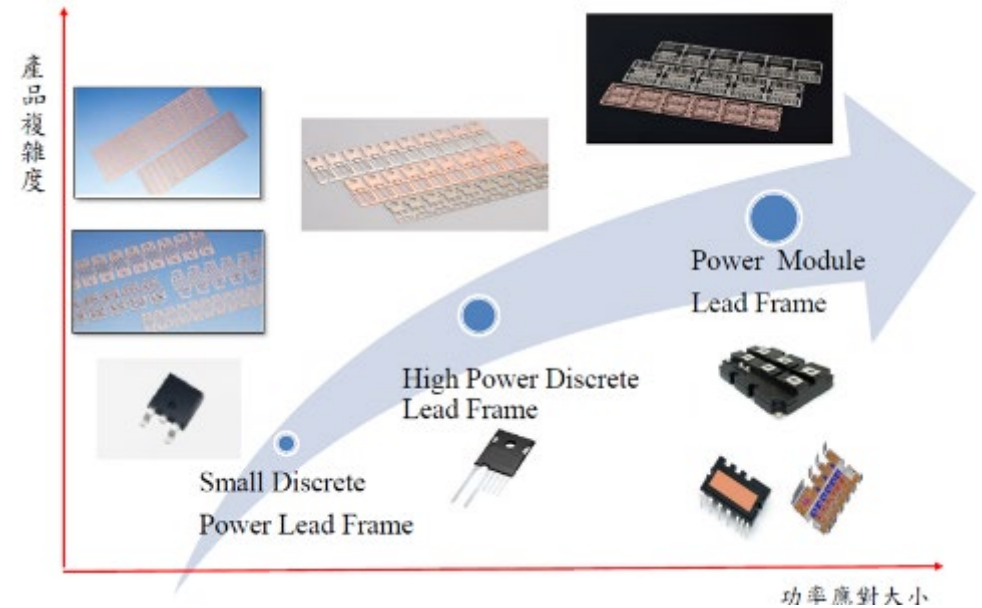
Currently, the global wire bonding frame (Lead Frame) industry is dominated by manufacturers from Taiwan, China, and Japan/Korea. These companies offer various types of leadframes for sale. They primarily focus on producing Lead Frames for integrated circuits. In recent years, some manufacturers have diversified their product offerings by developing IC package substrates and transitioning towards the integration of packaging materials. Some have also expanded into special metal processing, such as the development of heat dissipation products. According to statistics from TechSearch International, Inc.'s " Global Semiconductor Packaging Materials Outlook, " the company currently ranks among the top 7 Lead Frame manufacturers globally. It's worth noting that among these related manufacturers, JIH LIN is the only one that specializes in semiconductor power Lead Frames.



Global Market Share Chart for the Lead Frame Industry

Data source: TechSearch International, Inc 「 Global Semiconductor Packaging Materials Outlook」 · (2020 / 7)

JIN LIN primarily manufactures customized power component Lead Frames tailored to meet customer design requirements. Depending on the product and chip packaging method, there are two main types: Discrete Lead Frame and Power Module Lead Frame.



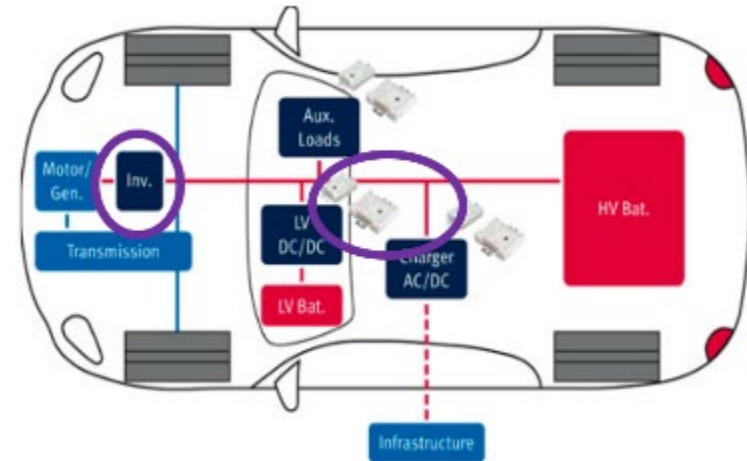
JLT Product Development Diagram

Due to evolving product demands and advancements in semiconductor production technologies, power components have progressed from diodes and rectifiers to high-power products like MOSFETs and IGBTs, which exist in a discrete form. The accelerated development of electric vehicles in the new energy automotive sector and the increasing electrification of automobiles have led to a fundamental need for power density and functional integration to reduce the complexity of external circuit connections and address issues such as vibration, electrical interconnects, environmental variations, and high-

temperature concerns. As a result, there has been a gradual shift toward modular products packaged using System in Package (SIP) technology. These products are designed using two or more power components (such as IGBTs and diodes) combined with copper substrates and other thermal materials, often integrated with additional active and passive components. Types of modules include Intelligent Power Modules (IPMs) widely used in variable-frequency home appliances and high-power IGBT modules used in renewable energy systems and electric vehicle power transmission systems. In recent years, with successful semiconductor material development, there has been progress in the third-category semiconductor substrate, Silicon Carbide (SiC) MOSFET modules, which offer improved energy efficiency and heat dissipation stability.

According to market research firm Trendforce, in 2022, global sales of new energy vehicles(including pure electric vehicles, plug-in hybrid electric vehicles, and hydrogen fuel cell vehicles) surpassed 10 million units for the first time, with a year-on-year growth rate of 63%, reaching 10.65 million units. This accounted for over 10% of the total automobile sales. It is estimated that in 2023, global sales of new energy vehicles will reach approximately 14.5 million units. Therefore, the development of automotive electrification has become an irreversible trend. Currently, traditional internal combustion engine vehicles, hybrid vehicles, hydrogen fuel cell vehicles, and new energy vehicles (PHEV + BEV) each consume approximately USD \$500, \$600, \$870, and \$1,000 worth of semiconductors per vehicle. Power semiconductors make up around USD \$100, \$170, \$400, and \$520 of these costs, respectively. Therefore, as the level of vehicle electrification increases, the demand for power components also increases. Our company has successfully developed Power Integrated Module (PIM) Lead Frames, building on the foundation of Intelligent Power Module (IPM) Lead Frames. These products are primarily used in the power systems of new energy vehicles, and they have already been shipped to well-known battery

electric vehicle (BEV) manufacturers abroad. These products require the integration of double-sided (or single-sided) cooling modules and composite metal processing techniques to achieve efficient heat dissipation and ensure chip performance, particularly to meet the high-voltage demands of current new energy vehicles, which often operate at voltages exceeding 800V.



The company has developed automotive power module Lead Frames designed for use in the electric drive and electronic control systems of new energy vehicles.

Leveraging its advanced technology and consistent quality, JLT adjusts and delivers products quickly to meet customer demands. Currently, our products are sold to semiconductor IDM manufacturers across the Asia-Pacific region. With the continued growth in demand for automotive electronic components and variable frequency household appliances, the company is aligning itself with this trend by developing related products for green energy, automotive electronics, industrial variable frequency, and other electronic products. It does so with the attitude of " innovation excellence, creating the future.

CHAPTER 3

Innovative Design●Shared Value

Disclosure of Innovative Design Management

3.1 Innovative Products and Services

3.2 Sustainable Supply Chain Management



The customer satisfaction rate
reached **89.94%** in 2022

III 、 Innovative Design●Shared Value

Disclosure of Innovative Design Management

GRI 3-3

Major Topic : Marketing Communication (Customer Service)	
Major Reasons	A customer-oriented quality system and business philosophy. Through an objective inspection system and comprehensive assessment of customer satisfaction with our products or services, we gain in-depth insights into the gaps between customer needs and expectations. This serves as the basis for improving our operational management.
Impacts and Effects	Having a real/ positive impact on the economy : Customer service is a core value for our company. In a highly competitive market, careful management of customer service allows the JIH LIN to seize more opportunities and expand product sales, thereby increasing overall economic performance and revenue.
EffectsPolicies / Strategies	Based on annual customer satisfaction surveys, we aim to optimize cooperation benefits, creating a win-win partnership with our customers. "
Goals and Targets	Short-term goal (1 to 3 years) : To achieve a customer satisfaction rate of 80%. Medium-term goal (3 to 5 years) : To surpass 85% of customer satisfaction rate. Long-term goal (5 years and beyond) : To maintain a customer satisfaction rate between 85% and 90%.



Major Topic : Marketing Communication (Customer Service)	
Management Evaluation Mechanism	To have a customer satisfaction survey annually.
Performance and Adjustments	The customer satisfaction survey for the year 2022 achieved a satisfaction rate of 89.94%. Any dissatisfaction identified in the customer survey should be promptly documented in the " Customer Survey Improvement Record Form, " and relevant departments should be convened to review and implement continuous improvements.
Preventive measures or Containment	Feedback from relevant departments will be provided for review, and improvement measures will be documented.



GRI 3-3

Major Topic : Customer Privacy	
Major Reasons	Customer' s trust has always been one of JIH LIN' s core values. Safeguarding customer privacy is essential to earn customer trust and establish a strong, long-term partnership.
Impacts and Effects	Having a real / positive impact on the economy : Relevant units may incur financial or reputational losses and related law may be violated.

Major Topic : Customer Privacy	
	Having a real / positive impact on people (including human rights): Prioritizing corporate social responsibility, enhancing human rights protection, and reducing inequality and discrimination.
EffectsPolicies / Strategies	To sign confidentiality agreements with customers to provide the highest level of protection, strengthen information security, and establish a mutually loyal relationship.
Goals and Targets	Short-term goals (1 to 3 years) : To coordinate and implement information security-related regulations, set up equipment and software, and conduct information security awareness campaigns. Collaborate with internal audits to verify employee information security activities, enhance employee awareness, and strengthen the confidentiality and integrity of information assets. Medium to long-term goals (3 years and beyond) : To ensure the protection and management of customer data continuously through internal audits, accountant information audits, and IATF external audits. Enhance the management of confidential data operations to increase customer confidence and maintain 100% compliance with customer privacy protection.
Management Evaluation Mechanism	● To conduct awareness campaigns on information security and enhance employees' awareness of security aperiodically.

Major Topic : Customer Privacy	
	<ul style="list-style-type: none"> ● To review and execute emergency response plans regularly , including conducting emergency response drills. ●To practice system recovery procedures periodically ● To establish and implement a system backup mechanism, including off-site backups. ● To ensure that newly joint employees receive information security awareness training.
Performance and Adjustments	There were no incidents of customer information leakage in 2022.
Preventive measures or Containment	Information security management : <ul style="list-style-type: none"> ●To install firewalls and antivirus software on systems and computer devices, regularly scanning for viruses and performing version updates. ●To establish remote backup servers for file data. ●To sign maintenance contracts with external information service companies for storage and system servers to ensure the effectiveness of cybersecurity. ●To provide IT staff with technical training and promote cybersecurity awareness among employees.



GRI 3-3

Major Topic : Product and Service Labeling	
Major Reasons	JLT deeply recognizes that suppliers are the strongest support and partners. We support increasing the local supply chain and ensuring that material prices are reasonable and that quality, delivery times, and quantities meet the company's requirements and effectively support production needs. We hope that both parties can grow together and operate sustainably. We aspire to work closely with all suppliers to jointly create superior and more competitive products. Local suppliers can provide faster services and shorter delivery times, reducing unnecessary costs and reducing environmental impacts such as carbon emissions and energy consumption at the same time. This creates a win-win supply chain management. We aim to be part of a green supply chain, reducing supply chain risks.
Impacts and Effects	Having a real/ positive impact on the economy : JLT, as a global citizen, declares its refusal to use metals from conflict minerals and requires suppliers to adhere to this conflict mineral procurement policy as well. Additionally, we provide eco-friendly products, reducing the negative environmental impact when these products are disposed of. Having a real/ positive impact on people (including human rights) : JLT places a significant emphasis on corporate social responsibility (CSR) and is committed to continuously promoting CSR programs. We also provide guidance to suppliers to encourage their participation and

Major Topic : Product and Service Labeling	
	adherence to CSR initiatives. We work closely with our partners to facilitate improvements and strengthen their management practices in areas such as employee welfare, environmental protection, public safety, and environmental hygiene.
EffectsPolicies / Strategies	We require our suppliers to adhere to the Extended Minerals Reporting Template (EMRT) / Conflict Minerals Reporting Template (CMRT) investigation policy as part of our commitment to responsible sourcing.
Goals and Targets	Short-term goals (1 to 3 years) : ●To prioritize support for local suppliers to establish long-term and stable partnerships, promoting the local economy. The target for local purchase amount is 6% of total. ●To provide guidance to suppliers to participate in and adhere to the policy of not accepting metals from conflict mineral areas. All of suppliers announced obeying the guidance. Medium-term goals (3 to 5 years) : ●To increase the purchase amount in local suppliers to 8% of total.. ●To ensure that all raw material suppliers undergo Conflict Minerals Reporting Template (CMRT) investigations. Long-term goals (5 years and beyond) : ● To maintain strong and lasting relationships with suppliers, ensuring that required materials are provided to the company at reasonable prices, on time, with the

Major Topic : Product and Service Labeling

	<p>right quality and quantity, to ensure stable process operations and effective control of production costs. Additionally, maintain local purchase amounts between 6% and 8% of total.</p> <ul style="list-style-type: none"> ●To collaborate closely with all suppliers to in creating more outstanding and competitive products, achieving comprehensive win-win supply chain management.
Management Evaluation Mechanism	<ul style="list-style-type: none"> ●To conduct annual accounting and evaluate the domestic and international purchase amounts. ●To accept the Conflict Minerals Reporting Template (CMRT) investigation policy. ●To establish an evaluation system for suppliers at JIH LIN, screening manufacturers whose quality and technical capabilities meet the requirements of JLT, ensuring product quality standards. ●To conduct qualification checks according to the supplier evaluation operating procedures, and qualified suppliers are given priority in purchasing.

Major Topic : Product and Service Labeling

Performance and Adjustments	<ul style="list-style-type: none"> ●The average supplier delivery quality achievement rate in 2022 was 100%. ●The average supplier delivery achievement rate in 2022 was 100%. ●In 2022, raw material suppliers have cooperated with the investigation and updated to CMRT_6.01 version.
Preventive measures or Containment	<p>Suppliers are required to undergo conflict minerals EMRT/CMRT investigations. In addition, suppliers must provide material sample quality identification applications and approvals to ensure that the quality characteristics of supplier raw materials meet specification usage requirements. JLT has established an incoming inspection procedure management method to ensure the stability of incoming material quality.</p>



3.1 Innovative Products and Services

GRI 416-1、416-2、417-1、417-2、417-3

The mission of JLT is to leverage the professional capabilities and technical expertise of its team to produce and provide high-quality products that meet customer expectations. The company's management, engineering, and production teams not only aim to be leaders in innovating Lead Frame design within the semiconductor industry but also continuously improve production processes to maintain competitive pricing structures, ensuring that customers get maximum value. In addition to a commitment to product development and innovation, JLT adheres to high-quality standards and principles to meet customer expectations regarding product quality. The ultimate goal of JLT is to satisfy customers and collaborate with them to create a richer life and a better society by providing high-quality products, technology, and services. The Lead Frames produced by the company are 100% compliant with ROHS safety regulations.

Since the second half of 2020, global economic activity has been gradually recovering with continuous advancements in consumer electronics, industrial products, and alternative fuel vehicles. Semiconductor components are essential components of all electrical and electronic products, leading to increased overall demand in the market for discrete device or other electronic modules. JIH LIN involved in not only Lead Frame manufacturing but also the development of toolings, the fabrication of equipment, and plating processes.

JIH LIN's customer includes various types of semiconductor customer, such as IDM and OEM. The Lead Frames produced by the company are used in a wide range of semiconductor components, including Rectifiers, Diodes, Power Transistors, and Optoelectronic devices. These products are used in essential electronic devices such as computers, mobile phones, and automobiles. JIN LIN' s customers are located in several regions across the globe, including

Southeast Asia, China, Taiwan, Korea, Japan, the Americas, Africa, and Europe etc.

High-quality Lead Frames and precise plating processes are critical to the packaging processes in semiconductor industry. In order to provide customers with more competitive and high-quality products, the company complete stamping to plating process in-house and the internally developed stamping and plating tooling are necessary support in our manufacturing process. Recognition from customers for our quality is the cornerstone of the company's growth. In order to enhance the quality management system, the company have obtained ISO 9001, ISO 14001, ISO 45001, and IATF 16949 certifications. The company continually strive for international quality management system certifications to elevate our quality and management standards. The company has not violated any regulations of product and service safety information labeling and marketing laws from 2020 to 2022.





IATF 16949

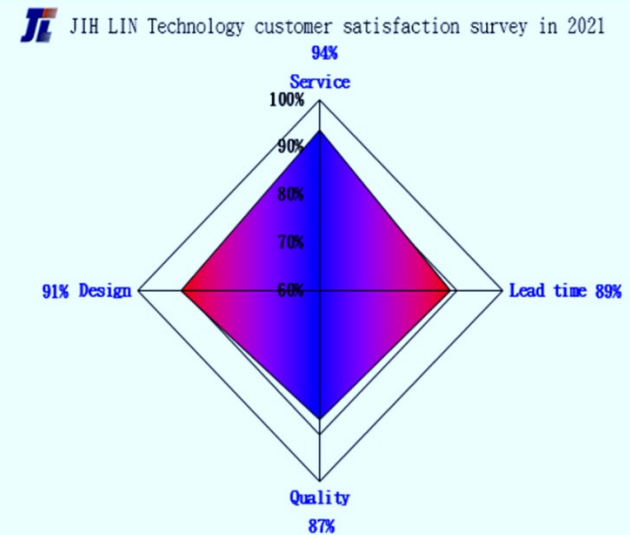
Customer Satisfaction

JIH LIN highly values every customer and has dedicated to providing excellent and reliable technology, high-quality products, and services. In order to ensure an accurate understanding of customer needs, the company invites customers to fill out the "Customer Satisfaction Survey" regularly. These surveys provide feedback on satisfaction with cooperation and expectations of JIH LIN, facilitating ongoing communication and optimizing cooperation to achieve a win-win partnership with customers.

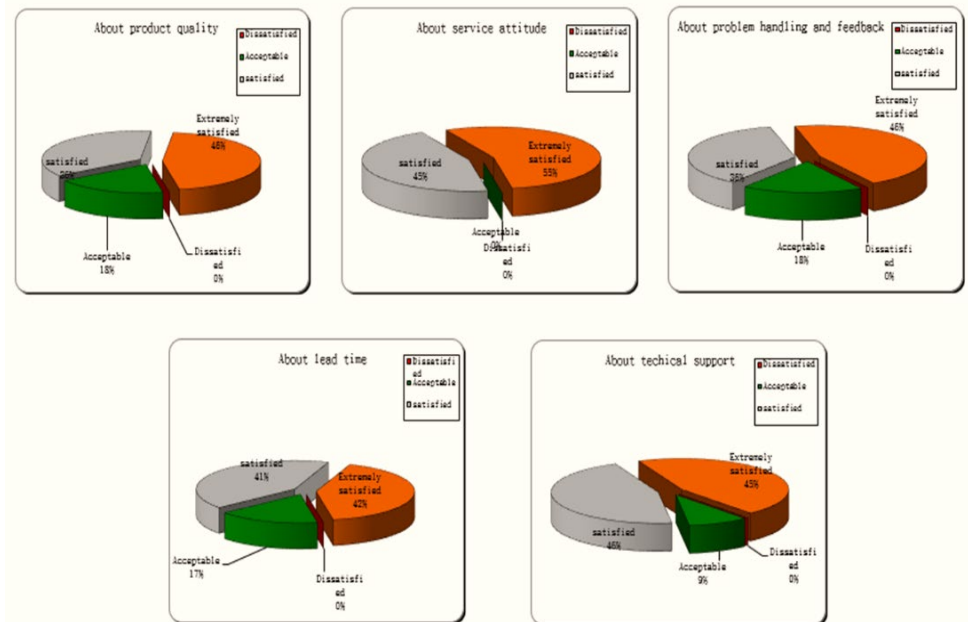
The customer satisfaction survey covers aspects such as product quality, service attitude, problem handling and feedback, lead time, and technical support. For parts where customers suggest improvements, relevant departments provide review reports and improvement plans, serving as the continuous improvement to enhance customer satisfaction. In 2022, JLT achieved an average customer satisfaction rate of over 85%, surpassing our target goal of 80%, showing that the result is even closer to what the customer needs.



JIH LIN customer satisfaction survey in 2022



JIH LIN Technology Questionnaire Analysis in 2021

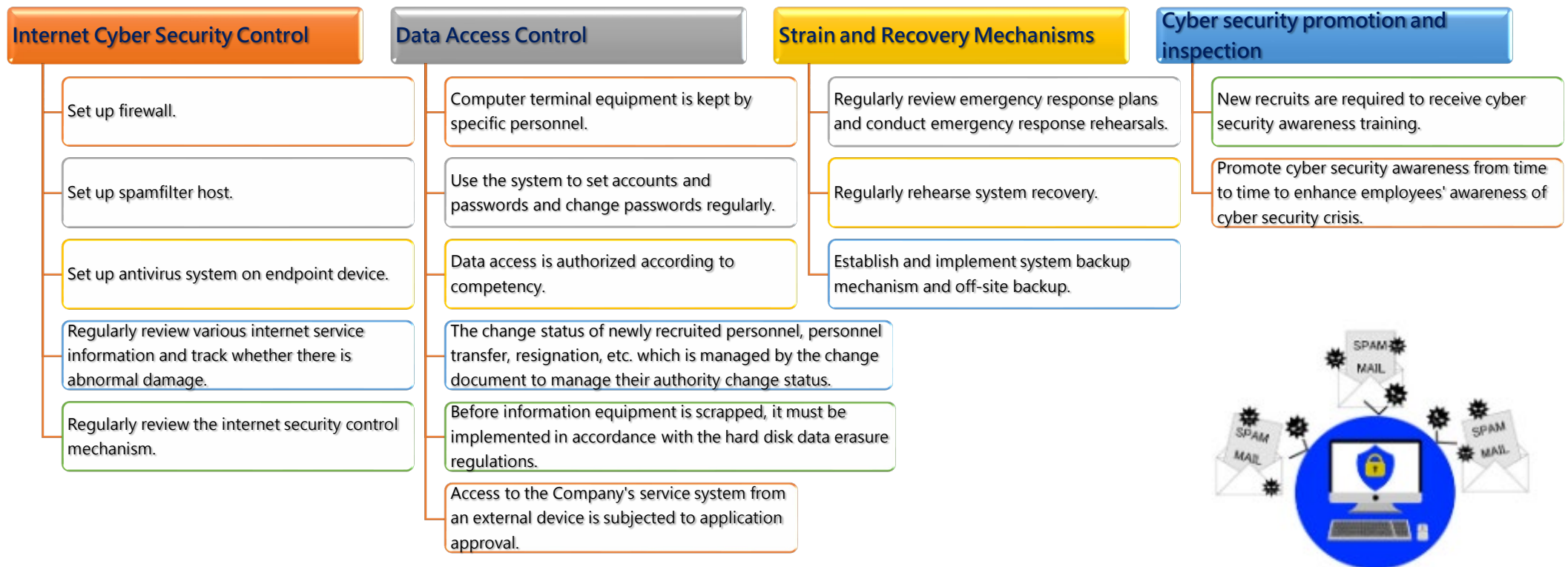


Customer Privacy and Information Security Maintenance

GRI 418-1

Customer trust has always been a core value for JIH LIN, and maintaining a strong trust relationship is one of the primary reasons why customers choose JIH LIN to develop and manufacture their product. Therefore, when it comes to customer's confidential information, the company insists on providing the highest level of protection. In 2022, an independent audit department conducted an audit, which included reviewing the status of personal data retention. The audit results showed no fault in customer data usage, and the company will continue to diligently manage customer data.

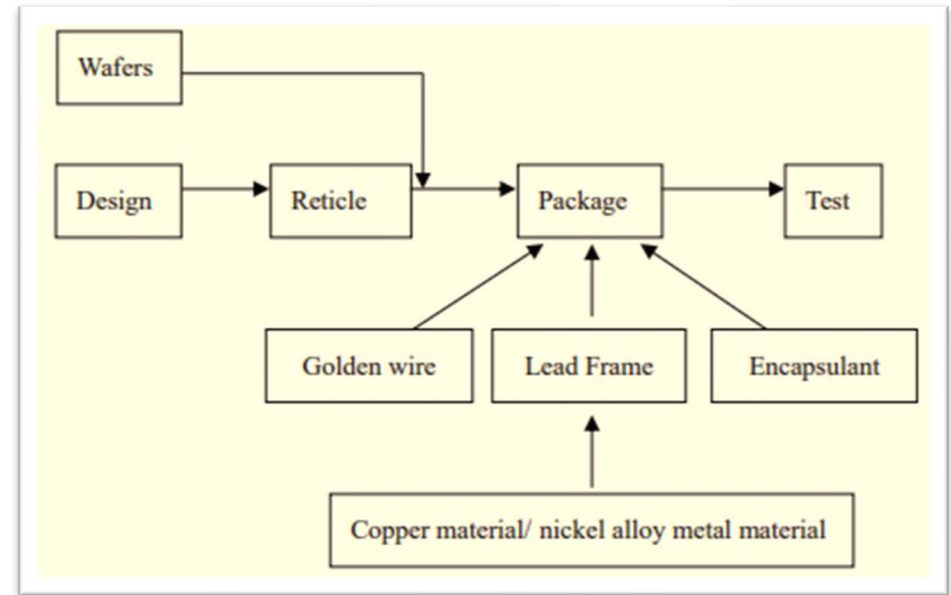
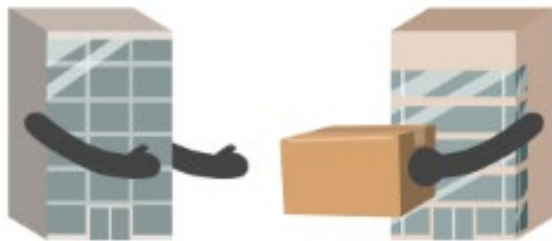
The company has established information security norms and operational procedures, strengthened internal and external audits, and consolidated the operational management of confidential data. It conducts employee information security activity checks and provides information security-related education and training to enhance employees' awareness of information security and strengthen the confidentiality and integrity of information data. Additionally, to mitigate various external cybersecurity threats, the company builds a multi-layered protection framework and implements cybersecurity protection systems for its host computers to enhance the security of the information environment. In 2022, there were no complaints related to the infringement of customer privacy or customer data security, and the company did not incur any penalties from regulatory authorities.



3.2 Sustainable Supply Chain Management

GRI 2-6

The main product produced by the company is Lead Frame, primarily made of copper or iron-nickel alloys through stamping and then plating. Products are sold to IDM customers or compound outsourcing facilities producing discrete elements such as Rectifier Diode or Power transistor etc. Products are mainly sold to IDM customers specializing in power components such as rectifiers and power transistors, as well as packaging subcontractors. The main raw materials in the upstream are metal materials such as copper and iron-nickel alloys, and the fluctuation of the material cost and price will affect the company' s operation and profit as well. Since the trading of metal materials is an open and transparent market and the company considered the fluctuation of current raw material price in pricing, so the operating risk is under control. The major customers in downstream are international semiconductor IDM factories or professional packaging foundries, which produce customized products in response to customer needs. The requirements for product innovation, development and launch capabilities and speed are market competition risks faced by the Company' s industry. There is the relationship between upstream, midstream and downstream of JIH LIN supply chain :



Local Purchasing

GRI 204-1

As a global citizen, JLT declares that we do not accept the use of metals from conflict minerals, and we require our suppliers to adhere to this conflict minerals purchasing policy. JLT is committed to working closely with all suppliers to create superior and more competitive products, creating a win-win approach in supply chain management. By being part of a green supply chain, we aim to reduce supply chain risks. In 2022, our primary raw material purchasing was copper materials, accounting for 92.36% of the total purchasing amount. JLT had transactions with a total of 158 suppliers in 2022. Details of the purchasing are as follows :

Types of Contracts	Area	2020		2021		2022	
		Number of supplier	The percentage of the total purchase amount (%)	Number of supplier	The percentage of the total purchase amount (%)	Number of supplier	The percentage of the total purchase amount (%)
Contracting and Services	Internal	80	1.44%	94	1.80%	77	1.54%
	External	2	0.12%	1	0.09%	1	0.08%
Raw Material	Internal	153	5.38%	169	6.34%	158	5.25%
	External	11	91.68%	11	90.75%	10	92.36%
Building and Equipment	Internal	77	1.27%	69	0.80%	70	0.55%
	External	2	0.12%	2	0.23%	2	0.22%
Total		325	100%	346	100%	318	100%

Note :

- 1.The term internal refer to Taiwan ; The term external refer to regions outside of Taiwan, such as Japan, Korea, Europe, and the United States.
- 2.The raw materials are mostly specified by the customers, such as copper materials and chemicals.

Supplier Evaluation

GRI 308-1 、 308-2 、 414-1 、 414-2 、 SASB (TC-SC-440a.1)

While striving to become a leading provider of semiconductor-related materials, JIH LIN deeply recognizes that suppliers are our strongest support and partners. In order for both parties to grow together and achieve sustainable operations, the company has established an evaluation system for suppliers, selecting manufacturers whose quality and technical capabilities meet the requirements of JLT to ensure product quality standards.

In order to establish a supply chain that protects the environment, human rights, safety, health, and promotes sustainable development, the company continued to implement the IATF-16949 management system in 2022. We have established regular monitoring items for suppliers and quantified their performance. Finally, external audits are conducted to assess compliance with standard requirements. We also evaluate and screen new suppliers based on the request of ISO 14001 environmental management system. JLT works with a total of 28 raw material suppliers, including 7 copper material suppliers, 14 chemical material suppliers, and 7 other material suppliers.

All copper material suppliers have achieved certification and evaluation in accordance with ISO 9001 purchase control procedures and ISO 14001 environmental management systems. They have consistently received a rating of B grade or higher in the annual supplier evaluations. As for chemical material and other raw material suppliers, all of them have signed a Material Compliance Commitment. Among these suppliers, 9 (approximately 43%) have received ISO 14001 environmental management system certification. Suppliers who have not obtained ISO 14001 certification will be evaluated based on the supplier assessment form outlined in our company's Supplier Evaluation Procedure.

In order to manage the sourcing of chemical substances, all chemical suppliers we collaborate with have signed the " Supplier Management Inspection Form " and provided environmental data. This ensures that our partner companies comply with environmental hazardous substance management procedures and control standards. If a supplier signs the " Supplier Executive Certificate of Compliance, " no audit is conducted. In 2022, 14 suppliers, accounting for 67%, were confirmed to provide services that meet the environmental hazardous substance management procedures and standards of JLT.

Through supplier evaluation, we strengthen supervision, provide guidance for improvement measures, and encourage voluntary participation in audit actions. For those with unsatisfactory audit results, necessary guidance and assistance are provided. In cases where compliance cannot be achieved, transaction volumes may be reduced or transactions terminated. In 2022, none of the suppliers we collaborated with were placed on temporary hold due to quality issues or delayed deliveries, nor did any pose significant or potential environmental impacts.

Grade	Score	Evaluation
A	91~100	Excellent
B	81~90	Good
C	71~80	Notification of Improvement
D	61~70	Reduce the Order Quantity
E	Below 60	Suspend Purchase



CHAPTER 4

Green Action●Environmental Integration

Environmental Protection Management Disclosure

4.1 Raw Material Management

4.2 Water Resource Management

4.3 Energy Management

4.4 Climate Change Adaptation

4.5 Waste Management

Column - Water Conservation Measures : Reclaimed Water
Equipment

A reduction of **74.22 metric tons of CO₂e** as
energy-saving result in 2022.

A total of **11.85 metric tons of water
consumption was saved** in 2022.



IV、Green Action●Environmental Integration

Environmental Protection Management Disclosure

GRI 3-3

Material Topic : Energy、Emission	
Reason of signification	<p>Energy has a significant impact on JIH LIN's operations. By implementing effective energy management practices, the company can reduce operational costs and minimize unnecessary risks during production.</p> <p>Emission is relatively important for the company. Failure to manage emissions in the future may result in regulatory penalties, which could potentially impact the sustainable operations of the company. Therefore, effective management of energy and emissions can reduce overall operating costs and risks, and help the company to fulfill corporate social responsibility.</p>
Effect and Impact	<p>Real / Positive Impact on Environment : Implementing a circular economy and adopting energy saving and carbon emission reduction. This helps minimize negative impact on the environment.</p> <p>Real / Positive Impact on Economy : Higher production costs for a company.</p> <p>Real/Positive Impact on people (Including Human Rights) : Prioritizing corporate social responsibility, enhancing human rights protection, and reducing inequality / discrimination.</p>
Policy / Strategy	Improving energy efficiency, promoting energy saving and carbon reduction through behavior model, ensuring

Material Topic : Energy、Emission	
	sustainable operation, and fulfilling corporate social responsibility.
Goals and Target	<p>Energy :</p> <p>Short-term goal (1-3 years) : Reduce energy consumption by 0.5% within 3 years.</p> <p>Medium-term goal(3-5 years): Reduce energy consumption by 1% within 5 years.</p> <p>Long-term goal (more than 5 years) : Reduce energy consumption by 1.5% after 5 years.</p> <p>Emission :</p> <p>Short-term goal (1-3 years) : Complete the greenhouse gas inventory for the parent company.</p> <p>Medium-term goal (3-5 years) : Complete greenhouse gas inventories for subsidiary companies.</p> <p>Long-term goal (more than 5 years) : Implement a carbon footprint system.</p>
Management Assessment Mechanism	The greenhouse gas inventory team holds regular meetings to review progress and annually assess the energy saving and carbon reduction initiatives. They also conduct reviews and evaluations of the feasibility of energy saving projects in time.
Performance and Adjustments	<p>As of now, the greenhouse gas inventory process has not been implemented, and it is tentatively planned to complete the carbon inventory stage by 2026.</p> <p>Setting 2022 as the base year, if the company's energy emissions assessment performance does not meet the</p>

Material Topic : Energy 、 Emission

	established target by 2026, an internal review will be conducted to assess the efficiency of old equipment and seek assistance from relevant organizations to improve energy efficiency.
Preventive or containment Actions	Annual tracking of energy management is carried out, and if the carbon inventory system is not completed, assistance from relevant organizations will be sought. By reviewing the overall energy usage of the plant area each year and assessing emission reduction strategies, if the reduction effectiveness falls short of expectations, the company will actively seek communication and cooperation with relevant entities.



GRI 3-3

Material Topic : Waste

Reason of signification	Waste management has always been an important concern for the company in terms of environmental management. Failure to properly manage waste could lead to penalties under relevant regulations, not only affecting our corporate image but also the potential for sustainable operations. Therefore, effective waste management is crucial to achieve both corporate sustainability and environmental sustainability
Effect and Impact	Real / Positive Impact on Environment : The waste generated during the operation must be properly disposed of and

Material Topic : Waste

	treated. Improper handling can lead to severe environmental pollution issues. Real / Positive Impact on Economy : Improper waste management can lead to fines imposed by environmental authorities. Real / Positive Impact on people(Including Human Rights) : Pollution issues arising from waste can indirectly affect employees, nearby residents, or factories.
Policy / Strategy	In line with sustainable environmental development and social responsibility, the waste management policy focuses primarily on " source reduction " and " resource recycling. "
Goals and Target	Short-term goal (1-3 years) : Reduce hazardous industrial waste (sludge) by 1-5%. Medium-term goal(3-5 years) : Reduce hazardous industrial waste (sludge) by 5-10%. Long-term goal (5 years and above) : Reduce hazardous industrial waste (sludge) by 10-15%.
Management Assessment Mechanism	The company conducts an annual internal management review based on ISO 14001 to assess the effectiveness of emission management through the PDCA cycle.
Performance and Adjustments	The hazardous sludge waste output decreased by approximately 26% on average as of August 2020, which aligns with the goals set for the short and medium term.
Preventive or containment Actions	If the reduction in waste is not as expected, adjustments to the project content will be made or other reduction measures will be sought to achieve the annual goals.



GRI 3-3

Material Topic : Water Resource Management

Reason of signification	The primary production processes of the company are closely tied to water resources. Therefore, effective water resource management can reduce operational risks and enhance our competitiveness.
Effect and Impact	<p>Real/Positive Impact on Environment : Enhancing the reuse rate of water resources helps reduce the negative impact on the environment.</p> <p>Real/Positive Impact on Economy : In the face of frequent droughts and extreme weather, water rationing can significantly impact a company's production costs.</p> <p>Real/Positive Impact on people (Including Human Rights) : The management of wastewater discharge also have an impact on the human rights of surrounding community residents because access to clean and safe water resources is considered a basic human right essential for life.</p>
Policy / Strategy	Improving water resource efficiency reduces the impact of climate change and environmental issues, putting emphasis on water resource conservation and awareness.

Material Topic : Water Resource Management

Goals and Target	<p>Short-term goal (1-3 years) : To seek alternative water sources or reduce water consumption to alleviate corporate water pressure.</p> <p>Mid-term goal (3-5 years) : To achieve a wastewater reduction rate of 40% or higher through water recycling equipment.</p> <p>Long-term goal (5 years and beyond) : Water recycling equipment - Further improve process water recycling rates with an average 50% or higher.</p>
Management Assessment Mechanism	Based on information provided by government agencies in the local area and discussions with neighboring facilities regarding water resource reuse, further testing will be conducted to assess the feasibility and economic viability.
Performance and Adjustments	As of the end of December 2022, the average water conservation rate reached 75% (through wastewater recycling equipments and domestic water conservation measures) , and the average wastewater emission reduction rate was 62.4%.
Preventive or containment Actions	We regularly participate in government-sponsored water resource information sessions to stay informed about current water usage risks. We also seek assistance from water conservation support organizations when necessary.



4.1 Raw Material Management

GRI 301-1、301-2、301-3

JIH LIN is committed to apply ourselves to environmental protection and sustainable development. The company not only produce high-quality products but also prioritize the principles of environmental protection, aiming to avoid the use of harmful materials to the environment and choose recyclable materials whenever possible.

Non-renewable materials in the company include copper materials, plastic materials, desiccants, and plastic reels; renewable materials include wooden crates/pallets, cardboard boxes / spacers, and paper. As of the end of 2022, the recycling rate for discs and disk boxes for domestic customers is 100%, while for overseas customers, recycling is not practiced mainly due to difficulties in collection from their location. The use of non-renewable materials has been decreasing year by year, while the use of renewable materials has been increasing to achieve the vision of sustainable development and environmental protection. The consumption of raw materials in the company is as follows :

Raw Material	Unit	Renwable / Non-renewable	2020	2021	2022
Copper Material	KG	Non-renewable	4,485,000	5,244,000	4,582,000
Plastic box	PC	Non-renewable	46,000	50,000	30,300
Plastic Materials (including Tape, Plastic	PC	Non-renewable	3,722,285	3,861,825	3,485,723

Raw Material	Unit	Renwable / Non-renewable	2020	2021	2022
Bags, Bubble Wrap, Bubble Bags, PE Film, PP Boxes, Foam Trays, OPP Paper) .					
Desiccants	PC	Non-renewable	650,290	1,100,815	220,650
Plastic Reels	PC	Non-renewable	19,500	44,456	180,000
Wooden Crates / Pallets	PC	Renwable	9,263	12,452	12,701
Cardboard Boxes / Spacers	PC	Renwable	177,993	256,241	195,634
Paper Materials (referring to Separator Paper and Kraft Paper) .	KG	Renwable	22,961.699	27,729.900	29,582.000



4.2 Water Resource Management

GRI 303-1

Because of influence of climate change in recent years, the distribution and utilization of water resources have become challenges that must be addressed. Especially, factories of the company are located in the southern region with distinct rainy and dry seasons, making water resource management and countermeasures against water conservation and water scarcity even more critical. The company has made water conservation a primary policy and put it into action. All employees are committed to cherishing every drop of water. Additionally, we are planning to actively promote water recycling measures and conduct assessments of our water usage in the future to make JLT an excellent company in water resource management.

JLT is actively engaged in water resource management. In addition to implementing water-saving measures for domestic use, the company introduced a wastewater recycling system (TMF) in the plating process of our third factory construction project to recycle the wastewater generated during production. In 2022, our water conservation rate reached 75% through increased water recovery rates in our production lines and domestic water-saving measures. This has effectively reduced water consumption and wastewater discharge while increasing water recycling rates, lowering the consumption of tap water and the discharge of wastewater. By utilizing methods like RO wastewater recycling, we are truly achieving water conservation, fulfilling our corporate social responsibility, and promoting sustainable development.



Water Resource Improvement Plan	Water Savings (Metric Tons / Year)
The water consumption in the cooling water tower for RO-A concentrated wastewater recycling	9,871
Water recycling in the plating process and acid cleaning processes	39,279
The water replenished in the M01 and M02 rinsing towers for RO-A concentrated wastewater recycling	1,800
Total	50,950

GRI 303-3 、 303-4 、 303-5 、 SASB (TC-SC-140a.1)

JLT is located in the Nanzih Export Processing Zone in Kaohsiung, and the water resource risk in this area is considered low. The water consumed in our factories is sourced mainly from the Cheng Ching Lake Reservoir. In 2022, the total water intake was 147.69 million metric tons, which is a decrease of approximately 7.4% compared to the total water intake of 159.54 million metric tons in 2021. The main reason for this reduction is the improvement in the internal water resource recycling rate, which has achieved our water conservation goals. The water use is as shown in the table below :



JLT water usage

Year	2020	2021	2022
Water Intake Volume (Metric Tons)	165.85	159.54	147.69
Discharge Volume (Metric Tons)	111.84	126.43	128.69
Water Consumption (Metric Tons)	54.01	33.11	19.00
In-house Recycled Water Volume (Metric Tons)	30.58	54.31	50.95
Water Recycling and Reuse Rate (%)	15.57	25.40	25.65
Specific Measurement (unit)	Revenue (Ten tuousand NTD)	Revenue (Ten tuousand NTD)	Revenue (Ten tuousand NTD)
Specific Measurement	204,730.6	270,261.5	262,136.7
Water use density	0.00081	0.00059	0.00056

Remark :

- Water consumption = Water intake - water discharge)
- Water recycling and reuse rate = In-house recycled water volume) / (Water intake + In-house recycled water volume) * 100% .
- The calculation method for water use density is (Water intake in metric tons) / (Specific measurment) .
- The specific measurement includes only the revenue of JIH LIN (including headquarters, factory 1, factory 2, and factory 3) .

Discharge of Wastewater

GRI 303-2

JIH LIN ensures that all wastewater produced within the factory is treated with appropriate sewage facilities to ensure that the discharged water complies with current process zone' s rule and regulation. Regular third-party inspections are commissioned to monitor water quality from an external perspective. The company gradually strengthens or replaces wastewater treatment equipment to effectively enhance the efficiency of wastewater treatment. Comprehensive wastewater treatment training is provided also for staffs.

JIH LIN commissions qualified testing organizations every six months to collect samples and inspect the discharged water, and then duly review and enhance wastewater treatment work on facilities. Those ensure that the water quality exceeds the current environmental regulatory discharge standards and reduces environmental pollution impact. In 2022, all factory areas met the regulatory discharge standards. The company's wastewater discharge standards are as follows :

Wastewater Discharge Standards in each factory

Factory	Item	Effluent standards (ppm)	2020	2021	2022
			Average Monitoring Values (ppm)	Average Monitoring Values (ppm)	Average Monitoring Values (ppm)
Factory 1	pH Value	6~9	7.8	8.2	7.7
	COD (mg / L)	100	19.8	N. D.	N. D.

Wastewater Discharge Standards in each factory

Factory	Item	Effluent standards (ppm)	2020	2021	2022
			Average Monitoring Values (ppm)	Average Monitoring Values (ppm)	Average Monitoring Values (ppm)
	SS Concentration (mg / L)	30	8.2	5.1	18.6
	Copper ion concentration (mg / L)	1.5	N. D.	0.08	0.04
	Nickel ion concentration (mg / L)	0.7	N. D.	0.1	0.26
Factory 2	pH Value	6~9	8.2	7.7	7.9
	COD (mg / L)	100	47.6	20	15.1
	SS Concentration (mg / L)	30	4.6	N. D.	6.3
	Copper ion concentration (mg / L)	1.5	0.28	0.19	0.17

Wastewater Discharge Standards in each factory

Factory	Item	Effluent standards (ppm)	2020	2021	2022
			Average Monitoring Values (ppm)	Average Monitoring Values (ppm)	Average Monitoring Values (ppm)
	Nickel ion concentration (mg / L)	0.7	N. D.	0.13	0.16
Factory 3	pH Value	6~9	Not in operation yet	8.2	8.2
	COD (mg / L)	100		N. D.	33.7
	SS Concentration (mg / L)	30		28.8	8.2
	Copper ion concentration (mg / L)	1.5		0.04	0.6
	Nickel ion concentration (mg / L)	0.7		0.37	0.28
Remark : N.D (NOT DETECTED) The concentration is lower than the detection limit. °					



4.3 Energy Management

GRI 302-1、302-2、302-3、SASB (TC-SC-130a.1)

Global climate change has become one of the important environmental issues today. In order to effectively implement and fulfill corporate social responsibility, JIH LIN is committed to promoting various energy-saving and carbon reduction policies. These policies include energy conservation, purchasing energy-efficient equipment, shutting down computers after work hours and etc. The company totally relies on electricity from Taiwan Power Company and does not use renewable energy. In 2022, the electricity consumption increased by 3.9% compared to 2021, with a usage which is from 41,212.80GJ in 2021 to 42,889.75 GJ in 2022, mainly due to the new production line and equipment introduced in the third factory in 2021, which required some time for adjustment and fine-tuning before full production operation in 2022. In 2022, JLT had an energy intensity of 0.0164. The detail of consumption is shown in the table below :

Indictor	Unit	2020	2021	2022
Electricity consumption	KWh / Year	9,497,000	11,448,000	11,913,820
	GJ	34,189.20	41,212.80	42,889.75
Gasoline Consumption	L / Year	5,269.644	7,525.523	6,277.320
	GJ	171.98	245.60	204.86
Diesel Consumption	L / Year	3,652.33	10,815.97	10,604.71
	GJ	128.36	380.13	372.71
Specific Measurement	Unit	Revenue	Revenue	Revenue
Specific Measurement	Thousand NTD	2,047,306	2,702,615	2,621,367
Total Energy Consumption	GJ	34,489.54	41,838.53	43,467.32

Indictor	Unit	2020	2021	2022
Energy Intensity	GJ / Thousand	0.0167	0.0152	0.0164
Remark : <ul style="list-style-type: none"> ●The conversion of electricity's heat value is 1 kWh = 0.0036 GJ. ●The conversion coefficients are sourced from the Environmental Management Administration Ministry of Environment's Gas Emission Coefficient Management Table 6.0.4 version for calculating fuel heat values : Gasoline 7,800 kcal/L, Diesel 8,400 kcal/L, Natural Gas 8,000 kcal/m3, where 1 kcal = 4.184 kJ. ●The specific measurement includes only the revenue of JIH LIN (including headquarters, factory 1, factory 2, and factory 3) . 				

Energy Saving Achievements

GRI 302-4、302-5

JIH LIN has established the following measures for policies and equipment purchases to reduce electricity consumption and achieve the goal of reducing greenhouse gas emissions :

Turn off lights and close doors when not in use (slogan) : By turning off unnecessary lights, the aim is to reduce electricity consumption. Closing doors helps prevent the escape of cold air in enclosed spaces like offices.

Batch replacement of lighting fixtures in the factory with LED energy saving tubes : Traditional lighting fixtures in the factory consume a lot of electricity. Replacing them with LED tubes maintains brightness, saves energy, and extends the lifespan of the lighting fixtures.

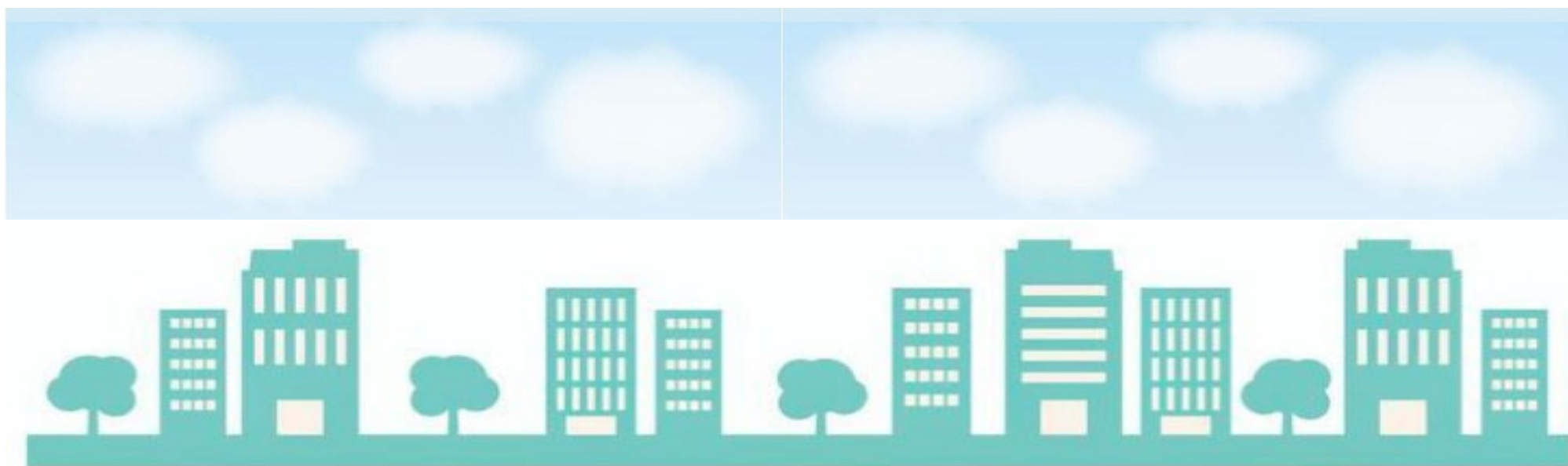
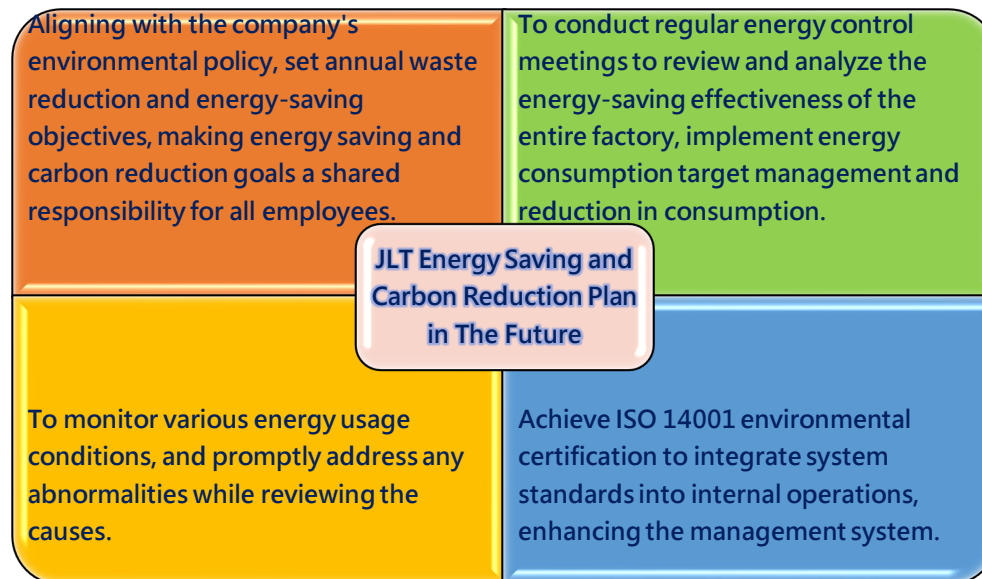
JLT Energy Saving Measures

This involves adjusting the chilled water temperature and raising the indoor cooling temperature when necessary to manage and reduce the electricity consumption of the air conditioning system. This helps lower greenhouse gas emissions.

By adjusting the pressure of air compressors to achieve a balance between supply and demand when there is excess air supply from the air compressor, leading to energy savings and carbon emission reduction.

JLT has implemented various energy-saving measures, resulting in a total reduction of 74.22 metric tons of CO₂e (carbon dioxide equivalent) in 2022. Details are as follows :

Optimization of Equipment Operation		
Energy Saving Measures	Electricity Saving Amoun (KWH)	Greenhouse Gas Emissions Reduction (Ton CO ₂ e)
Adjustment of air conditioning equipment	49,440	25.17
Adjustment of air compressor loading and unloading	96,360	49.05
Total	145,800	74.22



4.4 Climate Change Adaptation

GRI 201-2



JLT recognizes the importance of climate change adaptation for sustainable business development. The company assesses climate-related risks and opportunities based on the Task Force on Climate-related Financial Disclosures (TCFD) guidelines. It proactively identifies factors that may affect the company, references international research reports with climate-related risks and opportunities matrix, and integrates sustainability strategies such as energy saving, carbon reduction, and water conservation into the business planning. These measures help address the challenges posed by climate change and drive the company towards a more sustainable future.

Governance Unit

- The company is facing the impacts of climate change, which are gradually increasing energy and environmental costs. Internally, the company is implementing various projects to address these environmental impacts. Additionally, a Greenhouse Gas Inventory Committee has been established to formulate the "Greenhouse Gas Information Inventory and Verification Estimated Schedule Plan."

Opportunity Category

- Energy saving and carbon reduction awareness is on the rise, improving product competitiveness.
- Adopting energy-saving measures to increase energy efficiency.
- Replacing old equipment to obtain government incentives.
- Enhancing corporate image.
- Water conservation and improving water use.
- Resource recycling of waste.

Risk Category

•Actual Impact :

- Climate change has led to increased severity and expansion of various natural disasters such as floods and droughts.
- Total emission control and stricter emission standards have been implemented to combat air pollution.
- Improvement in pollution prevention equipment efficiency has raised operational costs.
- Carbon emissions are regulated through a cap-and-trade system, requiring the purchase of carbon allowances for emissions exceeding the cap. This will increase operational costs and energy costs.

•Potential Impact :

- Increased costs for implementing carbon reduction equipment.
- Possible customer attrition leading to reduced revenue.
- Higher costs associated with purchasing renewable energy.
- Operation shutdown due to water scarcity.

地球温暖化



Strategy

- The risks of climate change will directly impact the company's own production and operations. With changes in climate and policies toward carbon emissions reduction, these risks will have varying degrees of impact over different timeframes. JIH LIN considers its internal management mechanisms and the lifecycle of major products to assess climate change risks in the short, medium, and long term :
- Short-term goals (1-3 years) : Regularly monitor and evaluate the impact of climate change on the business.
- Medium-term goals (3-5 years) : Actively participate in climate change-related courses organized by government or service institutions to accumulate relevant experience and assist in formulating response strategies
- Long-term goals (5 years and above) : Implement low-carbon strategies to mitigate potential risks associated with climate change.
- Response strategies :
 - Closely monitor changes in regulations and international strategies related to climate change.
 - Actively participate in briefings or measures organized by regulatory authorities.
 - Reduce the impact of climate change by assessing and enhancing the efficiency of water resource reuse within the factory to reduce production risks.
 - Physical risks - Production capacity reduction, material costs raising, production line shutdown due to extreme rainfall or drought. Interruption of production happened due to extreme rainfall or water rationing leading to shutdowns during droughts.
 - Regulatory risks - Improve the efficiency of prevention equipment, increasing operational costs.
 - Policy risks - Carbon emissions are regulated through a cap-and-trade system, requiring the purchase of carbon allowances for emissions exceeding the cap. This will increase operational costs and energy costs.
 - Energy opportunities - Lower energy costs.
 - Green energy opportunities - Lower energy costs.
 - Resource opportunities - Assess waste resource utilization to reduce environmental impact and enhance operational profits.



Risk Management

- The company has established an emergency response procedure and made response process to address potential accidents or emergencies, such as water shortages or natural disasters. This procedure includes the scope of the emergency response plan, organizational responsibilities and structure, activation processes, hazard identification, risk assessment, first aid plans, evacuation route maps, Safety Data Sheets (SDS) , and other relevant contents. By following these operational processes and related measures, each department aims to promptly reduce or mitigate the impact and damage, including personnel damage, property losses, and production shutdown, caused by human-made, natural disasters, and other major unexpected events and to recover quickly.

Indicators and Objectives

- The company is actively addressing the impact of climate change, which has led to increase of energy and environmental costs. Internally, various projects have been implemented to mitigate environmental impacts. In anticipation of the global trend towards net-zero emissions policies, the company has initiated greenhouse gas inventory operations and sequentially engaged third-party verification organizations for verification, obtaining verification statements. By analyzing the results of greenhouse gas inventories, the company gains insight into the carbon emissions associated with the internal business activities and identifies opportunities for emissions reduction based on these results.
- Furthermore, JLT has developed future energy-saving and carbon reduction plans which include :
 - Aligning with the company's environmental policy, set annual waste reduction and energy-saving objectives, making energy saving and carbon emission reduction goals a shared responsibility for all employees.
 - To conduct regular energy control meetings to review and analyze the energy-saving effectiveness of the entire factory, implement energy consumption target management and reduction in consumption.
 - To monitor various energy usage conditions, and promptly address any abnormalities while reviewing the causes.
 - Achieve ISO 14001 environmental certification to integrate system standards into internal operations, enhancing the management system.

Financial Impact

Risk	Identification Result	Financial Impact	Countermeasure
Physical Risk	Climate change has led to increased severity and expansion of various natural disasters such as floods and droughts.	Production capacity reduction, material costs raising, production line shutdown due to extreme rainfall or drought. Interruption of production happened due to extreme rainfall or water rationing leading to shutdowns during droughts.	Emergency power generation, emergency water procurement, execution of personnel contingency procedures to address short-term water and energy supply challenges, and other issues.
Regulatory Risk	Total quantity	Improve the efficiency of	Investing in high-efficiency pollution control equipment

Risk	Identification Result	Financial Impact	Countermeasure
	control, air pollution, stricter emission standards.	prevention equipment, increasing operational costs.	to reduce pollution and operating costs, avoiding exceeding emission standards.
Policy Risk	Carbon emission quota shortfall and the impact of overall emissions control.	Carbon emissions are regulated through a cap-and-trade system, requiring the purchase of carbon allowances for emissions exceeding the cap. This will increase operational costs	Equipment improvement to reduce energy consumption and lower carbon emissions.
Energy Opportunity	Energy saving and carbon emission reduction	Lower energy costs.	1.To turn off unnecessary lights and close the door 2.To replace lighting fixtures in the factory with LED energy saving tubes

Risk	Identification Result	Financial Impact	Countermeasure
			<p>3.Air conditioning equipment management through adjustments in chilled water temperature and timely parallel operation to raise indoor cooling room temperature.</p> <p>4.By adjusting the pressure of air compressors to achieve a balance between supply and demand when there is excess air supply from the air compressor.</p>
Green Energy Opportunity	Water conservation and improving water usage.	Lower energy costs.	<p>1.Utilize R.O. water for supplementing cooling tower water and air pollution scrubber tank water.</p> <p>2.Implement a project to improve equipment water usage. Install flow meters and water meters for production lines to monitor daily water</p>

Risk	Identification Result	Financial Impact	Countermeasure
			usage, aiming to identify opportunities for water reduction.
Resource Opportunity	Waste Resource Utilization	To assess waste resource utilization for the reduction in environmental impact, enhancing operational profitability.	<p>1.Reducing waste in the manufacturing process.</p> <p>2.Recycling resources</p>



Carbon Pricing Basis

- Not using carbon pricing as a planning tool, planning and formulation will be done after applying for greenhouse gas inventory.

Greenhouse Gas Inventory Plan

- Currently, ISO 14064-1 : 2018 greenhouse gas inventory has not been applied for. It is expected that the greenhouse gas inventory will be applied for in 2023, and planning will be done after that.

External Assurance or Confidence

- ISO 14064 greenhouse gas inventory for JLT is expected to be completed in 2026. ISO 14064 greenhouse gas inventory for JL Group is expected to be completed in 2027. Greenhouse gas verification or assurance for JLT is expected to be completed in 2028. Greenhouse gas verification or assurance for JL Group is expected to be completed in 2029.

Greenhouse Gas Emissions

GRI 305-1 、 305-2 、 305-3 、 305-4 、 305-5 、 SASB (TC-SC-110a.1 、 TC-SC-110a.2)

In response to climate change and to actively promote sustainability, JIH LIN continues its greenhouse gas inventory. As of the end of 2022, the company's greenhouse gas emissions mainly fall into two categories : direct emissions (Scope 1) and indirect emissions (Scope 2) . Scope 1 emissions include the use of gasoline and diesel, while Scope 2 emissions primarily result from electricity consumption. This report does not include Scope 3 emissions and does not account for emissions of fluorinated gases. In the future, the company will continue its relentless efforts to achieve environmental sustainability goals. In the short term, the company plans to implement greenhouse gas inventories for its parent company. In the long term, it will

progressively complete greenhouse gas inventories for its subsidiary companies to understand the carbon emissions of each plant and evaluate suitable energy-saving and carbon reduction projects. Here are the greenhouse gas emissions data for 2022 :

Indicators	2020	2021	2022
Scope 1 : Direct Greenhouse Gas Emissions (Tons CO ₂ e)	21.9806	46.0342	42.5375
Scope 2 : Indirect Greenhouse Gas Emissions (Tons CO ₂ e)	4,767.4940	5,827.0320	6,064.1344
Total Emissions = Scope 1 + Scope 2 (Tons CO ₂ e)	4,789.4746	5,873.0662	6,106.6719
Greenhouse Gas Emissions Intensity (Tons CO ₂ e / ten thousand dollars)	0.0234	0.0217	0.0233

Remark : The increase in Scope 1 emissions in 2021 compared to 2020 is due to the operations in factory 3.

Pollution Control

GRI 305-6

JLT adheres to the principle of lawful operation and conducts compliance assessments based on all environmental standards. Upon identifying regulatory risks, immediate preventive improvement measures are taken. In terms of waste management, the company has departed from



traditional cleaning and disposal methods and shifted its focus towards the concept of effective resource management. This idea is integrated into the daily operations of all departments to encourage innovative practices, and is backed by comprehensive management and meticulous operation and maintenance. The company has never violated relevant environmental regulations.

In the prevention and control of air and water pollution, the company complies with the emission standards set by the Ministry of Environment. Additionally, JIH LIN actively adheres to the ISO 14001 Environmental Management System. Each year, the company establish goals for energy saving, water conservation, waste reduction, and resource efficiency to reduce the consumption of various resources, aiming for sustainable development.

Regarding air pollution control strategies, JIH LIN focuses on ensuring that processes are rational and compliant with relevant regulations to minimize pollutant emissions into the air. The company treat pollutants in exhaust gases through the best available control technologies, ensuring that emissions from all our facilities meet or be superior to government-defined air quality standards. The company regularly commission authorized testing organizations to monitor the concentrations of emissions. Based on the 2022 test results, all JLT facilities are found to comply with national air pollution standards and do not emit any substances that deplete the ozone layer, maintaining a fresh and healthy air environment.



4.5 Waste Management

GRI 306-1、306-2、306-3、306-4、306-5、SASB (TC-SC-150a.1)

Chemical solutions are the primary raw material in the plating process. JLT follows a principle of prioritizing the use of low-pollution materials. Pollution control equipment is used in our processes to reduce the concentration of pollutants generated. Furthermore, the storage and handling of hazardous chemicals comply with the Toxic and Concerned Chemical Substances Control Act. The company also conduct regular health check-ups for employees engaged in specific operations to ensure their health.

General business waste is primarily sent to privately operated treatment facilities for processing, while hazardous business waste is entrusted to qualified privately operated waste treatment facilities for processing. All of the company's waste is handled in accordance with the relevant regulations of the Waste Disposal Act.

JIH LIN has designated specific personnel to manage the waste and adhere to waste classification, storage, and legal disposal practices. When some waste materials have value for recycling and reusing, legal institutions are authorized for legal recycling, thereby contributing to the creation of recycled products. In the production processes, chemical testing is employed to control the use of raw materials on the production lines, reducing the unnecessary consumption of chemicals. This approach helps minimize pollutants and waste while the purposes of production costs reduction and environmental protection both are considered.

In terms of the wastewater produced in the degreasing process, the largest portion of waste generated is from sludge produced after wastewater treatment, such as sludge. To implement the concept of "energy conservation and waste reduction," JIH LIN is committed to evaluating the feasibility of hazardous waste reduction schemes to reduce the output of hazardous waste. In 2022, the

total amount of hazardous waste generated by the company increased by approximately 19.5% compared to 2021 due to the full-year operation of factory 3 (which started operations in the third quarter of 2021). In the future, factory 3 is expected to introduce inorganic wastewater treatment with a sludge recycling operation, aiming to change the sludge formation method and improve sludge characteristics. This is expected to reduce the use of coagulants (PAC), increase sludge dewatering efficiency, and reduce sludge generation. In 2022, Jielin's total hazardous waste amounted to 144.64 metric tons, with 61.23 metric tons(approximately 42%) being recycled for further use. Detailed statistics are provided in the table below :

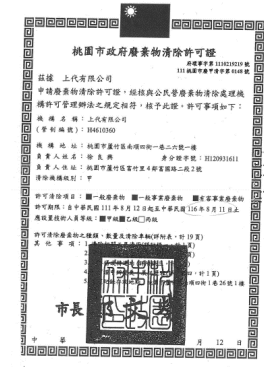
Waste Statistics Table			
Composition of Waste	Hazardous / Non-hazardous	Treatment	
Item		Generation of Waste (metric tons)	Method
A-8801 Hazardous Sludge	Hazardous	61.23	Reuse
A-8801 Hazardous Sludge	Hazardous	35.78	Other Disposal Operations
A-9001 liquid Waste	Hazardous	5.57	Other Disposal Operations

Waste Statistics Table

Composition of Waste	Hazardous / Non-hazardous	Treatment	
Item		Generation of Waste (metric tons)	Method
C-0202 liquid Waste	Hazardous	42.06	Other Disposal Operations
D-1502 liquid Waste	Non-hazardous	3.27	Other Disposal Operations
D Filter	Non-hazardous	10.36	Incineration (excludes energy recovery)
D-1703 Waste Oil	Non-hazardous	0.88	Other Disposal Operations



New Hsinchu City Government Waste Disposal Permit



Taoyuan City Government Waste Disposal Permit





Column - Water Conservation Measures : Reclaimed Water Equipment

In recent years, the impact of climate change has made water resource distribution and usage a critical issue. This is especially true for JLT, located in the southern region of Taiwan where there is a clear distinction between rainy and dry seasons. Therefore, water resource management, water conservation, and contingency planning for water shortage have become even more important.

JIH LIN has made water conservation a primary policy and has put it into action. All employees are encouraged to cherish every drop of water. The reclaimed water equipment (TMF) is used to filter and recycle production line washwater (copper protection wastewater, activation wastewater, nickel wastewater, RO1 concentrated wastewater). This is done through separate pipelines that do not mix with other wastewater (degreasing wastewater) and are stored separately. The TMF filtration equipment directly intercepts suspended solids in the recycled water, completely replacing coagulation and settling tanks without the need for adding polymer (high molecular weight polymer). The TMF equipment produces water, which can be directly filtered and recycled through reverse osmosis (RO) membrane filtration, significantly reducing the risk of RO membrane blockage.

Main process : TMF water production is approximately 24-27 T / HR. The final product water quality after RO reverse osmosis equipment is below 30 μ s/cm, making it suitable for use as raw water in the pure water system for production processes.

Actual water conservation performance : Since this system was planned and installed when JIH LIN third factory was constructed, there is no direct comparison of before and after installation. However, by comparing the amount of water recovered after installation, we can see the impact. For example, in July 2022, the total water production of TMF was 3,800 metric tons. If this equipment were not installed, the company would have had to use 3,800 metric tons of tap water. Calculating based on the current industrial water rate of approximately 13 NTD per unit, this would have increased the company's operating costs by $3,800 \times 13 = 49,400$ NTD (water fees) .



Front side TMF Central Water Recycling Equipment



Back side TMF Central Water Recycling Equipment

CHAPTER 5

Shared Well-being●Happy Workplace

Happiness Workplace Management Disclosure

5.1 Diversity in Strategy and Recruitment

5.2 Talent Cultivation and Development

5.3 Optimize Benefits and Retirement System

5.4 Health and Safety Care

All executives at the level of senior manager or higher are local residents

All of operator in the plating wear safety shoes

The percentage of female employees holding section manager or above level increased from 25% in 2020 to 32% in 2022

A total of 2,881 individuals completed training, with a cumulative training duration of 5,392 hours in 2022

A total of NTD 280 thousand were contributed to charitable activities and initiatives in 2022

V、Shared Well-being●Happy Workplace

Happiness Workplace Management Disclosure

GRI 3-3



Material Topic : Occupational Health and Safety	
Reason of signification	JLT regards employee health and operational safety as important performance indicators to maintain and improve the safety and health systems, aiming to ensure that every employee maintains physical and mental well-being to provide high-quality products to customers
Effect and Impact	Real / Positive Impact on Economy : In case of a workplace accident, there may be financial and reputational consequences for the company, and it might lead to regulatory violations. Real / Positive Impact on Environment : Implementing operational safety and health management ensures the prevention of related risks and hazards. Real / Positive Impact on people (Including Human Rights) : Prioritizing the physical and mental health of employees safeguards the working rights and human rights of all workers.
Policy / Strategy	The occupational safety and health policy of the company is : " Compliance with legal regulations, implementation of risk management, regular review for improvement, and promotion of all employee involvement. "
Goals and Target	Short-term goals (1-3 years) :

Material Topic : Occupational Health and Safety	
	<ul style="list-style-type: none"> ●To Improve fire safety in the factory by increasing the number of carbon dioxide fire extinguishers. ●Maintain zero major accidents and occupational injuries. ●Maintain zero occupational diseases caused by chemical. <p>Medium-term goals (3-5 years) :</p> <ul style="list-style-type: none"> ●Maintain zero major accidents and occupational injuries. ●Maintain zero occupational diseases caused by chemical. ●Keep the Disability Injury Frequency Rate (FR) less than 3.4. ●Keep the Severity Rate (SR) for disability injuries less than 375. <p>Long-term goals (more than 5 years) :</p> <ul style="list-style-type: none"> ●Maintain zero major accidents and occupational injuries. ●Maintain zero occupational diseases caused by chemical. ●Keep the Disability Injury Frequency Rate (FR) less than 2.1. ●Keep the Severity Rate (SR) for disability injuries less than 335.
Management Assessment Mechanism	●An annual internal audit of the occupational health and safety management system is conducted to check, evaluate, and correct the overall system operation.

Material Topic : Occupational Health and Safety

	<ul style="list-style-type: none"> ● A " Occupational Health and Safety Supervision and Measurement Operating Procedure " is established for regular performance measurement and adjustment of objectives. Evaluation criteria include the effectiveness of annual occupational health and safety goals, regulatory compliance, self-inspection, internal audits, workplace environmental monitoring, occupational accidents(FR, SR, and FSI) , and ect. ● Occupational health and safety management review meetings are conducted involving all departments for the purpose of collective review and improvement. ● Supervisors commit to providing necessary resources and implementing day-to-day environmental health and safety management, continuously reviewing and improving to ensure the suitability, sufficiency, and effectiveness of the management system.
Performance and Adjustments	<ul style="list-style-type: none"> ● The company passed the third-year verification of the ISO 45001 management system in December 2022. ● A total of 12 carbon dioxide fire extinguishers was added in the stamping, QA, and maintenance departments, ● All operator working in plating area wear the safety shoes.
Preventive or containment Actions	The implementation of the ISO 45001 occupational health and safety management system is aimed at environmental protection and the physical and mental well-being of employees. Its purpose is to eliminate foreseeable risks and control losses.

GRI 3-3

Material Topic : Training and Education

Reason of signification	A good talent development policy is the crucial foundation for continuous operation. The growth of the company is inseparable from the learning and development of its employees.
Effect and Impact	<p>Real / Positive Impact on Economy : Strengthening employee skills leads to optimized production processes and increased production efficiency.</p> <p>Real / Positive Impact on Environment : Integrating green sustainability into training courses helps implement circular economy principles and carbon emissions reduction.</p> <p>Real / Positive Impact on people (Including Human Rights) : Empowering employees with stronger skills enhances research and development capabilities, production efficiency, and fosters talent.</p>
Policy / Strategy	JLT values its human capital, actively cultivates employees' potential and professional interests, and wholeheartedly implements talent training to enhance the research and development capabilities and competitiveness of the company.
Goals and Target	<p>Short-term goals (1-3 years) :</p> <ul style="list-style-type: none"> ● Assess employees' job competencies and evaluate competency gaps. ● Identify training needs based on competency gaps, execute training, and assess its effectiveness.

Material Topic : Training and Education

- Integrate ESG issues into courses and assess the implementation in the workplace.
 - Maintain an education and training execution effectiveness of 85% or higher. Conduct monthly and yearly assessments. In cases of unmet targets, review factors contributing to non-completion, analyze reasons, and develop countermeasures to prevent recurrence.
- Medium-term goals (3-5 years) :
- Reevaluate the education and training system and establish training categories that prioritize quality at all levels.
 - Analyze core job positions and create competency models. Develop competency standards for core job positions to eliminate competency gaps.
 - Develop individual competency unit courses for core job positions to enhance essential skills.
 - Plan digital courses, incorporating regular, general, and ESG-related courses to expand the learning channels.
- Long-term goals (more than 5 years) :
- Enhance employees' experiences in working to cultivate sustainable talent.
 - Achieve an education and training execution effectiveness of 90% or higher. Perform monthly and yearly assessments.

Material Topic : Training and Education

	<p>In cases of unmet targets, review factors contributing to non-completion, analyze reasons, and develop countermeasures to prevent recurrence.</p> <ul style="list-style-type: none"> ● Complete digital courses for regular, general, and ESG-related subjects to allow learning without time or space limitations. ● Recruit high-quality talent and continue succession planning to reduce workforce gaps.
Management Assessment Mechanism	The planned education and training execution effectiveness target for the current year is set to be 85% or higher.
Performance and Adjustments	The education and training execution effectiveness reached 94% in 2022, with a total of 2,881 participants completing 5,392 hours of training.
Preventive or containment Actions	The education and training execution effectiveness for 2022 was failed to reach 100%, but did meet the expected target at 94%, which was set at 85%. The reason for not achieving 100% effectiveness was the impact of the pandemic, which resulted in the cancellation of some external training programs. It is anticipated that, as the pandemic situation improves in 2023, sending employees for external training can be resumed.



5.1 Diversity in Strategy and Recruitment

GRI 2-7、2-8、402-1、410-1

Employees are valuable assets to JLT. In our human resources management policies, the company emphasize improving the efficiency and overall productivity of our employees. In recruitment, compensation design, performance management, and training and development etc. policies, JIH LIN follow the principle of right person for the right job. We are committed to providing employees with a good and safe working environment and competitive compensation. We are dedicated to creating a workplace atmosphere that encourages continuous learning and is filled with enjoyment, aiming to attract and retain like-minded and highly talented individuals.

The company adheres to the government's Labor Standards Act and takes into account internationally recognized basic labor rights principles, including the 'UN Guiding Principles on Business and Human Rights,' 'Declaration on Fundamental Principles and Rights at Work,' and the 'Universal Declaration of Human Rights.' We have established a 'Social Responsibility Policy Statement,' workplace rules, and relevant personnel management regulations to protect the legitimate rights and interests of employees.

The company complies with labor laws and international standards in employee hiring, prioritizing labor rights and occupational safety and health. We are committed to maintaining a good, safe, and healthy working environment. We strictly prohibit any form of harassment and discrimination, whether tangible or intangible, in the workplace, including race, religion, color, nationality, gender, freedom of association, privacy, forced labor, child labor, and any improper employment practices. JIH LIN places great importance on harmonious labor relations, and neither the company nor its suppliers force employees to work overtime.

In order to ensure the protection of labor rights, and in compliance with the labor laws, labor contracts with employees shall be terminated in accordance with government regulations in the event of significant operational changes or layoff. The notice period for termination is as follows :

- 1.A 10 days advance notice is provided if the employee has worked in the company for more than 3 months but less than 1 year,
- 2.A 20 days advance notice is provided if the employee has worked in the company for more than 1 year but less than 3 years,
- 3.A 30 days advance notice is provided if the employee has worked in the company for more than 3 years.

As of the end of 2022, the total number of employees at JIH LIN was 331, consisting of 188 males and 143 females. There was no significant difference in the number of employees compared to the previous year. The detailed distribution of employees by employee type and gender for 2022 is as shown in the table below :

Headcount				
Region / Type		Female	Male	Total
Taiwan	Headcount	143	188	331
	Regular Employees Count	143	188	331
	Temporary Employees Count	0	0	0
	Part-time Employees Count	0	0	0
Remark :				

Headcount




1. **Regular Employees** : An individual who signs a non-fixed term contract with the company
2. **Temporary Employees** : An individual who signs a fixed term contract with the company.
3. **Part-time Employees** : An employee who is not guaranteed a minimum or fixed number of working hours per day, week, or month but may be in an on-call working status as needed.




There were two non-employee workers working in JLT in 2022, which included dispatch workers and outsourced personnel. Both of these individuals served as outsourced cleaning staff. For the security personnel hired by the company, they are considered full-time employees. They are managed according to company policies, such as work rules and disciplinary rules. The security personnel also received human rights education, with 100% of them undergoing training.

GRI 202-2

JLT places a strong emphasis on maintaining harmonious relationships with the local community when recruiting personnel. The company aims to provide a more stable work environment for its employees. As a result, priority is given to residents of Taiwan. All of the employees in senior manager position or above are local residents. In terms of supervisory roles, the percentage of female supervisors has increased from 25% in 2020 to 32% in 2022. Here is the distribution of employees over the past three years :









Year		2020	2021	2022
Item / Gender	Age	Number of Employee	Number of Employee	Number of Employee
Supervisory Staff 	Male 	Under 30 years old	0	0
		30-50 years old	29	22
		More than 51 years old	7	12
		Total	36	34
	Female 	Under 30 years old	0	0
		30-50 years old	10	11
		More than 51 years old	2	4
		Total	12	15



Year			2020	2021	2022
Item / Gender	Age		Number of Employee	Number of Employee	Number of Employee
Total number of supervisory staff (A)			48	49	50
The percentage of female supervisors			25%	30.6%	32%
Non-Supervisory Staff 	Male 	Under 30 years old	44	39	45
		30-50 years old	89	94	98
		More than 51 years old	8	10	11
		Total	141	143	154
	Female 	Under 30 years old	27	26	27
		30-50 years old	83	83	89
		More than 51	6	9	11

Year			2020	2021	2022
Item / Gender	Age		Number of Employee	Number of Employee	Number of Employee
	years old				
	Total		116	118	127
Total number of non-supervisory staff (B)			257	261	281
Regular Employees Count (A+B)			305	310	331

GRI 405-1 、 411-1 、 SASB (TC-SC-330a.1)

JLT complies with national laws regarding the employment of individuals with disabilities and indigenous peoples. This includes foreign workers, indigenous people, individuals with disabilities, and others. The company ensures that suitable job roles are assigned based on the abilities and characteristics of these individuals. To prevent the violation of the rights of indigenous peoples, relevant plans and actions are in place. If any member of the company discriminates against others, the victim of discrimination can file a complaint. Upon a confirmed complaint, individuals engaging in discriminatory behavior will face disciplinary action by the company. For more severe cases of discrimination, the incidents are reported to government authorities. In 2022, foreign workers accounted for 25.68% of the total company workforce, while foreign nationals made up 0.6%, and overseas workers constituted 1.81%. The distribution and employment status of diverse ethnic groups among employees over the past three years are outlined in the table below :

Year			2020	2021	2022
Item / Gender		Age	Numbers	Numbers	Numbers
Minority or Vulnerable Groups (Foreign Workers) 	Male 	Under 30 years old	15	21	27
		30-50 years old	35	30	31
		More than 51 years old	0	0	0
	Female 	Under 30 years old	5	7	7
		30-50 years old	18	16	20
		More than 51 years old	0	0	0
Sub-total (A)			73	74	85
Individuals with disabilities 	Male 	Under 30 years old	0	0	0
		30-50 years old	3	3	3
		More than 51 years old	1	1	1
	Female 	Under 30 years old	0	0	0
		30-50 years old	0	0	0
		More than 51 years old	0	0	0

Year			2020	2021	2022
Item / Gender		Age	Numbers	Numbers	Numbers
Sub-total (B)			4	4	4
Indigenous	<div>Male</div> 	Under 30 years old	0	0	0
		30-50 years old	1	1	1
		More than 51 years old	0	0	0
	<div>Female</div> 	Under 30 years old	0	0	0
		30-50 years old	0	0	0
		More than 51 years old	0	0	0
Sub-total (C)			1	1	1
Total (A) + (B) + (C)			78	79	90

GRI 401-1

The employment criteria are based on qualifications, character, experience, and position. Job assignments are made based on the individual's capabilities and qualities. As of the end of 2022, there were a total of 88 new employees, including 37 males and 51 females, accounting for 26.59% of the total workforce. In 2022, there are a total of 67 employees resigned, including 26 males and 41 females, making up 20.24% of the total workforce. Detailed numbers for newly joined employee and departures are as follows :



Year	2020				2021				2022			
Gender	Male		Female		Male		Female		Male		Female	
Age / Item	Numbers	New hires rate (%)	Numbers	New hires rate (%)	Numbers	New hires rate (%)	Numbers	New hires rate (%)	Numbers	New hires rate (%)	Numbers	New hires rate (%)
Under 30 years old	17	5.57	7	2.30	12	3.87	11	3.55	17	5.14	23	6.95
30-50 years old	11	3.61	6	1.97	25	8.06	24	7.74	20	6.04	28	8.46
More than 51 years old	1	0.33	0	0.00	0	0.00	1	0.32	0	0.00	0	0.00
Total numbers of new hires	42				73				88			
Total number of employees	305				310				331			
Totoal new hires rate (%)	13.77				23.55				26.59			

Remark :

1. The number of new hires does not deduct those who left during the year.
2. The new hire rate for employees of a specific age group (male / female) =The number of new hires in that age group during the year / Total number of employees at the end of the year.
3. The overall new hire employment rate=The number of new hires during the year / Total number of employees at the end of the year.



Year	2020				2021				2022			
Gender	Male		Female		Male		Female		Male		Female	
Age / Item	Numb ers	Employee turnover rate (%)	Num bers	Employee turnover rate (%)	Num bers	Employee turnover rate (%)	Num bers	Employee turnover rate (%)	Numb ers	Employee turnover rate (%)	Num bers	Employee turnover rate (%)
Under 30 years old	16	5.25	7	2.30	14	4.52	7	2.26	6	1.81	15	4.53
30-50 years old	20	6.56	13	4.26	25	8.06	20	6.45	19	5.74	26	7.85
More than 51 years old	2	0.66	0	0.00	2	0.65	0	0.00	1	0.30	0	0.00
Total number of employees who resigned	58				68				67			
Total number of employees	305				310				331			
Total employee turnover rate (%)	19.02				15.48				20.24			

Remark :

1. The turnover rate of male (female) employees in that age group = The number of male (female) employees who resigned in that age group during the year / The total number of employees at the end of the year
2. The total turnover rate of employees = The number of employees who resigned during the year / the total number of employees at the end of the year.



5.2 Talent Cultivation and Development

GRI 2-21、202-1、405-2

JIH LIN adheres to the philosophy of finding talented person for positions, attracting outstanding domestic and overseas professionals to join our team. We also provide appropriate rewards for contributions made by employees to the company, and offer competitive compensation and benefits. The male-to-female compensation ratio for supervisory positions is 0.72, mainly due to differences in seniority and job nature.

Basic salaries for employees are not influenced by gender, race, religion, political stance, marital status, labor union affiliation, and so on. To ensure competitiveness in the market, the company adjusts salaries annually based on market rates for various job positions and individual performance. Standard salaries for male entry-level workers exceed the local minimum wage by 1.04 times, while for female entry-level workers, it exceeds the local minimum wage by 1.06 times.

Salary ratios by job positio	Number		Annual Salary (NTD)		Salary Ratio	
	Female	Male	Female	Male	Female	Male
Supervisory Position	17	33	13,805,043	36,974,293	0.72	1
Non- supervisory position	122	151	57,321,121	82,805,712	0.86	1
Direct Employee	94	125	44,124,154	68,405,474	0.86	1
Indirect Employee	45	59	27,002,010	51,374,531	0.69	1

Salary ratios by job positio	Number		Annual Salary (NTD)		Salary Ratio	
	Female	Male	Female	Male	Female	Male

Remark : In total, there are eight people excluded in the statistics who have less than half a year of seniority.

Country / Region	The ratio between the annual total compensation of the highest-paid individual in the company and the median total compensation of employees (excluding that highest-paid individual) .	The increase ratio between the annual total compensation of the highest- paid individual in the company and the annual total compensation of employees (excluding that highest-paid individual) .
Taiwan	5.28	-0.04

Remake :

1. The Chairperson is not considered the highest-paid individual unless also holding the position of General Manager / CEO.
2. The formula for calculating the annual median pay ratio : Annual salary of the highest-paid individual for that year / Annual salary of the individual at the median for that year.
3. The formula for calculating the annual pay increase ratio : Percentage increase in the annual salary of the highest-paid individual for that year / Percentage increase in the annual salary of the individual at the median for that year.



Eduction and Training

GRI 404-1 、 404-2 、 404-3

Employees are the most crucial assets of the company, and the company have a comprehensive education and training plan including orientation training for new employees, specialized training for in-service employee, management training at different levels, specialized project training, and On the Job Training (OJT) through mentorship programs. The company has different training plans and methods for various needs.

" Talented people " is a key strategy for enhancing the company's competitiveness. Through sharing individual knowledge and experiences within the organization, we can rapidly tap into the wealth of wisdom and create value. This ensures the stable, long-term operation of the company, with employees eager to contribute to this knowledge transfer, fostering both the company's growth and employee learning and development. JLT place great emphasis on our human capital and proactively implement talent training to enhance the company's research and development capabilities and competitiveness.

In order to enhance employees' professional and technical abilities, improve work efficiency, and emphasize product quality, we annually identify training needs based on employees' competency gaps. These needs are consolidated into an annual training plan, and training is carried out according to the yearly education and training plan. Both internal and external training programs are conducted. Internal training aims to strengthen the professional capabilities of employees in various functional areas. External training is utilized to acquire new knowledge and technologies in the industry, thereby enhancing the professional skills of our employees.

The orientation training for new employees is a top priority for the company. The company provide comprehensive training programs for new employees, fostering their growth in collaboration with HR and various departments,

ensuring that the company's principles are integrated into the training. The HR department continually monitors the learning and adaptation of new employees, providing guidance and counseling as needed. For in-service employee, the company establish effective job skills development and diverse training plans to broaden and deepen their job-related experience, facilitating career advancement.

In 2022, the company conducted competency assessments to plan education and training that better meet the needs of employees. During the physical courses, the videos are inserted to make learning more enjoyable. Due to the impact of the pandemic, training hours were lower in the past year. However, various other learning programs will be opened based on employees' feedback to provide more learning opportunities in the future. The company continuously monitor the effectiveness based on course satisfaction, in addition to post-course quizzes and practical hands-on training to help employees apply what they've learned in their work. Course satisfaction surveys and feedback help ensure that our training aligns with employee needs. Below are some of the training programs offered by the company :

Training	Content and Explanations
New Employee Orientation	To provide courses related to the company's history, business operations, workplace regulations, employee benefits, disciplinary rules, 5S management, and information security to give new employees a basic understanding of the company.
General Education	To organize courses about the company's product and processes making employees more familiar with the production line procedures. In addition, the company provide training in occupational safety and health education in accordance with the relevant regulations. Additionally,

Training	Content and Explanations
	the company offer advanced foreign language courses to enhance communication with subsidiaries overseas.
Skill Training	The company cultivate employees' professional skills and knowledge based on their needs. Both internal training and training in external organization are provided to them for certification.
Management Training	The company participate in seminars and discussions related to government regulations and other management skills to enhance employees' managerial capabilities, in accordance with government regulations and company management practices as the basic principles.

There was a total of 2,881 individuals participating in education and training programs in JLT in 2022, accumulating a total of 5,392 training hours. The training program completion rate was 94%. Due to the impact of the COVID-19 pandemic, external training courses could not be conducted, which resulted in the courses not achieving a 100% completion rate.

Item / Category		Supervisory Position		Non-supervisory Position		Direct Employee		Indirect Employee	
Unit / Gender		Male	Female	Male	Female	Male	Female	Male	Female
Total number	person	35	18	153	125	129	88	59	55
Total Training Hours	Hour	796	409	2,304	1,881	961	717	1,922	1,792
Average Training Hours	Hour / person	22.74	22.72	15.06	15.05	7.45	8.15	32.58	32.58

Item / Category		Supervisory Position		Non-supervisory Position		Direct Employee		Indirect Employee	
Unit / Gender		Male	Female	Male	Female	Male	Female	Male	Female
Training Expenses	NTD	9,400	39,400	19,700	17,100	19,700	5,700	15,700	50,800
Remark : Training expenses is the cost of external training									

In order to motivate employees, JLT assess the accomplishment of organizational and individual goals, and ensure job performance through annual appraisal. During the performance appraisal period, heads of each department are responsible for evaluating their subordinates' daily work and project work and for assisting in improving job performance.

There are four types of employee appraisals conducted in the company :

- 1.New Employee Appraisal : Conducted when new employees complete their first three months of employment.
- 2.Mid-Year Appraisal : Conducted from July to August each year.
- 3.Year-End Appraisal : Conducted from January to February each year.
- 4.Project Appraisal : Conducted as needed and irregularly for promotions or salary increments based on company operation.

The results of these appraisals are not only used for salary adjustments, bonus distribution, promotions, job transfers, performance improvement, or terminations but are also crucial for employee development and career planning. The results help employees create effective career development plans. When suitable positions become available, employees are given opportunities to apply, or they may be transferred to other departments or related group enterprises to enrich their work experience, increasing their chances of promotion.



Item	Supervisory Position	Non-supervisory Position	Direct Employee	Indirect Employee
The proportion of male employees undergoing evaluation	8.16	28.10	19.64	16.62
The proportion of female employees undergoing evaluation	4.23	29.00	16.92	16.31
Remark : Excluded subjects and reasons : In total, there are 101 individuals due to vice general manager or above, employees stationed abroad, foreign workers, or those who have been with the company for less than three months.				



General Education



General Education



New Employee Orientation





Disseminate Information to Foreign Employees



Management Training



External Coaching and Skill Training



Skill Training



Labor Safety and Health Education Training



5.3 Optimize Benefits and Retirement System

5.3.1 Employee Retirement System

GRI 201-3、404-2

JLT is committed to taking care of its employees and ensuring that they can work with peace of mind, free from financial worries. In accordance with the Labor Standards Act, the company has established the "Employee Retirement Plan" for employees under the old retirement system. Monthly contributions are made to a special account for employee retirement reserves. Additionally, a Labor Retirement Reserve Supervisory Committee had been established, responsible for overseeing the allocation and utilization of retirement contributions. The new retirement system has been officially implemented since July 1, 2005. According to the Labor Retirement Pension Act, the contributions are made for employees have the option to choose or qualify for the new retirement system, ensuring that employees receive the best care.

5.3.2 Parental Leave

GRI 401-3

Employees who have worked for more than half a year can apply for unpaid parental leave according to the Act of Gender Equality in Employment. In 2022, a total of 3 employees applied for parental leave. After completing their parental leave, they return to their original positions to minimize the sense of instability upon rejoining the workforce, enabling them to balance work and family. The parental leave statistics for 2022 are as follows :

Year	2020			2021			2022		
Gender / Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of employees eligible for parental leave. A	1	4	5	0	4	4	0	5	5
Number of employees who applied for parental leave during the year. B	1	4	5	0	4	4	0	3	3
Number of employees who were expected to return to work after parental leave during the year. C	1	3	4	0	3	3	0	3	3
Number of employees who actually returned to work after parental leave during the year. D	1	3	4	0	3	3	0	3	3

Year	2020			2021			2022		
Gender / Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of employees who returned to work after parental leave in the previous year. E	0	5	5	1	3	4	0	3	3
Number of employees who continued working for one year after returning to work following parental leave in the previous year. F	1	3	4	0	3	3	0	3	3
Parental Leave Return Rate % (D / C)	100%	100%	100%	0%	100%	100%	0%	100%	100%
Parental Leave Continuation Rate from the Previous Year % (F / E)	0%	60%	80%	0%	100%	75%	0%	100%	100%



5.3.3 Sound Employee Benefit

GRI 2-30、401-2、402-1

While JIH LIN has not established a labor union, it is committed to fostering harmonious labor-management relations and resolving conflicts. The company conducts regular labor-management meetings every quarter, providing employees with the opportunity to express suggestions and complaint. This facilitates communication between the company and employees, contributing to a harmonious work environment and safeguarding employee rights.

Furthermore, the company has established an Employee Welfare Committee responsible for planning and managing employee welfare throughout the year. One chairperson and one deputy chairperson are assigned under the committee and responsible for committee business, and one secretary who assists the chairman with affairs. Each committee member serves in a voluntary capacity with a two years term. Below are details about employee welfare measures and their implementation :

Welfare	Content and Explanations
Salary	Festival Bonuses : Employees can receive cash gift during traditional festivals such as the Dragon Boat Festival, Mid-Autumn Festival, and Labor Day. Also they can receive cash gift on their birthdays. The company rewards exemplary workers who are representatives of model labor in each department with cash gift as recognition and encouragement every year.
Retirement	The company contributes to retirement funds for employees.
Subsidy	In the event of marriage, funeral or public holiday, employees are entitled to leave in accordance with the provisions of the Labor Law and may receive subsidies.
Leave	Employees are entitled to statutory leave for work-life balance.

Welfare	Content and Explanations
Medical Insurance	All employees, in addition to participating in labor insurance and national health insurance as required by law, receive additional coverage through employer's liability insurance. Regular health check-ups for employees are conducted to ensure their well-being.
Clothing allowance	Employees are provided with work clothes, coats and uniforms free of charge.
Others	<ul style="list-style-type: none"> ●Due to the impact of the pandemic in 2022, the company avoided organizing large-scale events. However, to ensure that employees' well-being and benefits were not compromised, the company arranged a National Day meal event. ●Company trip is held irregularly.



Employee Welfare Committee Announce the Event



National Day Meal Event.



5.4Health and Safety Care

5.4.1 Occupational Safety and Health Committee

GRI 403-1、403-2、403-4

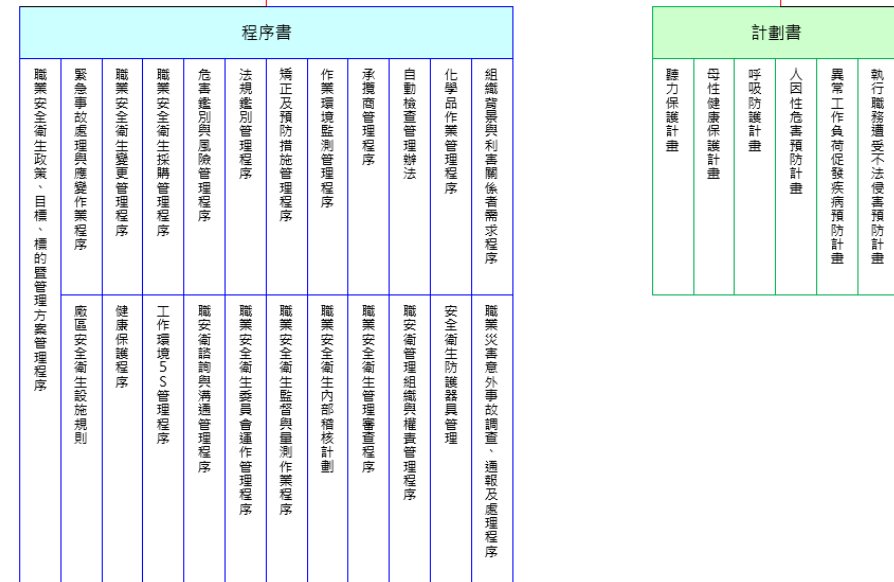


In 2021, JLT implemented the ISO 45001 : 2018 management system standard, which involved revising existing safety and health management regulations. In February 2021, the system was successfully verified for compliance with ISO 45001.

Subsequently, it underwent recertification in February 2022 and 2023.

The scope of JLT's Occupational Safety and Health Management System certification covers all employees within JLT Group's various factory locations. This systematizes safety and health management for employees, focusing on operational hazard identification and risk assessment. The company implements appropriate control measures, including chemical management, automated equipment inspections, 5S workplace management, and employee education and training. These measures enhance operational risk control to prevent occupational accidents. Additionally, the company formulates various occupational safety and health plans, which encompass preventing unlawful infringement on job responsibilities, preventing illness arising from abnormal workloads, preventing hazards due to human factors, respiratory protection, maternal health protection, hearing protection, and more. These plans aim to maintain the physical and mental well-being of employees across diverse workplace settings. Through internal and external audits, the company assesses the operational status of the occupational safety and health systems in each department. If any non-compliance issues are identified, they are addressed and improved upon. In the future, the company will continue to provide comprehensive care to employees and maintain a safe work environment.

界霖科技職業安全衛生手冊



JIH LIN Technology Occupational Safety and Health Manual

The Occupational Safety Office follows the company's philosophy and policies to set management objectives, formulate implementation plans, and track and audit performance according to these plans. The primary goal is achieving " zero accidents " by prioritizing the safety and health of every employee. This is accomplished through practices such as risk assessment, hazard identification, safety and health education, and pre-work meetings. These measures aim to raise employees' awareness of risks and their knowledge of safety. To work towards the " zero accidents " objective, the company has established the " JIH LIN Technology Co., Ltd. Safety and Health Work Guidelines, " which are submitted for approval to the competent safety and health authority. Additionally, the company has developed procedures for "

Emergency Accident Handling and Contingency Operations " and " Occupational Accident Incident Investigation, Reporting, and Handling. " These procedures ensure that all employees are informed about the emergency response measures for various types of accidents, such as fires, and the procedures to follow in the event of an occupational accident. Occupational safety and health management personnel conduct statistical analyses each month on items such as first aid reports, safety reports, and safety and health inspections of the work environment. These analyses are then reported and shared with employees during the quarterly Occupational Safety and Health Committee meetings. The company and its employees continue to strive towards the goal of zero accidents.

If an issue is encountered during work, employees can immediately report it to their supervisor. For machinery and equipment-related problems, they can request maintenance from the facilities engineering team or the equipment manufacturer. In the case of an immediate hazard, employees are encouraged to leave the area. Safety and health concerns can be reported to the Occupational Safety Office by completing an " Internal/External Communication Record " or discussed during quarterly Occupational Safety and Health Committee meetings.

JIH LIN has established a " Procedure for Reporting Illegal, Unethical, or Unethical Behavior " to encourage reporting of any illegal or behavior that goes against ethical or integrity standards. The company ensures that both the whistleblower and the party involved have their legal rights protected.

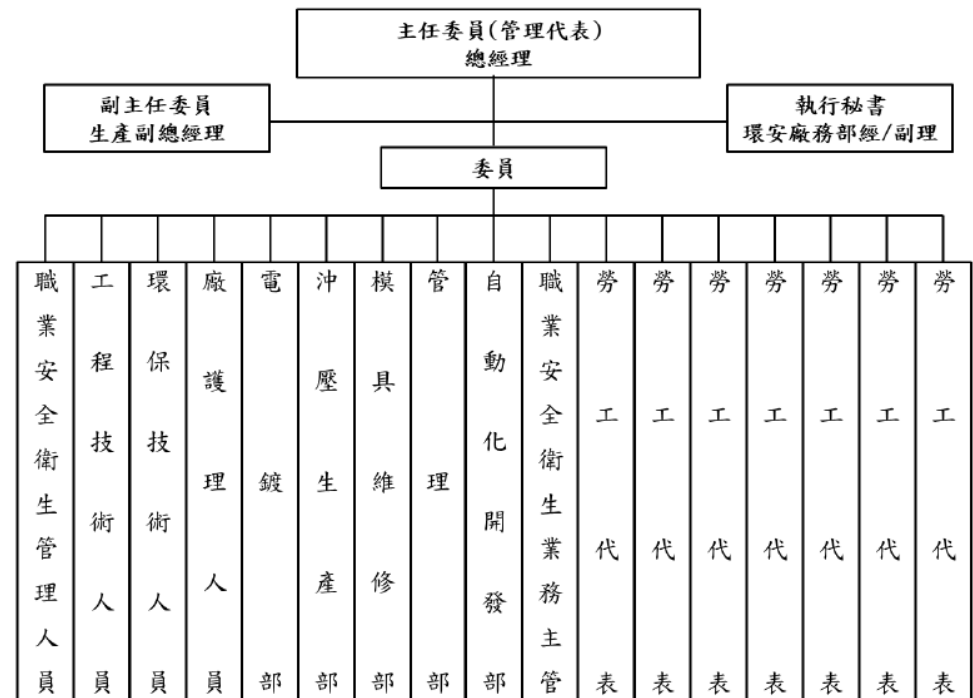
The company has also formed an Occupational Safety and Health Committee in accordance with the Occupational Safety and Health Management Regulations. This committee is responsible for providing recommendations regarding the safety and health policies and management

systems developed by the company. The committee evaluates, coordinates, and advises on safety and health-related matters.

The committee consists of a chairperson, deputy chairperson, executive secretary, and committee members. Labor representatives are selected from the employees. Currently, there are 13 labor representatives and 21 management representatives, totaling 34 members. Labor representatives make up 38% of the committee.



The committee convenes quarterly meetings to discuss, coordinate, plan, and make decisions on occupational safety and health-related matters in collaboration with the management. This approach facilitates employee participation, consultation, and communication, ensuring the effective management of occupational safety and health within the company.



Organizational Charts of the Occupational Safety and Health Committee

5.4.2 Employee Health Check-ups

GRI 403-3 、SASB (TC-SC-320a.1)

JIH LIN focuses on two main areas : " Employee Benefits " and " Social Engagement. " It also prioritizes the physical and mental well-being of its employees and the working environment. The company conducts regular annual employee health check-ups to detect and prevent potential occupational diseases. These check-ups help in understanding the health status of employees and allow for specific examinations based on their job roles, ensuring their well-being and health. Additionally, the company actively implements the 5S management approach in the workplace. This involves maintaining a clean and organized work environment and improving safety and protective measures for equipment.

Each year, the company plans comprehensive health check-ups that go beyond legal requirements. It tracks the health status of employees regularly and conducts environmental monitoring in workplaces where special operations take place. This helps identify potential health hazards and enables the scheduling of specific health check-ups, such as for noise exposure, to gain insights into the health status of its employees and provide guidance for self-health management, and create a safe and secure work environment. These check-ups are conducted for all employees, including those in roles with higher production-related risks, and workers under its control, such as security personnel, cleaning staff, construction workers, contractors, and subcontractors.

For employees in roles with higher production-related risks, the company provides high-quality protective equipment and conducts periodic special environmental health check-ups. By carefully analyzing the results of these check-ups, the company can identify factors affecting employee health and develop improvement plans for their well-being.

The Summarization in Numbers of Participants and Expense in Check-ups

General Health Check-ups	
Check Items	Height, Weight, BMI (Body Mass Index) , Blood pressure, Waist circumference, Vision, Color blindness, Hearing loss measurement, Urine sugar, Urine protein, pH value, Urine occult blood, Urine specific gravity, Urine ketones, Urine urobilinogen, Urine bilirubin, Nitrite, White blood cells, Hemoglobin (HGB) , White blood cell count (WBC) , Red blood cells (RBC) , Hematocrit (HCT) , Mean corpuscular volume (MCV) , Mean corpuscular hemoglobin (MCH) , Mean corpuscular hemoglobin concentration (MCHC) , Platelets (PLT) , Lymphocyte percentage, Neutrophil percentage, Eosinophil percentage, Absolute monocyte count, Absolute eosinophil count, Monocyte percentage, Eosinophil percentage, Absolute lymphocyte count, Absolute neutrophil count, Absolute eosinophil count, Aspartate transaminase (SGOT) , Alanine transaminase (SGPT) , Alkaline phosphatase(ALK-P) , Gamma-glutamyl transferase(γ GTP) , Fasting blood sugar(AC sugar) , Serum creatinine, Blood urea nitrogen (BUN) , Estimated glomerular filtration rate(eGFR) , Uric acid(UA) , Cholesterol (CHOL) , Triglycerides (TG) , High-density lipoprotein (HDL) , Low-density lipoprotein (LDL) , Risk factor index, Hemoglobin A1C(HBA1C) , Lactate dehydrogenase(LDH) , Physician's interview, Carcinoembryonic antigen (CEA) , Pulmonary function test, Bone mineral density ultrasound (BMD) , Chest X-ray, Abdominal ultrasound.

The Summarization in Numbers of Participants and Expense in Check-ups

Number of Participants (Person)	271
Expense (Thousand NTD)	54.2
Special Health Check	
Check Items	Noise exposure 、 Ionizing radiation exposure
Number of Participants (Person)	99
Expense (Thousand NTD)	19.8

Remark : The difference between the number of participants and the total number of company employees is due to employees who have been with the company for less than one year and employees who are assigned to work outside the company do not undergo general health check-ups.



Employee Health Check-ups



5.4.3 Occupational Disease and Occupational Injury

GRI 403-9、403-10

JLT is committed to providing its employees with a safe, comfortable, and healthy working environment acting in the spirit of sustainable development. The company conducts at least two environmental inspections of the work environment each year and conducts risk assessments to identify potential sources of risk and take appropriate measures.

In addition to providing a safe and comfortable working environment for employees, the company also provides education and training on relevant production environment operation standards and safety operating procedures to prevent occupational accidents.



Safe Working Environment



Protective Equipment Under Safety Regulations



Annual Fire Drill



In 2020, there were 2 cases of "cut, abrasion, or scrape" among employees. In 2022, there were 2 cases of "cut, abrasion, or scrape" and 1 case of "object collapse or topple" among employees. There were no recorded cases of occupational injuries or occupational diseases for non-employees (excluding commuting incidents). There were no cases of occupational diseases among both employees and non-employees at JIH LIN in 2022. Here is the relevant statistical table :

Occupational Diseases Among Employees				
Category	Item	2020	2021	2022
Total Working Hours	The total hours from female employees.	257,827.297	265,011.906	278,763.594
	The total hours from male employees.	356,876.688	362,612.094	362,492.406

Occupational Diseases Among Employees				
Category	Item	2020	2021	2022
	Total working hours	614,704.000	627,624.000	641,256.000
The Number of Deaths Resulting from Occupational Injuries	Number of female employee deaths	0	0	0
	Number of male employee deaths	0	0	0
	Total number of death	0	0	0
The Number of Severe Occupational Injuries (Excluding Fatalities)	Number of severe occupational injuries for female employee	0	0	0
	Number of severe occupational injuries for male employee	0	0	0
	The total number of	0	0	0

Occupational Diseases Among Employees				
Category	Item	2020	2021	2022
	severe occupational injuries			
The Total number of recordable occupational injuries, including fatalities and severe occupational injuries	Number of occupational injuries among female employee	0	0	0
	Number of occupational injuries among males employee	2	0	3
	The Total number of occupational injuries	2	0	3
The occupational injury fatality rate %		0	0	0
The severe occupational injury rate %		0	0	0
The recordable occupational injury rate %		3.25	0.00	4.67
Remark :				
1. The occupational injury fatality rate = (Number of Occupational Fatalities / Total Working Hours) *1,000,000 °				

Occupational Diseases Among Employees

Category	Item	2020	2021	2022
2.	The severe occupational injury rate = [Number of Severe Occupational Injuries (excluding fatalities) / Total Working Hour] *1,000,000 °			
3.	The recordable occupational injury rate = [Number of Recordable Occupational Injuries (including fatalities and severe injuries) / Total Working Hours] *1,000,000 °			
4.	Severe occupational injuries are those that result in a health condition that cannot recover within six months.			
5.	The recordable occupational injury rate does not include injuries that occur during commuting to and from work			

Occupational Diseases Among Non-Employees

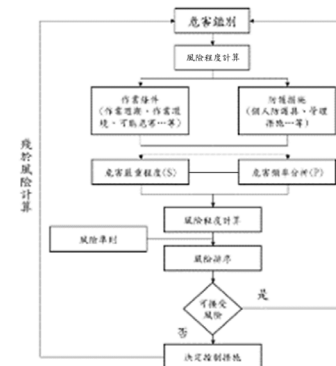
Category	Item	2020	2021	2022
Total Working Hours Total Working Hours Total Working Hours	The total hours from female non-employees	4,396.1	4,096.3	3,984
	The total hours from male non-employees	7,163.9	8,647.7	0
	Total working hours	11,560	12,744	3,984

5.4.4 Prevent and Improve Action

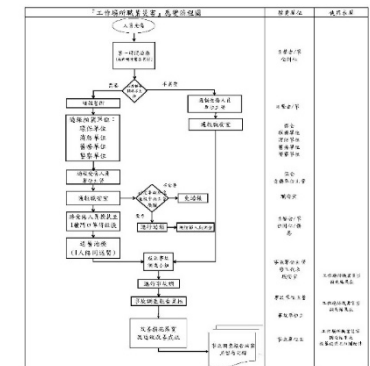
GRI 403-5、403-6、403-7、403-8、SASB (TC-SC-320a.2)

JIH LIN continuously evaluates various operations and services within the company, including raw materials, machinery and equipment, work environments, as well as the activities carried out by employees, workers, contractors, and visiting guests within various factory areas. This assessment

encompasses the potential hazards of physical, chemical, biological, human factors, and socio-psychological nature. Reasonable and feasible control measures are taken to reduce the impact on the safety and health of the company's employees, laborers of contractors, and other relevant third parties. A " Hazard Identification and Risk Management Procedure " has been established for the ongoing recognition, assessment, and control of risks. Annually, a risk identification process is conducted, which quantifies risk scores based on the severity and frequency of accidents that may occur during various operational activities, machinery and equipment operations, or the use of chemicals. The risk levels range from 1 (slight risk) to 5 (critical risk) . When the risk level falls within 3 to 5, it is considered " unacceptable risk " . A review of existing protective measures is necessary. The implementation of improvement plans or the strengthening of response capabilities are necessary as well.



The Workplace Occupational Hazard Response Process



The Hazard Identification and Risk Assessment Process.



Risk Levels Range Table

Risk Levels	Risk Control Plan	Remark
5- Critical Risk	Immediate risk reduction measures are required. Operations should not commence or continue until the risks are reduced.	Level 5, 4, and 3 represent unacceptable risks. For critical risk and high risks, risk reduction control measures must be developed to bring the risks down to significant or lower levels.
4-High Risk	Risk control measures must be implemented within a specific time frame. Operations cannot start until the risks are reduced, which may require a considerable amount of resources to mitigate the risks. If current operations carry a high risk, risk reduction measures should be implemented as quickly as possible.	
3- Significant Risk	Efforts should be made to reduce risks, such as : ●Considering cost or financial factors, risk reduction measures should be adopted gradually to progressively decrease the proportion of significant risks. ●For significant risks with a severity of critical or very critical, further assessment of the likelihood of occurrence is advisable as a basis for improving control measures.	

Risk Levels Range Table

Risk Levels	Risk Control Plan	Remark
2-Low Risk	Temporary risk reduction measures are not necessary, but the effectiveness of existing protective measures should be ensured.	Risks are acceptable. The implementation or strengthening of maintenance, supervision, inspection, and training mechanisms for existing protective measures are necessary.
1-Slight Risk	No risk reduction measures are required, but the effectiveness of existing protective measures should be ensured.	

The Measures and Services promote employee health in JIH LIN.

1. The company exceeds legal requirements by providing free annual health check-ups for employees and special health check-ups for personnel engaged in hazardous operations.
2. The company posts government epidemic information, health promotion, and hygiene education information within the factory.
3. External speakers are invited to hold health promotion lecture within the company to provide employees with a diverse range of health-related topics.
4. Monthly occupational safety and health promotion information is provided to enhance employees' awareness of occupational safety and health and to ensure workplace safety.

JLT has established a " Contractor Management Procedure. " According to this procedure, contractors are required to sign a " Contractor Construction Safety Commitment " and participate in agreement organization meetings. Contractors are also asked to provide each construction worker with materials to read and follow, including the " JLT Contractor Safety and Health Management Briefing, " to help them understand the working environment, hazards, and provisions of occupational safety and health laws and related regulations. The aim is to prevent contractors from causing occupational safety and health hazards to the company. To date, there have been no direct occupational safety and health impacts related to business operations.

In the event of accidents or other impacts, the " Procedure for Investigation, Reporting, and Handling of Occupational Accidents " is followed to investigate accidents, report them, and respond accordingly. A " Workplace Occupational Accident Investigation Result Report " is also prepared and retained.

The occupational safety and health management system of the company applies to all employees within the scope of the company's workplace, totaling 331 employees (100%) and contractors. In 2022, the annual occupational safety and health education and training for in-service employees took place in April, with 304 employees participating. As of the end of 2022, the company has not violated safety regulations. The detailed training statistics are as follows :

Statistics on Occupational Health and Safety Training Topics		
Training Topic	Numbers of Participant	Expense (NTD)
New Employee General Occupational Health and Safety Education Training	68	0
New Foreign Employee General Occupational Health and Safety Education Training	20	0

Statistics on Occupational Health and Safety Training Topics		
Training Topic	Numbers of Participant	Expense (NTD)
First-Half-Year Fire Drill Education Training	304	0
Second-Half-Year Fire Drill Education Training	313	0
Quarterly Occupational Health and Safety Theme Education Training - 1st Quarter : Fixed Crane Safety Promotion	138	0
Quarterly Occupational Health and Safety Theme Education Training - 1st Quarter : Respiratory Protection Equipment Selection and Use Promotion	150	0
Quarterly Occupational Health and Safety Theme Education Training - 2nd Quarter : Stamping Machine Safety Promotion	103	0
Quarterly Occupational Health and Safety Theme Education Training - 2nd Quarter : Dangerous Machinery Safety Promotion	167	0
Quarterly Occupational Health and Safety Theme Education Training - 3rd Quarter : Hydraulic Pallet Truck Operation Promotion	210	0
Quarterly Occupational Health and Safety Theme Education Training - 3rd Quarter : Forklift Safety Promotion	49	0
Quarterly Occupational Health and Safety Theme Education Training - 4th Quarter : Chemical Management and Emergency Response	137	0

Statistics on Occupational Health and Safety Training Topics

Training Topic	Numbers of Participant	Expense (NTD)
Occupational Safety and Health Management Personnel - Retraining	1	600
First Aid Personnel - Initial Training	2	6,400
First Aid Personnel - Retraining	5	2,000
Fixed Crane Operator - Initial Training	2	8,000
Fixed Crane Operator - Retraining	2	800
Forklift Operator - Retraining	1	400
Hazardous and Chemical Spill Response Team - Initial Training	2	7,800
Radiation Safety Training - Retraining	2	2,000
Annual Occupational Health and Safety Education Training for In-Service Employees	304	0

Remark :

1. Including employees and non-employees who work in workplaces controlled by the organization.
2. Non-employees work in workplaces controlled by the organization, for example : Security personnel, cleaning staff, construction workers, and contractors or subcontractors.
3. Occupational Health and Safety Training covers both general training and specific training related to occupational hazards and dangerous situations.



Health Promotion Lecture : Common Eye Diseases



Employee Health Check-up





Health Promotion information in Email

5.4.5 Public Welfare Activities and Giving Back

GRI 203-1、203-2、413-1、413-2

The three factory and the headquarters of the company are all located within the Nanzih Technology Industrial Park in Kaohsiung City. As a result, our operational activities have not caused any substantial or potential negative impact on the local community.

Through the "Tongxin Association" in the Kaohsiung Export Processing Zone, JLT employees come together to show a spirit of mutual assistance and compassion. They have extended their help from individual efforts to collective actions, focusing on uniting the community's compassion. This collaborative effort aims to assist employees in need which make the zone a warm family.

Given the unfortunate loss of lives in residential fires in the country, JIH LIN Technology Co., LTD, a locally operated company, is committed to giving back to the communities in Kaohsiung. We have decided to donate residential fire

alarms to the Kaohsiung City Fire Bureau to assist low-income households and vulnerable groups in installing them. Our goal is to prevent further tragedies and enhance home fire safety effectively. It has always been the core objective of us to contribute to society and make a difference.

Charitable activity	Amount (NTD)	Explanation
Fire Safety	280,000	JIH LIN donated residential fire alarms to the Kaohsiung City Fire Bureau to assist low-income households and vulnerable groups in installing them. Our goal is to prevent further tragedies and enhance home fire safety effectively.



JIH LIN Donates Residential Fire Alarms—Improving Home Fire Safety



Appendix

GRI Sustainability Reporting Standards (GRI Standards) Cross-Reference Table

SASB (Sustainability Accounting Standards Board) accounting standards cross-reference table

TWSE Sustainability Disclosure Indicators - Semiconductor Industry

Climate-Related Information Disclosure for Listed Companies

United Nations Sustainable Development Goals (SDGs) Comparison Table



Appendix

Appendix 1 : GRI Sustainability Reporting Standards (GRI Standards) Cross-Reference Table

「*」 Mains Major Topic ◦

Usage Statement	This report is prepared in accordance with GRI Standards, and the information disclosed covers the fiscal year 2022 (from January 1, 2022, to December 31, 2022)
GRI 1 using	GRI 1 : Standard (2021)
Applicable GRI Industry Standards	N / A

Code	GRI Standard Disclosure Content	Corresponding Sections	Page	Omissions / Notes
GRI2 : General Disclosure 2021				
Organizational and Reporting Practices				
2-1	Organizational Details	2.1 About JIH LIN	29	
2-2	Entities Included in Sustainability Reporting	About this report	6	
2-3	Reporting Period, Frequency, and Contact Information	About this report	6	
2-4	Data Recompilation	About this report	6	
2-5	External Assurance/Certification	About this report	6	
Business Operations and Workers				
2-6	Activities, Value Chain, and Other Business Relationships	3.1 Innovative Products and Services	63	
		3.2 Sustainable Supply Chain Management	66	
2-7	Employees	5.1 Diversity in Strategy and Recruitment	92	
2-8	Non-Employee Workers	5.1 Diversity in Strategy and Recruitment	92	
Governance				
2-9	Governance structure and composition	2.2.1 Board of Directors	33	
2-10	Nomination and selection of the highest governance body	2.2.1 Board of Directors	33	
2-11	Chair of the highest governance body	2.2.1 Board of Directors	33	
2-12	Role of the highest governance body in overseeing impact management	2.2.1 Board of Directors	33	
2-13	Person responsible for impact management	2.2.1 Board of Directors	33	
2-14	Role of the highest governance body in the sustainability report	2.2.1 Board of Directors	33	
2-15	Conflicts of interest	2.2.1 Board of Directors	33	
2-16	Communication of critical events	2.2.1 Board of Directors	33	
2-17	Collective knowledge of the highest governance body	2.2.1 Board of Directors	33	

Code	GRI Standard Disclosure Content	Corresponding Sections	Page	Omissions / Notes
2-18	Performance evaluation of the highest governance body	2.2.1 Board of Directors	33	
2-19	Compensation policy	2.2.2 Remuneration Committee	43	
		2.2.3 Audit Committee	44	
2-20	Compensation determination process	2.2.2 Remuneration Committee	43	
		2.2.3 Audit Committee	44	
2-21	Annual total compensation ratio	5.2 Talent Cultivation and Development	98	
Strategies, Policies, and Practices				
2-22	Statement of Sustainable Development Strategy	Message from the Chairperson and General Manager	4	
2-23	Policy Commitments	1.1 Sustainability Commitment	11	
2-24	Incorporating Policy Commitments	1.1 Sustainability Commitment	11	
2-25	Procedures for Addressing Adverse Impacts	1.1 Sustainability Commitment	11	
2-26	Mechanisms for Seeking Advice and Raising Concerns	2.5 Integrity and Regulatory Compliance	50	
2-27	Regulatory Compliance	2.5 Integrity and Regulatory Compliance	50	
2-28	Membership in Industry Associations	2.1 About JIH LIN	29	
Stakeholder Engagement				
2-29	Stakeholder Engagement Policy	1.2.2 Stakeholder Communication Channels	15	
2-30	Group Agreements	5.3.3 Sound Employee Benefit	105	The company is not a member of a labor union
GRI3 : Major Topic 2021				
3-1	The Process for Determining Major Topics	1.3 Identify Materiality	21	
3-2	The List of Major Topics	1.3 Identify Materiality	21	

GRI standards / Topic	Code	GRI Standard Disclosure Content	Corresponding Sections	Page	Omissions / Notes
Specific Standard Disclosures : 200 Series-Economic Aspect.					
*Economic Performance					
GRI 3 Economic Performance Management Disclosure 2021	3-3	Major Topic Management	Integrity in Business Management Disclosure	27	
GRI 201 Economic Performance Tpoic Disclosure 2016	201-1	The direct economic value generated and distributed by the organization	2.3 Operational Results	46	
	201-2	Financial impacts of climate change and other risks and opportunities	4.4 Climate Change Adaptation	79	

GRI standards / Topic	Code	GRI Standard Disclosure Content	Corresponding Sections	Page	Omissions / Notes
	201-3	Defined benefit plan obligations and other retirement plans	5.3.1 Employee Retirement System	103	
	201-4	Financial subsidies from the government	2.3 Operational Results	46	
Market Position					
GRI 202 Market Position Disclosure 2016	202-1	Ratio of standard wages for grassroots employees of different genders to the local minimum wage	5.2 Talent Cultivation and Development	98	
	202-2	Percentage of local residents employed in senior management positions	5.1 Diversity in Strategy and Recruitment	92	
Indirect economic impacts					
GRI 203 Disclosure of indirect economic impacts 2016	203-1	Investment in infrastructure and support services development and impacts	5.4.5 Public Welfare Activities and Giving Back	116	
	203-2	Significant indirect economic impacts	5.4.5 Public Welfare Activities and Giving Back	116	
Procurement Practices					
GRI 204 Procurement Practices Disclosure 2016	204-1	Percentage of Procurement Expenditure from Local Suppliers	3.2 Sustainable Supply Chain Management	66	
*Anti-Corruption					
GRI 3 Anti-Corruption Management Disclosure 2021	3-3	Major Topic Management	Integrity in Business Management Disclosure	27	
GRI 205 Anti-Corruption Tpoic Disclosure 2016	205-1	Operational locations that have undergone a corruption risk assessment.	2.5 Integrity and Regulatory Compliance	50	
	205-2	Communication and training related to anti-corruption policies and procedures.	2.5 Integrity and Regulatory Compliance	50	
	205-3	Confirmed incidents of corruption and actions taken.	2.5 Integrity and Regulatory Compliance	50	
Anti-competitive practices					
GRI 206 Anti-competitive Practices Disclosure 2016	206-1	Legal Actions Against Anti-Competitive Practices, Antitrust, and Monopolistic Behavior Disclosure	2.5 Integrity and Regulatory Compliance	50	
Taxation					
GRI 207 Taxation Disclosure 2019	207-1	Tax Policy	2.5 Integrity and Regulatory Compliance	50	
	207-2	Tax Governance, Control, and Risk Management	2.5 Integrity and Regulatory Compliance	50	
	207-3	Stakeholder Communication and Management on Tax Matters	2.5 Integrity and Regulatory Compliance	50	
	207-4	Country-by-Country Reporting	2.5 Integrity and Regulatory Compliance	50	

GRI standards / Topic	Code	GRI Standard Disclosure Content	Corresponding Sections	Page	Omissions / Notes
Specific Standard Disclosures : 300 Series - Environmental Aspect					
Material					
GRI 301 Disclosure on Material Topics 2016	301-1	Weight or Volume of Materials Used	4.1 Raw Material Management	73	
	301-2	Use of Renewable Materials	4.1 Raw Material Management	73	
	301-3	Recycled Products and Packaging	4.1 Raw Material Management	73	
*Energy					
GRI 3 Energy Management Disclosures 2021	3-3	Major Topic Management	Environmental Protection Management Disclosure	70	
GRI 302 energy topic disclosures 2016	302-1	Internal Energy Consumption	4.3 Energy Management	77	
	302-2	External Energy Consumption	4.3 Energy Management	77	
	302-3	Energy Intensity	4.3 Energy Management	77	
	302-4	Energy Reduction Initiatives	4.3 Energy Management	77	
	302-5	Reducing Energy Demand in Products and Services	4.3 Energy Management	77	
*Water and Wastewater					
GRI 3 Water and Wastewater Management Disclosure 2021	3-3	Major Topic Management	Environmental Protection Management Disclosure	70	
GRI 303 Water and Wastewater Topic Disclosure 2018	303-1	Interactions with Shared Water Resources	4.2 Water Resource Management	74	
	303-2	Management of Drainage-Related Impacts	4.2 Water Resource Management	74	
	303-3	Water Withdrawals	4.2 Water Resource Management	74	
	303-4	Wastewater Discharges	4.2 Water Resource Management	74	
	303-5	Water Consumption	4.2 Water Resource Management	74	
*Emission					
GRI 3 Emission Management Disclosure 2021	3-3	Major Topic Management	Environmental Protection Management Disclosure	70	
GRI 305 Emission Topic Disclosure 2016	305-1	Direct (Scope 1) greenhouse gas emissions	4.4 Climate Change Adaptation	79	
	305-2	Indirect energy (Scope 2) greenhouse gas emissions	4.4 Climate Change Adaptation	79	
	305-4	Greenhouse gas emission intensity	4.4 Climate Change Adaptation	79	
	305-5	Greenhouse gas emission reduction	4.4 Climate Change Adaptation	79	
	305-6	Emissions of substances that deplete the ozone layer	4.4 Climate Change Adaptation	79	
*Waste					

GRI standards / Topic	Code	GRI Standard Disclosure Content	Corresponding Sections	Page	Omissions / Notes
GRI 3 Waste Management Disclosure 2021	3-3	Major Topic Management	Environmental Protection Management Disclosure	70	
GRI 306 Waste Topic Disclosure 2020	306-1	Breakdown of Emissions by Water Quality and Discharge Destination	4.5 Waste Management	85	
	306-2	Waste Categorized by Type and Disposal Method	4.5 Waste Management	85	
	306-3	Significant Spills	4.5 Waste Management	85	
	306-4	Waste Transportation	4.5 Waste Management	85	
	306-5	Impact on Water Bodies from Discharged Water and Other (Surface) Runoff	4.5 Waste Management	85	
Supplier Environmental Assessment					
GRI 308 Supplier Environmental Assessment Topic Disclosure 2016	308-1	Adopting environmental standards for screening new suppliers	3.2 Sustainable Supply Chain Management	66	
	308-2	Supply chain's negative environmental impacts and actions taken	3.2 Sustainable Supply Chain Management	66	
Specific Standard Disclosures : 400 Series –Social Topics					
Labor and Employment Relations					
GRI 401 Labor and Employment Relations Topic Disclosure 2016	401-1	New Hires and Departures	5.1 Diversity in Strategy and Recruitment	92	
	401-2	Benefits Offered to Full-time Employees (Excluding Temporary or Part-time Employees)	5.1 Diversity in Strategy and Recruitment	92	
	401-3	Maternity and Paternity Leave	5.3.2 Parental Leave	103	
Labor Relations					
GRI 402 Labor Relations Topic Disclosure 2016	402-1	The shortest notice period for operational changes	5.1 Diversity in Strategy and Recruitment 5.3.3 Sound Employee Benefit	92 105	
* Occupational health and safety					
GRI 3 Occupational Health and Safety Management Disclosure 2021	3-3	Major Topic Management	Happiness Workplace Management Disclosure	89	
GRI 403 Occupational Health and Safety Topic Disclosure 2018	403-1	Occupational Health and Safety Management System	5.4.1 Occupational Safety and Health Committee	106	
	403-2	Hazard Identification, Risk Assessment, and Incident Investigation	5.4.1 Occupational Safety and Health Committee	106	
	403-3	Occupational Health Services	5.4.2 Employee Health Check-ups	108	

GRI standards / Topic	Code	GRI Standard Disclosure Content	Corresponding Sections	Page	Omissions / Notes
	403-4	Worker Involvement, Consultation, and Communication Regarding Occupational Health and Safety	5.4.1 Occupational Safety and Health Committee	106	
	403-5	Worker Training in Occupational Health and Safety	5.4.4 Prevent and Improve Action	112	
	403-6	Worker Health Promotion	5.4.4 Prevent and Improve Action	112	
	403-7	Preventing and Mitigating Occupational Health and Safety Impacts Directly Related to Business Activities	5.4.4 Prevent and Improve Action	112	
	403-8	Workers Covered by the Occupational Health and Safety Management System	5.4.4 Prevent and Improve Action	112	
	403-9	Occupational Injuries	5.4.3 Occupational Disease and Occupational Injury	110	
	403-10	Occupational Illness	5.4.3 Occupational Disease and Occupational Injury	110	
* Training and Education					
GRI 3 Training and Education Management Disclosure 2021	3-3	Major Topic Management	Happiness Workplace Management Disclosure	89	
GRI 404 Training and Education Topic Disclosure 2016	404-1	Average number of training hours received by each employee per year	5.2 Talent Cultivation and Development	98	
	404-2	Programs for improving employee skills and transition assistance	5.2 Talent Cultivation and Development	98	
	404-3	Percentage of employees regularly undergoing performance and career development assessments.	5.2 Talent Cultivation and Development	98	
Employee Diversity and Equal Opportunity					
GRI 405 Employee Diversity and Equal Opportunity Topic Disclosure 2016	405-1	Diversity within Governance Units and Employees	5.1 Diversity in Strategy and Recruitment	92	
	405-2	Ratio of Women's Basic Salary to Men's Basic Salary	5.2 Talent Cultivation and Development	98	
Anti-discrimination					
GRI 406 Anti-discrimination Topic Disclosure 2016	406-1	Discrimination incidents and the improvement actions taken by the organization	2.5 Integrity and Regulatory Compliance	50	
Freedom of association and collective bargaining					
GRI 407 Freedom of association and collective bargaining Topic Disclosure 2016	407-1	Operational locations or suppliers that may face risks related to freedom of association and collective bargaining	2.5 Integrity and Regulatory Compliance	50	

GRI standards / Topic	Code	GRI Standard Disclosure Content	Corresponding Sections	Page	Omissions / Notes
Child labor					
GRI 408 Child labor Topic Disclosure 2016	408-1	Significant risks of using child labor in operational sites and suppliers.	2.5 Integrity and Regulatory Compliance	50	
Forced or compulsory labor.					
GRI 409 Forced or compulsory labor Topic Disclosure 2016	409-1	Operational locations and suppliers with significant risks of forced or compulsory labor.	2.5 Integrity and Regulatory Compliance	50	
Security Practices					
GRI 410 Security Practices Topic Disclosure 2016	410-1	Security personnel receiving human rights policy or procedure training	5.1 Diversity in Strategy and Recruitment	92	
Indigenous Rights					
GRI 411 Indigenous Rights Topic Disclosure 2016	411-1	Incidents involving violations of indigenous rights.	5.1 Diversity in Strategy and Recruitment	92	
Local communities					
GRI 413 Local communities Topic Disclosure 2016	413-1	Operations involving communication with local communities, impact assessments, and development plans	5.4.5 Public Welfare Activities and Giving Back	116	
	413-2	Operations with significant actual or potential negative impacts on local communities	5.4.5 Public Welfare Activities and Giving Back	116	
Social assessments of suppliers					
GRI 414 Social assessments of suppliers Topic Disclosure 2016	414-1	New suppliers using social criteria for screening	3.2 Sustainable Supply Chain Management	66	
	414-2	Negative social impacts in the supply chain, and actions taken to address them.	3.2 Sustainable Supply Chain Management	66	
Public policy					
GRI 415 Public policy Topic Disclosure 2016	415-1	Political donations	2.3 Operational Results	46	
Customer health and safety					
GRI 416	416-1	Assessment of the impacts of product and service categories on health and safety.	3.1 Innovative Products and Services	63	

GRI standards / Topic	Code	GRI Standard Disclosure Content	Corresponding Sections	Page	Omissions / Notes
Customer health and safety Topic Disclosure 2016	416-2	Incidents involving violations of health and safety regulations related to products and services.	3.1 Innovative Products and Services	63	
Marketing and Labeling					
GRI 417 Marketing and Labeling Topic Disclosure 2016	417-1	Requirements for product and service information and labeling	3.1 Innovative Products and Services	63	
	417-2	Events of non-compliance with product and service information and labeling regulations	3.1 Innovative Products and Services	63	
	417-3	Events of non-compliance with marketing communication-related regulations	3.1 Innovative Products and Services	63	
Customer privacy					
GRI 418 Customer privacy Topic Disclosure 2016	418-1	Complaints substantiated for infringing customer privacy or losing customer data.	3.1 Innovative Products and Services	63	



Appendix 2 : SASB (Sustainability Accounting Standards Board) accounting standards cross-reference table

Following SASB (Sustainability Accounting Standards Board) sustainability accounting standards, selecting " SEMICONDUCTORS " as the chosen disclosure item aligns with the specific industry in which your company operates.

Tpoic	Indicate Code	Disclosure Indicator	Nature	Corresponding Sections	Page	Omissions/Notes
Greenhouse Gas Emissions	TC-SC-110a.1	<ul style="list-style-type: none"> ●Total Global Emissions (Scope 1) ●Total Emissions from Perfluorinated Compounds 	Quantification	4.4 Climate Change Adaptation	79	
	TC-SC-110a.2	Discussing management of Scope 1 emissions typically involves outlining both long-term and short-term strategies or plans, emission reduction goals, and performance analysis.	Qualitative	4.4 Climate Change Adaptation	79	
Energy Management in Manufacturing Processes	TC-SC-130a.1	1.Total Energy Consumption 2.Grid Electricity Consumption as a Percentage of Total Energy Consumption 3.Renewable Energy Consumption as a Percentage of Total Energy Consumption	Quantification	4.3 Energy Management	77	
Water Resource Management	TC-SC-140a.1	1.Total Water Withdrawal and Proportion in High Water Stress Areas 2.Total Water Consumption and Proportion in High Water Stress Areas	Quantification	4.2 Water Resource Management	74	
Waste Management	TC-SC-150a.1	Quantify the total volume or weight of hazardous waste generated by your manufacturing process	Quantification	4.5 Waste Management	85	
Employee Health and Safety	TC-SC-320a.1	To describe how assessing, monitoring, and reducing employees' exposure to hazardous environments	Qualitative	5.4.2 Employee Health Check-ups	108	
	TC-SC-320a.2	The total monetary losses resulting from violations of employee health and safety laws	Quantification	5.4.4 Prevent and Improve Action	112	
Recruitment and Management of Global Professional Talent	TC-SC-330a.1	1.Percentage of Foreign Employees 2.Percentage of Overseas Employees	Quantification	5.1 Diversity in Strategy and Recruitment	92	
Product Lifecycle Management	TC-SC-410a.1	Percentage of Product Revenue from IEC 62474-Defined Substances	Quantification	--	--	Not applicable, the company did not use materials including IEC 62474

Tpoic	Indicate Code	Disclosure Indicator	Nature	Corresponding Sections	Page	Omissions / Notes
	TC-SC-410a.2	The overall system-level energy efficiency of processors in various types of devices : 1.Servers 2.Desktop 3.Laptop	Quantification	--	--	Not applicable, not relevant to the company's products.
Procurement of Raw Materials	TC-SC-440a.1	A description of the risk management methods employed in the use of critical materials	Qualitative	3.2 Sustainable Supply Chain Management	66	
Intellectual Property Protection and Competitive Behavior	TC-SC-520a.1	The total financial losses resulting from legal actions related to anti-competitive behavior	Quantification	2.5 Integrity and Regulatory Compliance	50	

Indicate Code	Disclosure Indicator	Nature	Corresponding Sections	Page	Omissions / Notes
TC-SC-000.A	Total production volume	Quantification (MW)	2.1 About JIH LIN	29	
TC-SC-000.B	Percentage of production from owned facilities	Quantification (MW)	2.1 About JIH LIN	29	



Appendix 3 : TWSE Sustainability Disclosure Indicators - Semiconductor Industry

Number	Indicator	Indicator Type	Annual Disclosure	Unit	Corresponding Sections
I	Total energy consumption, percentage of purchased electricity, and renewable energy usage	Quantification	In 2022, total energy consumption was 43,467.32 gigajoules (GJ) in JIH LIN, with 100% of the electricity purchased externally, and no use of renewable energy.	GJ 、 %	4.3 Energy Management
II	Total water intake and total water consumption	Quantification	The total water intake for LIH LIN in 2022 was 147,685 metric tons, while the total water consumption was 18,995 metric tons.	t	4.2 Water Resource Management
III	Weight of hazardous waste generated and the percentage that is recycled	Quantification	JIH LIN generated a total of 144.64 metric tons of hazardous waste in 2022. Out of this, 61.23 metric tons were recycled, accounting for approximately 42% of the total.	t 、 %	4.5 Waste Management
IV	Description of occupational injury categories, numbers, and rates	Quantification	In 2022, there were 3 cases of occupational injuries among JIH LIN' s employees. These injuries were related to " cutting, abrasion, or laceration " (2 cases) and " falling objects or collapsing " (1 case) . No recordable cases of occupational injuries or occupational diseases involving non-employees or contractors occurred (excluding commuting to and from work) .2022	% 、 Quantity	5.4.3 Occupational Disease and Occupational Injury
V	Product lifecycle management disclosure : weight of discarded products and electronic waste, and the percentage that is recycled (Note 1)	Quantification	As for the products, the company does not manufacture electronic products, so the information is not applicable.	t 、 %	--
VI	Description of risk management related to the use of key materials.	Qualitative description	Regarding raw material suppliers, Jieliin assesses and evaluates suppliers based on ISO 9001 supplier assessment procedures, which include assessments of the supplier's quality system and risk. The company has established a supplier management checklist and a supplier risk assessment form. Suppliers with a quality system rating of grade B or above and a risk assessment rating of medium risk or above are considered qualified.	Not applicable	
VII	Total monetary losses due to legal proceedings related to anti-competition regulations	Quantification	In 2022, JIH LIN did not face any penalties or legal actions related to anti-competitive behavior.	Currency using	2.5 Integrity and Regulatory Compliance
VIII	Main product production quantities by product category	Quantification	TO Lead Frame : 4,206,999 K pcs ; Other Discrete Device : 36,901,465 K pcs ; Module : 358,238 K pcs •	Depend on product type	2.1 About JIH LIN

Note 1 : Including scrap materials sold or other recycling sold, shall provide explanations.

Appendix 4 、 Climate-Related Information Disclosure for Listed Companies

Item	Corresponding Sections	Page	Omissions / Notes
Describe the oversight and governance of climate-related risks and opportunities by the board and management.	4.4 Climate Change Adaptation	79	
Explain how identified climate risks and opportunities affect the company's business, strategy, and finances (short-term, medium-term, long-term) .	4.4 Climate Change Adaptation	79	
Describe the financial impact of extreme weather events and transition actions.	4.4 Climate Change Adaptation	79	
Explain how the process of identifying, assessing, and managing climate risks is integrated into the overall risk management system.	4.4 Climate Change Adaptation	79	
Provide a greenhouse gas inventory and verification status.	4.4 Climate Change Adaptation	79	



Appendix 5 : United Nations Sustainable Development Goals (SDGs) Comparison Table

Item	Sustainable Development Goals	Corresponding Sections	Page
Goal 1	To eradicate all forms of poverty worldwide.	5.4.5 Public Welfare Activities and Giving Back	116
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