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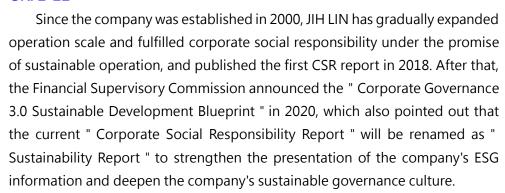
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Overview

Message from the Chairperson and **General Manager**

GRI 2-22



In the face of the decline in consumer spending due to inflation, geopolitical instability causing supply chain restructuring, as well as the global trend of pursuing carbon neutrality and net-zero emission, challenges such as inflation in various countries, tightening monetary interest rate policies and decline in economic growth 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. Howerver, new energy vehicles, the primary end-use product, have been affected by major automakers lowering prices to capture market share, causing consumers to anticipate further price reductions and delay their purchases, thereby impacting companies in supply chain.

In addition to doing the best in the industry, pursuing Long-term profitability and maximizing shareholder benefit, the company also promotes



CH3 Innovative Design●Shared Value CH4 Green Action●Environmental Integration CH5 Shared Well-being●Happy Workplace Appendix corporate environmental and social responsibility continuously. The company has established the Code of Integrity, the Corporate Social Responsibility Code Jand the Corporate Governance Code Jas 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 had commissioned a professional organization to conduct a carbon emissions inventory and finised the verification of 14064-1 in 2024. We are promoting continuous improvement plans and activities for reducing greenhouse gas emissions to mitigate environmental and climate impacts. JLT 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 and second factory in Taiwan established a reclaimed water recycling system in 2021 and 2024, separately, 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 attention to employees' physical health, mental health, and the working environment. The company conducts regular employee check-ups every year and implements necessary test for them based on their responsibilities,



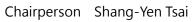
ont only understanding potential occupational diseases and taking preventive measures but also aiming to maintain employee well-being and ensure their health. Additionally, it actively promotes the 5S activities in the workplace, aiming to keep the work area clean and improve equipment safety measures. 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 sustainability includes three major areas, F 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.













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 2024 (from January 1, 2024, to December 31, 2024). 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,



CH3 Innovative Design●Shared Value CH4 Green Action●Environmental Integration CH5 Shared Well-being●Happy Workplace Appendix 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, 2024 or after December 31, 2024. Coverage of the content will be specified in the report's notes.

Issuance Overview

GRI 2-3

This is the seventh 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 August 2024.

The current version of the report: Published on August 2025.

Contact Information

GRI 2-3

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

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➤ Company Website: http://www.jihlin.com.tw/





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 is a company filled with warmth and compassion. In response to public welfare, it organized an employee blood donation drive, with around 60 participants on the day, successfully collecting 57 bags of blood (250CC per bag). The company leads by example in doing good deeds, and regular blood donation not only benefits physical and mental health but also conveys genuine love to those in need.



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

- The Company insues employees under the National Health Insurance scheme and provides additional group insurance for all 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.
- In response to the promotion of sports and healthy living, JIH LIN sponsored NT\$30,000 for the 31st NCKU Badminton Open in 2024. With a total of 2,166 participants, this initiative strengthened JIH LIN's connection with society.

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

- •2,852 participants join the technical and occupational health and safety training, accumulating a total training duration of 4,447 hours in 2024.
- 5. To achieving gender equality and empower all women.
- The wages of female grassroots workers are 1.04 times higher than the local minimum wage.
- The proportion of female executives increased from 32% in 2022 to 36% in 2024.

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 2024, the watersaving rate was reduced to 61.8% with 2.6% reduction. The reason of lower water-saving rate comparing to it which is 64.6% in 2023 due to the adjustment and reallocation of plating capacity at third factory leading to a decrease in the water resource recovery rate. The company has committed to social responsibility by enhancing water recycling rates and reducing the tap water consumption and wastewater discharge.





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 76 employees with diverse ethnic backgrounds in 2024. As of the end of 2024, 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 2024, a total of 103.11 metric tons of harmful waste was produced, with 70.07 metric tons being recycled and reused, accounting for approximately 68%.

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 continuously strengthens employees' understanding of sustainability principles.



Innovation and excellence, quality first, professional manufacturing, shaping the future.

- A reduction of of 40.63 MT of CO₂e emission as energy-saving result in 2024.
- A total of 6,644 MT of water consumption was saved in 2024.
- A total of 25,744 MT of water saving through water-saving measures in 2024.







- •All excecutives at the level of senior manager or higher are local residents.
- A total of 2,852 individuals received training, with a acmulative training duration 0f 4,447 hours in 2024.
- ◆ The perecentage of female employee holding section manager or above level increased from 32.65% in 2023 to 36% in 2024.
- Employees donated a total of 57 bags of blood (250cc. per bag) in 2024.
- A sponsorship of NTD 30,000 was provided for the 31st NCKU Badminton Open in 2024.

勞動部勞動力發展署

人才發展品質管理系統評核等級證書





- The 7 categologies of stakeholders.
- •The 11 material topics.
- The total revenue was 5,026,851 thousands for the year 2024.
- The earnings per share for the year 2024 was NTD 2.52
- A total of 42 hours accumulated in training to the Board of Directors in 2024.
- The customer satisfaction rate achieved 87.52% in 2024.









I · Firm Commitment Sustainable

achievement

1.1 Sustainability Commitment

2024 JIH LIN TECHNOLOGY ESG REPORT

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:



Social Responsibility Policy Statement

- 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:

Remediation and Improvement Measures

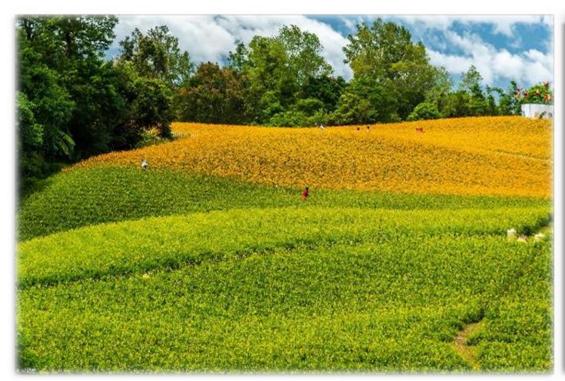
- 1.Immediately return them to their place of residence or notify their parents or guardians to bring them back.
- 2.All expenses required for escorting them back to their place of residence or domicile will be covered by the company. We will assist them in seeking assistance from local government agencies 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 postincident review will be conducted to prevent recurrence.

In 2024, the Company was involved in one labor dispute. However, none of the suppliers were found to have violated workers' fundamental rights, basic human rights, ethical standards, or principles of integrity, and there were no instances of 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 (ncluding 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 2024, investors/shareholders, government agencies, employees and other wokrers, 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
Investors / Shareholders	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.	 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.Contact person: General Manager Office Mr. Wu (edwardwu@jihlin.com.tw). 	 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. 	 Held two investor conferences (in May and November). Convened the shareholders' meeting in June in accordance with the Rules of Procedure for Shareholders' Meetings. Disclosed revenue and financial information on the company website as required. Received 10 visits from institutional investors and conducted an average of 1 to 2 telephone interviews per month.
Government Agencies	The products introduced by JIH LIN, service and related marketing activities, are subject to review and oversight by government Agencies.	1.Communicate with regulatory authorities through relevant associations2.Adhere to relevant laws and requirements of regulatory authorities3.External correspondence	 1.Irregularly. 2.Real-time. 3.Irregularly. 4.Once per quarter. 	 Participation in the Technology Industry Park Electronics and Electrical Industry Association helps maintain communication channels with the government.

Stakeholder	The meaning of Stakeholder to the company	Stakeholder Communication Channels	Frequency	Communication Effectiveness
Employees and Other Workrers	Employees are the cornerstone of JLT in sustainable operations, and the driving force behind its continuous growth.	 4.Financial reports 1.Employee suggestion box (via email and company website) . 2.Regular check-ups for employees, showing concern for their wellbeing. 3.Internal and external education and training for employees to enhance skills. 4.Internal communication through correspondence or internal bulletins. 5.Welfare committee and labormanagement meetings for twoway communication. 6.Weekly departmental meetings. Contact person: Administration dep. Mr. Chen (adm@jihlin.com.tw). 	 Irregularly. Once per year. Irregularly. Once per quarter. At least once per week. 	 Providing appropriate training, as well as job rotations, based on individual employees' job requirements, performance evaluation outcomes, and career development needs. Conducted a management-level training course on "Intellectual Property Rights and Trade Secret Protection." Labor-management communication meetings and Occupational Safety and Health Committee Meeting were held for four times separately in 2024. Employee Welfare Committee meeting was held for five times throughout the year.
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. 	1.At anytime.2.At anytime.3.Annual audit.4.Irregularly.5.Irregularly.	 Utilized information systems and cybersecurity protocols to protect customer data and ensure confidentiality.

2024 JIH LIN TECHNOLOGY E	SG REPORT CH3 Innovative	Design●Shared Value CH4 Green Action●Environ	mental Integration CH5 Share	ed Well-being ● Happy Workplace Appendix
Stakeholder	The meaning of Stakeholder to the company	Stakeholder Communication Channels	Frequency	Communication Effectiveness
		 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. 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.Customer Satisfaction Survey Contact person: Sales dep. 	6.Irregularly. 7.Irregularly. 8.Irregularly. 9.Irregularly. 10.At least once per year.	 The 2024 customer satisfaction survey result was 87.52%. Areas of dissatisfaction indicated in the customer questionnaires were promptly documented in the "Customer Survey Improvement Record" and reviewed with relevant departments for continuous improvement. The company website provides information about our products and their various applications. Customers periodically visited the company for audits or discussions on product and technology development. Participated in supplier
		Ms Chen (sale@jihlin.com.tw).		conferences organized by customers.
Suppliers	JIH LIN relies on the steadfast support of numerous suppliers to maintain its	1.Purchasing department contact person.2.Supplier meetings.	1.Real-time.2.Irregularly.3.Irregularly.4.Irregularly.	 Utilized information systems and cybersecurity protocols to protect supplier data and ensure confidentiality.

Stakeholder	The meaning of Stakeholder to the company	Stakeholder Communication Channels	Frequency	Communication Effectiveness
	extensive product and service chain.	 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. Contact person: Purchasing dep. Ms Hsu (pr@jihlin.com.tw). 	5.Irregularly. 6.Irregularly. 7.Irregularly. 8.Real-time. 9.Real-time. 10.Irregularly.	 Achieved a 100% completion rate for the annual supplier audits and completed the Supplier Management Checklist. Primary suppliers signed the "Business Management Commitment Letter."
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.	 Information on MOPS. Press Releases. Institutional investors conference. Media Messages. Survey Contact person: General Manager Office Mr. Wu edwardwu@jihlin.com.tw). 	 1.Irregularly. 2.Irregularly. 3.Irregularly. 4.Irregularly. 5.Irregularly. 	 Six to eight reports/news are issued on average per season in 2024. Institutional investors conference was held for two times in May and November. The Company's sustainability information and sustainability report are disclosed on the MOPS and

Stakeholder	The meaning of Stakeholder	Stakeholder Communication	Frequency	Communication Effectiveness
Stakenoluei	to the company	Channels	Frequency	Communication Effectiveness
				the Company's official
				website.
		1.Job vacancy Information.		
		2.Industry-academia collaboration		Sponsored the NCKU
		program.		Badminton Open sports
		3.Employment-based educational		event in July.
1 - 10 - 10 -	As a neighbor in the local	program.	1.Irregularly.	Organized an employee
Local Communities	community, JIH LIN hope that	4. Training programs for students	2.Irregularly.	blood donation drive in
1 1 1 1	we can contribute to society	involved in industry-academia	3.Irregularly.	November, collecting a total
	and create a better future	collaborations.	4.Irregularly.	of 57 bags of blood (250cc
The state of the s	together.	5.Meetings, interviews, and phone	5.Real-time.	per bag), amounting to
		communications.		14,250cc. This heartfelt
		Contact person: Administration dep.		contribution was delivered to
		Mr. Chen		those in need.
		(adm@jihlin.com.tw).		



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 2024 annual report. The detailed identification process is outlined as follows:



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

1.Sustainability topics collection

The collection of topics considers the context of sustainability of which are mainly the sustainability reporting guidelines (GRI Standards), the standards developed by the Sustainability **Accounting Standards** Board (SASB), and the guidance from the Task Force on Climate-related Financial Disclosures (TCFD) . Industryrelated topics are also referenced for the materiality assessment questionnaire. A total of 34 items covering economic, environment, and human (including human rights) are identified and summarized as positive and negative impact scoring elements.

2.Stakeholder engagement

Through external expert had internal discussion with heads of department and colleagues and their feedback, and by referencing the identified stakeholder groups in others sustainability reports within semiconductor industory, inclusive stakeholder groups have been identified as significant communication targets. A total of 7 categories of stakeholders were identified in 2024.

In 2024, the identification of various topics for their significance to the company's sustainability was conducted through external expert assessment in order to understand the impact of each topic, and this process was further enhanced by internal discussions involving company executives and colleagues. These discussions served as a basis for prioritizing the identified topics.

4. Identification of material topic

By analyzing the scores of each topic along with the input from company management, significant topics are ranked based on the analysis results, thus identifying the major topic.

5. Management of significant topics

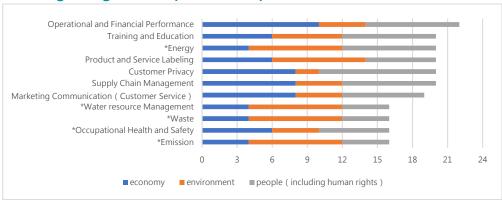
A total of 11 significant topics were identified and effective management disclosures were formulated for each of these topics in 2024. In future, there will be continuous efforts to enhance management and include relevant information in the sustainability report.



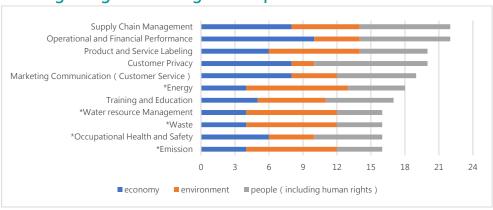
1.3.1 Results of Identifying Material Topic

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 2024 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 2024 has been approved by the Board of Directors for publication.

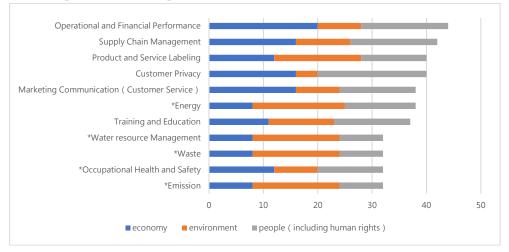
Ranking of significant positive impacts



Ranking of significant negative impacts



Ranking of overall significant impacts



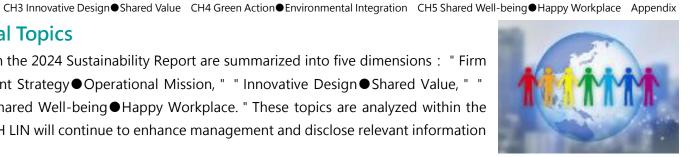






1.4 Value Chain Boundary for Material Topics

After analysis, the significant topics identified in the 2024 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.



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

					JIH LIN \	/alue Chain Bou	ndary of Mate	rial Topics				
		Management		Internal			Externa					
Material Topic	laterial Topic GRI Index Disclosure Chapter	GRI Index			JIH LIN	Employees and Other Wokrers	Investors / Shareholders	Government Agencies	Customers	Suppliers	Media	Local Communities
Operational and Financial Performance	GRI 201	II · Excellent Strategy Operational Mission	•				A	•				
Supply Chain Management	Customized Topic	III · Innovative Design Shared Value	•					A				
Customer Privacy	GRI 418	III · Innovative Design Shared Value	•	•			A					
Product and Service Labeling	GRI 417	III · Innovative Design Shared Value	•				A	A				

					JIH LIN V	Value Chain Bou			3 117	Tromplace Appendix
		Management		Internal			Externa			
Material Topic GRI Index Disclosure Chapter		JIH LIN	Employees and Other Wokrers	Investors / Shareholders	Government Agencies	Customers	Suppliers	Media	Local Communities	
Energy	GRI 302	IV · Green Action ● Environmental Integration	•					A		
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	•					A		
Occupational Health and Safety	GRI 403	V ` Shared Well-being ● Happy Workplace	٠					A		

					JIH LIN V	Value Chain Bou	ndary of Mate	rial Topics		
		Management		Internal			External			
Material Topic	GRI Index	Disclosure Chapter	JIH LIN	Employees and Other Wokrers	Investors / Shareholders	Government Agencies	Customers	Suppliers	Media	Local Communities
Waste	GRI 306	IV · Green Action ● Environmental Integration	•					A		
Water resource Management	GRI 303	IV · Green Action ● Environmental Integration	•					A		

■ : 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

pgrades

The total revenue was NTD 5,026,851 thousands for the year 2024

A total of 42 hours

accumulated in training to the

Board of Directors in 2024

The earnings per share for the

year 2024 was NTD 2.52



II · Excellent Strategy Operational Mission

Ethical Operations Disclosure







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	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. 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. Real/Positive Impact on people (Including Human Rights); We prioritize and practice corporate social responsibility, enhancing human rights protection and reducing inequality and discrimination.						
Policy / Strategy	To enhance corporate governance, optimize financial structure, and improve risk management capabilities.						
Goals and Target	Short-Term Goals (1-3 years): For strengthening new product development and optimizing the product portfolio, we continue to expand						

Materia	al Topic : Operational and Financial Performance
Goals and Target	production lines and facilities, increasing capacity to meet customer demands. Enhance financial foundation through these improvements Medium to Long-Term Goals (3 years and beyond): 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.
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.





Material Topic: Operational and Financial Performance

Performance and **Adjustments**

In 2024, global semiconductor sales growth is primarily concentrated in segments such as logic and memory components, discrete devices, as well as optical and sensing components. These are mainly applied in new energy vehicles, industrial equipment, and handheld consumer devices, with end-user purchases largely driven by general consumers. However, due to the post-pandemic decline in panic buying and the impact of global inflation, product sales have slowed down, resulting in a reduced market share for these three categories of semiconductors compared to the previous year. The overall power lead frame industry has also been affected by the aforementioned factors. Additionally, procurement policies of industrial clients in mainland China have increasingly favored local suppliers, intensifying product price competition and undermining the stable development of the global supply chain.

and **Adjustments**

Performance

With the Trump administration set to take office in the U.S. in January 2025, current policies focus on "reciprocal tariffs and reducing government spending." These aggressive foreign trade policies have already sparked certain diplomatic disputes. Although the industry is seeing emerging demand driven by new technologies such as AI servers and edge computing, the anticipated tariff hikes pose uncertainties for future global economic development. In response to the above circumstances, the company has formulated the following business directions and strategies:

Material Topic: Operational and Financial Performance

Performance and **Adjustments**

- 1. Adopt flexible short-term operations and supply chain coordination strategies to respond to macroeconomic fluctuations and changes in end-customer demand.
- 2. Promote group-level procurement for standardized items to enhance overall efficiency.
- 3. Balance regional investments in response to the trend of localized supply, strengthening supply chain resilience.
- 4. Currently, each GPU chip requires approximately 1kW of power, and it is estimated to reach 2kW by 2030. The company is working with clients to develop corresponding power lead frame components and is also investing in the development of other stamped components.
- 5. Conduct greenhouse gas inventory projects and followup sustainability development initiatives.

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.



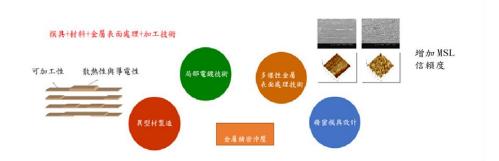


2.1 About JIH LIN

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. Currently, we completed the stamping and plating production line and acquired relevant analytical instruments to enhance our market share in high-end power Lead frame.

The company's technical capabilities encompass tooling development, materials, metal surface treatment, and heterogeneous integration processing technologies, with machining precision reaching up to 0.001 mm. Our customer base spans across the Asia-Pacific region, Europe, and North America. Additionally, our subsidiaries are equipped with experienced tooling development teams and advanced production and R&D equipment, enhancing the group's overall order-handling capacity. To address the trend toward multi-row and modular products, the company has in recent years procured large-scale stamping machines and integrated production equipment, while also introducing metal surface treatment technologies required for automotive products. With in-house capabilities from tooling design and fabrication to stamping and electroplating, we can significantly shorten product development timelines and swiftly respond to any issues that may arise. Moreover, to meet the specification demands of high-current, high-voltage components used in power system assemblies, the company has independently developed profiled material production technologies and invested in various surface treatment techniques. These enhancements improve adhesion between the lead frame and epoxy resin after packaging, increase the final product's MSL (Moisture Sensitivity Level) reliability, and provide greater flexibility in raw material inventory and cost-efficiency—boosting the company's industrial competitiveness.



Driven by a corporate spirit of innovation, loyalty, dedication, and responsibility, and guided by the core business philosophy of "Quality First, Service Foremost," the company has earned the full trust of its customers. We remain committed to strengthening our business foundations, maintaining robust growth, enhancing our international presence, and improving employee quality of life—delivering excellent service and outstanding quality, all at JIH LIN.

The company 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. Currently, 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



Company Basic Information



CH3 Innovative Design●Shared Value CH4 Green Action●Environmental Integration CH5 Shared Well-being●Happy Workplace Appendix modules to meet market demands in next-generation communication standards in future.

Company Basic Information

Company Basic	
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	Domestic Location: Plant 1 (First factory): No.43, Central Road, Nanzih District, Kaohsiung City. Plant 2 (Second factory): No.12, Xinjing 1st Road, Nanzih District, Kaohsiung City. Plant 3 (Third factory): No 40-1, Central Road, Nanzih District, Kaohsiung City. Jih Li Technology Co., Ltd: No.390, Minzhu Road, Alian District, Kaohsiung City. Overseas Location: Jinan JIH LONG Co., Ltd: No.5, Taixing W.Street, Jiyang Town, Jinan City, Shandong Province, China. Suzhou SH Precision Co., Ltd: No.48, Tinglan Lane, Xinglong Street, Suzhou Industrial Park, Suzhou City, Jiangsu Province, China. SH Precision Co., Ltd: 901 Yoshiizumi, Yonezawa city, Yamagata ken, Japan. Malaysian SH Precision Sdn Bhd: PT111, Senawang Industrial Estate, 70450 Seremban, Negeri Sembilan, Malaysia.

Company Basic Information

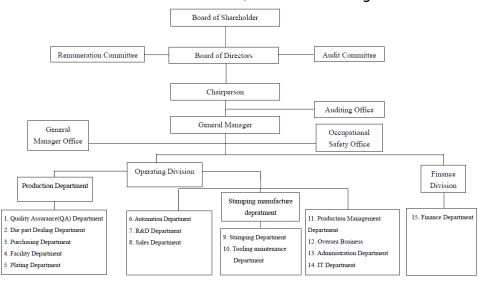
Market Segmentation	Listed company in TWSE
Year of Establishment	October 18, 2000

Company Basic Information

Listing Date	February 25, 2014
Stock Code	5285
Industry Category	Semiconductor Industry
Capital	NTD 1.02 billion

Company Organizational Structure

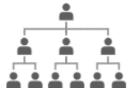
JIH LIN TECHNOLOGY CO., LTD Structure Diagram





List of Investee Companies

Company Name	Location	Ownership Status
SPEEDY INVESTMENT LIMITED	United States	Shareholding of 100%
Jinan JIH LONG Co., Ltd	China	Shareholding of 100%
Jih Li Technology Co., Ltd	Taiwan	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%
Malaysian SH Precision Sdn. Bhd	Malaysia	Shareholding of 100%

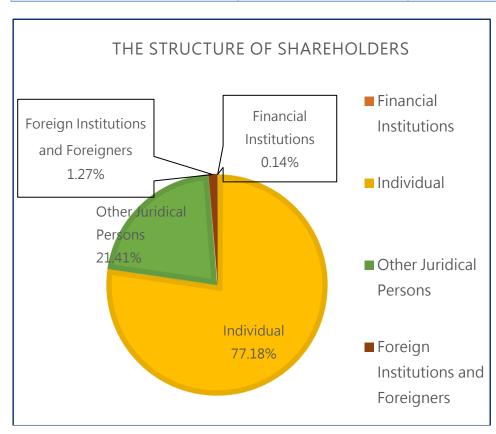




JIH LIN Shareholder Composition

The Structure of Shareholder								
As of 2025/04								
Shareholder	Number of Shareholding	Shareholding Ratio						
Individual	78,756,234	77.18%						
Other Juridical Persons	21,849,318	21.41%						
Foreign Institutions and Foreigners	1,291,920	1.27%						
Financial Institutions	143,454	0.14%						
Total	102,040,926	100.00%						









Main Products and Services

GRI 2-6 · SASB (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	Sales Revenue	Sales Ratio							
Product of Service	Sales Region	Customer Type	(Thousand of NTD)	(%)							
TO Lead Frame	Southeast Asia, China, Taiwan,	The majority of Load Frame sales (000/) are to	1,489,958	29.64							
Other Discrete components		The majority of Lead Frame sales (90%) are to IDM factories, while a smaller portion (10%) is to	1,346,853	26.79							
Module		packaging and testing facilities.	684,286	13.61							
Others	Africa, and Europe	packaging and testing facilities.	1,505,754	29.96							

Remark 1: 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.

Remark 2: Produced quantity in 2024 as below TO Lead Frame: 3,275,890 Kpcs; Other Discrete components: 27,324,708 Kpcs; Module: 287,757 Kpcs

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 seleted 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.





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.

To further strengthen the depth and breadth of ESG promotion, the company established a Sustainable Development Committee at the end of 2024. Under the authorization of the Board of Directors, the committee faithfully performs the following duties and reports to the Board:

- 1. Assist the Board in developing the company's sustainability policies and strategic planning.
- 2. Supervise the implementation and effectiveness of the company's sustainability development plans.
- 3. Oversee the disclosure of sustainability information and review the sustainability report.
- 4. Supervise the implementation of the company's sustainability practices or other sustainability-related tasks as resolved by the Board of Directors.

The Sustainable Development Committee has established four task forces, each responsible for reporting the implementation status of sustainability initiatives to the Committee:

1. Corporate Governance Task Force: Responsible for ensuring legal compliance in corporate governance, establishing reasonable compensation policies and employee performance appraisal systems, providing training and education, and developing stakeholder

- communication mechanisms, all aimed at achieving the company' s sustainability objectives.
- Environmental Sustainability Task Force: Responsible for implementing environmental management systems, complying with environmental laws and international standards, evaluating sustainable transition strategies, improving resource utilization efficiency, establishing climate change response mechanisms, and designating dedicated environmental management units or personnel to achieve environmental sustainability goals.
- 3. Social Responsibility Task Force: Responsible for managing human rights policies and procedures, complying with relevant laws and international

- CH3 Innovative Design●Shared Value CH4 Green Action●Environmental Integration CH5 Shared Well-being●Happy Workplace Appendix standards, establishing internal and external communication mechanisms among all members of the organization (e.g., employees, subsidiaries, joint ventures) and key stakeholders across the value chain, assessing related risks and management systems, and promoting community and cultural development to achieve sustainable business operations.
 - 4. Sustainability Information Disclosure Task Force: Responsible for formulating sustainability information management policies, ensuring compliance with relevant laws and international standards on sustainability disclosure, and fully disclosing relevant and reliable sustainability information to enhance transparency.

Board of Directors members are as below:

Title	Name	Education and Selected Past Positions	Selected Present Positions at the Company and Other Companies
Chairperson	Shang- Yen Tsai	 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. 	 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 Technology 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	 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. 	 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 Technology Co., Ltd.

Title	Name	Education and Selected Past Positions	Selected Present Positions at the Company and Other Companies
			 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	 Bachelor degree in applied economics, National Chung Hsing University. Master of commerce marketing institute of Queensland University of Technology. Assistant sales manager of Jih Lin Technology Co., Ltd. 	 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 Director of Suzhou SH Precision Co., Ltd. Director of SHOUDA international investment Co., Ltd.
Director	Cheng- Han Jiang	 Bachelor degree in accounting, Tamkang University. UCLA business management course. Chief of auditor in KPMG. American CPA. Assistant manager of masterlink securities Co., Ltd. 	Director of MICRA Coffee Ltd.
Independent Director	En-Cih Jheng,	 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. 	 Director of Holy Light Theological Seminary. CEO of Bai Shan Foundation.
Independent Director	Jhe-Hong Wu	 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. 	 Professor at environmental engineering department of National Cheng Kung University.
Independent Director	Li-Jhu Wu	 Master degree in law and management, Kaohsiung University. Lawyer of GUO AN Law office. 	Head of GAO MING Law office.



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:

Diverse Items N Directors' Names																							The	Age			Professional			ndent		Accou- nting	Busin- ess	Crisis	Industry Knowle-	Global	Lead-	Decision
	Nation	Gender	Company's Employee	41 to 50	51 to 60	61 to 70	background (degree)	Under 3 years	3 to 9 years	Over 9 years	Judg ment		Mana geme nt	e ement	Knowle- dge	Market View	ership	Making																				
Shang- Yen Tsai	ROC	Male				✓	Industry				√	✓	√	√	✓	√	√	✓																				
Shang -Ming Tsai	ROC	Male	✓			✓	Industry				√	✓	√	√	✓	√	√	✓																				

Diverse Items			The		Age		Professional	Ş	Seniority on depender Director	of nt	Busin- ess	Accou- nting	Busin- ess	Crisis	Industry	Global	Lead-	Decision
Directors' Names	Nation	Gender	Company's Employee	41 to 50	51 to 60	61 to 70	background (degree)	Under 3 years	3 to 9 years	Over 9 years	Judg ment	and Finance Analysis	Mana geme nt	Manag- ement	Knowle- dge	Market View	ership	Making
Meng-Wei Tsai	ROC	Male	√	✓			Business Marketi- ng				✓	√	✓	✓	✓	✓	✓	✓
Cheng-Han Jiang	ROC	Male		✓			Business Administ- ration				√	√	√	√	√	√	√	√
En-Cih Jheng	ROC	Male				✓	Taxation		✓		✓	√	√	√	✓	√	✓	√
Jhe-Hong Wu	ROC	Male			✓		Industry		√		✓		√	✓	✓	✓	√	√
Li-Jhu Wu	ROC	Female				✓	Lawyer	√			✓		✓	✓		✓	✓	✓

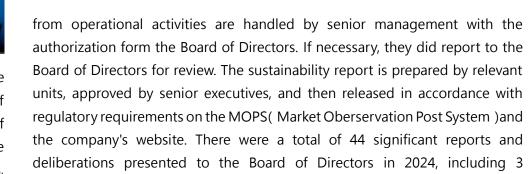


2024 JIH LIN TECHNOLOGY ESG REPORT

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 7 times with an average attendance rate of 100% among the directors in 2024. The responiable 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



Below are more details about these events:

environmental topics, 35 economic topics, and 6 social topics.

Category	The number of significant events	Agenda Description
Environment	Three topic	 Progress Report on Carbon Inventory Work for the "Sustainability Development Roadmap of Listed Companies" within the Group (Including Subsidiaries)
Economic	Thirty-five topics	 Approval of the "Financial Statements " Approval of "Proposals for the convening of the Shareholders' Meeting " and the "Dividend Distribution Proposal. " Approval of the "Chairperson and Managers Performance Bonus Proposal. " Approval of the "Director and Employee Compensation Distribution Proposal. " Approval of the "Internal Control System Declaration and Annual Internal Audit Plan Proposal " and other corporate governance regulations for listed companies. Approval of the proposal for certified accountants independence assessment Approval of the proposal for endorsement and guarantee for overseas subsidiaries.
Social	Six topics	 To revise some provisions of the Company's " Code of Practice for Corporate Governance. " To revise some provisions of the Company's" Personnel Management Measures. "

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 Oberservation Post System (MOPS) and the company's website.

Title	Name	Date	Host	Class	Duration	Total
Chair	Shang- Yen	2024.07.29	Taiwan Corporate Governance Association	Intellectual Property Rights and Trade Secret Protection	3	. 6
person	Tsai	2024.08.09	Taiwan Corporate Governance Association	ESG Insights and Trends Sharing	3	6
Diverse	Shang-Ming	2024.07.29	Taiwan Corporate Governance Association	Intellectual Property Rights and Trade Secret Protection	3	C
Director	Tsai	2024.08.09	Taiwan Corporate Governance Association	ESG Insights and Trends Sharing	3	- 6
Diverse	Meng-Wei	2024.07.29	Taiwan Corporate Governance Association	Intellectual Property Rights and Trade Secret Protection	3	- 6
Director	Tsai	2024.08.09	Taiwan Corporate Governance Association	ESG Insights and Trends Sharing	3	
Diverse	Cheng-Han	2024.07.29	Taiwan Corporate Governance Association	Intellectual Property Rights and Trade Secret Protection	3	- 6
Director	Jiang	2024.08.09	Taiwan Corporate Governance Association	ESG Insights and Trends Sharing	3	0
Indepen-		2024.07.29	Taiwan Corporate Governance Association	Intellectual Property Rights and Trade Secret Protection	3	
dent Director	En-Cih Jheng	2024.08.09	Taiwan Corporate Governance Association	ESG Insights and Trends Sharing	3	6
Indepen-	lle e I I e e e	2024.07.29	Taiwan Corporate Governance Association	Intellectual Property Rights and Trade Secret Protection	3	
dent Director	Jhe-Hong ———— Wu 2024.	2024.08.09	Taiwan Corporate Governance Association	ESG Insights and Trends Sharing	3	6
Indepen-		2024.07.29	Taiwan Corporate Governance Association	Intellectual Property Rights and Trade Secret Protection	3	
dent Director		2024.08.09	Taiwan Corporate Governance Association	ESG Insights and Trends Sharing	3	6
	Total 42					



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 " or " Board Members (Functional Committee) Performance Self-Assessment Questionnaire " or " Board Members (Functional Committee) Performance Self-Assessment Questionnaire " or " Board Members (Functional Committee) Performance Self-Assessment Questionnaire " or " Board Members (Functional Committee) Performance Self-Assessment Questionnaire " or " Board Members (Functional Committee) Performance Self-Assessment Questionnaire " or " Board Members (Functional Committee) Performance Self-Assessment Questionnaire " or " Board Members (Functional Committee) Performance Self-Assessment Questionnaire " or " Board Members (Functional Committee) Performance Self-Assessment Questionnaire " or " Board Members (Functional Committee) Performance Self-Assessment Questionnaire " or " Board Members (Functional Committee) Performance Self-Assessment Questionnaire " or " Board Members (Functional Committee) Performance Self-Assessment Questionnaire " or " Board Members (Functional Committee) Performance Self-Assessment Questionnaire " or " Board Members (Functional Committee) Performance Self-Assessment Questionnaire " or " Board Members (Functional Committee) Performance Self-Assessment Questionnaire " or " Board Members (Functional Committee) Performance Self-Assessment Questionnaire (Functional Committee) Performance Self-Assessment (Functional Committee) Performance (F 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 yesr	
Evaluation period	!	Start from January 1 to December 31 that year	
Evaluation method	Internal self-assessment and member s	self-assessment (Evaluation conducted by the	e Director and Independent Director)
Evaluation item	 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. 	 Involvement in the company's operations. Enhancement of the quality of Functional Committees' decisions. Composition and structure of the Functional Committees. Election and ongoing education of Functional Committees members. Internal controls. 	 Understanding of company goals and missions. Awareness of director responsibilities. Participation of company operations. Management of internal relationships and communication. Director's expertise and ongoing education. Internal controls.
Total	100%	100%	100%



The Company completed the 2024 Board performance evaluation on January 2025 and reported the outcome in the Board meeting on March 8, 2025 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.	 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. To implement corporate governance, protect shareholder rights, and enhance the functions of the Board of Directors, the company established the position of Corporate Governance Officer, approved by the Board on March 24, 2020, to assist with board operations To realize the company's sustainability development goals and strengthen sustainability governance, the "Sustainable Development Committee" was established under the Board of Directors on November 8, 2024.
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.
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 7, 2024.

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 estabilished 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



CH3 Innovative Design●Shared Value CH4 Green Action●Environmental Integration CH5 Shared Well-being●Happy Workplace Appendix 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 four meetings were held for this purpose in 2024.

	Information on operation of the Remuneration Committee					
Title	Name	Attendance in Person	Attendance by Proxy	Attendance Rate (%)	Remark	
Convener	En-Cih Jheng	4	0	100%	Re-elected on June 21, 2024 and win reelection	
Member	Jhe-Hong Wu	4	0	100%	Re-elected on June 21, 2024 and win reelection	
Member	Li-Jhu Wu	2	0	100%	Re-elected on June 21, 2024 and newly election	
Convenor	Jhao-Rong Guo	2	0	100%	Re-elected on June 21, 2024 and dismissed	







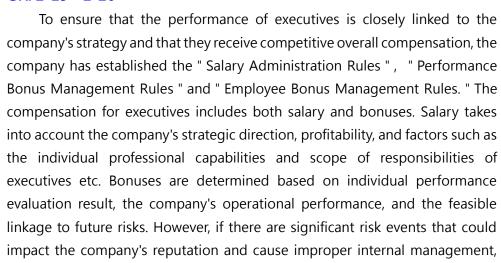






2.2.3 Audit Committee

GRI 2-19 · 2-20





misconduct, and other risk events, bonuses may be reduced or withheld. The company established the Audit Committee on July 22, 2021.



The	1.Appropriate expression of the company's financial statements.
Main Oversight	2.Selection (dismissal) of the certifyng accountant and their independence and performance.
Matters of	3.Effective implementation of the company's internal controls.
the Audit	4.The company's compliance with relevant laws and regulations
Committee	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 6 times of meeting in 2024.

	Information on operation of the Audit Committee						
Title	Name	Attendance in Person	Attendance by Proxy	Attendance Rate (%)	Remark		
Convener	En-Cih Jheng	6	0	100%	Re-elected on June 21,		
Member	Jhe- Hong Wu	6	0	100%	2024 and win reelection.		
Member	Li-Jhu Wu	3	0	100%	Re-elected on June 21, 2024 and newly election		
Convener	Jhao- Rong Guo	3	0	100%	Re-elected on June 21, 2024 and dismissed		

2.3 Operational Results

GRI 201-1

The total operating revenue of JIH LIN in 2024 reached NTD 5,026,851 thousand, which represents a decrease of NTD 104,701 thousand with

response measures.

CH3 Innovative Design●Shared Value CH4 Green Action●Environmental Integration CH5 Shared Well-being●Happy Workplace Appendix approximately 2.04% compared to the previous year. The company's end products are primarily used in new energy vehicles, home appliances, and handheld consumer devices, with purchases mainly driven by general consumers. Due to the post-pandemic decline in panic buying and the impact of global inflation, product sales have slowed, resulting in a reduced market share in this segment of the semiconductor industry. The overall power lead frame sector has also been affected by weak demand for new energy vehicles and industrial products in Europe and the U.S., as well as increased preference among industrial clients in mainland China for local suppliers. These factors have intensified price competition and posed challenges to the stable development of the global supply chain. However, the company's core product—power lead frames—stands to benefit significantly from the global push toward carbon neutrality, offering strong development potential. Over the long term, the company has implemented a decentralized sales strategy to adapt to shifts in market supply and demand and the broader economic environment. In addition to enhancing customer order management, the

In Thousands of New Taiwan Dollars

Item / Year	2022	2023	2024
Net Revenue	6,274,400	5,131,552	5,026,851
Cost of Goods Sold	5,323,266	4,414,381	4,331,861
Gross Profit	951,134	717,171	694,990
Operating Income	442,454	225,818	216,932

company continues to research industry trends and technological advancements to stay ahead of market changes and formulate appropriate

ltem / Year	2022	2023	2024
Non-Operating Income and Expenses	85,432	50,044	106,979
Net Income before Income Tax	527,886	275,862	323,911
Net Income of Continuing Operations	416,726	178,637	257,001
Total Comprehensive Income	447,124	110,531	331,773
Earnings per Share (NTD)	4.08	1.75	2.52
Employee Benefits Amounts	21,232	19,301	17,601
Dividend	357,143	204,082	204,082
Employee Salaries (including Employee Benefits)	706,495	687,328	685,306
Payments to the Government	111,160	97,225	66,910

Remark: A total of NTD 30 thousand was invested in the community by the company in 2024.

2024 JIH LIN TECHNOLOGY ESG REPORT

GRI 201-4 · 415-1

The company received a total of NTD 101,280 in government financial subsidies and did not engage in any political donations in 2024. The detailed subsidy items are as follows:



ltem	Subsidizing Authority	Subsidy Amount (NTD)
Coporate Human Resource Enhancement Project	Ministry of Labor	101,280
Total	101,280	

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 continuously reviews its risk management processes and closely monitors domestic and international trends as well as broader environmental developments to improve and enhance the effectiveness of its risk management. Risks are identified in detail based on professional divisions of responsibility, while also considering their alignment with the company's objectives. Corresponding management strategies and response plans are then formulated to mitigate, transfer, or avoid risks, thereby effectively reducing operational risk for the company.

Framework of JIH LIN Risk Management

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	 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.			
		•Strengthening cybersecurity, monitoring,			
Information	Information	reporting mechanisms, unusual			
System Risk	System Risks	management, and backup.			
		Standardizing operational procedures.			
	Market	●To reduce the proportion of sales to a			
Market Risk	Concentration	single customer, avoiding sales			
	Concentration	concentration risks.			
		●To establish emergency response			
		measures for natural disasters such as			
	Earthquakes	earthquakes and regularly conduct			
	and other	earthquake and disaste drills.			
	natural	ullet To gather disaster information quickly ,			
Other Risk	disasters, as	establish preventive measures, keep track			
	well as fires or	of personnel movements, and organize			
	chemical	response teams for disaster relief.			
	spills.	●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 present 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 \ 408-1 \ 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

CH3 Innovative Design●Shared Value CH4 Green Action●Environmental Integration CH5 Shared Well-being●Happy Workplace Appendix 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 2024, 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 illigal 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



• 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.

rights standards. The company has established the following policies:

- 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 oreder 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 2024, the company was involved in one labor dispute case and 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 centeralize 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 " Compliance Agreement " on their first day of employment, and receive training and guidance on anti-corruption and antibribery policies on the same day. Training records are retained. In 2024, all of newly joined employees signed the agreement.

Training course	Pre-employment training for the newly joined employee.			
Number of participant	55			
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 2023, 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







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.

Compaint Channel Receiving unit External: General Manager Office Internal: Administration Department - Auditing office **Address** No.58, Jhong Yang Rd., Nanzih Dist., Kaohsiung City **Phone Number** External: 07-365-8828 Internal: 07-365-8828#1003 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).

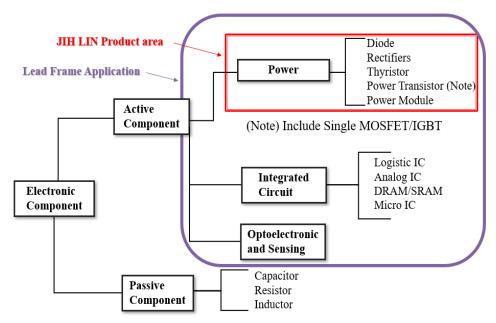
Column - Industry Upgrade: High-Value-Added Industries Driving Economic Upgrades



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

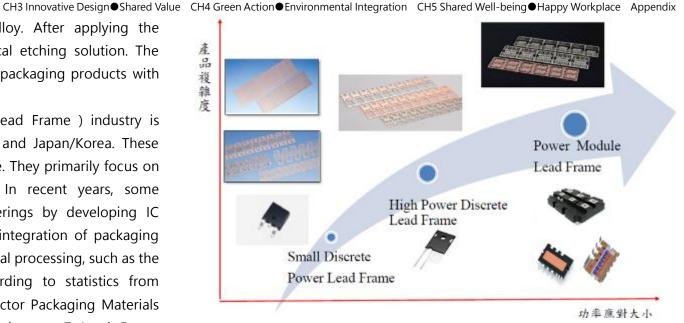
JLT primarily manufactures semiconductor Lead Frame, one type of semiconductor packaging material, which are used in the wire bonding and packaging process of semiconductor power components. The Lead Frame manufacturing process can generally be divided into two methods: chemical etching and mechanical 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.

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 hightemperature 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 variablefrequency 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 statistics from market research firm TrendForce, global new energy vehicle (EV) sales reached 16.29 million units in 2024, marking a 25% year-over-year growth, with China's market share expanding to 67%. It is estimated that global NEV sales will grow by approximately 18% in 2025, driven by Chinese automakers' overseas expansion, government subsidies, and the integration of autonomous driving functions with AI technology. In addition to NEVs, the growing demand for IoT devices and intelligent transportation systems has significantly increased the scale and number of data centers worldwide, leading to a rapid rise in demand for AI servers. Due to the need to be equipped with GPUs and other high-performance processors, Al servers consume two to three times — or even over ten times — more power than traditional servers. To avoid unnecessary energy losses, there is a need to enhance overall rack-level energy efficiency. As a result, the voltage delivered to the server motherboard has been upgraded from the traditional 12V to 48V in busbar designs.

To reduce transmission losses caused by excessive current and minimize the cross-sectional area of wires needed to carry the current, high-voltage direct current (HVDC) is becoming an inevitable trend. In line with this trend, electric vehicles have already transitioned from 48V DC systems to 600V and even 800V DC systems. Al servers are expected to follow the same path, adopting HVDC to meet the demands of high power density, heat dissipation, and protection components (such as overvoltage and overcurrent protection). This shift will support system integration and flexible design in AI server development.

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.





Innovative Design ● Shared Value

Disclosure of Innovative Design Management

- **3.1 Innovative Products and Services**
- 3.2 Sustainable Supply Chain Management



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 2024 achieved a satisfaction rate of 87.52%. 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.			

	Major Topic : Customer Privacy
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. 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.

Major Topic: Customer Privacy				
Management Evaluation Mechanism	 To conduct awareness campaigns on information security and enhance employees' awareness of security aperiodically. 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 was no incidents of customer information leakage in 2024.			
Preventive measures or Containment	 Information security management: 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

GKI 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. 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. The quality, delivery times, and quantities meet the company's requirements and suppliers effectively support our production needs. We hope that both parties can work in collaboration and be a part of green supply chain, operating sustainably to jointly create superior and more competitive products
Impacts and Effects	Having a real / positive impact on the environment: 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 the economy: JLT supports the promotion of local economic growth. Local

Major Topic: Product and Service Labeling				
	suppliers can provide faster services and shorter delivery times, helping to reduce unnecessary costs. 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 adherence to CSR initiatives. We work closely with our partners in 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 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 ensure that all raw material suppliers undergo Conflict Minerals Reporting Template (CMRT) investigations. Long-term goals (5 years and beyond):			

CH4 Green Action ● Environmental Integration CH5 Shared Well-being ● Happy Workplace Appendix

CH3 Innovative Design ● Shared Value

Major Topic: Product and Service Labeling						
Goals and	To collaborate closely with all suppliers to in creating					
Targets	more outstanding and competitive products, achieving					
	comprehensive win-win supply chain management.					
	●To conduct annual accounting and evaluate the					
	domestic and international purchase amounts.					
	●To accept the Conflict Minerals Reporting Template					
	(CMRT) investigation policy.					
Management	●To establish an evaluation system for suppliers at JIH					
Evaluation	LIN, screening manufacturers whose quality and					
Mechanism	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.					
Performance	●The raw material supplier delivery quality achievement					
and	rate in 2024 was 96%. The major supplier on-time					
Adjustments	delivery achievement rate in 2024 was 97%.					

	Major Topic: Product and Service Labeling
Performance and Adjustments	 The supplies supplier delivery quality achievement rate and on-time delivery achievement rate in 2024 was 100%. In 2024, raw material suppliers have cooperated with the investigation and updated to CMRT_6.40 version.
Preventive measures or Containment	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.









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.

The rapid advancement of technology continuously drives the development of consumer electronics, industrial products, and new energy vehicles, with new innovations and products constantly emerging. 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. And we can also collaborate with customers to develop complementary solutions tailored to their needs.

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 2022 to 2024.





CH3 Innovative Design

Shared Value



International Automotive Task Force



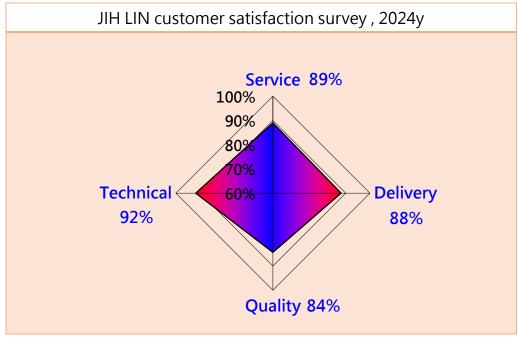
IATF 16949

Customer Satisfaction

JIH LIN highly values every customer and has dedicate 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 2024, JLT

CH4 Green Action Environmental Integration CH5 Shared Well-being Happy Workplace Appendix 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.



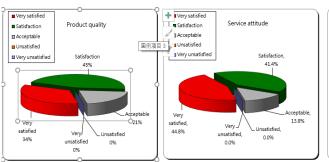


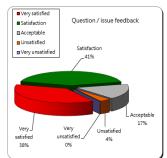




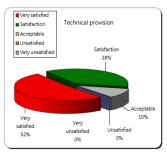


Jih Lin Technology Co., Ltd. 2024y Customer survery













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. 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 2024, 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.





Internet Cyber Security Control

Data Access Control

Strain and Recovery Mechanisms

Regularly review emergency response plans

Regularly rehearse system recovery.

mechanism and off-site backup.

Establish and implement system backup

and conduct emergency response rehearsals.

Cyber security promotion and inspection

Set up firewall.

Set up spamfilter host.

Set up antivirus system on endpoint device.

Regularly review various internet service information and track whether there is abnormal damage.

Regularly review the internet security control mechanism.

Computer terminal equipment is kept by specific personnel.

Use the system to set accounts and passwords and change passwords regularly.

Data access is authorized according to competency.

The change of newly recruited personnel, personnel transfer, resignation, etc. which is proceeded by using the change document to manage the authority change status.

Before information equipment is scrapped, a process must be implemented in accordance with the hard disk data erasure regulations.

Access to the Company's service system from an external device is subjected to application approval.

New recruits are required to receive cyber security awareness training.

Promote cyber security awareness from time to time to enhance employees' awareness of cyber security crisis.



3.2 Sustainable Supply Chain Management



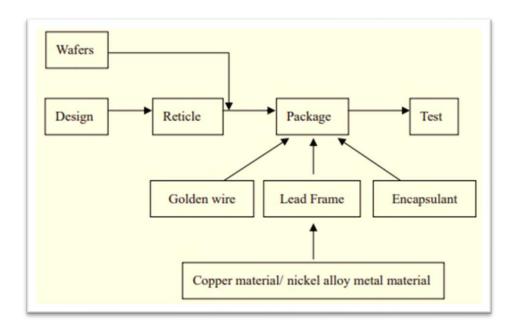
GRI 2-6

The main product produced by the company is Lead Frame, primarily made of copper or iron-nickel alloys through stamping and then plating (or proceed pre-plating before stamping process) . 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 2024, our primary raw material purchasinh was copper materials, accounting for 90.91% of the total purchasing

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amount. JLT had transactions with a total of 288 suppliers in 2024. Details of the purchasing are as follows:

Types of Contracts	Area	2022		2023		2024	
		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	Internal	84	1.5	72	2.0	69	0.7
and Services	External	1	0.1	1	0.1	1	-
Raw	Internal	158	5.2	145	6.4	138	6.2
Material	External	10	92.4	11	87.9	11	91.8
Building	Internal	70	0.6	61	2.5	63	1.0
and Equipment	External	2	0.2	5	1.1	6	0.3
Total		325	100.0	295	100.0	288	100.0

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

CH4 Green Action Environmental Integration CH5 Shared Well-being Happy Workplace Appendix 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 2024. 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.

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 A grade or higher in the annual supplier evaluations in 2024. As for chemical material and other raw material suppliers, all of them have signed a Material Compliance Commitment. Among these suppliers, 9 (approximately 50%) 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. We will not conduct an audit

on them If suppliers sign the "Supplier Executive Certificate of Compliance."

Through supplier evaluation, we strengthen supervision, provide guidance for improvement



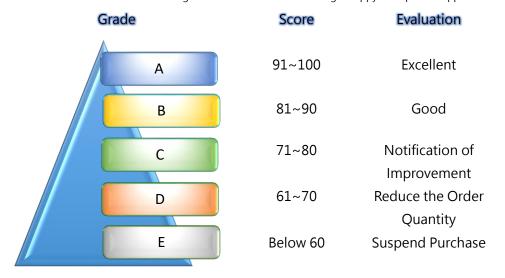
2024 JIH LIN TECHNOLOGY ESG REPORT

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measures, and encourage voluntary participation in audit actions. For those with unsatisfactory audit results, necessary guidance and assistance are provided. In cases where supplier can't act in compliance, transaction volumes may be reduced or transactions terminated. In 2024, 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.

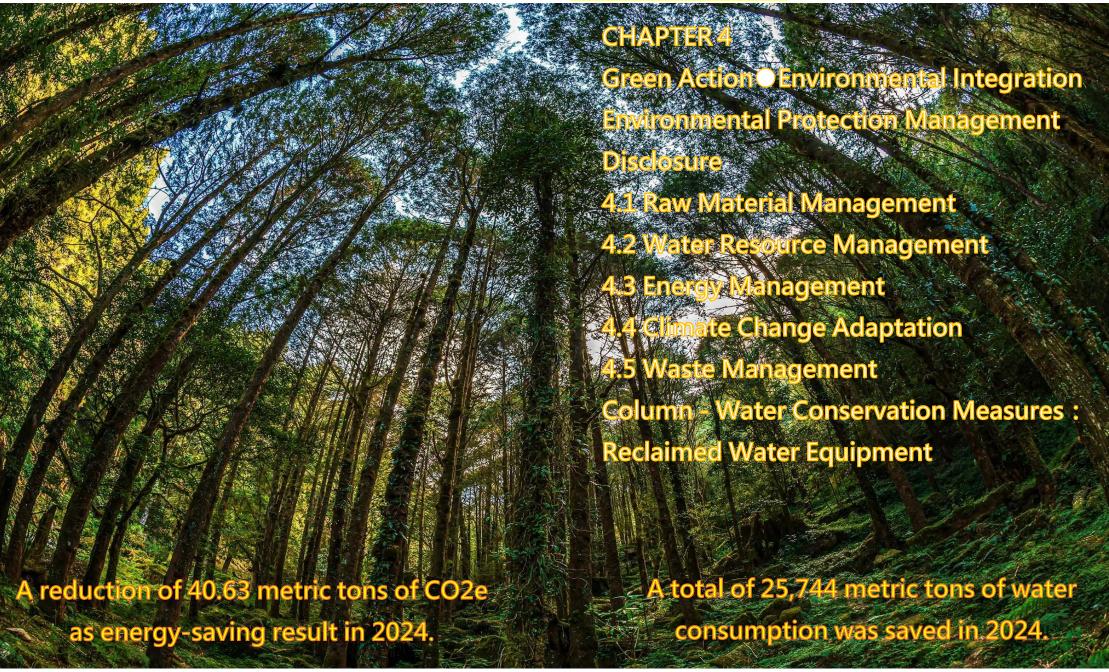


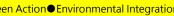
















IV · Green Action • Environmental Integration

Environmental Protection Management Disclosure GRI 3-3

Material Topic: Energy · Emission	
Reason of signification	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. 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.
Effect and Impact	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. Real / Positive Impact on Economy: Higher production costs for a company. Real/Positive Impact on people (Including Human Rights): Prioritizing corporate social responsibility, enhancing human rights protection, and reducing inequality / discrimination.

Material Topic: Energy · Emission	
Policy / Strategy	Improving energy efficiency, promoting energy saving and carbon reduction through behavior model, ensuring sustainable operation, and fulfilling corporate social responsibility.
Goals and Target	Energy: Short-term goal (1 to 3 years): Reduce energy consumption by 0.5% within 3 years. Medium-term goal (3 to 5 years): Reduce energy consumption by 1% within 5 years. Long-term goal (5 years and beyond): Reduce energy consumption by 1.5% after 5 years. Emission: 2025: Continue conducting greenhouse gas inventory and verification for the parent company. 2026–2027: Complete greenhouse gas inventory and verification for subsidiaries. Subsequently, initiate a project to establish a product carbon footprint system.
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.

Material Topic : Energy \ Emission	
Performance and Adjustments	In 2024, the company completed the parent company's ISO 14064-1 greenhouse gas inventory and initial verification. The verification met the materiality threshold of ISO 14064-1:2018 and was granted reasonable assurance.
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	

Material Topic : Waste	
Effect and Impact	Real / Positive Impact on Environment: The waste generated during the operation must be properly disposed of and 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 to 3 years) : Reduce hazardous industrial waste (sludge) by 1-5%. Medium-term goal (3 to 5 years) : Reduce hazardous industrial waste (sludge) by 5-10%. Long-term goal (5 years and beyond) : 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	In 2024, the total amount of hazardous industrial waste decreased by 17.6 metric tons compared to 2023, a reduction of approximately 14.6%. Specifically, hazardous sludge was reduced by 14.9 metric tons, a reduction of

CH3 Innovative Design ● Shared Value

Material Topic : Waste				
	approximately 17.6%. This achieved the short-term goals			
	set.			
Preventive or	If the reduction in waste is not as expected, adjustments to			
containment	the project content will be made or other reduction			
Actions	measures will be sought to achieve the annual goals.			



GRI 3-3

	Material Topic: Water Resource Management
_	The primary production processes of the company are
Reason of	closely tied to water resources. Therefore, effective water
signification	resource management can reduce operational risks and
	enhance our competitiveness.
	Real / Positive Impact on Environment: Enhancing the
	reuse rate of water resources helps reduce the negative
	impact on the environment.
	Real / Positive Impact on Economy: In the face of frequent
Effect and	droughts and extreme weather, water rationing can
Impact	significantly impact a company's production costs.
	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

CH4 Green Action●I	Environmental Integration CH5 Shared Well-being ● Happy Workplace Appendix				
	Material Topic: Water Resource Management				
	water resources is considered a basic human right essential for life.				
Policy / Strategy	Improving water resource efficiency reduces the impact of climate change and environmental issues, putting emphasis on water resource conservation and awareness.				
Goals and Target	Short-term goal (1 to 3 years): To seek alternative water sources or reduce water consumption to alleviate corporate water pressure. Mid-term goal (3 to 5 years): To achieve a wastewater reduction rate of 40% or higher through water recycling equipment. Long-term goal (5 years and beyond): Water recycling equipment - Further improve process water recycling rates with an average 50% or higher.				
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	The company completed the installation of reclaimed water recovery systems at third factory and second factory in 2021 and the fourth quarter of 2024, respectively. As the equipment at second factory was only recently completed, the water-saving and emission reduction benefits have yet to be fully observed. Therefore, the 2024 water-saving rate and wastewater reduction rate are calculated based on third factory only. The average water-saving rate reached 61.8% (including reclaimed water recovery and general water-				

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Material Topic: Water Resource Management

saving measures), while the average wastewater reduction rate was 77.4%.

Material Topic: Water Resource Management

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 2024, 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 form their location. Regarding non-renewable materials, except the purchase of copper varies with operational demands since it is a primary production material, the use of other kinds of non-renewable material has been decreasing year by year; on the other hand, 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- renwable	2022	2023	2024
Copper Material	KG	Non- renewable	4,582,000	3,030,000	2,770,000
Plastic box	PC	Non- renewable	30,300	28,000	26,200

Raw Material	Unit	Renwable / Non- renwable	2022	2023	2024
Plastic Materials (including Tape, Plastic Bags, Bubble Wrap, Bubble Bags, PE Film, PP Boxes, Foam Trays, OPP Paper)	PC	Non- renewable	3,485,723	2,280,308	2,210,783
Desiccants	PC	Non- renewable	220,650	360,390	460,330
Plastic Reels	PC	Non- renewable	180,000	11,662	13,696
Wooden Crates / Pallets	PC	Renwable	12,701	8,922	6,083
Cardboard Boxes / Spacers	PC	Renwable	195,634	188,630	392,317
Paper Materials (referring to Inner Paper and Kraft Paper) .	KG	Renwable	29,582	17,490	14,570



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 2021. In November 2024, the company completed the installation of a reclaimed water recovery system at second factory to recycle wastewater from the acid cleaning process. However, since the system had only been in operation for about one month, the amount of water saved was limited to 103 metric tons. Overall, the water reuse rate in 2024 decreased from 23.43% in the previous year to 16.64%, primarily due to adjustments in plating capacity at third factory, which led to a reduction in reclaimed water volume. As a result, the total volume of recycled water within the plant dropped from 45,489 metric tons in 2023 to 25,744 metric tons in 2024.

Water Described Improvement Disp	Water Savings	
Water Resource Improvement Plan	(Metric Tons / Year)	
The water consumption in the cooling water		
tower for RO-A concentrated wastewater	103	
recycling at second factory		
Water recycling in the plating process and acid	25.041	
cleaning processes at third factory	25,041	
The water replenished in the M01 and M02		
rinsing towers for RO-A concentrated	600	
wastewater recycling at second factory		
Total	25,744	

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 2024, the total water intake was 128,939 million metric tons, which is a decrease of approximately 4.9% compared to the total water intake of 135,583 million metric tons in 2023. The main reason for this reduction is a slight decrease in production. The water use is as shown in the table below:

JLT water usage						
Year						
Water Intake	2022	2023	2021			
Volume (Metric	147,685	135,583	128,939			
Tons)						
Discharge Volume	128,690	114,833	97,703			
(Metric Tons)	120,090	114,055	97,703			
Water						
Consumption	18,995	20,750	31,236			
(Metric Tons)						
In-house Recycled						
Water Volume	50,950	45,489	25,744			
(Metric Tons)						
Water Recycling	25.65	23.43	16.64			
and Reuse Rate (%)	25.05	23.43	10.04			
Specific	Revenue	Revenue	Revenue			
Measurement	(Thousand	(Thousand	(Thousand			
(unit)	NTD)	NTD)	NTD)			
Specific		0.115.450				
Measurement	2,621,367	2,115,459	1,885,056			
Water use density	0.056	0.064	0.068			

■Water consumption = Water intake - water discharge

2024 JIH LIN TECHNOLOGY ESG REPORT

● Water recycling and reuse rate = In-house recycled water volume) / (Water intake + In-house recycled water volume) * 100% •



JLT water usage						
Year	2022	2023	2024			
●The calculation met	●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 headqu	arters, factory 1, facto	ry 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 to 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 2023, factory 1 was affected by a fire incident at a neighboring factory and ceased wastewater treatment CH3 Innovative Design●Shared Value CH4 Green Action●Environmental Integration CH5 Shared Well-being●Happy Workplace Appendix

operations, resulting in no monitoring records. However, the effluent water quality at factories 2 and 3 complied with regulatory discharge standards. The company's wastewater discharge standards are as follows:

Wastewater Discharge Standards in each factory					
Factory	ltem	Effluent standards (ppm)	2022 Average Monitoring Values (ppm)	2023 Average Monitoring Values (ppm)	2024 Average Monitoring Values (ppm)
	pH Value	6~9	7.7	-	-
	COD (mg / L)	100	N. D.	-	-
Factory 1	SS Concentration (mg / L)	30	18.6	-	-
	Copper ion concentration (mg / L)	1.5	0.04	-	-
	Nickel ion concentration (mg / L)	0.7	0.26	-	-
	pH Value	6~9	7.9	7.8	8.2
	COD (mg / L)	100	15.1	17.4	27.0
Factory 2	SS Concentration (mg / L)	30	6.3	8.4	6.2

Wastewater Discharge Standards in each factory					
			2022	2023	2024
Factory	ltem	Effluent standards (ppm)	Average Monitoring Values (ppm)	Average Monitoring Values (ppm)	Average Monitoring Values (ppm)
	Copper ion				
	concentration (mg / L)	1.5	0.17	0.33	0.13
	Nickel ion concentration (mg / L)	0.7	0.16	0.10	0.08
	pH Value	6~9	8.2	7.9	7.9
	COD (mg / L)	100	33.7	15.4	32.2
	SS Concentration (mg / L)	30	8.2	6.8	8.5
Factory 3	Copper ion concentration (mg / L)	1.5	0.6	0.25	0.08
	Nickel ion concentration (mg / L)	0.7	0.28	0.15	0.13



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 2024, the electricity consumption decreased by 3.7% compared to 2023, with a usage whuch is from 40,802.73 GJ in 2023 to 39,289.76 GJ in 2024, mainly due to a slight decrease in production in 2024. In 2024, JLT had an energy intensity of 0.0208. The detail of consumption is shown in the table below:

Indictor	Unit	2022	2023	2024
Electricity	KWh / Year	11,913.820	11,219.182	10,773.780
consumption	GJ	42,889.75	40,389.06	38,785.61
Gasoline	L / Year	6,277.320	3,948.600	4,587.000
Consumption	GJ	204.86	128.86	146.03
Diesel	L / Year	10,604.71	8,727.23	9,904.3
Consumption	GJ	372.71	284.81	358.12
Specific Measurement	Unit	Revenue	Revenue	Revenue
Specific Measurement	Thousand NTD	2,621,367	2,115,459	1,885,056
Total Energy Consumption	GJ	43,467.32	40,802.73	39,289.76
Energy Intensity	GJ / Thousand	0.0164	0.0193	0.0208
Remark :				

- CH3 Innovative Design●Shared Value CH4 Green Action●Environmental Integration CH5 Shared Well-being●Happy Workplace Appendix Indictor Unit 2022 2023 2024
 - 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
 - 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.

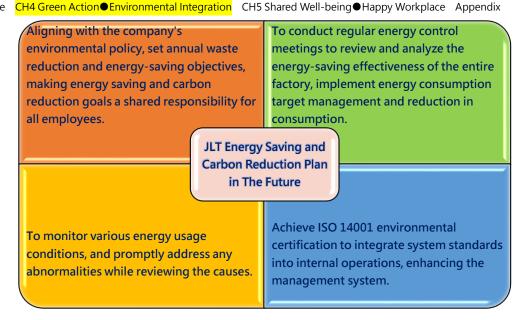
By adjusting the pressure of air compressors to achieve a balance between supply and demand when there is excess air supply from the air compressor, leading to energy savings and carbon emission reduction.

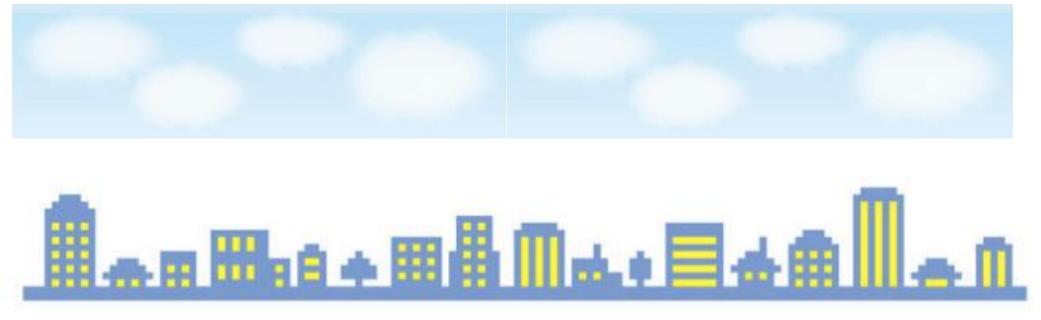
CH3 Innovative Design ● Shared Value

JLT has implemented various energy-saving measures, resulting in a total reduction of 40.63 metric tons of CO₂e (carbon dioxide equivalent) in 2024.

Details are as follows:

Optimization of Equipment Operation					
Energy Saving Measures	Yearly Electricity Saving Amoun (KWH)	Greenhouse Gas Emissions Reduction (Ton CO ₂ e)			
Adjustment of air conditioning equipment	16,004	7.59			
Adjustment of air compressor loading and unloading	69,696	33.04			
Total	85,700	40.63			





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

- Given the increasingly significant impact of climate change on business operations, the company's Board of Directors has emphasized the importance of sustainability expertise in its composition. When nominating independent directors, we not only consider professional capabilities in financial institution management, operational practices, financial management, accounting, law, and corporate governance but also place a strong emphasis on practical experience and knowledge in climate change-related issues.
- •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 in which each dapartment was included has been established to formulate the" Greenhouse Gas Information Inventory and Verification Estimated Schedule Plan." The plan was kicked-off in the first quater of 2023.
- The board plays a supervisory and guiding role in ESG management strategies. The General Manager office regularly presents relevant information to the board during board meetings.

Strategies

The risks of climate change directly affect the company's production and operations. As the climate environment changes and policies shift towards a low-carbon transition, the impacts will vary over different timeframes. JLT considers internal management mechanisms and the life cycle of our main products to assess climate change risks in the short, medium, and long term:

Short term	Medium term	Long term
Regularly monitor and assess the impacts caused by climate change.	Actively participate in climate change-related courses organized by government or service organizations to accumulate relevant experience, aiding in the formulation of response strategies.	Implement low-carbon strategies to mitigate the potential risk impacts caused by climate change.

Reactive Strategy:

- ●To monitor regulatory changes and international strategies on climate change.
- Actively participate in relevant briefings or measures organized by regulatory authorities.
- •To reduce the impact of climate change by assessing and enhancing the potential for water resource reuse within the factory, thereby reducing production risks.

Transition Risk	Physical Risk	Climate Opportunities
Although replacing major	Reduced production	
energy-consuming	capacity, rising	Energy Opportunities -
equipment and adopting	material costs, extreme	Energy Cost Reduction
low-pollution mobile	rainfall and droughts	

CH3 Innovative Design●Shared Value CH4 Green Action●Environmental Integration CH5 Shared Well-being●Happy Workplace Appendix

Cris illilovative Design Shared

Strategies

equipment for energysaving projects may increase short-term costs for the company, considering the future savings on carbon taxes or foreign carbon fees, actively developing lowcarbon products can reduce operational costs in the long term. Additionally, it enhances the company's reputation and increases overall revenue. Overall, the financial impact of these transition actions is low.

- cause production
 disruptions. Extreme
 rainfall leads to
 production line
 interruptions, while
 droughts result in
 water shortages and
 water rationing,
 leading to production
 line shutdowns.
- Regulatory Risk Enhancing the
 efficiency of pollution
 control equipment
 increases operational
 costs.
- Policy Risk Carbon emissions are regulated through a total cap system. Any increase in emissions must be offset by purchasing carbon credits in the carbon trading market, which will increase operational costs.

- Green EnergyOpportunities EnergyCost Reduction
- Resource Recovery
 Opportunities Evaluating the
 potential for waste
 resource recovery can
 reduce environmental
 impact and enhance
 operational profits
 simultaneously.

the future, we will refer to the 1.5°C scenario published by the International Energy Agency (IEA) to simulate and analyze the impacts of climate change. Based

Strategies

on this analysis, we will establish science-based targets for greenhouse gas reduction (SBTi) and estimate future carbon reductions. These will serve as a reference for adjusting our operational strategies.



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.



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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 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 plans to conduct greenhouse gas inventory operations in 2024, and sequentially engage thirdparty verification organizations for verification for 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.
- The baseline is 2023, with an annual emissions equivalent of 5,823.931 MT of CO2e that year, in which234.4319 MT of CO2e are belong to scope 1 and 5,589.4994 MT of CO2e are belong to scope 2. (Self-conducted inventory prior to external verification: Scope 1 emissions: 234.1922 metric tons CO₂e, Scope 2 emissions: 5,589.8453 metric tons CO₂e)
- 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 energysaving 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.
- •Got ISO 14001 environmental certification, and integrated system standards into internal operations continuously, 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 control in air pollution, stricter emission standards.	Improve the efficiency of prevention equipment, increasing operational costs.	Investing in high- efficiency pollution control equipment 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 capand-trade system, requiring the	Equipment improvement to reduce energy consumption and

	Finar	ncial Impact	
Risk	Identification Result	Financial Impact	Countermeasure
		purchase of carbon allowances for emissions exceeding the cap. This will increase operational costs.	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 3.Air conditioning equipment management through adjustments in chilled water temperature and timely parallel operation to raise indoor cooling room temperature. 4.By adjusting the pressure of air compressors to achieve a balance

CH3 Innovative Design Shared Value CH4 Green Action Environmental Integration CH5 Shared Well-being ● Happy Workplace Appendix



Financial Impact			
Risk	Identification Result	Financial Impact	Countermeasure
			between supply and demand when there is excess air supply from the air compressor.
Green Energy Opportunity	Water conservation and improving water usage.	Lower energy costs.	1.Utilize R.O. water for supplementing cooling tower water and air pollution scrubber tank water. 2.Implement a project to improve equipment water usage. Install flow meters and water meters for production lines to monitor daily water 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	1.Reducing waste in the manufacturing process. 2.Recycling resources

Financial Impact			
Risk Identification Financial Impact Countermeasure			
		operational	
		profitability.	

Carbon Pricing Basis

•Not using carbon pricing as a planning tool, planning and formulation will be done after applying for greenhouse gas inventory in 2024.

Greenhouse Gas Inventory Plan

•An application for ISO 14064-1:2018 greenhouse gas inventory was submitted in early 2024, and the verification of the greenhouse gas inventory was completed in August of the same year. The results met the materiality threshold of ISO 14064-1:2018 and were granted reasonable assurance.

External Assurance or Confidence

•ISO 14064-1 greenhouse gas inventory and first year verification for JLT were completed in 2024. Greenhouse gas inventory for the JLT Group is expected to be completed before the end of 2027. Greenhouse gas verification or assurance for JL Group is expected to be completed before the end of 2029.

Greenhouse Gas Emissions

In response to climate change and to actively promote sustainability, JIH LIN continues its greenhouse gas inventory. The company's greenhouse gas emissions mainly fall into two categories : direct emissions (Scope $\bf 1$) and indirect emissions (Scope $\bf 2$) . Scope $\bf 1$ emissions are the calculation in the use

CH3 Innovative Design●Shared Value

of gasoline, diesel, refrigerant, acetylene, rust preventive, Urea, gas, septic tank work hours and etc. 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 and verifications for the parent company. The greenhouse gas inventory and verification for each subsidiary will be completed gradually between 2026 and 2027 expectedly. Through this process, the company aims to understand the carbon emissions of each facility and subsequently assess appropriate energy-saving and carbon reduction projects for each site. Here are the greenhouse gas emissions data from 2022 to 2024:

Indicators	2022	2023	2024
Scope 1 : Direct Greenhouse	42 5275	234.4319	222.0112
Gas Emissions (Tons CO2e)	42.5375	(Remark 1)	(Remark 2)
Scope 2: Indirect Greenhouse Gas Emissions (Tons CO2e)	6,064.1344	5,589.4994 (Remark 1)	5,106.7717 (Remark 2)
Total Emissions= Scope 1 + Scope 2 (Tons CO2e)	6,106.6719	5,823.931 (Remark 1)	5,328.783 (Remark 2)
Specific metrics (Sales revenue : million dollars)	2,621	2,115	1,885
Greenhouse Gas Emissions Intensity (Tons CO₂e / million dollars)	2.3299	2.7536 (Remark 1)	2.8269 (Remark 2)

Remark 1: In 2024, the company commissioned an external organization to provide guidance on a carbon inventory project for its 2023 greenhouse

CH4 Green Action ● Environmental Integration CH5 Shared Well-being ● Happy Workplace Appendix gas emissions and conducted its first-year verification. Emission sources meeting the defined criteria—such as air conditioning refrigerants, acetylene, rust removers, natural gas, and methane—were included in the Scope 1 calculations. As a result, the Scope 1 emissions for 2023 were higher than those in 2022. In September of the same year, the company obtained a greenhouse gas inventory certificate, meeting the materiality threshold of ISO 14064-1:2018 and achieving reasonable assurance. (Before verification in 2023, the self-conducted inventory reported Scope 1 emissions of 234.1922 metric tons CO₂e, Scope 2 emissions of 5,589.8453 metric tons CO₂e, and total emissions of 5,824.037 metric tons CO₂e.) Remark 2: The data reflects post-verification results. Prior to verification, the self-conducted inventory showed Scope 1 emissions of 228.5087 metric tons CO₂e, Scope 2 emissions of 5,322.2473 metric tons CO₂e, and a total emission of 5,550.756 metric tons CO₂e. The main difference was due to the adjustment of the electricity emission factor announced by the Ministry of Environment.

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.

CH3 Innovative Design●Shared Value

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

CH4 Green Action Environmental Integration CH5 Shared Well-being Happy Workplace Appendix 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. Based on the 2024 retest 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 environment filled with fresh and healthy air.





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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 2024, the

total amount of sludge generated by the company was 70.07 metric tons, a decrease of approximately 17.6% compared to 85.01 metric tons in 2023. In 2024, total hazardous waste generated by JLT amounted to 103.11 metric tons, with 70.07 metric tons (approximately 68%) being recycled for further use. Detailed statistics are provided in the table below:



Waste Statistics Table			
Composition of Waste	Hazardous /	Treatment azardous /	
ltem	Non- hazardous	Generation of Waste (metric tons)	Method
A-8801 Hazardous Sludge	Hazardous	70.07	Reuse
A-9001 liquid Waste	Hazardous	10.77	Other Disposal Operations
C-0202 liquid Waste	Hazardous	22.27	Other Disposal Operations
D-1502 liquid Waste	Non- hazardous	0.94	Other Disposal Operations
D Filter	Non- hazardous	6.45	Incineration (excludes energy recovery)

2024 JIH LIN TECHNOLOGY ESG R
2027 JIII LIIN I LCI IINOLOGI LSG I

Waste Statistics Table				
Composition of Waste	Hazardous /	Treatment		
ltem	Non- hazardous	Generation of Waste (metric tons)	Method	
D-1703 Waste Oil	Non- hazardous	1.1	Other Disposal Operations	







CH3 Innovative Design●Shared Value CH4 Green Action●Environmental Integration CH5 Shared Well-being●Happy Workplace Appendix

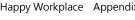
新竹市政府廢棄物清除許可證 兹據碧立清企業有限公司 申請廢棄物清除許可證,經核與公民營廢棄物清除處理機 構許可管理辦法之規定相符,核予此證。許可事項如下: 機 楊 名 稱 : 碧立济企業有限公司 裁 耩 地 址 : 新竹市明湖路一二○○巷六五號 負責人姓名: 英碧霞 身分證字號: [201419738 負責人住址: 新竹市明湖路1200巷65號 1. 吳葉霖 級別: P 證號:(101) 現署別經字 第HA010295號 3. 李昱慧 級別: 乙 錄號: (109) 環署訓經字 第HB301353號 清除機構級別: 甲級 許可期限: 至民國113年12月31日止 許可清除項目: □一般廢棄物□一般事業廢棄物圖有害事業廢棄物 許可清除廢棄物之種類、數量及清除車輛(詳附表,計2頁) 其 他 事 項 : 1.清除相關工具清冊(詳附錄一,計 1 頁) 2. 緊急麻帶處理方式(詳附餘二:計 1 百) 3. 貯存場或轉達站 【詳問稿言。等 1. 頁】

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 wasterwater, 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 μs/cm, making it suitable for use as raw water in the pure water system for production processes.

Actual water conservation performance: The total water production of TMF was 39,546 and 42,590 metric tons in 2022 and 2023, separately; in 2024, due to the adjustment of plating capacity at third factory, the volume of reclaimed water decreased, resulting in a total water production of TMF reaching 25,744 metric tons. Overall, the effectiveness of the reclaimed water treatment equipment has begun to show.



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 O ptimize Benefits and Retirement

System

5.4 Health and Safety Care

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

The percentage of female employees holding section manager or above level increased from 32% in 2022 to 36% in 2024

A total of 2,852 individuals completed training, with a cumulative training duration of 4,447 hours in 2024

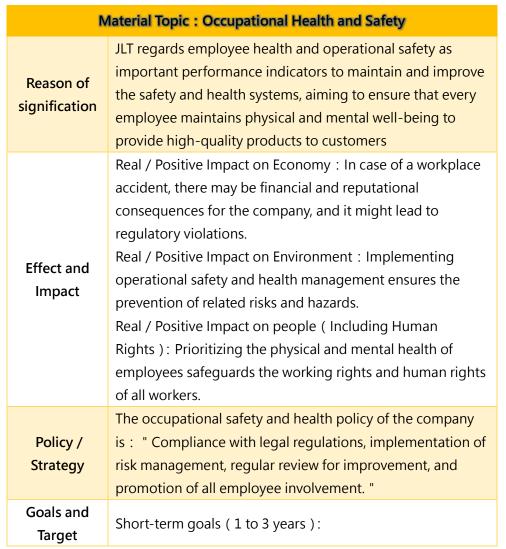
A total of NTD 30 thousand were sponsored for the NCKU Badminton Open in 2024, and collected 57 bags of blood during a blood donation event in the same year, totaling 14,250 cc



V · Shared Well-being ● Happy Workplace

Happiness Workplace Management Disclosure

GRI 3-3





N	Naterial Topic: Occupational Health and Safety
	 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. Medium-term goals (3 to 5 years): 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. Long-term goals (5 years and beyond): 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	 An annual internal audit of the occupational health and
Assessment	safety management system is conducted to check,
Mechanism	evaluate, and correct the overall system operation.

Material Topic: Occupational Health and Safety

- ●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

- The company were awarded re-verification certificate of the ISO 45001 management system in January 2024.
- •All operator operating bridge crane wear the safety shoes.

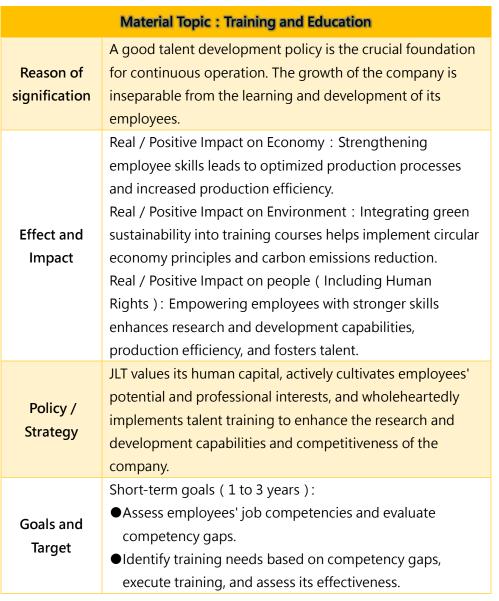
Preventive or containment Actions

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.

Safety First







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 to 5 years):
- Re-evaluate 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 (5 years and beyond):
- 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. In cases of unmet targets, review factors contributing to non-completion, analyze reasons, and develop countermeasures to prevent recurrence.

	Material Topic: Training and Education
	 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 2024, with a total of 2,852 participants completing 4,447 hours of training.
Preventive or containment Actions	The education and training execution effectiveness for 2024 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 poor enrollment of some external training programs. It is anticipated that those training institutions can strengthen their enrollment in 2025. And then we will send employees for external training.





5.1 Diversity in Strategy and Recruitment

GRI 2-7 \ 2-8 \ 401-2 \ 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 and child labor or 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 2024, the total number of employees at JIH LIN was 286, consisting of 158 males and 128 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 2024 is as shown in the table below:

Headcount								
Reg	jion / Type	Female	Male	Total				
	Headcount	128	158	286				
	Regular							
	Employees	128	158	286				
	Count							
Taiwan	Temporary							
laiwaii	Employees	0	0	0				
	Count							
	Part-time							
	Employees	0	0	0				
	Count							
Remark :								

CH3 Innovative Design ● Shared Value CH4 Green Action ● Environmental Integration CH5 Shared Well-being ● Happy Workplace Appendix

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 2024, 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 32.00% in 2022 to 36.00% in 2024. Here is the distribution of employees over the past three years:



CH4 Green Action VE	Year	-graneri <mark>-cro</mark>	2022	2023	2024
Item / Ge	nder	Age	Number of Employee	Number of Employee	Number of Employee
		Under 30 years old	0	0	0
	Male	30-50 years old	24	22	17
Supervisory		More than 51 years old	10	11	15
Staff		Total	34	33	32
		Under 30 years old	0	0	0
	Female	30-50 years old	12	11	12
		More than 51 years old	4	5	6
		Total	16	16	18



2024 JIH	LIN TECHNOLO	OGY ESG REPO	RT	CH3 Innovative	Design●Shared \	erview CH1 Firm Commitment Sustainable achievement CH2 CH4 Green Action Environmental Integration CH5 Shared W	37 1			
	Year		2022	2023	2024	Year 202	2023	2024		
			Number	Number	Number	Numb	er Number	Number		
Item / G	ender	Age	of	of	of	Item / Gender Age of	of	of		
			Employee	Employee	Employee	Emplo	ee Employee	Employee		
Total number	r of supervis (A)	ory staff	50	49	50	years old				
The perce	entage of fe	male	32%	32.65%	36.00%	Total	27 119	110		
su	pervisors		32 <i>/</i> 0	32.03/0	30.00%	Total number of non-supervisory	81 262	236		
		Under				staff (B)	31 202	250		
		30 years	45	37	30	Regular Employees Count (A+B)	311	286		
		old								
		30-50					*(W W W		
	Male	years	98	92	82					
		old				GRI 405-1 · 411-1 · SASB (TC-SC-330a.1)				
		More				JLT complies with national laws regarding	, ,			
Non-		than 51	11	14	14	with disabilities and indigenous peoples. The		3		
Supervisory		years				indigenous people, individuals with disabilitie		, ,		
Staff		old				ensures that suitable job roles are assigned				
		Total	154	143	126	characteristics of these individuals. To prevent		9		
H H H		Under				indigenous peoples, relevant plans and actions	•	•		
		30 years	27	19	16	the company discriminates against others, the				
	Female	old				a complaint. Upon a confirmed complain		3 3 3		
	- Ciriale	30-50				discriminatory behavior will face disciplinary ac	,	,		
		years 	89	86	84	84	severe cases of discrimination, the incidents	•	3	
		old				authorities. In 2024, the company employed 71 foreign workers, accounting for				

More

than 51

Year		2022	2023	2024
Item / Gender	Age	Number of	Number of	Number of
menny Centaer	7.90	Employee	Employee	Employee
	years			
	old			
	Total	127	119	110
Total number of non-sup	281	262	236	
	Regular Employees Count (A+B)			286



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 2024, the company employed 71 foreign workers, accounting for 24.83% of the total workforce. The number of employees with disabilities remained constant at 4 over the past three years.

10

14

11

CH3 Innovative Design●Shared Value CH4 Green Action●Environmental Integration CH5 Shared Well-being●Happy Workplace Appendix



2024 JIH LIN TECHNOLOGY ESG REPORT

2021311	Year	OLOGY ESG KEP	2022	2023	2024
Item / Ger	nder	Age	Numbers	Numbers	Numbers
		Under 30 years old	27	23	17
Minority or	Male	30-50 years old	31	28	28
Vulnerable Groups (Foreign		More than 51 years old	0	0	1
Workers)		Under 30 years old	7	6	4
	Female	30-50 years old	20	19	21
		More than 51 years old	0	0	0
Sub	-total (A)		85	76	71
		Under 30 years old	0	0	0
	Male	30-50 years old	3	2	2
Individuals with disabilities	<i>6</i> ,113	More than 51 years old	1	2	2
Ė		Under 30 years old	0	0	0
O '	Female	30-50 years old	0	0	0
		More than 51 years old	0	0	0

	Year		7077	2023	2024
I / C		A ===	2022		
Item / Geno		Age	Numbers	Numbers	Numbers
Sub-	total (B))	4	4	4
	Male	Under 30 years old	0	0	0
		30-50 years old	1	1	1
Indigenous		More than 51 years old	0	0	0
	Female	Under 30 years old	0	0	0
1	Pelliale	30-50 years old	0	0	0
		More than 51 years old	0	0	0
Sub-1	total (C)		1	1	1
Total (A)			90	81	76



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 2024, there were a total of 55 new employees, including 25 males and 30 females, accounting for 19.23% of the total workforce. In 2024, there are a total of 80 employees resigned, including 43 males and 37 females, making up 27.97% of the total workforce. Detailed numbers for newly joined employee and departures are as follows:

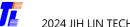
CH3 Innovative Design ● Shared Value	CH4 Green Action ● Environmental Integration	CH5 Shared Well-being ● Happy Workplace	Appendix

Year	2022				2023			2024				
Gender	Male	е	Fema	le	Male Female		le	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	5.14	23	6.95	11	3.54	10	3.21	7	2.45	5	1.75
30-50 years old	20	6.04	28	8.46	11	3.54	10	3.21	17	5.94	25	8.74
More than 51 years old	0	0.00	0	0.00	0	0.00	0	0.00	1	0.35	0	0.00
Total numbers of new hires		88				42			55			
Total number of employees	331				311			286				
Totoal new hires rate (%)		26.5	59%		13.50%			19.23%				

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.





2024 JIH LIN TECHNOLOGY ESG REPORT CH3 Innov

CH3 Innovative Design ● Shared Value CH4 Green Action ● Environmental Integration CH5 Shared Well-being ● Happy Workplace Appendix

Year	2022				2023			2024				
Gender		Male	F	emale		Male	Fe	emale	1	Male Fem		male
Age / Item	Num- bers	Employee turnover rate (%)	Nu- mbers	Employee turnover rate (%)	Nu- mbers	Employee turnover rate (%)	Nu- mbers	Employee turnover rate (%)	Num- bers	Employee turnover rate (%)	Nu- mbers	Employee turnover rate (%)
Under 30 years old	6	1.81	15	4.53	10	3.21	7	2.25	7	2.45	6	2.10
30-50 years old	19	5.74	26	7.85	22	7.08	18	5.79	32	11.19	28	9.79
More than 51 years old	1	0.30	0	0.00	2	0.65	3	0.96	4	1.40	3	1.05
Total number of employees who resigned	67					62			80			
Total number of employees	331				311			286				
Total employee turnover rate (%)		20.2	24%			19.94%		27.97%				

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-tofemale compensation ratio for supervisory positions is 0.74, 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. In 2024, Standard salaries for male entry-level workers exceed the local minimum wage by 1.06 times, while for female entry-level workers, it exceeds the local minimum wage by 1.04 times. To ensure competitiveness in the market, the company adjusts salaries annually based on market rates for various job positions and individual performance. Bonuses and dividends are distributed based on the overall operational performance. For information regarding the salaries of full-time employees who do not hold managerial positions, please refer to MOPS website. https://mopsplus.twse.com.tw/mops/#/web/t100sb15

Salary ratios	Num	ber	Annual Sala	ary(NTD)	Salary Ratio		
by job positio	Female	Male	Female	Male	Female	Male	
Supervisory Position	18	32	14,219,157	34,306,436	0.74	1	
Non- supervisory position	108	132	47,552,230	72,466,189	0.80	1	
Direct Employee	83	110	36,427,512	60,656,071	0.80	1	

Salary ratios	Num	ber	Annual Sala	Salary Ratio		
by job positio	Female	Male	Female	Male	Female	Male
Indirect Employee	43	54	25,343,875	46,116,554	0.69	1

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	5.29	-0.76

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,

CH3 Innovative Design ●Shared Value CH4 Green Action ●Environmental Integration CH5 Shared Well-being ●Happy Workplace Appendix 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 facilitating job-related experience, career advancement.



In 2024, 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 guizzes 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 Training	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

CH3 Innovative Design Shared Value	CH4 Green Action ● Environmental Integration	CH5 Shared Well-being Happy Workplace	Appendix

	TEIN TECHNOLOGI ESG KEI OKT	c Design Sharea v							
Training	Content and Explanations								
	provide training in occupational safety and health education in accordance with the relevant regulations.								
	Additionally, the company offer advanced for								
	language courses to enhance communication values overseas.	with							
Skill Training	The company cultivate employees' professional knowledge based on their needs. Both internal training in external organization are provided to certification.	training and							
Management Training	The company participate in seminars and discurrelated to government regulations and other makills to enhance employees' managerial capable accordance with government regulations and companagement practices as the basic principles.	anagement ilities, in							



There was a total of 2,852 individuals participating in education and training programs in JLT in 2024, accumulating a total of 4,447 training hours. The training program completion rate was 94%. Due to poor enrollment for some external training institutions, leading to the inability to achieve 100% course commencement.

Item / Category			Supervisory Position		Non- supervisory Position		rect loyee	Indirect Employee	
Unit / Gender		Male	Female	Male	Female	Male	Female	Male	Female
Total number	person	404	176	1,269	1,003	1,211	538	462	641

Item / Category		Supervisory Position		Non- supervisory Position			rect loyee	Indirect Employee		
Unit / G	iender	Male	Female	Male	Female	Male	Female	Male	Female	
Total Training Hours	Hour	738	415.5	1,780	1,513.5	1,571	779.5	947	1,149.5	
Average Training Hours	Hour / person	1.83	2.36	1.40	1.51	1.30	1.45	2.05	1.79	
Training Expenses Remark:	NTD	172,989	127,669	79,323	9,323 113,949 51,292 48		51,292 48,872		192,747	

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.

ltem	Supervisory Position	Non- supervisory Position	Direct Employee	Indirect Employee
The proportion				
of male				
employees	9.25	44.18	36.30	17.12
undergoing				
evaluation				
The proportion				
of female				
employees	5.48	37.67	26.03	17.12
undergoing				
evaluation				

Remark: Excluded subjects and reasons: In total, there are 10 individuals due to vice general manager or above, employees stationed abroad, or those who have been with the company for less than three months or leave without pay.

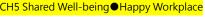


















General Education



General Education



New Employee Orientation





Disseminate Information to Forign **Employees**



External Coaching and Skill Training



Labor Safety and Health Education Training



Management Training



Skill Training



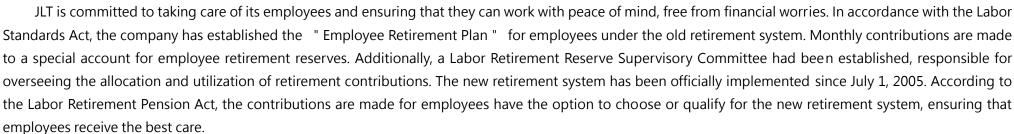


CH3 Innovative Design ● Shared Value CH4 Green Action ● Environmental Integration CH5 Shared Well-being ● Happy Workplace Appendix

5.3 Optimize Benefits and Retirement System

5.3.1 Employee Retirement System

GRI 201-3 · 404-2





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 2024, 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 2024 are as follows:

Year	2022			2023			2024		
Gender / Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of employees eligible for	0	5	5	0	4	4	0	1	1
parental leave. A	U	5	5	U	4	4	U	4	4
Number of employees who applied	0	3	3	0	2	2	0	3	2
for parental leave during the year. B	U	3	3	U	۷	۷	U	3	3
Number of employees who were									
expected to return to work after	0	3	3	0	1	1	0	1	1
parental leave during the year. C									
Number of employees who actually									
returned to work after parental leave	0	3	3	0	1	1	0	2	2
during the year. D									



2024 JIH LIN TECHNOLOGY ESG REPOR	T C	CH3 Innovative Des	sign●Shared Value	e CH4 Green Action ● Environmental Integration			CH5 Shared Well-being ● Happy Workplace Appendix			
Year		2022			2023			2024		
Gender / Total	Male	Female	Total	Male	Female	Total	Male	Female	Total	
Number of employees who returned										
to work after parental leave in the	0	3	3	0	3	3	0	1	1	
previous year. E										
Number of employees who continued										
working for one year after returning	0	3	3	0	3	3	0	1	1	
to work following parental leave in	U	3	3	U	3	3	O	1	7	
the previous year. F										
Parental Leave Return Rate % (D /	0%	100%	100%	0%	100%	100%	0%	200%	200%	
C)	0%	100 /0	100%	0 /0	100 /6	100%	0%	200%	20076	
Parental Leave Continuation Rate	0%	100%	100%	0%	100%	100%	0%	100%	100%	
from the Previous Year % (F / E)	U %	100%	100%	0 /0	100%	100%	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 busiess, 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:

Wellare Illeasare	wenare 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.			

Welfare	Content and Explanations
Logue	Eemployees are entitled to statutory leave for work-life
Leave	balance.
	All employees, in addition to participating in labor
Modical	insurance and national health insurance as required by law,
Medical Insurance	receive additional coverage through employer's liability
	insurance. Regular health check-ups for employees are
	conducted to ensure their well-being.
Clothing	Employees are provided with work clothes, coats and
allowance	uniforms free of charge.
Others	●Company trip is held irregularly or teatime food is given.





comprehensive care to employees and maintain a safe work environment.

and improved upon. In the future, the company will continue to provide

2024 JIH LIN TECHNOLOGY ESG REPORT

5.4Health and Safety Care

5.4.1 Occupational Safety and Health Committee

GRI 403-1 \ 403-2 \ 403-4

In 2020, JLT implemented the ISO 45001: 2018 management system standard which involved revising existing safety and health management regulations. In February 2021, the Company passed the ISO 45001 system certification (certificate valid until February 20, 2024). We were awarded the re-verification certificate of ISO 45001 system in January 2024, (certificate valid from January 11, 2024, to January 10, 2027.)

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



界霖科技職業安全衛生手冊

					程序	序書					
職業安全衛生政策、目標、標的暨管電	緊急事故處理與應變作業程序	職業安全衛生變更管理程序	職業安全衛生採購管理程序	危害鑑別與風險管理程序	法規鑑別管理程序	矯正及預防措施管理程序	作業環境監測管理程序	承攬商管理程序	自動檢查管理辦法	化學品作業管理程序	組織背景與利害關係者需求程序
標的暨管理方案管理程序	廠區安全衛生設施規則	健康保護程序	工作環境5 S 管理程序	職安衞諮詢與淸通管理程序	職業安全衛生委員會運作管理程序	職業安全衛生監督與量測作業程序	職業安全衛生內部稽核計劃	職業安全衛生管理審查程序	職安衛管理組織與權責管理程序	安全衞生防護器具管理	職業災害意外事故調查、通報及處理程序

	計劃書					
聽力保護計畫	母性健康保護計畫	呼吸防護計畫	人因性危害預防計畫	異常工作負荷促發疾病預防計畫	執行職務遭受不法侵害預防計畫	

JIH LIN Technology Occupational Safety and Health Manual

CH3 Innovative Design ●Shared Value CH4 Green Action ●Environmental Integration CH5 Shared Well-being ●Happy Workplace Appendix







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 Operation " 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.

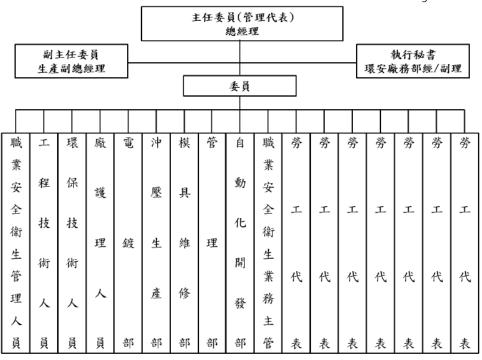
The committee consists of a chairperson, deputy chairperson, executive secretary, and committee members. Labor representatives are selected from the employees. There are 12 labor representatives and 18 management representatives as of the end of 2024, totaling 30 members. Labor representatives make up 40% 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 ensuring their well-being and health. Additionally, the company actively implements the 5S management approach

CH3 Innovative Design ● Shared Value CH4 Green Action ● Environmental Integration CH5 Shared Well-being ● Happy Workplace Appendix 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 selfhealth 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, blood pressure, waist circumference, vision, color blindness, hearing loss measurement, urine glucose, urine protein, pH value, urine occult blood, urine specific gravity, urine ketones, urine urobilinogen, urine bilirubin, nitrite, white blood cells (WBC), hemoglobin (HGB), red blood cells (RBC), hematocrit (HCT), mean corpuscular volume (MCV), mean corpuscular hemoglobin (MCH), mean corpuscular hemoglobin concentration (MCHC), platelets (PLT), lymphocyte percentage,

Number of

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

neutrophil percentage, basophil percentage, absolute monocyte count, absolute eosinophil count, monocyte percentage, eosinophil percentage, absolute lymphocyte count, absolute neutrophil count, absolute basophil count, aspartate transaminase (SGOT), alanine transaminase (SGPT), alkaline phosphatase (ALKP), blood urea nitrogen (BUN), estimated glomerular filtration rate (eGFR), uric acid (UA), cholesterol (CHOL), triglycerides (TG), high-density lipoprotein (HDL), lowdensity lipoprotein (LDL), risk factor index, lactate dehydrogenase (LDH), doctor's consultation, lung function test, chest X-ray, abdominal ultrasound.

Nullibel Of	
Participants	260
(Person)	
Expense	
(Thousand	52
NTD)	
	Special Health Check
Check	Naissaura la sisia sua diation aura aura
Items	Noise exposure \ Ionizing radiation exposure
Number of	
Participants	99
(Person)	
Expense	
(Thousand	19.8
NTD)	

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

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





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

There were 3 cases of occupational injury case in 2022, the same as it in 2023. In 2024, the occupational injury case reduced to one categorized as " cut, abrasion, or scrape. " 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 nonemployees at JIH LIN in 2024. Here is the relevant statistical table:

Occupational Diseases Amoung Employees					
Category	Item	2022	2023	2024	
Total	The total hours from female employees.	278,763.619	269,667.181	256,432.607	
Working Hours	The total hours from male employees.	362,492.381	358,564.819	332,079.393	

J	

	Occupational Diseases Amoung Employees						
Category	Item	2022	2023	2024			
	Total working hours	641,256.000	628,232.000	588,512.000			
The Number of Deaths	Number of female employee deaths	0	0	0			
Resulting from Occupational Injuries	Number of male employee deaths	0	0	0			
	Total number of death	0	0	0			
The Number of Severe	Number of severe occupational injuries for female employee	0	0	0			
Occupational Injuries (Excluding Fatalities)	Number of severe occupational injuries for male employee	0	0	0			
	The total number of	0	0	0			

Occupational Diseases Amoung Employees				
Category	Item	2022	2023	2024
	severe			
	occupational			
	injuries			
	Number of			
	occupational			
The Total	injuries among	0	1	0
number of	female			
recordable	employee			
occupational	Number of			
injuries,	occupational			
including	injuries among	3	2	1
fatalities and	males			
severe	employee			
occupational	The Total			
injuries	number of	3	3	1
	occupational	3	3	1
	injuries			
The occupa	ational injury	0	0	0
fatalit	y rate %	U	U	U
The severe occ	The severe occupational injury		0	0
ra	te %	0	U	O
The recordab	le occupational	4.67	4.77	1.70
injury rate %				
Remark :				
	onal injury fatality ra		of Occupational I	atalities /
Total Working Hours) *1,000,000 •				

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Occupational Diseases Amoung Employees					
Category	Item	2022	2023	2024	

- 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



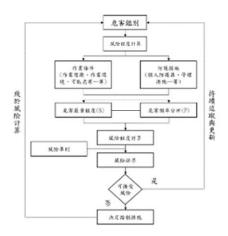
Occupational Diseases Amoung Non-Employees						
Category	Item	2022	2023	2024		
Total	The total hours from					
1000	female non-	3,984	3,968	4,000		
Working Hours	employees					
Total	The total hours from					
Working Hours	male non-	0	0	0		
	employees					
riours	Total working hours	3,984	3,968	4,000		

5.4.4 Prevent and Improve Action

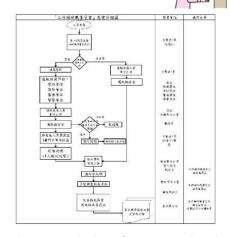
GRI 403-5 \ 403-6 \ 403-7 \ 403-8 \ SASB (TC-SC-320a.2)

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.					
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.	Level 5, 4, and 3 represent unacceptable risks. For critical risk and high risks, risk reduction control				
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.	measures must be developed to bring the risks down to significant or lower levels.				

	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,							
1-Slight Risk	No risk reduction measures are required, but the effectiveness of existing protective measures should be ensured.	supervision, inspection, and training mechanisms for existing protective measures are necessary.							







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 and contractors. In 2024, the annual occupational safety and health education and training for in-service employees took place in April, with 290 employees participating. As of the end of 2024, the company has not violated safety regulations. The detailed training statistics are as follows:

Statistics on Occupational Health and Safaty Training Tania

Statistics on Occupational Health and Safety Training Topics						
Training Topic	Numbers of Participant	Expense (NTD)				
New Employee General Occupational Health and Safety Education Training	42	0				
New Foreign Employee General Occupational Health and Safety Education Training	12	0				
First-Half-Year Fire Drill Education Training	32	0				
Second-Half-Year Fire Drill Education Training	32	0				
Quarterly Occupational Health and Safety Theme Education Training - 1st Quarter : Hazardous Chemicals Inventory and Safety Data Sheet Training	31	0				
Quarterly Occupational Health and Safety Theme Education Training - 1st Quarter : Earthquake Emergency Response	36	0				
Quarterly Occupational Health and Safety Theme Education Training - 1st Quarter : Hazard Identification and Risk Assessment	30	0				

2024 JIH LIN TECHNOLOGY ESG REPORT	CH3 Innovative D	esign●Shared \
Statistics on Occupational Health and Safety	y Training Top	ics
Training Topic	Numbers of Participant	Expense (NTD)
Quarterly Occupational Health and Safety Theme Education Training - 2nd Quarter : Stamping Machine Safety Promotion	68	0
Quarterly Occupational Health and Safety Theme Education Training - 2nd Quarter : Safety Education and Awareness Campaign for Fixed Cranes	88	0
Quarterly Occupational Health and Safety Theme Education Training - 3rd Quarter: Forklift Safety Operation Training	43	0
Quarterly Occupational Health and Safety Theme Education Training - 4th Quarter : Chemical Management and Emergency Response	19	0
Occupational Safety and Health Management Personnel - Retraining	1	0
First Aid Personnel – Retraining	5	400
Fixed Crane Operator (including 6 persons receive retraining)	8	10,400
Forklift Operator - Retraining	15	15,480
Suprvisor in Organic Solvent Operation -	2	3,300

Training

Fire Safety Manager

Radiation Safety Training - Retraining

Statistics on Occupational Health and Safety Training Topics						
Training Topic	Numbers of Participant	Expense (NTD)				
Supervisor for Operations Involving Designated Hazardous Chemicals (including 2 persons receive retraining)	4	6,600				
Occupational Safety and Health Affairs Supervisor	1	600				
Annual Occupational Health and Safety Education Training for In-Service Employees	581	0				





Fire drill training and education for the second half of the year — Fire Safety Seminar.

1,900

9,000

2

3

















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 factories and the headquarter 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.

For the public welfare activities, JLT employees come together to show a spirit of mutual assistance and compassion through the "Tongxin Association in the Kaohsiung Technology Industrial Park. 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.

JLT is a compassionate company, where everyone extends a helping hand. Responding to public welfare, it organized a blood donation event in 2024. Over 60 people participated, with those just got off from their night shift be the first blood donors. Turning slogans into actions, despite a few employees being unable to donate due to time restrictions or health reasons, the event successfully collected 57 bags of blood.

No matter what kind of Kind of gender, race, and social status you are, being a joyful blood donor fosters emotional connections in society, making it more harmonious and complete. Regular blood donation benefits both physical and mental health, promoting metabolism and spreading practical love to those in need, contributing to holistic healing of body, mind, and soul.

In addition to organizing blood donation charity events, JIH LIN also places great importance on sports and promotes healthy lifestyles and regular exercise. In 2024, JIH LIN sponsored the 31st National Cheng Kung University (NCKU) Badminton Open with a contribution of NT\$30,000, supporting NCKU in successfully hosting the tournament. The NCKU Badminton Open, first held in 1993, has now reached its 31st edition. It not only strengthens connections among NCKU alumni across the country but also fosters greater public interest in badminton as a sport.

JIH LIN regularly participates in social welfare activities. In addition to the sponsorship of the NCKU Badminton Open, the company donated smoke exhaust detectors to the Kaohsiung City Fire Department in 2022 and sponsored a neo-classical chamber music performance in 2023. Through ongoing involvement in public welfare and civic engagement, JLT strives to fulfill its corporate social responsibility, deepen its ties with society, and generate greater social value.







Public Welfare Activities

Donation

Employee blood donation event















57 bags of blood







The 31st National Cheng Kung University (NCKU) Badminton Open



Advertising Board



Opening Ceremony



Entrance Sponsor Recognition Wall



Exhibition Match



Donation





























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 2024 (from January 1, 2024, to December 31, 2024)
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		
	Organization	onal and Reporting Practices		
2-1	Organizational Details	2.1 About JIH LIN	28	
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	s Operations and Workers		
2-6	Activities, Value Chain, and Other Business Relationships	3.1 Innovative Products and Services	63	
2-0	Activities, value Chairi, and Other Business Relationships	3.2 Sustainable Supply Chain Management	67	
2-7	Employees	5.1 Diversity in Strategy and Recruitment	96	
2-8	Non-Employee Workers	5.1 Diversity in Strategy and Recruitment	96	
		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	42	
2-19	Compensation policy	2.2.3 Audit Committee	44	
2-20	Compensation determination process	2.2.2 Remuneration Committee	42	
2-20	Compensation determination process	2.2.3 Audit Committee	44	
2-21	Annual total compensation ratio	5.2 Talent Cultivation and Development	102	
	9	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	1.1Sustainability Commitment	11	
2-26	Mechanisms for Seeking Advice and Raising Concerns	2.5 Integrity and Regulatory Compliance	49	
2-27	Regulatory Compliance	2.5 Integrity and Regulatory Compliance	49	
2-28	Membership in Industry Associations	2.1 About JIH LIN	28	
		Stakeholder Engagement		
2-29	Stakeholder Engagement Policy	1.2.2 Stakeholder Communication Channels	15	
2.20		5226 J5 J D C	100	There is no labor union in the
2-30	Group Agreements	5.3.3 Sound Employee Benefit	109	company.
		GRI3: Major Topic 2021		
3-1	The Process for Determining Major Topics	1.3 Identify Materiality	20	
3-2	The List of Major Topics	1.3 Identify Materiality	20	

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	Ethical Operations Disclosure	26			
GRI 201	201-1	The direct economic value generated and distributed by the organization	2.3 Operational Results	45			
Economic Performance Tpoic Disclosure 2016	201-2	Financial impacts of climate change and other risks and opportunities	4.4 Climate Change Adaptation	81			

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	107	
	201-4	Financial subsidies from the government	2.3 Operational Results	45	
		Market Position			
GRI 202 Market Position Disclosure	202-1	Ratio of standard wages for grassroots employees of different genders to the local minimum wage	5.2 Talent Cultivation and Development	102	
2016	202-2	Percentage of local residents employed in senior management positions	5.1 Diversity in Strategy and Recruitment	96	
		Indirect economic impacts			
GRI 203 Disclosure of indirect economic	203-1	Investment in infrastructure and support services development and impacts	5.4.5 Public Welfare Activities and Giving Back	121	
impacts 2016	203-2	Significant indirect economic impacts	5.4.5 Public Welfare Activities and Giving Back	121	
		Procurement Practices			
GRI 204 Procurement Practices Disclosure 2016	204-1	Percentage of Procurement Expenditure from Local Suppliers	3.2 Sustainable Supply Chain Management	67	
		*Anti-Corruption			
GRI 3 Anti-Corruption Management Disclosure 2021	3-3	Major Topic Management	Ethical Operations Disclosure	26	
GRI 205	205-1	Operational locations that have undergone a corruption risk assessment.	2.5 Integrity and Regulatory Compliance	49	
Anti-Corruption Tpoic Disclosure 2016	205-2	Communication and training related to anti-corruption policies and procedures.	2.5 Integrity and Regulatory Compliance	49	
	205-3	Confirmed incidents of corruption and actions taken.	2.5 Integrity and Regulatory Compliance	49	
		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	49	
		Taxation			
GRI 207	207-1	Tax Policy	2.5 Integrity and Regulatory Compliance	49	
Taxation Disclosure	207-2	Tax Governance, Control, and Risk Management	2.5 Integrity and Regulatory Compliance	49	
2019	207-3	Stakeholder Communication and Management on Tax Matters	2.5 Integrity and Regulatory Compliance	49	
2013	207-4	Country-by-Country Reporting	2.5 Integrity and Regulatory Compliance	49	

GRI standards / Topic	Code	GRI Standard Disclosure Content	Corresponding Sections	Page	Omissions / Notes
		Specific Standard Disclosures: 300 Series - Env	vironmental Aspect		
		Material			
GRI 301	301-1	Weight or Volume of Materials Used	4.1 Raw Material Management	75	
Disclosure on Material Topics	301-2	Use of Renewable Materials	4.1 Raw Material Management	75	
2016	301-3	Recycled Products and Packaging	4.1 Raw Material Management	75	
		*Energy			
GRI 3 Energy Management Disclosures 2021	3-3	Major Topic Management	Environmental Protection Management Disclosure	71	
	302-1	Internal Energy Consumption	4.3 Energy Management	79	
CDI 202	302-2	External Energy Consumption	4.3 Energy Management	79	
GRI 302 energy tpoic disclosures 2016	302-3	Energy Intensity	4.3 Energy Management	79	
energy tpoic disclosures 2016	302-4	Energy Reduction Initiatives	4.3 Energy Management	79	
	302-5	Reducing Energy Demand in Products and Services	4.3 Energy Management	79	
		*Water and Wastewater			
GRI 3 Water and Wastewater Management Disclosure 2021	3-3	Major Topic Management	Environmental Protection Management Disclosure	71	
	303-1	Interactions with Shared Water Resources	4.2 Water Resource Management	76	
GRI 303	303-2	Management of Drainage-Related Impacts	4.2 Water Resource Management	76	
Water and Wastewater Topic	303-3	Water Withdrawals	4.2 Water Resource Management	76	
Disclosure 2018	303-4	Wastewater Discharges	4.2 Water Resource Management	76	
	303-5	Water Consumption	4.2 Water Resource Management	76	
		*Emission	9		
GRI 3 Emission Management Disclosure 2021	3-3	Major Topic Management	Environmental Protection Management Disclosure	71	
	305-1	Direct (Scope 1) greenhouse gas emissions	4.4 Climate Change Adaptation	81	
CDI 225	305-2	Indirect energy (Scope 2) greenhouse gas emissions	4.4 Climate Change Adaptation	81	
GRI 305	305-4	Greenhouse gas emission intensity	4.4 Climate Change Adaptation	81	
Emission Topic Disclosure 2016	305-5	Greenhouse gas emission reduction	4.4 Climate Change Adaptation	81	
	305-6	Emissions of substances that deplete the ozone layer	4.4 Climate Change Adaptation	81	
		*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	71			
	306-1	Breakdown of Emissions by Water Quality and Discharge Destination	4.5 Waste Management	88			
CD1 20C	306-2	Waste Categorized by Type and Disposal Method	4.5 Waste Management	88			
GRI 306 Waste Tpoic Disclosure 2020	306-3	Significant Spills	4.5 Waste Management	88			
waste ipoic disclosure 2020	306-4	Waste Transportation	4.5 Waste Management	88			
	306-5	Impact on Water Bodies from Discharged Water and Other (Surface) Runoff	4.5 Waste Management	88			
		Supplier Environmental Assessme	ent				
GRI 308 Supplier Environmental	308-1	Adopting environmental standards for screening new suppliers	3.2 Sustainable Supply Chain Management	67			
Assessment Topic Disclosure 2016	308-2	Supply chain's negative environmental impacts and actions taken	3.2 Sustainable Supply Chain Management	67			
		Specific Standard Disclosures: 400 Series -	-Social Topics				
		Labor and Employment Relation	ns				
CDI 401	401-1	New Hires and Departures	5.1 Diversity in Strategy and Recruitment	96			
GRI 401 Labor and Employment	401-2	Benefits Offered to Full-time Employees (Excluding Temporary or Part-time Employees)	5.1 Diversity in Strategy and Recruitment	96			
Relations Tpoic Disclosure 2016	401-3	Maternity and Paternity Leave	5.3.2 Parental Leave	107			
		Labor Relations					
GRI 402 Labor Relations Tpoic Disclosure 2016	402-1	The shortest notice period for operational changes	5.1 Diversity in Strategy and Recruitment 5.3.3 Sound Employee Benefit	96 109			
	* Occupational health and safety						
GRI 3 Occupational Health and Safety Management Disclosure 2021	3-3	Major Topic Management	Happiness Workplace Management Disclosure	93			
GRI 403	403-1	Occupational Health and Safety Management System	5.4.1 Occupational Safety and Health Committee	110			
Occupational Health and Safety	403-2	Hazard Identification, Risk Assessment, and Incident Investigation	5.4.1 Occupational Safety and Health Committee	110			
Topic Disclosure 2018	403-3	Occupational Health Services	5.4.2 Employee Health Check-ups	112			

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	110	
	403-5	Worker Training in Occupational Health and Safety	5.4.4 Prevent and Improve Action	116	
	403-6	Worker Health Promotion	5.4.4 Prevent and Improve Action	116	
	403-7	Preventing and Mitigating Occupational Health and Safety Impacts Directly Related to Business Activities	5.4.4 Prevent and Improve Action	116	
	403-8	Workers Covered by the Occupational Health and Safety Management System	5.4.4 Prevent and Improve Action	116	
	403-9	Occupational Injuries	5.4.3 Occupational Disease and Occupational Injury	114	
	403-10	Occupational Illness	5.4.3 Occupational Disease and Occupational Injury	114	
		* Training and Education			
GRI 3 Training and Education Management Disclosure 2021	3-3	Major Topic Management	Happiness Workplace Management Disclosure	93	
GRI 404	404-1	Average number of training hours received by each employee per year	5.2 Talent Cultivation and Development	102	
Training and Education Tpoic	404-2	Programs for improving employee skills and transition assistance	5.2 Talent Cultivation and Development	102	
Disclosure 2016	404-3	Percentage of employees regularly undergoing performance and career development assessments.	5.2 Talent Cultivation and Development	102	
		Employee Diversity and Equal Oppor	tunity		
GRI 405 Employee Diversity and Equal	405-1	Diversity within Governance Units and Employees	5.1 Diversity in Strategy and Recruitment	96	
Opportunity Tpoic Disclosure 2016	405-2	Ratio of Women's Basic Salary to Men's Basic Salary	5.2 Talent Cultivation and Development	102	
		Anti-discrimination			
GRI 406 Anti-discrimination Tpoic Disclosure 2016	406-1	Discrimination incidents and the improvement actions taken by the organization	2.5 Integrity and Regulatory Compliance	49	
		Freedom of association and collective ba	argaining		
GRI 407 Freedom of association and collective bargaining Tpoic 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	49	

GRI standards / Topic	Code	GRI Standard Disclosure Content	Corresponding Sections	Page	Omissions / Notes			
		Child labor						
GRI 408 Child labor Tpoic Disclosure 2016	408-1	Significant risks of recruting child labor in operational sites and suppliers.	2.5 Integrity and Regulatory Compliance	49				
	Forced or compulsory labor.							
GRI 409 Forced or compulsory labor Tpoic Disclosure 2016	409-1	Operational locations and suppliers with significant risks of forced or compulsory labor.	2.5 Integrity and Regulatory Compliance	49				
		Security Practices						
GRI 410 Security Practices Tpoic Disclosure 2016	410-1	Security personnel receiving human rights policy or procedure training	5.1 Diversity in Strategy and Recruitment	96				
		Indigenous Rights						
GRI 411 Indigenous Rights Tpoic Disclosure 2016	411-1	Incidents involving violations of indigenous rights.	5.1 Diversity in Strategy and Recruitment	96				
		Local communities						
GRI 413	413-1	Operations involving communication with local communities, impact assessments, and development plans	5.4.5 Public Welfare Activities and Giving Back	121				
Local communities Tpoic Disclosure 2016	413-2	Operations with significant actual or potential negative impacts on local communities	5.4.5 Public Welfare Activities and Giving Back	121				
		Social assessments of suppliers						
GRI 414 Social assessments of suppliers	414-1	New suppliers using social criteria for screening	3.2 Sustainable Supply Chain Management	67				
Tpoic Disclosure 2016	414-2	Negative social impacts in the supply chain, and actions taken to address them.	3.2 Sustainable Supply Chain Management	67				
		Public policy						
GRI 415 Public policy Topic Disclosure 2016	415-1	Political donations	2.3 Operational Results	45				
		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				

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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						
	417-1	Requirements for product and service information and labeling	3.1 Innovative Products and Services	63		
GRI 417 Marketing and Labeling Topic	417-2	Events of non-compliance with product and service information and labeling regulations	3.1 Innovative Products and Services	63		
Disclosure 2016	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.

Троіс	Indicate Code	Disclosure Indicator	Nature	Corresponding Sections	Page	Omissions / Notes
Greenhouse Gas	TC-SC-110a.1	● Total Global Emissions(Scope 1) ● Total Emissions from Perfluorinated Compounds	Quantification	4.4 Climate Change Adaptation	81	
Emissions	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	81	
Energy Management 2.Grid in Manufacturing TC-SC-130a.1 Cor Processes 3.Ren		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	79	
Water Resource Management	TC-SC-140a.1 Ouantification 4.2 Water Resource Management		76			
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	88	
Employee Health and	TC-SC-320a.1	To describe how assessing, monitoring, and reducing employees' exposure to hazardous environments	Qualitative	5.4.2 Employee Health Check- ups	112	
Safety	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	116	
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	96	
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

Троіс	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	67	
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	49	

Indicate Code	Disclosure Indicator	Nature	Corresponding Sections	Page	Omissions / Notes
TC-SC-000.B	Percentage of production from owned facilities	Quantification (MW)	2.1 About JIH LIN	28	





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Appendix 3: TWSE Sustainability Disclosure Indicators - Semiconductor Industry

Number	Indictor	Indictor Type	Auunal Disclosure	Unit	Corresponding Sections
1	Total energy consumption, percentage of purchased electricity, and renewable energy usage	Quantification	In 2023, total energy consumption was 40,802.73 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 2023 was 135.583 metric tons, while the total water consumption was 20,750 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 120.71 metric tons of hazardous waste in 2023. Out of this, 54.11 metric tons were recycled, accounting for approximately 45% of the total.	t、%	4.5 Waste Management
IV	Description of occupational injury categories, numbers, and rates	Quantification	In 2023, there were 3 cases of occupational injuries among JIH LIN's employees. These injuries were related to "cutting, abrasion, or laceration" (2 cases) and "fall over" (1 case). No recordable cases of occupational injuries or occupational diseases involving non-employees or contractors occurred (excluding commuting to and from work).	% \ 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 2023, 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: 3,448,535 K pcs; Other Discrete Device: 25,119,565 K pcs; Module: 258,433 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

ltem	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	81	
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	81	
Describe the financial impact of extreme weather events and transition actions.	4.4 Climate Change Adaptation	81	
Explain how the process of identifying, assessing, and managing climate risks is integrated into the overall risk management system.	4.4 Climate Change Adaptation	81	
Provide a greenhouse gas inventory and verification status.	4.4 Climate Change Adaptation	81	







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	121
Goal 3	To ansure health and promote well being agrees all age groups	5.3.3 Sound Employee Benefit	109
Goal 5	To ensure health and promote well-being across all age groups	5.4.2 Employee Health Check-ups	112
Goal 4	To ensure inclusive, equitable, and high-quality education for all, promoting lifelong learning.	5.2 Talent Cultivation and Development	102
Goal 5	To achieving gender equality and empeyor all women	5.1 Diversity in Strategy and Recruitment	96
Goal 5	To achieving gender equality and empower all women	5.2 Talent Cultivation and Development	102
Goal 6	To ensure access to water and sanitation for all and their sustainable management	4.2 Water Resource Management	76
Goal 8	To Promote inclusive and sustainable economic growth, employment, and decent work for all, ensuring full and	5.1 Diversity in Strategy and Recruitment	96
Goal o	productive employment and decent work for all.	5.4.4 Prevent and Improve Action	116
Goal 12	To ensure sustainable consumption and production patterns.	4.5 Waste Management	88
Goal 13	Taking urgent measures to respond to climate change and its impacts.	4.4 Climate Change Adaptation	81
Coal 16	To promote peaceful and inclusive society for sustainable development, provide access to justice for all, and build	1.2 Stakeholders Communication	14
Goal 16	effective, responsible, and inclusive institutions at all levels.	2.5 Integrity and Regulatory Compliance	49
Goal 17	To Enhance sustainable development execution methods and activate global partnerships for sustainable	5.2 Talent Cultivation and Development	102
Godi 17	development	3.2 Talent Cultivation and Development	102





Appendix 6: 2024 GHG Verification Opinion



Responsibilities

The management of JIH LIN Technology Co., Ltd. ensures that the development, maintenance and documentation of the greenhouse gas information system have met the standard requirements also responsible for assessing, determining and reporting GHG emissions information and providing other information needed to support GHG statement.

Metal Industries Research & Development Centre (MIRDC) provides the Verification Opinion according to the principles of verification body and an agreement with the above named client. The verification activities at the organization level of greenhouse gas emissions has been done from 2025-05-25 to 2025-06-25 according to the statement of GHG report for the period from 2024-01-01 to 2024-12-31.

Scope

- JIH LIN Technology Co., Ltd.
- Headquarters (No.58, Zhongyang Rd., Nanzi Dist., Kaohsiung City, Taiwan (R.O.C.))
- Factory 1 (No.43 Zhongyang Rd, Nanzi Dist, Kaohsiung City, Taiwan (R.O.C.))
- (No.12, Zhongyang Rd., Xinjing Road., Kaohsiung City, Taiwan (R.O.C.))
- Factory 3 (No.40-1, Zhongyang Rd., Nanzi Dist., Kaohsiung City, Taiwan (R.O.C.))
- Employee Dormitory (No. 30, 40, 42, 46, 48, Cuiping Rd., Nanzi Dist., Kaohsiung City, Taiwan (R.O.C.))

- This Opinion is not said without the full verification scope, objectives, order is and findings available on the Opinion This Windfunders Operator is based on the information made available to us and the expansion conditions detailed above. Hence, WPDC
- accuracy of correctness of this information. MRDC connot be held hable by any party relating or acting upon this Verification Kitelal tidustries Reventh & Development, Centre, No.



 The IPCC AR6(2021) GWP values are applied in this inventory. The emission factor for electricity of year 2024 is 0.474 kgCO2e/ kWh. The GHG inventory results are verified as follows:

Category	Inventory category	GHG Emissions (tonnes CO ₂ e)
Category 1	Direct GHG emissions and removals	222.0112
Category 2	Indirect GHG emissions from imported energy	5,106.7717
Category 3	Indirect GHG emissions from transportation	N.S.
Category 4	Indirect GHG emissions from products used by organization	N.S.
Category 5	Indirect GHG emissions associated with the use of products from the organization	N.S.
Category 6	Indirect GHG emissions from other sources	N.S.

N.S.: Non significant.

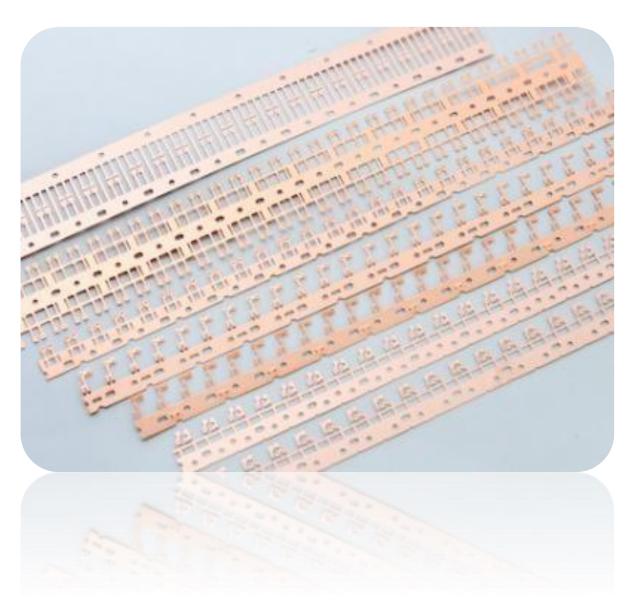
Conclusion

The above verification opinions are based on the fair verification process of MIRDC and the 2024 Greenhouse Gas Statement of JIH LIN Technology Co., Ltd. MIRDC implements the verification procedure according to the verification criteria, and the evidence results show that the greenhouse gas statement made by JIH LIN Technology Co., Ltd. meets the substantive threshold and is a reasonable assurance level.

[.] This Opinion is not said without the full verification acops, objectives, criteria and findings assilable on the Opinion.

This ter Fixed on Opinion is becast on the information made available to us and the engagement conditions detailed above. Honce, IMROC cannot guitantee accuracy or consumers of this information. MRTDC remove be seld failed by any party relaying or acting upon this Welfaction.
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