

■ Performance in Ethical Management and action for Non-compliance with “Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies” :

Assessment Item	Status (Remark 1)		Non-compliance and Reasons	
	Yes	No		Description (Remark 2)
<p>1. Establishment of ethical management policies and schemes</p> <p>(1) Does the Company formulate ethical management policies approved by the Board of Directors and clearly express ethical management policies and actions as well as the Board and senior management’s commitment to implement those policies in the Company’s internal rules and external documents?</p>	✓		<p>(1) The Board of Directors of the Company has stipulated and publicly announced the “Ethical Corporate Management Best Practice Principles” to all personnel of the Company, which has been disclosed on the MOPS, and both the Board of Directors and managers implement the ethical management policy. Unless otherwise stipulated in laws and regulations, the Board meetings shall be conducted in accordance with the Company’s “Rules of Procedure for the Board of Directors’ Meetings.” The designated division responsible for the Board meetings shall have relevant information ready for directors to study at all times and notify relevant departments’ managers who aren’t serving as directors to attend the Board meetings depending on the subject matters of the agenda. The CPAs or other professionals may also be invited to present at the meeting if necessary.</p>	(1) None

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(2) Does the Company establish assessment mechanism for risk arising from unethical conducts, regularly analyze and assess operating activities with higher risk of unethical conduct within its business, and formulate preventive schemes accordingly, which at least contain preventive measures for conducts set forth in Paragraph 2, Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies"?	✓		(2) The Board of Directors of the Company has formulated "Ethical Corporate Management Best Practice Principles" and will regularly analyze and evaluate business activities within the scope of business that have a high risk of dishonest conduct in order to establish preventive measures and regularly review their adequacy and effectiveness, as well as strengthen relevant preventive measures, the following scope of preventive measures is considered: 1. Bribery and corruption. 2. Provision of illegal political contributions. 3. Improper charitable donations or sponsorships. 4. Providing or accepting unreasonable gifts, hospitality, or other undue advantages. 5. Infringement of trade secrets, trademark rights, patent rights, copyrights, and other intellectual property rights. 6. Engaging in unfair competition practices. 7. Directly or indirectly harming the rights, health, and safety of consumers or other stakeholders during the research and development, procurement, manufacturing, provision, or sale of products and services.	(2) None

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(3) Does the Company have clear statements regarding relevant procedures, conduct guidelines, disciplinary measures and compliant system in the schemes to prevent unethical conduct, and does the Company implement them accordingly and regularly review those schemes?	✓		(3) In order to prevent dishonest behavior, the Company has established a whistleblower system that defined in “the Measures for handling cases of illegal and immoral or dishonest conduct,” reducing the risk of various types of dishonest behavior through internal control, routine audit etc. ,and clear definition of reporting channel and response department.	(3) None
2. Fulfill operations integrity policy (1) Does the Company review the counterparty’s history of ethical conduct and include the compliance of business ethics as a clause in the contract?	✓		(1) Personnel of the Company shall avoid engaging in business with unethical agents, suppliers, customers or other business counterparties. Once we are aware of the counterparty’s misconduct, we will terminate all business dealings and blacklist the counterparty for future dealings to meet our requirement for business ethics.	(1) None
(2) Has the Company established a dedicated department under the Board to promote ethical conducts and report regularly (at least once every year) its ethics policies and preventive schemes for unethical conducts as well as implementation status to the Board of Directors?	✓		(2) In order to improve the management of integrity operation, the corporate governance supervisor was in charge of it before. Currently the Sustainable Development Committee has formulated and supervised integrity management policies and prevention plans. The implementation status of the year 2024	(2) None

			<p>was reported to the Board of Directors on May 7, 2025. There have been no significant instances of unethical behavior this fiscal year.</p> <p>The company's promotion of integrity management in 2024 is as follows:</p> <ol style="list-style-type: none">1. To comply with the regulations to formulate and implement relevant regulations of the integrity management policy, evaluate whether the preventive measures established for integrity management are operating effectively, and report their implementation status to the Board of Directors at least once a year.2. The company held internal and external education and training related to integrity management topic for 211 people, totaling 406 person-hours in 2024.3. Implement the whistleblowing system to ensure the effectiveness of implementation. No illegal incidents were reported this year.	
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(3) Has the Company established policies to prevent conflicts of interest, provide appropriate communication channels and thoroughly implement the policies?	✓		(3) The Company has formulated relevant measures for all employees to follow up and has provided appropriate channels for statements in order to prevent conflicts of interest.	(3) None
(4) Has the Company established effective accounting and internal control systems for the implementation of ethics policies and had the internal audit unit formulating relevant audit plans based on the assessment outcome of risk associated with unethical conducts? Has the Company then performed audits on the compliance with the preventive schemes for unethical conducts accordingly, or entrust the CPAs to conduct the audits?	✓		(4) The Company has established an effective accounting system and internal control system. The internal auditors will also evaluate the high-risk operations as an annual audit plan, and make audit results into reports and submit them to the Audit Committee for review, as well as report to the Board of Directors; in addition, each department is required to self-evaluate the internal control system item on an annual basis to ensure the effectiveness of its design and implementation.	(4) None

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(5) Has the Company regularly held internal and external training sessions on operational integrity?	✓		(5) The Company will arrange for internal and external training courses about operational integrity to teach the importance of integrity management from time to time and list it as one of the performance appraisal indicators.	(5) None
3. Implementation of whistleblowing system (1) Has the Company established specific whistleblowing and reward systems, set up conveniently accessible complaint channels, and designated responsible individuals to handle the complaint received?	✓		(1) A whistle-blowing system was defined in Article 23 of the Company's "Ethical Corporate Management Best Practice Principles." There are multiple whistleblowing channels that are available such as entity opinion boxes and e-mail mailboxes, and when the the informing is accepted, the relevant personnel of the general manager's office will be responsible for case review, filing and follow-up investigation procedures.	(1) None

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(2) Has the Company established standard operating procedures for investigating the complaints received, actions to be taken upon the completion of investigation, and mechanisms for confidentiality?	✓		(2) A whistle-blowing system was defined in Article 23 of the Company's "Ethical Corporate Management Best Practice Principles," in which the acceptance of informing , the investigation process and the results are recorded and kept, and the identification of whistle-blowers and case information should be treated as confidential. Upon investigation, if major violations or major damages are found, a report shall be made immediately and informed to independent directors in writing.	(2) None
(3) Has the Company established measures to protect whistleblowers from retaliation?	✓		(3) The Company is responsible for the confidentiality of the whistleblower, the person responsible is strictly prohibited from revealing the case to unrelated persons during or after the investigation. All supervisors also maintain confidentiality, and the relevant information must be handled and filed as confidential documents, so as to protect the whistleblower from trouble or retaliation.	(3) None

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4. Enhancement on Information disclosure Does the Company disclose its principles of business ethics and information about implementation of such guidelines on its website and MOPS?	✓		The Company has disclosed the compliance of “Ethical Corporate Management Best Practice Principles” on the corporate website www.jihlin.com.tw and MOPS. Relevant information can also be found in this annual report.	None
5. If the Company has established ethical conduct policies based on “Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies,” please specify any discrepancy between the policies and their implementation : The Company upholds the principles of fairness, honesty, trustworthiness and transparency in all business transactions. Principles of Business Ethics are established in accordance with the “Ethical Corporate Management Best Practice Principles for TWSE/TPEX-Listed Companies” for all employees to follow. There is no significant difference between practice and principle.				
6. Other important information to facilitate better understanding of the Company’s ethical conduct practices (e.g., the Company reviews and revises its Principles of Business Ethics, etc.) : The Company has established the " Code of Practice for Corporate Governance " and "Proceduresfor the Prevention of Insider Trading", which clearly stipulate the following norms: 1. Directors, managers and employees are not allowed to divulge the material inside information they know to others. 2. It is not allowed to inquire or collect undisclosed important internal information of the Company that is not related to personal duties from those who know the important internal information of the Company, and it is not allowed to disclose the important unpublished internal information of the Company that is not obtained through business execution as well. 3. It is forbidden for company insiders to use unpublished information in the market to buy and sell securities. 4. Company insiders including (but not limited to) directors are not allowed to trade their stocks during the closed period of 30 days before the announcement of the annual financial report and 15 days before the announcement of the quarterly financial report.				