



# **Ji-Haw Industrial Co., Ltd.**

## **2024 Sustainability Report**

# Table of Contents

<b>1. General Information</b>	<b>5</b>
1.1 About This Report	5
1.1.1 Reporting period	5
1.1.2 Disclosure Standards	5
1.1.3 Disclosure Boundary and Scope	6
1.1.4 Restatement of Information	6
1.1.5 Internal Control	6
1.1.6 External Assurance	7
1.1.7 Contact Information	7
1.2 Sustainability Strategy & Performance	8
1.2.1 Message from the Chairman	8
1.2.2 Sustainability Performance	9
1.3 Stakeholder Engagement	10
1.3.1 Identifying Stakeholders	10
1.3.2 Stakeholder Communication	10
1.4. Management of Material Topics	14
1.4.1 Material Topic Assessment Process	14
1.4.2 Management of Material Topic Impacts	16
<b>2. Corporate Governance</b>	<b>18</b>
2.1 Company Overview	18
2.1.1 Company Profile	18
2.1.2 Global Base	22
2.2 Governance Structure	22
2.2.1 Governance Framework	22
2.2.2 Functional Committees	33
2.3 Economic Performance	38
2.3.1 Economic Value	38
2.4 Responsible Business Practices	42
2.4.1 Ethical Business Operations	42

2.4.2 Human Rights Policy.....	44
2.4.3 Regulatory Compliance .....	45
2.5 Risk Management .....	46
2.5.1 Risk Management.....	46
2.5.2 Risk Identification & Response Measures .....	48
2.6 Climate-Changing Risks & Opportunities .....	50
2.6.1 Climate Governance .....	50
2.6.2 Identification Assessment of Climate Risks & Opportunities.....	51
2.6.3 Climate Risk & Opportunity Impact Assessment .....	56
2.6.4 Climate-Related Metrics & Targets .....	61
2.7 Information Security .....	63
2.7.1 Information Security Management Policy.....	63
<b>3. Products &amp; Services .....</b>	<b>65</b>
3.1 Products & Services .....	65
3.1.1 Products & Services Overview .....	65
3.1.2 Lifecycle Management.....	67
3.2 Product Health & Safety .....	69
3.2.1 Product Quality & Safety .....	69
3.2.2 Customer Relationship Management .....	71
<b>4. Sustainable Supply .....</b>	<b>75</b>
4.1 Industry Supply Chain .....	75
4.1.1 Industry Overview .....	75
4.1.2 Supply Chain Structure.....	76
4.2 Supply Chain Management.....	77
4.2.1 Supply Chain Management Policy.....	77
4.2.2 Supply Chain Audit Performance .....	78
<b>5. Environmental Friendliness .....</b>	<b>79</b>
5.1 Materials Management.....	79
5.1.1 Materials Management Policy .....	79
5.2 Energy Governance .....	80
5.2.1 Energy Management.....	80

5.2.2 Energy Consumption .....	80
5.2.3 Energy Saving Measures .....	82
5.3 Emission Monitoring .....	83
5.3.1 Greenhouse Gas (GHG) Inventory .....	83
5.3.2 Greenhouse Gas (GHG) Reduction .....	84
5.4 Water Resource Management .....	86
5.4.1 Water Withdrawal, Discharge & Consumption .....	86
5.5 Wastes Management Oversight .....	88
5.5.1 Wastes Management Policy .....	88
5.5.2 Waste Collection & Disposal .....	88
<b>6. Employees Care .....</b>	<b>91</b>
6.1 Human Resource Capital .....	91
6.1.1 Workforce Management .....	91
6.1.2 Talent Recruitment .....	91
6.1.3 Labor–Management Agreements .....	103
6.2 Compensation & Benefits .....	104
6.2.1 Equitable & Competitive Compensation .....	104
6.2.2 Comprehensive Employee Benefits .....	105
6.2.3 Family-Friendly Workplace .....	107
6.3 Diverse Development .....	110
6.3.1 Fostering and Training .....	110
6.3.2 Performance Appraisal .....	112
6.4 Workplace Safety .....	113
6.4.1 Occupational Safety & Sanitation Management .....	113
6.4.2 Occupational Injuries & Diseases .....	117
<b>Appendix .....</b>	<b>119</b>
GRI-Index .....	119
SASB Standards Index .....	130
Sustainability Disclosure Indicators of Listed Company .....	134
Climate-related Disclosures .....	138

# 1. General Information

## 1.1 About This Report

This is the second sustainability report published by Ji-Haw Industrial Co., Ltd. It shows our plans, actions, and results for environment protection, social responsibility, and corporate governance (ESG) in 2024. Through this report, we answer the concerns and expectations from stakeholders about sustainability topics. We also hope to build understanding and support for our sustainability progress through consistent and transparent communication. We sincerely welcome feedback from stakeholders to help us improve and create long-term value together.

### 1.1.1 Reporting period

This report is published by Ji-Haw Industrial Co., Ltd. (Hereinafter “Ji-Haw”, “the Company” or “we” in this report). It shows our performance, management policies, and goals in five areas during 2024: governance, products, supply chain, environment, and society. We publish one sustainability report every year and share it on our company website.

- Last report release: December, 2024.
- This report release: August, 2025.
- Next report expected: August, 2026.

The reporting period is the same as our consolidated financial statements: January 1, 2024 to December 31, 2024. To make the report complete and comparable, some chapters may include information before January 1, 2024., or after December 31, 2024. Notes will be added in those chapters.

### 1.1.2 Disclosure Standards

This report follows the GRI Standards from the Global Sustainability Standards Board (GSSB). It also refers to the RT-EE / Electrical and Electronic Equipment standards from the Sustainability Accounting Standards Board (SASB), and the climate-related financial disclosure framework from the Task Force on Climate-Related Financial Disclosures (TCFD), which was set up by the Financial Stability Board (FSB).

### 1.1.3 Disclosure Boundary and Scope

This report mainly covers the key operating sites of Ji-Haw Industrial Co., Ltd., including:

- Ji-Haw Industrial Co., Ltd.
- Ji-Haw OPTO-Electrical (KunShan) Co., Ltd.
- Thailand site: J.B.T Industrial Co., Ltd.
- Nangang subsidiaries: Heph A.I studios Technology Co., Ltd, CHINTEK INC. and Emergence A.I Co., Ltd. The Nangang site shares office space and utilities, so it is included together.

**Note:** Some entities in the consolidated financial statements are not included in this report. This is because their business scales and sustainability risk impacts are relatively low. For full details of all entities, please refer to the financial statements. If any chapter in this report has a different scope than listed above, it will be explained in that chapter. The calculation basis for all statistics in this report is as follows:

<b>Financial Data</b>	The economic income distribution table uses data from the consolidated financial statements signed by certified accountants. Unless specially noted, all financial figures are shown in New Taiwan Dollars (NTD).
<b>Environmental Data</b>	Greenhouse gas emissions are based on data checked using ISO 14064-1:2018. Water use and waste statistics come from internal records at each operating site.
<b>Other Data</b>	The data is collected and summarized by each operating site.

### 1.1.4 Restatement of Information

The previous information in this report has not been changed or re-edited.

### 1.1.5 Internal Control

The Company has a management guideline for preparing the sustainability report. Each year, the Sustainability Development Committee checks the reporting standards and compares them with our practices. The Sustainability Development Division is responsible for planning and coordinating the report. Every year, the Sustainability Development Division and related divisions collect the needed information and write the report. After the report is finished, the Sustainability Development Division does an internal review. Then, the Sustainability Development

Committee checks the report and submits it to the Board of Directors for approval and finalization.

## **1.1.6 External Assurance**

This report is prepared by the Company based on the GRI Standards (2021 version). Most of the information comes from internal systems and data provided by each division. This year's sustainability report does not include third-party assurance. However, the data was reviewed through our internal process, then checked by the Sustainability Development Committee and submitted to the Board of Directors. As stakeholders expect higher reporting quality, the Company will continue to follow GRI Standards in future reports. If needed, we may introduce external verification methods such as AA1000AS or ISAE 3000, and work with qualified independent third-party organizations to improve the report's transparency and credibility.

## **1.1.7 Contact Information**

**Contact Unit:** Ji-Haw Industrial Co., Ltd. Sustainability Development Division

**Contact Window:** Jonathan Chiou

**Telephone:** +886-2-29189189

**Email:** cioujonathan@jh.com.tw

**Company Website:** <https://www.jh.com.tw/>

**Address:** No. 53, Baoxing Road, Xindian District, New Taipei City

## 1.2 Sustainability Strategy & Performance

### 1.2.1 Message from the Chairman

In the global wave of sustainable development, Ji-Haw Industrial Co., Ltd. upholds the core values of *“Quality First, Customer Supreme, and Sustainable Operation”*, continuously driving corporate transformation and innovation. We understand that corporate growth is not only about increasing revenue, but also about fully fulfilling our responsibilities in Environmental, Social, and Governance (ESG) aspects.

To achieve our sustainability goals, we actively adopt international standards such as GRI, TCFD, and SASB, and address key sustainability topics including economic performance, ethical business practices, product quality and safety, customer relationship management, and employee recruitment and retention. In strengthening carbon management, we follow the ISO 14064 standard to conduct greenhouse gas inventories, assess the impact of climate change on operations, and go beyond regulatory requirements by proactively promoting inventory programs in our subsidiaries. Ji-Haw invests in training programs to develop carbon management professionals. To date, 20 employees have obtained the ISO 14064-1:2018 (GHG Internal Verifier Level C) certification, enhancing our internal auditing and execution capabilities. We are also committed to improving supply chain transparency and resilience, ensuring that every stage from raw material sourcing to product delivery meets sustainability principles.

In terms of social responsibility, Ji-Haw actively promotes company-wide training to ensure workplace safety and health. We believe employees are the Company’s most valuable asset, and their growth and well-being are the foundation of sustainable development. We have implemented multiple employee care initiatives, including health check-ups, social gatherings, and pension contributions.

Looking ahead, Ji-Haw will continue to innovate in corporate governance, integrate AI technology into our products, and strive to become a global leader in AI hardware and software integration solutions. We will keep strengthening our sustainability governance framework, deepening ESG strategies, and working hand-in-hand with stakeholders to move toward a greener and more resilient future. We are committed to taking concrete actions to meet societal expectations and contribute to achieving the United Nations Sustainable Development Goals (SDGs).

Ji-Haw Industrial Co., Ltd.

**Chairman Rocky Shih**



## 1.2.2 Sustainability Performance

Aspect	Sustainability Results
<b>Corporate Governance Performance</b>	<ol style="list-style-type: none"> <li>1. Ji-Haw set up the Sustainability Development Committee in 2024 and created its official guidelines.</li> <li>2. The Company conducts one supply chain audit every year.</li> <li>3. Board of Directors' members gave themselves an "Excellent" score in the performance self-assessment.</li> <li>4. Board of Directors' members completed a total of 51 hours of professional training.</li> <li>5. No major violations occurred in 2024.</li> </ol>
<b>Environmental Performance</b>	<ol style="list-style-type: none"> <li>1. Ji-Haw did its own greenhouse gas checks. The emissions were: <ul style="list-style-type: none"> <li>➤ Ji-Haw Industrial Co., Ltd.: 291.431 tCO<sub>2</sub>e.</li> <li>➤ Ji-Haw OPTO-Electrical (KunShan) Co., Ltd.: 1,762.123 tCO<sub>2</sub>e.</li> <li>➤ J.B.T Industrial Co., Ltd.: 376.805 tCO<sub>2</sub>e *Only Scope 1 and Scope 2 were checked for the Thailand site.</li> </ul> </li> <li>2. The Company paid for training courses to help 20 employees get ISO 14064-1:2018 (GHG Internal Verifier Level C) certificates.</li> <li>3. Local raw material sourcing rates for Nangang subsidiaries: <ul style="list-style-type: none"> <li>➤ CHINTEK INC.: 63%</li> <li>➤ Emergence A.I Co., Ltd.: 100%</li> </ul> </li> <li>4. No fines or penalties were received in 2024 for breaking environmental laws or regulations.</li> </ol>
<b>Social Performance</b>	<ol style="list-style-type: none"> <li>1. No major labor disputes occurred.</li> <li>2. The Company provides complaint channels to protect employee rights.</li> <li>3. Ji-Haw maintained zero workplace accidents in 2024. No employees died or were seriously injured due to work-related accidents, and no recordable occupational injuries or illnesses occurred.</li> </ol>

# 1.3 Stakeholder Engagement

## 1.3.1 Identifying Stakeholders

Ji-Haw looked at its industry and business model to identify stakeholders. The Sustainability Development Division used the AA1000 Stakeholder Engagement Standard (2015) and its five principles within Dependency, Responsibility, Tension, Influence and Diverse Perspectives. Division heads judged which groups or organizations affect Ji-Haw or are affected by Ji-Haw. After this review, five main stakeholder groups were identified on Suppliers, Employees, Customers / Consumers, Shareholders / Investors and Government agencies / Regulators.

## 1.3.2 Stakeholder Communication

To understand and respond to stakeholder concerns, Ji-Haw provides different ways to communicate and regularly engages with stakeholders. Stakeholders can share their opinions at any time. This helps us learn what ESG topics matter to different groups and respond with actions or strategies. The communication methods and ESG topics for each stakeholder group in 2024 are summarized below:

### ▼ Ji-Haw’s Stakeholder Communication Mechanisms and Management

#### Procedures

Number	Step	Communication Procedure
1	Stakeholder Topics of Concern	The Sustainability Development Division follows the AA1000 Stakeholder Engagement Standard (AA1000SES) to find important ESG topics. Division heads decide which groups or organizations affect Ji-Haw or are affected by Ji-Haw. We also refer to global standards like GRI and SASB, and collect ESG topics from other companies in the same or different industries.
2	Identify Recurring Concerns	Feedback from stakeholders is given to the responsible departments. These divisions then plan how to respond to the ESG topics that stakeholders care about.
3	Sustainability Development Committee	After identifying stakeholders and related ESG topics, the Company reports the results to the Sustainability Development Committee. The Committee then reviews and combines the engagement outcomes.

4	Board of Directors	The Sustainability Development Division writes the stakeholder engagement results and ESG topics into the sustainability report. The report is first reviewed by the Sustainability Development Committee, then submitted to the Board of Directors. The Board of Directors checks the results of stakeholder engagement.
5	External Disclosure	Each year, Ji-Haw shares the results of stakeholder engagement in the sustainability report and on the company website.

### ▼ Ji-Haw Key Stakeholders and Communication Outcomes

Stakeholders	Communication Method	Frequency	Main Topics of Concern	Relevant Report Sections
<b>Shareholders &amp; Investors</b>	<ul style="list-style-type: none"> <li>● Annual General Meeting of Shareholders</li> <li>● Institutional Investor Conference</li> <li>● Financial Reports</li> <li>● Material Information on the Market Observation Post System (MOPS)</li> <li>● Official Company Website</li> <li>● Investor Visits</li> </ul>	<ul style="list-style-type: none"> <li>● Annually</li> <li>● Annually</li> <li>● Quarterly</li> <li>● Real-time</li> <li>● Irregularly</li> <li>● Irregularly</li> </ul>	1. Economic Performance 2. Ethical Business Practice 3. Product Quality and Safety 4. Customer Relationship Management 5. Employee Recruitment and Retention	2.3 Economic Performance 2.4 Responsible Business Practices 3.2 Product Health & Safety 6.1 Human Capital
<b>Customers</b>	<ul style="list-style-type: none"> <li>● Customer Satisfaction Surveys</li> <li>● Business Visits</li> <li>● Official Website / Telephone / Email Contact</li> </ul>	<ul style="list-style-type: none"> <li>● Irregularly</li> <li>● Irregularly</li> <li>● Irregularly</li> </ul>	1. Economic Performance 2. Ethical Business Practice 3. Product Quality and Safety 4. Customer Relationship Management	2.3 Economic Performance 2.4 Responsible Business Practices 3.2 Product Health & Safety
<b>Suppliers</b>	<ul style="list-style-type: none"> <li>● Supplier Assessment</li> </ul>	<ul style="list-style-type: none"> <li>● Annually</li> </ul>	1. Economic Performance	2.3 Economic Performance

	<ul style="list-style-type: none"> <li>● Phone/ Email Contact</li> <li>● Business Visits</li> </ul>	<ul style="list-style-type: none"> <li>● Irregularly</li> <li>● Irregularly</li> </ul>	2. Ethical Business Practice 3. Product Quality and Safety 4. Customer Relationship Management	2.4 Responsible Business Practices 3.2 Product Health & Safety
<b>Employees</b>	<ul style="list-style-type: none"> <li>● Performance Review Meetings</li> <li>● Labor– Management Coordination Meetings</li> <li>● Employee Welfare Committee Meetings</li> <li>● Employee Assistance and Grievance Channels</li> <li>● Internal Meetings / Care-Oriented Interviews</li> </ul>	<ul style="list-style-type: none"> <li>● Twice a year</li> <li>● Quarterly</li> <li>● Monthly</li> <li>● Real-time</li> <li>● Irregularly</li> </ul>	1. Economic Performance 2. Ethical Business Practice 3. Product Quality and Safety 4. Customer Relationship Management 5. Employee Recruitment and Retention	2.3 Economic Performance 2.4 Responsible Business Practices 3.2 Product Health & Safety 6.1 Human Capital
<b>Government</b>	<ul style="list-style-type: none"> <li>● Proactively disclose information via the Company’s official website and the Market Observation Post System (MOPS)</li> <li>● Conduct two-way communication through official documents and correspondence</li> <li>● Engage in telephone discussions with government</li> </ul>	<ul style="list-style-type: none"> <li>● Irregularly</li> <li>● Irregularly</li> <li>● Irregularly</li> </ul>	1. Economic Performance 2. Ethical Business Practice 3. Product Quality and Safety 4. Customer Relationship Management 5. Employee Recruitment and Retention	2.3 Economic Performance 2.4 Responsible Business Practices 3.2 Product Health & Safety 6.1 Human Capital

	authorities and regulatory agencies.			
--	--------------------------------------	--	--	--

**Note:** This table provides a brief summary of stakeholder concerns. For detailed response measures, please refer to the relevant sections of this report.

# 1.4 Management of Material Topics

## 1.4.1 Material Topics Assessment Process

Every year, Ji-Haw Sustainability Development Committee reviews the company's business activities, industry type, and value chain to understand their impact. The Committee also gathers input from stakeholders and expert consultants. Following the GRI 3 Standards (2021 version), the Committee looks at three key principles: materiality, completeness, and stakeholder inclusiveness. Based on this process, Ji-Haw identifies sustainability topics that have a major impact on stakeholders. These topics are reported to the Board of Directors, which decides the key sustainability issues for that year. The Sustainability Development Committee also reports the results of stakeholder communication to the Board of Directors every year. The detailed assessment process is as follows:

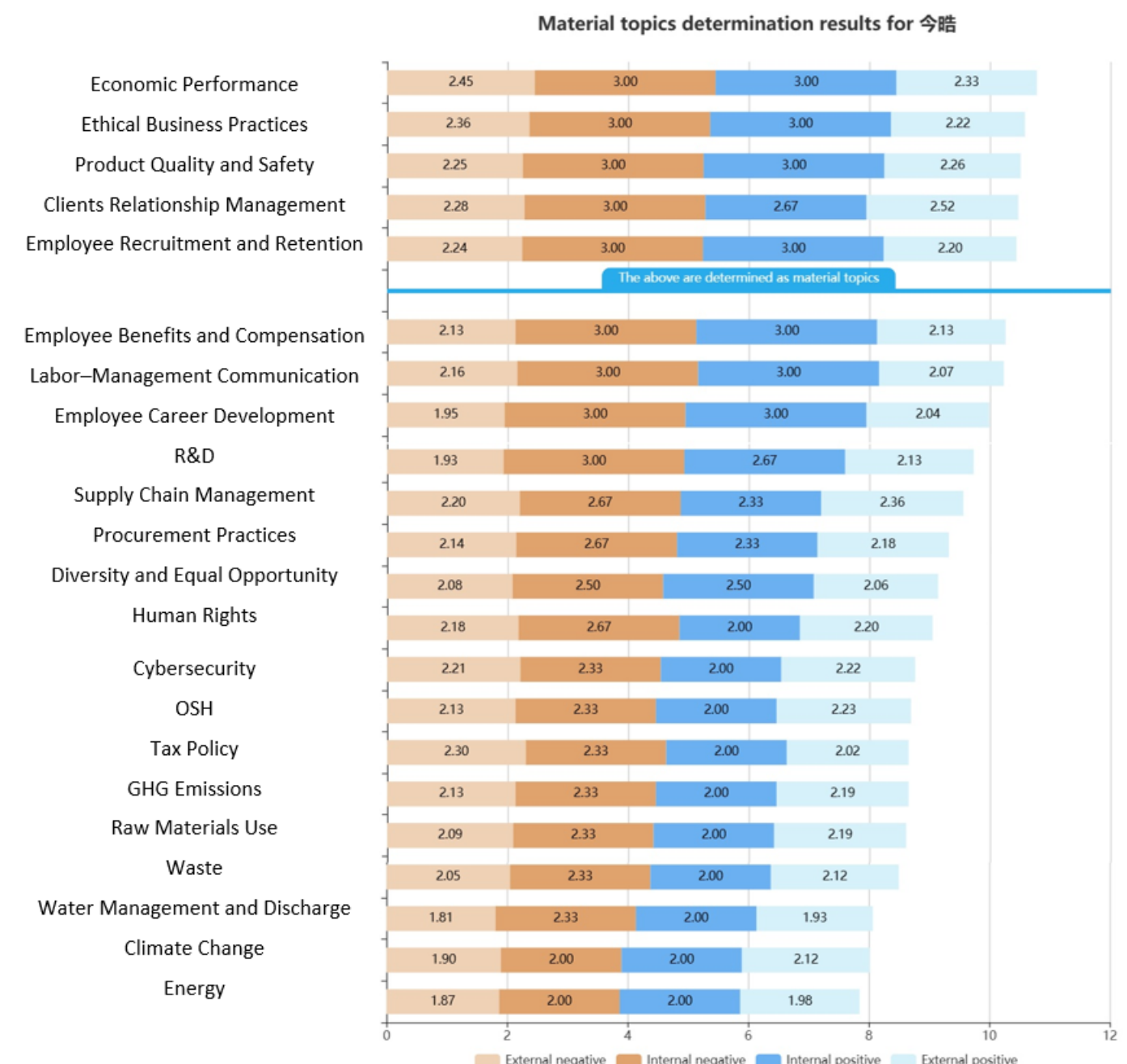
### Step 1. Identification of Material Topics

- (1) Review Industry Attributes: Ji-Haw checks its business activities, commercial model, product and service types, industry category, and employee structure to understand all related industry features.
- (2) Identify Sustainability Topics: In addition to past major positive and negative events, Ji-Haw also considers stakeholder feedback, global standards (such as GRI, TCFD, and SASB), industry guidelines, and benchmarking with other companies. This helps the company find possible risks and opportunities and list all related sustainability topics. A total of 22 topics were identified during this reporting period.

### Step 2. Determining Material Topics

We used a questionnaire to invite internal managers and external stakeholders to evaluate each sustainability topic. Internal managers looked at how each topic affects the Company's operations. External stakeholders looked at how each topic affects the environment, society, and human rights. The level of impact was judged based on several factors: how serious the impact is, how likely or often it happens, how wide the impact spreads, and whether the negative impact can be fixed.

In 2024, we collected 55 valid responses 4 from internal managers and 51 from external stakeholders. After calculating the positive and negative impact scores for each topic, we ranked them from highest to lowest. The top five topics were selected as the material issues for this reporting period.



To focus on core sustainability topics that are closely related to Ji-Haw's long-term business strategy, the number of material topics identified in 2024 was reduced from 12 to 5. This helps improve the depth and effectiveness of the report.

Rank	2023 Material Topics	2024 Material Topics	Comparison
1	Suppliers Management	Economic Performance	↑ 4
2	Labors Rights	Ethical Business Practices	New
3	Clients Privacy	Product Quality and Safety	New
4	Employees Training	Clients Relationship Management	New
5	Economic Performance	Employee Recruitment and	New

		Retention	
6	Occupational Safety and Healthy	X	NA
7	Procurement Management	X	NA
8	Clients Healthy and Security	X	NA
9	Employees Diversity	X	NA
10	Government Public Policy	X	NA
11	Greenhouse Gas Emissions	X	NA
12	Wastes	X	NA

### Step 3. Reporting on Material Topics

The Sustainability Development Division checks which international standards match each material topic. It reviews the management policies and goals, collects yearly data, and makes sure all important sustainability information is clearly shared in this report to respond to stakeholder concerns. After the annual sustainability report is completed, it is reviewed by the Sustainability Development Committee and then submitted to the Board of Directors to ensure that the disclosed information is accurate and appropriate.

### Step 4. Ongoing Review

Each year, Ji-Haw reviews how well the material topic policies are carried out and whether the goals are achieved. This helps improve internal management and both qualitative and quantitative targets. After identifying the next period's material topics, Ji-Haw compares them with the previous ones, investigates the reasons for any differences, and reports the findings in the sustainability report.

## 1.4.2 Management of Material Topic Impacts

### ● Strategy for Managing Material Topics

Ji-Haw's Board of Directors is the highest decision-making and oversight body for managing material topics. The Board of Directors assigns the Sustainability Development Committee to handle related tasks, including reviewing and improving management policies for material topics. The Sustainability Development Committee builds different ways to communicate with stakeholders, regularly collects their feedback, and evaluates the type and level of impact of their opinions. It then creates response actions or strategies and reports them to the Board of Directors. Each year, the Board of Directors and the Sustainability Development Committee hold at least one meeting to discuss how material topics are managed and to set the sustainability direction and goals for the coming year.

### ● Material Topics List



This list only shows the material topics. or details about their impacts, actions, remedies, and short-, medium-, and long-term goals, please refer to the related sections of this report.

## ▼ 2024 Major Topic Impact Boundary

Material Topics Ordering	GRI Topic Standards	Impact Boundary			Report Disclosure Chapter
		Upstream	Company	Downstream	
<b>Economic Performance</b>	GRI 201-1	●	●	●	2.3 Economic Performance
<b>Ethical Management</b>	GRI 2-23~26 GRI 205-3 GRI 206-1	●	●	●	2.4 Responsible Business Performance
<b>Product Quality and Security</b>	GRI 416-1 GRI 416-2	○	●	○	3.2 Product Health & Safety
<b>Clients Relationship Management</b>	Customized Topic	○	●	●	3.2 Product Health & Security
<b>Employees Recruitment and Retention</b>	GRI 2-7 GRI 202-2 GRI 401-1 GRI 405-1	○	●	○	4.1 Human Capital

### Note:

● indicates a direct impact;

○ indicates an indirect impact through the Company's business relationships.

## 2. Company Governance

### 2.1 Company Overview

#### 2.1.1 Company Profile

Ji-Haw was founded in 1983 and started with connector cable products. Today, the Company focuses on developing and providing innovative full-field AI solutions. Ji-Haw is a hardware–software integration company that helps customers enter and connect to the AI industry under the concept of “Connecting AI.” We apply advanced AI software support technologies to meet real needs across different industries. Through our technologies and products, we help customers improve efficiency, enhance user experience, and achieve business growth and competitive advantages. Ji-Haw’s headquarters is located in New Taipei City, Taiwan. The Company also has subsidiaries in Nangang (Taiwan), Kunshan (China), and Thailand, including Heph A.I studios Technology Co., Ltd., CHINTEK INC. Emergence A.I Co., Ltd., Ji-Haw OPTO-Electrical (KunShan) Co., Ltd. and J.B.T Industrial Co., Ltd.

Company Name	Ji-Haw Industrial Co., Ltd.
Company Type	Publicly Listed Company & Limited Company
Date of Establishment	11, January, 1983
Headquarters	No. 53, Baoxing Road, Xindian District, New Taipei City, Taiwan
Industry Category	Electronic Components and Products Manufacturing
Main Products / Services	Connectors for display devices and related peripherals, consumer electronics, and communication products
Capital	NT\$ 1,127,192,510
Revenue	NT\$ 1,152,170,000
Number of Employees	523

#### Corporate History

Year	Milestone
1983	Ji-Haw was established in Taipei. Paid-in Capital : NTD 2,100,000.
1985	Corporate makeovers of the Company.

1986	<ul style="list-style-type: none"> <li>Capital increased to NTD 15,000,000.</li> <li>Moved to Xindian factory.</li> </ul>
1989	Capital increased to NTD 30,000,000.
1990	Capital increased to NTD 60,000,000.
1995	Established Shanghai and US branch offices
1997	<ul style="list-style-type: none"> <li>Capital increased to NTD 176,950,000..</li> <li>Branch offices, J.B.T and J.H.T</li> </ul>
1998	Capital increased to NTD 258,825,000.
1999	<ul style="list-style-type: none"> <li>Capital increased to NTD 367,981,630.</li> <li>Established Kunshan branch office, Flexible Flat Cable Development.</li> </ul>
2000	Capital increased to NTD 487,447,220.
2001	<ul style="list-style-type: none"> <li>Capital increased to NTD 619,631,430.</li> <li>USD 900,000 Capital increased to Kunshan branch office.</li> <li>Established Ji-Haw Precision Ceramic (KUNSHAN) Co., Ltd.</li> <li>With US\$ 3 million as its paid-in capital</li> </ul>
2002	<ul style="list-style-type: none"> <li>Capital increased to NTD 687,455,540.</li> <li>Got listed on the Taiwan Stock Market.</li> <li>Established the global headquarters.</li> </ul>
2003	<ul style="list-style-type: none"> <li>Capital increased to NTD 59,647,570.</li> <li>Global headquarters moved to new own building, located at BaoXin Road, Xindian.</li> <li>Capital increased to NTD 759,647,570.</li> </ul>
2004	<ul style="list-style-type: none"> <li>Capital increased to NTD 59,647,570.</li> <li>Distributing surplus for a capital increase of NTD 57,173,880, and NTD 16,143,210 for employee bonuses.</li> <li>Cancellation of treasury stock worth NTD 43,240,000.</li> <li>Investing USD 2.9 million in Ji-Haw Optoelectronics (Kunshan) Co., Ltd.</li> <li>Applying for the conversion of convertible bonds into 17,194,409 shares of common stock.</li> </ul> <p>Full conversion of convertible bonds into common stock.</p>
2005	<ul style="list-style-type: none"> <li>Distributing surplus for a capital increase of NTD 3,061,380.</li> <li>NTD 3,313,500 for employee bonus capital increase.</li> <li>NTD 58,166,390 for capital surplus capital increase.</li> <li>The capital amount increased to NTD 1,085,004,290.</li> <li>Investing USD 4.6 million in Ji-Haw Optoelectronics (Kunshan) Co., Ltd.</li> </ul>
2006	Established manufacturing branch, Ji-Haw OPTO-Electrical (Kunshan) Co., Ltd. Capital increased to NTD 1,136,572,200.
2007	<ul style="list-style-type: none"> <li>Distributing surplus for a capital increase of NTD 45,462,880.</li> <li>NTD 9,627,430 for employee bonus capital increase.</li> </ul>

	<p>Total capital amount is now NTD 1,191,662,510.</p> <ul style="list-style-type: none"> <li>Investing USD 1 million in Ji-Haw Optoelectronics (Anhui) Co., Ltd.</li> </ul>
2008	<ul style="list-style-type: none"> <li>Cancellation of treasury stock worth NTD 32,540,000.</li> <li>Total capital amount is now NTD 1,159,122,510.</li> </ul>
2009	<ul style="list-style-type: none"> <li>Cancellation of treasury stock worth NTD 31,930,000.</li> <li>Total capital amount is now NTD 1,127,192,510.</li> <li>Investing USD 1 million in Ji-Haw Optoelectronics (Anhui) Co., Ltd.</li> </ul>
2010	<ul style="list-style-type: none"> <li>Reducing investments in the establishment of the mainland subsidiary, Ji-Haw Optoelectronics (Anhui) Co., Ltd.</li> <li>Holding comprehensive elections for directors and supervisors.</li> <li>Establishing "Green Energy 99 Shopping Website" to create value through distribution channels and proprietary brands.</li> </ul>
2011	<ul style="list-style-type: none"> <li>Investing USD 1 million in Ji-Haw Optoelectronics (Anhui) Co., Ltd.</li> <li>JHA has temporarily suspended operations.</li> </ul>
2012	The implementation plan for adopting International Financial Reporting Standards (IFRSs) has been completed, and IFRSs financial statements have been prepared.
2013	<ul style="list-style-type: none"> <li>Investing NTD 3 million in S Square System Limited through a stock capital increase to integrate 3D printing cross-industry cooperation.</li> <li>Holding comprehensive elections for directors and supervisors.</li> </ul>
2014	<ul style="list-style-type: none"> <li>JHB suspended its operations.</li> <li>Established Jsut Health Biotech Co., Ltd. as a subsidiary engaged in the retail and wholesale distribution of medical equipment and traditional Chinese-Western medicine.</li> <li>Invested NTD 5 million in Li Wang Technology Co., Ltd. through a stock capital increase, along with cross-industry cooperation.</li> <li>Invested NTD 6 million in Chao Yu Energy Technology Co., Ltd. through a stock capital increase, along with cross-industry cooperation.</li> </ul>
2015	Reduced investment in the establishment of the mainland subsidiary, Ji-Haw Electronics (Kunshan) Co., Ltd.
2016	<ul style="list-style-type: none"> <li>Invested in the overseas subsidiary of Ji-Haw Investment Co., Ltd.</li> <li>Holding comprehensive elections for directors and supervisors.</li> </ul>
2017	<ul style="list-style-type: none"> <li>The Thai subsidiary JBT has made a cash investment of USD 3 million in Ji-Haw Optoelectronics (Kunshan) Co., Ltd., JHP.</li> <li>Cash capital increase of USD 100,000 for Ji-Haw Investment Co., Ltd., JHI.</li> </ul>
2018	<ul style="list-style-type: none"> <li>Dissolve and liquidate the subsidiary company Jsut Health Biotech</li> </ul>

	<ul style="list-style-type: none"> <li>Co., Ltd.</li> <li>Invest USD 2.9 million in Ji-Haw Optoelectronics (Kunshan) Co., Ltd.</li> <li>Reduce investment in the establishment of the mainland subsidiary Ji-Haw Electronics (Kunshan) Co., Ltd.</li> </ul>
2019	<ul style="list-style-type: none"> <li>Holding comprehensive elections for directors and supervisors.</li> <li>Liquidation completed for the subsidiary JH AMERICA, INC. in the United States.</li> </ul>
2020	<ul style="list-style-type: none"> <li>Announcement of the delayed resumption of work for the subsidiary in mainland China due to the impact of the Wuhan pneumonia (coronavirus).</li> <li>Change in the company's supervisor.</li> </ul>
2021	<ul style="list-style-type: none"> <li>Announcement of the disposal of real estate by the overseas subsidiary, Ji-Haw Electronics (Kunshan) Co., Ltd.</li> <li>Disposal of the subsidiary, Ji-Haw Optoelectronics (Anhui) Co., Ltd. (J.H.E.), including the sale of equity and disposal of profits..</li> </ul>
2022	<ul style="list-style-type: none"> <li>Complete re-election of directors.</li> <li>Establishment of an audit committee.</li> </ul>
2023	<ul style="list-style-type: none"> <li>Invest approximately NTD 98 to 120 million to acquire 100% of the equity of Chintek Electronics Technology Co., Ltd., officially entering the field of automotive AI.</li> <li>Complete re-election of directors.</li> <li>The board of directors elected Mr. Hao-Chi Shih as the new chairman.</li> <li>Sign a cooperation agreement with the Taiwan branch of SenseTime Technology on artificial intelligence (AI) technology.</li> <li>Established a subsidiary in Vietnam, JI-HAW TECHNOLOGY VN CO., LTD (J.H.V).</li> <li>Acquired 25.04% equity of the affiliated company CERMAX CO., LTD.</li> </ul>
2024	<ul style="list-style-type: none"> <li>Issued the Sustainability Development Committee.</li> <li>Invested in Silicon Test Tech. Corp., Emergence A.I Co., Ltd., Heph A.I studios Technology Co., Ltd., and Jin Zuan Semiconductor Investment Co., Ltd.</li> </ul>

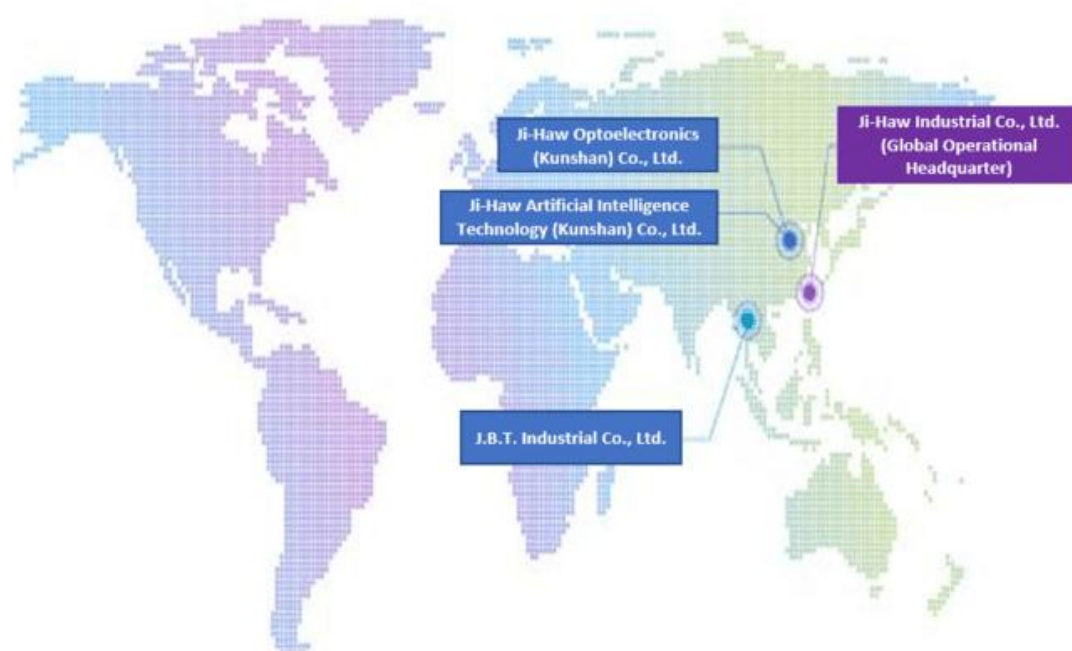
## ● Industry Associations

Ji-Haw is not currently a member of any industry associations, trade unions, or nonprofit advocacy organizations. The Company will continue to monitor developments in industry policies and association activities related to its business, and will evaluate future participation to support information exchange, industry collaboration, and the spread of sustainable impact.

## 2.1.2 Global Base

### Operational Layout

Region	Nature of Operational Site Business	Number of Sites
Taiwan (Xindian)	Global Operations Headquarters	1
Taiwan (Nangang)	Automotive AI, Generative AI, Semiconductor Automation, Industrial Quality Inspection, and Enterprise AI Integration Services	3
China (Kunshan)	Production Base	1
Thailand	Production Base	1



## 2.2 Governance Structure

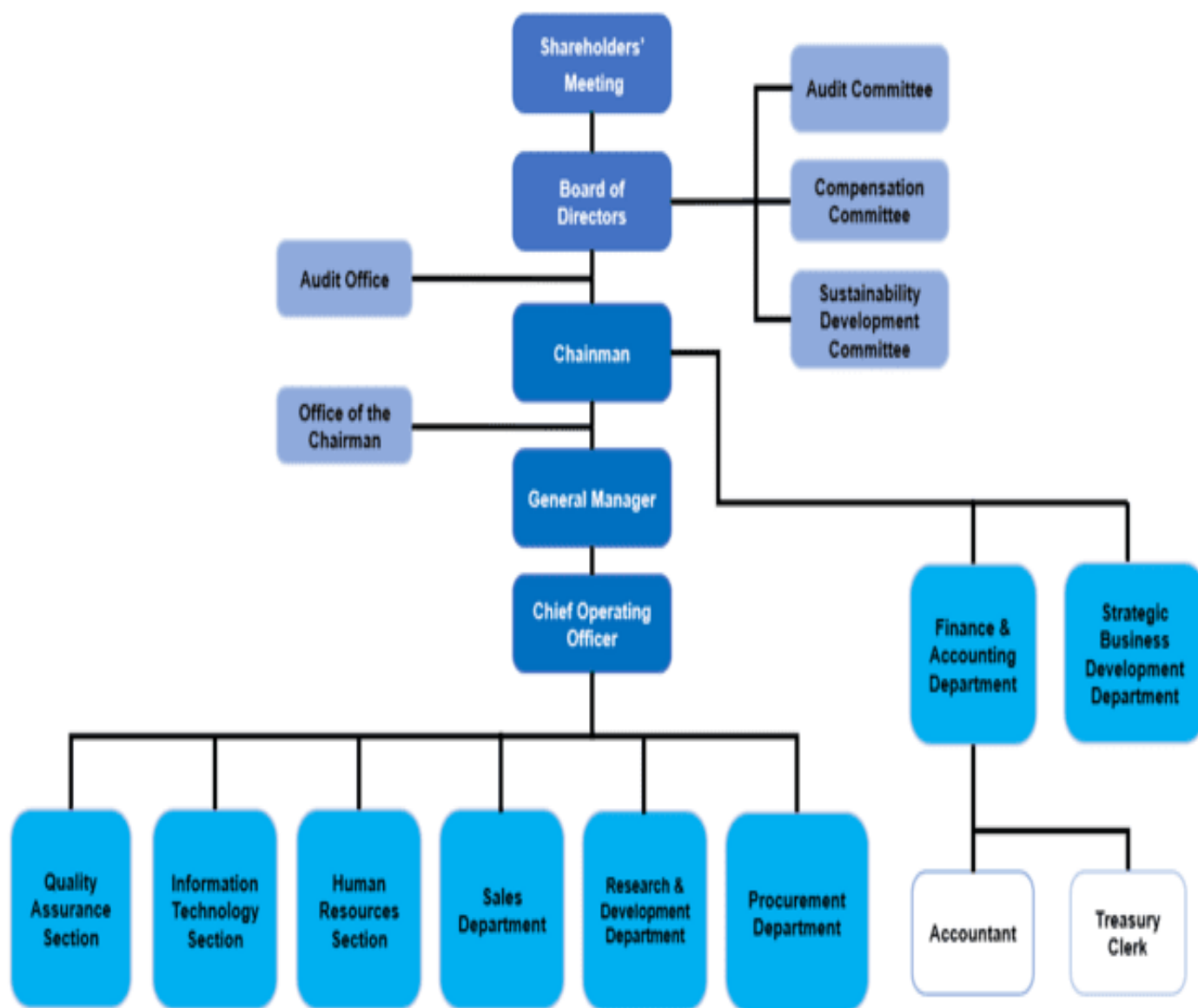
### 2.2.1 Governance Framework

The highest authority of Ji-Haw is the Shareholders' Meeting. Shareholders elect the members of the Board of Directors, which serves as the Company's highest governance body and is responsible for overall business decision-making. Under the Board of Directors, functional committees are Issued, including the Remuneration Committee, the Audit Committee, and the Sustainability Development Committee.

These committees oversee matters such as the Company's operations, directors' remuneration, financial statements, and ESG key performance targets. In addition, an Internal Audit Office is set up to monitor the effectiveness of the Company's internal control system. All committees are required to report their execution results and resolutions to the Board on a regular basis to safeguard the interests of the Company and all stakeholders.

## Ji-Haw Industrial Co., Ltd.

### Organizational Chart



### ● Board Composition and Operations

The Board of Directors plays a balancing and supervisory role between the company's owners and its management. It exercises the rights and responsibilities given by shareholders, and sets operational policies based on stakeholder interests. It also appoints the management team, monitors business performance, decides on sustainability strategies, and tracks their execution.



The Board of Directors members are selected through a nomination system. The Shareholders' Meeting elects seven directors from the candidate list. Each director serves a three-year term and may be re-elected. The nomination and selection criteria include the candidate's independence, professional background, and relevance to the company's business development. The Board of Directors diversity is also considered. The current Board of Directors has seven directors, including three independent directors, with a gender ratio of 7:0. As of the end of June, 2025, the Shareholders' Meeting added two directors, one of whom is female.

Ji-Haw generally holds Board of Directors meetings once per quarter. In 2024, eight Board of Directors meetings were held, with an average attendance rate of 98.08%. For details on director attendance and meeting topics, please refer to page 13 of Ji-Haw's 2024 Annual Report. The attendance rate may differ slightly from the annual report due to different calculation methods.

#### ▼ Ji-Haw Board Information

(Current Board Term: 29, June, 2023 to 28, June, 2026)

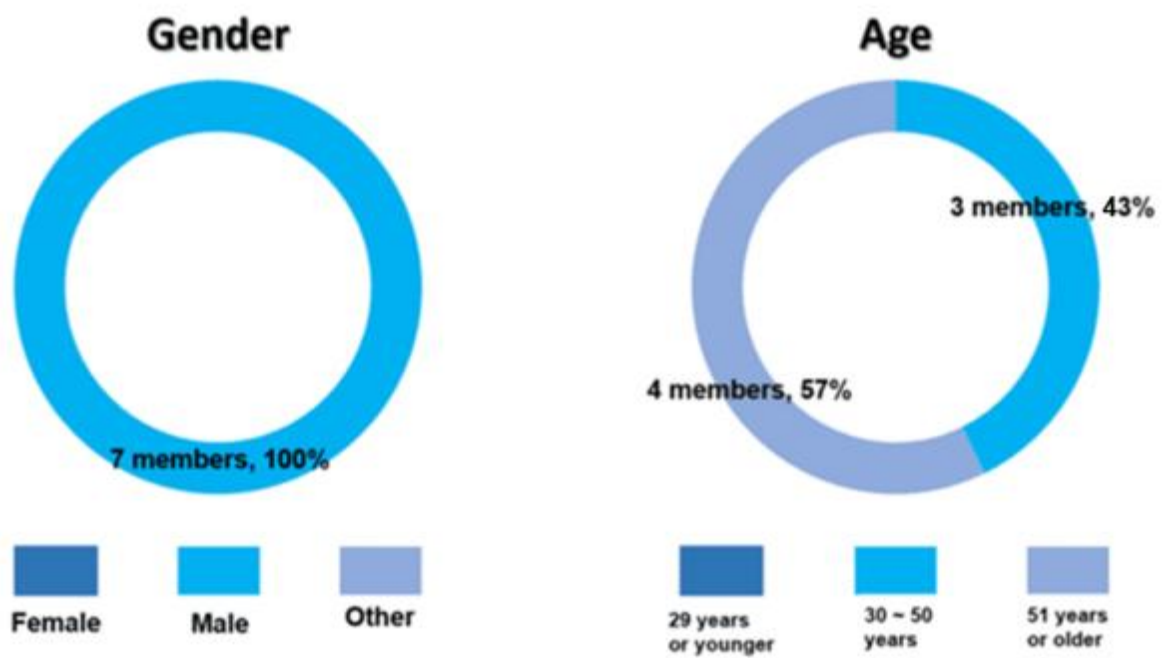


Position	Term	Name	Gender	Age Group	Concurrent Position in the Company	Concurrent Important Position in Other Companies	Functional Committees		
							Audit Committee	Compensation Committee	Sustainability Development Committee
Charmain	3	Hao-Ji Shih	Male	30 ~ 50 years	—	<ul style="list-style-type: none"> <li>● Chairman of Ji-Haw OPTO-Electrical (KunShan) Co., Ltd. (J.H.E.)</li> <li>● Director of Ji-Haw Artificial Intelligence Technology (Kunshan) Co., Ltd.</li> <li>● Chairman of CHINTEK INC.</li> <li>● Supervisor of Zhiqu Asset Investment Co., Ltd.</li> </ul>	—	—	<b>V</b>
Director	3	Chao-Yang He	Male	51 years or older	—	—	—	—	—
Director	3	Bai-Hu Zeng	Male	30 ~ 50 years	—	—	—	—	—
Director	3	Chen Guo	Male	51 years or older	—	Chief Project Management Officer of OneConnect Financial Technology (Singapore) Co. Pte. Ltd	—	—	—
Independent Director	2	Tsai-Fu Lin	Male	51 years or older	—	Independent Director of Metatech (AP) Inc.	<b>V</b>	—	—
Independent Director	3	Xin-Jie Gong	Male	30 ~ 50 years	—	<ul style="list-style-type: none"> <li>● Managing Attorney of Global Network Commerce Legal</li> <li>● Independent Director of Falcon Machine Tools Co., Ltd.</li> <li>● Director of Longhe Management Consulting Co., Ltd.</li> </ul>	<b>V</b>	<b>V</b>	—

Independent Director	3	En-Guo Wang	Male	51 years or older	—	<ul style="list-style-type: none"> <li>● Chairman of Nanchang LINGO Technology Co., Ltd.</li> <li>● Director of Wuxi LINGO Technology Co., Ltd.</li> <li>● Independent Director of Energy Moana Technology Co., Ltd.</li> <li>● Chairman of Fugo Live Streaming Co., Ltd.</li> <li>● Principal of Tianda Consulting Co., Ltd.</li> <li>● Principal of Xinben Investment Co., Ltd.</li> </ul>	<b>V</b>	<b>V</b>	<b>V</b>
-------------------------	---	----------------	------	----------------------	---	--	----------	----------	----------

To maintain sound corporate governance and strengthen the Board of Director's oversight function, the Chairperson of the Company does not concurrently serve as the General Manager or hold any other senior management position. This ensures a clear division of responsibilities between the Board and the management team, thereby enhancing governance effectiveness.

## ▼ Board Gender and Age Distribution Chart Age



▼ **Distribution of Directors' Professional Competencies and Experience**

Name	Title	Nationality	Gender	Professional Knowledge & Skills						Professional Background			
				Operational Judgment Capability	Management Capability	Leadership & Decision-Making Capability	Crisis Management Capability	Product Knowledge	International Market Perspective	Technology Industry	Financial Investment	Finance & Accounting	Technical Research
Hao-Ji Shih	Chairman	Taiwan	Male	V	V	V	V	V	V		V	V	
Chao-Yang He	Director	Taiwan	Male	V	V	V	V	V	V	V			
Bai-Hu Zeng		Taiwan	Male	V		V	V	V	V	V			
Chen Guo		Singapore	Male	V	V	V	V	V	V	V			V
En-Guo Wang	Independent Director	Taiwan	Male	V	V	V	V	V	V	V	V		
Xin-Jie Gong		Taiwan	Male	V	V	V	V	V	V	V			
Tsai-Fu Lin		Taiwan	Male	V	V	V	V		V		V	V	

## ● Board of Directors Training

Each year, Ji-Haw arranges training courses for directors on professional skills, knowledge, and sustainability-related topics, in order to strengthen the professional capability of directors and the Company in responding to operational impacts. In 2024, a total of 51 hours of training programs and courses were completed.

Title	Name	Training Courses	Total Hours
Chairman	Hao-Ji Shih	How Taiwanese Corporations Should Respond to U.S.–China Relations Changes	3.0
		Applications, Evaluation, and Management of Generative AI in the Financial Industry	3.0
		Corporate Governance – Development Trends in the Generative AI Industry	3.0
Director	Chao-Yang He	How Taiwanese Corporations Should Respond to U.S.–China Relations Changes	3.0
		2024 Insider Shareholding Transaction Legal Compliance Seminar	3.0
Director	Bai-Hu Zeng	How Taiwanese Corporations Should Respond to U.S.–China Relations Changes	3.0
		2024 Insider Shareholding Transaction Legal Compliance Seminar	3.0
Director	Chen Guo	How Taiwanese Corporations Should Respond to U.S.–China Relations Changes	3.0
		2024 Insider Shareholding Transaction Legal Compliance Seminar	3.0
Independent Director	En-Guo Wang	The Future of Taiwanese Businesses Amid U.S.–China–Taiwan Tensions	3.0
		Taiwan’s Future Amid U.S.–China Tensions	2.0
		How Taiwanese Corporations Should Respond to U.S.–China Relations Changes	1.0
Independent Director	Xin-Jie Gong	Comprehensive Intellectual Property Protection Strategies – New Approaches to Sanctions Compliance Management with AI Assistance	3.0
		How Taiwanese Corporations Should	3.0

		Respond to U.S.–China Relations Changes	
Independent Director	Tsai-Fu Lin	Zero-Carbon Planning: ESG Mindset and Energy Practices Enterprises Should Possess	3.0
		Latest Regulations and Trends in Corporate Governance	3.0
		Green Electricity, Certificates, and Sustainable Development – The Corporate Path to Net Zero	3.0
		Insider Shareholding Advocacy Seminar for TPEX-Listed and Emerging Stock Companies	3.0

## ● Board and Senior Executive Compensation Structure

The Company's Articles of Incorporation stipulate directors' remuneration, while that of the General Manager and Deputy General Managers follows the Salary and Wage Cycle Procedures. If annual profits are recorded, 1%–5% is allocated to directors' remuneration; if accumulated losses remain, amounts to cover them are retained first. Remuneration and performance evaluations for directors and managerial officers consider industry standards, individual and Company performance, evaluation results, and future risks. Details of 2024 directors' remuneration, ranges, and payment standards are provided on pages 11–12 of Ji-Haw's 2024 Annual Report.

## ● Director & Executive Exit and Retirement Policy

The resignation notice period for Ji-Haw's directors and senior management follows local regulations, with notice days and severance pay calculated as for other employees. No additional payments or in-kind benefits are granted upon resignation.

## ● ESG-Linked Compensation for Directors & Executives

ESG performance is not yet part of the compensation system for directors and senior management. Compensation is based on individual responsibilities, operating results, and market conditions, and is periodically reviewed by the Remuneration Committee. The Company will consider incorporating sustainability performance indicators in line with future trends and practical needs to reinforce its commitment to corporate sustainability.

## ● Clawback Mechanism

Although no formal remuneration clawback mechanism is in place, the Remuneration Committee reviews individual performance and financial results, alongside internal audit and control measures, to mitigate risks of improper payments from fraud or material misstatements. The Company will assess the

feasibility of introducing such a mechanism in line with practical needs and compliance trends.

## ● **Board Performance Evaluation**

In principle, Ji-Haw conducts annual self-assessments of the Board of Directors, functional committees (including the Audit Committee, Remuneration Committee, and Sustainability Development Committee), and individual board members.

The performance evaluation of the Board of Directors covers the following five aspects:

1. Level of participation in company operations (including ESG participation and decision-making).
2. Enhancement of the quality of board decision-making.
3. Composition and structure of the Board of Directors.
4. Selection and ongoing training of directors.
5. Internal control.

The performance evaluation of individual board members covers the following six aspects:

1. Understanding of the company's goals and missions.
2. Awareness of directors' duties.
3. Level of participation in company operations.
4. Management of internal relationships and communication.
5. Professional expertise and ongoing training of directors.
6. Internal control.

## ● **2024 Performance Evaluation Results**

Ji-Haw's internal evaluation results for the year were excellent, indicating that the Board of Directors and all functional committees operated effectively and in compliance with corporate governance requirements. The 2024 evaluation results were presented using a five-level scale: 【1 = Very Poor (Strongly Disagree); 2 = Poor (Disagree); 3 = Fair (Neutral); 4 = Good (Agree); 5 = Excellent (Strongly Agree).】

The average self-evaluation score for the overall Board was 4.44, while the average self-evaluation score for individual board members was 4.59, reflecting a positive assessment from all directors and demonstrating sound board operations.

The average self-evaluation scores for the functional committees were as follows:

Remuneration Committee 4.54, Audit Committee 4.61, and Sustainability Development Committee 4.95. These results indicate that the functional committees operated effectively and fully performed their duties. (All scores are out of a maximum of 5.) The evaluation results have been reported to the Board of Directors.

## ▼ Board of Directors Evaluation Implementation Status

Evaluation Period	Evaluation Date to Date	Evaluation Method	Evaluation Scope	Evaluation Results
Annually	2024/01/01~ 2024/12/31	Internal Self-Assessment “Board of Directors Performance Evaluation Self-Assessment Questionnaire”	Board of Directors	The Board of Directors average self-evaluation score was 4.44  (Out of a maximum of 5).
Annually	2024/01/01~ 2024/12/31	Self-Assessment “Board of Directors Member Performance Evaluation Self-Assessment Questionnaire”	Individual Directors	The average self-evaluation score for individual members was 4.59  (Out of a maximum of 5).
Annually	2024/01/01~ 2024/12/31	Self-Assessment “Functional Committee Performance Evaluation Self-Assessment Questionnaire”	Functional Committee (Audit Committee, Remuneration Committee, Sustainability Development Committee)	The average self-evaluation score for the Remuneration Committee was 4.54, for the Audit Committee was 4.61, and for the Sustainability Development Committee was 4.95  (Out of a maximum of 5).

## ● Conflict of Interest Management

Ji-Haw has a Code of Integrity and a conflict-of-interest policy to manage risks of dishonest conduct. Directors, executives, and other stakeholders at Board meetings must disclose any potential conflicts. If they have an interest in an agenda item, they must explain it. Moreover, if it could harm the Company’s interests, not join the discussion or vote, and must leave the meeting for that item. They may not act as a proxy for other directors. All directors, executives, employees, appointees, and actual controllers must not use their position to gain improper benefits for themselves or related persons.

## ▼ 2024 Recusal Practices of Directors in Conflict-of-Interest Matters



Meeting Date	Recused Director(s)	Resolution	Reason for Recusal	Participation in Resolution
2024.01.30	Hao-Ji Shih	Year-End Bonus Payment for the Company's Chairman and Manager	The recused director was the bonus recipient in this case.	Recused by leaving the meeting during discussion and voting.
2024.01.30	Hao-Ji Shih; En-Guo Wang	Appointment of Members of the Company's First Sustainability Development Committee	The recused director was the appointee in this case.	Recused by leaving the meeting during discussion and voting.
2024.12.26	Hao-Ji Shih	Year-End Bonus Payment for the Company's Chairman and Manager	The recused director was the bonus recipient in this case.	Recused by leaving the meeting during discussion and voting.

As of the end of 2024, Ji-Haw had no occurrence of any material conflict-of-interest incidents.

## 2.2.2 Functional Committees

### ● Sustainability Development Committee

Ji-Haw has Issued the Sustainability Development Committee as the highest-level dedicated unit for sustainability within the Company. The Committee is composed of Hao-Ji, Shih (Chairman), En-Guo, Wang (Independent Director), and Wen-Wei, Chen (Deputy General Manager of the General Management Office). The Sustainability Development Committee has formulated its Organizational Charter, which has been approved by the Board of Directors, to define its powers and responsibilities. The Sustainability Development Committee is mainly responsible for managing, deciding on, and supervising governance strategies for major ESG issues related to the Company's operations, monitoring the effectiveness of policy implementation, and tracking the achievement of targets. The Sustainability Development Committee reports its execution results to the Board of Directors on a regular annual basis.



## ● Sustainability Development Committee – Implementation Status

In 2024, Ji-Haw’s Sustainability Development Committee held three meetings with full attendance. Seven key matters were reported to the Board, focusing on climate change trends and strengthening sustainable operations. The Committee began work on the greenhouse gas inventory and the sustainability report. The Board unanimously approved these projects, showing strong attention and commitment to sustainability.

Position	Name	Number of Actual Attendances	Number of Attendances by Proxy	Actual Attendance Rate (%)	Note
Committee Chairperson	En-Guo Wang	3	0	100%	Newly appointed
Committee Member	Hao-Ji Shih	3	0	100%	Newly appointed
Committee Member	Wen-Wei Chen	3	0	100%	Newly appointed

▼ 2024 Sustainability Development Committee Communication Matters

Meeting Date	Proposal Content	Independent Directors' Opposition, Reservations, or Material Recommendations	Resolution Outcome	Company's Handling of the Sustainability Development Committee's Opinions
1st Session 1st Meeting 2024-03-18	Implementation of Carbon Inventory and Third-Party Verification.	None	Unanimously approved by attending committee members.	Unanimously approved by attending directors
1st Session 2nd Meeting 2024-05-02	Integration of the Company's resources to implement and promote ESG initiatives for stakeholders.	None	Unanimously approved by attending committee members	Unanimously approved by attending directors
1st Session 3rd Meeting 2024-12-25	Ji-Haw Sustainability Report Preparation and Management Guidelines.	None	Unanimously approved by attending committee members	Unanimously approved by attending directors
	Ji-Haw 2023 Sustainability Report.	None	Unanimously approved by attending committee members	Unanimously approved by attending directors
	Third-Party Greenhouse Gas Inventory Verification	None	Unanimously approved by attending committee members	Unanimously approved by attending directors
	Completion of the 2024 Greenhouse Gas Inventory for Ji-Haw Industrial	None	Unanimously approved by attending committee members	Unanimously approved by attending directors

	Co., Ltd., Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., and J.B.T Industrial Co., Ltd.			
	Completion of the 2024 Sustainability Reports for Ji-Haw Industrial Co., Ltd., and all its subsidiaries	None	Unanimously approved by attending committee members	Unanimously approved by attending directors

## ● Remuneration Committee

The current Remuneration Committee consists of three members, including two independent directors and one external independent member, meeting the independence requirements stipulated by regulations. The term of office is from 19, July, 2023 to 28, June, 2026. The Company has Issued the Remuneration Committee Charter to define the powers and duties of the Committee, which is responsible for formulating and periodically reviewing the remuneration system and standards for the aforementioned members. In principle, the Remuneration Committee convenes two meetings per year; in 2024, a total of three meetings were held, with a 100% attendance rate by members.

Title	Name	Number of Attendances in Person	Number of Attendances via Proxy	Attendance Rate (%)	Notes
Committee Chairperson	En-Guo Wang	3	0	100	
Committee Member	Xin-Jie Gong	3	0	100	
Committee Member	Shi-Min Hsu	3	0	100	

To enhance the transparency and fairness of the remuneration system and safeguard the rights and interests of stakeholders, Ji-Haw has Issued a mechanism for the participation of external stakeholders. The Company's remuneration policies are periodically reviewed by the shareholders' meeting or independent third-party remuneration consultants. The annual distribution of employee and director remuneration must be approved by a resolution of the shareholders' meeting.

● **Audit Committee**

The Company’s Audit Committee is composed of three independent directors, with a term of office from 29, June, 2023 to 28, June, 2026. Its duties include reviewing the Company’s financial statements, supervising the appointment and independence of the certified public accountants, Issuing or amending the internal control system, and overseeing the Company’s internal regulations to ensure compliance with relevant laws and regulations. In principle, the Audit Committee convenes once every quarter. When necessary, division heads, internal auditors, certified public accountants, and legal advisors may be assigned to attend and participate in discussions. In 2024, a total of eight meetings were held, with a 100% attendance rate by members.

Title	Name	Number of Attendances in Person	Number of Attendances via Proxy	Attendance Rate (%)	Notes
Independent Director	En-Guo Wang	8	0	100	
Independent Director	Xin-Jie Gong	8	0	100	
Independent Director	Tsai-Fu Lin	4	0	100	Appointed on 28 June 2024. Required to attend 4 meetings in 2024.

**2.3 Economic Performance**

**2.3.1 Economic Value**

	Material Topic: Economic Performance
Impact on the Company (Positive / Negative Impact)	<b>Positive Impact:</b> Through steady business strategies and innovative business models, the Company enhances the overall added value of the industry, promotes the economic benefits of upstream and downstream supply chains, and in turn drives job creation and regional economic development. <b>Negative Impact:</b> If the Company fails to maintain continuous growth or operates inefficiently, it may result in reduced

	orders for suppliers, unstable employment for employees, and even affect the financial market's trust in the industry.
<b>Main Management Policy</b>	<ol style="list-style-type: none"> <li>1. Strengthen relationships with customers and suppliers to enhance value chain resilience.</li> <li>2. Promote AI transformation to improve efficiency, launch innovative solutions, and seize future market opportunities.</li> </ol>
<b>Short-Term Goals (Within 3 years)</b>	Annual revenue achieves positive growth.
<b>Mid-Term Goals (3–5 years)</b>	Introduce an ESG financial disclosure mechanism and incorporate economic performance indicators.
<b>Long-Term Goals (5–10 years)</b>	Issue a sustainable operating model that balances economic, environmental, and social performance.
<b>Resources &amp; Actions Taken</b>	<ol style="list-style-type: none"> <li>1. Strengthen supply chain management and enhance the integration of external resources by selecting and training suitable suppliers to ensure timely supply and stable quality, thereby enhancing competitiveness.</li> <li>2. Develop AI-driven data analysis solutions to continuously optimize the product portfolio, enhance technological R&amp;D capabilities, and integrate AI technology into the product line, focusing on three core areas: automotive AI, generative AI, semiconductor automation, and industrial quality inspection.</li> </ol>
<b>Evaluation Mechanism</b>	<p>The Company evaluates the effectiveness of its economic performance management through multiple financial and operational indicators, including revenue growth rate, operating profit margin, and earnings per share (EPS). These indicators are compiled quarterly by the Finance Department and reviewed during senior management meetings to ensure alignment between financial targets and business strategies.</p> <p>In addition, the Company conducts regular internal audits and engages independent certified public accountants to audit the annual financial statements, ensuring the accuracy and transparency of the data.</p> <p>The evaluation results serve as a reference for annual budget</p>

	planning, resource allocation, and business strategy adjustments, thereby continuously promoting corporate sustainability and creating economic value.
--	--

## ● Economic Performance

Although the overall business environment remained challenging, Ji-Haw's operating revenue in 2024 (Year 113) recorded a slight increase compared to 2023 (Year 112), reflecting the Company's continued efforts to maintain stable revenue performance through product portfolio optimization and strengthened marketing strategies. However, due to factors such as rising raw material costs, production capacity adjustments, and increased expenses, the operating net loss in 2024 increased compared to the previous year. The main reason was that some subsidiaries were newly Issued during the year, resulting in higher operating expenses in their initial stage of operations. The Company will continue to review its operational strategies and actively seek opportunities to enhance profitability, aiming for sustainable operations.

In summary, for 2024, the Company's consolidated revenue was NT\$1,152,170 thousand; consolidated net loss after tax was NT\$254,989 thousand; and loss per share after tax was NT\$2.21. For further details and analysis of other financial performance indicators, please refer to the Company's Annual Report.

## ▼ Ji-Haw Consolidated Financial Performance

(Unit: Thousands of NTD)

Item	2024
Operating Revenue	1,152,170
Pre-tax Net Profit	(271,627)
Post-tax Net Profit	(254,989)
Earnings / Per Share (NT\$)	(2.21)
Cash Dividend (NT\$ per share)	0.00

The Company analyzes its consolidated financial position from the perspective of stakeholder economic distribution in accordance with GRI standards. In the current year, total direct economic value generated (operating revenue and non-operating income) amounted to NT\$1,196,530 thousand, while the total amount distributed was NT\$1,451,519 thousand. The top three categories of economic value distribution were operating costs 74.7%, employee salaries and benefits 22.7%, and other expenses 1.0%.

## ▼ Economic Value Generated and Distributed in 2024

(Unit: Thousands of NTD)

Economic Value	Items	2024
<b>Direct Revenue from Economic Activities</b>	Net Operating Income	1,152,170
	Financial Investment Income	8,416
	Asset Sale Income	(96)
	Royalty Income	0
	Government Subsidy Received	597
	Other Income	35,443
<b>Total Direct Economic Value Created</b>		1,196,530
<b>Allocation of Economic Value</b>	Operating Costs	1,084,301
	Employee Salaries and Benefits	329,714
	Payments to Investors	12,250
	Payments to Government	10,341
	Community Investment	44
	Other Expenses	14,869
<b>Distributed Portion of Economic Value</b>		1,451,519



<b>Economic Value Retained After Distribution</b>	<b>(254,989)</b>
---	------------------

**Note:** Retained Economic Value = Direct Economic Value Generated – Economic Value Distributed

● **Financial Support from Government**

Ji-Haw follows the principles of independent operation and legal compliance. During the reporting period (2024), the company only received a government subsidy for employee childbirth incentives. Ji-Haw did not receive any large government grants, preferential loans, tax reductions, or non-financial resource support. If any such subsidies are received in the future, Ji-Haw will disclose the items, amounts, and conditions according to GRI standards.

● **Political Contributions**

Ji-Haw is committed to lawful operations and political neutrality. The company follows a strict policy of non-participation and non-funding regarding political contributions. During the reporting period (2024), Ji-Haw did not provide any form of political donation to political parties, politicians, or related organizations, nor did it make indirect contributions through third parties. This ensures that business operations remain free from political influence and uphold transparent governance standards.

## 2.4 Responsible Business Practices

### 2.4.1 Ethical Business Operations

	Material Topic: Ethical Business Operations
Impact on the Company (Positive / Negative Impact)	<p><b>Positive Impact:</b> Ethical business practices help build corporate reputation and stakeholder trust. They reduce operational risks, strengthen corporate governance, and increase investor and consumer confidence in the overall industry.</p> <p><b>Negative Impact:</b> If a company has dishonest behaviors such as corruption, fraud, false financial reports, or commercial bribery, it can seriously harm the entire industry. This may lead to damage to brand reputation, investor withdrawal, or even legal penalties.</p>
Main Management Policy	<ol style="list-style-type: none"> <li>1. Issue and publish the “Code of Ethical Business Conduct.”</li> <li>2. Set up an independent complaint and whistleblowing channel with anonymous protection.</li> <li>3. Regularly promote integrity awareness and legal compliance to employees, suppliers, and partners.</li> </ol>
Short-Term Goals (Within 3 years)	The company has improved its whistleblowing and disciplinary system. The response rate and case closure rate have reached over 100%.
Mid-Term Goals (3–5 years)	Build a complete culture of integrity and form a top-down management model driven by ethical conduct.
Long-Term Goals (5–10 years)	Continue to promote a culture of integrity.
Resources & Actions Taken	<ol style="list-style-type: none"> <li>1. Revised parts of the “Board Meeting Procedures”, “Integrity Management”, “Audit Committee Charter”, “Internal Major Information Processing”, and “Corporate Governance”. Added new rules including “Scope of Duties for Independent Directors”, “Insider Trading Prevention Policy,” and “Integrity Management Procedures and Guidelines.”</li> <li>2. Set up a complaint and whistleblowing channel on the official website, managed by a dedicated unit.</li> </ol>

	3.Strengthened internal and external promotion of ethical business practices, including anti-corruption, conflict of interest prevention, and personal data protection.
<b>Evaluation Mechanism</b>	Ji-Haw allocates sufficient resources and qualified personnel to report the implementation of Integrity policies and prevention measures to the Board of Directors every year. The company has an anonymous whistleblowing channel and an internal audit system. Through regular reviews, Ji-Haw monitors risks related to ethical conduct. If any major violations occur, the company must report them to the Board according to regulations.

## ● Integrity Management Mechanism

Ji-Haw has Issued the “Code of Ethical Business Conduct,” “Operational Procedures and Conduct Guidelines for Integrity,” “Code of Ethical Behavior,” and “Insider Trading Prevention Policy,” all approved by the Board of Directors. These serve as behavioral standards for all employees. The policies are designed with reference to the Responsible Business Alliance (RBA) Code of Conduct, the Taiwan Stock Exchange’s sample guidelines for listed companies, and other international standards, aiming to build a culture of integrity within the company. The Corporate Governance Unit will promote these policies to all employees, and the Internal Audit Unit has included integrity-related operations in the annual audit plan to ensure proper implementation.

To strengthen board-level integrity and legal compliance, Ji-Haw arranges training for directors on ethical business and corporate governance. This includes briefings on insider trading regulations and courses on the latest governance standards and trends, helping directors improve their understanding and execution of integrity-related responsibilities and ensure sound and transparent governance.

To raise integrity awareness among all employees, new hires are required to sign an employee agreement covering confidentiality obligations and non-compete clauses. Externally, suppliers must sign a Clean Business Commitment to maintain fair, just, and ethical business interactions. No corruption incidents occurred during the 2024 reporting period.

To demonstrate Ji-Haw’s commitment to responsible business conduct, the company has publicly disclosed its integrity policy. Relevant information is available in the annual report, sustainability report, and on the company website, helping internal and external stakeholders recognize and support Ji-Haw’s values of integrity.

## ● Whistleblower and Grievance Mechanism

The company has Issued a complete whistleblower and grievance mechanism:

That enable employees, suppliers, and other stakeholders can report improper or potentially unethical conduct through designated channels.

Reporting methods include email and the company website. All cases are handled and investigated by assigned personnel. If the case involves directors or senior managers, it will be submitted to independent directors for review to ensure fairness and transparency.

## ● **Antitrust Compliance**

The company complies with all competition laws and is committed to maintaining fair trade and market competition. Internal compliance systems have been Issued to prevent unfair competition. During the reporting period, the company was not involved in any monopolistic, unfair competition, or other antitrust behavior, and was not subject to any penalties or investigations by authorities. As of the end of 2024, Ji-Haw has not violated any laws related to competition, antitrust, or monopoly. We will continue to implement these management measures to reduce potential risks and avoid negative incidents.

## **2.4.2 Human Rights Policy**

Ji-Haw values employee rights and human rights protection. We follow the principles of respect and equality, and aim to create a safe, friendly, and diverse working environment. Based on the Responsible Business Alliance (RBA) Code of Conduct, we implement human rights protection in daily operations and management, including prohibiting all forms of discrimination, harassment, forced labor, and child labor. We ensure employees have fair job opportunities, reasonable working hours, and a safe workplace.

For employees, Ji-Haw pays attention to potential risks such as long working hours, wage gaps, occupational injuries, sexual harassment, and poor grievance channels. To protect basic labor rights, we comply with the Labor Standards Act and related laws, implement occupational safety and health management, promote gender equality policies, and set up grievance mailboxes and communication mechanisms to ensure employee feedback is responded to and improved in time. We also strengthen two-way communication through regular department meetings and supervisor dialogue to maintain harmonious labor relations.

In supplier management, Ji-Haw recognizes that some SMEs or overseas vendors may face risks such as forced labor or environmental violations due to limited

management capacity. To enhance human rights protection, we refer to RBA guidelines and have added human rights clauses to our supplier audit scoring sheet. Through daily communication and irregular inspections, we conduct due diligence and continuously convey our concern for human rights and environmental issues, ensuring that our human rights policy is also implemented by suppliers. In the future, Ji-Haw will continue to follow human rights trends and gradually strengthen related systems and training to improve the organization's overall ability to respect human rights.

## ● **Communication and Remediation for Human Rights Issues**

Ji-Haw has set up a feedback mailbox to allow all workers and external stakeholders to communicate with the responsible department about human rights issues. These include suggestions for policy improvement, potential risks, and complaints about human rights violations. To ensure fairness in reviewing and investigating complaints or reports, the HR department and management supervisors are responsible for investigating human rights cases and proposing corrective actions.

### **2.4.3 Regulatory Compliance**

Ji-Haw values regulatory compliance. The company has issued a complete internal control system and compliance management mechanism, and conducts regular internal audits to strengthen employees' awareness of legal compliance. During the reporting period, there were no violations of environmental, social, or economic laws and regulations, and the company was not subject to any fines or other penalties by authorities.

## 2.5. Risk Management

### 2.5.1 Risk Management

#### ● Risk Management Policy

Ji-Haw's risk management policy aims to identify various risks that may affect the achievement of business goals. The company builds and strengthens risk awareness and execution capabilities, continuously monitors internal and external issues and environmental changes, reduces possible losses, and keeps risks within acceptable levels. This helps protect the rights and interests of customers, employees, shareholders, and other stakeholders, and supports optimal resource allocation.

#### ● Risk Management Scope

The Company values stakeholder concerns regarding environmental, social, and governance (ESG) issues. Based on the Company's scale, industry, business characteristics, and operational activities, and by considering all aspects of sustainable development (including climate change), the following risks are analyzed and identified:

- A. **Strategic Risk:** Risks from the impact of strategies made under internal and external environments, international political and economic trends, national policies, competitors, and limited resources on the Company's operations.
- B. **Operational Risk:** Risks including, but not limited to, the impact on the Company's sustainable operations due to changes in industry conditions or major domestic and international political and economic policies.
- C. **Financial Risk:** Risks including fundraising or financing risk, investment or merger and acquisition risk, liquidity risk, interest rate risk, exchange rate risk, inventory risk, credit risk, risk of lending funds to others, endorsement and guarantee risk, derivative product transaction risk, and financial decision-making risk.
- D. **Information Risk:** Risks of loss caused by inappropriate or failed internal processes, personnel, and systems, or external events. This includes business interruption due to asset or equipment damage, leakage of trade secrets, and system failure.

- E. **Compliance Risk:** Risks from non-compliance, delayed legal updates, invalid or improperly executed contracts, unauthorized actions, or regulatory gaps that could damage the Company's reputation and cause significant losses.
- F. **Integrity Risk:** Risks from not upholding the Company's values, ethics, or integrity management, leading to illegal conduct and failure to meet corporate citizenship responsibilities.
- G. **Other Emerging Risks:** Risks not listed above, including climate change risk, natural disaster risk, and major external hazard risk.

## ● Risk Management Process

The management of each unit in the Company regularly conducts internal operational meetings to address the risk management scope defined in this procedure. Risks are identified, analyzed, assessed, responded to, and monitored and reviewed based on the likelihood of occurrence and impact level, with timely reporting to senior management.

- A. **Risk Identification:** Each business and functional unit shall identify risks based on the Company's strategic objectives and the risk management policies and procedures approved by the Board of Directors, in relation to their short-, medium-, and long-term goals and business responsibilities.
- B. **Risk Analysis:** This mainly involves understanding the nature and characteristics of identified risk events and analyzing their probability of occurrence and impact level. Each business and functional unit shall analyze the identified risk events by considering the completeness of existing control measures, past experiences, industry cases, etc., to calculate the risk value.
- C. **Risk Assessment:** By comparing the results of risk analysis with the Company's risk appetite, priority risks are determined. Execution plans are formulated based on risk levels and serve as a reference for selecting subsequent risk response measures. Relevant risk analysis and assessment results shall be properly recorded and retained.
- D. **Risk Response:** The Company shall consider strategic objectives, internal and external stakeholder perspectives, risk appetite, and available resources to determine risk response plans and their order. Risk response should balance goal achievement and cost-effectiveness, ensure full understanding and execution by relevant personnel, and continuously monitor the implementation

status of related plans.

## 2.5.2 Risk Identification and Response Measures

Risk Item	Possible Impact on Company	Management Measures
<b>Interest Rate Change</b>	An increase in interest rates will raise the Company's borrowing costs, which will affect financial expenditures and investment decisions.	The Company maintains close communication with banks and monitors market changes to obtain more favorable loan interest rates.
<b>Exchange Rate Change</b>	The Company supplies connector components for information and consumer electronic products, with about 90% exported and most transactions in US dollars. Exchange rate fluctuations significantly affect foreign exchange gains and losses—depreciation of the US dollar causes losses, while appreciation brings gains. Overall, these remain within an acceptable range.	Some products are quoted in foreign currencies. The Finance Department tracks real-time exchange rates and monitors economic conditions to forecast trends. Based on daily balances and expected cash flows, the Company uses measures such as forward settlement or forward sales to manage exchange rate risks.
<b>Merger &amp; Acquisition Risk</b>	During the merger and acquisition process, there may be risks such as poor cultural integration or weak operational synergy.	After acquiring CHINTEK INC. the Company will gain certifications from certain Japanese automotive manufacturers and proprietary AI technologies for automotive use. This will speed up the launch of Ji-Haw's in-vehicle products and AI business. No other major risks are identified.
<b>Information Security Risk</b>	Under the trend of digital transformation, cybersecurity incidents such as ransomware and data breaches may impact operational stability and customer trust.	Since 2010 CE, the Company has used an ERP system, continuously upgrading it to streamline resource integration. In 2012, it launched an e-commerce system to replace manual sales processes and boost efficiency. An SSL-VPN was also set up to manage the Company and its subsidiaries, optimize IT resources,



		reduce costs, and strengthen competitiveness.
<b>Management Rights</b>	Changes in shareholding concentration or structure will not affect the Company's professional management, business stability, or strategy execution.	A change in management rights may harm the Company's various management and operational advantages.

Ji-Haw OPTO-Electrical (KunShan) Co., Ltd. CHINTEK INC. have obtained ISO 14001 certification to support environmental protection and sustainable operations. The system provides a framework to manage environmental impacts, with regular assessments of risks and opportunities. The Company will keep improving the system to meet international standards, reduce environmental risks, and create green value.

## **2.6 Climate-Changing Risks & Opportunities**

In response to extreme weather caused by global warming, and the growing attention to energy and climate change issues, the Company aims to reduce the impact of climate change on operations. Following the framework of the Task Force on Climate-related Financial Disclosures (TCFD), the Company addresses climate-related matters from four aspects: “Governance,” “Strategy,” “Risk Management,” and “Metrics and Targets.”

### **2.6.1 Climate Governance**

The Company’s Sustainability Development Committee is responsible for coordinating discussions and evaluations related to climate change issues. It conducts a comprehensive review of climate risks and opportunities, and submits key decisions to the Board of Directors for review and approval, ensuring that climate issues are included in the Company’s senior decision-making process.

At the operational level, the Sustainability Development Division serves as the executive coordinating unit. It is responsible for collecting climate-related data, conducting internal and external stakeholder surveys, identifying risks, and analyzing opportunities as a basis for decision-making. Through cross-departmental collaboration and internal integration, climate risks and opportunities are incorporated into the Company’s risk management to strengthen the system and efficiency of climate governance.

In addition, the Company regularly reports the implementation and results of climate-related governance actions (such as greenhouse gas inventories, climate risk assessments, and progress on carbon reduction targets) to the Board of Directors and the Sustainability Development Committee each year. Through continuous oversight by senior management, the Company enhances the implementation of climate governance and sustainability strategies, improving resilience and competitiveness in the face of climate challenges.

### ● Risk Management Process



## 2.6.2 Identification Assessment of Climate Risks & Opportunities

To improve the transparency of climate-related risk and opportunity disclosures, the Company refers to the Task Force on Climate-related Financial Disclosures (TCFD) framework. It gathers input from relevant departments and external consultants, and evaluates each risk and opportunity based on “impact level” and “likelihood.” A risk and opportunity matrix are created based on the scores to confirm the significance and severity of each item.

Based on the analysis results, the Company has identified three major transition and physical risks, and two potential opportunities.

These include: rising raw material costs, increased pricing of greenhouse gas emissions, intensifying extreme weather events such as typhoons and floods, development and innovation of new products and services, and entry into new markets.

▼ Climate Change Risk Matrix

Risk Impact Level	Likelihood of Occurrence					
	5					● R10 Rising Raw Material Costs
	4					● R1 Increase in Greenhouse Gas Emission Pricing
	3			● R6 Failure in Investing in New Technologies		● R13 Increased Severity of Extreme Weather Events such as Typhoons and Floods
	2	● R4 Faces Litigation Risk		● R11 Shift in Consumer Preferences – Industry Stigmatization ● R5 Replacement of Existing Products and Services with Low-Carbon Alternatives ● R2 Strengthening of Emission Reporting Obligations		
	1	● R12 Increasing Stakeholder Attention and Negative Feedback ● R3 Growing Regulatory and	● R16 Sea Level Rise	● R14 Changes in Rainfall Patterns and Extreme Climate Shifts ● R15 Rise in Average Temperature ● R7 Cost of Transitioning to Low-		

			Performance Requirements for Existing Products and Services ● R8 Changes in Customer Behavior ● R9 Uncertainty in Market Signals		Carbon Technologies		
	0						
		0	1	2	3	4	5

▼ Climate Change Opportunity Matrix

Opportunity Impact Level	Likelihood of Occurrence						
	5					● O16 Entry into New Markets.	● O13 Research and Innovation for Developing New Products and Services.
	4						

	3				<ul style="list-style-type: none"> <li>● O19 Participation in Renewable Energy Projects and Adoption of Energy-Saving Measures.</li> <li>● O8 Use of New Technologies.</li> <li>● O6 Use of Low-Carbon Energy.</li> <li>● O15 Shift in Consumer Preferences.</li> <li>● O20 Energy Substitution and Diversification.</li> <li>● O11 Development and/or Expansion of Low-Carbon Products and Services.</li> </ul>		
	2			<ul style="list-style-type: none"> <li>● O3 Recycling and Reuse.</li> <li>● O12 Development of Climate Adaptation and Insurance Risk Solutions.</li> <li>● O9 Participation in Carbon Trading Markets.</li> </ul>	<ul style="list-style-type: none"> <li>● O14 Diversification of Business Activities.</li> <li>● O7 Adoption of Incentive-Based Policies.</li> </ul>		

				<ul style="list-style-type: none"> <li>● O17 Utilization of Public Sector Incentive Programs.</li> <li>● O1 Adoption of More Efficient Transportation Methods.</li> </ul>			
	1		<ul style="list-style-type: none"> <li>● O18 Acquisition of New Assets and Regions Requiring Insurance</li> <li>● O10 Transition to Decentralized Energy</li> <li>● O4 Adoption of More Energy-Efficient Buildings</li> <li>● O5 Reduction in Water Use and Consumption</li> </ul>	<ul style="list-style-type: none"> <li>● O2 Use More Efficient Production and Distribution Processes.</li> </ul>			
	0						
		0	1	2	3	4	5

### **2.6.3 Climate Risk & Opportunity Impact Assessment**

Under the supervision and promotion of the Board of Directors and the Sustainability Development Committee, the Company assesses how climate-related risks and opportunities may have actual and potential impacts on its business, strategy, and financial performance. The assessment considers factors such as the level of impact, time horizon, and financial implications, and develops strategic solutions to respond promptly to the actual and potential effects of climate change, thereby enhancing the organization's climate resilience. To understand the short-, medium-, and long-term impacts of climate-related risks and opportunities on the Company, the following timeframes are defined: short-term: 1–3 years, medium-term: 3–10 years, and long-term: over 10 years.



▼ Climate-Related Risk Impacts and Strategic Response Opportunities

Main Category	Subcategory	Risk or Opportunity Item	Description	Financial Impact	Impact Level	Occurrence Frequency	Time of Occurrence	Likelihood of Occurrence	Management Policy
Transition Risk	Policy and Regulatory Risk	R1 Increase in Greenhouse Gas Emission Pricing	The Company operates in a low-carbon industry, so short-term financial impact is minimal. In the long term, regulatory changes and possible carbon cost transfers from suppliers may raise operating expenses.	Increase in Operating or Capital Costs	4	1	Long-term	5	Following ISO 14064-1, the Company reports and reduces greenhouse gas emissions, improves energy efficiency through equipment upgrades, and works with supply chain partners on low-carbon projects.
	Market Risk	R10 Increase in Raw Material Costs	Extreme weather may disrupt raw material supply or	Increase in Operating or Capital Costs	5	3	Medium-term	5	Develop multiple sources of suppliers to avoid over-reliance on a

			raise transport costs, increasing the Company's operating expenses.						single supplier. Monitor market fluctuation risks and respond in advance.
<b>Physical Risk</b>	Immediate Risk	R13 Increased Severity of Extreme Weather Events such as Typhoons and Floods	Extreme weather may cause commuting accidents, leading to staff loss and business disruption. Power outages could also halt operations, causing customer loss and operational damage.	Decrease in Revenue and Increase in Operating or Capital Costs	3	3	Medium-term	5	Enhance the emergency notification system, establish complete reporting and response measures for special situations, and gradually adjust to remote working arrangements.

Opportunity	Products and Services	O13 Research and Innovation for Developing New Products and Services	Demand for low-carbon products and services is rising. While developing new products needs more equipment and staff, increasing costs, it also strengthens the Company's low-carbon capabilities, expands market share, and raises revenue.	Increase in Revenue and Increase in Operating or Capital Costs	5	4	Long-term	5	Continuously develop and innovate products to meet the growing market demand for low-carbon services and products.
	Market Opportunity	O16 Entering in new marketplaces and Opportunities.	Low-carbon products and services help increase market share and revenue, while also	Increase in Business Revenue and Demand for Products or	5	4	Long-term	5	Continuously promote low-carbon products and services to meet customer needs, increase market share,

			supporting customers in achieving carbon reduction goals.	Services						and boost revenue.
--	--	--	---	----------	--	--	--	--	--	--------------------

## ▼ Cost Impact of Actions Taken to Manage Risks or Opportunities

Subcategory	Risk or Opportunity Item	Labor Cost	Equipment Cost	Capital Expenditure	R&D Cost	Social Activity Expense	Loss and Remediation	Outsourcing Cost	Insurance Cost
Regulatory Risk	R1 Increase in Greenhouse Gas Emission Pricing	1	3	3	0	0	0	2	0
Market Risk	R10 Increase in Raw Material Costs	2	1	3	1	0	1	1	0
Immediate Risk	R13 Increased Severity of Extreme Weather Events such as Typhoons and Floods	3	2	3	2	1	3	1	3
Products and Services	O13 Research and Innovation for Developing New Products and Services	4	4	4	4	0	0	1	0
Market Opportunity	O16 Entry into New Markets	2	4	4	3	0	0	1	0

Note: The score ranges from 1 to 5. A higher score indicates a greater level of impact. A score of 0 means no impact.

### 2.6.4 Climate-Related Metrics & Targets

The Company sets climate-related metrics and targets based on its business characteristics and risk assessment results. These cover greenhouse gas emissions, energy use, and water resource management, and are used to continuously track performance and promote the achievement of sustainable operations.

<b>Metrics and Targets</b>	1. Ji-Haw is committed to reducing the environmental impact of its operations by focusing on energy saving, carbon reduction, water efficiency, and hazardous substance management to fulfill environmental responsibility and promote green and sustainable operations.
----------------------------	--

	2. The Company aims to complete third-party verification of greenhouse gas emissions for the entire Group by 2029.
--	--

## 2.7 Information Security

### 2.7.1 Information Security Management Policy

Ji-Haw values the protection of information assets and recognizes that information security is a key foundation for stable business operations and customer trust. Therefore, the Company continues to strengthen its internal information security management mechanisms. A basic information security management system has been established, covering account access control, data backup, internet usage regulations, antivirus and anti-hacking measures, and abnormal incident reporting and handling. Dedicated personnel are assigned to maintain and regularly inspect the information systems to ensure operational stability and data security.

#### ● Response Measures to Relevant Risks

Risk Item	Corresponding Mitigation Measures
<b>Information Security Management</b>	The Company is actively collecting relevant information and assigning personnel to participate in cybersecurity training programs. Based on its business operations, it will establish an “Information Security Management Policy” and related procedures that comply with legal requirements and suit the development of its industry.
<b>Personal Data Protection</b>	As the Company currently operates under a B2B business model and does not engage in transactions with individual natural persons, it is reviewing the development of an internal “Personal Data Protection Policy” to strictly manage the use and security of internal data.
<b>Cybersecurity Risk Controls &amp; Data Backup</b>	The Company has established its own server room. Data is regularly backed up to a second local device, and off-site backups are also implemented. Backup data is stored in a bank safety deposit box located 2 kilometers from the Company.
<b>Information Service Disruption</b>	In the event of threats to the Company’s information systems caused by human error, non-human factors, or natural disasters, a disaster recovery plan can be promptly executed to restore system operations and reduce losses from business interruption.

<b>Other Information Security Risks</b>	The Company has installed an internal firewall and signed a cybersecurity protection and blocking service agreement with Chunghwa Telecom. Cybersecurity protection and interception are implemented from the network source to comprehensively reduce security risks.
---	--

Employees are required to follow internal rules on information use and confidentiality, and receive irregular cybersecurity awareness training to reduce the risk of human error. For sensitive internal data and customer information, encrypted access is used to prevent unauthorized access, leakage, or tampering. No major information security incidents or customer data breaches occurred in 2024.

Ji-Haw will continue to strengthen its information security policies and management tools based on business needs and cybersecurity risks. The Company is also evaluating the implementation of a more advanced information security management system (ISO 27001) or external verification mechanism at its Nangang subsidiary to enhance overall cybersecurity resilience and trust.



# 3. Products & Services

## 3.1 Products & Services

### 3.1.1 Products & Services Overview

- **Connecting AI**

Ji-Haw aims to help customers enter and participate in the AI industry, building strong connections with the sector. The Company has strong hardware capabilities, including advanced cable connection technology, combined with support from AI platform system software. As an integrated hardware and software company, Ji-Haw takes “Connecting AI” as its mission, offering comprehensive services from design, manufacturing, and production to sales, and providing customers with diverse AI full-scenario solutions.

- **All-in-one AI solution across all fields.**

Ji-Haw provides an all-in-one service from design and manufacturing production to sales. We offer AI system design services that incorporate automatic identification technology, AI chips, large-scale models, and training frameworks into application solutions. Our diverse modular products and complete machine sales services cater to various needs, along with customized field-specific solution services. In addition to serving diverse requirements at different stages, we also provide an all-in-one AI solution across all fields, starting from initial design to the final application scenario.

- **Cable Products**

Ji-Haw is also a professional and experienced manufacturer specializing in cables for computers, computer peripherals, and a wide range of communication products. We are committed to providing customers with products that combine high quality, reliable performance, and competitive pricing, ensuring they meet both technical requirements and market expectations. Our main cable portfolio covers internal and external electronic transmission cables, audio-visual transmission cables, signal conversion cables, LVDS transmission cables, FFC flexible flat cables, and automotive specialty cables. These products are widely applied in diverse scenarios from internal and external computer connections, data and signal transmission for peripheral devices, to audio-visual signal conversion and integration in automotive

module harnesses supporting stable, efficient, and high-speed connectivity across multiple industries.

## ● **Products and Services**

- (1) Integrated wire and cable assemblies for circuit boards, tailored for wire and cable processing and manufacturing.
- (2) High-precision electronic connectors, sockets, and associated components.
- (3) Molds, injection-molded parts, stamped components, and other elements used in electronic assemblies.
- (4) Signal transmission wire assemblies and various types of power cords.
- (5) Automotive wire harnesses, sensor cable assemblies for vehicles, and other wire and cable applications.
- (6) Flexible flat cables and ultra-fine coaxial cables designed for notebooks, televisions, and monitors.
- (7) AI solutions for automotive applications.
- (8) Generative AI technologies.
- (9) Integrated services for semiconductor automation, industrial quality inspection, and enterprise-level AI deployment.

## ● **Planned Product Development**

Despite being part of a relatively mature market, the connector industry continues to experience steady and growing demand. Looking forward, Ji-Haw will concentrate on developing high-frequency, high-speed, and high-precision connectivity solutions, with a strategic focus on the server and automotive electronics sectors. Beyond connectors and component assemblies as our core offerings, we are committed to delivering comprehensive process technology solutions that support future innovations in smart living and emerging technologies unlocking new growth opportunities.

In the 3C sector, the evolution of high-frequency, high-speed products have positioned Type-C as the dominant connection standard. The trend toward thinner laptops has reduced traditional slot availability, intensifying the need for Type-C interfaces. Offering high-speed data transfer, multimedia output, and significantly enhanced power delivery, Type-C has become essential for modern devices. Ji-Haw's product development emphasizes compact design, high efficiency, and multifunctional integration, supported by cost-effective manufacturing technologies optimized for large-scale production and assembly strengthening our market competitiveness.

In server and data center applications, the rising demand for cloud computing and

AI-driven high-performance computing has made high-speed transmission technologies a critical development focus. Ji-Haw is actively advancing specialized high-speed cables for servers, including PCIe, CXL, and hybrid optoelectronic transmission technologies, to meet the growing need for higher bandwidth and lower latency in data processing.

In the automotive electronics and smart industrial sectors, supply chain stability and product reliability are decisive factors. Given the high technical barriers and lengthy certification cycles for automotive connectors, this segment has become a key driver of stable revenue growth in recent years. Ji-Haw is collaborating with leading global automakers and supply chain partners to develop robust, high-safety automotive connectivity solutions, gradually integrating them into diverse vehicle platforms and intelligent transportation systems to expand market presence.

Guided by our core philosophy of “Connecting AI,” Ji-Haw is dedicated to supporting clients in entering and thriving within the AI ecosystem. As a vertically integrated hardware-software enterprise, we offer end-to-end solutions from design and manufacturing to production and sales covering AI computing, intelligent edge devices, and automation applications. Moving forward, Ji-Haw will continue to drive technological innovation, strengthen AI industry integration, and contribute to the advancement of the intelligent era.

### **3.1.2 Lifecycle Management**

Ji-Haw applies sustainable design from product development to maximize environmental and social value. We use compliant materials, avoid hazardous substances, and meet standards such as RoHS and REACH. In manufacturing, we improve processes and upgrade equipment to cut energy use and waste. During use, we enhance durability and production yield to extend product life, reduce replacements, and save resources.

1. **Design and Development** – Products are designed for durability and low energy use to reduce environmental impact from the start.
2. **Raw Material Procurement** – We source from reliable, certified suppliers and promote environmental and human rights compliance across the supply chain.
3. **Manufacturing** – We improve processes to cut energy use and carbon emissions, ensuring compliance with safety and environmental standards.
4. **Transportation and Sales** – Logistics are optimized to lower energy use and carbon footprint, with packaging labeled for correct use and recycling.

5. **Product Use** – We provide clear guidelines to help customers use products safely, extend lifespan, and reduce health and environmental risks.
6. **Recycling and Disposal** – We review recycling and reuse options and encourage responsible disposal of products and packaging.

## 3.2 Product Health & Safety

### 3.2.1 Product Quality & Safety

#### ● Product Quality Management

Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., along with its Nangang-based subsidiary CHINTEK INC. has adopted the ISO 9001 quality management system to ensure consistent and reliable product performance. Standardized operating procedures are applied throughout the production process, and all outgoing products undergo final quality inspections. When needed, third-party testing agencies are engaged to further enhance product credibility and market competitiveness.

To ensure timely responses to market dynamics and customer feedback, Ji-Haw has established robust mechanisms for complaint resolution and anomaly correction. In the event of quality issues, root causes are swiftly analyzed, corrective actions are initiated, and continuous improvement is driven through the PDCA cycle. In 2024, the company recorded no major product quality incidents and received no regulatory penalties demonstrating a stable and mature quality management foundation. Moving forward, Ji-Haw will continue to cultivate a strong quality culture to elevate overall standards and enhance customer satisfaction.

#### ● Product Risk Assessment

Ji-Haw proactively identifies, analyzes, and manages potential risks related to health, safety, usage, and regulatory compliance serving as a foundation for product design and process development. Risk prevention is embedded from the early development stage, with pre-assessments of material-related quality or safety concerns. During mass production, key processes are closely monitored and finished products are randomly inspected to ensure risks remain within acceptable thresholds. Post-launch, Ji-Haw maintains mechanisms for anomaly reporting and customer feedback to promptly detect emerging risks in the market and initiate internal corrective actions.

We also continuously monitor domestic and international regulatory developments, conducting compliance reviews and audits on product safety, environmental substance restrictions (e.g., RoHS, REACH), and labeling requirements. These efforts help mitigate the risk of non-compliance and protect brand integrity. Although we have not yet compiled comprehensive statistics on the percentage of products or services subject to health and safety impact assessments, Ji-Haw places high importance on product quality and customer safety. Moving forward, we will

establish a systematic product safety evaluation framework, with the goal of disclosing relevant performance indicators and improvement outcomes in future reporting cycles.

	<b>Material Topic: Product Quality and Safety</b>
<b>Impact on the Company (Positive / Negative Impact)</b>	<p><b>Positive Impact:</b> Ensuring product quality and safety helps increase consumer trust and brand loyalty. It also strengthens business competitiveness, reduces after-sales costs and risks, and creates long-term business value.</p> <p><b>Negative Impact:</b> If products have quality defects or safety issues, it may cause returns, recalls, lawsuits, fines, damage to brand reputation, or even harm to users. Such incidents not only harm the company itself but may also affect the credibility of the entire industry.</p>
<b>Main Management Policy</b>	<ol style="list-style-type: none"> <li>1. Implement the ISO 9001 quality management system.</li> <li>2. Conduct quality audits and evaluations on suppliers to ensure raw materials and processes meet safety standards.</li> <li>3. Establish complaint and product feedback mechanisms to quickly handle abnormalities and track improvement results.</li> </ol>
<b>Short-Term Goals (Within 3 years)</b>	Enhance training for all employees to raise awareness of product quality and safety.
<b>Mid-Term Goals (3–5 years)</b>	Review and strengthen inspection and certification processes at all company sites.
<b>Long-Term Goals (5–10 years)</b>	Promote key suppliers to fully obtain certifications related to product quality and safety.
<b>Resources &amp; Actions Taken</b>	<ol style="list-style-type: none"> <li>1. Ji-Haw OPTO-Electrical (KunShan) Co., Ltd. and its Nangang subsidiary CHINTEK INC. have obtained the ISO 9001 quality management system and follow its guidelines to strengthen internal management.</li> <li>2. Strengthen supplier audits.</li> <li>3. A product service hotline has been established.</li> </ol>
<b>Evaluation Mechanism</b>	Regularly track customer satisfaction. Review the latest relevant regulations, non-conforming product rate, and number of recall incidents to ensure compliance with laws and market standards. All major quality issues are reviewed

	immediately and disclosed in the annual sustainability report to strengthen product responsibility and customer trust.
--	--

● **Product Labeling Standards**

Ji-Haw’s products are B2B in nature, mainly sold to corporate clients. Although we do not directly face end consumers, the company still values product labeling and information transparency. We are committed to providing clear, accurate, and legally compliant product information to ensure safe and compliant use by our customers.

● **Product and Service Marketing Communications**

In product and service marketing activities, Ji-Haw ensures that all information is true, accurate, and compliant with legal regulations. We do not mislead customers or harm fair market trading mechanisms. All marketing materials including product catalogs, sales presentations, website content, and promotional items must be approved through internal review procedures.

In addition, the company does not engage in misleading, comparative, or derogatory advertising against competitors, and does not make false claims about product performance, safety, or environmental features. In 2024, Ji-Haw did not experience any fines, warnings, or violations due to product or service information and labeling. There were also no violations related to marketing communications, including advertising, promotions, or sponsorships. Ji-Haw will continue to implement the principle of product information transparency, strengthen internal labeling review and legal compliance mechanisms, and evaluate the adoption of more user-friendly labeling designs and multilingual information to enhance customer experience and brand trust.

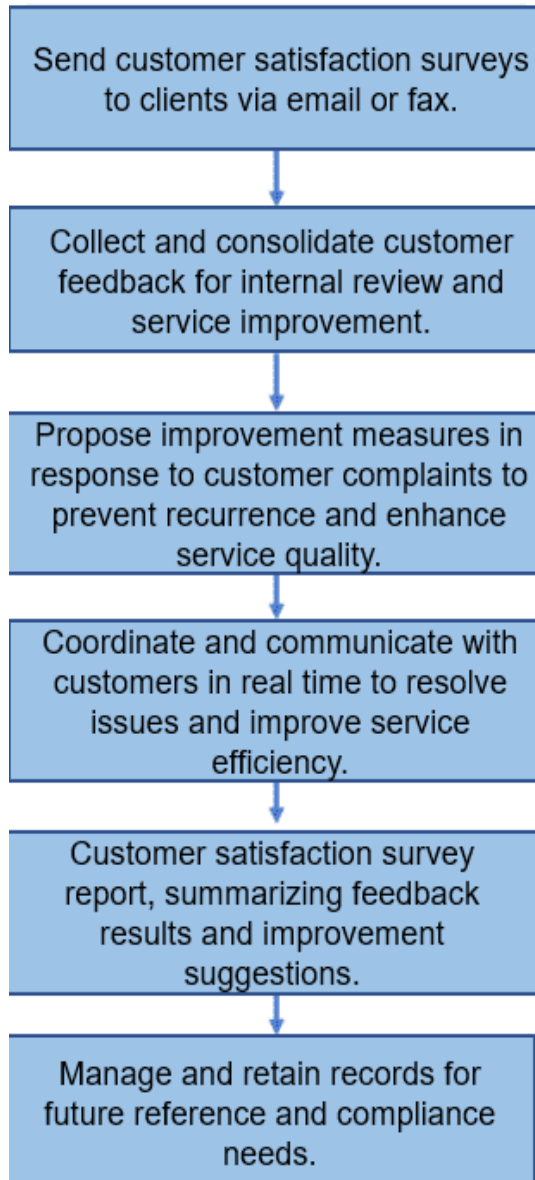
**3.2.2 Customer Relationship Management**

Ji-Haw values customer feedback and is committed to building two-way and real-time communication channels. In addition to regular customer visits by the sales team, we also conduct customer satisfaction surveys to continuously improve communication and service experience. This helps us better understand customer needs and respond to their opinions and questions in a timely manner. Our aim to enhance customer satisfaction and loyalty, creating long-term value and mutual benefit with stakeholders.

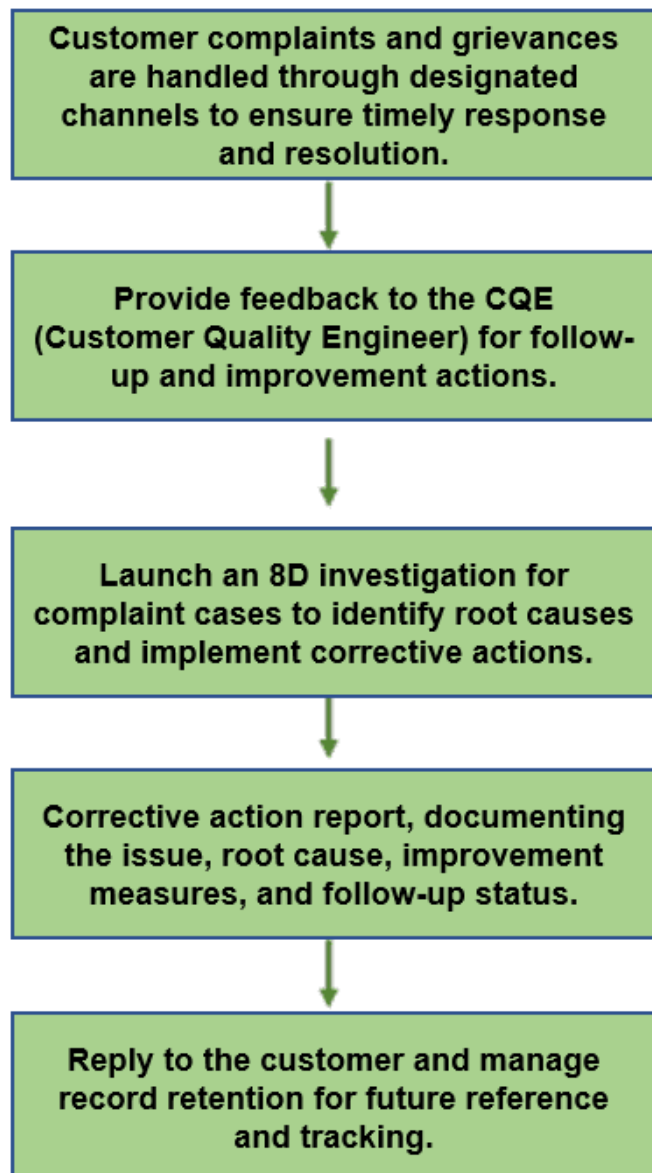
	<b>Material Topic: Customer Relationship Management</b>
<b>Impact on the Company (Positive / Negative Impact)</b>	<p><b>Positive Impact:</b> Effective customer relationship management can improve customer satisfaction and loyalty, encourage repeat purchases and brand recommendations, and help upgrade service quality and the value chain. In addition, through data analysis and precise marketing, companies can better understand customer needs and create higher-value products and services.</p> <p><b>Negative Impact:</b> If a company ignores customer relationships or experiences service errors, unclear information, or insufficient after-sales support, it may lead to more complaints, customer loss, or even public opinion crises, damaging brand reputation.</p>
<b>Main Management Policy</b>	<ol style="list-style-type: none"> <li>1. Conduct customer satisfaction surveys regularly.</li> <li>2. Strengthen the after-sales service system and improve response time to feedback, enhancing overall customer experience.</li> </ol>
<b>Short-Term Goals (Within 3 years)</b>	Strengthen customer communication processes to improve response efficiency and service quality.
<b>Mid-Term Goals (3–5 years)</b>	Improve the speed of handling customer feedback to enhance service responsiveness.
<b>Long-Term Goals (5–10 years)</b>	Continue to improve customer communication and feedback handling processes to enhance service quality and responsiveness.
<b>Resources &amp; Actions Taken</b>	<ol style="list-style-type: none"> <li>1. For customers whose annual revenue reached 80% of the company's set threshold, the sales team sends out customer satisfaction surveys via email or fax each year and follows up on response rates. The survey covers service quality, complaint handling, product quality and delivery, and HSF compliance.</li> <li>2. Set up customer service hotlines, email contacts, instant messaging platforms (such as LINE and evaluated options like Messenger), and online forms to improve communication convenience.</li> <li>3. Regularly review customer communication and feedback handling status during meetings.</li> </ol>
<b>Evaluation Mechanism</b>	Integrate customer data and conduct systematic tracking and management. Evaluate and review customer satisfaction, complaint response efficiency, and interaction effectiveness.



## ● Customer Satisfaction Survey Process :



## ● Customer complaint handling process:



## ● Customer Privacy Management

Ji-Haw values customer data protection and privacy rights, regarding them as key foundations of corporate reputation and sustainable operations. As information technology and data usage become more frequent, Ji-Haw has established corresponding data security and privacy protection mechanisms to prevent unauthorized access, use, leakage, or other risks.

Ji-Haw has information security and personal data protection policies. Access to customer and business data is limited to authorized staff, with regular training to strengthen confidentiality awareness. Key suppliers must sign confidentiality agreements to prevent data leaks. For data collected through the website or digital

platforms, purposes and protection measures are disclosed in line with personal data laws.

As of the end of 2024, Ji-Haw has had no customer privacy breach incidents and has not been subject to any regulatory penalties. Moving forward, Ji-Haw will continue to strengthen cybersecurity and privacy protection measures and consider adopting information security management systems such as ISO/IEC 27001 to safeguard customer rights and enhance external trust.

# 4. Sustainable Supply

## 4.1 Industrial Supply Chain

### 4.1.1 Industry Overview

As technology advances and market demand evolves, the consumer electronics cable industry in 2024 faces both challenges and opportunities across diversified applications. Traditional markets such as PCs, notebooks, tablets, and monitors maintain stable demand, though overall growth has slowed. Manufacturers are shifting toward automotive, server, industrial equipment, and AI-related applications to explore new markets and enhance product value.

High-speed transmission and high-power charging have become key development focuses, driven by the adoption of Type-C, Thunderbolt, and HDMI 2.1, which are making consumer electronics connections more standardized and performance-oriented. Automotive electronics, cloud servers, and 5G equipment are fueling demand for high-speed harnesses and optoelectronic conversion technologies, pushing products toward greater precision and stability. EV and autonomous driving growth is boosting wire harness demand, while AI computing and data center expansion continue to drive high-speed cable and fiber optic needs in the server market.

Looking to 2025, manufacturers are moving toward high-performance applications and smart manufacturing. Growth in AI servers, high-speed communications, and industrial automation is increasing demand for high-speed cables and optoelectronic conversion. Global environmental trends are also promoting halogen-free materials, recyclable cables, and low-power technologies, requiring stronger R&D and production strategies to meet green supply chain standards.

To adapt, the industry is accelerating smart manufacturing, automated inspection, and AI-based quality management to improve efficiency and reliability. By 2025, high-speed transmission, eco-friendly technologies, and multifunctional integration are expected to be core competitive drivers for the next wave of growth.

Ji-Haw's headquarters is in New Taipei City, Taiwan, with main manufacturing sites in Kunshan(China), and Thailand.

## Main Sales Markets:

Unit: NT\$ thousand; %

Sales Regions		2023		2024	
		Sales Amount	%	Sales Amount	%
Export Sales	Asia	1,063,594	92.43	997,305	86.55
	Americas	415	0.03	6,770	0.59
	Europe	48,981	4.26	33,034	2.87
Subtotal		1,112,990	96.72	1,037,109	90.01
Domestic Sales		37,699	3.28	115,061	9.99
Total		1,150,689	100.00	1,152,170	100.00

## 4.1.2 Supply Chain Structure

The connector industry consists of upstream raw material suppliers, midstream connector manufacturers, and downstream application sectors. Upstream materials account for about 60% of manufacturing costs, with metals used most, followed by plastics and electroplating materials. Midstream companies handle design, assembly, and production. Downstream applications span automotive, computers, telecommunications, industrial equipment, aerospace and defense, transportation, and medical devices.

### Upstream Suppliers – Supply Status of Key Raw Materials

Key Raw Materials	Supply Regions	Suppliers
Connector	Taiwan Mainland China	HOWTEH TECHNOLOGY, ACES ELECTRONICS, SHUN TENG, and LONG TAO
Copper Wire	Taiwan Mainland China	SING YANG PRECISION INDUSTRY, RIGHT WAY INDUSTRY, MING XING, SPACE SHUTTLE HI-TECH, and ZHONGJU
FFC Film	Taiwan Mainland China	QUANTA, HONG ZHI TECHNOLOGY
Plastic Powder, PVC, Raw Materials	Taiwan Mainland China	FORMOSA PLASTICS GROUP and SHIN KWANG INDUSTRY

Ji-Haw's main raw materials include cables, copper wire, FFC film, and PVC powder. Long-term cooperation with suppliers has built strong relationships and stable supply. To support local economies and cut transportation carbon footprint, the company promotes local sourcing and works with suppliers near its sites. Although a full statistical system is not yet in place, internal estimates show about

5% of procurement value comes from local suppliers. The Nangang subsidiary has a higher local sourcing ratio for key materials; in 2024, CHINTEK INC. and Emergence A.I Co., Ltd. reached 63% and 100% local procurement, respectively. Ji-Haw plans to improve procurement data management to better track local sourcing and advance sustainable supply chain development.

Operating in the midstream of the connector industry, Ji-Haw supplies connection cables for PCs, notebooks, tablets, monitors, servers, and peripherals, as well as for gaming consoles, LCD TVs, displays, communication equipment, office devices, and network systems. In optical communications, it provides active optical components and converters. In mechanical and automotive sectors, it focuses on connector assemblies, automotive circuit integration, wire harnesses, and high-speed cable technologies for AI and new energy vehicles. The company also produces and sells environmentally friendly equipment and components, introducing eco-friendly materials. In AI, Ji-Haw has launched products such as AI server high-speed cables and hardware, automotive AI systems and robotics, “Agatha – the enterprise second brain,” and “TUAN – the digital human application platform,” targeting opportunities in cloud computing and edge AI. Compared with 2023, there have been no major changes in its industry position, suppliers, customers, or other business relationships.

## **4.2 Supply Chain Management**

### **4.2.1 Supply Chain Management Policy**

Ji-Haw regards suppliers as close partners, believing that mutual progress leads to shared success. We share experience and resources, inviting suppliers into the Ji-Haw mutual benefit circle. With top-tier customers as a common goal, we deliver advanced, high-quality, and innovative products, achieving vertical integration across the supply chain and expanding product and service scope through full cooperation. We believe that benefiting others first ultimately benefits ourselves.

We encourage suppliers to integrate into our system and understand our culture to share mutual gains. Partnerships are built on equality and trust, supported by a Supplier Social Responsibility Commitment and Environmental Agreement, and clear hazardous substance control standards. We comply with RoHS and REACH regulations to prevent harmful substances from entering our production chain.

Supplier sustainability is managed under the RBA Code of Conduct, covering labor, health and safety, environment, ethics, and management systems. All suppliers must follow these principles and work toward sustainability goals. We conduct

annual audits and rolling reviews based on site conditions. In 2024, the audit focused on Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., demonstrating our sustainable supply chain policy in practice.

Looking ahead, we will enhance data integration and consistency across sites to improve the completeness and transparency of sustainability disclosures. Our supply chain policy includes new supplier evaluation and risk management for existing suppliers.

### ● **New Supplier Evaluation**

When Ji-Haw establishes new relationships with suppliers, we conduct screening and evaluation based on the sustainability-related environmental and social impact criteria listed in the new supplier audit form. Currently, it is not mandatory to pass environmental and social sustainability audits in order to qualify for cooperation with Ji-Haw. In 2024, four suppliers (4%) signed contracts after completing the environmental impact assessment process, and four suppliers (4%) signed contracts after completing the social impact assessment process.

### ● **Existing Supplier Risk Management**

Each year, Ji-Haw evaluates its active suppliers based on the supplier audit form, covering aspects such as product quality, delivery performance, cooperation level, and supply stability. All suppliers are also required to participate in annual surveys and assessments related to environmental and social impact risks. During the reporting period, a total of 82 suppliers signed the Supplier Social Responsibility Declaration and Environmental Agreement, accounting for 37.79% of all suppliers.

## **4.2.2 Supply Chain Audit Performance**

### ● **Audit Status**

In 2024, Ji-Haw had a total of 217 qualified suppliers, including 100 newly onboarded suppliers during the year. A total of 43 suppliers underwent annual audit procedures, which also included assessments of environmental and social impacts. The evaluation results showed no significant actual or potential negative impacts were identified.

Although Ji-Haw has not yet fully required existing suppliers to pass sustainability audits, the company continues to promote environmental and social responsibility through regular communication and policy initiatives. This helps reduce potential risks and strengthen the overall stability and resilience of the supply chain.

# 5. Environmental Friendliness

## 5.1 Materials Management

### 5.1.1 Materials Management Policy

The company strictly controls the sources and composition of raw materials used, to ensure that all products comply with relevant international initiatives, directives, and regulations. Our aim to provide the greenest, most environmentally friendly, and non-toxic products. The company's material management policy is described as follows:

#### 1. Restriction of the Use of Certain Hazardous Substances in Electrical and Electronic Equipment (RoHS)

The hazardous substances regulated by the European Union include lead (Pb), mercury (Hg), cadmium (Cd), hexavalent chromium (Cr VI), polybrominated biphenyls (PBB), polybrominated diphenyl ethers (PBDE), di(2-ethylhexyl) phthalate (DEHP), butyl benzyl phthalate (BBP), dibutyl phthalate (DBP), and diisobutyl phthalate (DIBP). All products of the company comply with the RoHS limit values, and no violations occurred in 2024.

#### 2. Registration, Evaluation and Authorization of Chemicals (REACH)

The company regularly monitors the EU's list of Substances of Very High Concern (SVHC) and hazardous substances, and updates its material management strategies and policies based on the latest EU regulations. Each year, the company conducts supplier audits, requiring suppliers to disclose the hazardous substances they use and to develop reduction plans to control the use of restricted substances.

#### 3. IECQ QC080000 Hazardous Substance Process Management System

The company has adopted the IECQ QC080000 certification for hazardous substance process management to ensure that all raw materials and products used in the production process comply with relevant hazardous substance regulations and standards.

## 5.2 Energy Governance

### 5.2.1 Energy Management

As the world faces challenges such as climate change, energy shortages, and carbon emission control, energy management has become a key issue for enterprises in their transition toward low-carbon operations and sustainable development. Effective energy management not only helps improve operational efficiency and reduce costs, but also mitigates environmental impact and demonstrates the company’s commitment to sustainability.

The aim to improve energy efficiency, Ji-Haw’s Sustainability Development Division conducts energy and resource inventories based on the ISO 14064-1:2018 greenhouse gas accounting standard. The company actively promotes energy-saving policies through awareness campaigns and training programs to enhance employees’ knowledge and capabilities in energy conservation and carbon reduction. Currently, 20 employees hold ISO 14064-1:2018 (GHG Internal Verifier Level C) certification.

### 5.2.2 Energy Consumption

In 2024, Ji-Haw’s total energy consumption reached 10,791.356 gigajoules (GJ), with an energy intensity of 9.366 GJ per NT\$1 million in revenue. Purchased electricity accounted for the majority of energy use, representing 92.95% of total consumption. The remaining energy sources included fossil fuels 7.04% and biomass fuels 0.01%. Therefore, future energy-saving plans will focus primarily on reducing electricity usage.

▼ Ji-Haw Energy Consumption Analysis Table (Unit: Gigajoules, GJ)

Energy Consumption Item		Energy Consumption (Note)	Energy Consumption Percentage
		2024	2024
Purchased Renewable Energy	Biomass Fuel	0.525	0.01 %
Purchased Non-Renewable Energy	Fossil Fuel	760.059	7.04 %
	Purchased Electricity	10,030.772	92.95 %



<b>Total Renewable Energy Consumption</b>	0.525	0.01 %
<b>Total Non-Renewable Energy Consumption</b>	10,790.831	99.99%
<b>Total Energy Consumption</b>	10,791.356	<ol style="list-style-type: none"> <li>1. Energy consumption is calculated by multiplying the amount of energy used by its unit calorific value and converting the result into gigajoules (GJ).</li> </ol>
<b>Energy Intensity (GJ per NT\$1 million revenue)</b>	9.366	<ol style="list-style-type: none"> <li>2. Ji-Haw calculates electricity consumption using calorific values announced by the Ministry of Economic Affairs, and uses lower heating values announced by the Ministry of Environment in 2025 for automotive gasoline and diesel.</li> <li>3. Ji-Haw Optoelectronics calculates electricity, automotive gasoline, diesel, and ethanol gasoline consumption using calorific values from the GB/T 2589-2020 standard, with unit conversions applied.</li> <li>4. The Thailand facility calculates electricity, automotive gasoline, and diesel consumption using calorific values announced by the Thailand GHG Management Organization, with unit conversions applied.</li> <li>5. Since the company's energy consumption mainly comes from factory operations, energy intensity is calculated</li> </ol>

		<p>using revenue in millions as the denominator.</p> <p>6. The data covers Ji-Haw, Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., and J.B.T Industrial Co., Ltd.</p>
--	--	---

▼ **Fossil Fuel Breakdown Analysis** (Unit: Gigajoules, GJ)

Energy Consumption Item	Energy Consumption
	2024
Automotive Gasoline	416.114
Diesel	343.945

### 5.2.3 Energy Saving Measures

To reduce energy consumption and emissions, Ji-Haw works with customers to implement localized production and jointly build strong manufacturing bases. Through a cross-shaped model of vertical integration and horizontal expansion, the company significantly reduces long-distance transportation of raw materials and products. At the main production site in Kunshan, Ji-Haw has introduced LED energy-saving lighting systems, replacing high-energy-consuming mercury lamps from the basic infrastructure level. This not only avoids the use of high-energy products but also eliminates mercury pollution. In office areas, the company adopts zoned electricity management and assigns responsible personnel to turn off unnecessary power after working hours. Energy-saving behavior management measures such as “lights off when people leave” and keeping equipment off during non-working hours are fully implemented to ensure efficient electricity use.

## 5.3 Emission Monitoring

### 5.3.1 Greenhouse Gas (GHG) Inventory

#### ● Greenhouse Gas Inventory Standard

Ji-Haw follows the ISO 14064-1:2018 standard for greenhouse gas inventory and adopts the operational control approach to define organizational boundaries. The company evaluates the significance of emission sources based on risk and opportunity, level of impact, stakeholder concerns, employee involvement, activity data, and availability of emission factors. These criteria are used to determine whether Categories 3 to 6 should be included in the inventory. Ji-Haw has conducted greenhouse gas inventories annually since 2023. Originally, the base year was set as 2023, but due to changes in calculation logic and the addition of the Thailand facility, the base year was revised to 2024. The company regularly assesses and manages its organizational greenhouse gas emissions.

#### ● Organizational and Reporting Boundaries

This year's greenhouse gas inventory covers Ji-Haw Industrial Co., Ltd., Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., and the Thailand facility J.B.T Industrial Co., Ltd. Due to limited human resources and the fact that the Thailand site is conducting its first inventory, the scope for this year includes only Category 1 and Category 2 emissions. Other sites include Category 1 (stationary sources, mobile sources, fugitive emissions, and process emissions), Category 2 (purchased electricity), Category 3 (employee commuting, business travel, upstream and downstream transportation and distribution), and Category 4 (product use and purchase, upstream emissions from purchased fuel and energy, waste disposal and treatment). The company identifies major emission sources and activities within the reporting boundary. The seven types of greenhouse gases considered include carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF<sub>6</sub>), and nitrogen trifluoride (NF<sub>3</sub>). In practice, the inventory includes four types: CO<sub>2</sub>, CH<sub>4</sub>, N<sub>2</sub>O, and HFCs.

#### ● Greenhouse Gas Emissions and Intensity

In 2024, Ji-Haw's total greenhouse gas emissions amounted to 2,430.360 metric tons of CO<sub>2</sub> equivalent (tCO<sub>2</sub>e). Based on total revenue (in NT\$ millions), the emission intensity was 2.1094 tCO<sub>2</sub>e per NT\$1 million in revenue.

## ▼ Greenhouse Gas Emissions Analysis Table

(Unit: tCO<sub>2</sub>e)

Greenhouse Gas Emissions	2023	2024
Category 1	208.5234	175.894
Percentage (%)	9.64	7.2
Category 2	1,403.8851	1,449.899
Percentage (%)	64.93	59.7
Category 3	232.3718	154.727
Percentage (%)	10.75	6.4
Category 4	317.4025	649.839
Percentage (%)	14.68	26.7
Category 5	0.000	0.000
Percentage (%)	0.0	0.0
Category 6	0.000	0.000
Percentage (%)	0.0	0.0
Total Greenhouse Gas Emissions	2,162.1828	2,430.360
Emission Intensity (tCO <sub>2</sub> e per NT\$1 million revenue)	1.8790	2.1094

**Note.1:** In 2023, the greenhouse gas inventory covered only Ji-Haw Industrial Co., Ltd., and Ji-Haw Electronics (Kunshan) Co., Ltd., The Thailand facility J.B.T Industrial Co., Ltd., was added to the inventory scope in 2024.

**Note.2:** Greenhouse gas emissions are calculated using the emission factor method: activity data × emission factor × global warming potential (GWP), and converted into carbon dioxide equivalent (CO<sub>2</sub>e), expressed in metric tons (tCO<sub>2</sub>e).

**Note.3:** Emission factors for Ji-Haw are sourced from the Ministry of Environment, the Bureau of Energy under the Ministry of Economic Affairs, and the Product Carbon Footprint Information Network. Emission factors for Ji-Haw Electronics (Kunshan) Co., Ltd. are sourced from China's General Principles for Comprehensive Energy Consumption, the Ministry of Ecology and Environment, and Ecoinvent. Emission factors for the Thailand facility J.B.T Industrial Co., Ltd., are sourced from the Thailand Greenhouse Gas Management Organization and the IPCC.

**Note.4:** Global warming potential (GWP) values are based on the IPCC Sixth Assessment Report (AR6).

### 5.3.2 Greenhouse Gas (GHG) Reduction

To effectively reduce greenhouse gas emissions from business operations, the

company promotes the following reduction measures from both source management and daily operations:

### **1. Reducing transportation distance for raw materials and products**

By optimizing supply chain and logistics planning, and working with customers to implement localized production, the company shortens transportation distances for raw materials and finished goods. This helps reduce fuel consumption and carbon emissions during transportation, improving overall low-carbon performance.

### **2. Replacing mercury lamps with LED lighting**

To improve energy efficiency and reduce indirect carbon emissions, Ji-Haw OPTO-Electrical (KunShan) Co., Ltd. promotes an LED lighting replacement plan, gradually phasing out traditional mercury lamps that consume high energy and contain harmful substances. LED lights significantly reduce electricity use and extend service life, helping to reduce resource consumption.

### **3. Encouraging the use of electric scooters**

To reduce carbon emissions from short-distance travel and within the factory area, the company promotes electric scooters as daily transportation tools and installs charging facilities to encourage employee use. This helps reduce greenhouse gas emissions and shows the company's commitment to clean energy transition.

### **4. Implementing the “lights off when people leave” principle**

The company promotes energy-saving awareness internally and integrates power-saving behavior into daily operations. During non-working hours (such as breaks and after work), office and production equipment power is turned off to avoid standby energy consumption.

## 5.4 Water Resource Management

### 5.4.1 Water Withdrawal, Discharge & Consumption

In 2024, Ji-Haw’s total water withdrawal amounted to 44.751 thousand cubic meters (million liters). All sites sourced water from third-party suppliers (tap water), and all water was classified as freshwater. Total water discharge also amounted to 44.751 thousand cubic meters (million liters), with all discharge directed to third-party facilities (wastewater treatment plants), and all discharged water was freshwater. Total water consumption was 0.00 thousand cubic meters (million liters). Water resource data covers Ji-Haw Industrial Co., Ltd., Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., and the Thailand facility J.B.T Industrial Co., Ltd. In additional information Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., and the Thailand facility J.B.T Industrial Co., Ltd., are located in water-stressed regions.

▼ **Water Withdrawal** (Unit: thousand cubic meters / million liters)

Water Source Category	Water Quality Indicator	Water Withdrawal Volume	
		2024	
		All Regions	Water-Stressed Regions
Third-Party Water	Freshwater	44.751	43.076
	Other Water	0	0
Total Water Withdrawal		44.751	43.076
Percentage Withdrawn from Water-Stressed Areas (%)		96.3	

▼ **Water Discharge** (Unit: thousand cubic meters / million liters)

Discharge Destination Category	Water Quality Indicator	Water Discharge Volume	
		2024	
		All Regions	Water-Stressed Regions
Third-Party Water	Freshwater	44.751	43.076
	Other Water	0	0
Total Water Discharge		44.751	43.076

▼ **Water Consumption** (Unit: thousand cubic meters / million liters)

Item	2024	
	All Regions	Water-Stressed Regions
Total Water Withdrawal	44.751	43.076
Total Water Discharge	44.751	43.076
Total Water Consumption	0.00	0.00
Percentage Withdrawn from Water-Stressed Areas (%)	0.0	

## 5.5 Waste Management Oversight

### 5.5.1 Waste Management Policy

Ji-Haw values waste management as an important part of its environmental responsibility. The company manages industrial waste generated during operations through procedures such as classification, temporary storage, transportation, reporting, and auditing. All disposal processes follow local environmental laws and regulations. Hazardous and special waste is handled by qualified third-party contractors to ensure environmental risks are minimized.

#### ● Waste Disposal Approach

Ji-Haw records the types, quantities, and flow of waste through an online management system, enabling complete tracking and control. For waste generation data, Ji-Haw Industrial Co., Ltd., uses estimation methods to compile figures, while Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., and the Thailand facility J.B.T Industrial Co., Ltd., use actual measurements to calculate annual output, ensuring data accuracy and consistency. All waste is collected and disposed of by legally qualified external contractors, ensuring that disposal procedures comply with environmental regulations and minimize environmental impact.

### 5.5.2 Waste Collection & Disposal

#### ● Waste Generation and Disposal Method

In 2024, Ji-Haw generated a total of 84.643 metric tons of waste. Among this, hazardous industrial waste accounted for 1.285 metric tons (1.5%), and non-hazardous industrial waste accounted for 83.358 metric tons (98.5%).

In addition to reducing waste at the source, Ji-Haw aims to increase the resource value of existing waste. Where local regulations and available technologies allow, the company prioritizes recycling to maximize resource utilization. In 2024, recycled waste mainly consisted of non-hazardous industrial waste, totaling 8.753 metric tons, which represented 10.3% of total waste generated.



▼ **Total Table of Industrial Waste Generation, Transfer During Disposal, and Direct Disposal** (All Sites Combined, Unit: metric tons)

Year	Item (Note)	Generation Volume	Volume Transferred for Disposal	Volume Directly Disposed	Storage Volume
2024	Hazardous Industrial Waste	1.285	0.000	1.285	0.000
	Non-Hazardous Industrial Waste	83.358	8.753	74.605	0.000
	Total Volume	84.643	8.753	75.890	0.000

**Note 1:** The classification of hazardous and non-hazardous waste is based on local regulations at each site.

**Note 2:** The reporting scope includes Ji-Haw Industrial Co., Ltd., Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., and the Thailand J.B.T Industrial Co.

● **Industrial Waste Disposal Transfer (Recycling) Method**

The company mainly recycles kitchen waste, which is classified as non-hazardous industrial waste. The recycling method is primarily categorized as “other recycling operations.” In 2024, the total volume of waste transferred for disposal was 8.753 metric tons, all handled off-site by third-party contractors.

▼ **Waste Transferred for Recycling from Disposal Operations**

(Total Across All Sites, Unit: metric tons)

Item	Disposal Transfer Method	2024		
		On-Site	Off-Site	Subtotal
Non-Hazardous Industrial Waste	Preparation for Reuse	0.000	0.000	0.000
	Material Recycling	0.000	0.000	0.000
	Other Recycling Operations	0.000	8.753	8.753
	Subtotal	0.000	8.753	8.753

**Note:** “On-site” refers to waste processed within the company’s own facilities. “Off-site” refers to waste collected and treated by external third-party contractors.

● **Direct Disposal Method of Industrial Waste**

In addition to the aforementioned waste, non-hazardous waste includes general industrial waste, domestic waste, leaves, and production scraps. Hazardous waste includes waste packaging, laboratory waste liquids, spent activated carbon, waste emulsions, spark oil, waste liquids, and quenching oil waste. A total of 75.890 metric tons was treated through incineration (including energy recovery), all handled off-site by third-party contractors.

▼ **Waste Directly Disposed by Treatment Method**

(Total Across All Sites, Unit: metric tons)

Item	Direct Disposal Method	2024		
		On-Site	Off-Site	Subtotal
Hazardous Industrial Waste	Incineration (Including Energy Recovery)	0.000	1.285	1.285
	Total Volume	0.000	1.285	1.285
Non-Hazardous Industrial Waste	Incineration (Including Energy Recovery)	0.000	74.605	74.605
	Total Volume	0.000	74.605	74.605

**Note:** “On-site” refers to waste processed within the company’s own facilities. “Off-site” refers to waste collected and treated by external third-party contractors.

# 6. Employees Care

## 6.1 Human Resource Capital

### 6.1.1 Workforce Management

Ji-Haw regards employees as its most important asset and is committed to providing a safe, fair, and respectful work environment. In line with labor laws where the company operates, we have established human resource management procedures, reward systems, and work regulations, and regularly review legal updates to ensure employees' basic labor rights are protected. The company strictly prohibits child labor, discrimination, workplace harassment, and forced labor, and has set up independent complaint channels to ensure employees can work in a free and fair environment with peace of mind.

In recruitment, we value candidates' education, experience, professional skills, integrity, and enthusiasm, and hire persons with disabilities in accordance with the law to protect their equal employment rights. All employees at the same level enjoy the same benefits, salary structure, and training opportunities, with no differences in hiring or treatment based on gender, age, or nationality. In addition, we conduct annual performance evaluations as the basis for retention, promotion, salary adjustments, and reward distribution, strengthening talent development and supporting the company's sustainable growth.

### 6.1.2 Talent Recruitment

	Material Topic: Employee Hiring and Retention
Impact on the Company (Positive / Negative Impact)	<p><b>Positive Impact:</b> A sound hiring and retention system helps attract outstanding talent, accumulate organizational knowledge and experience, and enhance corporate competitiveness. It also promotes the quality of human resources and the positive development of the labor market. A stable workforce structure further improves work efficiency, customer service quality, and innovation capability.</p> <p><b>Negative Impact:</b> If a company experiences high turnover, hiring discrimination, talent gaps, or lacks career development mechanisms, it may lead to unstable</p>

	operations, increased training costs, and even affect product and service quality. In the long term, it could reduce the company's attractiveness to workers and create a human resource gap crisis.
<b>Main Management Policy</b>	<ol style="list-style-type: none"> <li>1.Establish a diverse and non-discriminatory recruitment and hiring system to ensure fair hiring and proper job matching.</li> <li>2.Provide a salary and benefits system that is competitive in the market.</li> <li>3.Use interviews and care programs to promptly understand employees' needs and satisfaction.</li> <li>4.Design a complete career development path for employees, offering internal rotation, promotion, and learning opportunities.</li> </ol>
<b>Short-Term Goals (Within 3 years)</b>	The company responds to employee feedback in good faith within 10 days.
<b>Mid-Term Goals (3–5 years)</b>	New employees are interviewed about their workplace experience, with an interview rate of 100%.
<b>Long-Term Goals (5–10 years)</b>	<ol style="list-style-type: none"> <li>1.The functional training completion rate for new employees is 100%.</li> <li>2.New employees are interviewed about their workplace experience, with an interview rate of 100%.</li> </ol>
<b>Resources &amp; Actions Taken</b>	<ol style="list-style-type: none"> <li>1.Introduce a digital recruitment platform to simplify the application process, and strengthen the employer brand through social media and employee referral programs.</li> <li>2.Provide a market-competitive salary system and travel subsidies to create a positive and supportive work environment.</li> <li>3.Design a three-month “New Employee Onboarding Program” that combines corporate culture, functional training, and a mentorship system to help new hires quickly integrate into the organization.</li> <li>4.Establish multiple channels to listen to employees' opinions.</li> </ol>
<b>Evaluation Mechanism</b>	Regularly review hiring efficiency and retention stability through new hire and turnover rates, and combine with exit interviews to analyze the reasons for employee turnover in depth.

## ● Employee Profile

As of the end of 2024, Ji-Haw Group, including Ji-Haw Industrial Co., Ltd., Ji-Haw

OPTO-Electrical (KunShan) Co., Ltd., the Thailand plant J.B.T Industrial Co., Ltd., and the Nangang subsidiaries (CHINTEK INC. Emergence A.I Co., Ltd., and Heph A.I studios Technology Co., Ltd.), employed a total of 523 people. All were regular full-time employees, with no temporary, part-time, or zero-hour contract staff. Ji-Haw and the Nangang subsidiaries did not employ external workers. For Ji-Haw OPTO-Electrical (KunShan) Co., Ltd. and the Thailand plant J.B.T Industrial Co., Ltd., due to incomplete manpower data, there is currently no confirmed statistic on external personnel employment. Over the past two years, the overall staffing scale at each site has remained stable. Ji-Haw has initiated internal data integration efforts, aiming to gradually improve the completeness and quality of disclosures in future years.

▼ Employee Structure at the End of 2024

(Unit: persons)

Employment Type	Gender	New Taipei City	Taipei City	Mainland China (Kunshan)	Thailand	Total
		Ji-Haw Industrial Co., Ltd.	Nangang subsidiaries	Ji-Haw OPTO-Electrical (KunShan) Co., Ltd.	J.B.T Industrial Co., Ltd.	
All Employees	Male	38	25	76	24	163
	Female	28	14	125	193	360
	Subtotal	66	39	201	217	523
Regular Employees	Male	38	25	76	24	163
	Female	28	14	125	193	360
	Subtotal	66	39	201	217	523
Full-Time Employees	Male	38	25	76	24	163
	Female	28	14	125	193	360
	Subtotal	66	39	201	217	523

Note 1:

The total number of employees for the year is based on the headcount as of

December 31, 2024. This figure differs slightly from the annual report previously submitted to the competent authority, mainly due to differences in calculation criteria.

**Note 2:**

**Regular Employees:** Employment contracts with no fixed term (indefinite contracts).

**Temporary Employees:** Employment contracts with a fixed term (fixed-term contracts).

**Full-Time Employees:** Employees whose weekly working hours meet the local legal definition of full-time work.

**Part-Time Employees:** Employees whose weekly working hours are below the local legal definition of full-time work.

**Employees with No Guaranteed Hours:** Employees with irregular weekly working hours, such as on-call staff.

▼ **Number of Employees in 2024**

(Unit: persons)

Year	End of 2024
Number of Male Employees	163
Number of Female Employees	360
Total Number of Employees	523

**Note:** In 2023, the number of male and female employees was not recorded separately. The total number of employees was 543.

● **Employee Diversity Structure**

Ji-Haw values diversity and inclusion, respecting differences in gender, age, education, and personal traits. Due to variations in production lines and site scale, staff classifications differ for example, Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., uses “production” and “general” staff, while the Nangang subsidiaries use “direct” and “indirect” staff.

At Ji-Haw Industrial Co., Ltd., men and women account for 58% and 42% of employees, with 71% aged 30–50. One person with disabilities is employed in line with legal requirements, though other sites lack complete data on employees with disabilities or indigenous staff. The company will continue integrating statistical frameworks and disclosure mechanisms across sites to improve the consistency and completeness of HR information.

In general, senior management positions (Vice President and above) at Ji-Haw and its Nangang subsidiaries are held by local employees. This shows our strong

support for local decision-making, independent operations, and talent development.

▼ Total Number of Employees at Ji-Haw by Job Level and Diversity Indicators

at the End of 2024 (Unit: persons)

Job Level		Senior Management	Middle Management	First-Line Management	General Staff	Total
Total Number of Employees by Job Level		6	14	0	46	66
Percentage of Total Employees by Job Level (%)		9%	21%	0%	70%	100%
Diversity Indicator						
Gender	Male	6	10	0	22	38
	Female	0	4	0	24	28
	Other	0	0	0	0	0
Age	Aged 29 and under	0	1	0	2	3
	Aged 30–50	3	6	0	38	47
	Aged 51 and above	3	7	0	6	16
Indigenous Status (Yes/No)		0	0	0	0	0
Disability Status (Yes/No)		0	1	0	0	1

▼ **Percentage of Employees at Ji-Haw by Job Level and Diversity Indicators**

**at the End of 2024**

(Unit:

%)

<b>Job Level</b>		<b>Senior Management</b>	<b>Middle Management</b>	<b>First-Line Management</b>	<b>General Staff</b>	<b>Total</b>
<b>Gender</b>	<b>Male</b>	100%	71%	0%	48%	58%
	<b>Female</b>	0%	29%	0%	52%	42%
	<b>Other</b>	0%	0%	0%	0%	0%
<b>Age</b>	<b>Aged 29 and under</b>	0%	7%	0%	4%	5%
	<b>Aged 30–50</b>	50%	43%	0%	83%	71%
	<b>Aged 51 and above</b>	50%	50%	0%	13%	24%
<b>Indigenous Status (Yes/No)</b>		0%	0%	0%	0%	0%
<b>Disability Status (Yes/No)</b>		0%	7%	0%	0%	2%

**Note:** The percentages in this table are calculated within the same job level and category. For example, the percentage of male general staff = number of male general staff ÷ total number of general staff.



▼ Total Number and Percentage of Employees at Nangang Subsidiaries by Diversity Indicators at the End of 2024

(Unit: persons; %)

Diversity Statistics				CHINTEK INC.		Emergence A.I Co., Ltd.		Heph A.I studios Technology Co., Ltd.	
				Number of People	Percentage	Number of People	Percentage	Number of People	Percentage
Employee	Direct	Gender	Male	15	78.95%	3	60%	7	46.67%
			Female	4	21.05%	2	40.00%	8	53.55%
		Age	Aged 29 and under	4	21.05%	0	0.00%	3	20.00%
			Aged 30–50	12	63.16%	5	100.00%	12	80.00%
			Aged 51 and above	3	15.79%	0	0.00%	0	0.00%
		Education Level	Graduate School	7	36.84%	3	60.00%	3	20.00%
			College / University	12	63.16%	2	40.00%	12	80.00%
			Others	0	0.00%	0	0.00%	0	0.00%
	Indirect	Gender	Male	0	0.00%	0	0.00%	0	0.00%
			Female	0	0.00%	0	0.00%	0	0.00%
		Age	Aged 29 and under	0	0.00%	0	0.00%	0	0.00%
			Aged 30–50	0	0.00%	0	0.00%	0	0.00%
			Aged 51	0	0.00%	0	0.00%	0	0.00%

			and above						
		Education Level	Graduate School	0	0.00%	0	0.00%	0	0.00%
			College / University	0	0.00%	0	0.00%	0	0.00%
			Others	0	0.00%	0	0.00%	0	0.00%

▼ Total Number of Employees at Ji-Haw OPTO-Electrical (KunShan) Co., Ltd. by Diversity Indicators at Year-End

(Unit: persons; %)

Diversity Statistics				Ji-Haw OPTO-Electrical (KunShan) Co., Ltd.	
				Number of People	Percentage
Employee	General Staff	Gender	Male	55	27.36%
			Female	80	39.80%
		Age	Aged 29 and under	14	6.97%
			Aged 30–50	105	52.24%
			Aged 51 and above	16	7.96%
		Education Level	Graduate School	0	0.00%
			College / University	52	25.87%
			Others	83	41.29%
	Production Staff	Gender	Male	21	10.45%
			Female	45	22.39%
		Age	Aged 29 and under	14	6.97%
			Aged 30–50	50	24.88%

			Aged 51 and above	2	1.00%
		Education Level	Graduate School	0	0.00%
			College / University	1	0.50%
			Others	65	32.34%

## ● Employee Turnover Situation

In 2024, Ji-Haw's operating sites showed differences in employee turnover statistics.

Ji-Haw Industrial Co., Ltd., recruited 35 new employees, including 20 males and 15 females, mainly aged between 30 and 50.

A total of 31 employees left the company, including 17 males and 14 females.

The main reasons for resignation were personal plans such as family care and career changes. The company also arranged for department heads to conduct interviews with departing employees to better understand their reasons for leaving, serving as a reference for future improvements to human resource policies.

Among the Nangang subsidiaries, CHINTEK INC. recruited 19 new employees and had 13 resignations; Emergence A.I Co., Ltd., and Heph A.I studios Technology Co., Ltd., recruited 5 and 15 new employees respectively, with no resignations recorded.

While some sites have established turnover data, the statistical framework still needs to be aligned with the group standard. Due to industry characteristics and the regional labor market, Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., has relatively high overall employee turnover, which is common in the region and industry. Currently, only the number of resignations (407) is recorded, with no data on new hires. The Thailand plant J.B.T Industrial Co., Ltd., also has no relevant statistics. Ji-Haw will continue to strengthen data integration and standardization across sites to improve the completeness and representativeness of turnover information disclosure.

## ● Ji-Haw Severance Notice Period

In the event of significant operational changes such as organizational restructuring, adjustments in manpower requirements, force majeure, or determination that an employee is not suitable for the position the company must notify the employee in advance according to the notice period stipulated by the Labor Standards Act and pay severance compensation.

The severance notice period is as follows:

1. Employment over 3 months but less than 1 year: 10 days in advance.
2. Employment 1 year or more but less than 3 years: 20 days in advance.
3. Employment 3 years or more: 30 days in advance.

▼ Total Number and Percentage of New Employees at Ji-Haw in 2024

Gender	Age	Nationality	Total	New Employee Ratio (%)
		Taiwan		
Male	Aged 29 and under	1	1	53%
	Aged 30–50	15	15	
	Aged 51 and above	4	4	
	Subtotal	20	20	
Female	Aged 29 and under	1	1	54%
	Aged 30–50	11	11	
	Aged 51 and above	3	3	
	Subtotal	15	15	
Others	Aged 29 and under	0	0	0%
	Aged 30–50	0	0	
	Aged 51 and above	0	0	
	Subtotal	0	0	
Total		35	35	53%

▼ Total Number and Percentage of Employee Departures at Ji-Haw in 2024

Gender	Age	Nationality	Total	Employee Turnover Rate (%)
		Taiwan		
Male	Aged 29 and under	0	0	45%
	Aged 30–50	11	11	
	Aged 51 and above	6	6	
	Subtotal	17	17	
Female	Aged 29 and under	1	1	50%
	Aged 30–50	11	11	
	Aged 51 and above	2	2	
	Subtotal	14	14	
Others	Aged 29 and under	0	0	0%
	Aged 30–50	0	0	
	Aged 51 and above	0	0	
	Subtotal	0	0	

Total	31	31	47%
-------	----	----	-----

▼ Total Number and Percentage of New and Departing Employees at Nangang Subsidiaries in 2024

Item / Year		CHINTEK INC.		Emergence A.I Co., Ltd.		Heph A.I studios Technology Co., Ltd.	
Total Number of Employees in the Year		19		5		15	
Statistics of New and Departing Employees		Number of People	Percentage	Number of People	Percentage	Number of People	Percentage
New Employees							
Age	Aged 29 and under	8	42.11%	0	0.00%	3	20.00%
	Aged 30–50	9	47.37%	5	100.00%	12	80.00%
	Aged 51 and above	2	10.53%	0	0.00%	0	0.00%
Gender	Male	16	84.21%	3	60.00%	7	46.67%
	Female	3	15.79%	2	40.00%	8	53.33%
Education	Graduate School	10	52.63%	3	60.00%	3	20.00%
	College / University	9	47.37%	2	40.00%	12	80.00%
	Others	0	0.00%	0	0.00%	0	0.00%
Location	Taiwan	19	100.00%	5	100.00%	15	100.00%
	Aboard	0	0.00%	0	100.00%	0	0.00%
Departing Employees							
Age	Aged 29 and under	5	26.32%	0	0.00%	0	0.00%
	Aged 30–50	6	31.58%	0	0.00%	0	0.00%
	Aged 51 and above	2	10.53%	0	0.00%	0	0.00%
Gender	Male	10	52.63%	0	0.00%	0	0.00%
	Female	3	15.79%	0	0.00%	0	0.00%
Education	Graduate	7	36.84%	0	0.00%	0	0.00%

	<b>School</b>						
	<b>College / University</b>	6	31.58%	0	0.00%	0	0.00%
	<b>Others</b>	0	0.00%	0	0.00%	0	0.00%
<b>Location</b>	<b>Taiwan</b>	13	68.42%	0	0.00%	0	0.00%
	<b>Aboard</b>	0	0.00%	0	0.00%	0	0.00%

### 6.1.3 Labor-Management Agreements

Ji-Haw is committed to building a harmonious and equal communication platform between employees and the company, and to establishing diverse and open communication channels, including the Welfare Committee and the employee suggestion mailbox, to fully protect the rights and obligations of both labor and management, and to promote mutual understanding and trust. In addition, the company continues to monitor amendments to labor laws and practical trends, reviewing and improving relevant systems in a timely manner, and actively creating a respectful, equal, and safe workplace culture that balances sustainability and responsibility. As of the end of 2024, no employee complaints regarding human rights or labor laws had been received, no labor disputes had occurred, and no losses had been incurred due to labor-management conflicts. There were also no cases of mass layoffs. (If such a case occurs, the company will provide 60 days' prior notice in accordance with the Mass Redundancy Protection Act to ensure employees are informed.)

## 6.2 Compensation & Benefits

### 6.2.1 Equitable & Competitive Compensation

Ji-Haw values talent retention and development, and is committed to providing competitive salary packages and comprehensive employee benefits. The company’s salary standards are set with reference to local laws, industry benchmarks, and local living standards, and are never influenced by factors such as gender, ethnicity, language, religion, age, political affiliation, or marital status. In this equal and inclusive workplace environment, starting salaries for men and women are the same; however, final compensation (basic salary plus other remuneration) may vary based on years of service, experience, or position allowances. Employee compensation consists of base salary, meal allowances, various bonuses, and other allowances. Each year, salaries are adjusted based on business performance, and bonuses may be awarded according to individual performance to motivate employees and encourage joint growth with the company.

In 2024, the ratio of the highest individual annual total compensation to the company’s median annual total compensation (excluding the highest-paid individual) was 3.0769. The highest-paid individual’s compensation was not adjusted this year; therefore, the ratio of their compensation increase to the company’s median salary increase was zero.

#### ● Ratio of Entry-Level Employee Pay to Local Legal Minimum Wage

The company strictly complies with all labor laws and regulations in the regions where it operates. In Taiwan, the standard starting salary is higher than the minimum wage stipulated by the Labor Standards Act, and in other operating locations, the company also complies with local minimum wage requirements. In 2024, the average monthly basic salary of entry-level employees at major operating sites was 1.71 to 3.64 times higher than the statutory minimum wage.

#### ▼ Ratio of Entry-Level Employee Pay to Local Legal Minimum Wage at Key Operating Sites

Location	Gender	Ratio of Standard Salary to Local Minimum Wage
Ji-Haw Industrial Co., Ltd.	Male	2.97
	Female	1.86
(Nangang Subsidiary)	Male	2.17



<b>CHINTEK INC.</b>	Female	1.71
<b>(Nangang Subsidiary) Emergence A.I Co., Ltd.</b>	Male	N / A
	Female	3.64
<b>(Nangang Subsidiary) Heph A.I studios Technology Co., Ltd.</b>	Male	2.56
	Female	1.89

**Note 1:** In 2024, the statutory monthly minimum wage in Taiwan was NT\$27,470.

**Note 2:** Male employees at Emergence A.I are all in managerial positions and therefore not included in the calculation.

**Note 3:** The company’s definition of standard salary for entry-level employees is as follows: Ji-Haw Industrial Co., Ltd.: All employees except senior and middle management are considered entry-level. CHINTEK INC. Emergence A.I Co., Ltd., and Heph A.I studios Technology Co., Ltd.: All employees except senior managers are considered entry-level.

**Note 4:** This table covers only statistical data for Taiwan and does not include overseas sites or other subsidiaries. In the future, the disclosure scope will be gradually expanded, depending on data availability and consistency, to enhance information completeness.

### ● Salary Information for Non-Managerial Employees

In compliance with regulatory requirements, Ji-Haw discloses salary information for full-time employees who do not hold managerial positions. In 2024, the average annual number of such employees was 43, with an average salary of NT\$881,000 and a median salary of NT\$698,000, both higher than in 2023.

<b>(Persons; NT\$1,000)</b>			
<b>Full-Time Employees in Non-Managerial Positions</b>	<b>Number of Employees</b>	<b>Average Salary</b>	<b>Median Salary</b>
<b>2023</b>	44	761	664
<b>2024</b>	43	881	698
<b>Difference</b>	N / A	120	34

**Note:** In 2024, employee salaries were adjusted based on market survey data.

### 6.2.2 Comprehensive Employee Benefits

Ji-Haw values employee well-being and is committed to creating a safe, healthy, friendly, and inclusive work environment. The company offers a competitive salary system and a diverse range of benefits covering health care, family support, and

leisure activities, while also supporting career development, with the aim of fostering mutual growth between employees and the company. The following outlines the benefits provided by the parent company and key subsidiaries.

## ● **Employee Benefits at Ji-Haw Industrial Co., Ltd.**

- A. Ji-Haw: Provides labor and health insurance, implements an employee profit-sharing and stock ownership plan, and offers group insurance for overseas staff.
- B. Ji-Haw has established an Employee Welfare Committee to organize recreational activities, leisure events, birthday celebrations, and holiday gifts.
- C. Implements flexible working hours.
- D. Provides subsidies for domestic and overseas travel.
- E. Offers employee health check-ups.
- F. Ji-Haw: Provides hospitalization consolation payments, wedding gifts, funeral condolence payments (including for family members), holiday bonuses (Labor Day, Mid-Autumn Festival, Dragon Boat Festival), and year-end bonuses.
- G. Provides company vehicles or fuel subsidies for cars/motorcycles based on job duties and assignments.
- H. Offers free parking spaces for employees.
- I. Subsidizes venue rental fees for employee clubs (e.g., badminton club) to encourage diverse interaction and promote physical and mental well-being.

## ● **Employee Benefits – Ji-Haw Group Subsidiaries**

- Ji-Haw OPTO-Electrical (KunShan) Co., Ltd.: Year-end bonus.
- CHINTEK INC.: Annual performance-based salary adjustment system, R&D and performance bonuses, employee profit-sharing, and a variety of benefits (holiday bonuses for the three major festivals, annual company trip, marriage/funeral/childbirth subsidies, and group insurance).
- Heph A.I Studios Technology Co., Ltd.: Year-end bonus.
- Emergence A.I Co., Ltd.: Group insurance and holiday bonuses for the three major festivals.

## ● **Retirement Benefit System**

Ji-Haw Industrial Co., Ltd., manages pension contributions based on each employee's chosen retirement system. Under the old Labor Standards Act, 5.8% of monthly salary is paid into a pension reserve account at the Central Trust of China, with 2024 contributions totaling NT\$1,502 thousand. Under the Labor Pension Act (effective July 1, 2005), 6% of monthly salary is contributed to individual pension accounts with the Bureau of Labor Insurance.

- Ji-Haw OPTO-Electrical (KunShan) Co., Ltd.: Provides relevant benefits included in the social insurance program.
- Nangang Subsidiary: Contributes 6% of employees' monthly salary to their

individual pension accounts with the Bureau of Labor Insurance.

- Note: For detailed pension contribution amounts, please refer to page 64 of the 2024 Annual Report.

## 6.2.3 Family-Friendly Workplace

### ● Parental Leave Policy

Ji-Haw values employees' work–life balance and has established a parental leave system to help employees balance career development with family care needs. Information on parental leave return-to-work and retention for the parent company and subsidiaries is as follows:

- Ji-Haw OPTO-Electrical (KunShan) Co., Ltd. and CHINTEK INC. had not yet established a systematic parental leave tracking mechanism prior to the reporting period, and relevant data was not fully retained; therefore, prior-year figures cannot be disclosed.
- Emergence A.I Co., Ltd. and Heph A.I Studios Technology Co., Ltd. were newly established in 2024 and likewise have no prior-year data available.
- The Thailand plant, J.B.T Industrial Co., Ltd., had not yet established a systematic parental leave tracking mechanism during the reporting period, and thus no data can be disclosed. In the future, the company will continue to improve the recording and retention processes for human resources data to enhance the completeness of statistics and strengthen the quality of information disclosure.

### ▼ Parental Leave Personnel Analyze

	2023			2024		
	Male	Female	Total	Male	Female	Total
Number of Employees Eligible for Parental Leave in the Year (A)	0	0	0	0	1	1
Number of Employees Who Applied for Parental Leave in the Year (B)	0	0	0	0	1	1
Number of Employees Scheduled to Return from Parental Leave in the Year (C)	0	1	1	0	0	0

Number of Employees Who Actually Returned from Parental Leave in the Year (D)	0	1	1	0	0	0
Number of Employees Who Actually Returned from Parental Leave in the Previous Year (E)	0	0	0	0	1	1
Number of Employees Remaining Employed 12 Months After Returning from Parental Leave in the Previous Year (F)	0	0	0	0	1	1
Parental Leave Application Rate (%) (=B/A)	0%	0%	0%	0%	100%	100%
Return-to-Work Rate (%) (=D/C); Retention Rate (%) (=F/E)	0%	100%	100%	0%	0%	0%

▼ Parental Leave Status of Ji-Haw Group Subsidiaries

Employee Parental Leave	Gender	2024			
		Ji-Haw OPTO-Electrical (KunShan) Co., Ltd.	CHINTEK INC.	Emergence A.I Co., Ltd.	Heph A.I studios Technology Co., Ltd.
Number of Employees Eligible for Parental Leave	Male	3	1	0	0
	Female	11	1	0	0
Number of Employees Who Applied for Parental Leave	Male	3	0	0	0
	Female	11	0	0	0
Number of Employees Scheduled to Return from Parental Leave	Male	3	0	0	0
	Female	11	0	0	0

<b>Number of Employees Who Actually Returned from Parental Leave</b>	<b>Male</b>	3	0	0	0
	<b>Female</b>	11	0	0	0
<b>Number of Employees Who Actually Returned from Parental Leave in the Previous Year</b>	<b>Male</b>	N/A	N/A	N/A	N/A
	<b>Female</b>	N/A	N/A	N/A	N/A
<b>Parental Leave Application Rate</b>	<b>Male</b>	100%	0%	0%	0%
	<b>Female</b>	100%	0%	0%	0%
<b>Return-to-Work Rate</b>	<b>Male</b>	100%	0%	0%	0%
	<b>Female</b>	100%	0%	0%	0%
<b>Number of Employees Remaining Employed 12 Months After Returning from Parental Leave in the Previous Year</b>	<b>Male</b>	N/A	N/A	N/A	N/A
	<b>Female</b>	N/A	N/A	N/A	N/A
<b>Retention Rate</b>	<b>Male</b>	N/A	N/A	N/A	N/A
	<b>Female</b>	N/A	N/A	N/A	N/A

## 6.3 Diverse Development

### 6.3.1 Fostering and Training

Ji-Haw values the professional growth of its employees and believes that only through continuous and up-to-date training can employees and the company grow together. We provide diverse learning channels and training programs with both depth and breadth to comprehensively enhance employees' skills and knowledge. The learning channels and training programs are as follows:

- A. Supervisors provide on-the-job education to subordinates during meetings, interviews, and other opportunities.
- B. Training organized by the company or participation in training organized by other organizations.
- C. Enrollment in training courses offered by universities or graduate schools.
- D. Participation in training organized by domestic training institutions.
- E. Participation in domestic observation and study visits.
- F. Assignment to overseas training or study visits.

#### ▼ Implementation of Employee Training at Ji-Haw Industrial Co., Ltd.

Course	Category	Number of Classes Offered	Total Participants	Total Training Hours
High-Speed Line Training	Basic Professional Skills Course	1	13	19.5
ISO 14064 Greenhouse Gas Inventory	Basic Professional Skills Course	1	20	130.0
Total	N/A	2	33	149.5

#### ▼ Average Annual Training Hours per Employee at Ji-Haw Industrial Co., Ltd.

Statistics / Year		2024
Average Training Hours per Employee		2.3
Average Training Hours per	Male	2.58

<b>Employee by Gender</b>	<b>Female</b>	1.91
---------------------------	---------------	------

**Note 1:** The average training hours per employee = (total training hours of all employees during the year ÷ total number of employees at year-end).

**Note 2:** The average training hours per male employee = (total training hours of all male employees during the year ÷ total number of male employees at year-end).

**Note 3:** The average training hours per female employee = (total training hours of all female employees during the year ÷ total number of female employees at year-end).

**Note 4:** As a unified statistical system had not yet been fully implemented in previous years, this report only discloses data for 2024. In the future, the company will gradually integrate internal data systems to improve the consistency and comparability of historical data.

#### ▼ Average Training Hours per Employee by Job Level – Ji-Haw Industrial Co., Ltd.

<b>Job Level</b>	<b>2024</b>
<b>Senior Management</b>	4.58
<b>Middle Management</b>	3.57
<b>General Staff</b>	1.60

**Note:** Average training hours = total training hours for each job level ÷ total number of employees in that job level at year-end.

#### ● Implementation of Employee Training at Ji-Haw OPTO-Electrical (KunShan) Co., Ltd.

Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., provides orientation training for new employees to help them quickly adapt to the work environment and understand the company culture. Based on each department's business needs, we also offer basic professional skills courses and management training to strengthen employees' knowledge, practical abilities, and awareness of workplace health and safety. These programs aim to improve overall organizational performance and support employees' career development.

#### ▼ Average Annual Training Hours per Employee at Ji-Haw OPTO-Electrical (KunShan) Co., Ltd.

	2024		
	Male	Female	Subtotal
Hours	977	2,300	3,277
Number of People	70	139	199
Average Hours per Person	13.96	17.83	16.47

During the reporting period, the Nangang subsidiaries did not implement employee training. In the future, training programs will be introduced gradually based on business growth and operational needs to strengthen employee skills and support sustainability goals. The Thailand plant, J.B.T, did not complete employee training statistics during this period, so no data is available.

### ● Employee Transition Assistance Policy

The company understands employees' need for support during career transitions or organizational adjustments and has implemented certain transition assistance measures. Current policies include providing severance compensation in accordance with labor regulations. In addition, for employees reaching retirement age, the company offers explanations of retirement procedures and basic consultation support.

At present, a comprehensive transition assistance system has not yet been established. In the future, the company will continue to assess practical needs and employee feedback, and will gradually plan advanced measures such as career transition counseling and re-employment resources.

## 6.3.2 Performance Appraisal

### ● Performance Appraisal Policy Description

The company has established employee performance appraisal procedures, including probation completion assessments for new employees, annual performance appraisals for all employees, and feedback sessions where supervisors invite subordinates to provide input. These mechanisms aim to accurately reflect employees' work performance and provide positive feedback. The results of the annual performance appraisal serve as the basis for employee promotion, salary adjustment, or bonus allocation.



In 2024, all newly hired employees completed their probationary performance appraisal. In the annual performance appraisal, all full-time employees except those who joined during the year or were on unpaid leave completed the annual performance appraisal.

## **6.4 Workplace Safety**

### **6.4.1 Occupational Safety & Sanitation Management**

Employees are essential partners in Ji-Haw's operations, and their health and safety are critical to the company's sustainable development. Guided by a "people-oriented" principle, we are committed to creating a safe and healthy workplace, actively preventing occupational risks, and fully protecting the physical and mental well-being of all workers.

Ji-Haw Industrial Co., Ltd., implements workplace safety measures in line with occupational safety and health regulations, ensuring the work environment meets required standards to safeguard employees' rights and welfare. To address potential disaster risks, a "Safety and Disaster Prevention Center" has been established at the Xindian headquarters to coordinate real-time monitoring and reporting across all sites. For situations such as typhoons, earthquakes, and major epidemics, we have set up response teams and reporting mechanisms, and regularly conduct drills and training to strengthen disaster prevention and emergency response capabilities.

Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., has adopted the ISO 45001:2018 Occupational Health and Safety Management System, built a comprehensive OSH framework, and obtained international certification, demonstrating a strong commitment to safety governance. Using the PDCA (Plan-Do-Check-Act) cycle, we continuously improve system implementation, enhance risk prevention, and embed a safety culture throughout the organization. By the end of 2024 CE, OSH management coverage at Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., reached 100%, with no workers excluded. OSH requirements are also extended to contractors through clear regulations, on-site audits, and training to ensure compliance with laws and company standards, achieving consistent and effective supply chain safety management. For any occupational accidents or near misses, a cross-departmental investigation mechanism is activated, applying root cause analysis to develop preventive and corrective measures, protecting the health and safety of all internal and external workers.

Ji-Haw has designated OSH management personnel. Employees who identify potential hazards or have safety-related suggestions may report them verbally or by

email to the HR department or OSH personnel, who will take necessary corrective actions. We also promote policies, conduct internal communication, and organize training to strengthen employees' understanding and compliance with OSH systems, enhancing safety awareness and risk control capabilities. Ji-Haw regards OSH as a shared responsibility and is committed to building a culture of full participation and continuous improvement, ensuring every worker can work and grow in a safe and healthy environment.

## ● Hazard Identification, Risk Assessment, and Incident

### Investigation

Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., conducts hazard identification and risk assessment across all workplace areas on a regular annual basis. Based on the results, risks are classified, corresponding control measures are implemented, and these are incorporated into the annual occupational safety and health (OSH) improvement plan to ensure that management strategies are targeted, practical, and continuously improved. The scope of identification covers traditional occupational hazards such as physical, chemical, biological, and ergonomic risks, while also including ethical risks, social responsibility issues, and matters related to specific groups, thereby building a comprehensive OSH management system.

For ethical and social responsibility risks, the company conducts regular assessments using the Labor and Ethical Risk Factor Identification and Evaluation Table, incorporating the results into OSH management plans and human resources systems to ensure that working conditions comply with labor laws and corporate social responsibility standards. In particular, for female employees during pregnancy, postpartum, and breastfeeding periods, risks are assessed based on the likelihood of an incident, the frequency of exposure to hazardous environments, and the potential consequences of such incidents. Hazard levels are classified as Slight, General, Moderate, High, or Extreme. Using the same evaluation table, dedicated risk identification and protection plans are developed, supported by job reassignment and working hours adjustment standards, flexible work arrangements, and case tracking mechanisms, creating an inclusive and forward-looking female-friendly workplace.

In the event of an occupational accident or near miss, the company immediately activates a standardized incident investigation mechanism. A cross-departmental team is responsible for reporting, investigation, analysis, and follow-up improvements, reviewing potential systemic deficiencies, and formulating preventive and corrective measures to reduce the risk of recurrence. This system reflects Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., long-term commitment to a “zero-accident workplace” and the implementation of a strong safety culture.

▼ **Risk factors and categories for female workers during pregnancy, maternity leave, and breastfeeding.**

Job Title	Possible Hazards of the Position	Control Measures	
		Expectant Mother	New Mother
<b>Sample Making</b>	Because hazardous chemicals such as paint are used during the work process, they may affect physical health.	Not allowed to engage in this position.	Not allowed to engage in this position.
<b>Spray Painting</b>	Because hazardous chemicals such as paint are used during the work process, they may affect physical health.	Not allowed to engage in this position.	Not allowed to engage in this position.
<b>Paint Mixing</b>	Because the work involves the use of hazardous chemicals such as paint, it may affect physical health.	Not allowed to engage in this position.	Not allowed to engage in this position.
<b>Industrial Wastewater Chemical Management</b>	Because the work involves contact with chemicals, it may affect physical health.	Not allowed to engage in this position.	Not allowed to engage in this position.
<b>Spray Test Operator</b>	Because the work process involves the use of hazardous chemicals such as paint, it may affect physical health.	Not allowed to engage in this position.	Not allowed to engage in this position.
<b>Hazardous Waste Disposal</b>	Because the work involves contact with hazardous waste, it may affect physical health.	Not allowed to engage in this position.	Not allowed to engage in this position.
<b>Chemical Management and Use</b>	Because the work involves the use of hazardous chemicals such as paint, it may affect physical health.	Not allowed to engage in this position.	Not allowed to engage in this position.

● **Occupational Safety and Health Education and Training**

To ensure that all employees work in a healthy and safe environment, Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., continuously promotes occupational safety and health (OSH) education and training, aiming to enhance the awareness and

response capabilities of employees and contractors regarding environmental safety regulations, emergency response measures, and potential risks.

For new employees, the company arranges pre-employment OSH training on their first day of reporting to work. The training covers environmental safety and health regulations, company policies, basic safety concepts, disaster prevention and evacuation, and operational precautions. This helps employees understand and recognize the company's emphasis on and commitment to OSH, strengthens their risk awareness, and reduces the likelihood of workplace safety incidents.

In addition, to comprehensively improve safety awareness and emergency response capabilities among all staff, the company conducts annual OSH training and fire evacuation drills, and, when necessary, organizes additional courses and promotional activities, such as introductions to workplace environmental safety and emergency response procedure drills. These efforts help establish a sound safety culture, ensuring that every employee can work with peace of mind in a healthy and safe workplace.

Category	Course Content	Training Participants	Total Training Hours/Sessions
<b>Occupational Hazards</b>	1. Laboratory Safety Knowledge Training. 2. Electrical Protection Measures Training. 3. ISO 45001 Personal Protective Equipment Wearing.	1. All Employees. 2. All Employees. 3. All Process Personnel and FFC-Related Staff.	1. The course is one hour per session. 2. The course is one hour per session. 3. For all process personnel, the course is one hour per session; for FFC-related personnel, the course is 0.5 hour per session.
<b>Hazard Situation Training</b>	1. Company-wide Fire Drill. 2. Hazardous Chemicals Emergency Drill.	1. All Employees. 2. Relevant Personnel from Each Business Unit.	1. The course is one hour per session, twice in total. 2. The course is one hour per session, once in total.

## ● Occupational Health Services and Health Promotion Activities

Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., provides personal protective equipment (PPE) that meets occupational safety and health regulations, classifying risks by department and work environment to ensure employees receive proper, certified gear to prevent injuries and health risks.

The company also cares for the well-being of female employees by providing a dedicated nursing room a safe, private space for breastfeeding and offering flexible nursing time in line with the Gender Equality in Employment Act to help balance work and childcare, reflecting its commitment to a diverse and friendly workplace.

Through comprehensive safety equipment and gender-friendly facilities, Ji-Haw Optoelectronics continues to improve the work environment, fostering a healthy, safe, and inclusive workplace that enhances employee well-being and satisfaction.

### 6.4.2 Occupational Injuries & Diseases

According to Ji-Haw’s 2024 statistics and analysis on occupational injuries and occupational diseases, no formal employees experienced any fatalities, serious injuries, or recordable cases caused by occupational injuries or diseases. This indicates that workplace safety management measures have been effectively implemented. However, the total working hours and occupational injury records of external workers have not yet been included for this year. In the future, the company will continue to promote information integration with external partners to enhance data transparency.

In addition, no false alarm incidents or related reports were recorded in 2024. Moving forward, the company will continue to strengthen the risk identification and reporting capabilities of both internal employees and external personnel, thereby improving the overall occupational safety and health culture.

Employee – Occupational Injury and Occupational Disease Statistics Table					
Statistics / Year		Ji-Haw Industrial Co., Ltd.	Ji-Haw OPTO-Electrical (KunShan) Co., Ltd.	J.B.T Industrial Co., Ltd.	Nangang subsidiaries
Total Hours Worked		124,083	661,360	630,071	N / A
Fatalities Caused by Occupational Injuries	Number of People	0	0	0	0
	Percentage	0%	0%	0%	0%
Serious Occupational Injuries	Number of People	0	0	0	0
	Percentage	0%	0%	0%	0%

<b>Recordable Occupational Injuries</b>	<b>Number of People</b>	0	0	0	0
	<b>Percentage</b>	0%	0%	0%	0%
<b>Fatalities Caused by Occupational Diseases</b>	<b>Number of People</b>	0	0	0	0
	<b>Percentage</b>	0%	0%	0%	0%
<b>Recordable Occupational Diseases</b>	<b>Number of People</b>	0	0	0	0
	<b>Percentage</b>	0%	0%	0%	0%

**Note 1:** Occupational injury fatality rate = Number of occupational injury fatalities ÷ Total hours worked × 1,000,000.

**Note 2:** Serious occupational injury refers to an occupational injury that prevents an employee from recovering to their pre-injury health condition within six months, excluding fatalities.

**Note 3:** Serious occupational injury rate = Number of serious occupational injuries ÷ Total hours worked × 1,000,000.

**Note 4:** Recordable occupational injuries refer to all occupational injury incidents in the year, including the number of serious occupational injuries and occupational injury fatalities.

**Note 5:** Recordable occupational injury rate = Number of recordable occupational injuries ÷ Total hours worked × 1,000,000.

**Note 6:** Occupational disease incidence rate = Number of occupational disease cases ÷ Total hours worked × 1,000,000.

**Note 7:** Occupational injury and occupational disease data for the Nangang subsidiary were not included in the total hours worked statistics. These will be included in future complete statistics to improve the integrity and accuracy of occupational safety information and ensure that future disclosures comply with GRI and other international standards.

# Appendix

## GRI Index

- **Statement of Use:** Ji-Haw has reported ESG information for the period from January 1 to December 31, 2024, in accordance with the GRI Standards.
- **Applicable Standard:** GRI 1: Foundation 2021

## General Disclosures

GRI Standards	Disclosure Topic	Corresponding Section in the Report	Page Reference	Explanation for Omission	
				Omitted Disclosure Items	Reason and Explanation
<b>GRI 2: General Disclosures (2021)</b>	2-1 Organizational Details	2.1.1 Company Profile	18	N / A	
	2-2 Entities Included in the Organization's Sustainability Reporting	1.1.3 Disclosure Boundary and Scope	6		
	2-3 Reporting Period, Frequency, and Contact Point	1.1.1 Reporting Period	5		
		1.1.7 Contact Information	7		
	2-4 Restatements of Information	1.1.4 Restatement of Information	6		
	2-5 External Assurance	1.1.6 External Assurance	7		
	2-6 Activities, Value Chain, and Other Business Relationships	3.1.1 Product & Service Overview	65		
		4.1.2 Supply Chain Structure	76		
	2-7 Employees	2.1.1 Company Profile	18		
		6.1.2 Talent Recruitment	91		
	2-8 Workers Who	2.1.1 Company	18		

	Are Not Employees	Profile			
		6.1.2 Talent Recruitment	91		
	2-9 Governance Structure and Composition	2.2.1 Governance Framework	22		
		2.2.2 Functional Committees	33		
	2-10 Nomination and Selection of the Highest Governance Body	2.2.1 Governance Framework	22		
	2-11 Chair of the Highest Governance Body	2.2.1 Governance Framework	22		
	2-12 Role of the Highest Governance Body in Overseeing the Management of Impacts	1.3.2 Stakeholder Communication	10		
		1.4.1 Material Topic Assessment Process	14		
		1.4.2 Management of Material Topic Impacts	16		
		2.2.2 Functional Committees	33		
	2-13 Delegation of Responsibility for Managing Impacts	1.4.1 Material Topic Assessment Process	14		
		1.4.2 Management of Material Topic Impacts	16		
		2.2.2 Functional Committees	33		
	2-14 Role of the Highest Governance Body in Sustainability Reporting	1.1.5 Internal Control	6		
		1.4.2 Management of Material Topic Impacts	16		
		2.2.2 Functional Committees	33		
	2-15 Conflicts of Interest	2.2.1 Governance Framework	22		



	2-16 Communication of Critical Concerns	2.2.2 Functional Committees	33		
	2-17 Collective Knowledge of the Highest Governance Body	2.2.1 Governance Framework	22		
	2-18 Evaluation of the Performance of the Highest Governance Body	2.2.1 Governance Framework	22		
	2-19 Remuneration Policies	2.2.1 Governance Framework	22		
		2.2.2 Functional Committees	33		
	2-20 Process to Determine Remuneration	2.2.1 Governance Framework	22		
		2.2.2 Functional Committees	33		
	2-21 Annual Total Compensation Ratio	6.2.1 Equitable & Competitive Compensation	104		
	2-22 Statement on Sustainable Development Strategy	1.2.1 Message from the Chairman	8		
	2-23 Policy Commitments	2.4.1 Ethical Business Operations	42		
		2.4.2 Human Rights Policy	44		
	2-24 Embedding Policy Commitments	2.4.1 Ethical Business Operations	42		
		2.4.2 Human Rights Policy	44		
	2-25 Processes to Remediate Negative Impacts	1.4.2 Management of Material Topic Impacts	16		
		2.4.1 Ethical	42		

		Business Operations			
	2-26 Mechanisms for seeking advice and raising concerns	2.4.1 Ethical Business Operations	42		
		2.4.2 Human Rights Policy	44		
	2-27 Compliance with Laws and Regulations	2.4.3 Regulatory Compliance	45		
	2-28 Membership in Associations	2.1.1 Company Profile	18		
	2-29 Approach to Stakeholder Engagement	1.3.1 Identifying Stakeholders	10		
		1.3.2 Stakeholder Communication	10		
	2-30 Collective Bargaining Agreements	6.1.3 Labor-Management Agreements	103	The company currently has no labor union and has not signed any collective bargaining agreements.	
<b>GRI 3: Material Topic Disclosure (2021)</b>	3-1 Process to Determine Material Topics	1.4.1 Material Topic Assessment Process	14	N / A	
	3-2 List of Material Topics	1.4.2 Management of Material Topic Impacts	16		

## Material Topics Disclosures

GRI Standards	Disclosure Topic	Corresponding Section in the Report	Page Reference	Explanation for Omission	
				Omitted Disclosure Items	Reason and Explanation
Economic Performance					
3-3 Management of Material Topics		2.3.1 Economic Value	38		
GRI 201: Economic Performance	201-1 Direct Economic Value Generated and	2.3.1 Economic Value	38		

2016	Distributed				
Ethical Business Practices					
3-3 Management of Material Topics		2.4.1 Ethical Business Operations	42		
GRI 205: Anti-corruption 2016	205-3 Confirmed Incidents of Corruption and Actions Taken	2.4.1 Ethical Business Operations	42		
GRI 206: Anti-competitive Behavior 2016	206-1 Legal Actions for Anti-competitive Behavior, Anti-trust, and Monopoly Practices	2.4.1 Ethical Business Operations	42		
Product Quality and Safety					
3-3 Management of Material Topics		3.2.1 Product Quality & Safety	69		
GRI 416: Customer Health and Safety 2016	416-1 Assessment of the Health and Safety Impacts of Product and Service Categories	3.2.1 Product Quality & Safety	69		
	416-2 Incidents of non-compliance concerning the health and safety impacts of products and services	3.2.1 Product Quality & Safety	69		
Customer Relationship Management					
3-3 Management of Material Topics		3.2.2 Customer Relationship Management	71		
Employee Recruitment and Retention					
3-3 Management of Material Topics		6.1.2 Talent Recruitment	91		

GRI 202: Market Presence 2016	202-2 Proportion of Senior Management Hired from the Local Community	6.1.2 Talent Recruitment	91		
GRI 401: Employment 2016	401-1 New Employee Hires and Employee Turnover	6.1.2 Talent Recruitment	91		
GRI 405: Diversity and Equal Opportunity 2016	405-1 Diversity of Governance Bodies and Employees	2.2.1 Governance Framework	22		
		6.1.2 Talent Recruitment	91		

### Specific Disclosures for Material Topics

GRI Standards	Disclosure Topic	Corresponding Section in the Report	Page Reference	Explanation for Omission	
				Omitted Disclosure Items	Reason and Explanation
GRI 201: Economic Performance 2016	201-2 Financial Implications and Other Risks and Opportunities Due to Climate Change	2.6.3 Climate Risk & Opportunity Impact Assessment	56		
	201-3 Defined Benefit Plan Obligations and Other Retirement Plans	6.2.2 Comprehensive Employee Benefits	105		
GRI 202: Market Presence 2016	202-1 Ratio of Standard Entry-level Wage by Gender Compared to Local Minimum Wage	6.2.1 Equitable & Competitive Compensation	104		
GRI 204: Procurement Practices 2016	204-1 Proportion of Spending on Local Suppliers	4.1.2 Supply Chain Structure	76		
GRI 302: Energy 2016	302-1 Energy Consumption Within the	5.2.2 Energy Consumption	80		

	Organization				
	302-3 Energy Intensity	5.2.2 Energy Consumption	80		
	302-4 Reduction of Energy Consumption	5.2.3 Energy saving Measures	82		
	302-5 Reductions in Energy Requirements of Products and Services	3.1.2 Lifecycle Management	67		
GRI 303: Water and Effluents 2018	303-3 Water Withdrawal	5.4.1 Water Withdrawal, Discharge, & Consumption	86		
	303-4 Water Discharge	5.4.1 Water Withdrawal, Discharge & Consumption	86		
	303-5 Water Consumption	5.4.1 Water Withdrawal, Discharge & Consumption	86		
GRI 305: Emissions 2016	305-1 Direct (Scope 1) Greenhouse Gas (GHG) Emissions	5.3.1 Greenhouse Gas (GHG) Inventory	83		
	305-2 Energy Indirect (Scope 2) Greenhouse Gas (GHG) Emissions	5.3.1 Greenhouse Gas (GHG) Inventory	83		
	305-3 Other Indirect (Scope 3) Greenhouse Gas (GHG) Emissions	5.3.1 Greenhouse Gas (GHG) Inventory	83		
	305-4 Greenhouse Gas (GHG) Emissions Intensity	5.3.1 Greenhouse Gas (GHG) Inventory	83		
	305-5 Reduction of Greenhouse Gas (GHG) Emissions	5.3.2 Greenhouse Gas (GHG) Reduction	84		

GRI 306: Waste 2020	306-2 Management of Significant Waste-related Impacts	5.5.1 Waste Management Policy	88		
	306-3 Waste Generated	5.5.2 Waste Collection & Disposal	88		
	306-4 Waste Diverted from Disposal	5.5.2 Waste Collection & Disposal	88		
	306-5 Waste Directed to Disposal	5.5.2 Waste Collection & Disposal	88		
GRI 308: Supplier Environmental Assessment 2016	308-1 New Suppliers That Were Screened Using Environmental Criteria	4.2.1 Supply Chain Management Policy	77		
	308-2 Negative Environmental Impacts in the Supply Chain and Actions Taken	4.2.2 Supply Chain Audit Performance	78		
GRI 401: Employment 2016	401-2 Benefits provided to full-time employees that are not provided to temporary or part-time employees	6.2.2 Comprehensive Employee Benefits	105		
	401-3 Parental Leave	6.2.3 Family-friendly Workplace	107		
GRI 402: Labor/Management Relations 2016	402-1 Minimum Notice Periods Regarding Operational Changes	6.1.2 Talent Recruitment	91		
GRI 403: Occupational Health and Safety 2018	403-1 Occupational Health and Safety Management System	6.4.1 Occupational Safety & Sanitation Management	113		
	403-2 Hazard Identification, Risk Assessment, and Incident Investigation	6.4.1 Occupational Safety & Sanitation	113		

		Management			
	403-3 Occupational Health Services	6.4.1 Occupational Safety & Sanitation Management	113		
	403-4 Worker Participation, Consultation, and Communication on Occupational Health and Safety	6.4.1 Occupational Safety & Sanitation Management	113		
	403-5 Worker Training on Occupational Health and Safety	6.4.1 Occupational Safety & Sanitation Management	113		
	403-6 Promotion of Worker Health	6.4.1 Occupational Safety & Sanitation Management	113		
	403-7 Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships	6.4.1 Occupational Safety & Sanitation Management	113		
	403-8 Workers Covered by an Occupational Health and Safety Management System	6.4.1 Occupational Safety & Sanitation Management	113		
	403-9 Work-related Injuries	6.4.2 Occupational Injuries & Diseases	117		
	403-10 Work-related Ill Health	6.4.2 Occupational Injuries & Diseases	117		

GRI 404: Training and Education 2016	404-1 Average Hours of Training per Year per Employee	6.3.1 Fostering and Training	110		
	404-2 Programs for upgrading employee skills and transition assistance programs	6.3.1 Fostering and Training	110		
	404-3 Percentage of Employees Receiving Regular Performance and Career Development Reviews	6.3.2 Performance Appraisal	112		
GRI 405: Diversity and Equal Opportunity 2016	405-2 Ratio of Basic Salary and Remuneration of Women to Men	6.2.1 Equitable & Competitive Compensation	104		
GRI 414: Supplier Social Assessment 2016	414-1 New Suppliers That Were Screened Using Social Criteria	4.2.1 Supply Chain Management Policy	77		
	414-2 Negative Social Impacts in the Supply Chain and Actions Taken	4.2.2 Supply Chain Audit Performance	78		
GRI 415: Public Policy 2016	415-1 Political Contributions	2.3.1 Economic Value	37		
GRI 417: Marketing and Labeling 2016	417-2 Incidents of Non-compliance Concerning Product and Service Information and Labeling	3.2.1 Product Quality & Safety	69		
	417-3 Incidents of Non-compliance Concerning Marketing Communications	3.2.1 Product Quality & Safety	69		
GRI 418: Customer Privacy 2016	418-1 Substantiated Complaints Concerning Breaches of Customer Privacy and Losses of Customer Data	2.7.1 Information Security Management Policy	63		
		3.2.2 Customer Relationship	71		



		Management			
--	--	------------	--	--	--

# SASB Standards Index

- Ji-Haw has reported ESG information for the period from January 1, 2024 to December 31, 2024 in accordance with the SASB Standards.

## SASB Industry Classification: RT-EE

Indicator Type	SASB Indicator Code	Disclosure Topic	Disclosure Item	Nature	Annual Disclosure Status	Unit
Indicator	RT-EE 130a.1	Energy Management	(1) Total Energy Consumption	Quantitative	10791.3555	Gigajoules (GJ)
			(2) Percentage of Grid Electricity		92.95%	Percentage (%)
			(3) Percentage of Renewable Energy		0%	Percentage (%)
Indicator	RT-EE 150a.1	Hazardous Waste Management	(1) Weight of Hazardous Waste Generated	Quantitative	1.2845	Metric Tons (t)
			(2) Percentage of Hazardous Waste Recycled		0%	Percentage (%)
Indicator	RT-EE 150a.2	Hazardous Waste Management	(1) Number of Reportable Spills	Quantitative	0	Number of Occurrences
			(1) Total Number of Reportable Spills		0	Kilograms (kg)
			(2) Quantity of		0	Kilograms (kg)

			Reportable Spills Recovered			
Indicator	RT-EE 250a.1	Product Safety	(1) Number of Recalls Announced	Quantitative	None recall incidents in 2024	Quantity
			(2) Total Units Recalled		None recall incidents in 2024	Quantity
Indicator	RT-EE 250a.2	Product Safety	Total Monetary Losses from Legal Proceedings Related to Product Safety	Quantitative	None related legal cases in 2024	Reporting Currency
Indicator	RT-EE 410a.1	Product Lifecycle Management	Percentage of Revenue from Products Containing IEC 62474 Declarable Substances	Quantitative	0%	Percentage of Revenue (%)
Indicator	RT-EE 410a.2	Product Lifecycle Management	Percentage of Revenue from Products Qualified for Energy Efficiency Certification	Quantitative	None related revenue in 2024	Percentage of Revenue (%)
Indicator	RT-EE 410a.3	Product Lifecycle Management	Revenue from Renewable Energy-related and Energy Efficiency-related Products	Quantitative	None related revenue in 2024	Reporting Currency

Indicator	RT-EE 440a.1	Materials Sourcing	Description of Risk Management Related to the Use of Critical Materials	Discussion and Analysis	Ji-Haw doesn't use critical materials and thus faces no related risks, but continues monitoring raw material markets to ensure supply chain stability and sustainability.	N / A
Indicator	RT-EE 510a.1	Business Ethics	Description of Policies and Practices for Preventing Corruption and Bribery	Discussion and Analysis	Refer to "2.4.1 Ethical Business Operations"	N / A
			Description of Policies and Practices for Preventing Anti-competitive Behavior		Refer to "2.4.1 Ethical Business Operations"	N / A
Indicator	RT-EE 510a.2	Business Ethics	Total Monetary Losses from Legal Proceedings Related to Bribery or Corruption	Quantitative	None related violations in 2024.	Reporting Currency
Indicator	RT-EE 510a.3	Business Ethics	Total Monetary Losses from	Quantitative	None related violations in 2024.	Reporting Currency

			Legal Proceedings Related to Anti-competitive Regulations			
Activity Metric	RT-EE 000.A	N / A	Number of Units Produced, by Product Category	Quantitative	73,414 thousand connector cables	Quantity
Activity Metric	RT-EE 000.B	N / A	Number of Employees	Quantitative	523 employees	Quantity

# Sustainability Disclosure Indicators of Listed Company

- Appendix 1-12: Sustainability Disclosure Indicators – Electronic Components Industry

Number	Indicator	Indicator Type	Annual Disclosure Status	Unit	Page Number
1	Total Energy Consumption, Percentage of Purchased Electricity, and Renewable Energy Usage Rate	Quantitative	1.Total Energy Consumption: 10,791.3555 GJ. 2.Purchased Electricity Percentage: 92.95%. 3.Renewable Energy Usage Rate: 0%.	Gigajoules (GJ), Percentage (%)	80
2	Total Water Withdrawal and Total Water Consumption	Quantitative	1.Total Water Withdrawal: 44.7511. 2.Total Water Consumption: 0.	Thousand Cubic Meters (1,000 m³)	86
3	Weight of Hazardous Waste Generated and Percentage Recycled	Quantitative	1.Hazardous Waste Weight: 1.2845 t. 2.Percentage Recycled: 0%.	Metric Tons (t), Percentage (%)	89
4	Description of Occupational Injury Types, Number of Cases, and Rate	Quantitative	1.Occupational Injuries: 0 persons 2.Occupational Injury Rate: 0%	Quantity, Rate (%)	117
5	Disclosure on Product Lifecycle Management: Including the weight of discarded products and e-waste, and the percentage recycled (Note 1: Includes	Quantitative	1.Discarded Products and E-waste: 0 t 2.Percentage Recycled: 0%	Metric Tons (t), Percentage (%)	N / A

	scrap sold or other recycling processes; relevant explanations should be provided)				
<b>6</b>	Description of Risk Management Related to the Use of Critical Materials	Qualitative Description	Ji-Haw's products and production processes do not use critical materials as defined by SASB; therefore, there are no related risks of resource scarcity, supply disruption, or substitution. However, the company continues to monitor changes in the raw materials market to ensure supply chain stability and sustainability.	Not Applicable	N / A
<b>7</b>	Total Monetary Losses from Legal Proceedings Related to Anti-competitive Regulations	Quantitative	None related violations in 2024.	Reporting Currency	N / A
<b>8</b>	Production Volume of Main Products by Product Category	Quantitative	Main Product Quantity: 73,414 thousand connector cables.	Varies by Product Type	N / A

## Climate-related Disclosures

Assessment of Climate Change–related Risks and Opportunities for the Company, and Corresponding Mitigation and Adaptation Strategies Implemented

Item	Implementation Status	Page Number
1. Describe the Board of Directors' and Management's Oversight and Governance of Climate-related Risks and Opportunities	Please refer to "2.6.1 Climate Governance"	50
2. Describe How Identified Climate Risks and Opportunities Affect the Company's Business, Strategy, and Financials (Short, Medium, and Long Term)	Please refer to "2.6.2 Identification Assessment of Climate Risks & Opportunities", and "2.6.3 Climate Risk & Opportunity Impact Assessment"	51, 56
3. Describe the Financial Impacts of Extreme Weather Events and Transition Actions	Please refer to "2.6.3 Climate Risk & Opportunity Impact Assessment"	56
4. Describe How the Processes for Identifying, Assessing, and Managing Climate Risks Are Integrated into the Overall Risk Management System	Please refer to "2.6.2 Identification Assessment of Climate Risks & Opportunities"	51
5. If Scenario Analysis Is Used to Assess Resilience to Climate Change Risks, Describe the Scenarios, Parameters, Assumptions, Analytical Factors, and Key Financial Impacts Used	The company has not yet used scenario analysis to assess resilience to climate change risks.	N / A
6. If There Is a Transition Plan to Address and Manage Climate-related Risks, Describe the Plan and the Metrics and Targets Used to Identify and Manage Physical and Transition Risks	Please refer to "2.6.4 Climate-Related Metrics & Targets"	61
7. If Internal Carbon Pricing Is Used as a Planning Tool, Explain the Basis for Price Setting.	The company has not yet implemented internal carbon pricing.	N / A



8. If Climate-related Targets Are Set, Describe the Covered Activities, Greenhouse Gas Emission Scopes, Planning Timelines, and Annual Progress; If Carbon Offsets or Renewable Energy Certificates (RECs) Are Used to Achieve the Targets, Specify the Sources and Amounts of Offsets or the Number of RECs Used.	The company has completed GHG inventories for Categories 1–6 for Ji-Haw Industrial Co., Ltd. and Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., and Categories 1 and 2 for the Thailand plant J.B.T Other subsidiaries will be included in the GHG inventory in subsequent years, while carbon offset and renewable energy options are being carefully evaluated.	N / A
9. Greenhouse Gas Inventory and Assurance Status, and Reduction Targets, Strategies, and Specific Action Plans (to be completed in 9-1 and 9-2)	Please refer to the tables “9-1 Greenhouse Gas Inventory Information and Assurance Status” and “9-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans” below.	N / A

## 9-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent Two Years

### 9-1-1 Greenhouse Gas Inventory Information

State the greenhouse gas emissions (metric tons CO<sub>2</sub>e), intensity (metric tons CO<sub>2</sub>e per million NTD), and data coverage for the most recent two years.

Scope (GRI)	2023		2024	
Scope 1	Total Emissions (metric tons CO <sub>2</sub> e)	Emissions Intensity (metric tons CO <sub>2</sub> e per million NTD)	Total Emissions (metric tons CO <sub>2</sub> e)	Emissions Intensity (metric tons CO <sub>2</sub> e per million NTD)
	208.5234	0.1812	175.8944	0.1527
Scope 2	Total Emissions (metric tons CO <sub>2</sub> e)	Emissions Intensity (metric tons CO <sub>2</sub> e per million NTD)	Total Emissions (metric tons CO <sub>2</sub> e)	Emissions Intensity (metric tons CO <sub>2</sub> e per million NTD)
	1403.8851	1.22	1449.8992	1.2584
Scope 3	Total Emissions (metric tons	Emissions Intensity (metric tons	Total Emissions (metric tons	Emissions Intensity (metric tons CO <sub>2</sub> e per

	CO <sub>2</sub> e)	CO <sub>2</sub> e per million NTD)	CO <sub>2</sub> e)	million NTD)
	549.7743	0.4777	804.5661	0.6983

**Note 1:** For 2023, the reported data encompasses Scopes 1–3 for Ji-Haw Industrial Co., Ltd., and Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., In 2024, the reporting boundary was expanded to include the Thailand facility, J.B.T Industrial Co., Ltd, with Scopes 1–3 for Ji-Haw Industrial Co., Ltd., and Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., and Scopes 1 and 2 for the J.B.T Industrial Co., Ltd.

**Note 2:** The company's revenue for 2023 totaled 1,150.689 million, while consolidated revenue for 2024 amounted to 1,152.17 million.

### 9-1-2 Greenhouse Gas Assurance Information

State the assurance status for the most recent two years, including the assurance scope, assurance provider, assurance standards, and assurance opinion.

<p><b>2023:</b> Ji-Haw Industrial Co., Ltd., and Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., Categories 1–6 have been verified by the third-party verification body AFNOR. Verification Standard: ISO 14064-3:2019 Verification Opinion:</p> <ul style="list-style-type: none"> <li>➤ For Ji-Haw Industrial Co., Ltd., Categories 1 and 2 achieved a reasonable assurance level, while Categories 3 and 4 achieved a limited assurance level.</li> <li>➤ For Ji-Haw OPTO-Electrical (KunShan) Co., Ltd., due to remote verification, Categories 1, 2, 3, and 4 all achieved a limited assurance level.</li> </ul> <p><b>2024:</b> No third-party verification has yet been obtained; the company plans to gradually introduce a verification mechanism in the future.</p>
---

### 9-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

State the greenhouse gas reduction baseline year and its data, the reduction targets, strategies, specific action plans, and the achievement status of the reduction targets.

<p>The company has not yet set a clear greenhouse gas (GHG) reduction target; however, it has already implemented several carbon reductions measures, such as electricity-saving management in office areas and encouraging the use of electric scooters for commuting. The company continues to monitor regulations and international carbon reduction trends. In the future, it will gradually establish carbon management targets and pathways, and improve the GHG management mechanisms at each site.</p>
--