

2023

JEBSEE

Sustainability
Report



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0.1 About ESG report

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0.1 About ESG report

Starting in 2024, Jebsee Electronics Co., Ltd. (referred to as "Jebsee Electronics") will regularly publish a sustainability report each year. This report will detail the company's efforts and achievements in non-financial areas such as business operations, environmental protection, and social engagement. The report will be made publicly available in the sustainability section of the Jebsee Electronics official website, with the aim of fostering smooth and transparent communication with all stakeholders who are concerned about our activities.

0.11 Release

- ◎ Jebsee Electronics publishes an annual sustainability report for the previous year on a regular basis.
- ◎ Current version: Published in June 2024.
- ◎ Previous version: First internal edition published in 2024
- ◎ Next version: Expected to be published in June 2025

0.12 Contact Information

- ◎ If you have any questions or suggestions, please feel free to contact us at any time:
- ◎ Sustainability Development Dept.
- ◎ Address: No. 24-3, Xinle Road, South District, Tainan City 702, Taiwan
- ◎ Telephone number: +886-6-264-7622
- ◎ Fax number: +886-6-263-8446
- ◎ Website: www.jebsee.com.tw
- ◎ E-mail address: sdd@jebsee.com.tw

0.13 Category

This report discloses the relevant measures and overall outcomes of Jebsee Electronics in various aspects of corporate social responsibility during the period from January to December 2023. It covers the operational headquarters of Jebsee Electronics located at No. 24-3, Xinle Road, Anping Industrial Park, Taiwan (referred to as the Xinle Plant) and the Xinying Plant located on Xinren Road, but does not include the factories located in China.

0.14 Basis of Preparation and Verification

This report follows the Sustainability Reporting Standards issued by the Global Reporting Initiative (GRI) and the industry standards issued by the Sustainability Accounting Standards Board (SASB), with a specific focus on standards for the Electronics Manufacturing Services (EMS) and Original Design Manufacturing (ODM) industries. The report is prepared in accordance with the latest GRI and SASB guidelines and is adopted within the officially designated timeframe.

This report aims to emphasize that although Jebsee Electronics is not required by regulatory authorities to disclose sustainability information, we fully recognize the importance of transparent sustainability disclosures for both our internal employees and external customers, including potential clients. We are committed not only to meeting these standards but also to continuously improving our practices through feedback from various stakeholders, including internal employees, even without external verification.

The organizational boundaries and calculation methods covered in this report use internationally accepted metrics to present corporate social responsibility performance data. Any estimates are specifically noted within the report. Financial data in this report is presented in New Taiwan Dollars (NTD), with exchange rates based on year-end 2023 figures. Operational performance, product shipment information, and the contents of the report have been verified by Deloitte Taiwan.

0.15 Report management

The Jebsee Electronics Sustainability Report (referred to as the ESG Report) is coordinated by the Sustainability Development Department, which oversees its preparation. The department invites the highest-ranking executives from various functional units to appoint representatives to serve as members of the report preparation team. These members collaborate on data collection, writing, design, layout, and verification tasks. At the end of each year, a kick-off meeting for the report preparation project is held to discuss the development of the report.

Team members, based on their daily work and interactions with stakeholders, work with the Sustainability Development Department to gather, discuss, and review sustainability issues. The results of the previous year's work are compiled into the report, which is then submitted to the Chairman for final approval. The external verification is completed regularly in the second quarter, and the report for the previous year is published in June.





0.2 What the operator says

0.21 Letter from the Chairman Jebsee Electronics Team and Stakeholders

As the Chairman of Jebsee Electronics, it is my honor to present to you our company's latest Corporate Social Responsibility (ESG) report. This report not only reflects our unwavering commitment to the company's mission but also embodies our deep efforts in the areas of environmental, social, and governance (ESG) practices.

Since our founding in 1975, Jebsee Electronics has upheld the core values of "Integrity, Diligence, Pragmatism, and Innovation." We firmly believe that Jebsee Electronics' success is not only measured by economic gains but also by our positive contributions to our employees, society, and the environment. These values are ingrained in every business decision and action we take and have become our steadfast principles. Guided by ESG, we are committed to pursuing sustainable development goals and continuously exploring innovative ways to contribute positively to society.

Jebsee Electronics, driven by the spirit of craftsmanship and simplicity, is dedicated to the research, development, and production of television peripheral components and shared

viewing systems for high-frequency cable and satellite TV. We collaborate with our customers with integrity and pragmatism, striving to create value and provide the highest quality products and services. At the same time, we continuously seek innovation, aiming to meet market demands while building a strong reputation and cooperative relationships worldwide.

In the face of a rapidly changing market environment and increasingly severe environmental challenges, Jebsee Electronics remains committed to the "Earth-Friendly" philosophy and actively participates in sustainable development. We understand that the company's growth is closely linked to environmental health, and therefore we are committed to incorporating goals for reducing carbon emissions, water consumption, waste, and transportation impacts into our development plans. In 2024, Jebsee Electronics has set the following goals:

- ◎ **Carbon Emission Reduction by 10 %:** We aim to significantly reduce carbon emissions by actively adopting green energy, optimizing production processes, and promoting energy-saving technologies, thereby contributing to the mitigation of climate change.
- ◎ **Water Consumption Reduction by 10 %:** We will enhance water resource conservation, improve production techniques, and adopt water recycling systems to effectively reduce water consumption and protect the sustainable use of water resources.
- ◎ **Waste Reduction by 10 %:** Through measures such as reducing the use of packaging materials, increasing resource recycling rates, and promoting waste sorting, we aim to decrease waste generation and contribute to a cleaner and more beautiful environment.
- ◎ **Transportation Reduction by 10 %:** We will optimize logistics management, improve transportation efficiency, reduce transportation costs, and minimize environmental impact, thereby decreasing transportation volumes and alleviating traffic pressures to support sustainable urban development.

To achieve our sustainability goals, we will enhance internal management by optimizing systems and processes, and intensify employee training to foster environmental awareness and active participation in our ESG initiatives. We will collaborate closely with suppliers and partners to build an eco-friendly supply chain, aiming for carbon neutrality and resource conservation. Together, we strive to lead the industry toward a more sustainable future. I deeply appreciate the support of our colleagues and stakeholders, which empowers Jebsee Electronics to continue advancing in sustainable development. Let's work together to create a better future.

Jebsee Electronics Team and Stakeholders

I am honored to share our company's key practices and future strategies during this crucial time. We believe that actively engaging in green product development is essential. We are committed to advancing eco-friendly products and partnering with the automotive industry to promote environmental sustainability. Investing in green industries not only protects the environment but also strengthens our competitiveness, positioning us as a leader in sustainable development.

We've made significant strides in corporate responsibility, joining the RBA to uphold a people-centered approach, promote gender equality, and ensure diverse employee management. In business, we maintain integrity, fair trade, and privacy protection while actively participating in community and environmental sustainability initiatives.

Thank you for your support. We will continue to invest in reducing carbon emissions, enhancing green product competitiveness, and fostering a diverse, inclusive workplace. We look forward to collaborating with our partners on the path to sustainable development.

I am confident in Jebsee Electronics' future. We will continue our efforts to fulfill corporate social responsibility, contribute to sustainable development, and advance green initiatives while driving sustainability across the supply chain. We will also enhance corporate responsibility, improve employee well-being, and foster a more inclusive culture. With renewed passion and a proactive approach, we will guide Jebsee Electronics toward a more eco-friendly and harmonious future. Let's work together for a better tomorrow!

Future Challenges and Response Strategies

While we have made significant progress, we recognize that many challenges remain in fulfilling our corporate social responsibility. We will continue to learn and improve, actively addressing these challenges. First, we will strengthen communication and collaboration with stakeholders to build more robust partnerships. Second, we will further optimize internal management systems to enhance operational efficiency and transparency. Lastly, we will continue to invest in innovative R&D to introduce more green products that meet market and societal needs.

We firmly believe that, through the collective efforts of all employees, Jebsee Electronics will overcome current difficulties, meet future challenges, and contribute even more to achieving sustainable development goals.



羅三國

Chairman



羅凱南

GM



0.3 Annual sustainable results



Responsible Business Alliance(RBA)

As a member of the world's largest industry alliance dedicated to corporate social responsibility within the global supply chain, Jebsee Electronics firmly supports the goals and vision of the Responsible Business Alliance (RBA) and is committed to promoting RBA's Code of Conduct. Each year, during our self-assessment process, we complete risk assessments for our major facilities through the RBA Self-Assessment Questionnaire (SAQ). These assessments cover labor rights, health and safety, environmental protection, business ethics, and management systems to ensure compliance with the highest standards of corporate social responsibility.



Task Force on Climate-related Financial Disclosures (TCFD)

Established in 2015, the Task Force on Climate-related Financial Disclosures (TCFD) was initiated by the Financial Stability Board (FSB) to develop a set of standardized voluntary guidelines that help investors, lenders, and insurance underwriters understand the key risks faced by organizations. Starting in 2024, Jebsee Electronics will adopt the TCFD framework to transparently disclose information on climate governance, strategy, risk management, and metrics and targets, officially becoming a supporter of TCFD.



International Organization for Standardization

Jebsee Electronics implements ISO 14001 to improve environmental performance by optimizing resource use, reducing emissions, and minimizing pollution. Committed to respecting life and managing health risks, we ensure compliance with environmental, safety, and health regulations. Through ISO 45001, we enhance workplace safety, reduce injury risks, and foster a culture centered on safety and health. By integrating ISO 9001 and IATF 16949 into our quality management system, we deliver high-quality products and services, continuously improving to exceed customer expectations. These combined efforts establish a robust foundation for sustainable development and long-term success, achieving a win-win-win in environmental protection, safety, and economic performance.

0.4 Get to know JBSEEE

Jebsee Electronics has always upheld the values of "Integrity, Diligence, Pragmatism, and Innovation," believing that while pursuing the material and spiritual well-being of all employees, we should also contribute to the progress of human society. As global attention to greenhouse gas impacts grows, Jebsee Electronics, as a key part of the international supply chain, recognizes the urgency of conducting greenhouse gas inventories to address climate change. With shifting market trends and the increasing emphasis on ESG, both large and small enterprises face sustainability challenges. To enhance our green productivity and international competitiveness, we are committed to assessing our carbon emissions and developing continuous improvement plans to align with global ESG trends. Looking ahead, Jebsee Electronics will continue to protect the planet by integrating sustainable practices into our operations, balancing production, environment, and humanity, and fulfilling our corporate social responsibility.

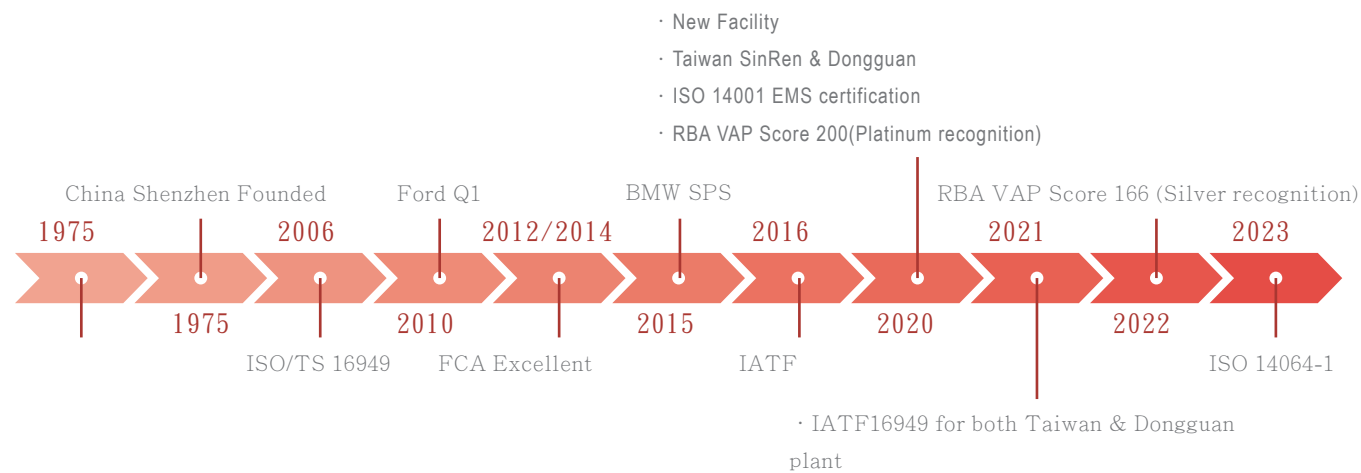
0.41 Company Profile

Founded in 1975 in Tainan, Jebsee Electronics has spent 47 years dedicated to the research, production, and marketing of shared viewing system components for cable and satellite TV, as well as automotive antennas and related components. By implementing ERP, automated warehousing, and MES systems, alongside fully or semi-automated machinery, the company aims to reduce labor costs and enhance production quality and efficiency, progressing toward intelligent manufacturing. With extensive experience in RF antenna reception and communication, Jebsee Electronics strives to become a leading "Lighthouse Factory" and a top partner in the Internet of Vehicles, wireless signal transmission, and communication industries, contributing to a more convenient life for all.





0.42 Company History



0.43 Corporate vision



0.44 operating bases

Operations Headquarters	Tainan, Taiwan	Production bases	2
Founded	1975/8/4	Amount of Capital	NT\$633.75 million
Chairman	Shan-Gow Lo	Revenue 2023	NT\$1.67 billion
GM	kainan Lo	Number of employees	580
XinIn	1)Land area : 4,581 square meters. 2)Building : 7,832.92 square meters.	Xinren	1)Land area : 5,280 square meters. 2)Building : 16,283.7 square meters.

◆ Global locations



XinIn



Xinre



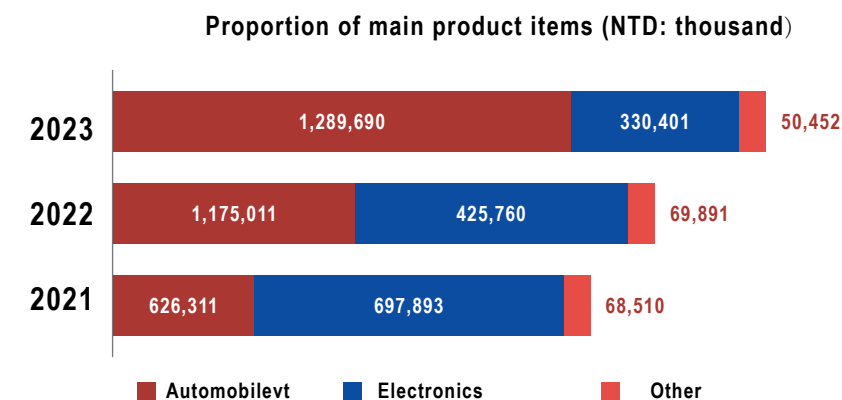
Jebsee(Dongguan)

- Founded in 2020
- Land area : : 12,200 M

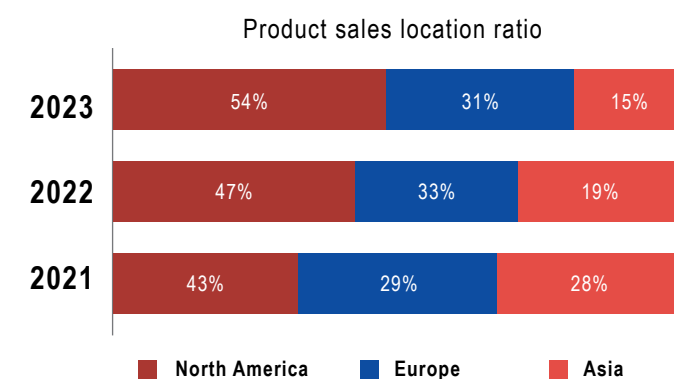


0.45 Product categories and categories

Jebsee's products span two major application areas: consumer electronics and automotive products. Product categories include antennas, signal amplifiers, HDMI video switchers, and various other solutions.

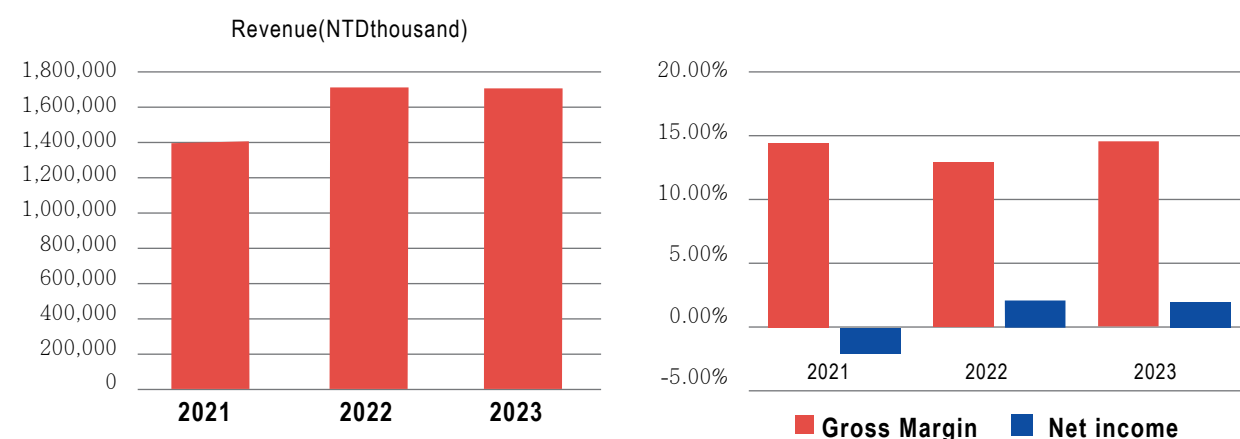


Jebsee's sales regions span the globe, with the Americas being the primary market, followed by Europe. In 2023, the Americas accounted for 54% of revenue, while Europe contributed 31%.



0.46 Corporate Performance

In 2023, Jebsee Electronics achieved revenue of NT\$1.676 billion, reflecting growth in both revenue and profitability compared to 2022. We will continue to optimize overall operational performance to deliver value to all our investors.



0.47 International Standard Management System

To improve operational efficiency and customer satisfaction, Jebsee Electronics has implemented various management systems based on international standards since its founding, supported by dedicated committees overseeing certification, policy execution, and continuous improvement. The company ensures that these systems, including IATF 16949, ISO 14001, and RBA, are updated annually to maintain compliance, with certifications obtained through SGS Taiwan and original certifying bodies.



0.48 Information disclosure

Jebsee Electronics ensures all product labels comply with local regulations and are tailored to customer needs. To regulate external communications, the company follows "External Communication and Information Disclosure Management Guidelines," which outline the scope, spokespersons, and review processes for accurate and timely information disclosure. The official website features a news center, corporate information, and an ESG section, providing real-time updates on company developments, financial data, and sustainability efforts, along with contact channels for easy communication.

0.49 External participating organizations

Jebsee Electronics actively participates in industry associations, technical alliances, and related events to stay informed on the latest industry and technology developments. Through these engagements, the company builds strong partnerships with other enterprises and institutions, working together to promote the sustainable development of the industry.

◆ External participating organizations		
Green Citizens' Action Alliance	Eternal Association	TISDA
D-U-N-S® Registered™	TTIPMA	CTPM
HDCP ADOPTER	Nurses Association	RBA-Online
Statista	CPC	IPC
HDMI RENEWAL ADOPTER	Electrical and Electronic Manufacturers' Association	



D-U-N-S® Registered™

D-U-N-S® Registered™ is an internationally recognized business identifier provided by Dun & Bradstreet, offering a trusted identity standard for global enterprises. Upon passing Dun & Bradstreet's data collection and review, a company receives a unique D-U-N-S Number®, which is recorded in the global database, establishing its international identity and enhancing transparency, credibility, and visibility in the global market.

Jebsee Electronics has earned the prestigious D-U-N-S® Registered™ certification, which includes an electronic seal that can be displayed on the company's website and business documents, signifying excellence in corporate governance, financial stability, and business operations. This certification not only affirms the company's identity but also strengthens its business credibility, allowing potential partners, international businesses, and government agencies to quickly and effectively recognize and trust Jebsee Electronics.

This certification boosts Jebsee Electronics' ability to enter new markets, forge partnerships, and earn the trust of international entities, thereby enhancing competitiveness and international influence, and solidifying its leading position in the global market.



MIF License



Jebsee Electronics' vision is to become a leading expert in wireless communication systems, dedicated to connecting love and happiness. This vision drives our relentless pursuit of excellence in technology innovation and quality control, leading to our successful achievement of Apple's MFi certification.

MFi, which stands for "Made for iPhone/iPod/iPad," is a certification that allows authorized manufacturers to produce accessories that meet Apple's strict standards, including the use of proprietary technologies like the Lightning connector. This certification ensures our products meet Apple's rigorous quality requirements, with technical support provided during the development process.

The MFi certification covers various connectors and protocols, such as headphone jacks, dock connectors, Lightning connectors, and AirPlay support. With only a 2% pass rate, earning MFi certification is a testament to Jebsee Electronics' superior product quality and technical capabilities. The certification has expanded from its initial focus on iPhone, iPad, and iPod to include Apple Watch and the latest MagSafe products, allowing us to create a diverse range of Apple accessories and integrate into a broader Apple ecosystem.

By adhering to the Apple Accessory Protocol (AAP), a serial communication protocol for controlling devices like iPod, we ensure the reliability and stability of our products. Achieving MFi certification not only highlights our strength in technology innovation and quality control but also strengthens our competitiveness in the international market.

Jebsee Electronics will continue to strive towards becoming a leading expert in wireless communication systems, connecting love and happiness. We remain committed to providing the highest quality products and cutting-edge solutions, fulfilling our corporate vision, and enhancing customer experience.



0.410 Government Subsidies

Jebsee Electronics invests in R&D to support government-led industrial innovation while enhancing employee skills through training. Additionally, we participate in Ministry of Labor initiatives by hiring unemployed individuals to help stabilize national employment. A summary of government subsidies received in 2023 is provided below.

Subsidy project	Subsidy agency	Project	Unit (Thousand)
Scholarship	Yunlin-Chiayi-Tainan Regional Branch, WDA, MOL	Stable Employment Plan	428
Subsidy	Yunlin-Chiayi-Tainan Regional Branch, WDA, MOL	Charge take off plan	236
Subsidy	Industrial Development Administration,Ministry of Economic Affairs	Industrial Upgrading Innovation Platform Mentoring Program	4,295
Subsidy	Institute for Information Industry, III	Satellite industry supply chain development promotion plan	59
Total			5,018

0.5 Stakeholder discussion

"Materiality assessment" plays a foundational and critical role in risk identification and the quality of sustainability reporting. Jebsee Electronics is committed to focusing on core business, implementing pragmatic strategies, and pursuing stable growth. We maintain open communication and trust with stakeholders through diverse channels, aligning with business models and customer needs. In 2023, following the Global Reporting Initiative (GRI) GRI 3 guidelines for identifying material topics and recommendations for sustainability reporting, we identified and defined key topics for disclosure in our sustainability report through four crucial steps, shaping our operational strategy.

Identify the organizational context and stakeholders.

By conducting in-depth analysis across all activities in the value chain, we clearly identify upstream and downstream partnerships, pinpoint relevant sustainability issues, and accurately identify key stakeholders along with their core concerns.

Identify both positive and negative impacts.

We systematically review all activities in the value chain to identify actual and potential impacts, considering factors such as the nature, timing, intent, and reversibility of these impacts.

Identify the significance of both positive and negative impacts.

Integrate impacts across economic, environmental, social, and human rights dimensions. Assess positive impacts by scope and scale, and evaluate negative impacts based on irreversibility. Consider the likelihood of occurrence for potential positive and negative impacts.

Prioritize the most significant impacts.

Compile the analysis of all activities into sustainability issues, and create a materiality assessment matrix based on the extent of their positive and negative impacts, as well as the key concerns of stakeholders.

◆ Step 1: Identify Organizational Context and Key Stakeholders

Jebsee Electronics formed a cross-departmental team to identify key activities across the entire lifecycle of the organization, following the Global Reporting Initiative (GRI) 2021 standards. We identified five key stakeholder categories: customers, partners, employees, government, investors/ shareholders, and suppliers/contractors. Feedback on various issues was collected from both internal and external stakeholders through surveys.

◆ Step 2: Identify Positive and Negative Impacts

We analyzed impacts by categorizing them into positive and negative effects, considering actual impacts (scale, scope) and the likelihood of occurrence. We identified 9 activities impacting the economy, 7 impacting the environment, and 5 impacting society and human rights, assessing the significance of these impacts.

◆ Step 3: Assess Significance

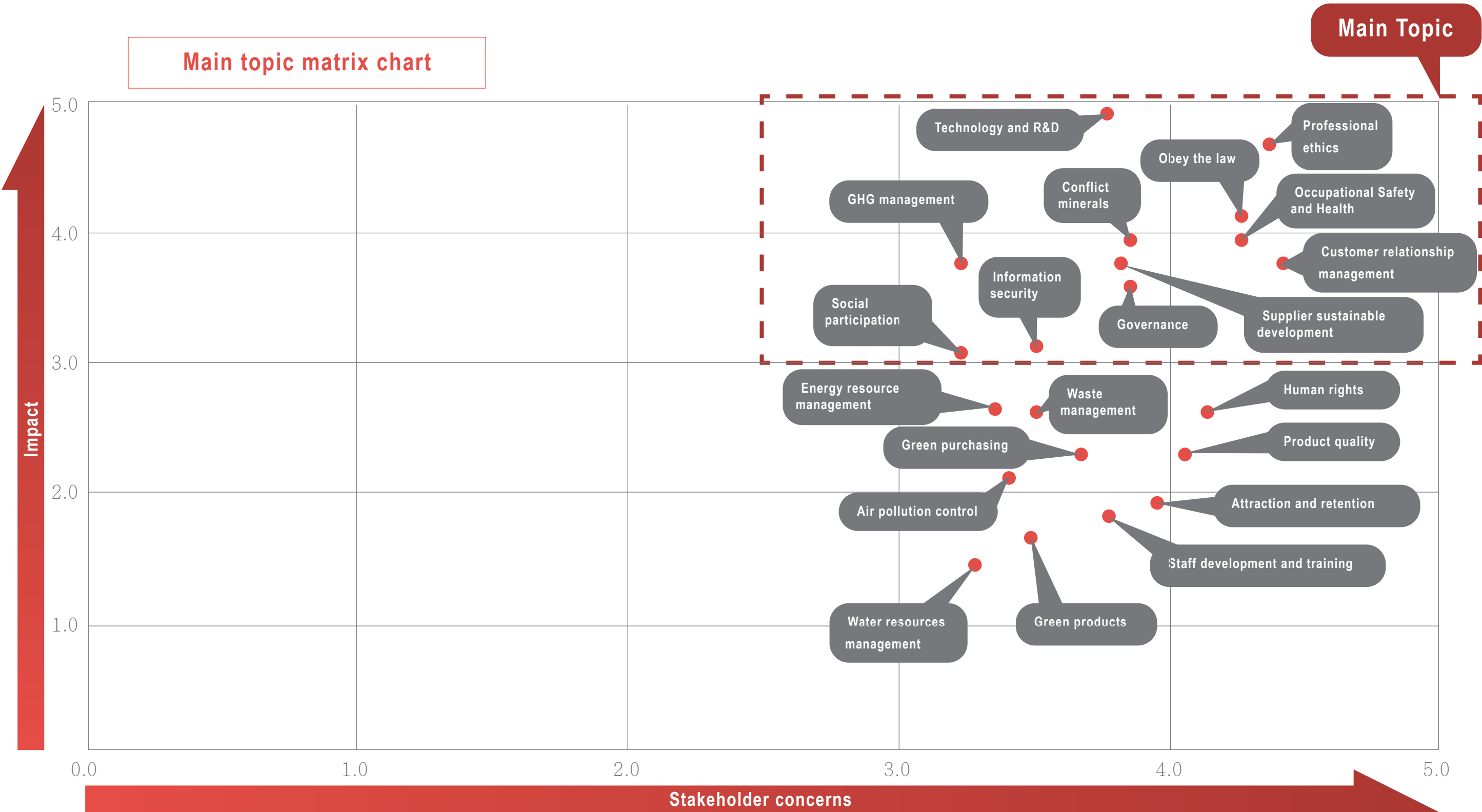
Integrating the impact assessments across economic, environmental, social, and human rights dimensions, we compiled 21 sustainability issues. A survey of 510 key stakeholders (including employees, suppliers, contractors, government, and investors/shareholders) provided insights into their concerns, aiding in a better understanding of stakeholder expectations.

◆ Step 4: Determine Material Topics

Based on stakeholder concerns and the significance of positive and negative impacts, we created a materiality matrix, identifying 11 high-priority issues with significant impacts and attention. Additionally, 10 secondary topics were selected for focused disclosure in the report.



Key stakeholders	The significance of key stakeholders to Jebsee	Top three areas of concern.	Response	Responsible	Communication management	Frequency of communication	Results for 2023
Customers	Customers and partners are not only sources of revenue but also key drivers of company growth. By offering high-quality products and professional services that align with market needs, we can continuously improve customer satisfaction and grow alongside our clients.	<ul style="list-style-type: none">Customer Relationship ManagementTechnology and R&DInformation Security	To consistently deliver exceptional technical support and after-sales service, Jebsee Electronics regularly holds communication meetings to meticulously assess product development progress and goal achievement. We also evaluate supply chain compliance based on customer needs and implement improvement measures from customer satisfaction feedback, all aimed at strengthening trust with our clients.	Sales Department	<ul style="list-style-type: none">Customer Satisfaction SurveyCustomer Questionnaires or On-site AuditsProject Review MeetingsCustomer Complaint Management System	<p>Once a year</p> <p>As needed</p> <p>As needed</p> <p>As needed</p>	Customer satisfaction score of 91%, exceeding the target of 91%
Employees	Employees are the cornerstone of sustainable development. By offering a quality work environment and competitive compensation, we cultivate a talented, passionate team that drives exceptional results and adds value to the company.	<ul style="list-style-type: none">Talent Attraction and RetentionEmployee Development and TrainingHuman Rights	Jebsee Electronics actively adjusts its compensation structure to ensure employees receive market-competitive and fair remuneration. Additionally, we motivate employees through a robust rewards system and create diverse, open, and transparent feedback and communication channels. This enhances real-time, two-way communication, fostering closer interactions with employees.	HR Department Relevant departments	<ul style="list-style-type: none">Labor-Management MeetingsOccupational Safety and Health MeetingsEmployee Welfare CommitteeWelcome partyPerformance review and evaluation	<p>Once a month</p> <p>Once a month</p> <p>Twice a year</p> <p>Irregular</p> <p>As required by procedure</p>	Achieved
Investors / shareholders	Investors and shareholders, as the company's financial backers, require transparent, accurate, and timely operational information. By consistently providing such information, we can strengthen trust with investors and the market, reflecting the true market value of the company.	<ul style="list-style-type: none">GovernanceBusiness EthicsTechnology and R&D	Jebsee Electronics strictly adheres to all legal regulations, ensuring that information provided to investors and shareholders is both timely and accurate. We are also committed to climate-related financial disclosures, quantifying potential risks and opportunities, and proactively developing response strategies to ensure the company's ongoing development and competitiveness.	Board Members	<ul style="list-style-type: none">Board of trustees	Twice a year	Achieved
Suppliers/ Contractors	Suppliers and contractors are crucial in delivering professional products and services. By establishing an efficient and smooth management and communication system, we ensure smoother cooperation with these partners, achieving mutually beneficial outcomes.	<ul style="list-style-type: none">Supplier Sustainability ManagementRegulatory ComplianceGreen Procurement	Jebsee Electronics requires all suppliers and contractors to comply with the "Jebsee Electronics RBA Supplier Selection and Evaluation Procedures" and to sign the "Supplier Code of Conduct Commitment" and "Supply Chain Sustainability Commitment." This ensures that our partners operate in line with our sustainability commitments. Additionally, we implement an annual RBA audit plan for suppliers to uphold Jebsee Electronics' dedication to sustainability.	Procurement Quality Assurance RBA Team	<ul style="list-style-type: none">Supplier EvaluationSupplier AuditsContractor Assessment	As needed	The response rate for Tier 1 suppliers to sign behavioral commitment letters exceeds 80%.
Government	The government and regulatory authorities play a vital role in supporting business growth. As a responsible corporate citizen, strictly adhering to regulations and proactively aligning with national policies are fundamental responsibilities. This not only demonstrates our commitment to social responsibility but is also key to earning the trust and support of the government and related agencies.	<ul style="list-style-type: none">Occupational Safety and HealthWater Resource ManagementGreenhouse Gas ManagementEnergy Resource ManagementWaste ManagementAir Pollution Control	Jebsee Electronics closely monitors international and domestic laws and trends, utilizing the "EIP" platform management system with an advanced intelligent regulatory database for real-time monitoring of regulatory changes. We promptly update internal policies and procedures to ensure legal compliance and actively allocate resources to R&D projects, supporting government initiatives in industrial innovation, environmental improvement, and competitiveness enhancement, demonstrating our strong commitment to industry development and regulatory compliance.	HR Department Relevant departments	<ul style="list-style-type: none">Government documentSurveysSupervision seminarSeminar / Conference	As needed	No illegal acts or major lawsuits (fines of more than NT\$1 million or product lawsuits).



◆ Main Topics and Objectives

Main Topics	Positive Impacts	Negative Impacts
Customer relationship management	Enhance customer satisfaction and loyalty	Requires continuous investment and innovation to meet customer demands
Professional ethics	Establish a culture of integrity, attracting talent	Demands strict regulation and self-discipline
Obey the law	Ensure legal compliance, reducing legal risks	Regulatory changes may increase operational costs
Governance	Increase transparency and accountability, boosting shareholder trust	Increases administrative burden, requiring balance of stakeholder interests
Conflict minerals	Support human rights, enhancing brand image	High supply chain scrutiny adds management complexity
Technology and R&D	Drive innovation, strengthening market competitiveness	High R&D costs with potential risk of not achieving expected returns
Supplier sustainable development	Strengthen supply chain responsibility, improving overall competitiveness	Increased management complexity, requiring additional resources
Information security	Protect company and customer data, reducing cybersecurity risks	Ongoing investment needed in technology and training
GHG management	Reduce environmental impact, enhancing the company's green image	Large initial investments with no immediate economic returns
Safety and Health	Safeguard employee health, reducing accidents	Regular investment in safety facilities and training required
Social participation	Improve brand image, increasing brand recognition and corporate reputation	Improper social engagement may lead to PR crises, negatively affecting corporate image

Topics orientation	Main	Action	Please see report for details	GRI
Corporate Governance	Customer Relations	Customer Loyalty Enhancement Plan: Establish a customer feedback mechanism, conduct regular satisfaction surveys, and provide personalized services.	2.4 Customer Relations	416,417,418
	Professional ethics	Ethics Strengthening Project: Promote a code of ethics, establish an anonymous reporting system, and conduct regular ethics training and audits.	1.5Ethical Business Practices	205
	Corporate Governance	Transparency Governance Improvement Plan: Optimize internal decision-making processes, enhance communication between the board and shareholders, and increase transparency.	1.4 Corporate Governance	201,206
Environmental orientatio	Supplier sustainable development	Collaborative Sustainability Goals with Suppliers: Set joint sustainability goals with suppliers, conduct regular evaluations, and provide training.	2.3 Supply Chain Management	204,301,302, 308,414
	Technology and R&D	Innovation Acceleration: Transform innovative ideas into green products.	2.1 Green Products 2.2Innovation power 2.3 Supply Chain Management	302-5,417
	GHG management	Carbon Reduction Project: Implement energy-saving retrofits, adopt clean energy, and set emission reduction targets with tracking mechanisms.	3.2 Climate Change	201-2,305
Socially oriented	occupational safety and health management	Occupational Health and Safety Promotion Plan: Improve working conditions, provide safety and health training, and implement preventive measures to reduce workplace accidents.	4.5 occupational safety and health management	403
	Social participation	1. Contract Farming Area: Collaborate with local farmers to develop 2 acres of farmland through contract farming to support sustainable agriculture. 2. Habitat Restoration: Focus on rehabilitating damaged ecological areas by planting native species and removing invasive species to restore natural ecological balance.	5 Social Engagement	203



Main	Manage	Performance indicators	Achievement 2023		Expect			SDGs
			Target	Achievement	Short-term goals (2024)	Mid-term goals (2027)	Long-term goal (2030)	
Corporate Governance	Customer Relations	Customer Satisfaction(%)	91	91	91	91	91	
	Professional ethics	Ethics Compliance Training Participation Rate(%)	90	Good	90	92	95	
		Employee Ethics Satisfactio(%)	≥90	Good	≥90	92	95	
	Obey the law	Number of Violations	< 0	Good	< 0	< 0	< 0	
		Regulatory Training Completion Rate(%)	90	Good	90	92	95	
	Corporate Governance	Board Independence Ratio(%)	≥50	Good	≥50	≥50	≥50	
	Information security	Number of Safety Incidents	N/A	Total times: 4 times Ransomware: 1 time	< 0	< 0	< 0	
		Information Security Training Rat(%)	3H/Y Information Security Training	40	90	95	99	
		Cybersecurity Training Rate(Times)	N/A	NA	Once a year	Once a year	Once a year	
		IST Deployment Rate(%)	50	0	95	99	99	
Environmental orientatio	Technology and R&D	New Product Development Projects(projects)	N/A	26	48	50	50	
		R&D Expenditure as a Percentage of Total Revenue(%)	2	Good	≥2	≥2	≥2	
		Patent project	N/A	N/A	4	4	4	
	Conflict minerals	Conflict-Free Supply Chain Partners(%)	≥80	Good	80	80	80	
	Supplier sustainable development	Suppliers with Sustainability	N/A	N/A	30%	30%	30%	
		Sustainable Development Cooperation Project	2 projects / Y	Good	2 projects / Y	2 projects / Y	2 projects / Y	
		Supply chain risk events(times)	<3	0	0	0	0	
	GHG management	GHG Emissions	N/A	N/A	↓10%	↓10%	↓10%	
Socially oriented	occupational safety and health management	Occupational Accidents	< 0	0	< 0	< 0	< 0	
		Occupational Disease Incidence	< 0	0	< 0	< 0	< 0	
		Safety Training(%)	100	90	100	100	100	
	Social participation	Ecological Restoration	N/A	N/A	Distichously	Distichously	Distichously	

01

- 1.1 Sustainability Performance
- 1.2 Sustainable strategy
- 1.3 Sustainable governance
- 1.4 Corporate Governance
- 1.5 Ethical Business Practices
- 1.6 Risk management and control



1.1 Sustainability



◆ Corporate

Out of 6 board members, 2 are independent directors, 2 are female directors, and the average training hours per board member is 8.2 hours.

◆ Ethical Business

- ◎ Supervisors and employees with relatively higher risk profiles completed a self-assessment questionnaire on integrity commitments.
- ◎ The survey achieved a 100% completion.

◆ Risk Management

Completed one simulation exercise of an information system attack.

1.2 Sustainability Performance

In 2023, following international sustainability trends and business development strategies, Jebsee Electronics Co., Ltd. focused on maintaining strong partnerships with organizations in its supply chain. Together, we adhere to laws, regulations, and customer requirements related to environmental, economic, and human rights issues. To fulfill our corporate social responsibility, promote environmental sustainability, and protect basic human rights, we regularly update our practices based on international trends, recommendations from the Taiwan Stock Exchange, and actual operational conditions.

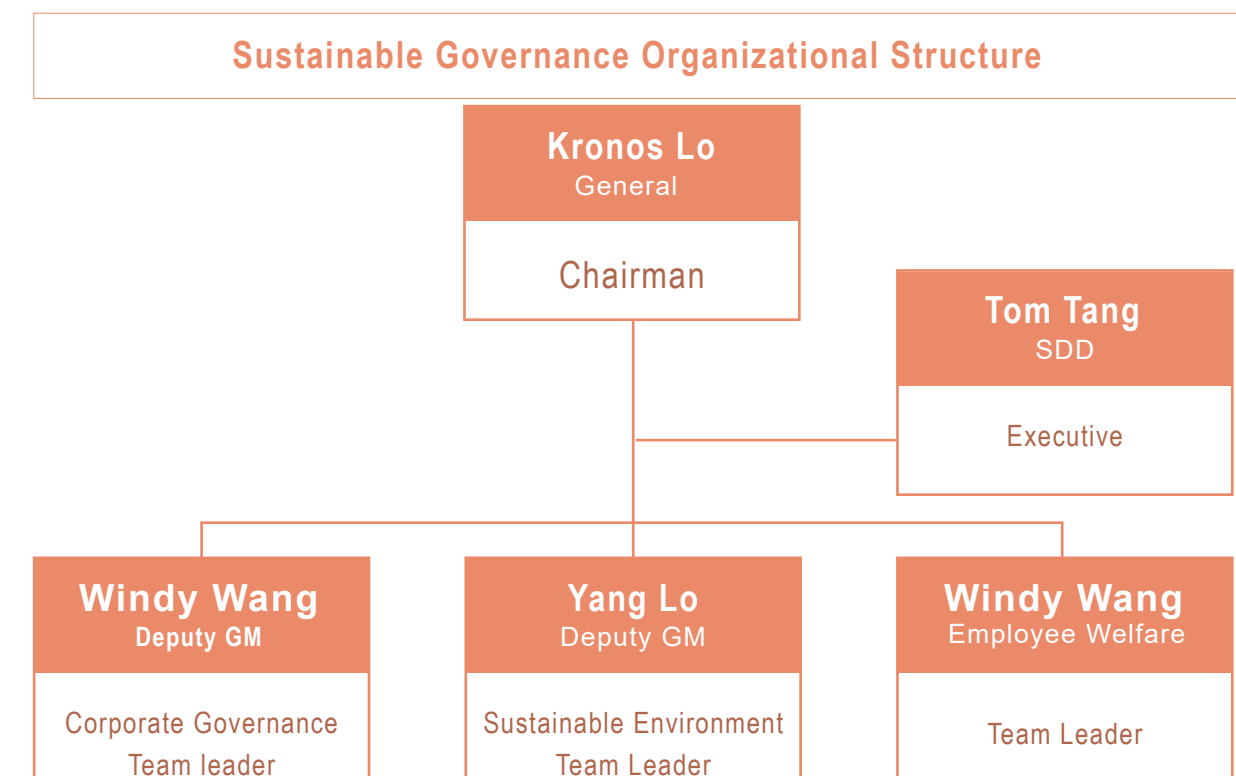
◆ Strategy

We integrate sustainable products, social responsibility, and corporate governance into our operations and business decisions, continuously enhancing our sustainability competitiveness.



1.3 Sustainable governance

1.3.1 Sustainable Development Committee



★ Sustainable Development Committee

In February 2023, Jebsee Electronics established the "Sustainability Development Department" to create a cross-departmental platform for implementing ESG strategies. In January 2024, with the launch of ESG 2.0, the Sustainability Committee was introduced, comprising Environmental (E), Social (S), and Governance (G) teams, along with expert advisors and new department members, to strengthen corporate sustainability governance.

The Sustainability Committee at Jebsee Electronics, composed of the CEO and senior executives, serves as the highest decision-making body for sustainability. It reviews policies, management guidelines, and targets, while overseeing the progress of sustainability initiatives. The committee provides guidance on ESG project development, ensuring alignment with business strategies and customer needs. Organized into Environmental, Social, and Governance working groups led by department heads, the committee sets and promotes sustainability targets. The Sustainability Development Department coordinates these efforts, holding monthly meetings to monitor progress.

Beginning in 2024, the CEO will regularly report sustainability outcomes to the board.



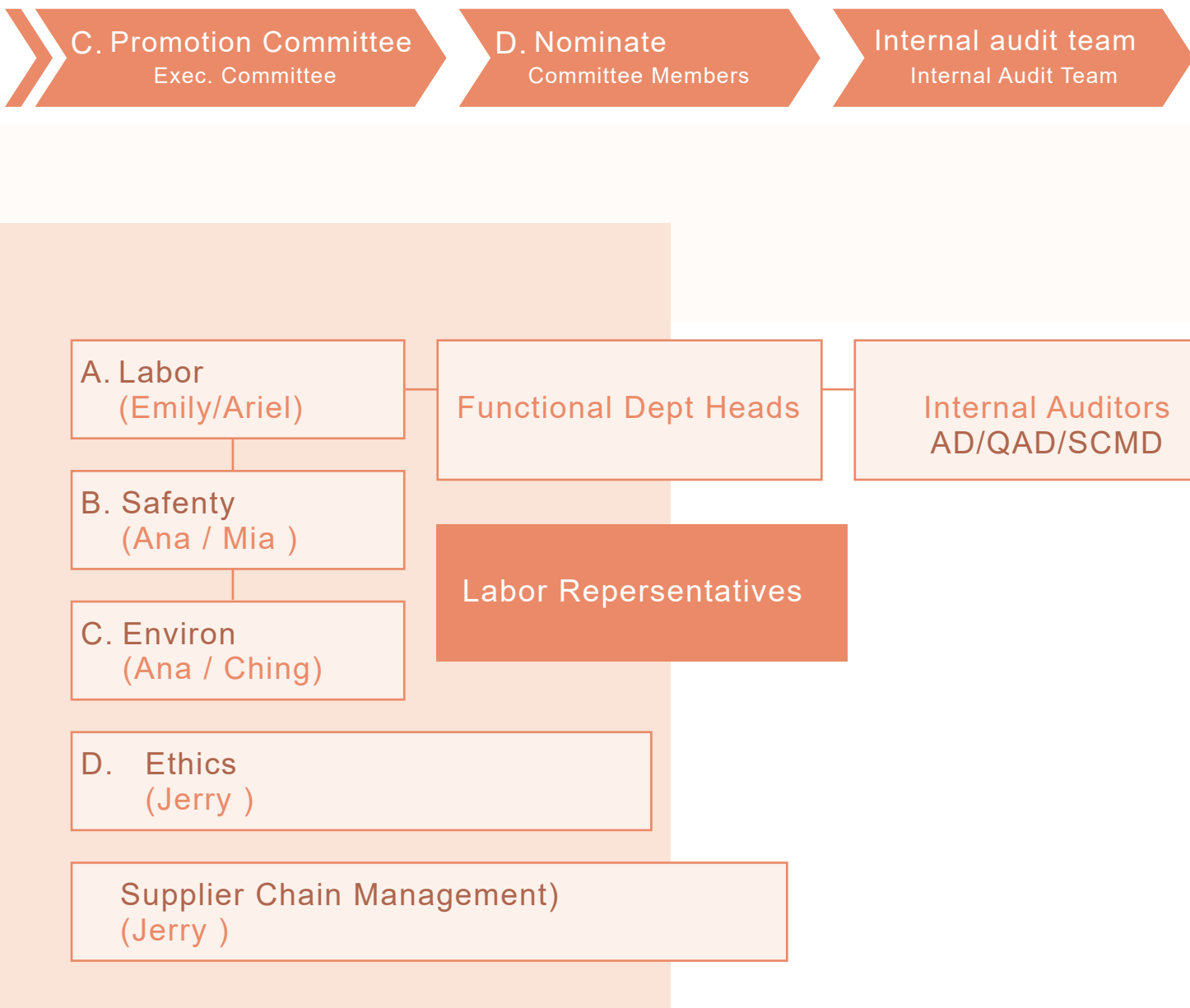
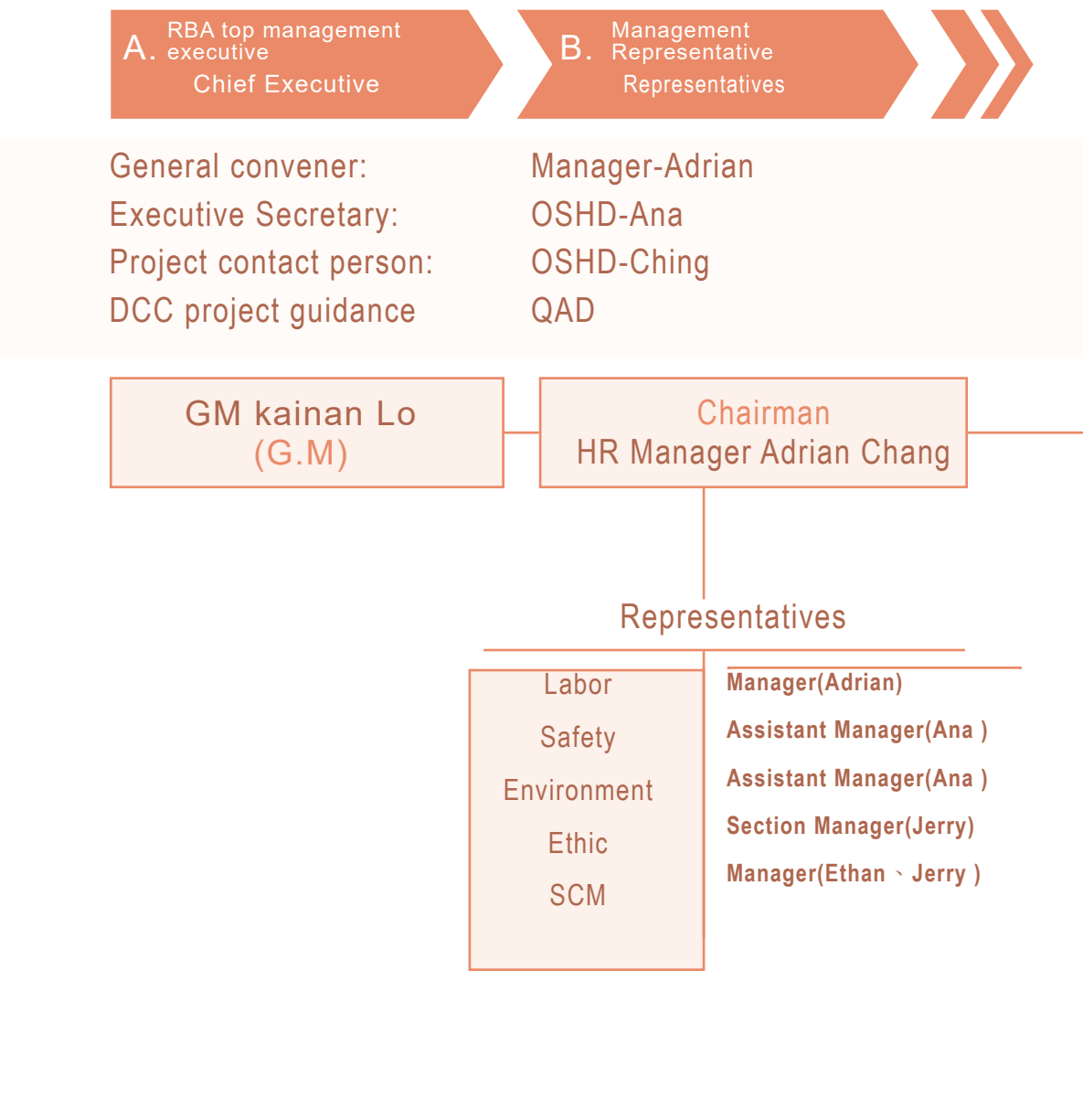
1.3.2 RBA Management Committee

Jebsee Electronics is committed to implementing and adhering to the Responsible Business Alliance (RBA) Code of Conduct, establishing a comprehensive compliance framework to advance corporate social responsibility. At its main production base in Taiwan, a dedicated RBA Management Committee ensures company-wide adherence to RBA standards. Senior management at headquarters serves as the management representative, reporting directly to the CEO and providing RBA audit summaries at the first board meeting each year. Any matters significantly impacting operations or requiring substantial expenditure are escalated to the board for decision-making.

The RBA committee's structure is clearly defined, addressing issues related to environment, health and safety, labor, ethics, and management systems, with each functional department assigning representatives to participate. Through annual management review meetings, the committee not only discusses RBA-related issues but also assesses system risks and sets and tracks key performance indicators (KPIs). Jebsee Electronics also regularly trains internal auditors and conducts internal audits to meet industry standards and customer requirements. The company implements RBA Validated Assessment Program (VAP) audits at its Taiwan production base to ensure the effectiveness and integrity of the management system.

To deepen employee understanding of the RBA, Jebsee Electronics provides annual RBA training for all employees, with new hires required to complete RBA online training. Through educational sessions and periodic meetings, the company continuously promotes RBA principles and policies to meet regulatory requirements, support policy implementation, and address specific customer needs.

RBA Implementation Committee Organizational Structure



1.4 Corporate Governance

Jebsee Electronics recognizes the critical importance of corporate governance and is committed to enhancing the legality and transparency of its operations. We continuously refine our corporate governance framework to ensure that shareholder rights are fully protected, while also strengthening communication and interaction with all stakeholders to meet regulatory requirements and customer expectations.

The board of directors, as the company's highest decision-making body, oversees compliance and financial transparency. Its responsibilities include approving the appointment and compensation of senior management, providing strategic guidance to the management team, and ensuring that the company follows the right direction in its operations. The board also reviews the company's performance in economic, environmental, and social responsibility areas, making decisions on issues closely related to the company's sustainable development, ensuring long-term competitiveness and accountability.

To strengthen corporate governance, Jebsee Electronics has established specialized committees like the Audit, Compensation, and Risk Management Committees, which support the board's decision-making by providing recommendations and overseeing execution. We've also implemented a robust internal control and risk management system, ensuring compliance through regular self-assessments and third-party audits. To promote transparency, we regularly publish reports covering corporate governance, business strategies, financial status, and sustainability progress. These efforts build a responsive governance structure that creates shareholder value while fulfilling social and environmental responsibilities, driving sustainable development.



Committee	Audit Committee	Compensation Committee
Composition	Composed entirely of independent directors, with at least one member having accounting or finance expertise. Currently, there are four members serving three-year terms, eligible for re-election.	Consists of four independent directors. Members avoid conflicts of interest with the Chairman or CEO, with other relevant personnel attending meetings as needed.
Main Responsibilities	Reviews internal controls, financial reporting, and significant financial operations quarterly, ensuring oversight and risk management. Assists the board in enhancing financial reliability.	Sets and evaluates compensation policies and performance for directors and managers, determining their remuneration.
Implementation (2023)	The committee held at least one meeting every six months, with a total of four meetings in 2023. The average attendance rate for all committee members in 2023 was 100%.	The committee held at least two meetings annually, with additional meetings for significant issues as needed. In 2023, two meetings were held, with an average attendance rate of 100% for all committee members.

1.4.1 Diverse composition of the board of directors

Jebsee Electronics' Articles of Incorporation allow for a board of 6 to 9 directors, elected through a candidate nomination process at the shareholders' meeting, with a 3-year term and eligibility for re-election. The board must include at least three independent directors. In 2023, 6 directors were elected, including 2 women and 4 men, all over 50 years old, with expertise in business, law, finance, accounting, or company operations. Two directors (33%) are employees, and 4 (66%) are independent directors who provide objective insights to support sound decision-making. Annual training sessions for directors now include corporate governance topics to strengthen oversight and management.

Although not yet a publicly listed company, Jebsee Electronics is committed to strengthening its governance structure and has established a board diversity strategy in line with Article 20 of the "Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies." This strategy ensures that the board's composition meets the company's operational needs, business model, and development goals. We will continue to promote and refine this strategy to enhance governance efficiency and decision-making quality, preparing the company to meet future challenges and opportunities.

1.4.2 Professionalism

Target	Achieve
Directors who also serve as company managers should not exceed one-third of the board seats.	Good
At least one board seat should be held by a female director.	Good
Increase the number of cross-industry directors.	Good
The number of independent directors should exceed the legal requirement.	Good

Due to the current scale of the company, Jebsee Electronics has not yet conducted training in accordance with the "Guidelines for the Continuing Education of Directors and Supervisors of TWSE/TPEX Listed Companies." However, in line with our commitment to sustainable development, Jebsee Electronics invited professional consultants and law firms to provide training in 2023, with each director completing an average of 8.2 hours of continuing education. Detailed training records can be accessed through the Jebsee Electronics E-learning system.

Name	Title	Gender	knowledge and skills (Year)		Main experience				Age		Employee
			3-9	< 9	Electronics industry	Medicine, Law, or Accounting	Technology industry	Financial investment / Legal major	>55	<65	
Shan-Gow Lo	Chairman	Male			◎		◎			◎	◎
Kronos Lo	Director	Male			◎		◎		◎		
kainan Lo	Director	Male			◎		◎		◎		◎
Su-Ling Ching	Director	Famale			◎		◎			◎	
Johnson Lin	Director	Male		◎	◎	◎		◎		◎	
Tiffany Lo	Supervisors	Famale			◎		◎		◎		

1.4.3 Board Performance Evaluation

To enhance corporate governance and improve board efficiency, Jebsee Electronics has implemented the "Rules for Performance Evaluation of the Board of Directors" to conduct regular annual assessments of the board's overall performance, its functional committees, and individual directors. The evaluation covers the period from January 1 to December 31, with results reported to the board in the first quarter of the following year and published in the company's annual report. The 2022 evaluations for the board and its committees achieved "Exceeds Standards" ratings, with results submitted on March 10, 2023. These evaluations are crucial for further strengthening board functions and will inform compensation arrangements and decisions on director nominations and reappointments.

Board performance evaluation

Board Team	The board will evaluate its overall performance in terms of the company's business operations, decision-making, and strategy implementation, as well as the composition and function of the board (including its functional committees). It will also assess the board's internal control mechanisms and management procedures to maintain proper governance.
Team member	Each board member will conduct a self-assessment based on their responsibilities, role recognition, participation in board meetings, communication with internal management, professional knowledge, and learning status, as well as their internal control and supervisory duties.
Actual	1. The results of the board performance evaluation will be reported at the first board meeting of the year. 2. The evaluation results for the previous year's board performance (including functional committees) will be included in the execution status and outcomes.



1.4.4 Remuneration policies

Jebsee Electronics is committed to establishing a fair, transparent, and competitive compensation system, outlined as follows:

1. Employee Remuneration policies :

Jebsee Electronics ensures employees' basic needs are met with a fixed salary, regularly adjusted for inflation and market trends. Performance and profit-sharing programs allow employees to benefit from the company's success based on their contributions.

2. Executive Compensation :

Senior executive pay is based on company performance, operational risks, and industry trends. It includes both fixed and variable components, ensuring alignment with company goals. In 2023, the ratio of indirect management compensation to base salary was 2.56%.

3. Compensation Review and Adjustment :

The compensation system is regularly reviewed and adjusted by HR to align with business conditions and regulations, with input from external consultants to maintain competitiveness.

4. Flexible Compensation Structure :

The flexible structure balances the interests of employees, shareholders, and the company. Fixed pay ensures industry competitiveness, while variable pay is tied to company and individual performance, with annual reviews conducted by HR and senior management.

5. Compensation Fairness :

In 2023, senior management's total compensation was 0.23 times the median employee salary, reflecting a commitment to fair compensation.

This plan ensures employee well-being and motivates both staff and management, driving Jebsee Electronics' growth and success.

JEBSEE Electronics salary ratio in 2023

Ratio of executive compensation to median annual salary

0.23

Note: After deducting the number of employees who have been employed for less than one year, the average employee salary for the entire year is calculated, including allowances and bonuses.

1.4.5 Conflict of Interest

Though not publicly listed, Jebsee Electronics strictly follows Article 16 of the Securities and Exchange Act to ensure transparency and fairness. We have clear policies for managing conflicts of interest in board decisions.

1. Declaration of Interest:

Directors must disclose any conflicts of interest during meetings and abstain from discussion and voting if the conflict could harm the company.

2. Avoidance and Representation:

Directors with conflicts must avoid participation in discussions and voting and cannot represent other directors.

Extension to Family and Related Companies:

Conflicts of interest extend to the director's family or companies they control.

Policy Objective:

These measures ensure transparency and fairness, safeguarding the company's and shareholders' best interests.

1.4.6 Internal Control System

Internal Control and Audit System

Jebsee Electronics strictly follows relevant regulations and has established a comprehensive internal control system, including an independent Accounting Office reporting directly to the board of directors to ensure effective oversight and execution of internal control processes. Internal Control and Audit Management Structure:

1. Independent Accounting Office:

The Accounting Office reports directly to the board and is staffed with dedicated accounting officers responsible for overseeing and executing the annual audit plan. The office tracks and improves the implementation of the internal control system to ensure its continuous effectiveness.

2. Risk Identification and Audit Plan:

We develop the audit plan based on identified risk items, which is then approved by the board before execution. The Accounting Office may also conduct specific audits in response to sudden or particular risks.

2. Reporting and Communication:

The head of the Accounting Office is responsible for promptly reporting identified internal control deficiencies or potential risks to management and regularly reporting significant audit findings to the board, chairman, and Audit Committee. Audit and follow-up reports should be submitted to the Audit Committee for review by the end of the month following the completion of the audit project.

1.5 Ethical Business Practices



◀ 0 major illegal litigation cases

The amount exceeds NT\$1 million or litigation related

Jebsee Electronics bases its business philosophy on "integrity and honesty" and has established the "Professional Ethics Compliance Procedures" to guide Ethical Business Practices. Core values include integrity, accountability, fairness, and innovation. In 2023, professional lawyers conducted Ethical Business and anti-corruption training for all management at all Taiwan facilities, reinforcing compliance and ethical standards.

Jebsee Electronics also implemented the "Anti-Corruption and Misconduct Management Policy," offering anonymous whistleblowing channels. All reports are confidentially investigated and followed by corrective actions, with whistleblowers and investigators protected from retaliation. The company closely monitors ethics compliance and enforces necessary disciplinary actions.





1.5.1 Due Diligence

Jebsee Electronics strictly enforces its Ethical Business Practices policy, requiring all directors and senior management (including top-level supervisors) to sign a commitment, achieving a 100% signing rate. New employees and key suppliers are also required to sign the "Code of Ethical Conduct." In 2023, all new employees committed 100% compliance, pledging not to offer or accept any form of bribery. The company also conducts regular labor and ethical risk assessments at all major production bases. In 2023, assessments were completed at two major production sites in Taiwan, covering 88.9% of all key locations. The results showed no high-risk items or corruption incidents, underscoring Jebsee Electronics' commitment to promoting a culture of integrity.

1.5.2 Training / Advocacy

All business interactions must uphold the highest standards of integrity. Suppliers are required to adopt a zero-tolerance policy against any form of bribery, corruption, fraud, extortion, and embezzlement. Jebsee Electronics adheres to a business philosophy of integrity in its dealings with employees, customers, and suppliers. Upon hiring, employees sign a "Code of Ethical Conduct" to ensure all actions are lawful and compliant, including prohibitions against requesting or accepting gifts, special treatment, or entertainment from vendors or customers. Employees are also forbidden from conducting business with those who have a history of dishonesty, and from engaging in activities that conflict with the company's interests. Suppliers are required to include clauses in their contracts prohibiting unethical transactions, ensuring no bribery or undue influence occurs.

For external parties, Quanyi Electronics has set up a contact form on its official website
<http://www.jebsee.com.tw/contact/>



1.5.3 Whistleblowing Mechanism

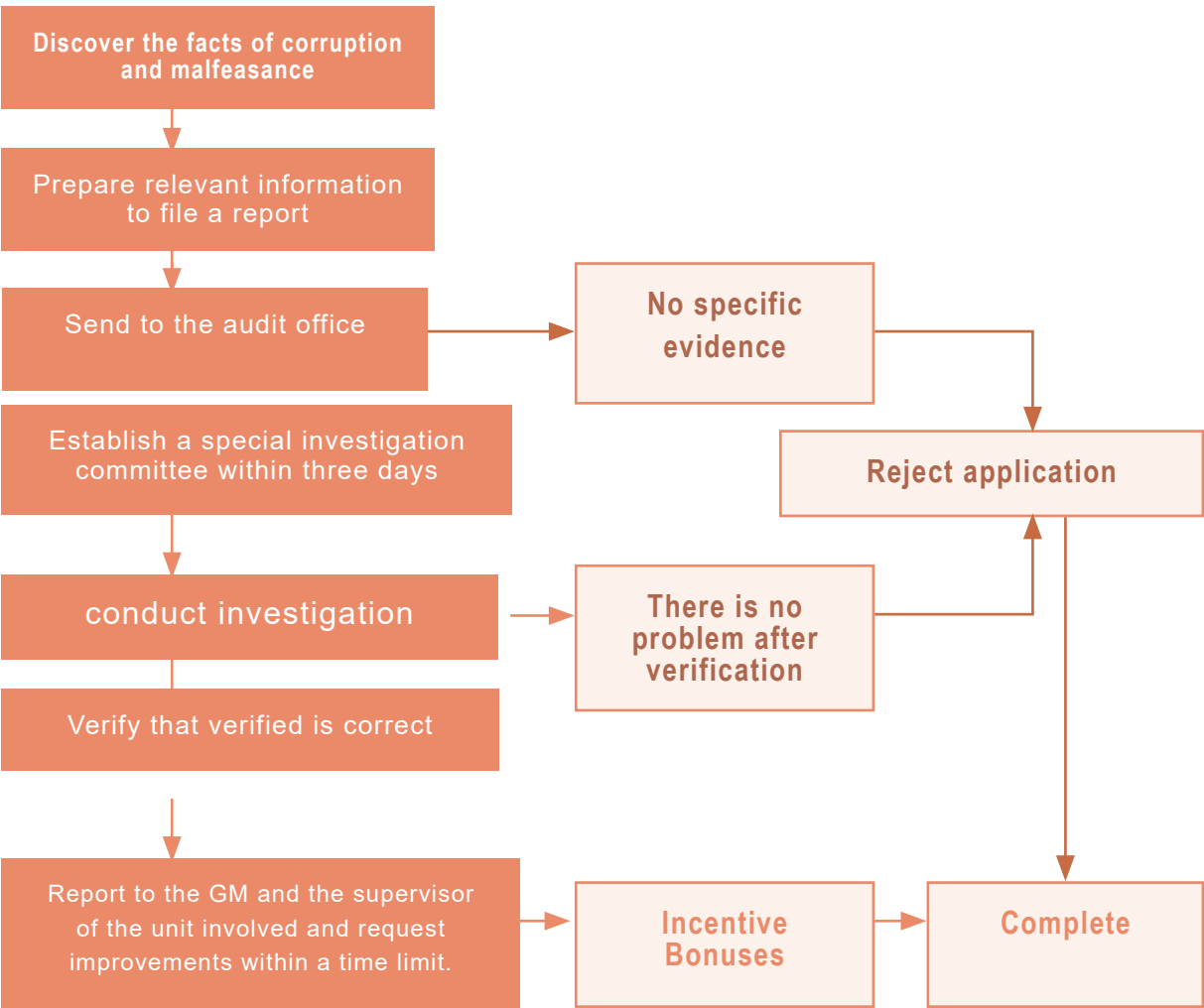
Jebsee Electronics has established a public "Whistleblower Hotline" (<http://www.jebsee.com.tw/contact/>) accessible to all internal and external stakeholders, allowing them to report any violations of laws or regulations by Jebsee employees, either anonymously or with their identity disclosed. The company has detailed procedures for handling whistleblower reports, outlining the confidentiality obligations of the personnel responsible for receiving and investigating reports, and strictly prohibiting any retaliation against whistleblowers to protect their rights. A dedicated Integrity Investigation Office is responsible for forming special teams to handle and investigate whistleblower reports.

★ Key principles and process for handling whistleblower reports:

- 1) Reports from stakeholders are collected through the established public hotline.
- 2) All personnel involved in receiving and processing reports must strictly maintain confidentiality to protect the identity and information of the whistleblower.

- 3) Any form of retaliation against whistleblowers is strictly prohibited, ensuring their rights are safeguarded.
- 4) A special team is responsible for processing and investigating reports, ensuring fairness and efficiency in the investigation.
- 5) Whistleblowers receive updates on the investigation's progress and results, demonstrating transparency and fairness in handling reports. The whistleblower system also includes a clear policy against adverse treatment of whistleblowers and offers a reward of NT\$100,000 or 5% of the recovered loss as a bounty for successful case resolution.

"Measures for reporting corruption and malfeasance" flow chart



In 2023, we received a total of 0 complaints about personal integrity, and there were no violations of laws and regulations.



1.5.4 Anti-Competition / Anti-Monopoly

Jebsee Electronics firmly believes that healthy market competition enhances quality and efficiency, protects consumer rights, and promotes overall economic stability and prosperity. We strictly comply with government and industry regulations, avoiding any improper or unfair anti-competitive behavior to maintain the integrity of the market structure. In 2023, Jebsee Electronics did not engage in any activities or events that violated competition and anti-monopoly regulations.

Additionally, Jebsee Electronics upholds a principle of political neutrality. While we encourage employees to fulfill their civic duties, the company explicitly prohibits using its name for political election activities or making any form of political donations. In 2023, Jebsee Electronics did not make any political donations, underscoring our commitment to corporate neutrality and responsibility.

1.5.5 Legal Compliance

Since its founding, Jebsee Electronics has strictly adhered to the laws and regulations in all regions where it operates, establishing detailed internal guidelines for employees, management, and board members.

1. Compliance Management System

1.1 Since 2021, Jebsee Electronics has used the EIP (Enterprise Information Portal) system to stay updated on legal changes, ensuring comprehensive and timely compliance management.

1.2 We closely monitor legal and regulatory updates globally to ensure that our operations comply with the latest requirements in areas such as environment, health, safety, and compliance.

2. Supply Chain Management and Social Responsibility

2.1 Jebsee Electronics requires all suppliers to comply with international and local laws, ensuring high standards of service quality and social responsibility. Suppliers must also follow standards like ISO 14001 and ISO 45001 to maintain a safe and healthy work environment.

2.2 We are committed to minimizing the safety and health risks faced by employees during production, operations, and waste management, ensuring a safe working environment.

3. Compliance and Litigation Management

3.1 In 2023, Jebsee Electronics had no legal violations or major lawsuits over NT\$1 million, demonstrating its strong commitment to legal compliance and social responsibility.

3.2 We continuously improve internal control and compliance management systems to ensure that all decisions and actions meet ethical and legal standards, supporting the company's long-term sustainable development.

1.6 Risk Management



Jebsee Electronics manages operational risks through its existing administrative structure and internal control mechanisms. Each business unit and functional department collaborates to identify risks and develop strategies to prevent, mitigate, or transfer them. During weekly senior management meetings, the team reviews internal and external factors (e.g., macroeconomics, industry trends, market dynamics, supply chain conditions, and internal operations) that could pose threats or opportunities. If certain factors are deemed potential significant threats, they are classified as major risks and adjusted

over time as conditions change.

In addition to the risk control measures driven by management and departments, Jebsee Electronics continuously strengthens its internal risk control mechanisms to improve emergency response and recovery capabilities. The company collaborates with suppliers to enhance mutual risk defense capabilities in response to the evolving external environment. For more details on financial, operational, and ongoing management risks, please refer to the "3.2 Climate Change" section of this report, which outlines related actions.

1.6.1 Financial Risk

Jebsee Electronics primarily engages in R&D, manufacturing, and sales, avoiding high-risk or highly leveraged financial investments. The company's funds are invested based on risk assessments, with regular evaluations of bank loan interest rates. Since 95% of revenue comes from exports priced in USD, and raw materials are also mainly purchased in USD, most foreign exchange risks are naturally hedged through regular transactions. Any remaining risk is managed by converting funds to New Taiwan Dollars based on needs and market conditions.

★ To manage interest rate, exchange rate, and inflation risks, Jebsee Electronics employs the following measures:

- 1) Enhance natural hedging of foreign currency assets and liabilities by matching foreign currency income and expenses to reduce exchange rate fluctuations.
- 2) Plan and allocate funds in advance based on operational forecasts and funding needs to optimize returns and borrowing costs.
- 3) Utilize financial derivatives under a risk management framework to hedge against adverse market fluctuations.

For more details on financial performance, refer to the "Operational Performance" section of this report, which provides a comprehensive analysis of the company's financial status and achievements.

1.6.2 Operational Risk

Jebsee Electronics strictly adheres to national policies and laws, adjusting internal systems in response to legal changes to ensure compliance. To enhance transparency, the company regularly holds shareholder and investor meetings and publishes financial and sustainability reports. Committed to social responsibility, Jebsee Electronics focuses on green product design and community involvement.

In the rapidly changing communications industry, the company prioritizes sustainable development by evaluating new materials, technologies, and equipment to enhance product value through competitive quality, speed, and cost. Internally, strict cost control measures are implemented to effectively manage operational costs and risks, ensuring readiness for future challenges and opportunities.



1.6.3 Market Risk

Jebsee Electronics closely monitors global political and economic changes, particularly in Europe and the U.S., as well as shifts in the industry value chain. The company's sustainability and marketing departments analyze these changes and regulatory updates, enabling timely and compliant responses. Each business unit collaborates with upstream and downstream partners to analyze industry shifts in real-time and develop strategies to quickly adapt, reducing the impact of market fluctuations and ensuring steady growth in an unpredictable environment.

1.6.4 Business Management

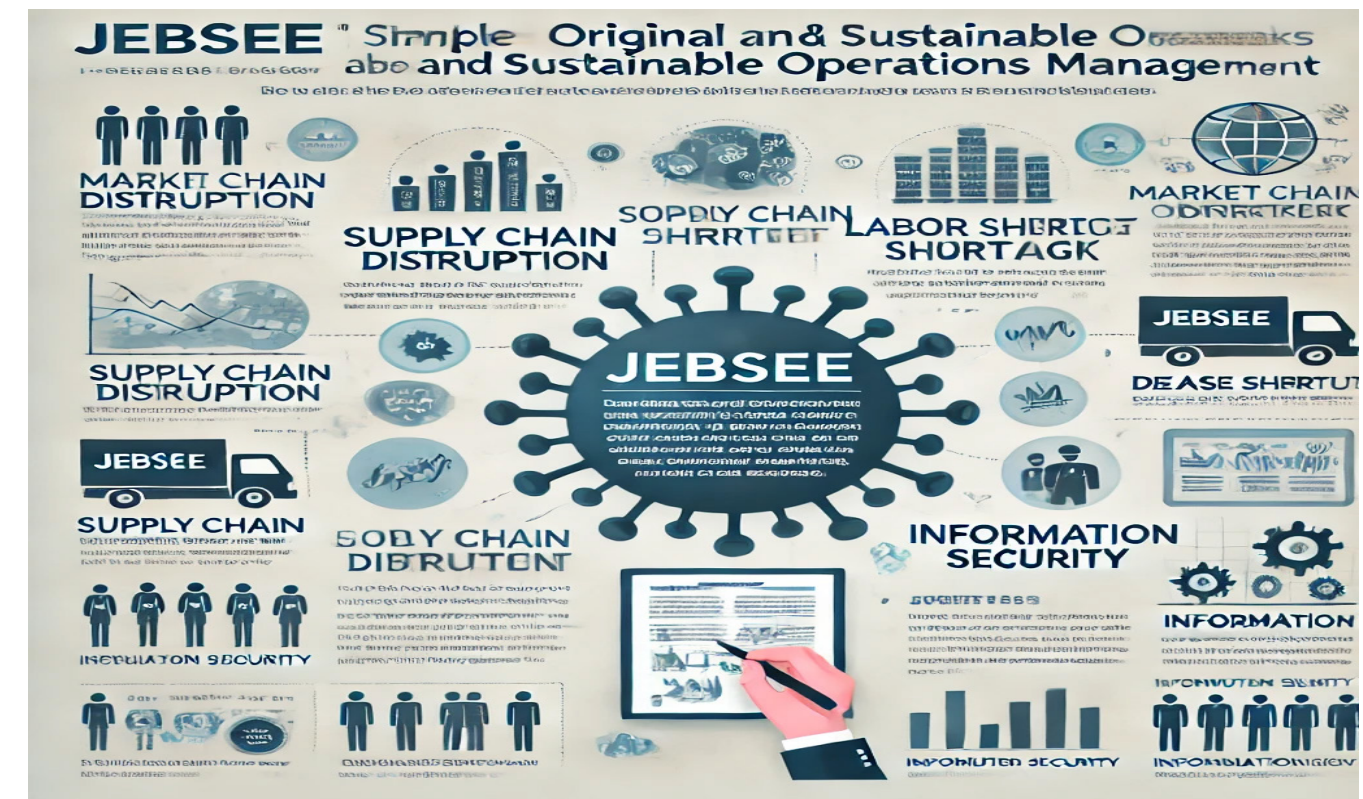
To effectively respond to emergencies and ensure the swift restoration of operations, Jebsee Electronics has established procedures such as the "Environmental Considerations Operation Procedure," "Risk, Hazard, and Opportunity Procedure," and "Emergency Preparedness and Response Management Procedure." In 2023, these measures helped prevent loss or injury at the Xinying and Xinle plants from natural or human-made disasters, reflecting the effectiveness of the company's risk management and emergency response strategies.

◆ Information security

In order to enhance employees' information security awareness and strengthen the company's overall information security management system, to ensure the security of the company (including personal data and privacy) and customer secret information (such as commercial secrets and smart property rights, etc.).

★To enhance information security, Jebsee Electronics has implemented several measures:

- 1) Established and promoted information security policies and procedures, ensuring all employees understand and comply with standards.
- 2) Plans to introduce the ISO/IEC 27001 Information Security Management System (ISMS) at headquarters and the Xinying plant by 2024 to standardize security management.
- 3) Conducts annual internal and external audits, risk assessments, and operational impact analyses to maintain and update security measures.
- 4) Performs annual disaster recovery drills and will start conducting annual system vulnerability scans from 2024, with daily antivirus scans already in place.
- 5) Uses a dedicated platform for encrypted storage and management of R&D data to protect against unauthorized access or leaks.
- 6) Requires suppliers to sign confidentiality agreements and collaborates with them to review and improve related plans, strengthening information security across the supply chain.



◆ Supply Chain Disruption

To prevent supply chain disruptions caused by unforeseen events, Jebsee Electronics' Global Materials Department closely monitors daily material status based on the "Procurement Operations Procedure," considering external factors, actual production needs, and raw material requirements. When necessary, the company implements strategic stockpiling and adopts second-source or dual-source strategies to enhance supply chain resilience and ensure uninterrupted production. These measures allow Jebsee Electronics to maintain a stable supply chain operation, even in the face of external instability and market fluctuations, ensuring continuous fulfillment of customer demands.

◆ Labor Shortages

To effectively address potential labor shortages, Jebsee Electronics bases its strategies on labor rights protected by regional government laws. The company evaluates the "impact of business disruption" and the "feasibility of remote operations" to develop Countermeasures, conducting emergency drills every two years. Jebsee Electronics also actively collaborates with universities on industry-academia projects to identify and cultivate young talent. For current employees, the company offers talent development programs and various continuing education opportunities to attract and retain top talent. For more details on human capital management, refer to the "Workplace Excellence" section of this report, which outlines comprehensive human resource management strategies and implementation details.

◆ Infectious Diseases

The COVID-19 pandemic has heightened global awareness of the potential impact of emerging infectious diseases. Prioritizing the health and safety of its employees, Jebsee Electronics adheres to government policies and has established an epidemic prevention team to coordinate response efforts. The company has developed various contingency plans for different scenarios, allowing for timely activation of appropriate measures in the event of a new outbreak, thereby mitigating operational impacts. Routine preparations include maintaining a steady supply of protective materials and reinforcing health education through multiple channels.

02

- 2.1 Green Products
- 2.2 Innovation power
- 2.3 Supply chain management
- 2.4 Customer Relations

Annual Performance

◆ Sustainable procurement

- 1) The headquarters' local procurement ratio **65 %**
- 2) A total of 230 key suppliers signed the "Supplier Social Responsibility Commitment Letter", with a signing rate of **80 %**

◆ Green Products

- 1)**90 %** of the casing/packaging materials are recycled materials

◆ Major topic & Target

Major topic	Performance indicators	2023		Target			SDGs
		Target	Achievement	Short-term goals(2024)	Mid-term goals (2027)	Long-term goals (2030)	
Customer Relations	Customer Satisfaction(%)	91	91	91	91	91	
Conflict minerals	Conflict-Free Supply Chain Partners(%)	≥80	0	80	80	80	
Technology and R&D	New Product Development Projects	-	26	48	50	50	
	R&D Expenditure as a Percentage of Total Revenue(%)	≥2	Good	≥2	≥2	≥2	
	New Product Development Projects(projects)	N/A	N/A	4	4	4	
Supplier sustainable development	Suppliers with Sustainability	N/A	N/A	30	30	30	 
	Sustainable Development Cooperation Project	2 items per year	Good	2 items per year	2 items per year	2 items per year	
	Supply chain risk events	↓ 3	Good	↓ 3	↓ 3	↓ 3	

◆ Customer Relations

- 1)**Zero** litigation record of breach of client confidential information
- 2) Customer satisfaction is 91%, and the set target is **91 %**

◆ Innovation power

- 1) In 2023, there were **7** employee proposals submitted as part of ongoing safety improvement initiatives.
- 2) The company invested **NT\$38.5** million in R&D.
- 3) Jebsee Electronics has set a target of **4** patent applications for 2024.

◆ Value Chain Management

- 1) In 2024, Jebsee expects **30 %** of new suppliers to sign the sustainability commitment declaration.



2.1 Green Products

Jebsee Electronics is committed to innovating and commercializing various communication technologies and products with a focus on environmental sustainability. We manage the use of restricted substances, incorporate recyclable eco-friendly materials, develop energy-saving technologies, and implement designs that are easy to disassemble, recycle, and reduce packaging. Our goal is to provide customers with non-toxic, low-pollution, recyclable products with high energy efficiency, supporting sustainable environmental protection.



2.1.1 Restricted Substance Management

Jebsee Electronics has adopted lead-free processes and gradually introduced halogen-free standards into product materials and production processes to reduce environmental impact. We require that raw materials, semi-finished products, and production processes meet specific environmental and safety standards as well as industry regulations to promote environmental protection and energy efficiency. All products comply with the EU RoHS/REACH environmental directives and the EU ErP (Energy-related Products Directive) efficiency standards.

◆ Green Products Directive Development

Jebsee Electronics is dedicated to sustainable development and regulatory compliance. We strictly control restricted and planned-to-reduce substances in environmental management to meet customer demands, comply with laws, and minimize ecological impact.

To achieve this, we have established detailed "Restricted Substance Management Procedures" and a corresponding restricted substances list. We require all suppliers to strictly adhere to these guidelines and sign an "Environmental Management Substance Non-Use Certificate" to ensure that their products and components (including accessories, packaging, and related materials) comply with RoHS, WEEE, REACH, battery directives, and international standards. These requirements are fundamental to our efforts to protect the environment and prevent ecological harm.

During product development, we conduct thorough reviews based on our established "Restricted Substance Management Procedures" to ensure each product complies with EU RoHS (2011/65/EU), REACH SVHC (Substances of Very High Concern), and customer-specific restrictions. In 2023, all products shipped complied with relevant Green Products directives, with no violations recorded.

Jebsee Electronics, through a rigorous internal hazardous substance management system and close collaboration with suppliers, ensures that all products and components fully meet RoHS, REACH, and customer-specific requirements. We actively promote greener products and processes, striving to reduce or eliminate the generation of hazardous substances in our products.

Our management system is based on the IATF 16949 standard and uses a "process-oriented" approach to ensure that products meet all relevant environmental requirements. We continuously improve at every stage to achieve our green development goals.

◆ Packaging Reduction Design

Jebsee Electronics not only uses eco-friendly materials but also focuses on innovative design to reduce inefficient use of space within packaging, optimizing product packaging volume to reduce material usage while ensuring transportation safety. During transportation, we prioritize improving product stacking efficiency to minimize space waste when transporting products of different sizes, thereby enhancing transportation efficiency, ensuring resource utilization, and protecting the environment.

2.1.2 Recycled and Renewable Materials

◆ Recycled and Renewable Materials

Jebsee Electronics' commitment to green products reflects our dedication to environmental sustainability. We actively promote the use of renewable materials, striving to balance environmental goals with customer needs. In our efforts to incorporate high-quality Post-Consumer Recycled (PCR) plastics without compromising product characteristics and durability, we focus not only on meeting current standards but also on continuous innovation and improvement. Collaborating with suppliers, we develop new material solutions aimed at reducing reliance on petrochemical resources and exploring non-petroleum-based plastic alternatives to achieve higher environmental standards throughout our product lifecycle.

Looking ahead, Jebsee Electronics will continue to drive the use of renewable materials in product development, seeking innovative methods to reduce dependency on traditional resources. We believe this strategy will not only lessen the environmental impact but also meet the growing demand for sustainable products while maintaining our high standards of quality and performance.

Every effort by Jebsee Electronics is aimed at making our products not just competitive in the market but also leaders in environmental sustainability. This commitment reflects our responsibility to the environment, our customers, and society. Through these green innovations, we aspire to be an industry leader, contributing to global environmental protection and sustainable development.



◆ Packaging Materials

Jebsee Electronics is committed to developing green products with low toxicity, pollution, energy use, and resource consumption. In 2023, 90% of our packaging materials were recyclable and eco-friendly, complying with EU regulations on harmful substances. We continuously reduce packaging volume to optimize space, lower transportation costs, and minimize environmental impact. Since 2021, we have replaced traditional plastic with recycled materials and introduced FSC-certified packaging. Our design emphasizes non-toxic materials, clean energy, and effective recycling, ensuring both environmental sustainability and worker safety.

2.1.3 Green Product Design and Eco-Friendly Initiatives

◆ Eco-Design

Jebsee Electronics has established an "Eco-Design Procedure for Energy-Using Products" that utilizes Life Cycle Assessment (LCA) to evaluate the environmental impact of products, focusing on chemical substances, energy efficiency, and recyclability. We integrate eco-design requirements into early product development, ensuring compliance with standards such as hazardous substance restrictions, energy efficiency, recycling, and environmental information disclosure. Suppliers' component designs are also aligned with our eco-design standards, meeting the ErP Directive requirements for energy consumption.

◆ Energy-Saving Solutions

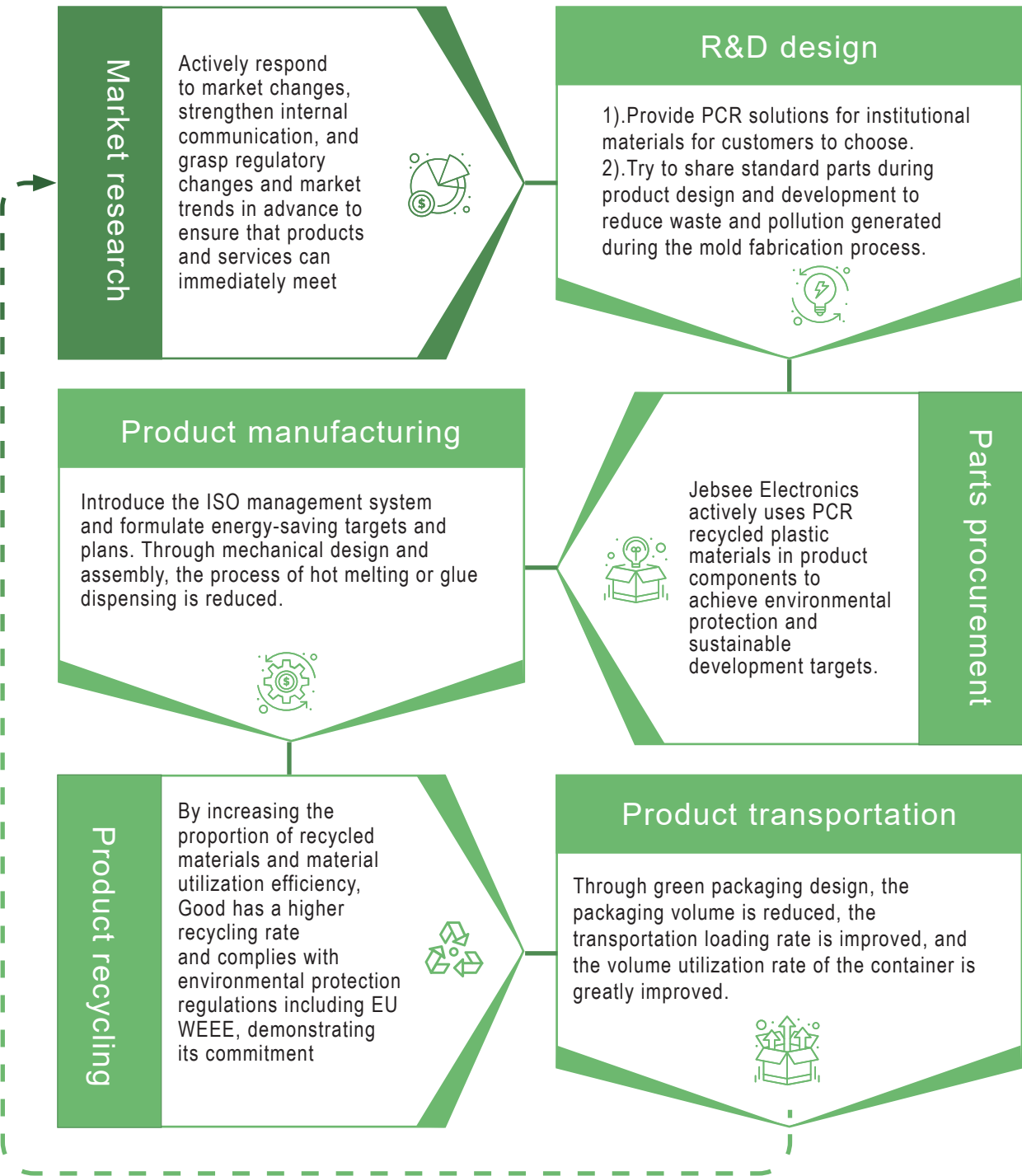
We are committed to developing green products that are low in toxicity, pollution, energy consumption, and resource use, while being easy to recycle. In 2023, 90% of our packaging materials were made from recycled, eco-friendly sources, fully complying with the EU Directive on Packaging and Packaging Waste (94/62/EC) regarding harmful substances like lead, cadmium, mercury, and hexavalent chromium. We also continually reduce packaging volume to optimize space utilization, enhance loading efficiency, and minimize energy consumption, pollution, and carbon emissions during transport.

Jebsee Electronics is strongly committed to low-carbon, sustainable development, recognizing its vital role in both national and corporate competitiveness. We understand the growing importance of carbon reduction to our customers and strive to lead the industry toward low-carbon sustainability. We design and produce energy-efficient products, extensively use recycled materials, and embrace renewable energy. From upstream material production to downstream market demands, we implement comprehensive carbon reduction strategies to maintain a low-carbon value chain.

◆ Training and Development

To produce environmentally friendly products, Jebsee Electronics has clearly defined roles and responsibilities. We have established an electronic green supply chain platform, where hazardous substance requirements and standards are published on the supplier management platform (GPM), effectively managing Green Products risks. We conduct 60 hours of internal training and hold supplier conferences for external education, offering support via customer service for any supplier inquiries. Currently, 98% of materials have successfully been integrated into the GPM.

Jebsee Electronics' sustainable product design concept is applied to life cycle practices





2.2.1 Manufacturing and Quality

Jebsee Electronics is committed to being a global leader in the electronics industry, underpinned by a robust long-term quality management policy of "Total Quality Management for Excellence." Our goal is to not only meet but consistently exceed customer expectations in design, product, and service quality, thereby becoming their most trusted partner.

Aligned with the IATF 16949 management system, we establish and periodically adjust quality targets across multiple dimensions—quality, price, delivery, and service—tailored to specific product categories. These targets are cascaded throughout the organization, driven by the principle of "Three Changes, One Breakthrough." We employ advanced quality tools and methodologies such as APS/pull production systems, DTD/eSOP, and the 6S/Kaizen approach to enhance process efficiency, reduce variability, and ensure consistent product quality. These tools and systems not only streamline product development but also accelerate continuous improvement initiatives across all operational levels.

Unified manufacturing and quality management standards are rigorously enforced at all production sites, with a strong emphasis on Continuous Improvement Programs (CIP) that systematically enhance quality, design, cost efficiency, and operational productivity. The implementation of the PDCA (Plan-Do-Check-Act) cycle is a cornerstone of our quality assurance strategy, enabling iterative refinements that ensure the delivery of superior products. To further augment our quality engineering capabilities, we have integrated AI-driven digital systems, which play a crucial role in defect prevention, predictive maintenance, and process optimization, ultimately driving higher levels of Customer Satisfaction.

In 2022, we successfully executed key projects that demonstrate our commitment to technological innovation and operational excellence. These include the establishment of a digital system for software-hardware integration, which has significantly improved team collaboration and operational efficiency. Additionally, the application of AOI (Automated Optical Inspection) visual recognition technology has enhanced production yield by providing real-time, high-precision inspection, thereby reducing defect rates in both R&D and manufacturing phases.

Under the stringent guidelines of IATF 16949, we employ sophisticated statistical quality control techniques to minimize variability, elevate product quality, and optimize cost structures. Key measures include Failure Mode and Effects Analysis (FMEA) for proactive risk identification and mitigation, and Design of Experiments (DOE) for scientifically grounded hypothesis testing and product verification optimization.

Further, Jebsee Electronics adheres strictly to ANSI/ESD S20.20 standards, ensuring comprehensive electrostatic discharge (ESD) protection across all production processes. We conduct regular performance inspections using highly calibrated, professional ESD testing equipment, ensuring that our production environments consistently meet the highest quality standards. These stringent quality assurance protocols guarantee product reliability, safeguard customer interests, and reinforce our reputation for excellence in the global market.

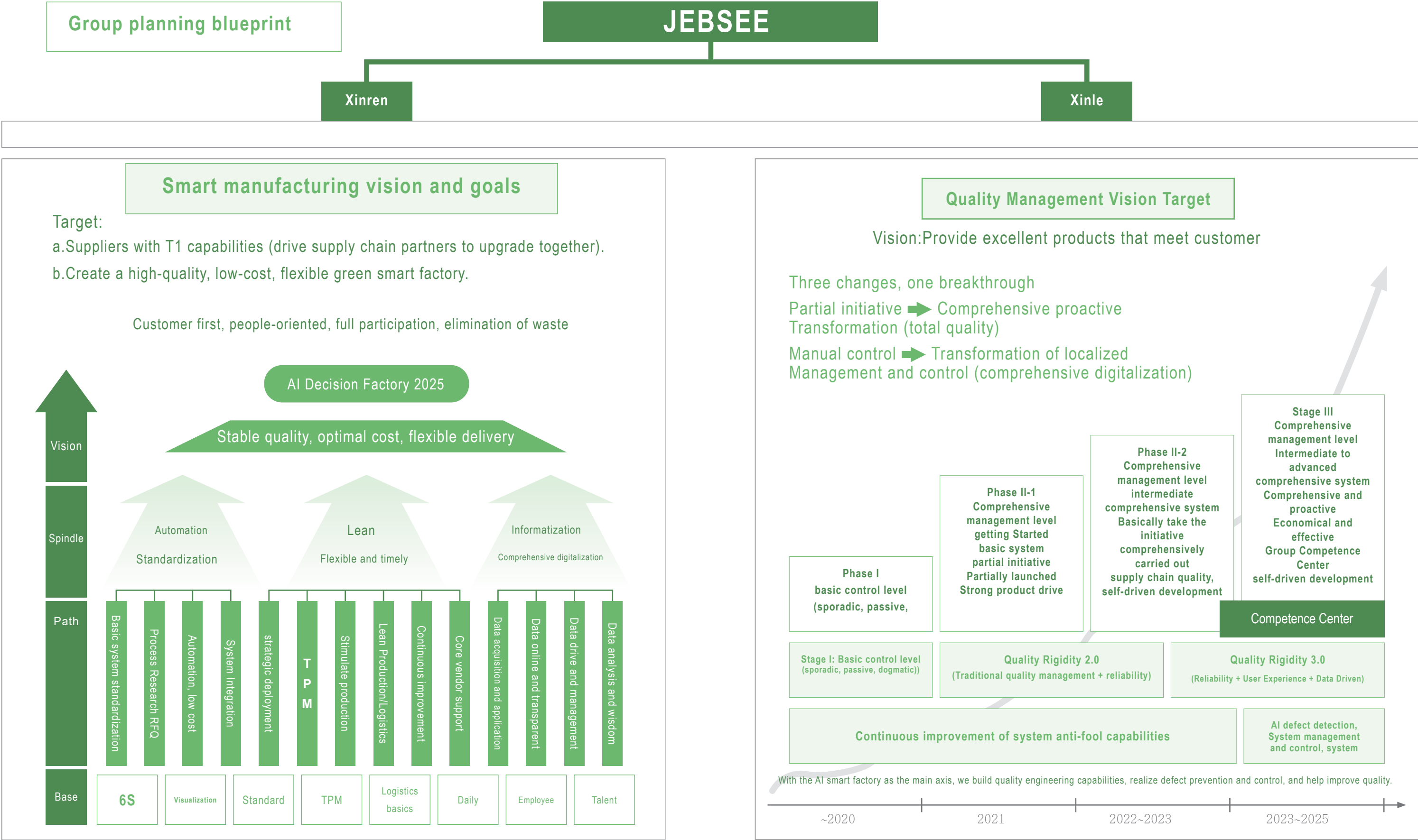


2.2.2 Artificial Intelligence Decision Factory

To advance industrial automation, Jebsee Electronics has strategically designed its products for automated manufacturing, leveraging extensive experience across various product lines. By deconstructing automated production lines into modular, standardized components, these modules can be quickly reconfigured to suit the production characteristics of different products, thereby minimizing the risk of costly investments failing to deliver expected benefits.

In addition, Jebsee Electronics has established a dedicated AI Center to oversee and plan all internal automation needs. In October 2021, the company officially launched its AI Office, focusing on developing an "AI Smart Factory" that enhances advanced quality engineering capabilities. By integrating the Internet of Things (IoT), Artificial Intelligence (AI), and Machine Learning (ML) technologies, the company has accelerated its automation processes and digital transformation, with plans to increase automation rates annually while reducing the cost of automation investments. Resources have also been allocated to an Integration Platform, which optimizes the visual management of production lines and automates energy management to improve overall production efficiency and reduce environmental impact.

Moreover, Jebsee Electronics has shifted from traditional quality management to a fully proactive digital control system, focusing on significant breakthroughs in user-centric thinking and capability development. This transformation is aimed at meeting customer expectations for high-quality products.





2.2.3 Intelligence Manufacturing

As communication technology rapidly advances and market demand grows, Jebsee Electronics is dedicated to developing a wide range of communication products and actively innovating in various patents. To strengthen our R&D capabilities, the HR department holds multiple technical training courses annually, which are mandatory for new R&D staff, covering essential areas such as firmware design and software applications.

We encourage R&D personnel to actively apply for patents to protect and commercialize their innovations. For 2024, we have set specific targets to guide developers in working more purposefully and efficiently in patent development.

Mitigation Measures

Education / Management

New employees will receive comprehensive training on Prevent infringement, legal compliance, and personal rights protection, along with guidance on managing conflicts of interest. Additionally, regular workshops for suppliers on RBA standards will be conducted to ensure alignment and foster collaborative partnerships.

Action / Management

Establish clear policies to protect confidential information and manage intellectual property, requiring confidentiality agreements from employees, suppliers, and customers, while enforcing comprehensive supplier codes of conduct aligned with global sustainability and RBA guidelines.

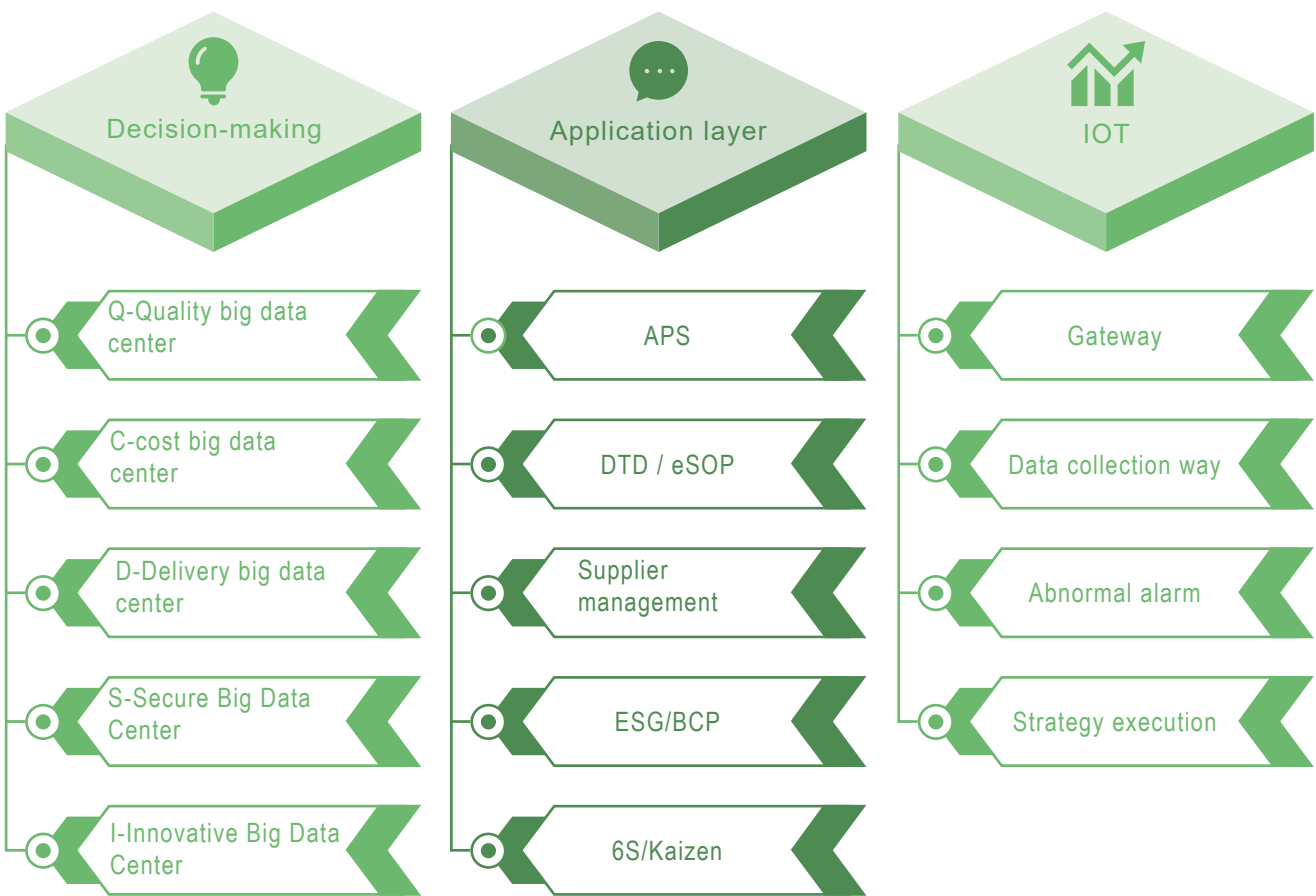
Continuous Improvement

Adjustment

To ensure company policies align with the latest intellectual property laws, we regularly review and adjust relevant regulations and practices to prevent legal conflicts. We prioritize obtaining or introducing intellectual property through legitimate authorization or transfer, and immediately cease using any related intellectual property

Rectify

Take appropriate follow-up actions based on the severity of the incident. If such actions damage the company's or customers' reputation and cause losses, report to relevant authorities if necessary, or refer the case to judicial authorities for investigation and resolution.



To maintain competitiveness in innovative technologies and safeguard the interests of all stakeholders, Jebsee Electronics has implemented several key measures. First, the company established a "Product Development Procedure" to precisely guide the entire development process from concept to market. Additionally, we reinforced ethical standards by establishing a "Professional Ethics Code," clearly defining employee conduct guidelines.

To protect company and client confidential information, we implemented the "Jebsee Confidentiality Agreement." Furthermore, to foster innovation and recognize outstanding employee contributions, we introduced the "Proposal Improvement Reward Management Method," incentivizing employees through bonuses and annual evaluations for their efforts in proposals, patent applications, patent acquisition, and technology licensing.

These comprehensive measures not only enhance the company's innovation capabilities but also strengthen the management and utilization of intellectual property, ensuring that Jebsee remains a leader in the competitive market. By integrating the principles of the circular economy, we have addressed the issues of resource waste and environmental pollution associated with the traditional linear economy. From material selection to recycling, we have embedded circular economy strategies, aligning with Sustainable Development Goal 9 (SDG9) to further solidify the company's foundation for economic and environmental sustainability.



The goal is to enhance the sustainability of product lifecycle stages, from material sourcing and product design to consumer use and recycling, ultimately reducing environmental impact and promoting a circular economy.

2.2.4 Lean Production

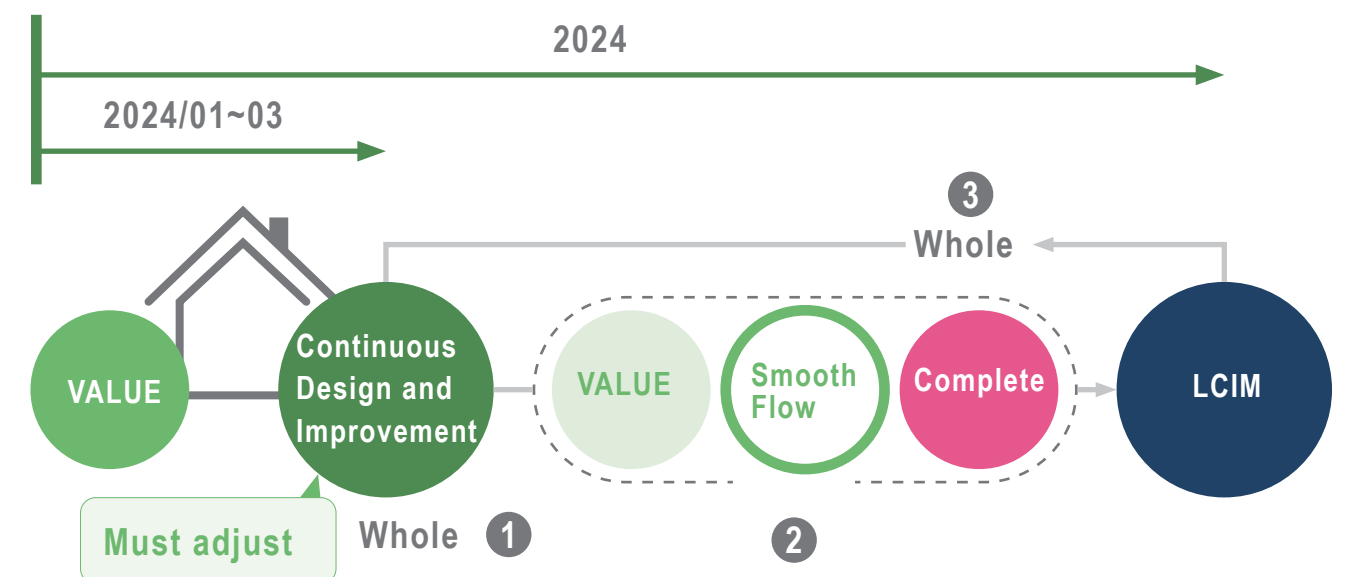
LEAN production is a management method aimed at maximizing value while eliminating waste, originating from the Toyota Production System. Its core principle is the Just in Time (JIT) production process, achieved through Kanban pull systems and precise inventory design, ensuring that each step in the production process accurately responds to actual demand, avoiding overproduction and inventory buildup. Jebsee Electronics began implementing LEAN production in 2023 and launched a series of initiatives in 2024 to promote this production management method.

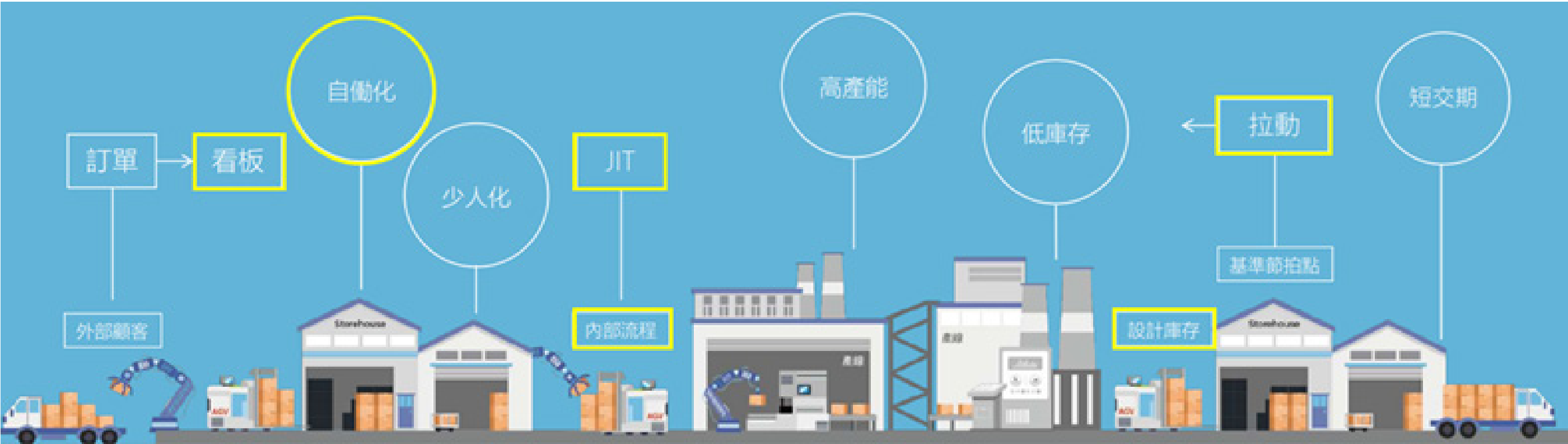
The 2024 Smart Lean Production (LCIM) initiative at Jebsee Electronics involves three key steps:

- 1) **Overall Flow Design and Improvement:** Identifying and improving areas with the most waste.
- 2) **Lean Design and Flow Enhancement:** Targeted design refinements and flow improvements in specific areas.
- 3) **Implementation and Comprehensive Application:** Applying the improvements across the entire production system to achieve the goals of Smart Lean Production (LCIM).

From January to March 2024, the company focused on value identification and overall flow design and improvement. This process is designed to enhance production efficiency and minimize resource waste through meticulous design and continuous improvement. Upholding a philosophy of relentless pursuit of excellence, Jebsee Electronics views every step as an opportunity for enhancement, striving to achieve optimal production processes and create maximum value.

Jebsee Electronics' 2024 Smart Lean Production (LCIM) initiative





2.3 Supply chain management

Policy:	Jebsee Electronics prioritizes efficiency, quality, and corporate social responsibility in procurement activities. We comply with legal requirements, focus on labor rights, environmental protection, safety, and health, and conduct risk assessments to identify and improve high-risk suppliers, reducing operational risks and promoting mutual growth. Our goal is to balance profitability with environmental protection and social responsibility, creating greater value for all stakeholders.
Mission	Jebsee Electronics is committed to supporting business development and enhancing market competitiveness by effectively managing and improving supplier quality, pricing, delivery, service, and environmental and social responsibility performance. We aim to develop the most suitable supplier combinations and procurement strategies, fostering a responsible supply chain in partnership with our suppliers.

Jebsee Electronics has established a comprehensive supply chain management system. New suppliers must undergo evaluations and assessments before being approved, ensuring product compliance and uninterrupted supply while identifying potential operational risks. Through written reviews or on-site evaluations, new suppliers are classified and assessed for quality, delivery, pricing, and engineering capabilities. Environmental considerations, including RoHS compliance and carbon emissions, are also reviewed. Suppliers with strong market reputations and environmental management systems are directly approved, while those not meeting standards must make improvements before being added to the qualified supplier list.

Jebsee requires all suppliers to sign the "RBA Social Responsibility Commitment," pledging to uphold social responsibility by prohibiting child labor, preventing forced labor, implementing occupational safety and health management, opposing bribery and corruption, ensuring fair trade, and supporting labor rights, including freedom of association and collective bargaining. Out of 283 suppliers, 230 have signed and returned the commitment.

2.3.1 Supplier Selection and Evaluation

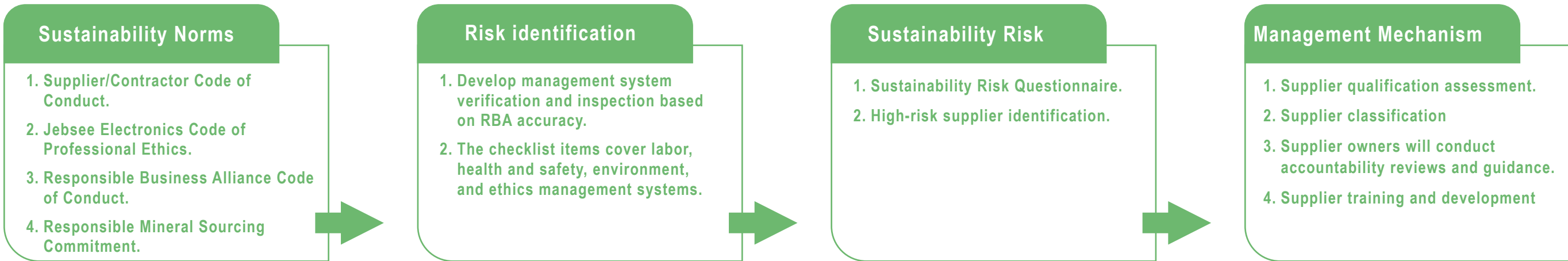
◆ NEW SUPPLIER EVALUATION

The Procurement Department initiates new supplier investigations based on material procurement needs. A dedicated investigation team, including representatives from Procurement, Quality Assurance, and Product Design departments, conducts thorough reviews of potential suppliers through written assessments or on-site evaluations. These assessments cover operational services, quality systems, R&D capabilities, and manufacturing processes. Suppliers must comply with the Supplier Code of Conduct, and only those meeting the required standards are approved as qualified suppliers for Jebsee Electronics.

General component suppliers must pass evaluations on quality control, procurement, product design, trade security, and social responsibility to qualify. Automotive parts suppliers need to obtain ISO 9001 or IATF 16949 certification and sign the "Supplier Code of Conduct Commitment." Jebsee Electronics actively protects intellectual property and ensures Information security. Since 2017, all new suppliers must follow customer confidentiality agreements, and compliance with the "Responsible Business Alliance" standards is mandatory before being added to the Approved Vendor List (AVL). In 2023, three new suppliers were successfully evaluated and added to the AVL, with over 80% signing the Code of Conduct Commitment.



◆ Procedure of Supplier Evaluation



◆ Supplier performance evaluation

★Quarterly Review

Jebsee Electronics requires all suppliers to sign a "Supplier Code of Conduct Commitment," affirming their dedication to social responsibility, including prohibiting child labor, forced labor, ensuring occupational safety and health management, preventing bribery and corruption, promoting fair trade, and supporting workers' rights to freedom of association and collective bargaining. Suppliers are also asked to complete a "Supplier Sustainable Development Survey" to evaluate their practices in labor, health and safety, environment, ethics, and management systems. The survey results are used as a foundation for future supplier carbon reduction plans. In 2023, the survey was distributed to 81 suppliers with procurement amounts exceeding NT\$1 million, revealing that 13 suppliers were certified with ISO 14001 and ISO 45001, 1% had issued sustainability reports, and 50% had conducted carbon audits. This indicates room for improvement in ESG transparency across the supply chain.

Jebsee Electronics' Global Procurement and Supplier Quality Management Centers have established a comprehensive "Supplier Performance Evaluation" system, which annually assesses suppliers' performance based on key supply chain efficiency indicators, including quality, delivery time, service, price competitiveness, and alignment with RBA (Responsible Business Alliance) standards. Regular reviews and guidance ensure continuous supplier improvement and strengthen Jebsee Electronics' overall value chain competitiveness. After each quarterly performance evaluation, the Procurement Department, along with Supplier Quality Management and R&D Engineering teams, discusses and reaches consensus during supplier evaluation meetings, guiding new project collaborations and procurement decisions. By the end of 2023, the number of suppliers who completed evaluations and improvements according to the supplier management procedures demonstrated Jebsee Electronics' commitment to supplier management and collaborative success.

★Audit and Counseling

Each year, Jebsee Electronics selects several suppliers for on-site audits focusing on product quality and safety. The expectation is that suppliers will continuously improve based on the findings from these audits. For those suppliers that do not meet the expected standards, Jebsee Electronics not only provides recommendations for improvement but also assigns specialists to assist with problem analysis and the development of improvement plans, offering necessary support, guidance, and education. In 2023, several suppliers underwent on-site audits and guidance, with issues like unclear specifications and process definitions being corrected within the stipulated time. Notably, no suppliers had their partnerships with Jebsee Electronics terminated due to audit results or failure to meet improvement requirements.

2.3.2 Supplier Sustainability Survey

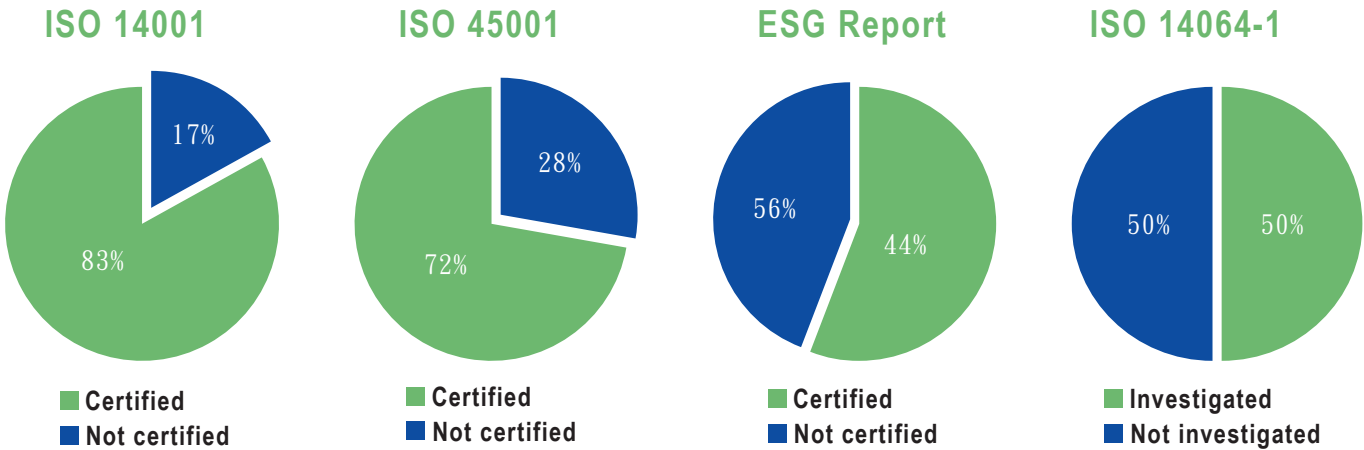
Jebsee Electronics conducts the "Supplier Sustainable Development Survey" to assess suppliers' progress in sustainability and carbon reduction, which serves as the basis for future supplier emissions reduction plans. In 2023, the survey was distributed to suppliers accounting for over 60% of procurement value, totaling 18 suppliers. The survey results showed that 13 suppliers had obtained ISO 14001 and ISO 45001 certifications, 44% had published sustainability reports, and 50% had conducted carbon footprint assessments. This indicates that there is still room for improvement in ESG information disclosure within the supply chain. Moving forward, Jebsee Electronics will collaborate with supply chain partners to advance sustainability efforts.

Jebsee Electronics classifies suppliers into two main categories based on the risk levels associated with labor, ethics, health and safety, environment, and management systems. Category A includes waste disposal vendors, labor agents, manpower services, environmental cleaning/disinfection contractors, catering services, security, and scrap recycling personnel (e.g., foreign labor managers, catering staff, cleaning personnel). Category B consists of short-term contractors (e.g., electrical maintenance, air conditioning upkeep, office renovations, security patrols) and professional service providers (e.g., inspection, testing, verification, consulting, equipment calibration).



The audit process includes at least one on-site audit every two years. The RBA audit team visits suppliers' operational sites to verify compliance with relevant standards, documenting any deficiencies and following up until resolution. For foreign suppliers where on-site audits are challenging, written audits are conducted. Except for cases involving customer-specified suppliers, exclusive agents or manufacturers, or strategic company needs, suppliers rated as "C" in audit results must make necessary improvements to continue supplying.

The final audit report covers five areas: labor, health and safety, environment, ethics, and management systems, ensuring compliance with RBA standards. In 2023, RBA audits were planned for 113 first-tier suppliers, including 42 in Category A and 71 in Category B. The audit results showed non-conformance issues, which were addressed with improvement plans tracked by the RBA audit team. The Procurement Department oversaw the suppliers' adherence to the RBA standards and ongoing improvements according to the "RBA Supplier Selection and Evaluation Procedure."

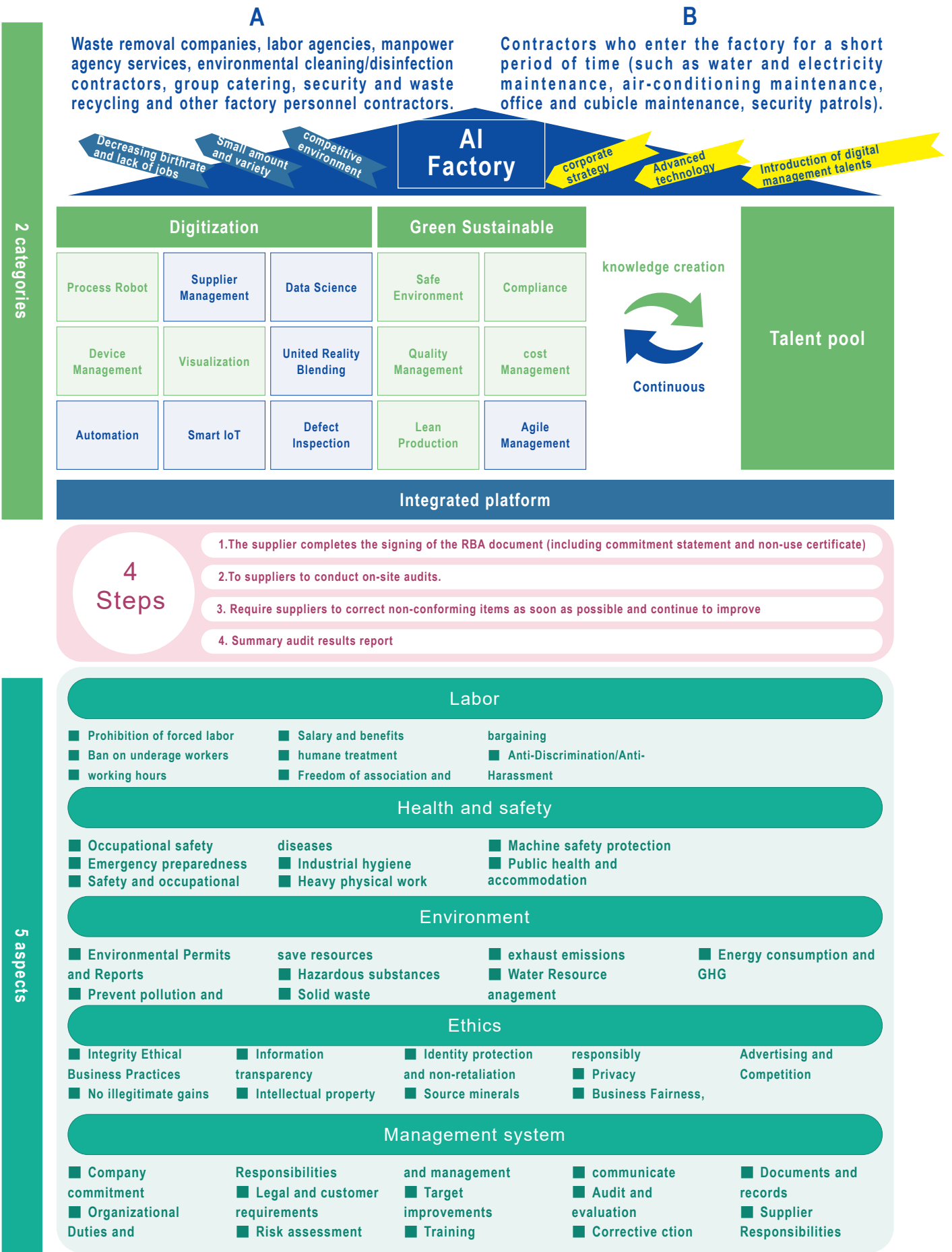


Supplier Post-Audit Rating 2023

Level A	Level B	Level C	Total
42	71	113	226

- 1) Supplier Management Procedures**
To ensure that the raw materials, auxiliary materials, components, and outsourced processed goods provided by suppliers meet the company's product requirements, and to confirm that suppliers have the process control capabilities that comply with relevant laws and regulations, we have established the following supplier management procedures:
- 2) Supplier Rating Standards:**
- Grade A - Qualified Supplier: A score between 90 and 100 points is considered a fully qualified supplier.
 - Grade B - Supplier Needing Improvement: A score between 80 and 89 points requires the supplier to make improvements within three months and pass a re-evaluation.
 - Grade C - Unqualified Supplier: A score below 80 points is deemed unqualified, and delivery is prohibited.
- 3) Improvement and Follow-up Actions**
- Grade B Suppliers: After being rated as Grade B, suppliers must propose corrective actions, and delivery qualifications can be restored only after the Quality Assurance Department confirms that the improvements have been made.
 - Grade C Suppliers: Suppliers rated as Grade C will be added to the non-delivery list, and the Quality Assurance Department will submit a request to revoke their qualified supplier status by filling out the "Application for Disqualification of Supplier." However, the supplier can still submit products again through the new supplier selection process to regain the opportunity to become a qualified supplier.

Jebsee Supplier RBA Audit Process





2.3.3 Green Supply Chain

To align with international trends and meet customer demands, Jebsee Electronics is committed to promoting Green Products and eco-friendly production processes, integrating green management principles into its supply chain strategy. The company implements fundamental source control over supplier processes, Green Product design, and hazardous substance management to ensure the sustainability and environmental responsibility of the entire supply chain.

◆ Supplier Quality Agreements

Starting in 2023, Jebsee initiated the signing of the "RBA Supplier Selection and Evaluation Procedure," requiring strict adherence to its "Restricted Substances Management Procedure." Suppliers must provide third-party testing reports when necessary. In 2023, Jebsee added three new raw material and component suppliers, ensuring that products meet international regulations on restricted substances, thereby advancing the goal of establishing a green supply chain.

◆ Statement on non-use of environmental management substances

Jebsee requires suppliers to sign a "Declaration of Non-Use of Environmental Management Substances" to ensure that the products and parts (including accessories, packaging materials and other materials) they provide comply with hazardous substance standards such as RoHS (Restriction of Hazardous Substances Directive).

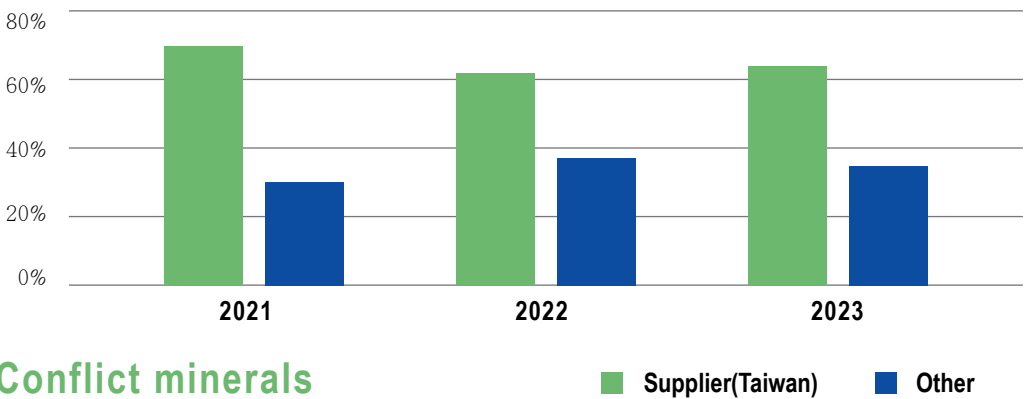
◆ Incoming quality inspection procedures

In addition to signing various environmental declarations, Jebsee integrates hazardous substance control into its incoming material inspection process. For non-compliant materials, the company issues a "8D Report," requiring immediate corrective actions and preventive measures. Critical components are approved through the Production Part Approval Process (PPAP), with related checklists and regulations in place to ensure compliance with production specifications and quality, thereby reducing production waste and social costs. This approach not only improves production efficiency but also strengthens the company's commitment to environmental protection.

◆ Local Procurement

Local procurement is an effective strategy to support the local economy by creating jobs and income. It also helps reduce transportation costs and carbon emissions, further enhancing sustainable development goals. For example, in 2023, Jebsee Electronics sourced 70% of its raw materials, components, and production consumables from local suppliers in Taiwan, with the remaining 30% from other parts of Asia and Europe. This procurement strategy demonstrates Jebsee's commitment to strengthening the local economy while balancing efficiency and environmental responsibility within its global supply chain management.

Local Procurement vs External Comparison 2021-2023



2.3.4 Conflict minerals

Jebsee Electronics has implemented a comprehensive and effective "Responsible Sourcing of Conflict Minerals Policy" to ensure that the procurement of 3TG minerals (tantalum, tin, tungsten, and gold) does not directly or indirectly fund or benefit armed groups that violate human rights in conflict-affected and high-risk areas. The company maintains a documented management system to support this policy, which is reviewed annually to ensure compliance and identify areas for improvement.

◆ Regulations

Jebsee Electronics has developed and implemented a conflict minerals policy and management plan that includes tracing the source of 3TG minerals in its products and conducting due diligence to ensure they conform to the OECD Due Diligence Guidance for Responsible Supply Chains of Minerals from Conflict-Affected and High-Risk Areas, or equivalent recognized frameworks.

◆ Identification and Investigation

Jebsee Electronics evaluates the information provided by suppliers through the "Conflict Minerals Reporting Template" to determine compliance with its Conflict Minerals Policy. If materials are found to contain conflict minerals from high-risk areas, the supplier must provide a written explanation, immediately cease procurement, and select new, compliant mineral sources, providing evidence of compliance. Suppliers are also required to sign the "Responsible Sourcing of Minerals Commitment Letter."

◆ Information Disclosure

In 2023, 45 out of 226 suppliers signed the Conflict Metal-Free Declaration. Klipsch Electronics has also established a restricted substance management plan to meet customer needs, comply with relevant regulations, protect the environment, and reduce damage to the ecosystem. Influence.



全一電子股份有限公司
JEBSEE ELECTRONICS CO.,LTD.
負責任地採購礦物承諾書

_____ (以下簡稱“本公司”), 作為全一電子股份有限公司(以下稱全一電子)的供應商, 因了解商業活動及其所提供的產品可能對社會、環境、全一電子和終端客戶造成影響, 故為肩負起企業社會責任, 本公司特此承諾如下:

本公司承諾遵守全一電子的“衝突礦物政策和管理計劃”, 對所生產產品中鈹, 錫, 鎢和金的來源和產銷監管鏈採取政策並進行盡職調查, 以合理保證其來源符合(OECD)《經濟合作與發展組織關於來自受衝突影響和高風險區域的礦石的負責任供應鏈盡職調查指南》或等效的和公認的盡職調查框架。

本公司將應全一電子的要求, 如實填寫並回覆有關“衝突礦產”的調查, 並承諾所回覆內容之真實性及正確性。

本公司應採取積極行動避免因違背此承諾而給全一電子及終端客戶帶來經濟、聲譽等方面的損失。如違反本承諾書而致全一電子遭受損失時, 本公司願依法承擔賠償責任。

非經全一電子書面同意, 本公司不得自行變更本承諾書。

簽署人承諾已有權或已獲得充分授權而代表本公司簽署此承諾書。

本承諾書自 _____ 年 _____ 月 _____ 日起生效。

法人代表或授權代表簽名: _____

姓名/職稱: _____

- 1) Procurement Unit Responsibility: Beyond price and maintenance costs, the procurement unit must ensure that procurement activities do not result in personal injury or property damage.
- 2) Safety and Health Audits: When reviewing procurement requests for engineering, materials, or services, the inclusion of safety and health requirements is essential, along with an assessment of the contract's appropriateness.
- 3) Supplier On-Site Operations Management: For suppliers involved in on-site installations or testing, adherence to contractor management regulations is mandatory to ensure the safety and health of workers.

2.3.6 Supplier Digital Management System

Jebsee Electronics recognizes that external procurement impacts not only production, service, and operational processes but also the company's social responsibility and reputation. Therefore, in alignment with legal obligations and supply chain management, we prioritize labor rights, environmental protection, and health and safety as key risk management areas. Suppliers are classified into A, B, and C categories based on risk assessments, and improvement measures are developed to help suppliers enhance their management levels, aiming to reduce both operational risks and costs while fostering sustainable growth partnerships.

In response to digital transformation trends and the company's sustainability strategy, Jebsee Electronics has developed and integrated a digital supply chain system—Green Supply Chain Management (GPM) system (<https://www.ezgpm.net/>). On October 18, 2021, the system was migrated to a cloud platform, offering a single access point for new suppliers to register and upload documents such as the "Supplier Social Responsibility Commitment" and the "Supplier Integrity Commitment." This system strengthens supply chain collaboration, improves efficiency, and promotes corporate social responsibility throughout the supply chain, ultimately achieving sustainable business practices.

2.3.7 Supplier Partnerships

Jebsee Electronics actively strengthens communication and collaboration with its suppliers by regularly holding business review meetings and organizing supplier conferences (GPM). During these events, Jebsee Electronics shares key strategic directions and business plans with suppliers. Considering the impact of the COVID-19 pandemic in 2022, the planned in-person supplier conference was adjusted to an online information release format. This ensured the uninterrupted transmission of critical information while safeguarding the health and safety of all participants.



2.3.5 Key Raw Material Management

To ensure procurement quality and meet production needs, Jebsee Electronics conducts independent demand analysis, particularly for materials with long lead times and sales forecasts, including stock orders and safety inventory. Procurement activities are executed based on the procurement value and market supply risks, covering engineering, material, and service procurement. The key considerations in this process include:



2.4 Customer Relations

2.4.1 Information security

Jebsee Electronics is committed to maintaining strict confidentiality of customer contracts and protecting sensitive information. In Q4 2023, the company achieved TISAX (Trusted Information Security Assessment Exchange) certification, becoming one of the few domestic suppliers with this credential. This certification highlights the integration of departmental information systems and the enhancement of network access security, ensuring the confidentiality, integrity, and availability of all information.

To protect trade secrets and confidential information, Jebsee completed the deployment of the Security Intelligence Portal (SIP) in Q1 2024. This included the installation of internal firewalls to prevent external virus attacks and system intrusions via internal networks. Internally, measures were implemented to prevent the leakage of sensitive data through communication software and external devices, strengthening the protection of mobile user data and reducing the risk of data breaches. These steps ensure that trade secrets and confidential information remain secure, thereby safeguarding customer interests.

The establishment of cybersecurity resilience has become a crucial issue in reducing operational risk. Following organizational adjustments in Q4 2023, a cybersecurity committee was formed to regularly monitor technological developments and incorporate internal and external expert advice. Additionally, all new employees are required to complete training on the protection of confidential information and trade secrets, ensuring that every employee upholds confidentiality commitments in customer interactions.

In 2023, Jebsee Electronics reported no lawsuits or complaints regarding breaches of customer confidential information. To align with international standards and meet the demands of large global clients, Jebsee Electronics initiated the Information Security Management System certification in Q4 2023, aiming to achieve TISAX certification by 2024.

◆ Information security framework

Verify	Device deployment	Cyber defense	Incident response	Backup and restore
1. Account password policy 2. Optimize system permissions	1. Antivirus system 2. firewall system 3. Software asset inventory system	1. Vulnerability scanning and patching 2. External network intrusion detection 3. Social attack and defense drills 4. Information monitoring system	1. Automatic alarm system 2. emergency response plan	1. Offsite backup 2. System recovery drill

◆ ISO 27001:2022 Certification

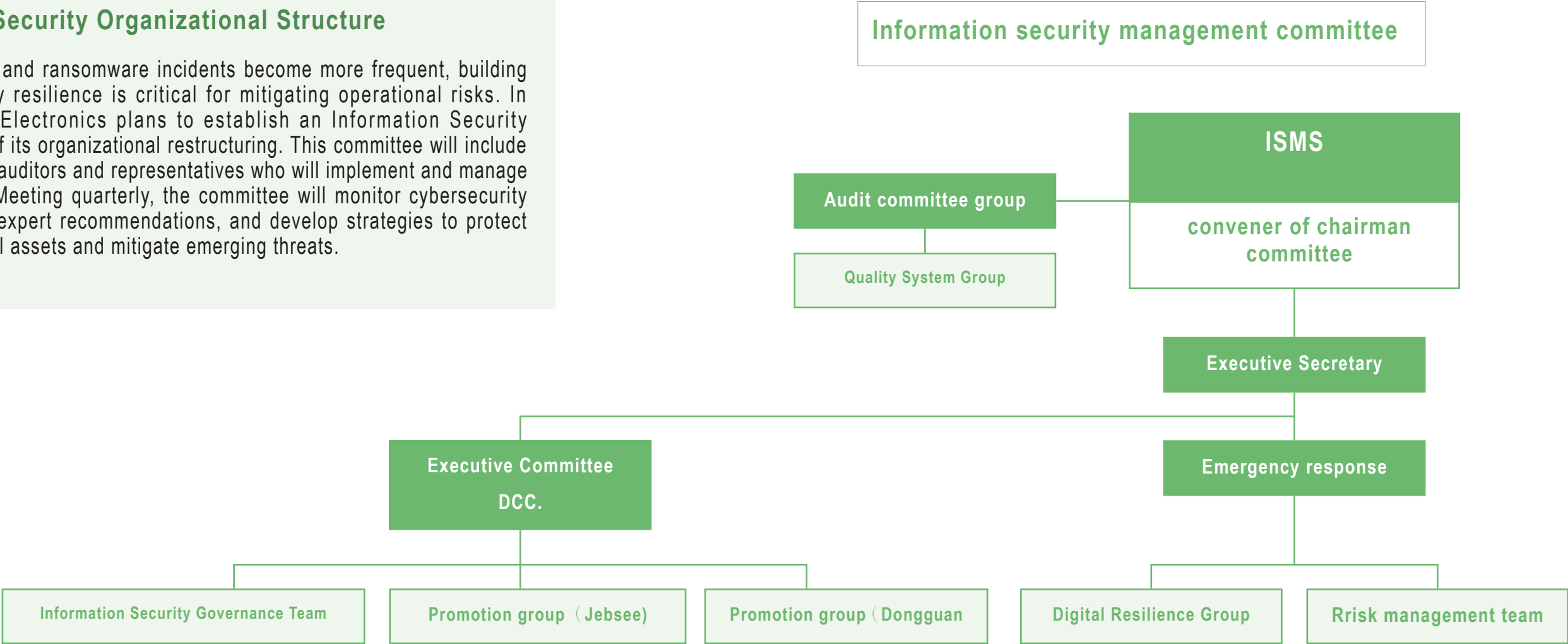
To ensure that its information security management and personal data protection align with international standards and meet the demands of major global clients, Jebsee Electronics initiated the ISO 27001:2022 Information Security Management System certification process in Q4 2023. The goal is to achieve certification by 2024, positioning Jebsee as a certified information security supplier within the automotive industry. This process involves integrating departmental information systems and implementing control measures to enhance the security of network access.



Information security operations	2022	2023	2024
Import firewall HA architecture		Finish	
Establish an information security monitoring SIP platform			
Establish a dedicated intelligence security team			In the works
Information security training seminars held quarterly		Finish	
Cultivate information security vulnerability scanning and penetration talents			In the works
Information security management system internal audit			In the works
ISO 27001 Cyber Security Verification			In the works
Information security incident response and continuous improvement	Finish		

◆ Information Security Organizational Structure

As cyberattacks and ransomware incidents become more frequent, building information security resilience is critical for mitigating operational risks. In response, Jebsee Electronics plans to establish an Information Security Committee as part of its organizational restructuring. This committee will include information security auditors and representatives who will implement and manage security protocols. Meeting quarterly, the committee will monitor cybersecurity trends, incorporate expert recommendations, and develop strategies to protect the company’s digital assets and mitigate emerging threats.



Training and Development 2023

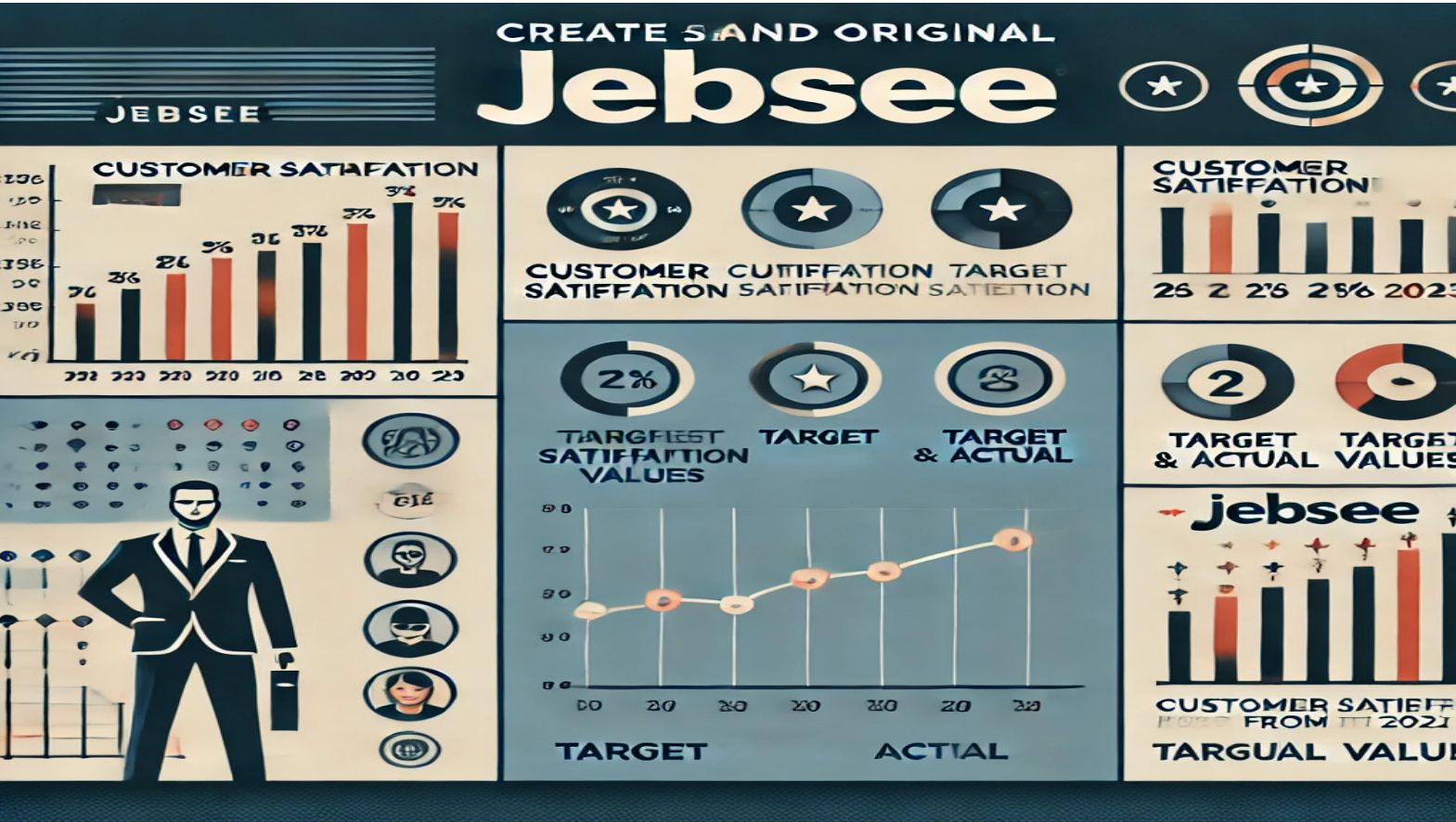
Course	Training object	Internal/external training	Training time	Total number of people	Q1	Q2	Q3	Q4
CISSP Information Security Professional Certification Course	Digital Intelligence Center	External training	40	1			☉	
ISO27001 CyberSec Seminar	Digital Intelligence Center	External training	24	3		☉		
NSPA courses	Digital Intelligence Center	External training	21	1			☉	
Dingxin Development Course	Digital Intelligence Center	External training	56	3			☉	

2.4.2 Customer Satisfaction

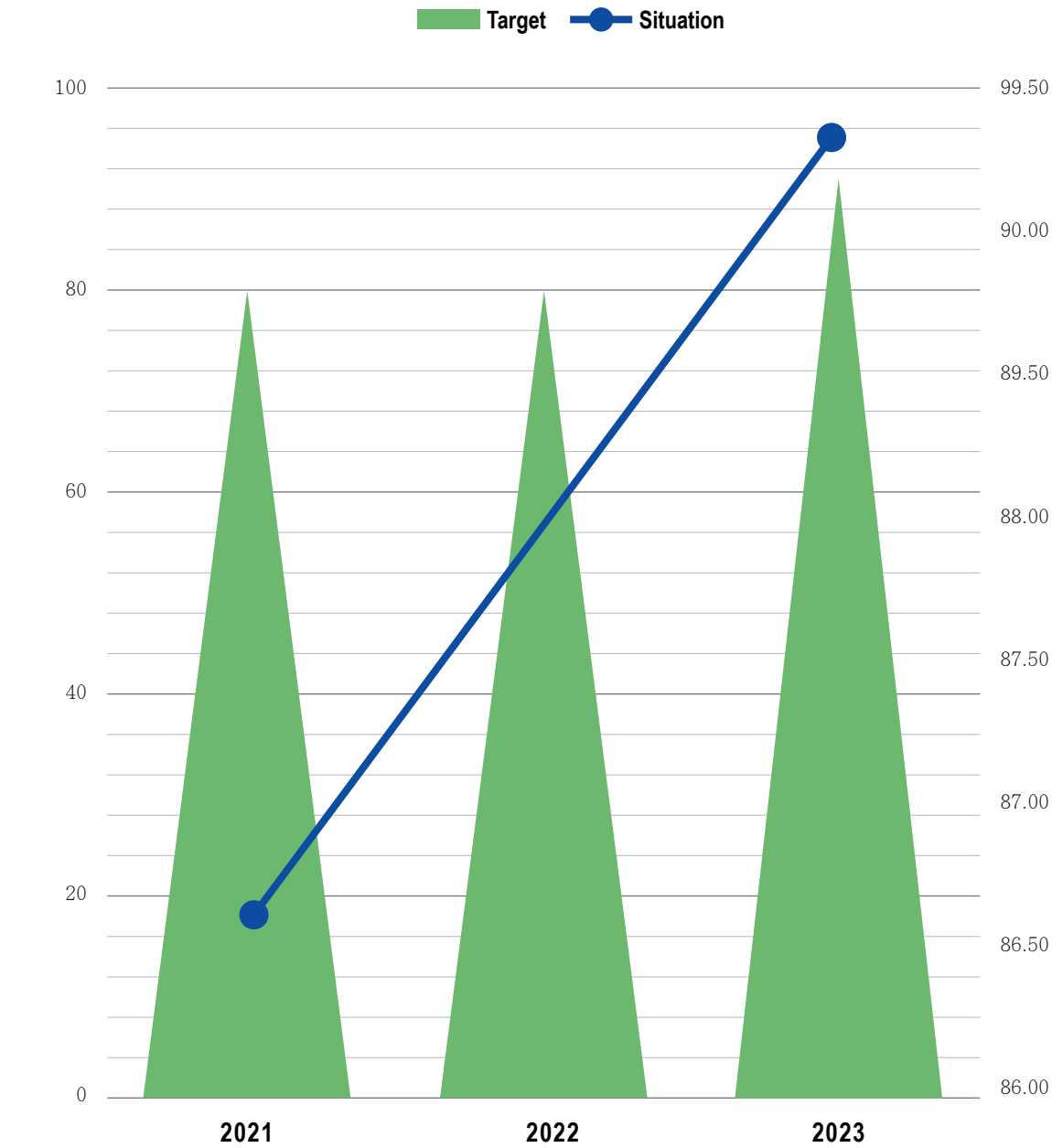
Jebsee Electronics' Quality Assurance Department is deeply committed to Total Quality Management (TQM), implementing a comprehensive suite of rigorous controls across all operational facets. These measures ensure the precision and reliability of quality management documentation, meticulous maintenance and calibration of equipment, and stringent laboratory testing protocols. Our approach to customer feedback is both proactive and systematic; we swiftly conduct root cause analyses and deploy targeted corrective actions, ensuring that our responses are not only timely but also fully transparent.

To further elevate Customer Satisfaction, we administer detailed satisfaction surveys that assess multiple dimensions, including pricing, delivery timelines, product and service quality, environmental responsibility, and overall market competitiveness. The Business Department meticulously analyzes these survey results, prioritizing customer input, and works closely with other departments to drive continuous improvements in service quality. We have established specialized customer service channels and maintain regular, structured meetings to remain highly responsive to customer needs. Additionally, our involvement in quarterly customer evaluations enables us to promptly refine and optimize our product offerings and service delivery.

In 2023, we ambitiously set and met a Customer Satisfaction target of 91%, with outstanding performance in the areas of "Service and Partnership" and "Order Processing and Delivery." In instances where we identified shortfalls, we engaged in thorough dialogues with customers, using their feedback to refine our strategies and ensure ongoing enhancements in our service offerings. This commitment to continuous improvement is central to our goal of sustaining long-term, trust-based customer relationships.



Customer Satisfaction chart



Automobilevt		2021	2022	2023
Customer satisfaction	Target (%)	82.00	82.00	91.00
	Situation (%)	86.25	89.60	93.00

03

3.1 Environmental Strategy


3.2 Climate Change

3.3 Resources and Protection

Annual Performance

Item	Performance indicators	Unit	Target 2023	Achievement 2023	Situation
GreenHouse Gases	Short term target indicators	tCO ₂	N/A	Presented in August 2024	N/A
Water Resources	Short term target indicators	m ³	N/A	4.00E-03	N/A
Waste	Short term target indicators	t	N/A	31.3	N/A

◆ Major topic & Target

Major topic	Performance indicators	2023		Target			SDGs
		Target	Achievement	Short-term goals(2024)	Mid-term goals (2027)	Long-term goals (2030)	
GHG management	GHG Emissions	In the works	N/A	↓10%	↓10%	↓10%	

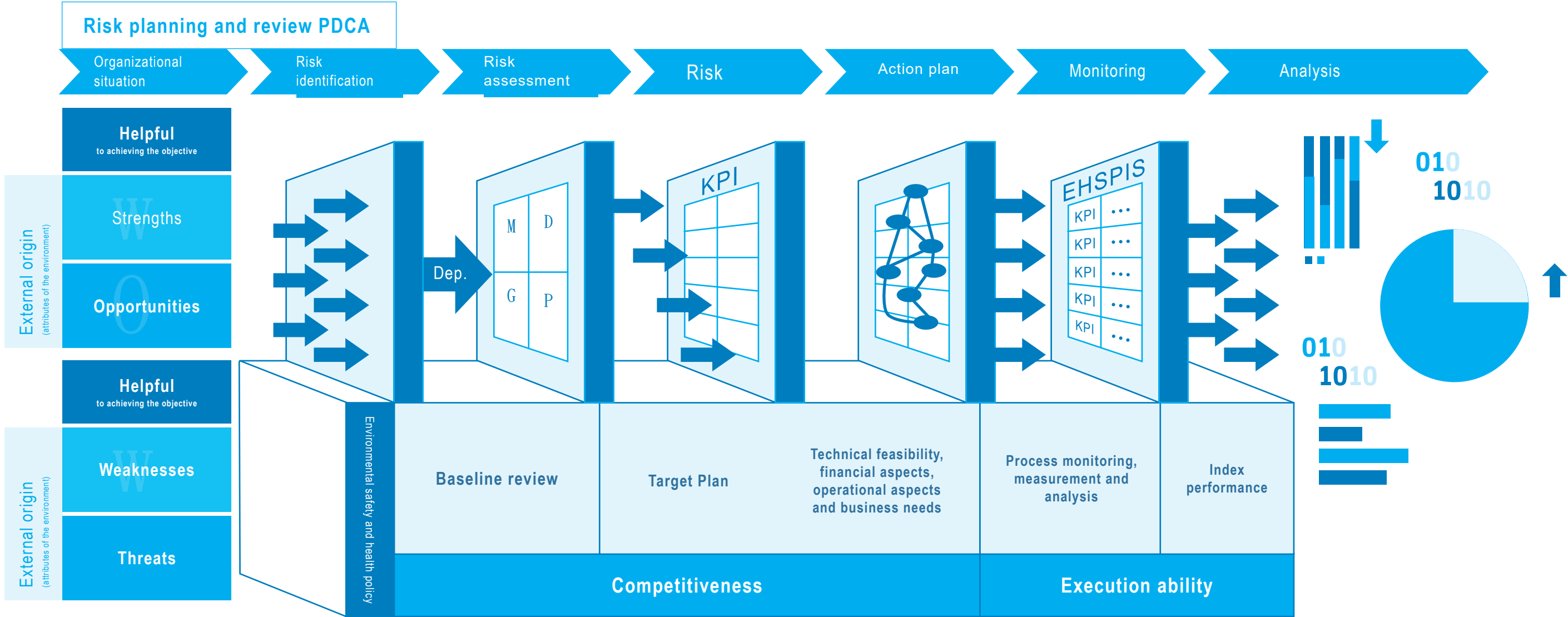


3.1 Environmental strategy

Jebsee Electronics is committed to resource optimization and the continuous promotion of waste recycling and resource management. By respecting life and enhancing health and safety measures, the company aims to reduce environmental hazards. Through strengthened communication with suppliers and active employee participation, Jebsee Electronics has established effective environmental monitoring and a robust safety culture. The company promotes green design and product innovation, ensuring the proper treatment of emissions, wastewater, and waste, striving to achieve the "triple win" of environmental protection, safety, and economic efficiency.

3.1.1 Environmental Policy and Management Systems

Jebsee Electronics focuses to global environmental protection issues and trends. Beyond complying with environmental regulations, the company actively collaborates with customers and suppliers to implement environmental management systems and Green Products management systems. Energy conservation and carbon reduction are integral parts of the workplace to ensure the efficient use and management of limited resources. The company has established an Environmental, Health, and Safety (EHS) policy that drives the implementation of related measures, with regular internal audits and third-party verifications to ensure compliance with ISO 14001, ISO 14064, and relevant environmental laws.



3.1.2 Environmental Policy and Management Systems

The activities of Jebsee Electronics contribute to CO₂ emissions, a key factor in climate change. Following the guidelines of ISO 14064-1 and the GHG Protocol, the company has set its organizational boundary based on operational control, with 2022 as the baseline year. Reducing climate change impacts requires robust carbon management measures and strategies, enhancing resilience to climate risks. The low-carbon transition is a global imperative that requires concerted efforts from governments, businesses, and individuals. In response to international changes and customer demands, promoting a low-carbon transition has become a critical aspect of global development.

3.1.3 Environmental Information Disclosure

To enhance legal compliance and risk management, Jebsee Electronics has implemented the ISO 14001 environmental management system and digitized regulatory processes, reducing human error. Over the past two years, the company has maintained a record of no environmental violations. Partnering with EPA-certified facilities, Jebsee ensures proper waste disposal and accurate reporting. Committed to resource recycling, the company has increased production waste recycling to 40%, actively encouraging employee participation to improve waste management efficiency and align with ESG sustainability goals.



3.1.4 Green building promotion

Jebsee Electronics prioritizes environmental goals in its sustainable development strategy, particularly in green building initiatives. Since 2021, the company has integrated eco-friendly principles into the planning and design of new facilities, reflecting its commitment to Environmental Responsibility and long-term strategy.

This approach includes using low-carbon and recyclable materials, implementing energy-efficient designs, and applying modern environmental management technologies. Jebsee's focus on reducing energy consumption during construction and operation helps lower the overall carbon footprint. The company emphasizes thermal efficiency in new buildings, such as superior insulation and high-efficiency HVAC systems, and explores renewable energy sources like solar panels for future energy self-sufficiency.

Additionally, Jebsee prioritizes eco-certified materials and local sourcing to reduce transportation emissions. These green building efforts aim to maximize economic benefits while minimizing environmental impact, enhancing Jebsee's global competitiveness and brand value as a responsible corporate entity.



3.2 Climate Change

Climate change, driven by global warming and extreme weather events such as storms, snowstorms, and droughts, poses significant challenges to business operations, potentially leading to financial losses and impacting employee health and safety. These challenges threaten the long-term sustainability of enterprises, requiring businesses and their supply chains to actively enhance their resilience and problem-solving capabilities in response to climate change.

3.2.1 TCFD

In recent years, the risks associated with climate change due to global warming and greenhouse gas emissions have presented significant threats to the global economy. The rapid melting of polar ice caps affects the evolution of many species and imposes intangible losses on businesses. Recognizing the difficulty for business leaders and investors to assess which companies are most vulnerable to climate-related risks, the Financial Stability Board (FSB) established the Task Force on Climate-Related Financial Disclosures (TCFD). After 18 months of consultations with business and financial leaders, the TCFD released its final recommendations in June 2017, providing a comprehensive framework for disclosing climate-related risks and opportunities in financial reports.

Jebsee Electronics is committed to aligning with international trends by adopting TCFD recommendations to disclose the risks and opportunities associated with climate change. This approach demonstrates the company's responsibility and strategy in capital allocation, aiming to achieve a low-carbon economy transition.

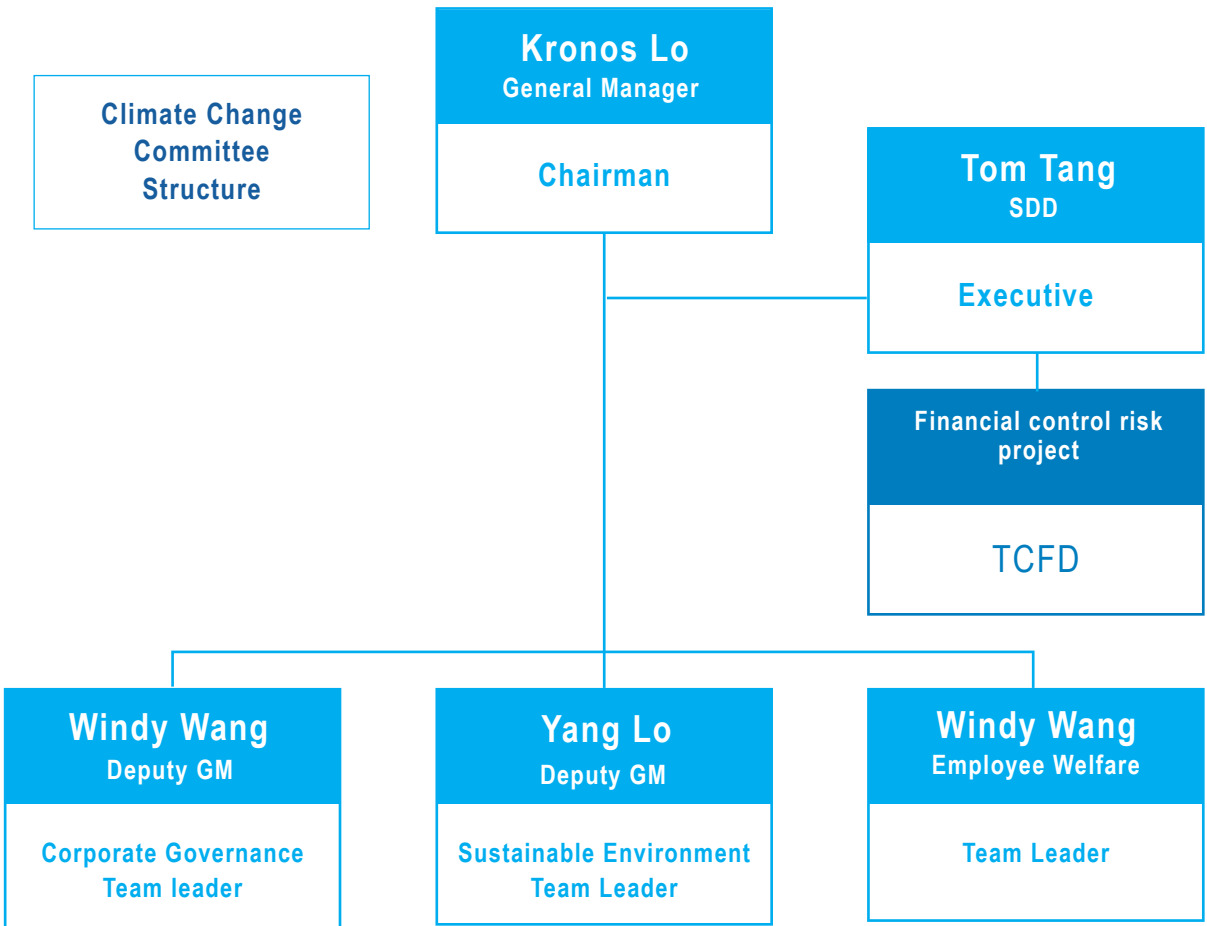
◆ Organization and Responsibilities

To effectively manage and respond to the impacts of climate change, Jebsee Electronics has elevated climate-related issues and potential risks and opportunities to the TCFD Committee. The Sustainability Development Department drives related processes and identifies significant risks and opportunities. The committee is chaired by the General Manager (GM) and includes directors, who oversee policies and decisions related to climate change, major risks, and business opportunities. The department is organized into

seven thematic groups, including Climate Change, Greenhouse Gas Inventory, Voluntary Energy Reduction, Water Resource Reduction, Waste Reduction, and Zero Emission of Hazardous Substances.

These groups are responsible for collecting environmental data, analyzing risks and opportunities, and proposing Countermeasures for significant risks and opportunities. Actions related to these risks and opportunities are monitored monthly during departmental meetings, with reports submitted to the GM. Performance on environmental issues, including climate and water resources, is documented in the annual ESG report, finalized in June each year. This report must be presented to the Board of Directors for approval before publication.

◆ Climate governance



▲ Jebsee Electronics TCFD Climate Change Committee Structure

◆ Sustainable Development Strategy

Jebsee Electronics' sustainable development strategy focuses on leveraging the synergy between professionalism and environmental responsibility to innovate green processes and products. The company promotes Lean Production to enhance resource efficiency, adopts eco-friendly materials and green energy equipment, and provides ecologically safe products, ensuring continuous growth that meets stakeholder expectations. To achieve this, Jebsee Electronics has developed a "Green" strategy encompassing Green Building, Green Energy, Green Procurement, Green Supply Chain, Green Processes, Green Products, and Green Emissions, fully committing to environmental sustainability and long-term development.



◆ Climate Change Risk and Opportunity Identification

◎ Short-term Risks/Opportunities, Strategies, and Financial Impacts (Within 3 Years)

- 1. **Green Building and Renewable Energy Opportunities:** Jebsee Electronics plans to apply for Taiwan Green Building Energy-Saving Certification and the U.S. LEED Certification to demonstrate its commitment to ESG initiatives. The company also intends to switch to solar energy, coupled with energy storage systems, to reduce carbon emissions, lower air pollution fees, and achieve energy self-sufficiency.
- 2. **Sustainable Supply Chain Risk:** As automotive manufacturers push their supply chains to comply with ESG standards, Jebsee Electronics has established a dedicated team to regularly report on the implementation status to its brand clients.
- 3. **Regulatory Risk:** Government regulations require users with certain capacities to install renewable energy facilities. If insufficient, they must purchase renewable energy certificates (T-REC) or pay fees.
- 4. **Process Improvement:** Jebsee Electronics is actively improving processes and has established ESG sustainability, AI, and digital transformation departments. The company plans to apply for government smart transformation subsidies in 2024, leading other companies toward intelligent transformation.

◎ Mid-term Risks, Strategies, and Financial Impacts (3-6 Years)

- 1. **INDC Risk:** Under the Intended Nationally Determined Contributions (INDC) scenario, emissions must be reduced by 20% compared to 2005 levels by 2030. Jebsee Electronics will closely monitor the renewable energy market and regulations to make the most advantageous decisions.
- 2. **Eco-Friendly and Low-Carbon Product Opportunities:** With increasing emphasis from brand clients on eco-friendly materials and climate change, Jebsee Electronics will focus on the following developments: A. Research and development of eco-friendly low-carbon products; B. Functional product development; C. Development of forward-looking products; D. R&D in green design.

◎ Long-term Risks, Strategies, and Financial Impacts (6-10 Years)

- 1. **Energy Efficiency and Carbon Emission Management:** Jebsee Electronics will assess energy usage, adopt energy-saving equipment, utilize renewable energy, reduce carbon emissions, and conduct carbon footprint assessments to develop reduction plans.
- 2. **Supply Chain Management:** The company will evaluate climate risks in its downstream supply chain and collaborate with suppliers to develop strategies ensuring supply chain sustainability.
- 3. **Technological Innovation and R&D:** Investment in technological innovation will focus on developing more energy-efficient and environmentally friendly products and solutions. The company will also participate in government partnerships to research new materials and designs.
- 4. **Risk Disclosure and Management:** In line with TCFD recommendations, Jebsee Electronics will assess and disclose climate risks, integrate them into overall risk management, and actively participate in organizations like RE100, 2050 Net Zero, and SBTi to highlight its contributions.

◆ Climate Change Risk Identification

The company integrates climate risk and opportunity identification with ISO 14001 procedures for efficient management. Annually, key departments like R&D, Energy Management, Health and Safety, and Sustainability collaborate on internal and external environmental risk assessments to evaluate the relevance and magnitude of each issue.

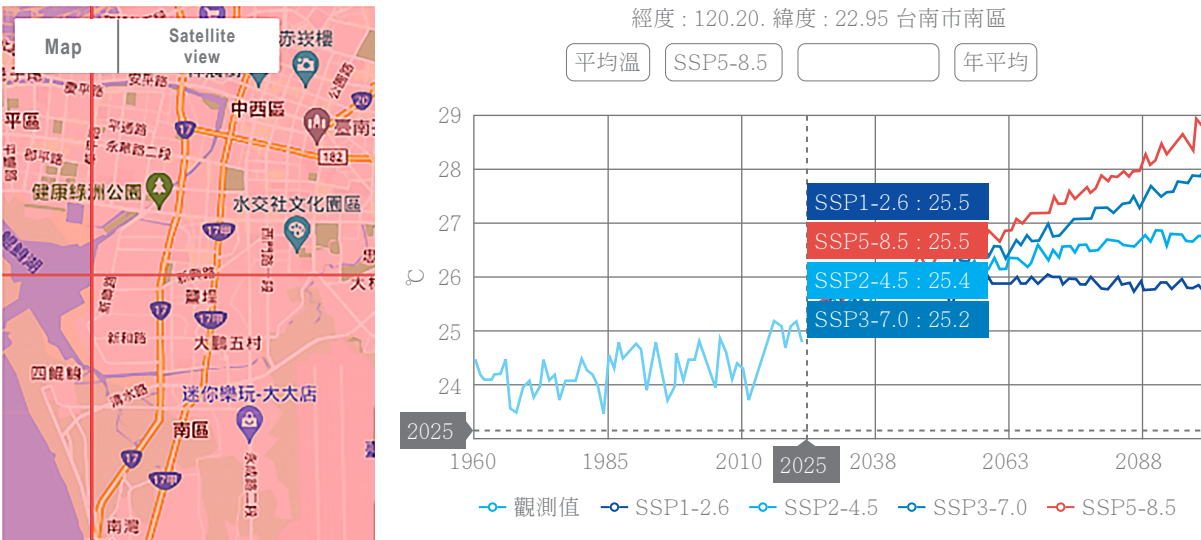
Following TCFD recommendations (June 2017), the assessment considers transition risks (policy, legal, market, technology, reputation) and physical risks (chronic and acute). Any financial impact over NT\$10 million is classified as a significant company-level risk.

◎ Management of Significant Risks

For events identified as significant risks, corresponding management plans must be developed to mitigate potential losses. All possible management options are analyzed, with key performance indicators established for risk elimination, reduction, or diversification. Final implementation plans are decided through meetings. These management plans are subject to regular supervision and are integrated into the company's comprehensive risk management system, including environmental management systems like ISO 14001.

◎ Scenario Simulation Strategy

We use the Intended Nationally Determined Contribution (INDC) and Representative Concentration Pathways (RCP) scenario simulations to assess potential operational and physical impacts. The INDC scenario targets a 20% reduction in greenhouse gas emissions from 2005 levels by 2030, impacting the company across seven sectors: energy, industry, residential, services, transportation, agriculture, and waste management. For RCP scenarios, we leverage the national platform (TCCIP) to simulate severe conditions, analyzing changes in temperature and precipitation.



▲ 圖三 線上模擬各 RCP 的 4 種情境

Jebsee Electronics has identified relevant climate risks for a comprehensive report and has organized lower-level transition risks and corresponding measures into the following tables: Table 1 for Transition Risks, Table 2 for Physical Risks, and Table 3 for Climate Opportunities.

Table 1 for Transition Risks

Risk type	Climate-Related Topic	Risk Description	Countermeasures
Policies and Laws	Regulations in Tainan's Low-Carbon City, requiring a certain percentage of renewable energy installations.	The cost increase due to investments required by regulations, such as installing renewable energy equipment or purchasing renewable energy	Continuous energy conservation.
	The inclusion in the first batch of the Climate Change Response Act's greenhouse gas emission registry.	The cost increase due to the inventory and registration process.	Comply with legal requirements

Risk type	Climate-Related Topic	Risk Description	Countermeasures
Policies and laws	Taiwan's Intended Nationally Determined Contribution (INDC) and renewable energy policies.	High costs of renewable energy and potential increases in electricity costs, leading to higher operational expenses.	1. Continuously improve energy efficiency. 2. Explore opportunities for renewable energy installations.
Technology	Transition to low-emission/ low-environmental impact technologies, replacing existing technologies.	High material and technology investment costs with uncertain returns, risking customer support.	Develop new customers and upgrade equipment to produce lower emissions / Low environmental impact products
	Low adoption rate of low-carbon emission technologies.	AI technology investment and deployment might be unstable and less efficient, leading to increased operational costs.	Enhance AI-driven prediction and standardization processes to improve quality.
Market	Customer demands for sustainability/environmental protection/low-carbon products.	Inability to meet these demands might reduce revenue.	Adapt and meet customer demands.
	Increased costs due to carbon taxes and regulations, raising the cost of raw materials supplied by vendors.	Higher operating costs, leading to lower profits.	Establish long-term contracts and supply chain management systems to stabilize costs.

Table 2 for Physical Risks

Risk type	Climate-Related Topic	Risk Description	Countermeasures
Acute	Increased intensity of heavy rainfall, which may overwhelm drainage systems, cause flooding in plant areas, or lead to other related incidents.	Potential damage to equipment, disrupting production operations.	1. Enhance emergency response actions. 2. Increase disaster prevention equipment.

Risk type	Climate-Related Topic	Risk Description	Countermeasures
Acute	Increased frequency and severity of typhoons leading to more frequent work stoppages due to weather conditions.	Disruptions in production schedules and increased operational costs.	1. Enhance disaster preparedness and reduce the severity of impacts. 2. Invest in disaster insurance to mitigate risks.
	Water supply disruptions.	Malfunctioning water supply systems, causing companies to lack sufficient drinking water due to various factors, including natural disasters, equipment failures, or water quality issues.	1. Water Supply Infrastructure:Improve water storage facilities and enhance water sources and pumping stations to ensure continued supply during disruptions. 2. Pipeline Management:Ensure the quality and safety of water sources, including monitoring for pollution and implementing preventive measures. 3. Emergency Planning:Develop comprehensive emergency plans, including the use of alternate water sources and storage solutions to ensure operational continuity. 4. Water Conservation:Educate the public on water conservation, reduce water waste, and extend the use of existing water resources. 5. Climate Resilience:Consider alternative water sources and develop strategies to reduce reliance on a single source, such as optimizing equipment design and system resilience.
Chronic	Power Outages	Impacts on daily life, industrial operations, and public safety.	1. Establish a dedicated Risk Management and Control unit to enhance risk classification and monitoring. 2. Collaborate with internal and external power experts to ensure grid stability and reliability. 3. Personnel training and risk awareness: Strengthen personnel training, improve risk awareness, and reduce human operating errors.

Chronic	Rising Temperatures (2021-2040 average temperature increase, Tainan RCP8.5, maximum increase 1.6°C)	Increased Air Conditioning Load**: Leads to higher electricity consumption, raising operational expenses (OPEX) and capital expenditures (CAPEX).	Future implementation of the ISO 50001 Energy Management System to sustain energy efficiency and prioritize high-return investment projects.
	Rising Sea Levels (RCP8.5, increase by 0.3M)	Rising Sea Levels**: Affects drainage capacity in industrial areas, impacting production operations.	1. Strengthen emergency Countermeasures. 2. Increase disaster prevention equipment.

Table 3 for Climate Opportunities.

Risk type	Climate-Related Topic	Risk Description	Countermeasures
Resource Efficiency	Factory AI Plan.	1. Improve efficiency to reduce electricity, water, and raw material costs. 2. Uncertainty regarding regulations related to temperature reduction and emissions.	Collaborate with data analytics companies to enhance equipment and staff efficiency.
	ISO 50001 Energy Management Strategy.	Reduce electricity costs and uncertainty in regulations related to emissions reductions.	Implement ISO 50001, integrate energy-saving measures, and collaborate on energy conservation monitoring.
Market	Opportunity to modify power systems.	Reduce electricity costs and uncertainty in regulations related to emissions reductions.	Retrofit existing equipment to use low-emission fuels, like solar energy, to reduce greenhouse gas emissions.
Product & Service	Green and low-carbon products.	1. Align with brand customer market trends; increase market share. 2. Reduce emissions during product use and improve environmental performance.	Collaborate with both domestic and international partners to use recycled materials and conduct R&D to meet market demand for low-carbon products.

◆ Indicators and Targets

◎ Carbon Reduction Target

Jebsee Electronics conducts annual audits of its factory emissions and reports the results in the environment section of its corporate social responsibility report.

Annual	2022 (Baseline)	2023	2024	2025	2026	2027	2029 (Target)
Emissions Targets (tCO ₂ e)	3,871.611	August	-	-	-	-	-

▲ Table 4.1 - Emissions Comparison Table (Absolute Target)

◎ At Jebsee Electronics' annual energy-saving meetings, targets are set for water, electricity, and steam consumption per unit of product.

1. Water Saving: 1% reduction target, based on either the 2023 water consumption per unit of product or 95% of the 2022 target, whichever is stricter, measured in tons per unit of product.
2. Electricity Saving: 1% reduction target, based on either the 2023 electricity consumption per unit of product or 99% of the 2022 target, whichever is stricter, measured in kWh per unit of product.

3.2.2 GHG Management

◆ Greenhouse Gas Inventory

Jebsee Electronics conducted its first comprehensive carbon inventory in 2022, without setting any exclusion thresholds for emission sources. All potential emissions were included in the calculation. To simplify future inventories, starting next year, emission sources contributing less than 0.5% will be quantified using baseline year data, ensuring that these simplified emissions do not exceed 5% of the total emissions.

In accordance with ISO 14064-1:2018, we inventoried seven greenhouse gases: Carbon Dioxide (CO₂), Methane (CH₄), Nitrous Oxide (N₂O), Hydrofluorocarbons (HFCs), Perfluorocarbons (PFCs), Sulfur Hexafluoride (SF₆), and Nitrogen Trifluoride (NF₃). The report covered both direct (Scope 1) and indirect (Scope 2) greenhouse gas emission sources.

Since 2022, Jebsee Electronics has followed the ISO 14064-1 standard and the Greenhouse Gas Protocol (GHG Protocol), setting organizational boundaries based on operational control. All non-production sites, including subsidiaries and offices, were included in the inventory. Additionally, based on materiality assessments, employee commuting was included along with the usual waste, travel, and energy losses.

Jebsee Electronics plans to implement a carbon emissions information system in 2024, overseen by the Sustainability Department, which will coordinate data collection and verification standards across all sites. The initial 2022 carbon inventory revealed a total annual emission equivalent of 3,871.611 metric tons of CO₂e (Table 1). This includes direct greenhouse gas emissions of 138.147 metric tons of CO₂e (Table 2), energy-related indirect emissions of 3,150.774 metric tons of CO₂e, and other indirect emissions totaling 582.690 metric tons of CO₂e (Table 3). All inventory results have been third-party verified in accordance with ISO 14064-1 standards to ensure data accuracy and reliability.



Table 1. The seven major greenhouse gas emissions and gas proportions of the entire plant

	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Total
Emission Equivalent (tCO ₂ e)	3,738.2872	0.4436	0.1092	132.7706	0.0000	0.0000	0.0000	3,871.611
Gas proportion(%)	96.5564	0.0115	0.0028	3.4293	0.0000	0.0000%	0.0000	100.00

Table 2. Emissions of the seven major greenhouse gases in Category 1 and their respective proportions

	CO ₂	CH ₄	N ₂ O	HFCs	PFCs	SF ₆	NF ₃	Total
Emission Equivalent (tCO ₂ e)	5.2304	0.0363	0.1092	132.7706	0.0000	0.0000	0.0000	138.1465
Gas proportion(%)	3.786%	0.0263	0.0790	96.1086	0.0000	0.0000	0.0000	100.00

Table 3. The categories of greenhouse gases across the entire plant and the emission types for Category 1 emissions.

	Category 1				Category 2	Category 3	Category 4	Total
	Direct emissions from stationary combustion	Direct process emissions	Direct emissions from mobile combustion	Direct fugitive emissions	Indirect emissions from energy;	Indirect emissions from other sources energy	Indirect emissions from other sources energy	
Emission Equivalent (tCO ₂ e)	138.1465				3,150.7740	1.2451	581.4450	3,871.611
	0.7792	0.0000	4.5967	132.7706				
Gas proportion(%)	3.5682				81.3815	0.0322	15.0182	100.00



◆ Greenhouse Gas Reduction

Based on Jebsee Electronics' Greenhouse Gas Inventory, the primary source of emissions is Scope 2, which accounts for over 80% of total emissions and pertains to purchased electricity. As a result, our reduction strategy focuses on improving energy efficiency and expanding the use of renewable energy, detailed further in Section 3.2.3 "Energy Management" of the report.

With the expansion of business and production lines, Jebsee's electricity demand has increased annually. To accurately reflect the impact of production scale changes on greenhouse gas emissions and reduction targets, we will begin using emission intensity metrics in 2024 to illustrate the relationship between production capacity and emissions. In 2022, our Scope 1 and Scope 2 emissions accounted for 138.147 tons of CO₂e and 3,150.774 tons of CO₂e, respectively. Although there is no comparison value available, this data serves as a critical reference for expanding the use of renewable energy.

◆ SBTi

In response to the global 2050 net-zero emission target, Jebsee Electronics has set clear carbon reduction targets. According to the Science-Based Targets initiative (SBTi), we plan to reduce electricity consumption by 10% by 2024 compared to the 2022 baseline year. Additionally, we intend to join the corporate carbon reduction thermometer (TRIPs, Temperature Rising Index for Pathways) by 2025 to further support global climate action. By 2030, we aim to develop and implement Scope 3 reduction targets and strategies in line with SBTi guidelines, ensuring that our carbon reduction efforts align with international standards and drive comprehensive sustainable development strategies.

3.2.3 Energy Management

The intensifying challenges of extreme climate events have made the impact of environmental resources on human life more apparent and direct. Climate-related risks and opportunities have become crucial issues in corporate operations. Jebsee Electronics is addressing this challenge by setting a series of environmental targets, including reducing greenhouse gas emissions, waste reduction and reuse, and water resource management. Our specific actions include installing renewable energy generation facilities, promoting energy and water-saving and waste reduction projects, developing energy-efficient products, transitioning to Green



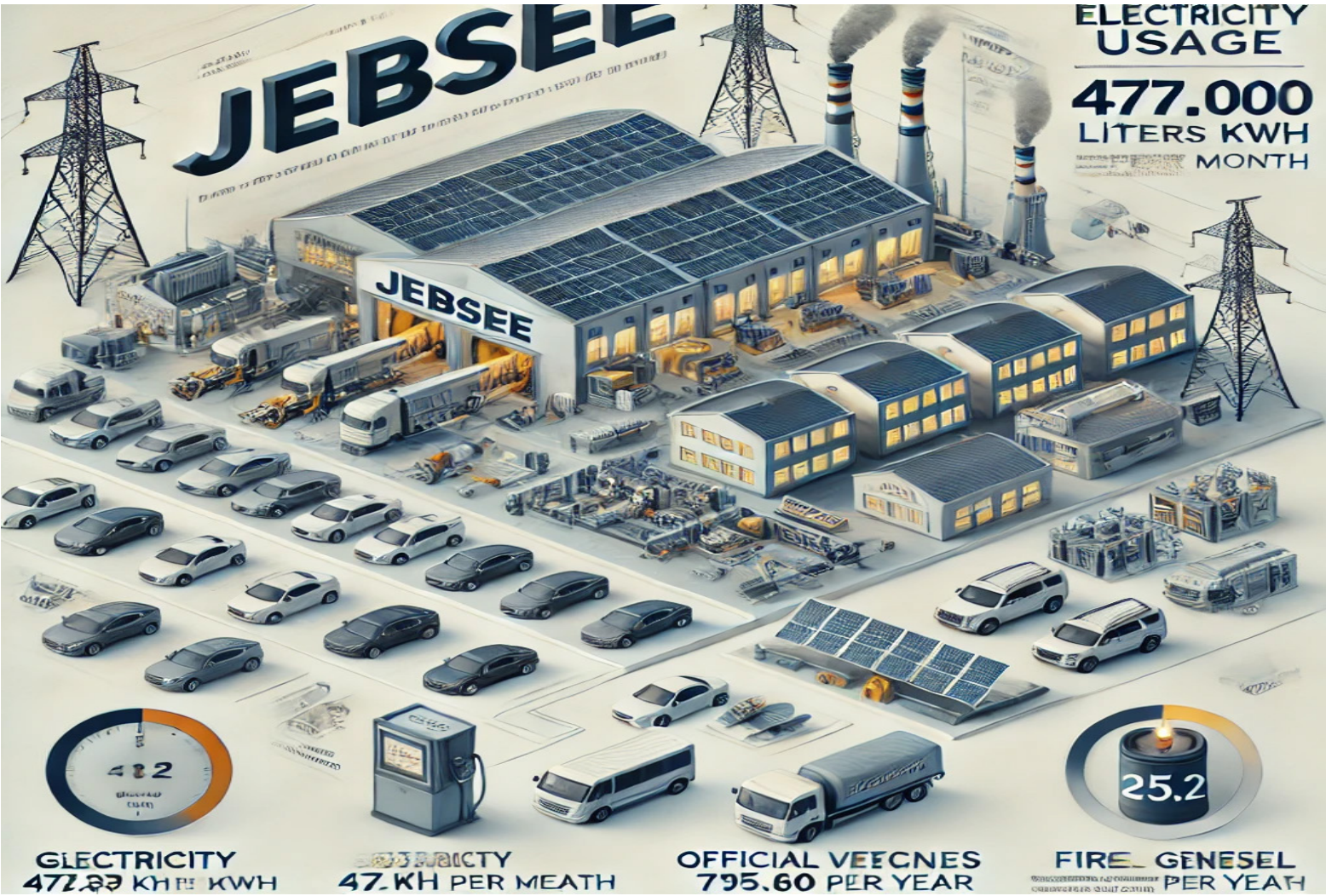
Products, and enhancing employee awareness and actions toward environmental friendliness. These measures are designed to strengthen our ability to respond to climate change while fully implementing our company's sustainability strategy.

◆ Energy Usage

Jebsee Electronics focuses on producing shared reception systems for cable and satellite television, as well as researching, developing, producing, and marketing automotive antennas and components. The company operates two main factories, primarily relying on electricity for processing and operations, with a total monthly electricity consumption averaging 473,000 kWh.

In terms of fuel usage, the company's fleet of official vehicles and emergency generators use gasoline and diesel. Specifically, the company vehicles consume 1,223.47 liters of fuel annually, including 427.87 liters of gasoline and 795.60 liters of diesel. Additionally, the emergency generators consume approximately 25.2 liters of diesel annually.

The company is committed to the rational and efficient management of energy use, ensuring that while meeting production and operational needs, energy efficiency is maximized. This approach not only helps reduce operating costs but also minimizes environmental impact, reflecting Jebsee Electronics' commitment to environmental protection and sustainable development.





Renewable Energy

Jebsee Electronics pays high attention on the use of renewable energy, making it a central component of the company's carbon reduction strategy. Since 2022, Jebsee has undertaken large-scale solar power projects at its key production sites, particularly the expansion of solar panels at the Xinle and Xinren factories. These installations are expected to complete all construction phases by the end of 2023 and are currently in the testing phase. By the end of 2024, these solar power stations are expected to be fully operational, supporting the company's renewable energy targets.

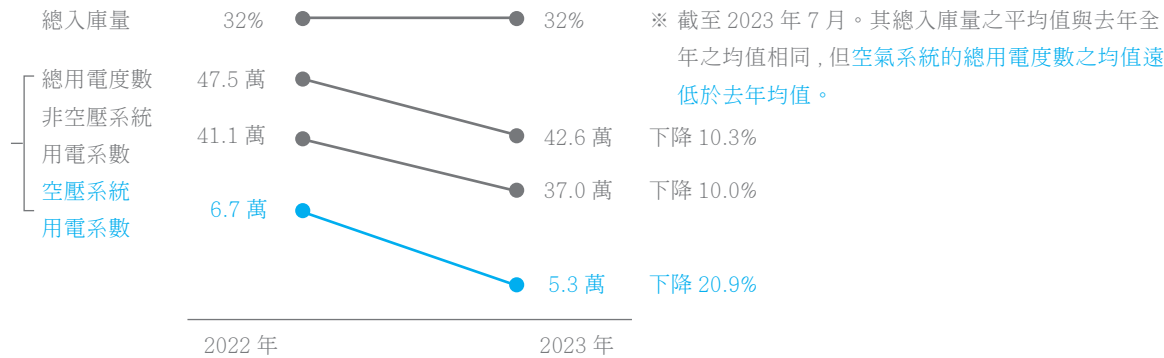
As part of the global sustainability framework, Jebsee Electronics plans to formally apply to join RE100 in 2025, a global initiative encouraging companies to commit to 100% renewable energy usage by 2040. This target underscores Jebsee's commitment to supporting green energy and achieving sustainable development, enhancing its green competitiveness in the global market.

Jebsee's renewable energy strategy is not only aligned with international environmental trends but also driven by long-term considerations of energy security and cost efficiency. Through these initiatives, Jebsee

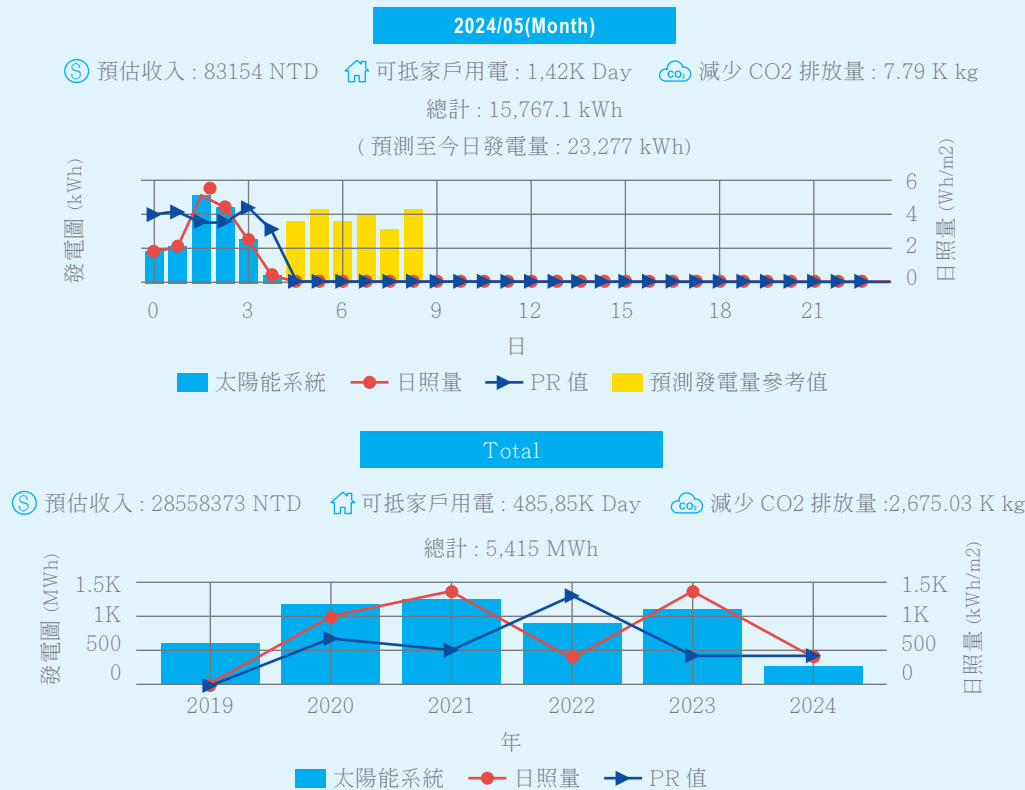
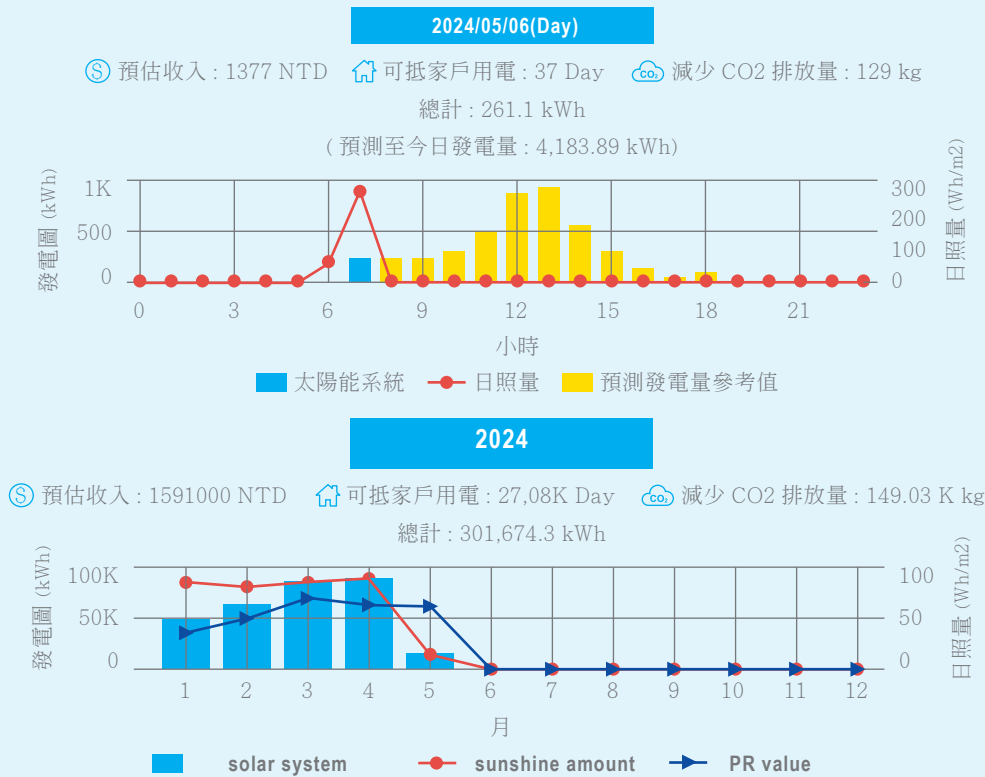
Electronics demonstrates leadership in environmental protection and sustainable development, actively contributing to the reduction of environmental impact.

Energy Management

Jebsee Electronics integrates energy conservation and carbon reduction across all its locations by enhancing efficiency in product design, R&D, and production processes. This includes monthly monitoring of electricity usage, improving electrical systems, upgrading infrastructure, and replacing old equipment. In 2024, Jebsee plans to implement the ISO 50001 Energy Management System with targeted improvements for lighting, exhaust, air conditioning, and air compression systems. Notably, air compressor efficiency improved significantly, reducing electricity consumption by 20.9% from 67,000 kWh in 2022 to 53,000 kWh in 2023.



Power generation information





3.2.4 Air Pollution Control

Jebsee Electronics is not classified as a regulated source of air pollution, with its main air emissions stemming from CO₂ generated by electricity consumption. Other controlled emissions, such as volatile organic compounds (VOCs) from organic solvents (e.g., fluxes, cleaning agents), and nitrogen oxides (NOx) and sulfur oxides (SOx) from emergency generators and hot water boilers, are minimal. These emissions are estimated based on regular testing and air pollution fee calculations, and since 2021, the company has voluntarily disclosed them, with only small amounts reported in 2022.

◆ Replacement of Hazardous Organic Solvents

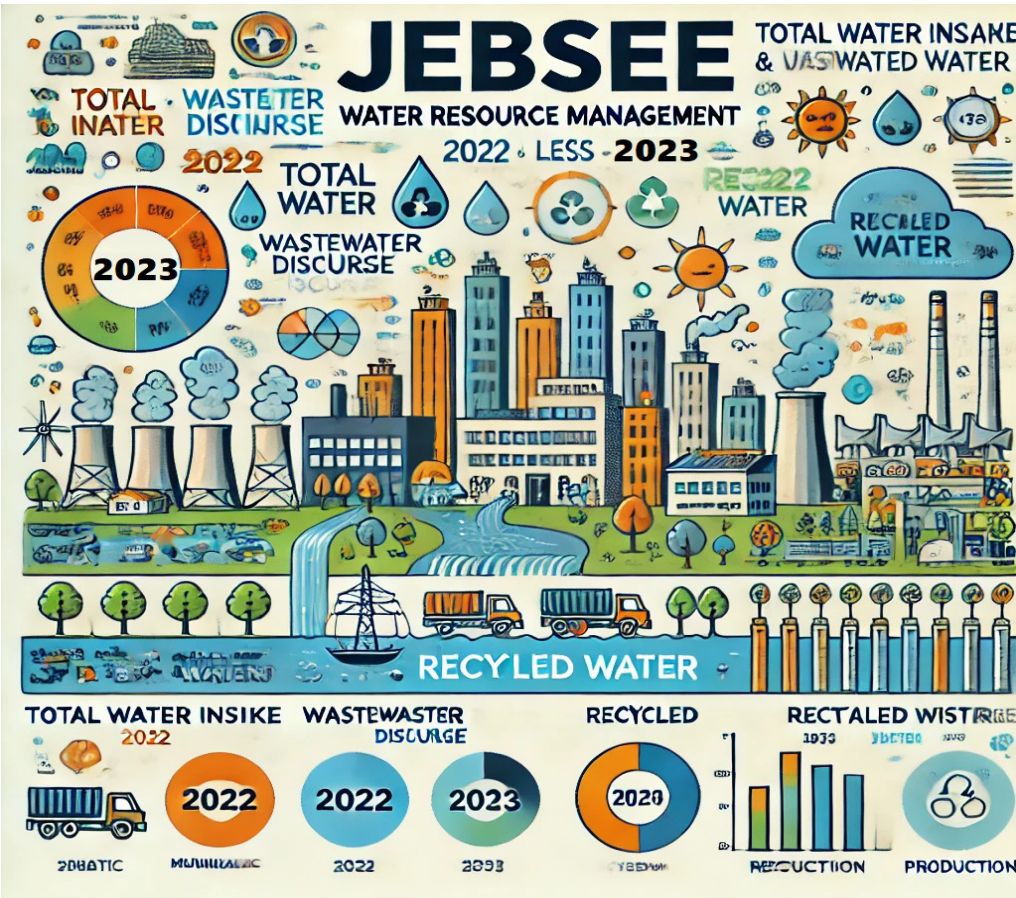
Although Jebsee is not designated as a major air pollution source by regulatory agencies, the company remains committed to reducing environmental impact. In 2023, Jebsee completed a project to replace hazardous substances used in cleaning machinery with an eco-friendly alternative. Previously, a cleaning oil containing n-hexane, a substance harmful to human health, was used. Inhalation of high concentrations of n-hexane vapor can suppress the central nervous system, leading to numbness in the hands and feet, muscle weakness in the lower limbs, and, with prolonged exposure, nerve damage and potential paralysis of the limbs. Overexposure can result in loss of consciousness or even death, and recovery from such exposure can take six months to a year. N-hexane is classified as a second-category organic solvent under the "Regulations on the Prevention of Organic Solvent Poisoning" and is a focus of special health checks to prevent occupational diseases. Jebsee successfully introduced a substitute solvent with equivalent cleaning effectiveness that does not compromise production quality. This change was implemented through a rigorous management process that included cleanliness and quality control assessments. The substitution effectively reduced chemical hazards for operators, lowered health risks, and decreased administrative costs related to health checks, workplace monitoring, and protective equipment.



3.3 Resources and Protection

3.3.1 Water Resource Managements

In recent years, extreme climate conditions have led to irregular rainfall, making water resource management an increasingly critical environmental issue. Jebsee Electronics primarily relies on third-party municipal water supply for its water needs. This water is used for general domestic purposes, facility operations (including cooling systems for air conditioning), and production processes (such as product design and testing). The total water withdrawal, discharge, and consumption over the past two years are detailed in the table below:



Item / Location	2022		2023	
	Xinren	Xinle	Xinren	Xinle
Quantity of water use	0.019	0.004	0.019	0.004
Water discharge	0.015	0.003	0.015	0.003
Water consumption	0.004	0.001	0.004	0.001



◆ Shared Water Resources and Mutual Impact

Jebsee Electronics' water usage, categorized into domestic use, facility operations, and production processes, is sourced from municipal supply. The company is committed to using water-saving equipment and implementing continuous water management to reduce consumption and reliance on water resources. Monthly production and water usage are monitored, with efforts aligned towards achieving a 1% annual reduction target. As of December 2023, water usage remained steady compared to 2022, supporting environmental goals and promoting sustainable development

Quantity of water use			
	2023	2024	2025
Target	↓1%	↓1%	↓1%
Result	Same as 2022		

◆ Wastewater Managemen

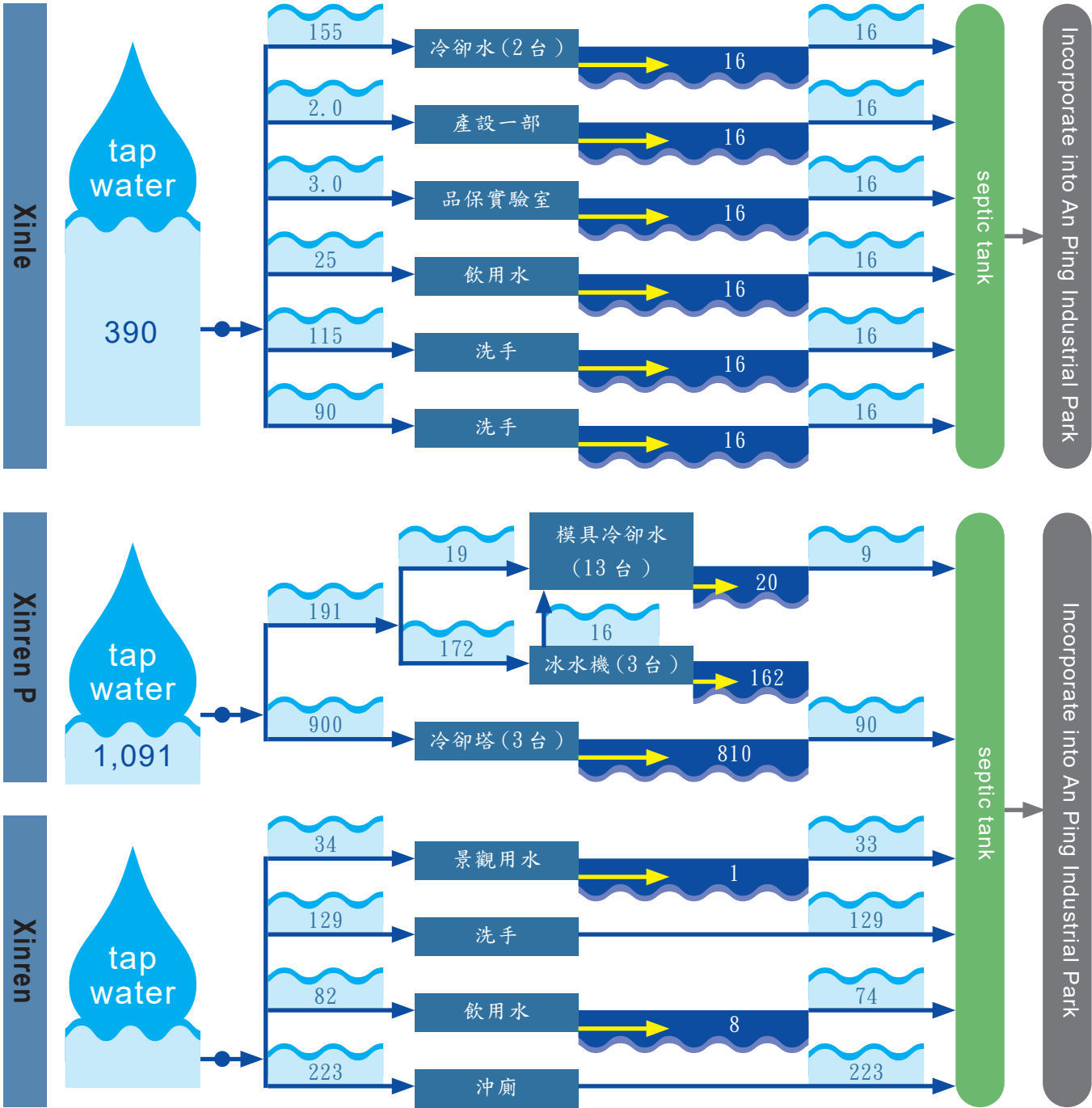
To ensure proper wastewater treatment, Jebsee Electronics has established dedicated recycling tanks at its facilities and implemented a dual-pipe recycled water system primarily for treating domestic sewage. This system complies with the Ministry of Economic Affairs' "Industrial Zone Users' Sewage Connection and Inspection Procedures" and directs wastewater to the Anping Industrial Zone Treatment Plant. Located in the southern part of the industrial zone and operational since March 1980, this plant occupies 3.4281 hectares and employs a secondary treatment method using activated sludge combined with chemical coagulation and sedimentation. The plant's design capacity is 7,000 CMD, with an authorized discharge limit of 6,500 CMD. Currently, the plant processes wastewater for 562 companies within the zone, ensuring that discharged wastewater meets park standards, thus minimizing environmental impact. Jebsee Electronics' annual water quality tests consistently comply with local regulations, indicating no significant impact on water sources.

Furthermore, Jebsee Electronics actively promotes employee education and awareness programs to emphasize the importance of water conservation. Employees are encouraged to implement water-saving measures in their daily work. The company regularly conducts environmental training workshops to teach employees how to reduce water usage during operations and to foster innovative thinking in addressing water resource management challenges.

Through these initiatives, Jebsee Electronics has achieved significant success in reducing water consumption, improving water resource efficiency, and protecting water resources. These achievements not only demonstrate the company's commitment to environmental protection but also reflect its steadfast progress on the path to sustainable development. In the future, Jebsee Electronics will continue to increase investment, further advancing the innovation and implementation of more environmental technologies and management strategies, contributing to global environmental protection.

Water balance diagram

UNIT : M /AVG.





3.3.2 Waste Management

Jebsee Electronics is primarily engaged in the design, development, manufacturing, and assembly of electronic components. Throughout the supply chain—from the input of raw materials to production processes and the eventual output of resources or waste—the company ensures that waste at every stage is properly managed to prevent environmental impact. Adhering to relevant regulations and safety standards, Jebsee Electronics manages waste to avoid harm to the environment and human health.

Effective waste management not only contributes to environmental protection and resource conservation but also provides economic benefits and enhances the company's image, making it crucial for corporate social responsibility. The company has implemented appropriate recycling facilities to categorize and recycle waste materials such as paper, plastic, and metals, reducing the demand for raw resources.

Xinle

Item	2023	Ton
General waste	D-1801	8.8700
	D-0299	0.0550
	D-0699	0.0122
	D-2399	0.0000
	D-0899	0.0130
	D-1502	0.0600
	D-1503	0.0550
	D-1504	0.0000
General industrial waste	D-2601	0.0020
Hazardous waste	E-0217	0.0600
	E-0222	0.0080
	E-0221	0.0020

◆ Waste Disposal Compliance

Jebsee Electronics strictly complies with regulations and has not violated environmental protection laws or engaged in activities that cause environmental harm or pollution over the past two years. Waste disposal is conducted according to the Waste Disposal Act, with the company ensuring that qualified disposal and treatment vendors are selected and that all waste is accurately reported and properly handled.

◆ Overall Resource Conversion Rate

The company is fully committed to resource recovery and reuse, increasing the ratio of waste successfully recycled and converted into reusable resources from 50:50 to the current 40:60. This improvement reflects the company's efficiency in waste management and resource recovery. Through continuous promotion and encouragement of resource recycling and reuse within its facilities, Jebsee Electronics aligns with international ESG sustainability principles, driving further progress in environmental stewardship.

Xinren

Item	2023	Ton
General waste	D-1801	13.2500
	D-0299	0.2500
	D-0699	0.0700
	D-2399	0.0000
	D-0899	0.0260
	D-1502	0.0000
	D-1503	0.0000
	D-1504	0.5150
General industrial waste	D-2601	0.5000
Hazardous waste	E-0217	3.6600
	E-0222	0.1800
	E-0221	3.7000



◆ Waste Survey

Jebsee Electronics has not widely adopted material reuse for waste management. However, according to the 2022 waste survey, emissions from this category amounted to 12.803 metric tons of CO₂e per year, representing 2.20% of other indirect emissions (Category 4) and 0.33% of total emissions, indicating a relatively small impact. Nonetheless, Jebsee Electronics remains committed to waste reduction and the introduction of Green Products, aiming to further control and reduce these emissions.

Jebsee's strategy includes improving production processes and materials management to reduce waste generated during manufacturing and enhancing the environmental features of products at the design stage, thereby minimizing their environmental impact throughout their lifecycle. Additionally, the company is exploring more recycling and reuse opportunities to increase resource efficiency and reduce its carbon footprint.

These efforts by Jebsee Electronics not only align with global environmental trends but also result in operational cost savings and increased product competitiveness. Moving forward, Jebsee will continue to intensify the implementation of these measures to achieve more proactive environmental protection goals.

Item	Ton	tCO ₂ e
D-1801	28.8730	9.4415
D-0299	0.5700	0.1864
D-0899	0.0000	0.0000
D-0699	0.5100	0.1668
E-0217	5.6800	1.8574
E-0221	2.5900	0.8469
E-0222	0.2600	0.0850
D-2601	0.6700	0.2191

◆ Environmental Management System

Jebsee Electronics actively implements international environmental management standards and has successfully obtained ISO 14001 certification, which helps the company establish an effective Environmental Management System (EMS) to better manage and reduce the negative environmental impacts of its business activities. Implementing ISO 14001 allows Jebsee Electronics to strictly comply with relevant environmental regulations, reduce the risk of non-compliance, and lower waste generation and resource consumption by improving operational efficiency. These measures not only reduce the company's environmental impact but also enhance its environmental image, increasing public and customer trust and satisfaction. Additionally, ISO 14001 certification reflects Jebsee's commitment to continuous improvement, with regular audits and

evaluations of environmental targets driving ongoing adjustments and optimizations to its environmental strategy. This aligns with global consumer and stakeholder expectations for corporate environmental responsibility, increasing market competitiveness and supporting efforts to enter new markets and maintain industry leadership.

◆ Waste Management Contractors

Jebsee Electronics strictly fulfills its Waste Management responsibilities by conducting annual evaluations of the waste removal, treatment, and recycling contractors it partners with. The company uses both on-site and document-based evaluations to comprehensively review the contractors' Waste Management operations, including the transportation of waste, storage facilities, on-site safety management, and the distribution of recycled products. Through these detailed evaluation processes, Jebsee ensures that all contracted vendors legally perform waste testing, removal, and treatment, thereby safeguarding environmental safety and public health. Based on the annual evaluation results, the company ranks contractors to ensure that it only collaborates with those who meet environmental standards and regulatory requirements, promptly addressing any issues to further enhance Waste Management efficiency and reliability. This process not only fulfills legal obligations but also demonstrates Jebsee's commitment to environmental responsibility and continuous improvement.

3.3.3 Environmental Regulations

Jebsee Electronics is committed to adhering to environmental regulations and fulfilling its environmental commitments, which are central to achieving our sustainability and social responsibility goals. The company ensures that all employees strictly comply with environmental laws and actively develops and implements sustainability strategies to continuously improve environmental performance. Through these efforts, Jebsee Electronics not only enhances its environmental image but also ensures positive contributions to society and the environment. This comprehensive environmental management strategy not only helps meet regulatory requirements but also serves as the foundation for long-term business development and the creation of social value.



04

Jebsee Electronics respects human rights and values talent, offering employees fair compensation, various reward systems to encourage high performance, and a strong emphasis on professional and general knowledge development. To implement the principle of "Right People, Right Place," Jebsee launched a three-year digital transformation plan for human resources in 2021. This initiative aims to optimize existing HR management processes and introduce a Human Capital Management System to align workforce planning with the company's operational strategies and build comprehensive talent development programs. Jebsee is committed to providing a healthy, safe, equal, and inclusive work environment. In Taiwan, the company has introduced the "Friendly Workplace" initiative, leading all employees in creating a workplace that supports, values, and ensures the physical and psychological well-being of everyone at Jebsee.

4.1 Respect for human rights

4.2 Talent Appointment

4.3 Training and nurturing

4.4 Salary and benefits

4.5 occupational safety and health



Annual Performance

◆ Compensation and Minimum Wage Ratio

As of the end of 2023, the salary-to-minimum-wage ratio for female managers was 2.48, while for male managers, it was 2.84. By the end of 2023, these ratios were adjusted to 2.23 for females and 2.71 for males, reflecting a reasonable adjustment in managerial compensation at Jebsee. Meanwhile, the ratio for non-managerial positions remained relatively stable, ranging from 1.01 to 1.58, indicating consistent incentives for frontline employees.

◆ Talent Development

1) Jebsee Electronics has steadily increased its investment in employee training and development, from over NT\$2.4 million in 2022 to more than NT\$3.55 million in 2023. This demonstrates the company's strong emphasis on professional development and skills enhancement, ensuring employees stay updated with the latest industry developments and technologies, thereby boosting overall competitiveness.

◆ Major topic & Target

Major topic	Performance indicators	2023		Target			SDGs
		Target	Achievement	Short-term goals(2024)	Mid-term goals (2027)	Long-term goal (2030)	
Professional ethics	Ethics Compliance Training Participation Rate	90%	Good	90%	92%	95%	
	Employee Ethics Satisfaction	≥90%	Good	≥90%	92%	95%	
Obey the law	Number of Violations	0	Good	0	0	0	
	Regulatory Training Completion Rate	90%	Good	90%	92%	95%	
occupational safety and health management	Number of work-related accidents	0	0	0	0	0	  
	Occupational disease incidence	0	0	0	0	0	
	Safety training coverage	90%	100%	100%	100%	100%	

2) Jebsee has also partnered with vocational schools to collaborate on satellite antenna system development. This collaboration not only fosters technological innovation and practical application but also introduces the latest academic achievements and innovative thinking to the company. Through these partnerships, Jebsee can identify and cultivate potential talent, laying a solid foundation for future growth.

◆ Friendly Workplace

- ◎ Jebsee maintains a high proportion of female employees in managerial positions. Specifically, the percentage of female employees in indirect managerial roles was 36.76% in 2021, 36.00% in 2022, and further increased to 31.43% in 2023. Although there were slight fluctuations in the proportion of female employees in direct managerial roles, these figures highlight Jebsee's commitment to fostering female management talent.
- ◎ In total, 134 employees utilized the free "Medical Services" consultation hotline, with 41 individuals receiving one-on-one counseling services. In 2023, over 90% of employees at Jebsee's Taiwan locations reported feeling secure in their workplace.



4.1 Respect for Human Rights

4.1.1 Human Rights Policy

Jebsee Electronics upholds international standards and local laws, including the "RBA (Responsible Business Alliance)" guidelines, ensuring non-discrimination based on gender, sexual orientation, age, race, nationality, religion, marital status, or political beliefs. The company integrates human rights principles into training programs and maintains open communication channels for addressing issues like child labor, forced labor, and sexual harassment. Jebsee's "Labor Policy," established in 2019 and reviewed annually, reinforces its commitment to human rights, ensuring operations remain free from slavery and human trafficking across all processes.



▲ Human Rights Policy

4.1.2 Human Rights Management

At the beginning of each year, Jebsee Electronics follows international trends, RBA Code of Conduct, and stakeholder expectations to conduct human rights risk identification. Relevant departments assess the intensity and likelihood of impacts to ensure that appropriate management measures are in place and effectively implemented. In 2023, the following high and medium-risk human rights issues were identified along with their corresponding control measures:



Topic	Risk	Level	Policy	Management
Working Hours Control	Full compliance with labor policies.	High	Jebsee Labor Policy	1. RBA-U1-01 Responsible Business Alliance Code of Conduct Manual 2. RBA-M2-09 Labor Moral Hazard Identification and Assessment 3. RBA-H2-16 The prevention and management of illegal and infringing acts during the performance of duties
Humane Treatment	Harassment or inhuman treatment includes all types of violence, sexual harassment, corporal punishment, coercion, bullying and public humiliation.	High		
Non-Discrimination	Employees shall not be discriminated against on the basis of any gender, appearance, political affiliation, community membership, identity, genetic information or marital status and shall receive fair wages, promotions, rewards, training opportunities and appropriate religious treatment.	Medium		
Conflict Minerals Management	Suppliers directly or indirectly use raw materials from conflict mining areas	Medium	Responsible Sourcing of Minerals Commitment	1. RBA-M2-08 RBA investigates conflict minerals management

Topic	Mitigation & Compensation		Remedy		
	Education / Management	Manage	Adjustment	Compensation	Punishable
Working Hours Control	Each new employee must complete new employee orientation that covers labor policies and human rights issues to ensure employees and supervisors understand work time regulations and limits for consecutive work days.	Establish working time warning notices and monthly review mechanisms in the personnel management system; provide multiple communication channels for employees to express their opinions.	Take inventory and replenish required manpower, and utilize multiple channels such as internal recruitment.	When abnormal working hours are discovered, human resources take the initiative to provide assistance and request a breakthrough in the early warning system.	Work hours are reviewed monthly, and those who violate the regulations require explanations from the supervisor and improvements.



Topic	Mitigation & Compensation		Remedy		
	Education / Management	Manage	Adjustment	Compensation	Punishable
Humane treatment	<ol style="list-style-type: none"> All new employees will receive training covering labor policy and human rights issues to ensure they understand their rights and deserve respect. Managers receive necessary emotion management education and training every year to remind employees of their rights and ensure that these rights are implemented in daily management. 	<ol style="list-style-type: none"> The company abides by the Responsible Business Alliance Code of Conduct Manual, promotes employee rights and welfare, promotes the Responsible Business Alliance (RBA), and ensures the unity and standardization of human rights issue management. Develop a "Management Procedure for the Prevention and Control of Illegal and Infringing Acts in the Performance of Responsibilities" to promote the prevention and control of illegal and infringing acts in the workplace and ensure that employees can report problems confidentially and without the risk of retaliation. 	Regularly review and revise the measures to prevent and control illegal infringement in the workplace in each factory area, and improve the methods for complaints, punishment and protection.	<ol style="list-style-type: none"> Provide multiple communication channels such as grievance hotline and email, so employees can raise questions or suggestions and receive responses. Set up a medical room and arrange on-site doctors to provide online psychological consultation services. Promote workplace violations (including verbal abuse) in seminars and new employee training to increase supervisors' awareness of prevention. 	According to the attribution of responsibility and the circumstances, relevant personnel or departments will be dealt with in accordance with company regulations.
Non-discrimination	<ol style="list-style-type: none"> We hold regular education and awareness events for all employees to provide in-depth explanations of the company's non-discrimination policy and to emphasize the importance of an inclusive and respectful work environment. Provide special training to management to reinforce their roles and responsibilities in identifying and preventing discriminatory behaviour. 	<ol style="list-style-type: none"> Implement strict monitoring and evaluation mechanisms to ensure that all personnel decisions (such as recruitment, promotion, salary) are fair and non-discriminatory. Establish an anonymous reporting system to encourage employees to safely report when they encounter discrimination and protect employees from retaliation. 	<ol style="list-style-type: none"> Regularly review and update the non-discrimination policy and adjust it according to the latest legal standards and social expectations. Strengthen internal processes to ensure that all discrimination-related complaints are dealt with promptly and appropriately. 	<ol style="list-style-type: none"> Provide appropriate support and compensation to employees affected by discrimination, such as psychological counseling and career development opportunities. Ensure affected employees receive the necessary resources and support to resume their careers and personal well-being. 	<ol style="list-style-type: none"> Implement disciplinary action against individuals or teams proven to have engaged in discrimination, including but not limited to warnings, fines, or dismissal. Enhance the deterrence and credibility of the policy by handling and reporting penalty results in an open and transparent manner.
Conflict minerals management	Educate suppliers and partners to ensure they understand and comply with the company's conflict minerals management policy.	Establish a complete supply chain traceability system to ensure that the sources of all minerals are transparent and traceable, and regularly review suppliers' compliance (Responsible Mineral Procurement Commitment).	Regularly review and update the Conflict Minerals Management Policy and adjust it in accordance with the latest laws and industry standards.	If conflict minerals are discovered in the supply chain, take immediate action to stop sourcing and find alternative sources.	<ol style="list-style-type: none"> Take disciplinary action against suppliers involved in Conflict minerals, including terminating cooperation and canceling orders. Handle violations in an open and transparent manner to strengthen the company's commitment and responsibility for conflict-free minerals.
Supplier management	<ol style="list-style-type: none"> Regular supplier training is provided to explain human rights policies, including prohibition of child labor, prohibition of overtime, and gender equality. Ensure all suppliers understand and are committed to complying with the company's human rights policy. 	<ol style="list-style-type: none"> Establish a monitoring and auditing system to regularly check whether suppliers comply with human rights policies, including labor conditions, working hours and gender equality. We encourage our suppliers to sign a Supplier Integrity Commitment and conduct regular audits and assessments to ensure compliance. 	<ol style="list-style-type: none"> Regularly review and update supplier management policies to ensure compliance with the latest industry standards and legal requirements, especially with regard to the prohibition of child labor, prohibition of overtime and promotion of gender equality. Strengthen internal control processes to ensure that all suppliers comply with the company's human rights policy requirements. 	If a supplier is found to be in violation of the human rights policy, cooperation will be stopped immediately.	<ol style="list-style-type: none"> Take disciplinary action against suppliers who violate human rights policies, including terminating cooperation and canceling orders Strengthen the company's commitment to and responsibility for human rights by addressing human rights violations in an open and transparent manner.



◆ Prohibition of Child Labor

Jebsee Electronics strictly adheres to the law by not employing child labor (defined as individuals aged 15 to under 16 who are employed for work). The company's "Responsible Business Alliance Code of Conduct" explicitly prohibits the use of child labor, and the "Recruitment and Employment Management Regulations" clearly state that child labor must not be employed. In 2023, no incidents of child labor were reported at any of Jebsee's facilities.

For young workers aged 16 to under 18, Jebsee follows international labor standards that generally prohibit their employment. If, for any special reason, it becomes necessary to hire such workers, the company will comply with the highest legal, regulatory, and customer requirements, ensuring special protections are in place to safeguard their physical and mental development as well as their labor rights.

◆ Elimination of Forced Labor

● Child Labor Protection and Overtime Management

1. RBA-U2-06"Child Labor Rescue and Protection Procedures for Young and Female Workers"

Jebsee Electronics is committed to protecting the rights of young and female workers. We have established specific procedures to ensure that all employees are adequately protected in the workplace and to prevent the use of child labor.

2. SCS Cloud System

To strengthen work hour management, we have implemented the "SCS Cloud System." This system automatically monitors and alerts supervisors and employees regarding excessive overtime or consecutive workdays. The system generates a "Monthly Work Hour Exception Report" to help supervisors identify and address potential overwork issues.

3.Workshops and Labor-Management Meetings

Regular workshops and labor-management meetings are held to reinforce supervisors' understanding of overtime management and relevant labor laws. These initiatives not only safeguard employees' work rights but also enhance the company's management transparency and employee satisfaction.

● Freedom to Resign and Prohibition of Forced Labor

1. Right to Resign Freely

Jebsee Electronics strictly upholds the right of employees to freely resign, ensuring they can do so in compliance with legal and company regulations.

2. Supplier Integrity Commitment

In our "Supplier Integrity Commitment," we explicitly prohibit any form of forced labor and require suppliers to adhere to these high ethical standards in their operations.

● Supply Chain Management and Human Rights Protection

1.Labor Policy

We annually release a "Labor Policy" detailing the company's and suppliers' commitment to eliminating slavery and human trafficking in their operations. This policy ensures transparency and compliance throughout our supply chain.

2.Risk Assessment and Monitoring

Jebsee Electronics conducts ongoing risk assessments and monitoring to ensure that suppliers are not involved in any form of forced labor, child labor, or other human rights violations.

3.Supplier Audits and Training

We actively collaborate with third-party organizations to audit and evaluate suppliers, ensuring they meet our human rights standards. Additionally, we provide necessary support and training to help suppliers improve their human rights management practices.

● Social Responsibility and Industry Leadership

These measures highlight Jebsee Electronics' strong commitment to human rights protection and responsibility. We strive to create a fair and safe work environment while setting a positive example for the entire supply chain, driving sustainable development within the industry. Jebsee Electronics will continue to ensure respect and protection of human rights across all operations, encouraging our suppliers and partners to adhere to these high standards as well.

◆ Workplace Misconduct Prevention

To create a safe and harmonious work environment, Jebsee Electronics has established the "Whistleblower and Sexual Harassment Prevention Management Regulations" to protect employees from workplace misconduct, including physical violence, verbal abuse, psychological harassment, and sexual harassment. The Human Resources Management Department is responsible for implementing these regulations, which cover preventive measures, complaint handling, and disciplinary actions.

◎ Complaint Handling Process

When a complaint is received, the Human Resources Management Department promptly coordinates with relevant departments to form a task force, including HR and supervisors from both parties, to conduct a thorough investigation. The findings are reported to the General Manager (GM).

◎ 2023 Case Review

In 2023, Jebsee Electronics received five workplace misconduct complaints, including two cases of workplace bullying and two cases of sexual harassment. One sexual harassment case was dismissed after an internal investigation by the Gender Equality Committee, and the findings were accepted by both parties. In the other case, corrective actions were taken immediately after the investigation, and improvements were implemented as required by government authorities, with the case closed on the Ministry of Labor's website in 2024. All cases have been internally resolved and closed.

◎ Problem Resolution Measures

To address these issues, Jebsee has reviewed and adjusted work processes to prevent further contact between the involved parties and strengthened workplace safety monitoring facilities. Additionally, the company has enhanced training and awareness programs to prevent similar incidents from occurring in the future.

◎ Reporting Mechanism

Recognizing the diverse cultural and administrative needs of its workforce, Jebsee has established internal complaint management regulations for migrant workers at certain locations, allowing employees to report issues, including sexual harassment, to the Human Resources Management Department. This department is responsible for receiving, investigating, and addressing complaints, with the results reported back to the complainant. Employee representatives and labor unions oversee the company's handling of complaints.

◎ Company Commitment



Jebsee Electronics is committed to ensuring that all employees work in a safe, respectful, and fair environment through these stringent policies and measures.





4.1.4 Communication channels

Channels	Month	Quarter	Year
Staff forum		★	
Newcomer symposium		★	
Labor-management meeting		★	
Security Committee		★	
Sustainability Committee		★	
ESG conference		★	
Welfare committee		★	
Information Security Management Committee	★		
ISO 27001			★

Proposal Improvement at Jebsee	Welcome Party
<p>All proposals at Jebsee Electronics are distributed to the relevant units for processing based on their category. If a proposal pertains to specific departments such as the Labor-Management Committee, the Employee Welfare Committee, or the Occupational Safety and Health Management Committee, those departments will handle it further. Employees can also review proposal content through the employee proposal platform, ensuring transparency and timeliness.</p>	<p>Jebsee Electronics warmly welcomes every new employee! We host a special afternoon tea reception where everyone can enjoy snacks and tea in a relaxed setting while interacting with colleagues. Senior management will also attend to share the company's vision and development direction. We hope this event helps new employees quickly integrate into the Jebsee Electronics family as we work together to create a bright future!</p>
	



4.1.3 Friendly Workplace

Jebsee Electronics recognizes that its workforce is the driving force behind its continued growth and sustainable development. The company believes in fostering a positive work environment by recognizing employee achievements, which in turn motivates initiative, creativity, and a sense of shared success between the company and its employees. To this end, Jebsee continuously improves its compensation and benefits systems, establishes comprehensive learning and development platforms, and maintains open communication channels to cultivate a diverse and talented workforce. Jebsee is dedicated to unlocking employee potential and competitiveness, creating a self-motivating workplace where every employee has the opportunity to grow and succeed within the company.

◆ Friendly Workplace

1) 「Friendly Workplace」：initiative focuses on preventing workplace misconduct and providing accessible communication channels for employees.

In 2023, senior management spearheaded a dynamic "Workplace Collaboration" campaign that promoted a friendly and cooperative atmosphere throughout the company, from executives to frontline staff. This series of creative activities aimed to cultivate a vibrant and professional work environment where every employee can thrive through mutual respect and support, enhancing both creativity and teamwork. This effort not only improved work efficiency but also strengthened company cohesion, fostering a better workplace for all.

2) Health and Wellness Initiatives:

Jebsee's health management team, composed of experienced on-site healthcare professionals and in-house doctors, provided nearly 100 employees with personalized health consultations and care, focusing on physical and mental well-being.

◎ Consultation Support:

Jebsee offers consultation services to help employees manage personal issues, reinforced by announcements and extensive informational materials, ensuring that support resources are readily available.

◎ Diversity and Equality:

Jebsee embraces diversity and equality, respecting every employee's choices and freedoms, regardless of gender, marital status, ethnicity, or political and religious beliefs. The company is committed to continually promoting and creating an inclusive workplace where all employees can work in an atmosphere of respect and equality.



Employees' Welfare Committee	Activities planning
<p>Jebsee Electronics has a Welfare Committee focused on improving the work environment and quality of life for employees. The committee organizes activities, provides benefits, and listens to employees' needs to ensure they feel supported, fostering a balance between professional success and personal fulfillment.</p>	<p>Jebsee Electronics regularly organizes various team-building activities to foster interaction and camaraderie among employees. These events not only help staff members get to know each other better but also encourage them to bring along their families to share in the fun. Through these activities, we aim to strengthen team cohesion and create a harmonious work environment.</p>
	
Internal Cohesion	Ideas Box
<p>Jebsee Electronics regularly hosts internal activities to help employees relax and relieve stress, fostering mutual understanding and cooperation, which in turn enhances work efficiency and strengthens team cohesion.</p>	<p>Jebsee Electronics has established a ideas box to ensure all employees can comfortably share their opinions and suggestions, helping the company better understand their needs and continuously improve the work environment.</p>
	

4.2 Talent Appointment

Jebsee Electronics adheres to the principles of "respecting human rights" and "merit-based employment," strictly following relevant laws such as the Labor Standards Act, Employment Service Act, and Gender Equality in Employment Act. We prioritize individual professional abilities in the recruitment process, ensuring that all procedures are transparent and every candidate has a fair opportunity. Recruitment officers regularly receive training to enhance interview skills and use professional assessment tools, ensuring that every selection process is fair and effective.

4.2.1 Workforce Structure

As of December 2023, Jebsee's total workforce was 580, down from 737 in 2022, reflecting structural optimization. The gender ratio is approximately 3:6, with 97 in management roles and 483 in non-management positions, maintaining a 1:5 ratio. With the implementation of AI policies, we have provided comprehensive skill guidance to ensure all employees can adapt to new technologies and job requirements. This optimization has not only increased organizational flexibility and efficiency but also stabilized our core talent pool.

		2023		
		headcount	%	
Total number of employees		Female	375	64.66
		Male	205	35.34
		Total	580	100.00
Management position	Indirect	Female	22	31.43
		Male	48	68.57
		Total	70	100.00
	Direct	Female	15	55.56
		Male	12	44.44
		Total	27	100.00
Non-managerial position	Indirect	Female	22	31.43
		Male	48	68.57
		Total	70	100.00
	Direct	Female	15	55.56
		Male	12	44.44
		Total	27	100.00

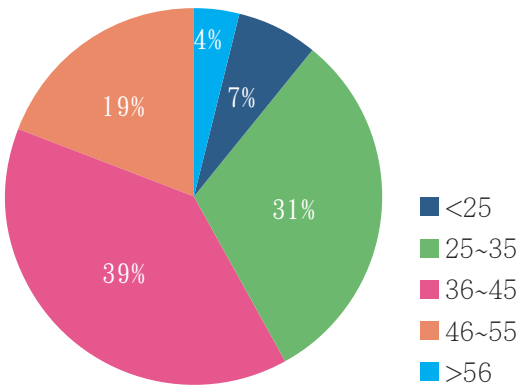
▲ Note 1: All employees hired by Jebsee are guaranteed a minimum number of working hours.

Note 2: This table represents employees at the Taiwan facilities.

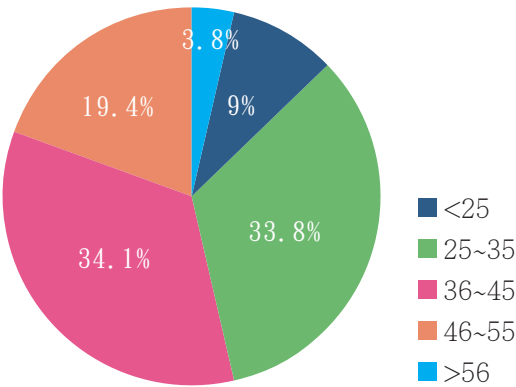


Age distribution chart of current employees

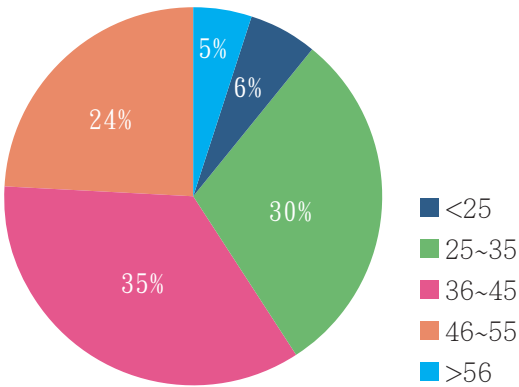
2021



2022



2023



2021	<25	25~35	36~45	46~55	>56	Total
Headcount	36	166	206	98	21	527
%	6.8	31.5	39.1	18.6	4.0	100.0

2022	<25	25~35	36~45	46~55	>56	Total
Headcount	66	249	251	143	28	737
%	9.0	33.8	34.1	19.4	3.8	100.0

2023	<25	25~35	36~45	46~55	>56	Total
Headcount	33	173	205	140	29	580
%	5.7	29.8	35.3	24.1	5.0	100.0

4.2.2 Talent Development and Retention

Jebsee's HR department collaborates closely with all units to consistently attract top talent. For employees with varying levels of experience and professional backgrounds, we offer a range of support and incentive programs, including onboarding training, employee care and motivation initiatives, long-term service and outstanding employee awards, internal job transfers, promotion opportunities, salary structure adjustments, and management system enhancements. We are committed to creating a well-structured and supportive work environment where every employee can thrive and be recognized.

Jebsee Electronics Historical Employee Promotion Rates

		2021		2022		2023		
		Headcount	%	Headcount	%	Headcount	%	
Rates		Total	48	9.11	42	5.70	44	7.59
Management position	Indirect	Female	5	33.33	7	58.33	0	0.00
		Male	10	66.67	5	41.67	8	100.00
		Total	15	100.00	12	100.00	8	100.00
	Direct	Female	7	46.67	4	30.77	6	35.29
		Male	8	53.33	9	69.23	11	64.71
		Total	15	100.00	13	100.00	17	100.00
Non-managerial position	Indirect	Female	9	75.00	6	60.00	5	71.43
		Male	3	25.00	4	40.00	2	28.57
		Total	12	100.00	10	100.00	7	100.00
	Direct	Female	1	16.67	4	57.14	3	25.00
		Male	5	83.33	3	42.86	9	75.00
		Total	6	100.00	7	100.00	12	100.00

Salary Ratio

Between 2021 and 2023, Jebsee Electronics maintained a stable and gradually increasing ratio of employee salaries to the minimum wage through a consistent Remuneration policies. The salary ratio for management positions is higher than the base wage, reflecting recognition and incentives for leadership roles. Meanwhile, the salary ratio for non-management positions has steadily increased, demonstrating the company's commitment to valuing and supporting its frontline employees. These figures highlight Jebsee Electronics' dedication to ensuring fair compensation and continuously improving employee benefits, underscoring its focus on employee well-being.



		2021		2022		2023		
		Headcount	Ratio of Salary to Minimum Wage	Headcount	Ratio of Salary to Minimum Wage	Headcount	Ratio of Salary to Minimum Wage	
Total Number of Employees		Female	291	1.29	471	1.16	375	1.16
		Male	236	1.58	266	1.51	205	1.61
		Total	527	1.42	737	1.28	580	1.32
Management position	Indirect	Female	25	2.48	27	2.29	22	2.23
		Male	43	2.84	48	2.80	48	2.71
		Total	68	2.71	75	2.61	70	2.56
	Direct	Female	11	1.12	12	1.16	15	1.19
		Male	12	1.32	12	1.28	12	1.37
		Total	23	1.23	24	1.22	27	1.27
Non-managerial position	Indirect	Female	86	1.43	80	1.41	69	1.41
		Male	62	1.67	68	1.53	58	1.58
		Total	148	1.53	148	1.47	127	1.49
	Direct	Female	169	1.06	352	1.01	269	1.01
		Male	119	1.11	138	1.07	87	1.06
		Total	288	1.08	490	1.03	356	1.02

◆ Talent Turnover

- ◎ According to the latest data, the overall employee turnover rate at Jebsee Electronics in 2023 was 17.3%. The turnover rate among employees under 29 years old was relatively low, indicating the company's success in attracting and retaining young talent. Although the turnover rate for employees aged 30 to 49 was higher, it presents an opportunity for targeted improvements to better meet the needs of this crucial age group.
- ◎ In terms of gender, the turnover rate for female employees was relatively stable across all age groups and job levels, particularly in management positions, reflecting the company's success in promoting gender equality and supporting women's career development.
- ◎ To address regional needs, Jebsee Electronics conducted an in-depth analysis of employee turnover at the Xinle and Xinren plants and implemented targeted improvements to enhance employee satisfaction and retention in these areas.
- ◎ To better understand employee feedback and the reasons for leaving, Jebsee Electronics conducts detailed exit interviews, which serve as a valuable resource for developing future talent retention strategies. The company's retention strategy focuses on three key areas: "Recruitment and Employment Procedures," "New Employee Training," and "Career Development Planning." Specific measures include refining interview selection processes, strengthening the mentoring system, enhancing supervisor meetings, conducting professional skill assessments, and planning personal development initiatives. These efforts aim to facilitate internal career opportunities and ensure smooth two-way communication, thereby retaining and attracting more top talent.
- ◎ Additionally, Jebsee Electronics continues to promote its commitment to employee learning and development, creating a friendly work environment, advancing digital transformation for talent, and offering competitive compensation and benefits, continually optimizing the employee experience during their tenure with the company.

Number of resignations		Xinle		Xinren		Total	
		Direct	Indirect	Direct	Indirect	Direct	Indirect
《29	Female	0.2%	0.6%	4.2%	0.5%	4.4%	1.1%
	Male	1.1%	0.3%	4.7%	0.9%	5.8%	1.2%
	Total	1.2%	0.9%	9.0%	1.4%	10.2%	2.3%
30 ~ 49	Female	0.3%	2.4%	7.4%	5.9%	7.7%	8.3%
	Male	0.8%	2.3%	9.7%	2.0%	10.5%	4.2%
	Total	1.1%	4.7%	17.1%	7.9%	18.2%	12.6%
》50	Female	0.0%	0.5%	0.2%	1.1%	0.2%	1.5%
	Male	0.0%	0.6%	0.9%	0.3%	0.9%	0.9%
	Total	0.0%	1.1%	1.1%	1.4%	1.1%	2.4%
Total	Female	0.5%	3.5%	11.8%	7.4%	12.3%	10.9%
	Male	1.8%	3.2%	15.3%	3.2%	17.1%	6.4%
	Total	2.3%	6.7%	27.2%	10.6%	29.4%	17.3%

Note: Employee Turnover Rate (%) = (Number of Employees Who Left During the Year / [(Number of Employees at the Beginning of the Period + Number of Employees at the End of the Period) / 2]) * 100%



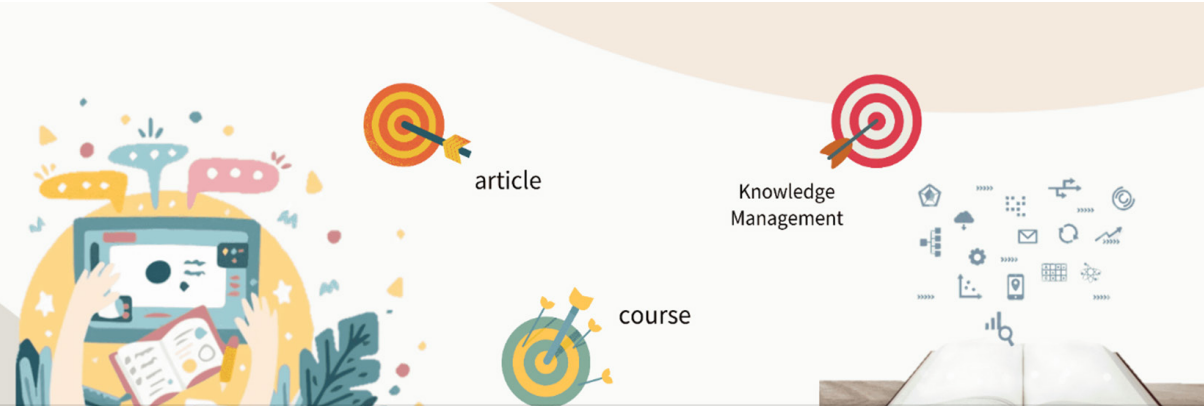
4.2.3 Industry-Academia Collaboration

Jebsee Electronics actively recruits talent through both internal and external channels, working closely with colleges and universities to host various activities like campus recruitment, corporate mentorship, and technical lectures. The company is committed to industry-academia collaboration, helping students align their career planning with industry needs. Jebsee offers internships during the summer or academic year, with outstanding interns given the opportunity to stay on. The company's talent development initiatives for 2023–2024 reflect this ongoing commitment.

Program	Organizer	The content	Achievement 2025
Industry-Academic Cooperation Training Program	Taijiang National Park	In partnership with Taijiang National Park, the company is establishing a 1-2 year training program focusing on manufacturing engineering and AI skills to support the blue carbon industry.	It is expected to be cultivated on first-class land from 2024 to 2025, and will become a friendly environment for Taijiang in the future.
Corporate Leadership Talent Cultivation Program	Asia Eastern University of Science and Technology	The Asia Eastern University of Science and Technology offers interdisciplinary training led by industry mentors	Elites are selected from participating students to participate in the operation of all education courses, leading students to jointly explore ideas and cooperate in comprehensive research and development of technology.
Career Coaching Program	NCKU	while NCKU provides career coaching by mid-to-senior level corporate leaders.	Coaches from Jebsee's various departments, including business units, HR, IT, and marketing, share their practical experiences with students. Additionally, they offer one-on-one in-depth interviews with HR, providing students with resume reviews, career advice, interview techniques, and insights into corporate selection standards.
Antenna measurement technology and professional consulting services and model production	Cheng Shiu University	Additionally, Cheng Shiu University supports Jebsee with HFSS simulation software, 3D printing, and technical consultations	The plan's achievements will include technical progress discussions, 3D printed sample presentations, and technical consultation reports, ensuring that the project progresses as planned and effectively showcases the final technical outcomes.
Development of firmware for LEO electronic phased array antenna control system	National Sun Yat-sen University	National Sun Yat-sen University is collaborating with Jebsee to develop and transfer LEO electronic phased array antenna control system firmware.	<ol style="list-style-type: none">1. Progress Meetings: Both parties will hold progress meetings as needed.2. SOP Provision: National Sun Yat-sen University will provide Standard Operating Procedures (SOP) for the operation of the relevant control firmware.3. Technical Support and Training: National Sun Yat-sen University will offer technical support and training for the control firmware.4. Technology Transfer: The technology transfer will be completed, ensuring that Jebsee Electronics has the capability to independently operate and maintain the firmware.5. Achievement Presentation and Sharing: An achievement presentation will be held to showcase the technical outcomes and application cases, promoting technical exchange and collaboration.

4.3 Training and nurturing

Development Strategy



4.3.1 Dynamic Talent Management

Jebsee Electronics pays high attention on talent acquisition and employee development. Committed to the principles of growth, innovation, and collaboration, we have designed a series of training and development programs based on departmental responsibilities, core competencies, and managerial standards. Jebsee recruits talent above regulatory requirements, providing a safe work environment and comprehensive training to enhance professional skills and managerial competencies.

◆ High-Performing Talent Development

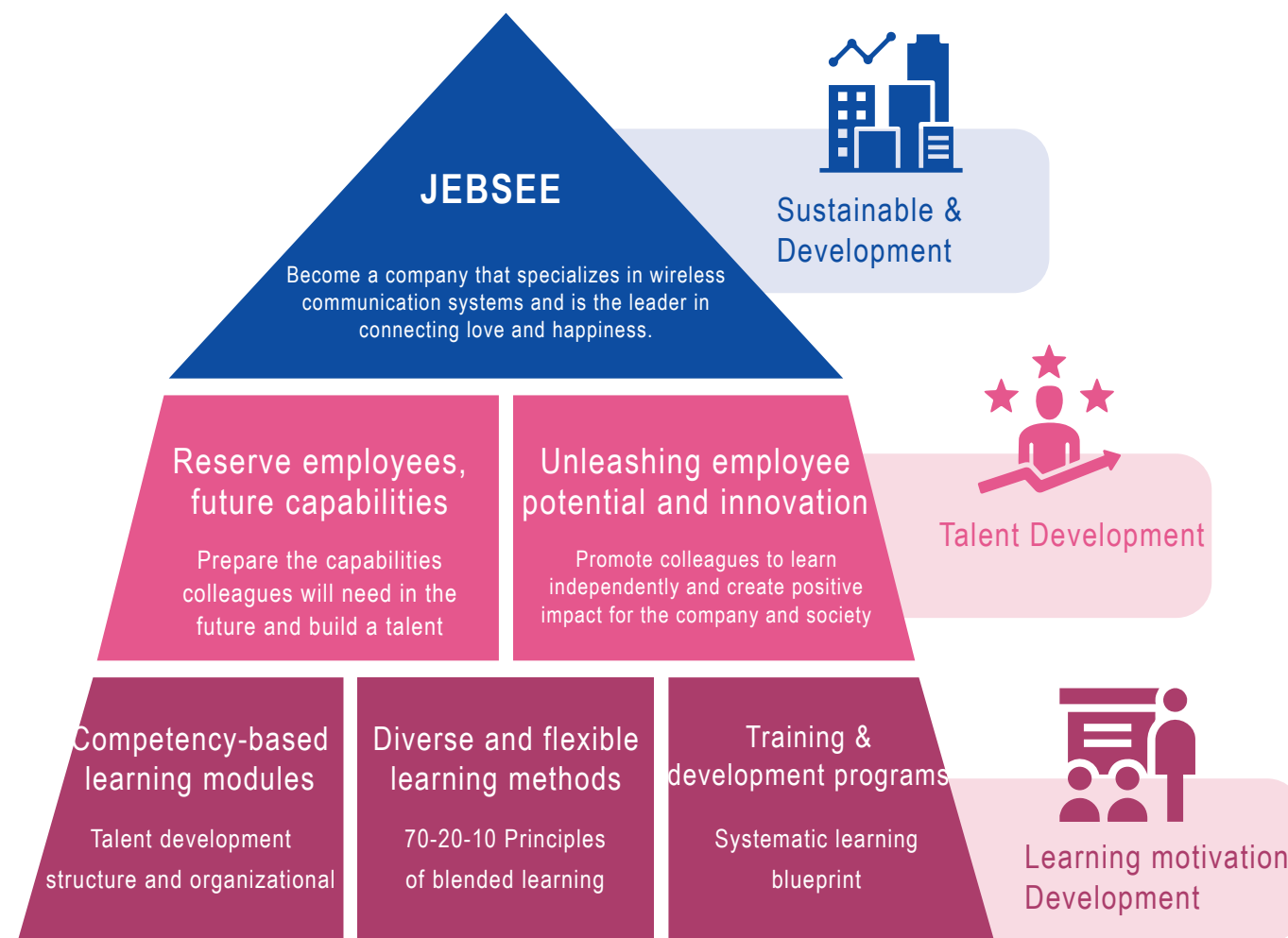
Jebsee is dedicated to identifying and nurturing high-potential employees, aligning their growth with the company's targets. We offer diverse learning opportunities, including training courses, on-the-job learning, job rotation, project assignments, challenging tasks, and one-on-one mentoring. These methods inspire employees, enhance their skills and practical experience, and create career development opportunities. Annually, we conduct a "Talent Review" to identify high-potential employees and organizational development needs, planning effective learning programs to ensure our talent pipeline and development strategy remain ahead of the curve.

◆ Management Capability Development

The Human Resources Department collaborates with various departments to design targeted training programs based on job levels and duties, implementing a systematic learning and development framework. We utilize diverse learning channels and talent development plans to help employees improve their professional skills, communication abilities, and management practices, striving towards shared goals with the company.



Training and Development Framework



4.3.2 Action-Based Learning System

◆ Encouraging Participation in External and Internal Courses

In addition to regular training programs, Jebsee encourages employees to participate in other internal and external training to broaden their skillsets. External training includes seminars, workshops, professional development, and continuing education courses. We also encourage departments to organize study groups to share learning insights. To ensure course quality, post-training satisfaction surveys are conducted to gather feedback and inform future course planning.

◆ Project-Based Learning

In regular project meetings, we not only confirm progress and discuss product-related issues but also use questions, discussions, and case studies to prepare for and address potential problems. Departments participate in regular operations meetings and technical business exchanges to learn about organizational management, product development, and business expansion, effectively utilizing company resources.

4.3.3 Digital Systems

◆ Kirkpatrick Model Training Evaluation

Jebsee Electronics uses the Kirkpatrick Model, which includes four evaluation levels: reaction, learning, behavior, and results, to verify training effectiveness. In 2023, all courses organized by Jebsee's Organizational Development Department included reaction evaluations, covering course content, instructors, administrative services, and overall course satisfaction. The average course recommendation score was 4.3. Most internal training reached the learning or behavior evaluation levels, enabling employees to apply their knowledge at work. Results evaluations are integrated into performance management to showcase the effectiveness of the training.

◆ E-Learning

To adapt to rapidly changing knowledge and the impact of the pandemic, Jebsee launched an E-Learning platform on the internal website in 2023. This platform connects internal and external resources, providing an annual course framework and updated course lists, offering employees diverse learning channels. Jebsee aims to foster a culture of self-directed learning through this initiative.

◆ Modular Courses

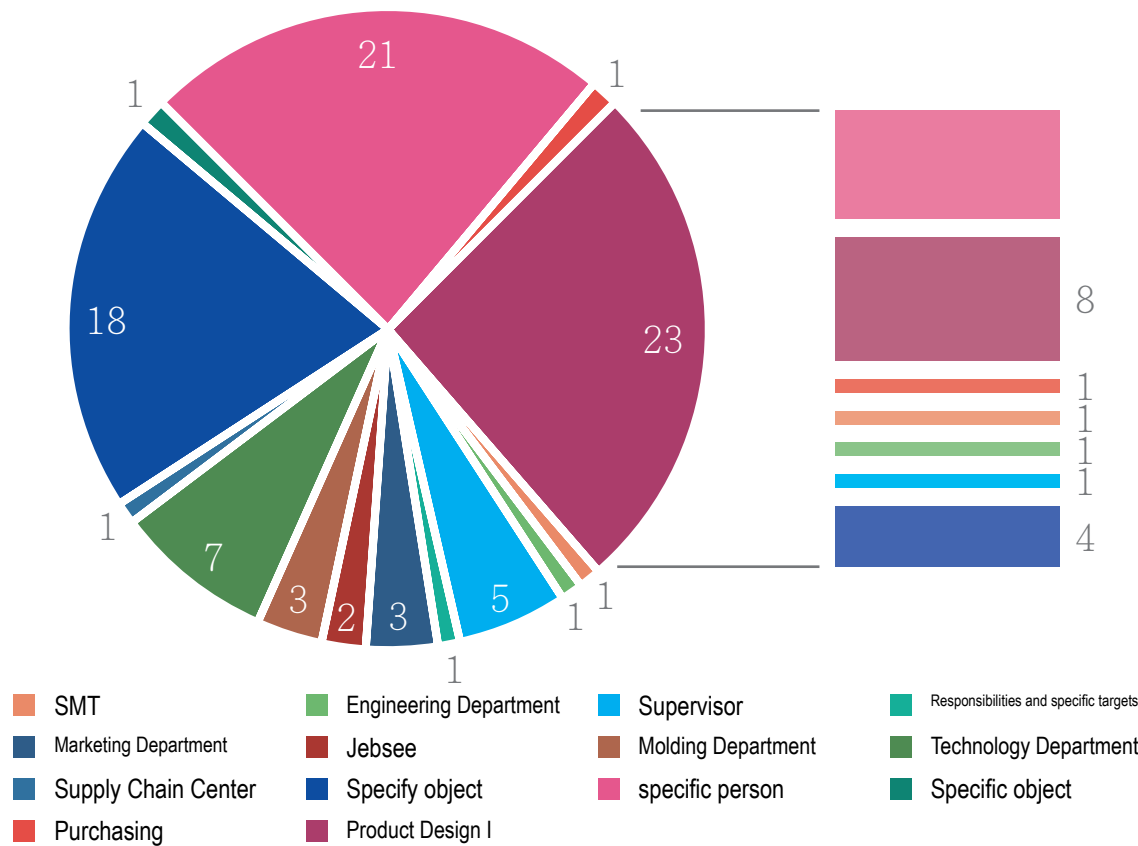
Jebsee has designed a series of training courses based on different job functions and management levels. These courses are tailored to employee career advancement and skill requirements, ranging from orientation for new hires to specialized courses such as "IATF 16949 Series" and "ISO 9001 Series." General managers can attend basic management courses, while mid-to-senior managers can join advanced courses in performance management, project management, and workplace communication.

◆ On-the-Job Trainin

Jebsee provides diverse learning resources tailored to individual and organizational needs, aiming to enhance job performance and personal value, thereby creating a positive impact on the company and society. In 2023, Jebsee launched both in-person and online courses, with an average annual learning time of 12 hours per employee, a 148% increase from the previous year. Total training expenses reached NT\$3,555,561, with an average training cost of NT\$4,202 per employee.



Education and training results in 2023

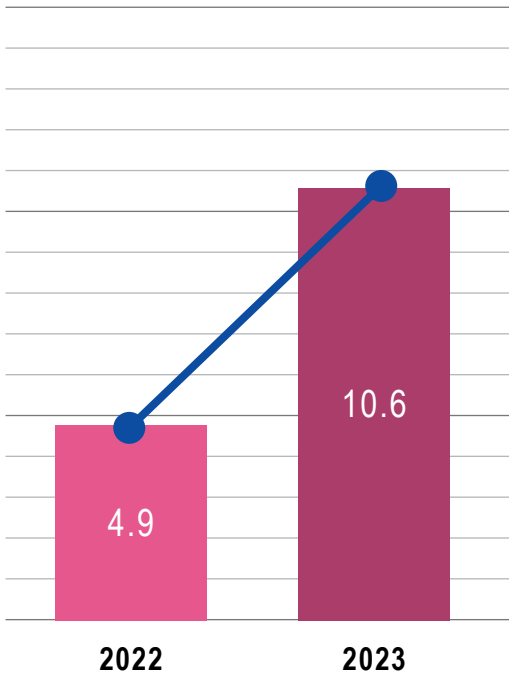


4.3.4 Training Participation

Sustainable talent development is crucial for enhancing corporate competitiveness. Jebsee integrates the training and development model with organizational strategic development, creating a career development blueprint tailored to job requirements. By leveraging company resources, Jebsee encourages all employees, regardless of gender, to engage in lifelong learning, enhancing their competitive edge. The company uses internal teaching resources to improve technical, leadership, and execution skills, strengthen talent retention, and drive Jebsee's value transformation.

Average training hours per

Year	2022	2023
Average hours	4.9	10.6

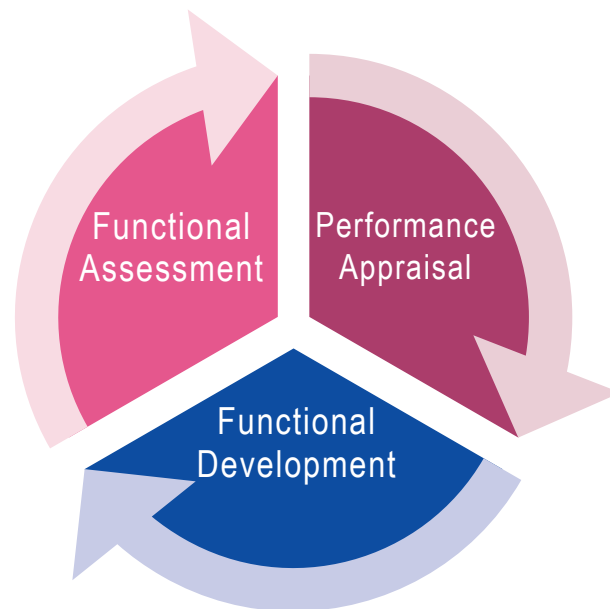


	Male			Female			Jebsee Electronics		
	training hours(A)	Headcount(B)	Hours per person(A/B)	training hours(A)	Headcount(B)	Hours per person(A/B)	training hours(A)	Headcount(B)	Hours per person(A/B)
courses(on line)	1,729	205	8.43	1,747	375	4.66	3,476	580	16.96
courses(internal)	1,000		4.88	1,299		3.46	2,299		11.21
courses(external)	46		0.22	16		0.04	62		0.30

	Direct			Indirect			Jebsee Electronics		
	training hours(A)	Headcount(B)	Hours per person(A/B)	training hours(A)	Headcount(B)	Hours per person(A/B)	training hours(A)	Headcount(B)	Hours per person(A/B)
courses(external)	965	97	9.95	2,509	483	5.19	5,837	580	10.06



4.3.5 Performance management



◆ Competency Evaluation

Jebsee Electronics has implemented a 360-degree evaluation system and encourages employees to use Individual Development Plans (IDP). This approach allows employees to independently set and track their career goals and development needs, making improvements based on feedback from various sources. The use of IDPs promotes comprehensive growth for employees while adding flexibility and focus to the evaluation process. The company regularly reviews and updates these plans to ensure alignment between employee development and organizational goals, fostering mutual success.

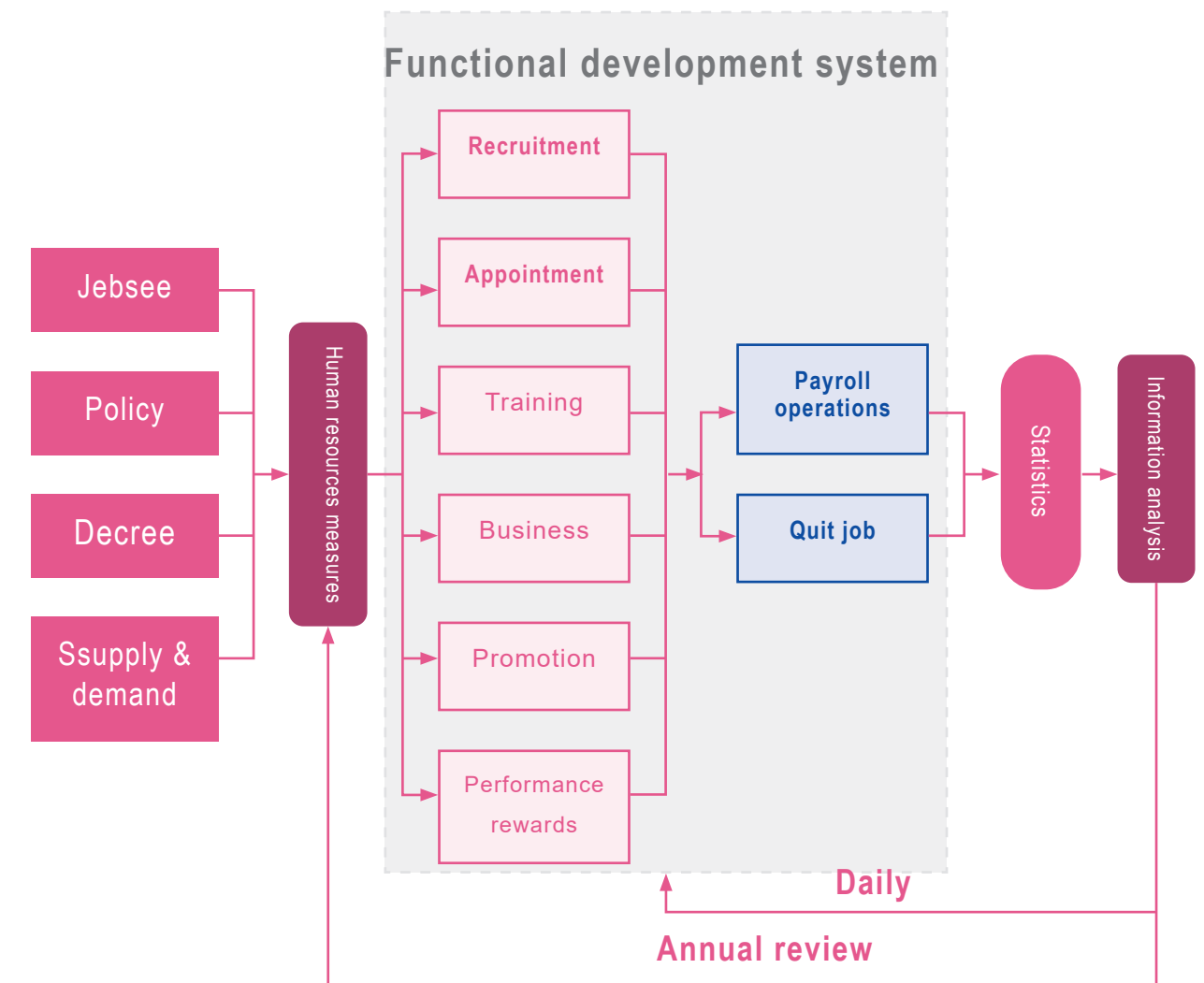
Through this method, employees gain a better understanding of their strengths and areas for improvement, enabling them to create specific action plans to enhance their abilities. Management can more clearly assess each employee's development status and needs, providing targeted support and resources. This evaluation method increases employee engagement and initiative, enhances organizational collaboration, and drives innovation, ultimately leading to shared growth and progress.

◆ Performance Appraisal

Jebsee's performance appraisal system is designed to balance operational efficiency with personal development, providing comprehensive qualitative and quantitative evaluations. Performance reviews and interviews are conducted semi-annually, with mid-term one-on-one discussions to assess job performance, strengthen communication, and make timely adjustments to work content while supporting skill development. Appropriate rewards or promotion opportunities are provided based on evaluation results. All employees who have passed their probation period are required to participate in performance appraisals, with a 100% coverage rate, ensuring thorough and fair assessments.

◆ Skill Development

During coaching sessions, supervisors offer immediate guidance and feedback to help employees improve their work performance. This process aims to identify and address work-related challenges, find effective improvement methods, and achieve expected performance standards. This approach not only enhances work efficiency but also supports career development and strengthens team collaboration and overall performance.





◆ Promotion

Jebsee’s promotion data for 2022 and 2023 is as follows:

- ◎ In 2022, 42 employees were promoted, with a promotion rate of 5.70%. Among them, 25 management positions were filled, with 44% female and 56% male. For non-management positions, 17 employees were promoted, with 58.8% female and 41.2% male.
- ◎ In 2023, 44 employees were promoted, increasing the promotion rate to 7.59%. For management positions, 25 were promoted, with 0% female in indirect management and 100% male; in direct management, 35.29% were female and 64.71% male. For non-management positions, 19 employees were promoted, with 71.43% female and 28.57% male in indirect categories, and 25.00% female and 75.00% male in direct categories.
- ◎ This data shows an overall increase in the promotion rate in 2023, particularly among non-management indirect roles, where the female promotion rate significantly increased. However, the female promotion rate in indirect management roles declined, indicating areas that require further attention and improvement. These figures reflect Jebsee Electronics’ efforts and challenges in promoting diversity and gender equality in employee advancement.

		2022		2023		
		Headcount	%	Headcount	%	
Rates		Total	42	5.70	44	7.59
Management position	Indirect	Female	7	58.33	0	0.00
		Male	5	41.67	8	100.00
		Total	12	100.00	8	100.00
	Direct	Female	4	30.77	6	35.29
		Male	9	69.23	11	64.71
		Total	13	100.00	17	100.00
Non-managerial position	Indirect	Female	6	60.00	5	71.43
		Male	4	40.00	2	28.57
		Total	10	100.00	7	100.00
	Direct	Female	4	57.14	3	25.00
		Male	3	42.86	9	75.00
		Total	7	100.00	12	100.00

4.4 Salary and benefits

4.4.1 Compensation System

At Jebsee Electronics, we recognize that the company’s success is the result of each employee’s hard work. To foster a sense of belonging, we are committed to providing a fair, equitable, and motivating work environment. Our goal is to attract and retain the best talent and to ensure that every employee can achieve their career aspirations here.

We regularly adjust salary levels based on factors such as inflation, market conditions, wage standards, and local laws, ensuring that everyone’s efforts are appropriately rewarded. Our compensation system includes various incentive programs, such as performance bonuses, employee remuneration, project bonuses, and annual awards for outstanding teams, exceptional employees, and patents. These rewards are not only acknowledgments of excellent performance but also encouragement for future challenges.

We believe in equality for all, regardless of gender, age, race, nationality, religion, or political beliefs. We are dedicated to creating an inclusive and diverse workplace where every employee feels respected and supported. Together, we aim to pursue excellence, achieving great things as a united team. Your dreams are our shared goals; your efforts, our shared accomplishments. Here at Jebsee, we succeed together and grow stronger as a company.

		2023		
		Headcount	Ratio of Salary to Minimum Wage	
Total number of employees		Female	375	1.16
		Male	205	1.61
		Total	580	1.32
Management position	Indirect	Female	22	2.23
		Male	48	2.71
		Total	70	2.56
	Direct	Female	15	1.19
		Male	12	1.37
		Total	27	1.27
Non-managerial position	Indirect	Female	69	1.41
		Male	58	1.58
		Total	127	1.49
	Direct	Female	269	1.01
		Male	87	1.06
		Total	356	1.02



The data from 2023 provides detailed insights into gender distribution and salary transparency at Jebsee Electronics, highlighting the company's commitment to data openness and fairness. Across all levels, whether in management or non-management roles, Jebsee actively promotes salary transparency and strives to narrow gender pay gaps. By providing a fair compensation system and openly sharing this information, the company has strengthened employee trust and confidence. These efforts reflect Jebsee Electronics' dedication to creating a fair, transparent, and inclusive work environment.

4.4.2 Employee Insurance

Jebsee Electronics deeply understands that employee well-being and security are the cornerstones of the company's long-term success. Therefore, we not only provide comprehensive labor insurance and national health insurance as required by law but also offer group insurance to ensure excellent coverage for employees both during their tenure and after retirement.

In accordance with the Labor Standards Act, Jebsee Electronics offers a defined benefit pension plan and has implemented a defined contribution plan under the Labor Pension Act since July 1, 2005. We have established employee retirement procedures based on labor retirement regulations, ensuring that employees' rights to claim their pensions are protected. Additionally, we have a sound financial system to guarantee stable pension contributions and benefits, encouraging long-term service and commitment from our employees. Besides statutory pensions, retirees also receive a special retirement gift as a token of appreciation for their contributions to Jebsee Electronics.

Jebsee Electronics strictly complies with local legal regulations, enrolling employees in labor and health insurance on their first day of work. Employer contributions are adjusted according to salary grades, ensuring all employee rights are protected. We fully cover the cost of group insurance, including accident insurance, providing comprehensive protection from the moment employees join the company, ensuring additional security outside of work.

These benefits reflect our high regard for employee health, safety, and future, enhancing their sense of belonging within the company. Jebsee Electronics is committed to creating a caring and supportive work environment where every employee can work confidently and find fulfillment and happiness as part of the company. We believe that these measures not only boost employees' work motivation but also promote the company's long-term stability and growth.

We will continue to optimize and enhance employee benefits to attract and retain top talent, working together toward a brighter future. Let's move forward together, creating a more prosperous tomorrow. Your dreams are our shared goals; your efforts, our shared witness. Here at Jebsee, we achieve together, building the future of the company.

Retirement plan categories	Source	percentage
Labor Standards Act (old system)	Employer Contribution	2%
Labor Pension Ordinance (New System)	Employer Contribution	6%
	Employee Voluntary Contribution	Upper limit 6%

4.4.3 Special Policies (Better than Labor Standards)

- 1) Paid Leave and Sick Leave: Employees at specific job levels are entitled to paid leave and sick leave, ensuring they can manage urgent matters or recover from illness without financial stress.
- 2) Maternity Leave: During the one-week and five-day maternity leave periods, employees receive half of their wages. We understand the importance of maternity leave for families, and this measure is designed to ease the financial burden, allowing employees to focus on welcoming new life and caring for their families.
- 3) Marriage Leave:

★ For Employee's Children: Two days of marriage leave are provided, allowing employees ample time to participate in and celebrate this important family event.

★ For Employee's Siblings: One day of marriage leave is granted to ensure employees can attend and share in the joy of their family's special occasion.
- 4) COVID-19 Special Arrangements: In line with government policies, we encourage employees to get vaccinated by offering paid vaccine leave. Additionally, employees can apply to work from home under special circumstances to safeguard their health and maintain work continuity.

These benefits, which exceed statutory standards, demonstrate our care and support for every employee. We understand the importance of balancing family life with work, and we are committed to providing richer, more humane leave policies to help you better manage both aspects of your life, fully dedicating yourself during important moments.

Reason for stay		Parental leave			Other		
Item		Male	Female	Total	Male	Female	Total
A	Number of applicants-2023	3	7	10	1	2	3
B	Number of people who should be reinstated-2023	2	11	13	2	1	3
C	Actual number of people reinstated-2023	2	7	9	1	0	1
D	Number of people reinstated-2022	2	3	5	3	0	3
E	Number of people reinstated for one year - 2022	1	2	3	1	0	1
Reinstatement rate (C/B)×100%		100.0%	63.6%	69.2%	50.0%	0.0%	33.3%
Retention rate (E/D)×100%		50.0%	66.7%	60.0%	33.3%	0.0%	33.3%

This highlights Jebsee Electronics' positive outcomes in supporting employees who take parental leave or other forms of leave. The data shows that the company's policies have been effective, with a high return-to-work rate of 69.2% for employees who took parental leave in 2023, particularly with a 100% return rate for male employees, demonstrating the company's commitment to family-friendly policies. Additionally, 60% of employees who returned from parental leave in 2022 remained with the company for a full year, with a higher retention rate of 66.7% for female employees. These figures reflect the company's efforts to help employees balance work and family life, effectively improving job stability and satisfaction.



4.4.4 Recreational Activities

Jebsee Electronics is always committed to creating a vibrant, healthy, and caring work environment for its employees. We have established diverse recreational spaces at each location, including sports facilities, craft rooms, nursing rooms, and vending machines. Our sports facilities are open to all employees, providing opportunities to exercise and strengthen their bodies during lunch breaks or after work. The vending machines offer a variety of drinks and snacks, allowing employees to quickly replenish energy and refresh their spirits after exercising.

The craft rooms are not only spaces for various handcraft courses but also available for team activities and meals, enhancing team cohesion and boosting employee happiness and a sense of belonging.

In terms of health, our medical center is staffed by experienced full-time healthcare personnel, and we regularly invite professional onsite doctors as health consultants to provide free professional healthcare services for employees, ensuring they can work and engage in activities without worry. We have also set up comfortable nursing rooms to provide a safe and convenient environment for maternal employees, allowing them to balance work and family needs without concern.

The "Time Corridor" at Jebsee's Xinle showcases the company's history and growth from its inception to the present, encouraging employees to learn about the company's culture during their leisure time, thereby enhancing their sense of identification and pride in the company.



Handmade classroom



4.4.5 Staff activities

◆ Employees' Welfare Committee

Jebsee Electronics has established an Employee Welfare Committee in accordance with the "Employee Welfare Ordinance" to serve all employees. The committee's annual budget primarily comes from the company's revenue and employee welfare funds. It is jointly managed by representatives from both labor and management to ensure the proper use of welfare funds, fostering a harmonious relationship between the two sides and providing comprehensive welfare benefits for employees.

Jebsee respects employees' freedom of association and actively encourages participation in various clubs and activities that allow employees to pursue personal interests and develop skills. These clubs, which meet regularly, organize a range of activities such as sports competitions, cultural exchanges, and technical sharing sessions. These initiatives not only enrich employees' leisure time but also strengthen cohesion and teamwork.

Through these efforts, Jebsee Electronics is committed to creating a more harmonious and positive work environment where every employee can find a sense of belonging and achievement. We believe that employee satisfaction and well-being are crucial for the company's sustainable growth and success. Therefore, we will continue to invest resources and effort to improve and enhance employee welfare, fostering the joint growth and success of both the company and its employees.

Enjoy Happiness





Walking Fun



Lakefront Picnic Day



4.5 Workplace Safety and Health

4.5.1 Occupational Safety and Health Management

環安衛政策



- 善用資源，節能減碳，降低污染對環境之衝擊
- 尊重生命，健康管控，降低風險對人員之危害
- 持續改善，符合法規，配合環安衛政策之推動
- 加強溝通，支持廠商，落實管理系統績效監控
- 貫徹訓練，安全觀察，養成環安衛文化之職場
- 全員參與，永續經營，環保安全經濟三贏目標

總經理 羅凱南

Jebsee Electronics has established an Occupational Safety and Health Management (OSHM) system in accordance with relevant laws and the ISO 45001 international standard. The system is designed to implement a continuous improvement cycle (PDCA) for workplace safety and health, ensuring a strong safety management foundation. The Environmental Health and Safety (EHS) unit is responsible for planning and operations, under the guidance and supervision of the management representative and GM. The OSHM system covers internal employees, labor representatives, the OSHM committee, labor-management meetings, on-site contractors (security, cleaning, and temporary staff), general contractors (construction, waste disposal, equipment maintenance), and off-site workers (outsourced processing). The system encompasses all activities related to Jebsee's business needs at the Xinle and Xinren plants.

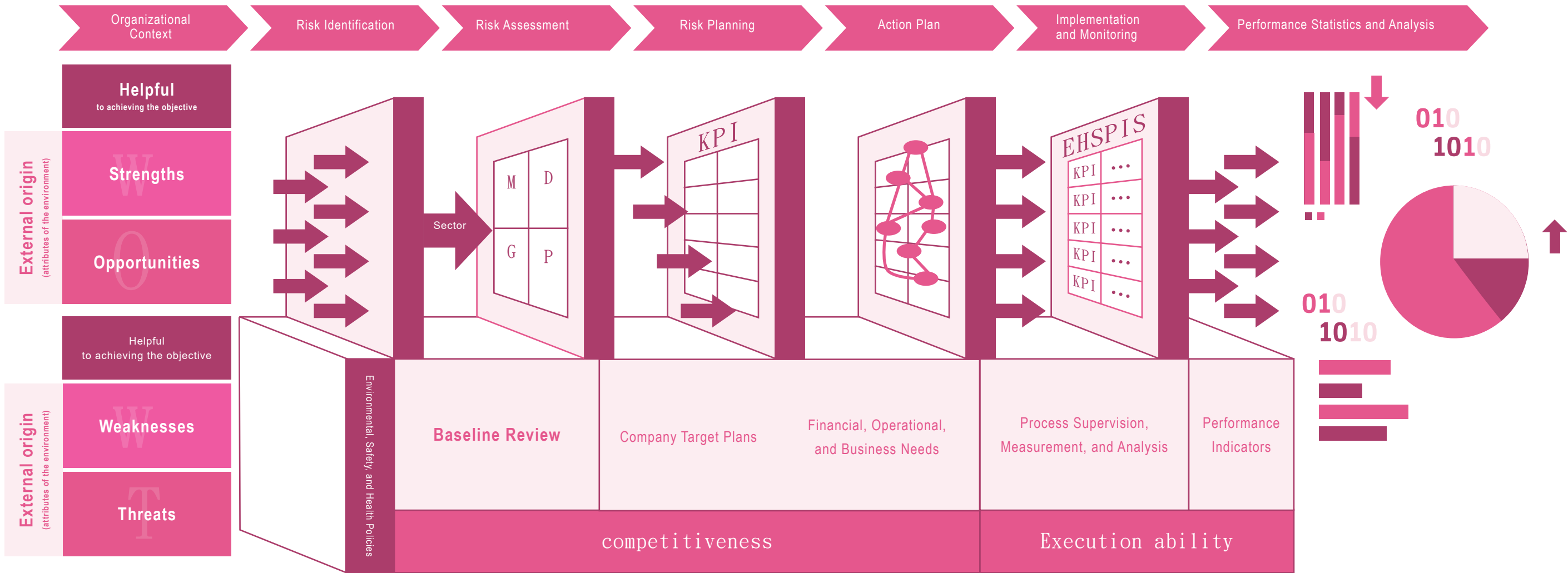
In 2021, Jebsee Electronics implemented the ISO 45001 OSHM system, creating an "EP-H1-02Occupational Safety and Health Manual" and establishing EHS policies, aligned with Jebsee's operational philosophy. These include corresponding targets, objectives, management plans, and quantifiable goals. Regular activities include regulatory identification, hazard identification and risk assessment, internal audits, change management implementation, and periodic reviews of performance during OSHM committee and management review meetings. In 2023, there were no regulatory violations or major occupational accidents, and the company successfully passed the annual audit conducted by an independent third party.

▼ ISO 45001 Occupational Safety and Health Management System Annual Verification Activities





▼ Jebsee Electronics Risk Planning and Review PDCA



◆ Occupational Safety and Health Committee

Jebsee Electronics has established an Occupational Safety and Health Committee (hereafter referred to as the OSH Committee) in accordance with the "Occupational Safety and Health Act" and related management regulations. The GM serves as the chairperson, with the committee comprising relevant department heads, OSH personnel, engineering and technical staff, occupational health professionals, and labor representatives, who make up more than one-third of the committee members. The OSH Committee convenes quarterly, or as needed, with four meetings held in 2023 to discuss, coordinate, and provide recommendations on OSH and environmental management matters.

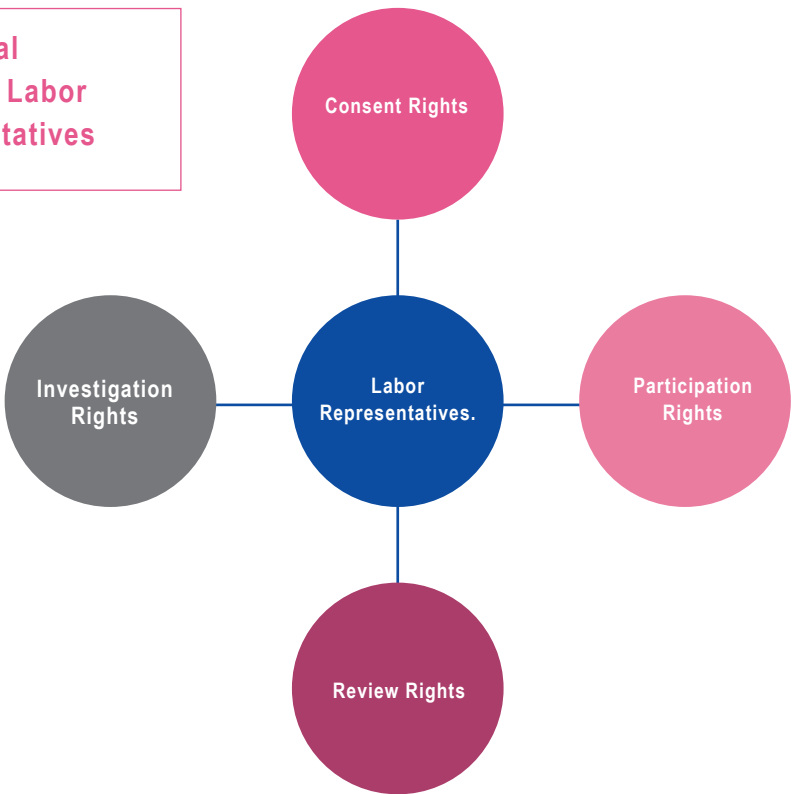
Labor representatives are selected during labor-management meetings and serve two-year terms. Jebsee Electronics' 10 labor representatives act as a communication bridge between labor and management, exercising four key rights: approval of OSH work rules, participation in the OSH Committee, review of workplace monitoring plans, and investigation of occupational accidents.



▲ Xinle and Xinren jointly hold an occupational safety and health management committee



Four Legal Rights of Labor Representatives



Policy	Target	Goal
Respect life, health control, and reduce risks and harm to people	health promotion activities	1. Health promotion and improvement • Reduce the leg pain index of workers to below 3 points and reduce the number of workers by 30%. 2. Overloaded stress - organize two or more stress relief courses.
Developing an environment, safety and health culture in the workplace	Continuous improvement and compliance with environmental, safety and health regulations	1. Inventory of mechanical equipment • Assessed once a year • Good rate of completed equipment missing is 80%. 2. Hazard general knowledge courses (including personal protective equipment)•≤2 times per year
Continuous improvement•Compliance with regulations•Cooperation in promoting environmental, safety and health policies	Add CCTV to maintain employee safety at night	1. Xinren Factory: Added 106 pieces. 2. Xinle Factory:Added 6 pieces. ◎ Setup completed 80% (SL/SR)
	Participation of all employees, zero workplace disasters	Major accident rate ≤ 0%
	Continuous improvement, sustainable environmental protection	Environmental compliance incidence rate ≤ 0%

▲ Good progress towards 2023 target

In 2023, the company focused on promoting health management and fostering a strong OSH culture by implementing several policies and objectives, achieving notable results, including:

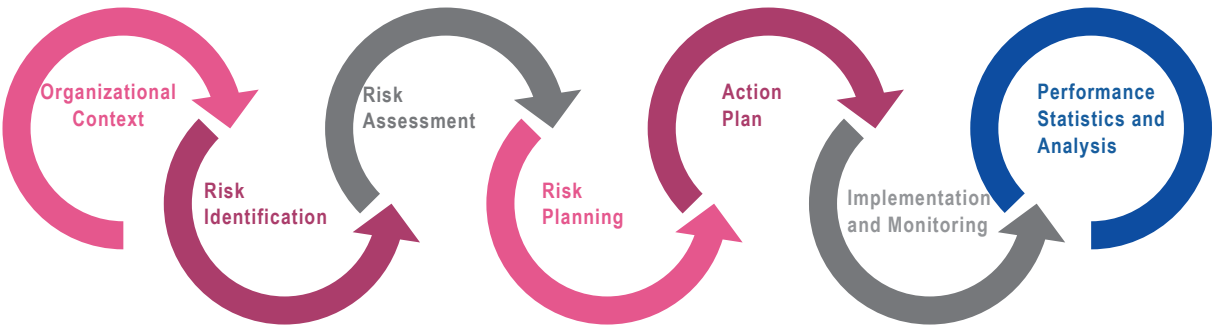
- ◎ Reducing the number of employees with a lumbar pain index below 3 by 30%.
- ◎ Holding at least one stress-relief course.
- ◎ Completing an 80% target for equipment deficiency assessments through annual machinery evaluations.
- ◎ Conducting at least two hazard awareness courses annually.
- ◎ Installing 106 CCTV cameras at the Xinle plant and 26 at the Xinren plant, achieving an 80% installation rate.
- ◎ Maintaining a major accident rate below 5%.
- ◎ Ensuring zero environmental violations.

The company has introduced measures aimed at reducing employee lumbar pain, offering stress-relief courses, conducting regular machinery inspections, raising hazard awareness, increasing CCTV coverage for night-shift safety, maintaining a zero-accident workplace, and ensuring zero environmental violations. These initiatives support employee well-being, safety, and sustainable development by establishing specific performance targets.

◆ Hazard Identification and Risk Assessment

Jebsee Electronics has developed a "Risk, Hazard, and Opportunity Procedure" to identify workplace hazards. This involves evaluating hazards across categories such as physical, chemical, biological, ergonomic, unsafe behavior, and other factors. Risk levels are determined using a risk matrix based on the frequency (F), probability (P), and severity (S) of the hazard, which guides the implementation of control measures. The procedure also considers specific sensitive groups, including older workers, those under 18, pregnant workers, and workers exposed to psychosocial risks such as excessive workloads or workplace violence.

In 2023, the company held two hazard and risk assessment training sessions, followed by a review of existing processes. Twenty departments participated, reassessing risks related to operations, products, and services that could cause injuries, illness, property damage, or environmental harm. Hazard identification and risk assessment are performed annually or as needed, such as after near-miss incidents, accidents, or management changes.





- 1) **Organizational Context:** Defines the organization's work arrangements, social factors, leadership, and culture.
- 2) **Risk Identification:** Surveys routine, non-routine, emergency, or potential activities within organizational processes to identify hazard factors that may pose risks to personnel, the environment, or property.
- 3) **Risk Assessment:** Evaluates the frequency of exposure (F), likelihood of occurrence (P), and severity of consequences (S) for each hazard, calculating a risk matrix.
- 4) **Risk Planning:** Determines the risk level based on the risk matrix.
- 5) **Action Plan:** Implements risk reduction or hazard control measures according to the risk level.
- 6) **Ongoing Monitoring:** Regularly or periodically supervises and measures progress to ensure improvements are maintained.
- 7) **Performance Review:** Verifies whether the implemented improvements effectively control or eliminate residual risks.

Occupational Injury Statistics

In 2023, Jebsee Electronics reported no fatalities or occupational diseases. The company recorded 11 workplace injuries, including one case of being caught or crushed, one cut, one fall, seven commuting accidents, and one other injury. A total of 317.8 days of injury leave were granted. All incidents were formally reported to the EHS unit, with follow-up investigations and corrective actions taken. OSH training and post-injury assessments by occupational health personnel helped reduce the likelihood of recurrence and ensured safe return-to-work conditions.

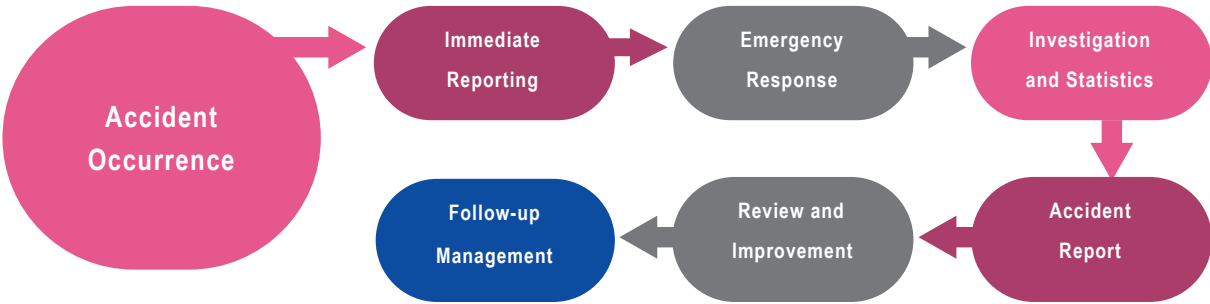
Table: Occupational Accident Statistics

Item	unit	2022	2023
Total working hours	Hour	1,362,936	1,261,384
Number of recordable occupational injuries	Number of people	12	4
Recordable occupational injury rate (million	-	8.8	3.17
Number of incapacitating injuries	frequency	11	2
Incapacitating injury frequency FR (million	-	8.07	1.58
Days lost due to injury	days	985	17.3
Incapacitating injury severity rate SR (million	-	722	13

▲ Indicator display: 1. Workers include all employees and external personnel engaged in contracting, other labor and dispatch within the factory, with a coverage ratio of 100%

Incident and Accident Investigation

Jebsee Electronics has established an "Incident Reporting and Investigation Procedure" for reporting, investigating, and analyzing incidents or near misses. After each incident, hazard identification and risk assessment are conducted to identify potential risks and corresponding management measures. In 2023, there were no significant occupational accidents involving employees or contractors.



Workplace Monitoring

The company conducts biannual workplace environment monitoring according to the "EHS Monitoring and Supervision Management Procedure," sampling and analyzing physical and chemical hazard factors. In 2023, five instances of insufficient lighting were identified and subsequently improved.



Work Environment Monitoring - Office Illumination Monitoring

Chemical Management

Jebsee Electronics has implemented "Hazardous Chemical Assessment and Classification Management" procedures and complies with the "Labor Workplace Environment Monitoring Implementation Regulations." The company maintains records and classification lists for hazardous chemicals, assessing their risks and implementing corresponding management measures.

Disaster Prevention and Mitigation

The company has established the "RBA-H3-04 Chemical Management Procedure" to regulate the inventory, handling, storage, emergency response, disposal, training, and classification management (CCB) of chemicals. The Environmental Safety Unit conducts a comprehensive chemical inventory audit every six months to verify the accuracy of chemical inventory data and the validity of safety data sheets. In addition to routine management of hazardous materials by the relevant supervisors, the Environmental Safety Unit regularly conducts on-site safety inspections. These include guidance on proper chemical container labeling, secondary container storage, and the use of protective equipment. Additionally, annual training sessions are provided to all employees to reinforce knowledge of hazardous materials and promote safe handling practices.



▲ Hazardous Materials Management

◆ Disaster Prevention and Mitigation

Jebsee Electronics organizes self-defense firefighting teams by floor, based on personnel responsibilities and skills, with biannual training and disaster drills to verify emergency response capabilities. In addition to large-scale drills, the company conducts specific emergency response exercises, such as for chemical spills or natural disasters, according to the "EP-A2-09 Emergency Response Procedure," to prevent and mitigate risks while enhancing staff awareness and preparedness.

A total of disaster prevention and reduction response drills will be completed in 2023

Item	Exercise name	Number of sessions
1	Self-defense firefighting team member training	1. 10
2	Self-defense firefighting group disaster prevention drill (earthquake, fire)	2. 6
3	Natural disasters (typhoons, floods)	1
4	Chemical spill drill	10
5	Electricity leakage, water and electricity interruption	1
6	Food Poisoning and Infectious Disease Emergency Preparedness	1

◆ Machinery Safety Management:

Since 2022, Jebsee Electronics has conducted an inventory and safety audit of 54 high-risk stamping machines, reviewing safety protocols such as operation manuals, warnings, inspection checklists, OPL (One Point Lessons), light curtains, and safety barriers. The audit results were compiled into QR codes for transparency, with identified gaps targeted for improvement in 2023. This year, the safety enhancement plan continued, with guidance from the Industrial Development Bureau, resulting in safety improvements for 82 machines.

Table: Statistical table of types and quantities of machine improvements

The total number of improvements in 2023 was 82													
Improve tracking projects		Instructions		Checklist		Warning Mark		OPL		light gate		Machine partition	
Department	Position	Q1	Q4	Q1	Q4	Q1	Q4	Q1	Q4	Q1	Q4	Q1	Q4
forming	Xinren-4F	3	0	0	0	4	0	8	8	8	0	0	0
manufacture	Xinren-4F	3	0	0	0	6	0	6	1	0	0	0	0
	Xinren-5F	4	1	1	1	12	0	5	1	0	0	0	0
	Xinren-6F	2	0	0	0	15	0	12	2	1	0	1	0
	Xinle-2F	0	0	0	0	3	0	0	0	0	0	1	0
Total		13	1	1	1	40	0	31	12	9	0	2	0
2023		12		0		40		19		9		2	



◆ Employee Training and Competency Development

Jebsee Electronics has developed an annual training plan in line with the "OSH Training and Development Regulations" and the ISO 45001 OSH management system. The plan includes 15 types of training and emergency drills, with a total of 2,388 participants in 2023. Training is essential for raising awareness of hazards, improving safety practices, and preventing occupational accidents. These efforts align with the company's goal of promoting a healthy and safe workplace.



General Occupational Safety and Health Management and Hazard Awareness Training for All Employees

Occupational safety and health management related training and development in 2023

category	Item	Training / Drills	Course Target	Course benefits	Participants	Number of participants
occupational safety	1	General safety, health and hazard information for new employees and changed operations	Prevent occupational disasters and ensure worker safety and health	Improve new employees' knowledge of work hazards and safety awareness before taking up their posts	New staff	New staff
	2	Occupational safety and health management committee members on-the-job training	Compliance with regulations and legality	Improve environmental, safety and health management awareness and ESG sustainable learning among members of the occupational safety and health management committee	Security committee member	32
	3	Occupational safety and health management and hazard awareness training for general on-the-job workers	Prevent occupational disasters and ensure worker safety and health	Improve the work safety awareness of employees and strengthen workplace health and safety	All staff	649
	4	Occupational safety skills certificate distribution training	Comply with legal compliance and obtain operational qualifications	Strengthen on-site management and enrich relevant knowledge	designated person	29
	5	Contractor Training and Development	Declare contractor management policies	Two-way communication between owner and contractor	Project undertaking unit, contractor	15
	6	Defensive Driving Traffic Safety Training and Development	Learn defensive driving skills	Improve road safety awareness and reduce the incidence of traffic accidents	designated person	43
	7	Change Management Program Training and Development	Educate on change management procedures and implementation details	Simulate implementation and establish consensus on cross-department cooperation	designated person	21

category	Item	Training / Drills	Course Target	Course benefits	Participants	Number of participants
Fire/emergency response	1	Self-defense firefighting team member training	Compliance with regulations and legality	Self-defense firefighting marshaling personnel's responsibilities and response skills	Self-defense firefighter	401
	2	Self-defense firefighting group disaster prevention drill (earthquake)	Compliance with regulations and legality	Self-defense firefighting marshaling personnel's responsibilities and response skills	All staff	1,062
	3	Natural disasters (typhoons, floods)	Compliance with regulations and legality	Responsibilities and response skills of relevant response units	Management Department, Occupational Safety Department	14
	4	Chemical spill drill	Compliance with regulations and legality	Responsibilities and response skills of relevant response units	Manufacturing, production equipment, materials, molding	1
	5	Electricity leakage, water and electricity interruption	Compliance with regulations and legality	Responsibilities and response skills of relevant response units	Management Department, Occupational Safety Department	22
	6	Food Poisoning and Infectious Disease Emergency Preparedness	Compliance with regulations and legality	Responsibilities and response skills of relevant response units	Management Department, Occupational Safety Department	6
	7	CPR+AED	First aid training for senior managers and ambulance team personnel	Strengthen first aid skills of self-defense firefighting rescue squads	All staff	47



category	Item	Training / Drills	Course Target	Course benefits	Participants	Number of participants
Management system	1	Hazard Risk Identification Training and Development	Effectiveness of maintenance management system	Train executives in each unit to manage system operation knowledge and correctness	Personnel assigned by each department	20
	2	Environmental Considerations Training and Development	Effectiveness of maintenance management system	Train executives in each unit to manage system operation knowledge and correctness	Personnel assigned by each department	20
	3	Internal auditor Training and Development	Effectiveness of maintenance management system	Train executives in each unit to manage system operation knowledge and correctness	Personnel assigned by each department	36



▲ Internal Auditor Training and Development



▲ Fire Safety Videos Played During Meal Times



▲ Skills by Class - Evacuation Guidance Team



▲ Skills by Class - Evacuation Guidance Team



▲ General Knowledge Course at Xinren



▲ Skills by Class - First Aid and Reporting Team



▲ Skills by Class - Firefighting Team and Safety Protection Team



▲ Skills by Class - Firefighting Team and Safety Protection Team



▲ General Knowledge Course at Xinle



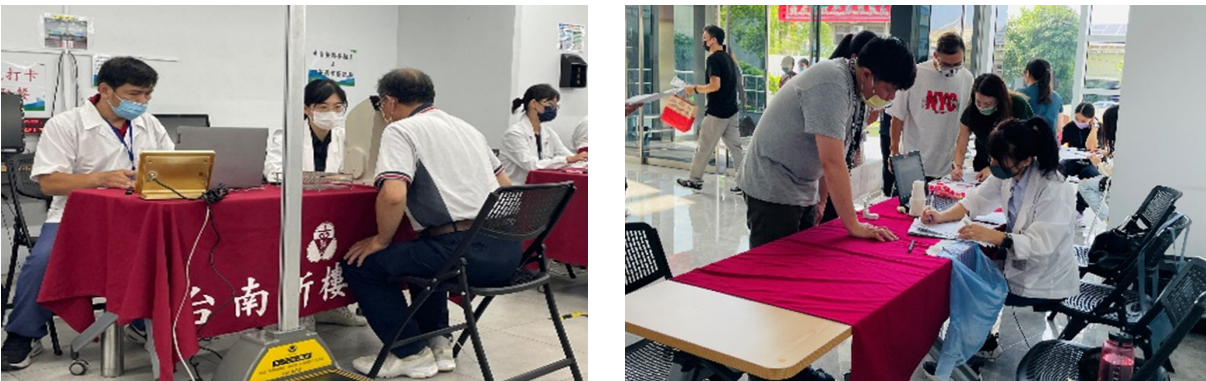
▲ Skills by Class - First Aid and Reporting Team



4.5.2 Healthy Workplace

◆ Employee health check

Jebsee Electronics prioritizes employee health by regularly collaborating with local hospitals for on-site health check-ups, covering new hires, current employees, and those engaged in special operations to ensure that employees are not affected by physical or chemical hazards at work. A dedicated occupational health nurse manages and monitors employee health, focusing on high-risk individuals based on health check-up results.



▲ 2023 Employee Health Check-ups

◆ Medical and Health Services

Jebsee Electronics values the safety and health of every employee. In compliance with the Labor Health Protection Regulations, the company employs full-time occupational health service nurses to manage employee health, plan various health care activities, and organize health promotion events. A contracted occupational medicine physician from Kaohsiung Chang Gung Memorial Hospital provides monthly on-site services, offering health consultations, follow-up on employee fitness assessments, and care for employees' well-being. This includes initiatives to raise health awareness among employees.

Jebsee Electronics, following the policies of the Occupational Safety and Health Administration, implements several measures to protect workers' physical and mental health. These include maternal health protection, prevention of diseases caused by excessive workload, prevention of musculoskeletal disorders from repetitive tasks, and prevention of workplace violence. The company also promotes health management and workplace safety to prevent occupational injuries and create a healthy work environment.

For disease prevention related to excessive workload, annual health check-ups include surveys to assess individual and work-related stress, as well as cardiovascular risk. High-risk employees are evaluated through interviews with the occupational doctor and, if necessary, referred for further medical treatment. In preventing musculoskeletal disorders, the company collaborates with Chang Jung Christian University's ergonomics experts to provide guidance and improvement recommendations, with ongoing efforts to improve working conditions for standing workers on production lines.

Additionally, for maternal health protection, the company provides special armbands for pregnant employees, sets up nursing rooms and dedicated parking spaces, and conducts health risk assessments for all female employees. Healthcare staff offer regular support to pregnant and postpartum employees. Through these comprehensive measures, Jebsee Electronics is committed to creating a healthy and safe work environment, ensuring the well-being of every employee.

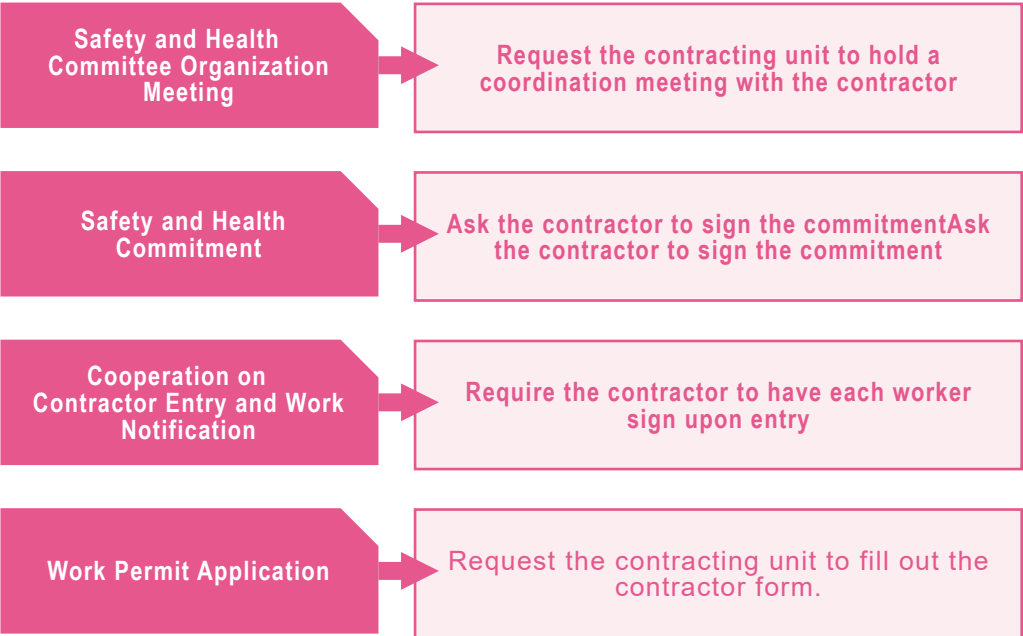


▲ Chang Jung Christian University provided on-site guidance.



◆ Contractor Management

Jebsee Electronics has established a "EP-H3-03 Contractor Operations Management Procedure" to prevent and mitigate safety and health risks during construction activities. Before starting work, contractors must complete and submit required documents, including a contractor safety commitment, work roster, insurance proof, training records, safety protection, and self-inspection plans. Daily hazard awareness sessions (toolbox meetings) must be conducted before work can begin on-site. In addition to requiring contractors to self-manage, the environmental safety unit and project management department conduct regular on-site safety observations and hold contractor coordination meetings to provide a friendly communication platform. In 2023, eight contractors participated in these coordination meetings.



◆ Contractor Safety and Health Coordination Organization

In addition to pre-project contractor safety and health meetings, Jebsee Electronics holds monthly coordination meetings to maintain good communication and interaction with contractors. In 2023, seven such meetings were held. Additionally, the company organizes an annual large-scale contractor return-to-work training, promoting Jebsee's latest policies and inviting contractors to jointly participate in RBA, ISO45001, ISO14001 management systems, and the implementation of ESG sustainability principles. Four contractors participated in the 2023 training.



Contractor Safety and Health Committee



05

5.1 Child Welfare

5.2 Land Conservation

5.3 Care for the disadvantaged

Annual Performance

Jebsee Electronics has planned a series of public welfare projects and activities focused on "caring for children and providing educational opportunities" and "caring for the land." Employees, customers, and suppliers are all invited to participate and support these initiatives.

Item	Activity theme	Object	Methods of Involvement	Social Impact
Child Welfare	<ul style="list-style-type: none">Free laboratory benches.Scholarships for underprivileged studentsSponsorship of the badminton team	<ul style="list-style-type: none">Schools or Educational InstitutionsNonprofit Social Welfare	<ul style="list-style-type: none">Employee ParticipationFinancial Investment	<ul style="list-style-type: none">Developing specialized education, building children's confidenceIn 2023, sponsored NT\$144,000 to promote specialized education.In 2023, sponsored badminton equipment and uniforms for junior high schools.
Land Conservation	<ul style="list-style-type: none">Environmental educationPark greening and gardeningBlood donation drives	<ul style="list-style-type: none">Nonprofit OrganizationsNonprofit Social Welfare OrganizationsLocal Environmental Groups	<ul style="list-style-type: none">Financial InvestmentIndustry-Government-Academia CollaborationEmployee Participation	<ul style="list-style-type: none">Reducing ecological impact, promoting local biodiversitySponsored "Transparent Footprints 3.0" in 2023.Supported Anping Industrial Park's green adoption.In 2023, organized a blood donation drive: donated 41 bags (250 c.c. each) with a total gift cost of NT\$10,000.
Care for the disadvantaged	<ul style="list-style-type: none">Support for charitable organizationsRice donations	<ul style="list-style-type: none">Jebsee EmployeesCharitable Organizations	<ul style="list-style-type: none">Employee ParticipationFinancial Investment	<ul style="list-style-type: none">Rooting in the community, enhancing the welfare of disadvantaged groupsDonated NT\$30,000 to charity.Donated 300 kg of rice in 2023.

2023 Jebsee Electronics Charity Activities Overview

Category	2023	Assisted Target
	Thousand(TWD)	Proportion (%)
Long-term Investment (Note 1)	200	62.50
Charity Donations (Note 2)	60	18.75
Business-Related Activities (Note 3)	60	18.75
Total	320	100.00

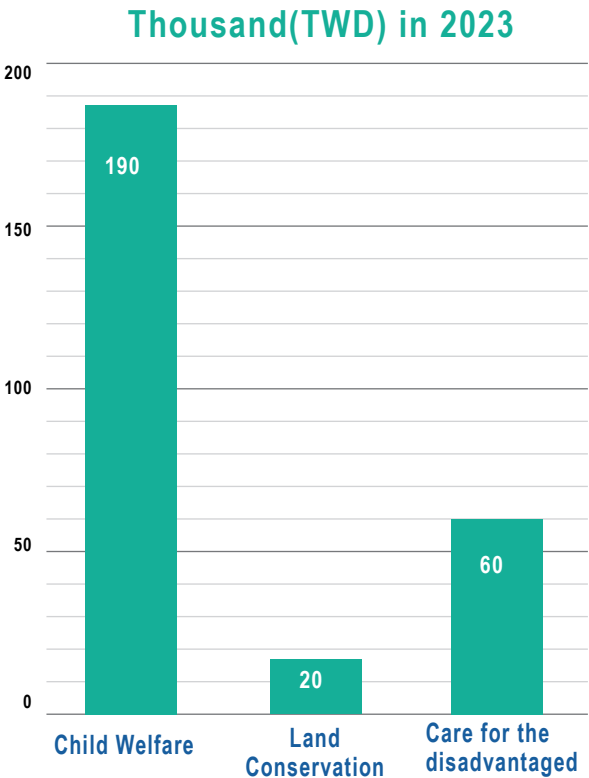
▲ Notes:

1. Long-term Investment: Includes specialized education for disadvantaged children, sponsorship plans, and university service-oriented groups.

2. Charitable donation: Donate NT\$300,000 to a charity event organized by the wife of the chairman of the Electrical and Electronics Industry Association trade union in 2023.

3. Business-Related Activities: Sponsorship of cultural and artistic events, including 600,000 NTD for performances by the Tainan Symphony Orchestra.

Funding objects	Thousand(TWD)
Child Welfare	190
Land Conservation	20
Care for the disadvantaged	60





5.1 Child Welfare

Tainan Municipal Sinsing Junior High school was established on August 1, 1981, and once flourished with 3,000 students. However, as residents from the Xinxing Housing Complex relocated and industries moved out of the Anping Industrial Zone, many families' breadwinners were forced to work elsewhere, leading to a sharp decline in student enrollment. This change not only affected the school's enrollment but also dealt a significant blow to the vitality of the community.

Currently, approximately 50% of Tainan Municipal Sinsing Junior High school's students come from low-income families. This means that half of the student population faces economic hardship, and these children bear tremendous pressure in their pursuit of education. Despite these challenges, they continue to dream of changing their lives through education, but the harsh realities make their academic journey difficult.

Over time, the school's infrastructure has gradually deteriorated, particularly the laboratory tables in the science classrooms, which have been in use for over 40 years since the school's establishment. These tables are now severely corroded and beyond repair, urgently needing replacement. However, the school faces a severe funding shortfall. Teachers have tried their best to maintain the existing facilities, even paying out of their own pockets for repairs, but these efforts are far from enough.

In this context, the school is urgently appealing for help from society, particularly from the business sector, to provide the necessary support for the students. Each new lab table is not just a piece of furniture; it

is a bridge to the world of science, a beacon of hope for these children's dreams. Corporate support would not only provide material assistance but also serve as a source of spiritual encouragement, giving these students the strength to continue on their path.

With the collective effort of society, Tainan Municipal Sinsing Junior High school can provide students with a high-performance, quality learning environment. Every child will be able to study here with peace of mind, grow healthily, and achieve their goals of success. This will not only benefit the students' personal growth but also bring new hope and energy to the entire community, encouraging more families to stay rooted and contribute to building a better homeland.

Let us work together to help the children of Tainan Municipal Sinsing Junior High school embrace a bright future, light the beacon of knowledge for them, and write a moving chapter in education.



◆ Education Transforms Lives

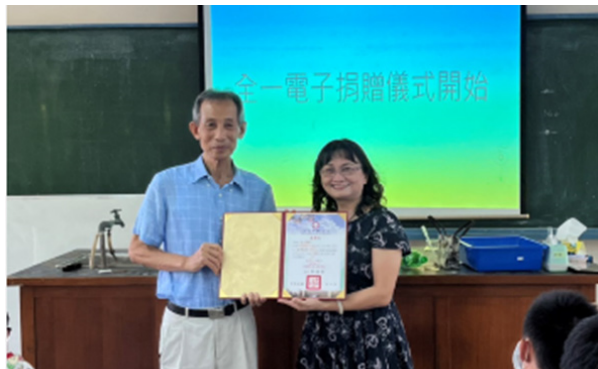
Providing students with a good education and encouraging them is the foundation for transforming lives. Since 2023, Jebsee Electronics has established scholarships to recognize and support students of excellent character from underprivileged backgrounds, aiming to set an example of moral living for modern children.

We have observed that many students achieve good grades but lack the resources to afford tutoring, missing out on the individual guidance that could push them to success at crucial moments. This is especially unfortunate for children from low-income families. To encourage learning, we launched the "Jebsee Sends Love" project, sponsoring the evening study fees for students at Tainan Municipal Sinsing Junior High school and working with the school to help students achieve their goals.

◎ Goals

- 1) Enable the school to educate children with care: Help low-income students with no desk at home achieve 5A++ in their exams and get admitted to Tainan First Senior High School.
- 2) Support children from single-parent and low-income families: Help those aiming for Tainan Technical High School to achieve outstanding grades and gain admission to Tainan First Senior High School.
- 3) Improve Tainan Municipal Sinsing Junior High school's admission rates: Make Tainan Municipal Sinsing Junior High school the top school for admissions to First Senior High and Girls' Senior High, maintaining its leading position in the southern region.

Through these efforts, we aim to provide children with equal learning opportunities, enabling them to overcome financial constraints and achieve their dreams. We believe that a good education can transform lives and change the future of these children. Let's work together to create a future full of hope and possibilities for them.





◆ "Fly With Me" - Jebsee Electronics Supports Tainan Municipal Sinsing Junior High school's Sports Class

To enhance team cohesion, Principal Ya-Li Cheng of Tainan Municipal Sinsing Junior High school proposed a long-term sponsorship plan to Jebsee Electronics, seeking to provide each member of the sports class with dedicated equipment bags and sportswear. GM Shan-Gow Lo of Jebsee Electronics generously agreed and made a solemn commitment at the donation ceremony in 2023, promising that Jebsee Electronics would always support Tainan Municipal Sinsing Junior High school's sports teams. This act deeply moved the entire faculty and students.

Principal Cheng explained that Tainan Municipal Sinsing Junior High school emphasizes humanities, technology, and bilingual international education, with students excelling in these areas. The sports class, which has been in place for over a decade, focuses on swimming and badminton, with over forty students in grades one through three.

In recent years, student Ya-Chiao Wu excelled in the National High School Games, ranking among the top five in both the girls' 400m and 800m swimming events. In the badminton program, student Ya-Chuan Ho also brought glory to the school by securing second place in the team competition at the Joint High School Games. These outstanding achievements not only brought honor to the students but also filled the entire Tainan Municipal Sinsing Junior High school with pride.

Through this donation, Jebsee Electronics not only provided practical support but also aimed to inspire more students to actively participate in sports, fostering resilience and teamwork. At the donation ceremony, GM Shan-Gow Lo stated that supporting education and sports is a long-term mission for Jebsee Electronics, and the company hopes to help more students achieve their dreams through such actions.

The achievements of Tainan Municipal Sinsing Junior High school's sports class are not only a testament to the school's educational success but also the result of the students' hard work. Jebsee Electronics' support has added more motivation and confidence to these hardworking children. Principal Cheng stated that the school will continue to strive to provide more opportunities for students to excel in both academics and sports.

The "Fly With Me" event not only witnessed the close cooperation between Jebsee Electronics and Tainan Municipal Sinsing Junior High school but also set an example for society in caring for education and sports. We hope that more companies and social forces will join in, contributing to the growth and development of the next generation.

5.2 Land Conservation

◆ ESG Sustainable Development Integrated into Corporate Policy

In the face of escalating environmental pollution and the climate crisis, the Green Coalition for Environmental Action has long focused on Taiwan's environmental policies and related issues. In May 2022, they launched the "ESG Detector," a tool for public inquiry. This is Taiwan's first completely free and publicly accessible ESG database. Through transparent data, everyone can clearly see companies' real achievements in sustainable development.

The "Thaubing(transparent) Footprint" project compiles companies' pollution and carbon emission data into an easy-to-understand website and app, allowing individuals, suppliers, and investors to use their influence to push companies toward making changes, creating a sustainable environment for future generations. By supporting and sponsoring this tool from the Green Coalition for Environmental Action, we aim to involve everyone in driving sustainable transformation.

Since 2023, Jebsee Electronics has sponsored the "Thaubing(transparent) Footprint 3.0" project. Through this initiative, we are not only committed to our green development but also aim to encourage more companies to focus on environmental protection and sustainable development through our actions. Jebsee Electronics believes that everyone can be a force for change. Let us work together to create a better, greener future for future generations. Let's move forward hand in hand, proving our commitment to the planet through our actions.





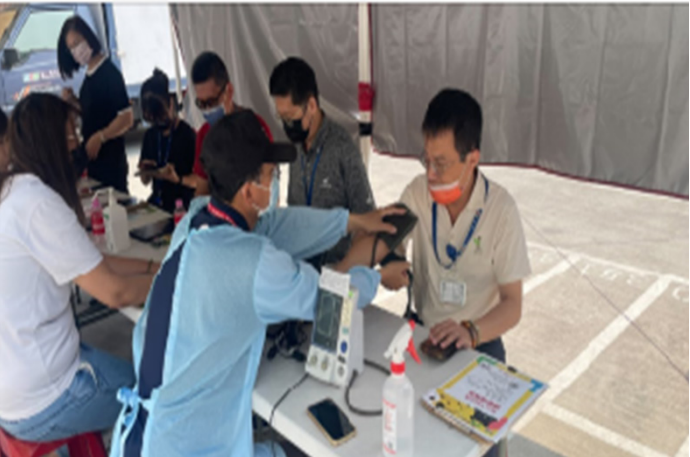
Blood Donation

The GM of Jebsee Electronics personally led the way, actively encouraging all colleagues to participate in the blood donation drive. He emphasized that with the blood bank's supply running low, there is an urgent need for support. He hopes this event will raise awareness about blood donation among employees and encourage them to make it a regular habit, keeping the spirit of giving alive.

The GM highlighted that the need for blood is continuous and urgent, and he hopes more people will join this charitable effort. Charity is not out of reach; through concrete actions, we can influence those around us and spread care far and wide. He urged colleagues to take real action in making our society better. To encourage more participation, Jebsee Electronics offered a 200 TWD convenience store voucher and a small gift to each employee who donated 250 c.c. of blood as a token of appreciation.

In line with the spirit of "Holistic Blood Donation, One Bag of Love," Jebsee Electronics hopes to ignite enthusiasm for blood donation through this event, helping those who have never donated blood overcome their fears and establish a positive outlook on blood donation. The company plans to hold at least one blood donation event annually to continue promoting this philanthropic cause.

On April 12, 2023, Jebsee Electronics, in collaboration with the Tainan Blood Center, organized a blood donation drive. The event saw 30 participants donating a total of 41 bags of 250 c.c. blood. The leadership of the GM and the enthusiastic participation of all employees demonstrated Jebsee Electronics' sense of social responsibility and dedication. Through such events, Jebsee Electronics aims not only to alleviate the immediate need in the blood bank but also to foster long-term social goodwill, spreading love and warmth.



Care for the disadvantaged

Jebsee Electronics actively supports disadvantaged groups by donating rice quarterly to low-income residents of Zhangnan Vil and the Chaohsing Enabling Center, which is affiliated with the Chaohsing Social Welfare Charity Foundation in Tainan City.

1、Zhangnan Vil

Due to the population migration from the Xinxing Public Housing Community and the industrial relocation from An Ping Industrial Park, Zhangnan Vil faces severe community aging and intergenerational caregiving challenges. The elderly population and the proportion of families with intergenerational caregiving in this area are higher than in other neighborhoods, creating an urgent need for more care and support from society. Through rice donations, we hope to alleviate the living pressure of these families to some extent, providing basic living support.



2、Chaohsing Enabling Center

Located within An Ping Industrial Park in Tainan City's southern district, the Chaohsing Enabling Center has always adhered to the mission of "promoting social welfare and supporting the disadvantaged with disabilities." The center is dedicated to providing comprehensive care for individuals with intellectual disabilities, serving as a sheltered workshop for this special group. Through our donations, we aim to support the center's daily operations, ensuring that individuals with intellectual disabilities receive the care and development opportunities they deserve in a warm and supportive environment.



06

6.1 GRI Disclosure Indicators

6.2 SASB Disclosure Indicators

6.3 TCFD Disclosure Indicators

**6.4 Taiwan Stock Exchange Sustainable
Disclosure Index - Electronic Components
Industry**

6.5 ESG performance indicators

6.1 GRI content index

Statement of use	Jebsee Electronics Co., Ltd. has reported the period from January 1, 2023 to December 31, 2023 in accordance with GRI standards
GRI 1 used	GRI 1: Foundation 2021

GRI 2: General Disclosures 2021

No.	Disclosure	Location	Page number	Remarks
The organization and its reporting practices				
2-1	Organizational details	0.4	11-17	
2-2	Entities included in the organization's sustainability reporting	0.1	07	
2-3	Reporting period, frequency and contact point	0.	07	
2-4	Restatements of information	N/A	N/A	
2-5	External assurance	N/A	N/A	
Activities and workers				
2-6	Activities, value chain and other business relationships	0.4 2.3	11-17 62-71	
2-7	Employees	4.2.1	119	
2-8	Workers who are not employees	4.2.1	119	
Governance				
2-9	Governance structure and composition	1.4.1	35-37	
2-10	Nomination and selection of the highest governance body	1.4.1	35-37	
2-11	Chair of the highest governance body	1.4	34-39	
2-12	Role of the highest governance body in overseeing the gement of impacts	1.3	31-33	
2-13	Delegation of responsibility for managing impacts	1.3	31-33	

2-14	Role of the highest governance body in sustainability reporting	0.1	07	
2-15	Conflicts of interest	1.4.5	38-39	
2-16	Communication of critical concerns	0.5	18-27	
2-17	Collective knowledge of the highest governance body	1.4	34-39	
2-18	Evaluation of the performance of the highest governance body	1.4.3	37	
2-19	Remuneration policies	1.4.4	38	
2-20	Process to determine remuneration	1.4.4	38	
2-21	Annual total compensation ratio	1.4.4	38	
Strategy, policies and practices				
2-22	Statement on sustainable development strategy	0.2	08-09	
2-23	Policy commitments	1.1 4.1.1	30 111	
2-24	Embedding policy commitments	1.2 4.1	30 110-118	
2-25	Processes to remediate negative impacts	0.5 4.1	18-27 110-118	
2-26	Mechanisms for seeking advice and raising concerns	1.5.3 4.1	40-41 110-118	
2-27	Compliance with laws and regulations	1.5.5 3.1.3	42-43 83	
2-28	Membership associations	0.49	15	
Stakeholder engagement				
2-29	Stakeholder discussion	0.5	18-27	
2-30	Approach to stakeholder engagement	N/A	N/A	No union established



GRI 3: Material Topics 2021

No.	Disclosure	Location	Page number	Remarks
The organization and its reporting practices				
3-1	Process to determine material topics	0.5	18-27	
3-2	List of material topics	0.5	18-27	

Topic Standards disclosures

Economic				
No.	Disclosure	Location	Page number	Remarks
Economic Performance 2016				
3-3	Management of material topics	0.5	18-27	
201-1	Direct economic value generated and distributed	0.46	14	
201-2	Financial implications and other risks and opportunities due to climate change	3.2.1	84-91	
201-3	Defined benefit plan obligations and other retirement plans	4.4.2	134	
201-4	Financial assistance received from government	0.410	18	
Market Presence 2016				
3-3	Management of material topics	0.5	18-27	
202-1	Ratios of standard entry level wage by gender compared to local minimum wage	4.4.1	133	
202-2	Proportion of senior management hired from the local community	4.2.2	121	

Indirect Economic Impacts 2016

3-3	Topic management disclosures	05	158-165	
203-1	Infrastructure investments and services supported	05	158-165	
Procurement Practices 2016	Topic disclosures	1.4	34-39	
3-3	Topic management disclosures	0.5 2.3	18-27 62-71	
204-1	Proportion of spending on local suppliers	2.3.3	68	
Anti-corruption 2016	Topic disclosures	0.1	07	
3-3	Topic management disclosures	0.5 1.5	18-27 39-42	
205-1	Operations assessed for risks related to corruption	1.5	39-42	
205-2	Communication and training about anti-corruption policies and ocedures	1.5	39-42	
205-3	Confirmed incidents of corruption and actions taken	1.5	39-42	
Anti-competitive Behavior 2016	Remuneration policies	1.4.4	38	
3-3	Topic management disclosures	0.5 1.4.5	18-27 42	
206-1	Legal actions for anti-competitive behavior, anti-trust, and monopoly practices	1.4.5	42	

Materials 2016				
3-3	Topic management disclosures	0.5 2.1	18-27 50-53	
301-2	Recycled input materials used	2.1.2	51-52	
301-3	Reclaimed products and their packaging materials	2.1.2	51-52	
Energy 2016	Remediating negative impacts	3.1	82-84	
3-3	Topic management disclosures	0.5 3.2.3	18-27 94-95	
302-1	Energy consumption within the organization	3.2.3	94-95	
302-3	Energy intensity	3.2.3	94-95	
302-4	Reduction of energy consumption	3.2.3	94-95	
302-5	Reductions in energy requirements of products and services	2.1	50-53	
Water and Effluents 2018				
3-3	Topic management disclosures	0.5 3.3.1	18-27 99-101	
303-1	Interactions with water as a shared resource	3.3.1	99-101	
303-2	Management of water discharge-related impacts	3.3.1	99-101	
303-3	Water withdrawal	3.3.1	99-101	
303-4	Water discharge	3.3.1	99-101	
303-5	Water consumption	3.3.1	99-101	
Emissions 2016				
3-3	Topic management disclosures	0.5 3.2	18-27 84-95	
305-1	Direct (Scope 1) GHG emissions	3.2.2	92-93	

305-2	Energy indirect (Scope 2) GHG emissions	3.2.2	92-93	
305-3	Other indirect (Scope 3) GHG emissions	3.2.2	92-93	
305-4	GHG emissions intensity	3.2.2	92-93	
305-5	Reduction of GHG emissions	3.2.2	94	
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions	3.2.4	98	
Waste 2020				
3-3	Topic management disclosures	3.3.2	80	
306-1	Waste generation and significant waste-related impacts	3.2.2	105	
306-2	Management of significant waste-related impacts	3.2.2	104	
306-3	Waste generated	3.2.2	102-103	
306-4	Waste diverted from disposal	3.2.2	103	
306-5	Waste directed to disposal	3.2.2	103	
Supplier Environmental Assessment 2016				
3-3	Topic management disclosures	0.5 2.3	18-27 63-71	
308-1	New suppliers that were screened using environmental criteria	2.3.1	63-67	
308-2	Negative environmental impacts in the supply chain and actions taken	2.3	62-71	
Employment 2016				
3-3	Topic management disclosures	0.5 04	18-27 108-155	
401-1	New employee hires and employee turnover	4.2.2	122-123	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	4.4	133-137	



401-3	Parental leave	4.4.3	135	
Labor_Management Relations 2016				
3-3	Topic management disclosures	0.5 4.1.4	18-27 117-118	
402-1	Minimum notice periods regarding operational changes	4.14	117-118	
Occupational Health and Safety 2018				
3-3	Topic management disclosures	0.5	18-27	
403-1	Occupational health and safety management system	4.5.1	139-142	
403-2	Hazard identification, risk assessment, and incident investigation	4.5.1	145	
403-3	Occupational health services	4.5.2	152	
403-4	Worker participation, consultation, and communication on occupational health and safety	4.5.1	140-142	
403-5	Worker training on occupational health and safety	4.5.1	148-151	
403-6	Promotion of worker health	4.5.2	152-153	
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	4.5.1	146-147	
403-8	Workers covered by an occupational health and safety management system	4.5.1	140-141	
403-9	Work-related injuries	4.5.1	145-147	
403-10	Work-related ill health	4.5.1	144	

Training and Education 2016				
3-3	Topic management disclosures	4.3	125	
404-1	Average hours of training per year per employee	4.3.4	128-129	
404-2	Programs for upgrading employee skills and transition assistance programs	4.3.5	130	
404-3	Percentage of employees receiving regular performance and career development reviews	4.3.5	132	
Diversity and Equal Opportunity 2016				
3-3	Topic management disclosures	0.5 4.2	17-28 119	
405-1	Diversity of governance bodies and employees	1.4.1 4.2.2	35-37 121	
405-2	Ratio of basic salary and remuneration of women to men	4.4.1	133	
Non-discrimination 2016				
3-3	Topic management disclosures	4.1.	110	
406-1	Incidents of discrimination and corrective actions taken	4.1.2	110-114	
Child Labor 2016				
3-3	Topic management disclosures	4.1.2	110	
408-1	Operations and suppliers at significant risk for incidents of child labor	4.1.2 2.3.2	110-114 64	
Forced or Compulsory Labor 2016				
3-3	Topic management disclosures	4.1.2	110-111	
409-1	Operations and suppliers at significant risk for incidents of forced or compulsory labor	4.1.2 2.3.2	110-113 63	

Supplier Social Assessment 2016				
3-3	Topic management disclosures	0.5	20-21	
414-1	New suppliers that were screened using social criteria	2.3.1	64-65	
414-2	Negative social impacts in the supply chain and actions taken	2.3.2	66	
Public Policy 2016.				
3-3	Topic management disclosures	--	--	
415-1	Political contributions	--	--	N/A
Customer Health and Safety 2016.				
3-3	Topic management disclosures	0.45	14	
416-1	Assessment of the health and safety impacts of product and service categories	0.45	14	
416-2	Incidents of non-compliance concerning the health and safety impacts of products and services	0.45	14-15	

Other				
No.	Disclosure	Location	Page number	Remarks
Customer Relations				
3-3	Topic management disclosures	2.4	72	
--	Customer Satisfaction	2.4.2	76	
3-3	Topic management disclosures	3.2.1	84-91	
--	TCFD)	3.2.1	84-91	

6.2 SASB Electronic Manufacturing Services & Original Design Manufacturing

Table 1. Sustainability Disclosure Topics & Metrics

CODE	TOPIC	METRIC	UNIT OF MEASURE	Feedback																					
TC-ES-140a.1	Water Management	(1) Total water withdrawn (2) total water consumed; percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic metres (m³), Percentage (%)	1. 2.37E-05 2. 20.47 E-05 3. N/A																					
TC-ES-150a.1	Waste Management	(1) Amount of hazardous waste from manufacturing (2) percentage recycled	Metric tonnes(t) Percentage(%)	1. 7.628																					
TC-ES-310a.1	Labour Parctices	(1) Number of work stoppages (2) total days idle	1)Number 2)Days idle	0																					
TC-ES-320a.1	Workforce Conditions,Health &Safety	(1) Total recordable incident rate (TRIR) (2) near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Percentage(%)	1. 0																					
TC-ES-320a.2		(1) entity's facilities (2) Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) highrisk facilities	Percentage(%)	1.Note 1 2.Note 1																					
TC-ES-320a.3		(1) Non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent (2) associated corrective action rate for (a) priority nonconformances and (b) other nonconformances, disaggregated by (i) the entity's facilities and (ii) the entity's Tier 1 supplier facilities	Rate	<table><tr><td colspan="2">Item</td><td>Jebsee</td><td>Tier 1</td></tr><tr><td rowspan="2">Non-conformance rate</td><td>Priority</td><td>Note 1</td><td>Note 1</td></tr><tr><td>Other</td><td>Note 1</td><td>Note 1</td></tr><tr><td rowspan="2">Associated corrective action rate</td><td>Priority</td><td>Note 1</td><td>Note 1</td></tr><tr><td>Other</td><td>Note 1</td><td>Note 1</td></tr></table>				Item		Jebsee	Tier 1	Non-conformance rate	Priority	Note 1	Note 1	Other	Note 1	Note 1	Associated corrective action rate	Priority	Note 1	Note 1	Other	Note 1	Note 1
								Item		Jebsee	Tier 1														
Non-conformance rate	Priority	Note 1	Note 1																						
	Other	Note 1	Note 1																						
Associated corrective action rate	Priority	Note 1	Note 1																						
	Other	Note 1	Note 1																						
TC-ES-410a.1	Product Lifecycle Management	Weight of end-of-life products and e-waste recovered; percentage recycled	Metric tonnes(t)	Jebsee's business model follows a B2B (Business-to-Business) approach, making this indicator inapplicable for information collection.																					
TC-ES-440a.1	Materials Sourcing	Description of the management of risks associated with the use of critical materials	--	Please refer to the report: 2.3.5 Key Raw Material Management.																					

Note 1: As this is the first release, some items are still under Jebsee Electronics' protection and cannot be publicly disclosed at this time.

Table 2. Activity Metrics

CODE	ACTIVITY METRIC	UNIT OF MEASURE	Feedback
TCS-ES-000A	Number of manufacturing facilities	Number	Jebsee Electronics has two production sites in Taiwan, including the Xinle Plant and the Xinren Plant, both located in the Anping Industrial Park in Tainan City's Southern District.
TCES-000.B	Area of manufacturing facilities	Square metres (m²)	(m²)
TC-ES-000.AC	Number of employees	Number	As of the end of December 2023, Jebsee Electronics had a total of 580 employees in Taiwan.

6.3 TCFD Disclosure Indicators

Table 1 TCFD recommendations

Governance	Location	Page number
1. Describe how to monitor climate-related risks and opportunities 2. Describe management's role in assessing and managing climate-related risks and opportunities	3.2.1	84-91
Strategy	Location	Page number
1. Describe the climate-related risks and opportunities identified by the organization in the short, medium and long term 2. Describe climate-related risks and opportunities that could have a significant impact on the organization's business, strategy and financial planning 3. Describe the organization's strategic resilience considering different climate change scenarios, including scenarios of 2°C or lower	3.2.1	84-91
Risk Management	Location	Page number
1. Describe the organization's process for identifying and assessing climate-related risks 2. Describe the organization's process for managing climate-related risks 3. Describe how the organization's processes for identifying, assessing and managing climate-related risks are integrated into overall risk management	3.2.1 1.6	84-91 42-45
Metrics & Targets	Location	Page number
1. Expose the metrics the organization uses to assess climate-related risks and opportunities, consistent with its strategy and risk management processes 2. Disclosure of Scope 1, 2 and 3 (if applicable) emissions and associated risks 3. Describe the organization's goals for managing climate-related risks and opportunities and its performance against related goals.	3.2.1 3.2.2	84-91 91-95

6.4 Taiwan Stock Exchange Sustainable Disclosure Indicator — Electronic Components Industry

No.	Index	Indicator type	2023	UNIT OF MEASURE	Remarks
1	Total energy consumption, electricity purchase proportion and renewable energy usage rate	Quantify	1. Total energy consumption (electricity and diesel): 126,570. 2. Proportion of purchased electricity (purchased electricity/ total electricity consumption): 99.99 3. Renewable energy usage rate (purchased electricity and solar self-consumption/total electricity consumption): 0	1)GJ 2)Percentage(%) 3)Percentage(%)	
2	Total water intake and total water consumption	Quantify	1. Water withdrawal : 0.023 2. Water consumption : 0.019	m³	
3	Weight of hazardous waste generated and percentage recycled	Quantify	1. 7.268 2.N/A	1) ton 2) Percentage(%)	
4	Explain the types, number and proportion of occupational accidents	Quantify	1. 1.53 2. 2	1)Rate(%) 2) Number	
5	Disclosure of product life cycle management: including end-of-life product and e-waste weight and recycling percentage (Note 1)	Quantify	N/A	1) ton 2) Percentage(%)	
6	Description of risk management associated with critical material use	qualitative description	Please refer to the report: 2.3.5 Key Raw Material Management.	N/A	
7	Total monetary losses resulting from legal proceedings related to anti-competitive conduct regulations	Quantify	0	Currency	
8	Main product output is divided by product category	Quantify	N/A	N/A	

6.5 ESG performance indicators

Item	Index	UNIT OF MEASURE	2023
Corporate Performance	Operating income	NT\$ million	1676.78
	Net operating profit (loss)	NT\$ million	5.61
	Non-operating income and non-operating expenses	NT\$ million	20.81
	Operating costs	NT\$ million	1,450.07
Tax information	Net profit before tax	NT\$ million	26.42
Tax information	Income tax benefits	NT\$ million	4.51
	Net profit after tax	NT\$ million	30.93
	Effective tax rate	Percentage(%)	0
Board member	Ratio of independent directors to board seats	Rate(%)	66%
	Ratio of female directors	Rate(%)	33%
Innovation energy	Cumulative certified patents	Number of pieces	26
	R&D expenses	NT\$ million	38.51
	R&D personnel	Number	32
	Ratio of R&D personnel to employees	Percentage(%)	5.5
	R&D expenditure as a percentage of revenue	Percentage(%)	2.3
Public participation expenditures	Chamber of Commerce or tax-exempt organization	Number of households	13
Energy	Energy use	GJ	126,570
	Electricity	GJ	126,569
	Diesel fuel	GJ	0.5191
	Electricity intensity	GJ/NT\$ million	75.48



water resources	Water withdrawal	million liters	0.023
	Water discharge	million liters	0.019
	Water consumption	million liters	0.004
	Water Intake Intensity (excluding recycled water)	Cubic meters/NT\$ million	1.37E-05
greenhouse gases	Category 1	tCO2e	138.1465
	Category 2	tCO2e	3150.7740
	Category 3	tCO2e	582.6901
waste	waste production	ton	31.3
waste	Waste recycling volume	Percentage(%)	N/A
	waste output intensity	Metric tons/NT\$ million	0.0187
Employee type	Total number of employees	Number	580
	direct personnel	Number	383
	Indirect personnel	Number	197
Age distribution	Proportion of people under 35 years old (inclusive)	Percentage(%)	35.50
	Proportion of people aged 36 to 45	Percentage(%)	35.30
	Proportion of people under 46 years old (inclusive)	Percentage(%)	29.10
A diverse workplace	Ratio of female employees	Percentage(%)	64.66
	Ratio of women in management positions	Percentage(%)	38.14
	Proportion of employees with disabilities	Percentage(%)	0.52
personnel movement	New hire rate of full-time employees	Rate(%)	22.76
	Direct personnel	Rate(%)	9.60
	Indirect personnel	Rate(%)	13.20
	Full-time employee turnover rate	Rate(%)	47.74
	Direct personnel	Rate(%)	29.44
	Indirect personnel	Rate(%)	17.30

Staff training	Average training hours per person	hours/number of people	10.06
	Training investment amount	NT\$ million	3.55
	Per capita training investment amount	NT\$/number of people	6130.2776
	Training investment amount as a proportion of revenue	Percentage(%)	0.21
Occupational injuries	Number of recordable occupational injuries for employees	Number of people	2
	Rate of employee recordable occupational injuries	Number of people/working hours x1,000,000	1.53
Social care	Social participation investment amount(materials and donations)	NT\$ million	27



Official website



Official website
ESG



LINE



Face book