

2022

JYD GROUP

ESG

Sustainability
Report



JYD GROUP
JIIN YEEH DING Enterprise Corp.



JIIN YEEH DING Enterprise Corp.

ESG

Sustainability Report





JYD Group Sustainability Report

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Message from the Chairman

JYD Group has been deeply committed to the processing of e-waste for almost 40 years. Since our inception, we have embraced the principles of environmental sustainability and resource recycling. We are steadfastly devoted to recovering useful metals from misplaced resource waste with the ultimate goal of transforming waste into valuable resources, reintroduce recycled waste into the raw material cycle, and thereby reduce waste amounts and environmental burdens.

With the oncoming trend toward net-zero carbon emissions, new business opportunities have been created. JIIN YEEH DING Enterprise Corp. will continue to strengthen our fundamentals, further expand our corporate footprint in the recycling industry, and capture the power of sustainability by capitalizing on business opportunities in green markets. We are deeply grateful for the consistent trust and support of our investors, employees, supply chain partners, and customers, which has enabled us to make strides on the path toward corporate sustainability.

First and foremost, JYD Group continues to devote its R&D resources to the development of optimal waste recycling methods and purification technologies for precious metals to enhance metal recovery rates and reduce the use of chemical agents during the recovery process. We have made an unwavering commitment to the pursuit of technologies that combine high efficiency with minimal environmental impacts.

In the face of challenges posed by future business models, we have formulated a management policy that encompasses the following five core dimensions:

1. Continue to push forward the expansion plan of JYD Hsinchu Plant II, and added operations for processing Class A waste mixed with hardware and solar panels.
2. Continued to work on the development of markets and recycling of electronic waste and hardware waste in Europe, America and Southeast Asia
3. Observe mainstream developments in battery manufacturing and the composition of batteries and develop technologies for recycling automotive batteries.
4. Invest in green power and join the RE 10x10 renewable energy initiative to meet our commitment of using 10% renewable electricity by 2025.

Future Development Strategy of the Company :

“Structural optimization”: We continue to adjust and optimize various aspects of our structure through the integration and optimization of the Group organization, the development of lean and agile production, the improvement of the cost structure, and the development of diversified products. This is done to improve resource efficiency while improving overall operating performance and market competitiveness.

“Green sustainability, continuing happiness”: By deeply cultivating Taiwan's green industry ecosystem, we hope to delay global warming through corporate effort and achieve the Group's ESG environmental commitment and carbon neutral vision.

Under the leadership and guidance of the Sustainable Development Committee, JYD Group has delivered the following brilliant results in the field of corporate governance: Ranking in the top 21~35% of all TPEX-listed companies assessed in the context of the corporate governance evaluations conducted by TWSE; reporting of the results of stakeholder communication, performance in the ESG (Environmental, Social, and Governance) dimensions, and risk management framework and execution status to the Board of Directors at least annually to raise the level of participation of the board in sustainable operations; in the face of emerging information security risks in recent years, we have not only strengthened our existing information security protection mechanisms but also plan to appoint a Chief Information Security Officer (CISO) to raise the priority of information security protection in the hierarchy of responsibility and maintain the confidentiality, integrity, and availability of information assets.

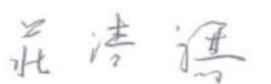
In the field of green sustainability, we persist in our efforts in the field of effective management of GHG emissions, decrease of wastewater and sewage discharge, and increase of waste recycling rates with the ultimate goal of boosting our professionalism in this area and thereby minimizing environmental impacts. We have also adopted high standards in the field of workplace health and safety. Employee health checks and healthcare-related courses are administered on an annual basis to ensure perfect care for all employees. Participation by designated staff members in fire protection and health-related workshops is combined with regularly scheduled orientation and on-the-job training to raise the work safety awareness of all employees. Disinfection of plant areas is carried out as required to provide our staff members with comfortable and safe work environments.

Furthermore, we deeply care about the rights and interests of our employees and place strong emphasis on employee salaries & benefits and on-the-job training. We therefore strive to provide them with friendly and equal employment opportunities, implement gender equality policies, create a climate of mutual respect, and offer highly competitive salaries to strengthen the sense of identification of employees with the Company. Moreover, we rely on a sound training & education system to enhance the professional competence and raise the competitiveness of our employees on the job market through the organization of training courses. In addition to the pursuit of shining achievements in the field of revenue performance, we actively engage in social welfare activities, offer care to underprivileged groups, and fulfill our social responsibility based on a philosophy of giving back to society in a spirit of gratitude.

Looking ahead, we will place equal emphasis on corporate profit growth and the ongoing enhancement of ESG performance which encompasses strengthening of corporate governance to safeguard stakeholder rights and interests, development of green products to minimize negative environmental impacts, care for the mental and physical well-being and safety of our employees, and participation in social welfare activities. The ultimate goal is to ensure ongoing progress toward achievement of our corporate sustainability goals.

Ching-Chi Chuang,

Chairman of JIIN YEEH DING Enterprise Corp.



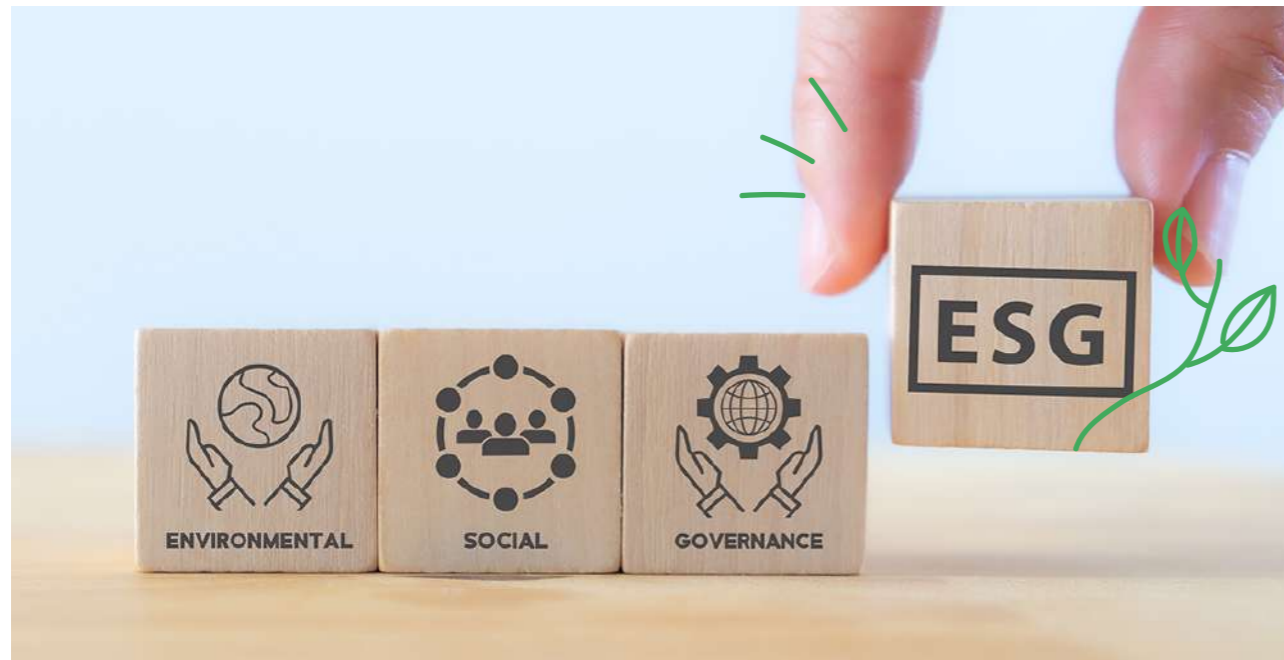


Editorial Policy

JYD Group has released its 2022 Sustainability Report (below referred to as “This Report”) on a voluntary basis to demonstrate its commitment to the pursuit of corporate sustainability and enhancement of information transparency. This Report has been issued to provide a detailed description of the Company’s actions and performance in the fields of ethical corporate governance implementation, environmental protection and occupational safety measures, and employee compensation and benefits enhancements to all stakeholders on the foundation of sustainable development goals. We hope to make strides on the path toward corporate sustainability by relying on the ongoing concern and valuable suggestions by all stakeholders.

ESG Information Disclosure

Disclosure categories	Scope of Disclosure
Period	Jan-Dec 2022 (in consideration of the integrity of disclosed data, operating activities spanning different years have been included in the scope of disclosures as explained in detail in this Report)
Operating Sites	Taiwan(Hsinchu HQ, Kaohsiung Branch)
Financial Data	Consistent with the data disclosed in the parent company only financial statement
ESH data	Taiwan(Hsinchu HQ, Kaohsiung Branch)
Employee Data	Taiwan(Hsinchu HQ, Kaohsiung Branch)



Report Preparation Principles and Data Verification

- The report compilation framework is based on the Core Options set out in the GRI Standards 2021 issued by the Global Reporting Initiative (GRI) and conforms to the requirements set forth in the Rules Governing the Preparation and Filing of Sustainability Reports by TPEX Listed Companies. A GRI Content Index has been attached to this report as a reference for the Company’s stakeholders.
- The financial data disclosed in this Report has been audited and attested by KPMG Taiwan in accordance with the International Financial Reporting Standards (IFRS) with 1000 NTD as the basic calculation unit. Statistical data pertaining to environmental protection, employees, and occupational safety has been compiled and organized by competent departments and verified by department heads. It is presented based on calculations conducted with reference to international generic indicators (IGI).
- JIIN YEEH DING Enterprise Corp. actively discloses our sustainability reports. This year, our statements and reports have not been verified by a third-party organization.
- JYD Group has passed the following international management system certification audits and maintains the validity of earned certificates

Operating site	Accreditations			
	ISO 9001:2015	ISO 14001:2015	ISO 45001:2018	Gold Product Carbon Footprint
Accredited company	DNV	DNV	DNV	DNV
Hsinchu HQ	V	V	V	V
Kaohsiung Branch		V		

Note: JYD passed the gold product carbon footprint certification in 2012

Publication Frequency

This is the second Sustainability Report issued by JYD Group. The company is committed to releasing such reports on an annual basis. With a view to enhancing the transparency and accessibility of the information disclosed in the report, an electronic file of the complete report will be made available on the official JYD website for download.

- Publication of this issue: September 2023
- Planned publication of the next issue: September 2024

Suggestions and Feedback

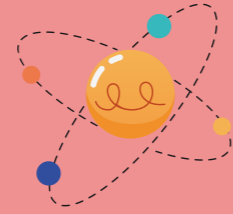
Please don’t hesitate to contact us if you have any comments or suggestions regarding the contents of this Report.

JYD Group President’s Office Specialist
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CHAPTER 1

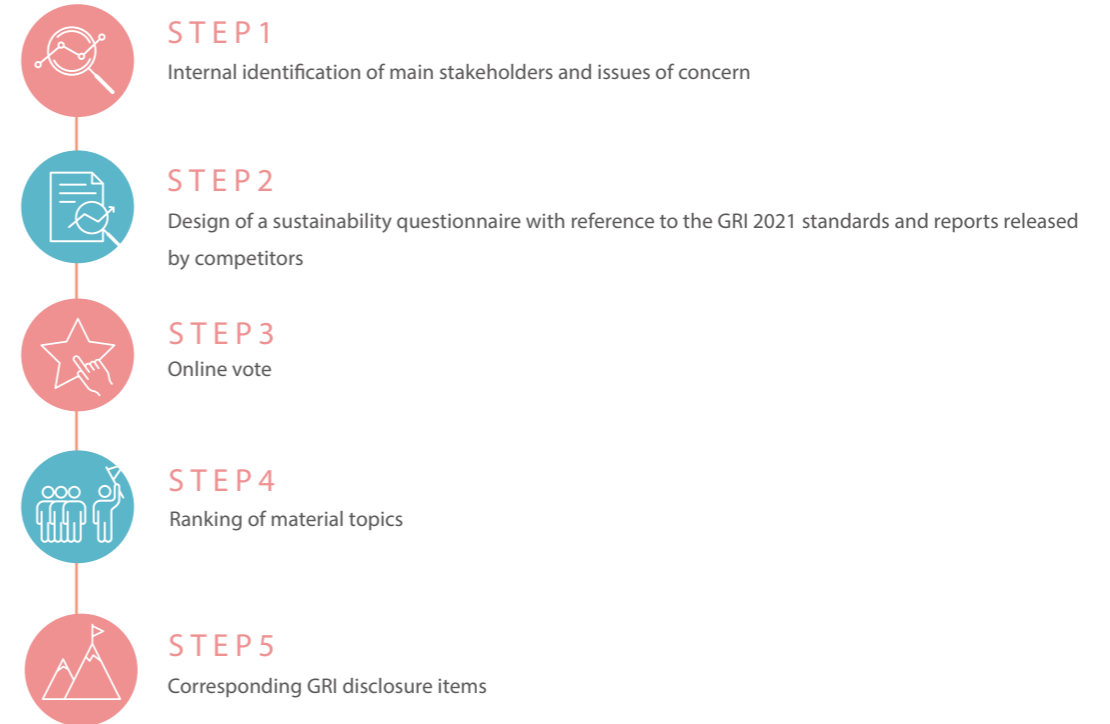


IDENTIFICATION OF STAKEHOLDERS AND MATERIAL TOPICS

- 1.1 Sustainable Development Committee
- 1.2 Conformation of Stakeholders
- 1.3 Stakeholder Communication Channels and Issues of Concern
- 1.4 Identification of Material Topics
- 1.5 Sustainable Development Goals



Stakeholder and Material Topic Identification Process



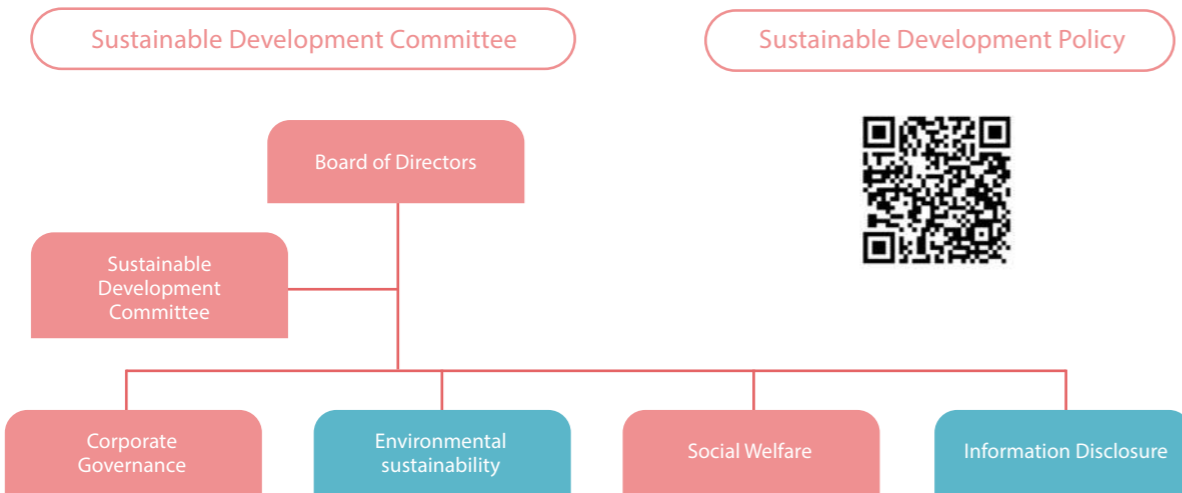
1.1 Sustainable Development Committee

With a view to demonstrating the Company's commitment to implementing corporate sustainability, a sustainable development policy was ratified by board resolution and a Sustainable Development Committee (below referred to as "ESG Committee"), which is subordinate to the board, was established. The President and Vice President serve as the committee chairperson and deputy chairperson of this Committee. Four implementation task forces have been formed for the purpose of regular stakeholder communication and engagement and gathering of issues of concern to different parties. These task forces carry out their duties in their respective areas of responsibility and conduct regular reviews of results. Detailed implementation plans and reports on implementation results are prepared on an annual basis and submitted to the Board of Directors after discussion by the Committee. Between 2022 and April 2023, the ESG Committee convened a total of Seven times. The average attendance rate in these committee meetings was 90.5%.

In recent years, the concept of sustainable development has been gradually integrated into our corporate sustainability philosophy. JYD Group has taken up the gauntlet by expanding the scope of its first sustainability report from the description current achievements of the Company in the fields of environmental protection, occupational safety, and labor rights to the formulation of mid- and long-term goals. Different management measures are implemented to lay a solid foundation for corporate sustainability. Upon completion of the final draft, the ESG Committee confirms that all material topics are covered in the report.

It is further planned to report the ESG implementation results to the Board of Directors once a year after release of the report with a view to raising the level of participation of the board in the field of ESG.

In addition, we have created a special section for stakeholders on our corporate website to enhance information transparency, show respect for stakeholder rights and interests, and respond to key issues of concern to stakeholders in an adequate manner.



Unit name	Functions
<p>Chairperson/Deputy Chairperson</p>	<ul style="list-style-type: none"> Establishment of exclusively or concurrently dedicated units in charge of the promotion of sustainable development Review and improvement of the corporate sustainability system adopted by the Company Constant monitoring of domestic and international trends in the field of sustainable development and environmental changes to facilitate adequate responses
	<p>Implementation of corporate governance</p> <ul style="list-style-type: none"> Identification of, responses to, and respect for stakeholders Risk management in all dimensions of sustainable operations Optimization of board functions and sustainability-related policy statements Building of a fair, competitive environment Training, education, and performance appraisals
<p>Corporate governance</p>	<p>Management of corporate governance-related matters</p> <ul style="list-style-type: none"> Monitoring of real-time notification of board members regarding material information Provision of detailed information to board members regarding the latest laws and regulations and legal amendments in the fields of business operations and corporate governance Organization of advanced training for board members and assessments with regard to purchases of liability insurance Convening of communication meetings with accounts, independent directors, auditors, and financial officers Matters related to board meetings and operations Board performance evaluations

Unit name	Functions
<p>Environmental sustainability</p>	<p>Building a sustainable environment</p> <ul style="list-style-type: none"> Compliance with environmental norms and regulations and formulation of environmental management policies Establishment of dedicated units
<p>Social welfare</p>	<p>Maintenance of social welfare</p> <ul style="list-style-type: none"> Employee rights and interests, work safety and health, employee career planning, and employee communication channels Collaboration with communities and mutual prosperity
<p>Information disclosure</p>	<p>Enhanced disclosure of corporate sustainability information</p> <ul style="list-style-type: none"> Disclosure principles and disclosed contents of information pertaining to corporate sustainability performance Corporate sustainability reports

1.2 Confirmation of Stakeholders



Stakeholders are persons or groups that affect or are affected by JYD Group. All departments conduct preliminary screenings of stakeholder categories based on contacts in the context of routine business dealings. Five stakeholder categories (shareholders/investors, customers, suppliers, employees, government agencies) of major significance for JYD Group were identified based on key considerations including interaction frequency and degree of mutual influence and importance after internal discussions and analysis of competitor strategies and approaches.



Major stakeholder categories	Significance for JYD Group
 Shareholders/investors	<ul style="list-style-type: none"> Since shareholders contribute capital to the company, we are firmly committed to protecting shareholders' equity and treating them in a fair and equitable manner, while ensuring that all shareholders have a full understanding of major company matters and guaranteeing their right to participate in decision-making processes.
 Customers	<ul style="list-style-type: none"> Since customers represent JYD Group's main revenue source, we have made a firm pledge to guarantee product quality and safety and excellent after-sales services for all its customers. Maintenance of customer satisfaction is highly conducive to continued customer support.
 Suppliers	<ul style="list-style-type: none"> Since our products and services rely on a stable supply of raw materials, parts, and components, we are firmly committed to long-term partnerships and positive interactions with our supply chain partners. We harness our influence in the industry to prevent environmental pollution and labor rights violations in close cooperation with our supply chain partners
 Employees	<ul style="list-style-type: none"> Employees represent an indispensable backbone for the Company's operations. We are therefore fully committed to creating a workplace environment that is conducive to the physical and mental well-being and diversified development of all employees and thereby enable them to perform their tasks in a worry-free manner.
 Government agencies	<ul style="list-style-type: none"> Government agencies supervise and audit legal compliance practices of the Company

1.3 Stakeholder Communication Channels and Issues of Concern


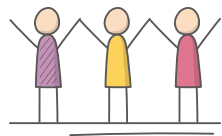





Issues of concern vary depending on stakeholder status and identity. All departments maintain positive interactions with stakeholders by relying on diversified communication channels to give them a timely understanding of the Company's operating status. In addition, these interactions

enable us to maintain a firm grasp of the requirements and expectations of stakeholders and respond accordingly in a timely manner.

All JYD departments gathered issues of concern raised by major stakeholders. These issues were condensed and organized by the ESG Committee. 14 sustainability issues in the three dimensions of environment (E), society (S), and governance (G) have been identified with reference to the GRI Sustainability Reporting Standards (Version 2016) and reports released by competitors. The ultimate goal is to ensure that the disclosed sustainability information satisfies GRI requirements in the fields of integrity and diversity.

The ESG Committee further conducts annual reviews of the status of stakeholder communications based on the PDCA management cycle. The aggregated results are submitted to the ESG Committee Chairperson for review. They are also reported to the Board of Directors at least once a year.

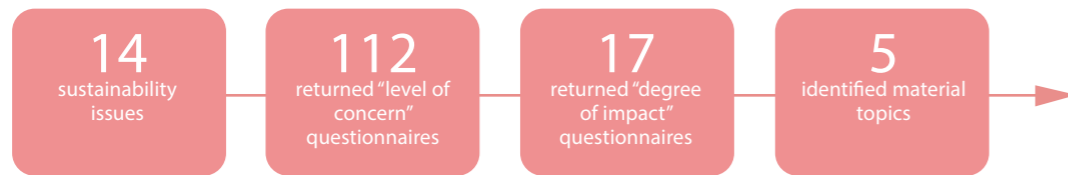


Major stakeholders	Issues of concern	Communication channels/frequency	Responses by JYD
 Shareholders/ Investors	<ul style="list-style-type: none"> Operational Performance Legal Compliance Corporate Governance Shareholder Participation Market Image Investor Relations 	<ul style="list-style-type: none"> General Shareholders' Meeting/Annually Spokesperson, Deputy Spokesperson/As required Investor contact person listed on the corporate website/As required Material information made public on the Market Observation Posy System/As required Press releases or press conferences /If deemed necessary 	<ul style="list-style-type: none"> Timely provision of real-time, synchronized, and accurate information pertaining to the Company; firm commitment to symmetric disclosure of investment information Long-term, stable dividend policies to ensure adequate Sound financial strategies, excellent credit rating and operational performance Establishment of points of contact for bidirectional communication in the fields of services and investor relations 
 Customers	<ul style="list-style-type: none"> Innovative R&D Operational Performance Customer Services Information Security Customer Protection and Communication Information Transparency Service Quality 	<ul style="list-style-type: none"> Service hotline, grievance channel, comments by website visitors/As required Customer meetings/If deemed necessary Satisfaction surveys/Annually 	<ul style="list-style-type: none"> Stipulation of various information security norms/regulations/mechanisms to regulate information security conduct of internal personnel; annual review of relevant systems and mechanisms to ensure that operating environment changes are fully accounted for and implementation of timely adjustments as required Flexible adjustment of industry chains and integration of up-and downstream sectors of the supply chain in line with industry environment changes, securing of sound material source and recycling channels, focus on the creation of a recycling platform for the industry, pursuit of optimal waste treatment solutions for customers Securing of more stable and reliable material sources through formation of alliances Maintenance of excellent cooperative relationships with partners and continued expansion of the customer base through outstanding service quality Establishment of a dedicated contact section on the website, an independent whistleblower mailbox and hotline
 Suppliers	<ul style="list-style-type: none"> Supply Chain Management Legal Compliance Green Procurement Sustainable Development/Corporate Sustainability 	<ul style="list-style-type: none"> Supplier conferences/If deemed necessary Supplier audits/Annually Satisfaction surveys/Annually 	<ul style="list-style-type: none"> Execution of relevant operations in accordance with the Company's Ethical Procurement Principles Requirement that suppliers strictly abide by domestic environmental laws and regulations Requirement that suppliers provide recyclable, low-polluting, and eco-friendly products Appeal to all suppliers to reduce the energy consumption of products and services in response to global warming; firm commitment to the decrease of environmental impacts generated in manufacturing, product usage, and waste treatment processes
 Government agencies	<ul style="list-style-type: none"> Legal Compliance GHG Emissions Waste Treatment Wastewater and Sewage Treatment Occupational Safety 	<ul style="list-style-type: none"> Official documents/As required Information meetings, conferences/As required 	<ul style="list-style-type: none"> Full compliance with the latest laws, regulations, and policy amendments of the competent authority; rapid responses and adjustments of information disclosure models and contents in line with legal requirements Review of current management practices of the Company in the fields of GHG emissions, wastewater, and solid waste; formulation of control targets to facilitate realization of green sustainability
 Employees	<ul style="list-style-type: none"> Operational Performance Legal Compliance Salaries & Benefits Labor-Management Communication Occupational Safety Talent Cultivation Human Rights Policy 	<ul style="list-style-type: none"> Executive meetings/Weekly Internal education and announcements/As required President's Mailbox/As required Sexual harassment/unequal treatment grievance mailbox /As required In-plant medical services by physicians/Four times a year In-plant medical services by RNs/Four times a month Free employee health checks/Annually Health promotion education, labor health & safety and fire safety/first-aid personnel training/Annually 	<ul style="list-style-type: none"> Sharing of profits with employees Provision of highly competitive salaries and benefits to attract and retain outstanding talent Establishment of diversified communication channels to give the management level a real-time understanding of employee opinions Organization of core competency training tailored to different job profiles to enhance the job market competitiveness of employees Provision of a safe and healthy work environment to enable employees to perform their tasks in a worry-free manner 



1.4 Identification of Material Topics

Material Topic Identification Process



Dimensions	Sustainability issues (Note 1)
Environmental	Water Resource/Wastewater/Sewage Management, Energy Conservation & Carbon Reduction, Air Pollution Control, Waste Management
Social	Salaries & Benefits, Labor-Management Communication, Occupational Safety, Talent Cultivation, Social Engagement
Economic	Operational Performance, Legal Compliance (Note 2), Innovative R&D, Customer Services, Information Security

Note1 : Corporate governance, risk management, ethics & integrity fall within the scope of required closures as prescribed in GRI Sustainability Reporting Standards 2021(GRI Standards: 2021). Despite the fact the aforementioned issues have not been included in the sustainability questionnaire, relevant contents are still disclosed in this report.

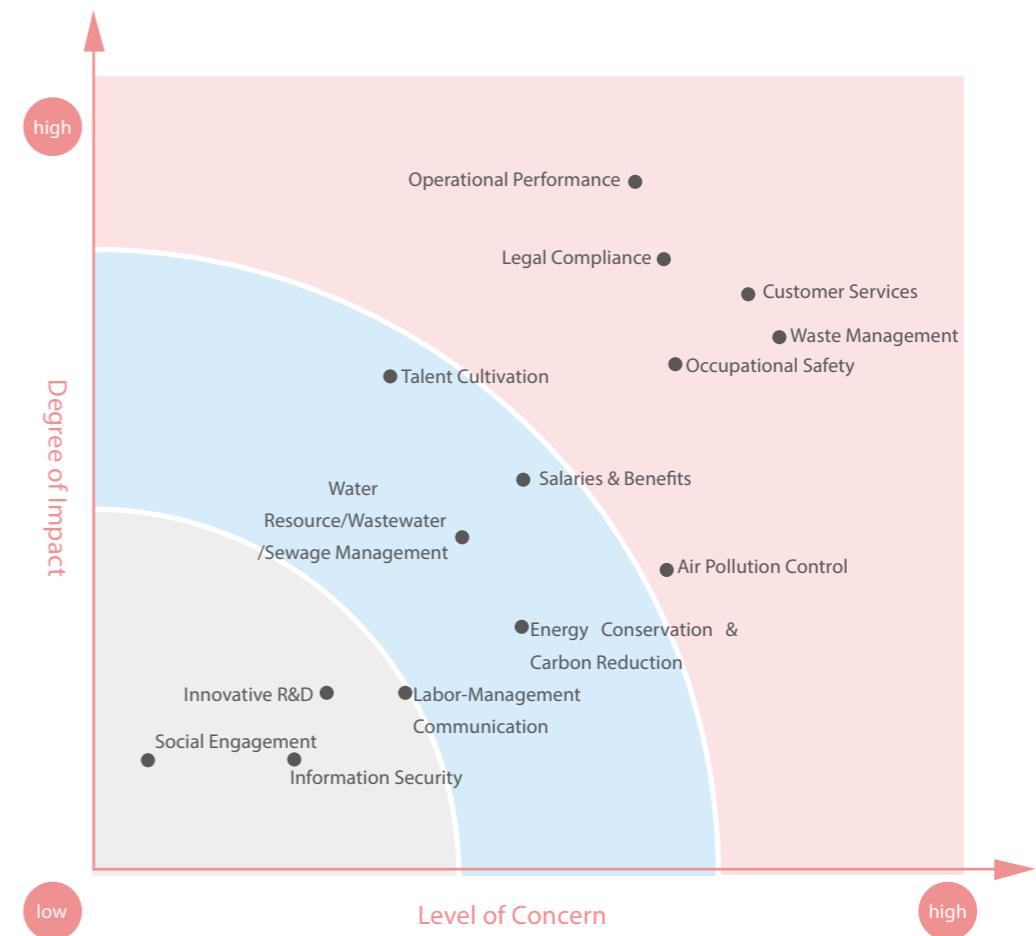
Note2: Legal compliance can be subdivided into compliance practices in the fields of environmental, social, and economic laws. For convenience's sake, these distinct practices are collectively referred to as legal compliance in the questionnaire.



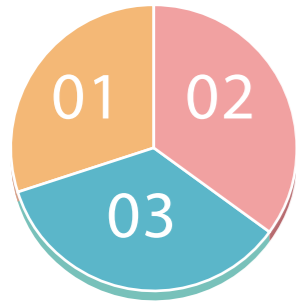
The JYD Sustainable Development Committee has determined 14 sustainability issues. Online questionnaires were distributed to major stakeholders who returned a total of 112 valid completed questionnaires. Scores indicating level of concern of major stakeholders regarding

each sustainability issue were derived from these questionnaires. Online questionnaires were also distributed to 17 JYD supervisors to obtain scores indicating the degree of impact of each sustainability issue on the Company. A material topic matrix was then created based on the aggregated scores in these two dimensions. Upon discussions by the Committee, five material topics in the environmental, social, and economic dimensions were identified for 2022. It was confirmed that the Company should prioritize disclosure of five material topics in the environmental, social, and economic dimensions in the following sequence in this year's report: Occupational safety, waste management, operational performance, legal compliance, and energy conservation & carbon reduction. We will also provide a detailed description of management approaches and disclosure items for each material topic in this report. Finally, disclosure of our achievements in the fields of circular economy and participation in social welfare activities has been added with a view to ensuring the diversity and balance of disclosures in this report.

Material Topic Matrix

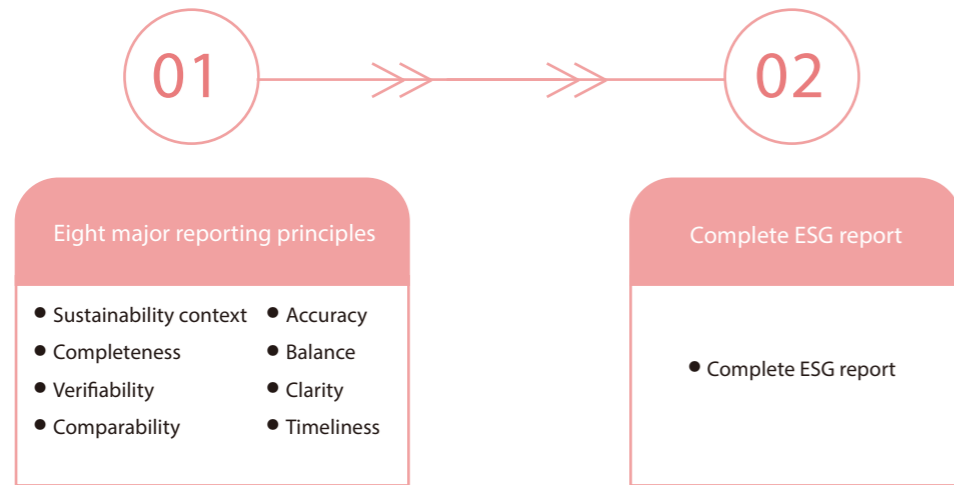


The following three core ESG dimensions have been identified based on the five material topics: Ongoing deep commitment to circular economy, accelerated deployment of green energy capacities, and maximization of stakeholder profits; expansion of waste recycling capabilities and determined efforts in the field of energy conservation and carbon reduction; creation of a healthy, safe, and blissful workplace environment, timely salary and benefit adjustments, and strengthening of the attachment of employees to the Company.



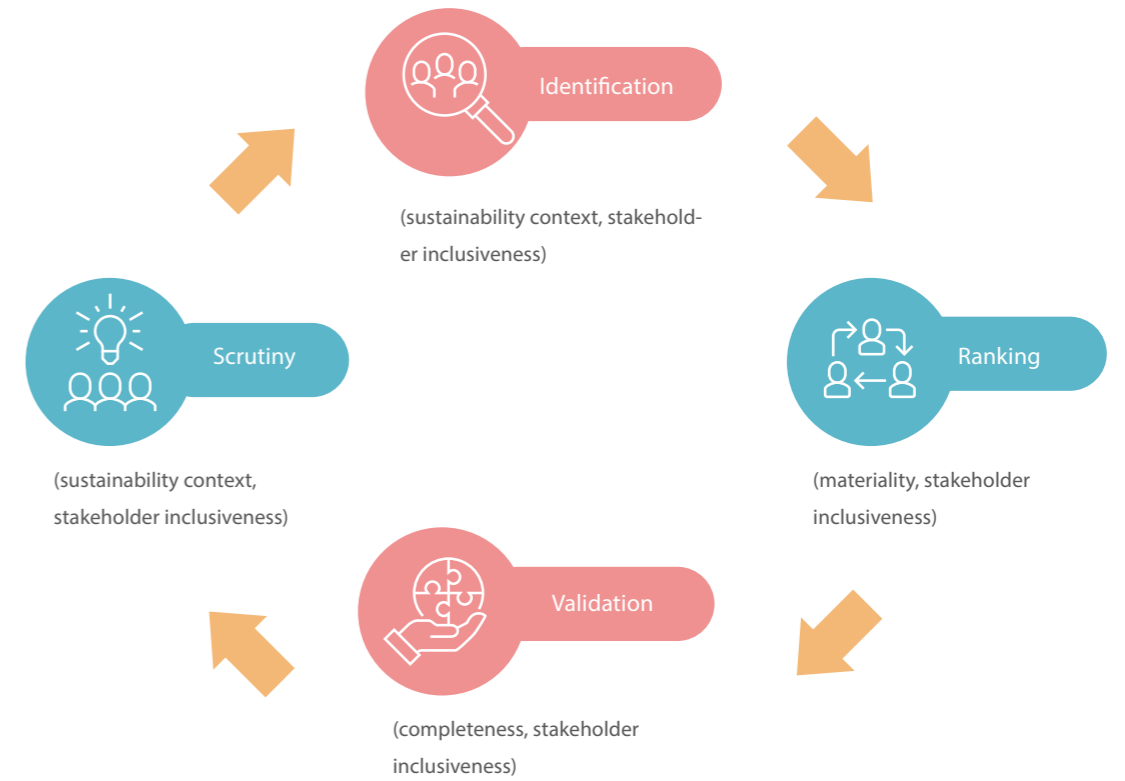
- 01 Expansion of waste recycling capabilities and determined efforts in the field of energy conservation and carbon reduction
- 02 Creation of a healthy, safe, and blissful workplace environment, timely salary and benefit adjustments, and strengthening of the attachment of employees to the Company
- 03 Ongoing deep commitment to circular economy, accelerated deployment of green energy capacities

Report Preparation Principles



In compliance with the requirements of the GRI Standards and its eight major reporting principles, JIIN YEEH DING Enterprise Corp. prepared our ESG Report. Sustainability context: We disclose how JIIN YEEH DING Enterprise Corp. has taken steps to ameliorate or minimize its impacts on the economic, environmental, and social development trends of the region in which it operates. Completeness: The report contains significant topics and their internal and external boundaries that adequately reflect JIIN YEEH DING Enterprise Corp.'s economic, environmental, and social impacts. Accuracy: The information in the report must be sufficiently accurate and detailed for stakeholders to evaluate the company's ESG performance. Balance: The information in the report reflects both positive and negative aspects of the company's performance, so that the public can make a reasonable assessment of JIIN YEEH DING Enterprise Corp.'s overall performance. Clarity: JIIN YEEH DING Enterprise Corp. presents information in a manner that is easily understood and accessible to stakeholders using the information. Comparability: YEEH DING Enterprise Corp. collects and discloses information in accordance with internationally accepted standards, and presents information in a manner that allows stakeholders to analyze the company's long-term performance. Verifiability: The information disclosed by JIIN YEEH DING Enterprise Corp. is collected, compiled, and disclosed in a manner that can allow examining the information to establish its quality and materiality. Timeliness: JIIN YEEH DING Enterprise Corp. provides important information on the company's operations in a timely manner, to enable stakeholders to immediately grasp the company's status and enhance the transparency of the company's information.

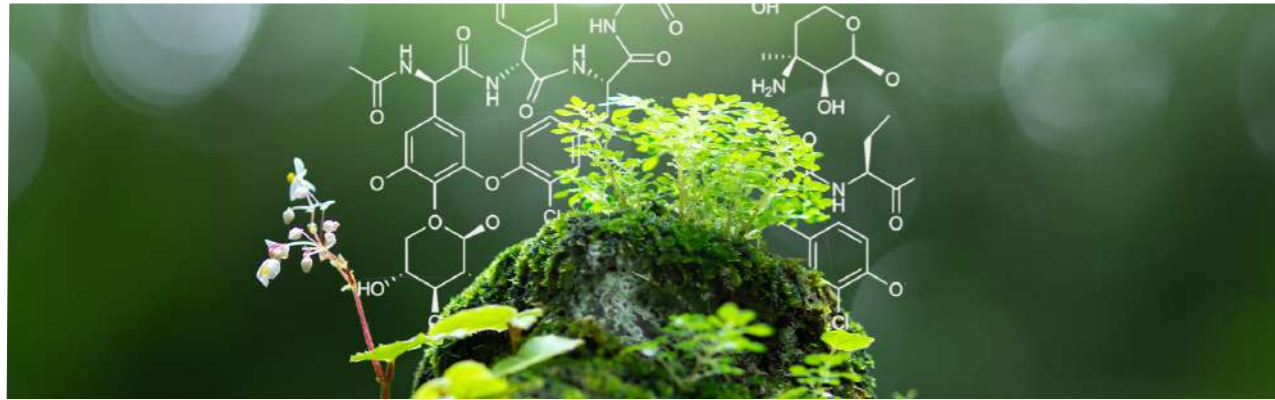
Confirmation of Material Topics and Boundaries





Dimension	Material topic	Significance for JYD	Internal boundaries	External boundaries				Corresponding GRI Standards	Corresponding chapter(s) in this report
			Company	Shareholders/ investors	Suppliers	Customers	Local communities		
Social	Occupational Safety	JYD has made an unwavering commitment to providing its employees with a safe and healthy workplace environment to enable them to carry out their tasks in a worry-free manner	•				•	• 403 Occupational Health and Safety: 2018 (403-9)	5.3
Environmental	Waste Management	Resource recovery and reuse of waste creates added value, generates substantial resources and marginal economic benefits, and fosters the research and development of eco-friendly industrial technologies.	•	•		•	•	• 306 Waste: 2020 (306-3, 306-5)	4.1
Economic	Operational Performance	JYD is firmly dedicated to the pursuit of profit maximization to increase the trust of its investors, employees, suppliers, and customers, build a solid foundation of mutual trust and prosperity, and forge ahead on the path toward sustainability.	•	•	•	•	•	• 201 Economic Performance: 2016 (201-1)	3.4
Environmental/ Social/ Economic	Legal Compliance	In the face of a rising environmental awareness worldwide, the concept that industrial waste should be handed over to professional businesses for treatment in accordance with applicable laws has gained wide acceptance. The government spares no effort in promoting circular economy concepts and the degree of perfection of environmental laws will determine future development opportunities of the Company.	•	•		•		• Regulatory compliance (2-27)	3.3
Environmental	Energy Conservation & Carbon Reduction	In response to the high emphasis placed on carbon emission reductions by governments and customers all over the world, JYD has incorporated the spirit of energy conservation and carbon reduction into every stage of the product lifecycle to prevent a substantial increase of GHG emissions in sync with revenue growth. The internal implementation of energy conservation and carbon reduction measures in line with customer requirements represents a valid contribution to combating global warming.	•				•	• 302Energy: 2016 (302-1, 302-3, 302-4) • 305 Emissions: 2016 (305-1, 305-2, 305-3, 305-5, 305-7)	4.2



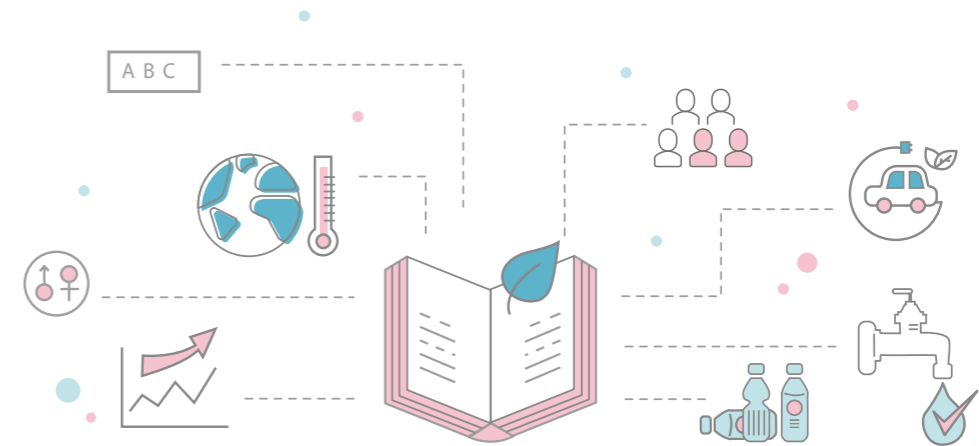


1.5 Sustainable Development Goals

The Sustainable Development Goals (SDGs) represent an action plan promulgated by the United Nations in 2015. The 17 SDGs and 169 targets serve as a guiding principle for the practice of sustainable development by all UN member nations and enterprises all over the world prior to 2030.

We are deeply committed to incorporating SDGs into our business strategies. This involves the expansion of traditional, economic performance-centered modes of thought by stressing an equal emphasis on environmental protection, various forms of legal compliance, enhanced employee compensation to retain outstanding talent, elimination of workplace inequality, reduction of wastewater discharge and GHG emissions. Looking ahead, we strive to make more contributions to the realization of SDGs and thereby fulfill our pledge to uphold sustainable development principles.

SDGs	Targets	Responses by JYD
	1.4 By 2030, ensure that all men and women, in particular the poor and the vulnerable, have equal rights and access to economic resources	<ul style="list-style-type: none"> Provision of salaries and comprehensive benefits packages that exceed legal requirements to enable employees to work with dignity and raise the economic standard of living of individuals and families Adequate adjustments of employee salaries based on profitability to strengthen attachment of employees to the Company
	4.5 By 2030, eliminate gender disparities in education and ensure equal access to all levels of education and vocational training for the vulnerable, including persons with disabilities, indigenous peoples and children in vulnerable situations	<ul style="list-style-type: none"> Scheduling of competency training for employees with different job profiles to give every staff member the opportunity to receive occupational training
	5.1 End all forms of discrimination against all women and girls everywhere 5.4 Recognize and value unpaid care and domestic work through the provision of social protection policies	<ul style="list-style-type: none"> No gender-based discrimination in hiring, performance evaluation, and promotion Entitlement to apply for unpaid parental leaves irrespective of gender



SDGs	Targets	Responses by JYD
	6.3 By 2030, improve water quality by reducing pollution, eliminating dumping, minimizing release of hazardous chemicals and materials, and halving the proportion of untreated wastewater 6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable withdrawals and supply of freshwater to address water scarcity	<ul style="list-style-type: none"> Adoption of optimized, feasible operating technologies to reduce the use of chemical agents for wastewater treatment and decrease sludge generation Wastewater recycling and reuse, reclamation of wastewater for scrubbers, enhancement of water-use efficiency, and water intake reduction
	8.5 By 2030, achieve full and productive employment and decent work for all women and men, including for young people and persons with disabilities, and equal pay for work of equal value 8.8 Protect labor rights and promote safe and secure working environments for all workers, in particular female workers and those in precarious employment	<ul style="list-style-type: none"> No gender-based discrimination in hiring, performance evaluation, and promotion Adequate adjustments of employee salaries based on profitability to strengthen attachment of employees to the Company Adequate adjustment of work contents of maternal employees according to the law to ease workloads and ensure proper protection of such employees Regular occupational safety risk assessments to minimize operating hazards
	13.3 Improve education, awareness-raising, and the capacity of the Company in the fields of climate change mitigation, adaptation, impact reduction and early warning	<ul style="list-style-type: none"> Control of GHG emission amounts to further alleviate the negative impacts of climate change Implementation of waste reduction management and entrustment of professional waste disposal businesses with the treatment of waste generated by the Company



CHAPTER 2 ABOUT US



- 2.1 Company Profile
- 2.2 Awards and Management
 - 2.2.1 Recent Awards and Recognitions
 - 2.2.2 Maintenance Management System
- 2.3 Participation in External Organizations



2.1 Company Profile

JYD Group, a professional e-waste processing and recovery service provider, was founded in April 1997 and publicly listed on Taipei Exchange (TPEX) in May 2008. Headquartered in Hsinchu, Taiwan, JYD embraces a philosophy of sustainable development characterized by mitigation of resource depletion and environmental symbiosis and provides e-waste processing services for its customers such as hi-tech plants in nearby science park areas. After consolidating its business operations and gaining a firm foothold in Taiwan, the Company expanded its business scope to China, Europe, America, and Southeast Asia. By putting out its feelers to overseas markets, JYD strives to expand its business layout.

Note: For important milestones of the Group, please refer to the 2022 Annual Shareholders' Report/II. Company Profile/2. Company Evolution

Company Name	JIIN YEEH DING Enterprise Corp.	
HQ location	No. 599, Sec. 6, Xibin Road, Nangang Village, Hsinchu City	
Total capital (Unit: 1,000 NTD)	959,421	
2022 Revenues (Unit: 1,000 NTD)	2,358,112	
Workforce	154 in Taiwan	
Operating sites		
Main products /services	<ul style="list-style-type: none"> ● Sale and outsourced refinement of precious metals (gold with a purity of 99.99%, silver with a purity of 99.99%, and platinum with a purity of 99.90%) ● Sale of copper-containing metal ● Sale of precious metal-containing mixed metals and other single metals ● Waste clearance and processing business 	
Main revenue sources (Unit: 1,000 NTD)	Precious metals : 1,118,560 Industrial metals : 1,130,949	
Main sales regions (Unit: 1,000 NTD)	Taiwan : 27.45% Japan : 31.54% China : 34.35% Belgium : 5.68% other country : 0.98%	

Note: Last updated at the end of 2022



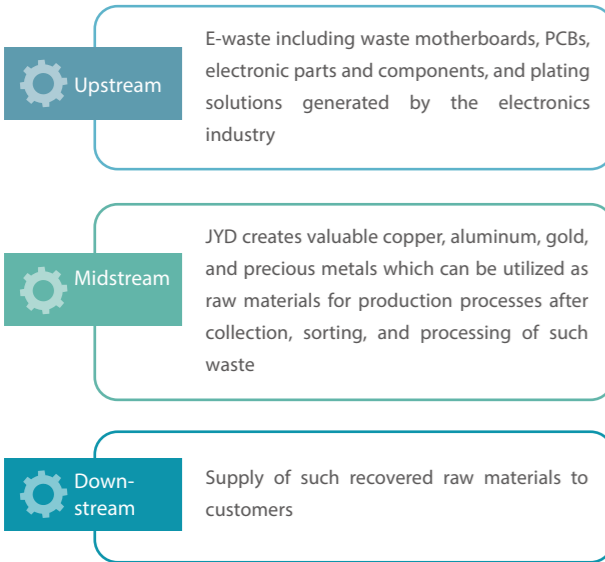
For more details on the Company's products and services, please refer to the corporate website



JYD Group holds a Grade A Waste Clearance and Disposal Permit and is mainly engaged in the processing of e-waste generated by the electronics industry. The Group relies on innovative recovery technologies to extract precious metals such as gold, silver, palladium, and platinum with a purity of 99.99% and thereby solve the issue of e-waste generated by the hi-tech industry. The ultimate goal is to transform such waste from misplaced resources into raw materials for new production cycles and thereby generate value for the Company.

The Group adjusts its industry chain and integrates up- and downstream sectors of the supply chain in a flexible manner as required by changes of the industry environment. It has adopted a two-pronged of securing sound material source and recycling channels coupled with the creation of a recycling platform for the industry in pursuit of optimal waste treatment solutions for customers.

Position of JYD Group in the industry chain

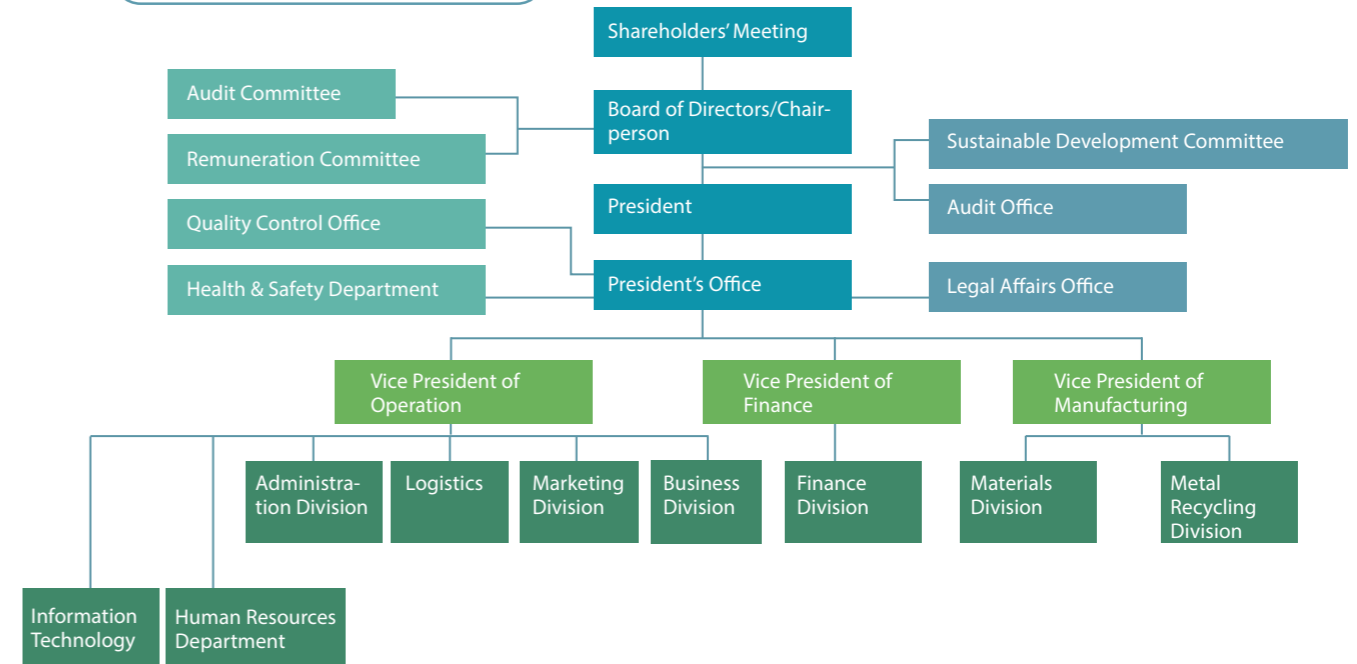


By harnessing a spirit of pragmatism, down-to-earthness, and pursuit of excellence and perfection, JYD has evolved into the sole company in the waste processing industry that has achieved perfect vertical integration. It teams up with its affiliates to create circular economy-based channels and platforms and proactively expand into domestic and overseas recovery and recycling markets.

The Group constantly enhances its operational competitiveness and expands its business scope to maximize industry support effects. Streamlined and consistent resource recovery and reuse operations substantially decrease pollution caused by the processing of e-waste. These operations represent the end and starting point of the circular economy. The ultimate goal lies in the achievement of a perfect symbiosis between environment and industry through the formation of circular economy-based industry chain links on the foundation of waste recycling and raw material generation concepts.



Organizational Structure



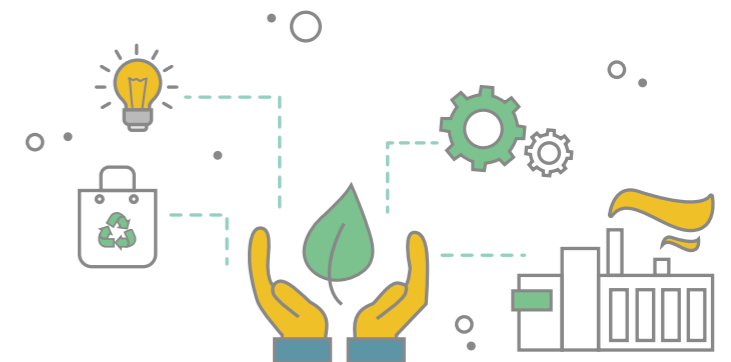
Note: For a detailed description of the functions of major departments, please refer to the 2022 Annual Shareholders' Report / III. Corporate Governance Report/1. Organizational System/1.2 Functions of Major Departments

Business Philosophy

The global economy has entered an era of unprecedented prosperity with the hi-tech industry functioning as a bellwether. In the wake of rapid development in various fields, the thorny issue of resource shortages has emerged as a new challenge. Against the backdrop of constantly rising raw material prices which pose an obstacle to industrial development, all sectors of the economy gradually recognize the importance of resource recovery, regeneration, and use. Based on these observations, JYD Group is not only firmly committed to the proper handling of backend issues of e-waste processing but also makes an all-out effort to create new product value and profits and fulfill its social responsibility in the field of environmental protection.

Management Approaches

- Resource guarantee : Formation of a processing system for expanded resource recovery through strategic alliances
- Resource recovery : Adoption of advanced resource recovery technologies to reduce processing expenses
- Resource use : Enhancement of the quality and purity of recovered metals and creation of profits





Competitive Edge

Strategic advantage through industry alliances

In recent years, a future-oriented system of clearance, processing, and recycling has been promoted through internal integration and gradual formation of cross-industry alliances. The active expansion of the current organizational system serves the purpose of forging a sound and fully integrated supply chain to ensure all customers can enjoy the benefits of cost savings, enhanced convenience, and guaranteed service quality.

Technology advantage through pursuit of perfection

Technology development in cooperation with academic circles: In the context of a long-term partnership with the Energy & Resources Laboratories of the Industrial Technology Research Institute and academic elites of domestic R&D units, applications for numerous waste processing patents have been submitted. As a result, the Company has evolved into a peerless provider of e-waste processing services by relying on a highly specialized clearance, recovery, and processing system for e-waste.

Technical cooperation with major Japanese and American manufacturers: JYD proactively engages in intensive cooperation and interactions with large manufacturers in Japan and America in the field of recovery and refinement technologies for precious metals to constantly increase value of recovered precious metals.

Competitive advantage through superior services and equipment

● Broad scope of operations: JYD Group currently operates Grade A waste clearance, recycling, and processing plants in Hsinchu and Kaohsiung. The scope of its services spans the whole island, and it has earned the approval of major international recycling service providers. In addition to close cooperation with its partners in Southeast Asia, the Group has extended the scope of its material processing services to Europe, the Americas, New Zealand, and America with the goal of expanding its network of operations.

● Highly flexible, exclusive vehicle fleet: The Group has an exclusive fleet of recycling and clearance vehicles at its disposal. GPS devices installed in all vehicles have been paired with a smart fleet management system to allow adequate deployment of vehicles and a clear grasp of waste disposal directions in accordance with customer needs and requirements, which greatly facilitates industrial waste clearance and resource recycling.

● Professional equipment: The two Grade A waste clearance, recycling, and processing plants are equipped with shutter cleaning, precious metal recovery, crushing and sorting, and pollution control facilities to ensure optimized processing procedures and unsurpassed quality control.



2.2 Awards and Management

2.2.1 Recent Awards and Honors

- 2019**
 - Ranked 600th in a Survey of the 2000 Largest Businesses in the Manufacturing Sector conducted by CommonWealth Magazine in **May 2019**
 - Ranking in the 2019 TOP 5000 Enterprises of the China Credit Information Service, Ltd. in **September 2019** (ranked 4th in the Environmental Sanitation and Pollution Prevention Service Sector)
- 2020**
 - Ranked 618th in the manufacturing industry and 36th in the metal fabrication industry in a Survey of the 2000 Largest Businesses in the Manufacturing Sector conducted by CommonWealth Magazine in **May 2020**
 - Two-Star (Highest) Rating in a Selection of Enterprises with Outstanding Achievements in the Promotion of Circular Economy Concepts and Cyclic Utilization of Reclaimed Materials conducted by EPA in **December 2020**
- 2021**
 - Passing of the certification audit for ISO 45001: 2018 (new version) conducted by DNV in **March 2021**
- 2022**
 - In **March 2022**, JIIN YEEH DING Enterprise Corp. obtained an ISO 14064-3:2019-standard DNV Verification Statement for our greenhouse gas carbon inventory.
 - In **September 2022**, JIIN YEEH DING Enterprise Corp. joined Greenpeace Taiwan's RE10X10 Renewable Energy Initiative.

2.2.2 Management System Maintenance

1 Quality Management System

Interlocked internal management processes are a prerequisite for consistently solid quality. With a view to strengthening its corporate structure and tightening its production schedules, JYD Group committed to the ISO quality certification system in 2010. In addition to the formulation of detailed implementation plans and guidelines for individual departments, the Group is firmly committed to forging ahead on the path toward green sustainability by embracing a spirit of full staff participation and ongoing improvements. As a result of the concerted efforts and participation of all staff members, the Group passed the certification audit for the ISO 9001 Quality Management System in September of the same year and has been able to maintain excellent operations of the system ever since. It provides its customers with consistently reliable product and service quality by relying on a strong belief in its quality policies.

ISO 9001 Quality Management System: 2015

- **Quality Policy**
 1. Resource recovery: The Group relies on strategic alliances and optimized processing systems for the expansion of resource recovery and adopts top-notch recycling and recovery technologies to ensure highly effective and efficient processing.
 2. Resource use: Increase of the metal content and purity to enhance the recovery of reusable resources
 3. Legal compliance: Compliance with applicable laws and regulations and adoption of adequate control measures
 4. Customer satisfaction: Provision of solutions to customer issues by serving as the perfect partner
- **Benefits for the Company**
 1. Increase of product yields, decrease of manufacturing costs, and enhancement of corporate competitiveness
 2. Establishment of a customer satisfaction management system to gain a full understanding of customer satisfaction levels with products and services and facilitate timely remediation of deficiencies, customer complaint resolution, and enhancement of customer satisfaction
 3. Implementation of monitoring and measurements during production processes to improve operating procedures and business performance
 4. Establishment of an internal auditing system conducive to order execution, system implementation, and reduced incidence of errors and malpractices



2 Environmental Management System

Green sustainability is an essential requirement for corporate development and pollution control represents a key task in the field of corporate management in the 21st Century. JYD has made an unwavering commitment to environmental protection and realization of the goal of industrial waste reduction and resource recycling & reuse by relying on solid green processing procedures and principles. As a result of the determination and dedicated efforts of all staff members, the Group passed the certification audit for the ISO 14001 Environmental Management System in April 2000 and has been able to maintain excellent operations of the system ever since. The ultimate goal is to earn the trust of customers in the field of environmental sustainability commitment and performance of the Group.

ISO 14001 Environmental Management System: 2015

• Environmental management principles

1. Compliance with applicable laws and regulations and fulfillment of social responsibility in the field of environmental protection
2. Propagation of environmental awareness and creation of a green brand image
3. Ongoing improvements and implementation of corporate environmental protection concepts
4. Environmental management system to strengthen corporate competitiveness
5. Resource reclamation and adding new value to remade products
6. Operating safety concepts to safeguard the mental and physical well-being of all employees

3 Occupational Health and safety management system

JYD Group is deeply aware that its employees are the cornerstone of corporate sustainability. The Company is therefore steadfastly committed to the creation of a safe, healthy, and comfortable work environment. In addition to the implementation of work safety management regulations and the adoption of advanced management techniques, all employees are encouraged to actively participate in work safety activities. The goal is to raise the work safety awareness of all employees and build a sound occupational health and safety management system. As a result of the unwavering determination and dedicated efforts of

ISO 45001 Occupational Health and Safety Management System: 2018

• Benefits for the Company

1. Reduced incidence of work safety incidents
2. Reduction of accident risks
3. Cost savings
4. Compliance with legal requirements in the field of occupational health and safety
5. Improvement of the corporate social and international image
6. Satisfaction of the requirements of international customers in America, Japan, and Europe

all staff members, the Group passed the certification audit for the ISO 45001 Occupational Health and Safety Management System in March 2021 and has been able to maintain excellent operations of the system ever since. JYD is firmly committed to forging ahead on the path toward the ultimate goal of strengthening its corporate safety culture and realizing sustainable development.



4 Gold product carbon footprint

Against the backdrop of an increasing attention toward the issue of global warming and the pursuit of GHG emission reductions, JYD Group has launched its own carbon reduction initiatives. As a direct result of these efforts, JYD passed the gold product carbon footprint certification audit in September 2021. The Group's product carbon footprint analysis encompasses inventories and carbon footprint assessments of energy and material flows of the Company and up- and downstream supply chain members. This program singles out gold products for GHG emission analysis in conformity to the PAS 2050 standard. The scope of boundaries is comprised of all processes within the factory gates including raw material acquisition and manufacturing (Cradle-to-Gate Concept).



Awarded international management system certificates

Gold Product Carbon Footprint

- JYD plans control measures to achieve carbon reduction. The Company relies on carbon reduction initiatives to generate huge room for energy conservation and thereby reduce production costs and expenses and realize the goal of a win-win outcome for the enterprise and the environment.
- Against the backdrop of a worldwide trend of energy conservation and carbon reduction, a rising number of renowned companies are becoming engaged in carbon footprint calculations. These calculations enable JYD to identify inefficient aspects of the production process and adopt corrective action accordingly.
- Energy conservation and carbon reduction facilitates cost savings and environmental protection, strengthens response capabilities, and creates new business opportunities. The Task of substantial GHG reductions encompasses the key dimensions of energy conservation, improved energy use efficiency, and tree-planting and greening activities. Energy conservation represents a no-regret policy which involves a diagnosis and evaluation of energy use conditions, setting of energy improvement goals, and implementation of energy improvement measures to attain the goals of GHG emission reductions and low-carbon development.

2.3 Participation in External Organizations

In addition to the constant improvement of its competitiveness in the industry, JYD is deeply committed to proactive communication with its stakeholders in all categories. The Company also strives to get a clear understanding of new industry trends through participation in industry associations and positive interactions with the members of such associations.





CHAPTER 3



INTEGRITY GOVERNANCE

- 3.1 Governance Practices
 - 3.1.1 Board of Directors Meeting
 - 3.1.2 Functional Committees
 - 3.1.3 Internal Audit
 - 3.1.4 Ethics and Integrity
- 3.2 Risk Management
- 3.3 Regulation Compliance
- 3.4 Operation Performance
- 3.5 Data Security Protection
- 3.6 Supplier Management
 - 3.6.1 Electronic Waste Supplier
 - 3.6.2 General Supplier and Contractor



A comprehensive corporate governance includes a sound Board of Directors Meeting, a rigorous internal control system and stable financial control. This not only assists in mitigating the Company's operation risks, it also enhances the Company's competitiveness and creates brand value. The Company builds up a corporate culture of integrity and responsibility and complies with various laws and regulations to fulfill its integrity operation. In the meantime, a well-functioned corporate governance structure helps ensure the Company's comprehensive operation development while protecting investors and other stakeholders' rights.

Jiin Yeeh Ding complies with Taiwan's Securities and Exchange Act and related regulations in building up corporate governance system. For the purpose of protecting shareholder's rights, strengthening Board of Directors Meeting's competence, respecting stakeholder's rights and enhancing data transparency, the Board of Directors Meeting has passed guidelines for corporate governance practices. With fair, equitable and open director election procedures and measures such as establishment of independent directors, the Board of Directors Meeting's management and supervision functions have been enhanced accordingly. The Board of Directors Meeting also established internal critical data handling and insider trading prevention operation procedures which prohibit director, manager, shareholder holding more than 10% of outstanding shares as well as spouse, minor children of aforementioned individuals, individual holding shares in other's name and insider obtaining information based his/her occupation or control relationship from gaining profits using information inaccessible from the market.

Furthermore, Jiin Yeeh Ding's finance and businesses operate independently from those of its various affiliates. The Company has established related guidelines and operation procedures to specifically define operation procedures for personnel, asset and finance between the Company and affiliates.

Additionally, with its principles of accuracy, timeliness and fair disclosure, Jiin Yeeh Ding established spokesperson and acting spokesperson system as well as comprehensive information disclosure system. Various information on operation, finance, Board of Directors Meeting and shareholder's meeting is provided on the Company's website and Public Information Internet Report System to ensure that shareholders are able to obtain the latest information related to the Company.

[Guidelines for Corporate Governance Practice](#)





3.1 Governance Practices

Shareholders' Meeting is composed of all shareholders. It conducts decision-making on the Company's material matters and regularly listens to Board of Directors Meeting report. It is the ultimate decision-making body of the Company. Board of Directors Meeting is the ultimate governance body with members all fulfilling their good administrator's due care obligation in planning the Company's operation policy, reviewing financial performance and ensuring the Company's compliance with various regulations. Chairman of the Board is responsible for Board of Directors Meeting's establishment of all the Company's strategic goals, leading the management team in its report to Board of Directors and clearly dividing responsibilities between those of Chairman of the Board and general manager. In the meantime, independence of Board of Directors Meeting is emphasized by the fact that more than half of Jiin Yeeh Ding's directors are not employees or managers. For the purpose of solidifying corporate governance practices and strengthening the Company's competitiveness, Audit Committee and Remuneration Committee are established under the Board of Directors Meeting to enhance its operation. Meanwhile, an independent Audit Office is established under the Board of Directors Meeting to conduct regular audit operations and report audit results to Audit Committee and Board of Directors Meeting.

Jiin Yeeh Ding emphasizes corporate governance, pursues sustainable growth and integrity operations, enhances corporate governance structure continuously and protects stakeholder's rights with transparent information together with effective internal control system. Jiin Yeeh Ding complies with Regulations Governing Establishment of Internal Control System by Public Companies and takes the Company's overall operation activities into consideration in its designing of internal control system and rigorous implementation of the system. Review is conducted from time to time to respond to changes in both internal and external environments and ensure continued effectiveness on the design and implementation of internal control system. The Company enhances its operation performance through comprehensive management mechanism for the purpose of achieving the goal of a sustainable operation.

To strengthen the Company's support for director's duty performance and enhance Board of Directors Meeting's efficiency, the Board of Directors Meeting passed a resolution in November of 2021 to assign Management Assistant General Manager and Spokesperson as Head of Corporate Governance responsible for assisting director in duty performance, providing materials needed and arranging learning related matters, conducting Board of Directors Meeting and Shareholders' Meeting related matters in accordance with laws, assisting the Company's compliance with related resolutions from Board of Directors Meeting and Shareholders' Meeting as well as maintaining relationship with investors. During the 9th Corporate Governance Assessment in 2022, Jiin Yeeh Ding ranked in the 21%~35% tier of TPEX companies. This indicates that Jiin Yeeh Ding is engaged in effective and good operations in various aspects of corporate governance. Going forward, the Company shall also dedicate itself to improving comprehensive synergy for corporate governance for the purpose of enhancing stakeholder's trust in Jiin Yeeh Ding.



Responsibilities for Head of Corporate Governance

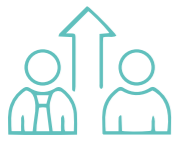
- Conducting pre-registration prior to the date of Shareholders' Meeting as required by laws; preparing meeting notice, agenda handbook and meeting minutes within mandatory periods; conducting modification registration matters during amendment of Articles of Incorporation or election of directors;
- Preparing Board of Directors Meeting agenda and notifying directors accordingly 7 days before; convening meeting and providing meeting materials and completing Board of Directors Meeting minutes within 20 days after the meeting;
- Responsible for matters of releasing material information on critical resolutions from Board of Directors Meeting and Shareholders' Meeting; ensuring legitimacy and accuracy for contents of material information; protecting investor's trading information;
- Providing independent director and normal director with information of learning courses and assisting director to complete learning program;
- Regular communication between independent director and certified accountant for understanding of the Company's finance business;
- Assessment and purchasing of appropriate liability insurance for director and manager.



Current Year Specific Achievements from Corporate Governance Head

- Implementation of corporate governance detail operations allowing the Company to rank in the tier of 21% ~ 35% for TPEX companies; Offering corporate governance related professional learning course of up to 18 hours;
- Assisting in convening 7 Board of Directors Meetings, 5 Audit Committee meetings, 2 Remuneration Committee meetings and current year Shareholders' Regular Meeting;
- Assisting in convening 2 closed-door meetings for independent directors, internal audit head and certified accountants;
- Assisting in assessment and purchasing of director liability insurance; Providing directors with continued learning information and materials needed for business execution; real-time handling of matters requested by directors.





Name of Learning Courses for Head of Corporate Governance	Hours of Course	Total Learning Hours for Current Year
ESG issues that boards of directors must consider: With discussion of corporate integrity management and how to prevent insider trading	3 hours	12 hours
Analysis and strategic use of corporate financial information	3 hours	
Digital investigation analysis in major financial criminal cases	3 hours	
Insider trading from a prosecution perspective	3 hours	

In the meantime, all of the Company's financial statements are regularly reviewed and certified by commissioned accounting firm. Disclosure of various information required by laws is completed accurately and in-time. Designated personnel is responsible for disclosure of the Company's information, and spokesperson system is established to ensure in-time and appropriate disclosure of various material information which serves as shareholders and stakeholders' reference on related information of the Company's finance business.

Looking into future, Jiin Yeeh Ding shall continue to exert its efforts for the goals of enhancement of Board of Directors Meeting operation, improved information transparency and gradual integrating of corporate governance structure into sustainable governance strategy.

3.1.1 Board of Directors Meeting

Meeting Procedures for Board of Directors Meeting

Current Year Resolutions by Board of Directors Meeting

(including matters for avoidance of conflict of interest)

Guidelines for Performance Assessment on Board of Directors Meeting



Board of Directors Meeting establishes of the Company's operation strategy and is responsible for shareholders and other stakeholders. Directors faithfully execute their businesses, exert a good administrator's due care obligation and perform their duties in a scrupulous manner. With the exception of resolutions made by Shareholders' Meeting in accordance with laws or Articles of Incorporation, execution of the Company's business as well as operation and arrangement of various governance systems shall all be conducted through resolutions by Board of Directors Meeting. Jiin Yeeh Ding's Articles of Incorporation prescribes that director election adopts candidate nomination system which retains personnel under talent-only principle through regular elections. Meanwhile, pursuant to requirements from corporate governance best practice principles, it is inappropriate that members of Board of Directors Meeting also assuming the Company's managers exceed one-third of director seats. Additionally, member diversification shall also be considered, including but not limited to standards from two major aspects of fundamental conditions and value, professional knowledge and skills. All members shall also possess knowledge, skills and qualities necessary duty performance. Jiin Yeeh Ding's for this plenary are all equipped with abundant experience and professional capability in the fields of accounting, legal,

finance and international market, and are very aware of industry development trends. Currently, Board of Directors Meeting has 10 directors (including 4 independent directors) with a tenure of 3 years. At least one Board of Directors Meeting shall be convened each quarter as required by laws. A total of 7 Board of Directors Meetings were convened in 2022. With the exception of 86% attendance rate for one director, attendance rates for the remaining directors had all reached 100%.

Attendance was as follows:

Job Title	Name	Number of times actually attending (observing) (B)	Frequency of attendance	Actual attendance (observation) rate (%) (B/A)	Note
Chairperson	Representative, Yeeh Ding Corp: Chuang Ching-Chi	7	-	100%	Re-elected in re-election on June 27, 2022
Director	Chuang Jui-Yuan	7	-	100%	Re-elected in re-election on June 27, 2022
Director	Representative, Yeeh Ding Corp: Fan Chen-Chun	5	-	83%	Re-elected in re-election on June 27, 2022 The Director was dismissed on November 29, 2022. The Board of Directors met 6 times (A)
Director	Cheng Kuang-Chieh	7	-	100%	Re-elected in re-election on June 27, 2022
Director	Chuang Jui-Chin	7	-	100%	Re-elected in re-election on June 27, 2022
Director	Huang Jih-Tung	4	-	100%	Elected in re-election on June 27, 2022 The Board of Directors met 4 times (A)
Director	Peng Cheng-Pin	4	-	100%	Elected in re-election on June 27, 2022 The Board of Directors met 4 times (A)
Independent director	Chuang Chin-Te	7	-	100%	Re-elected in re-election on June 27, 2022
Independent director	Lin Jung-Yi	4	-	100%	Elected in re-election on June 27, 2022 The Board of Directors met 4 times (A)
Independent director	Wang Hsin-Fa	4	-	100%	Elected in re-election on June 27, 2022 The Board of Directors met 4 times (A)
Independent director	Peng Hsien-Chung	4	-	100%	Elected in re-election on June 27, 2022 The Board of Directors met 4 times (A)
Director	Representative, Yeeh Ding Corp: Wu Nan-Ming	3	-	100%	Discharged The Board of Directors met 3 times (A)
Independent director	Peng Ching-Hua	3	-	100%	Discharged The Board of Directors met 3 times (A)

Diversification Statistics/Year		2022		
		Number of Directors	Percentage	
Director	Gender	Male	9	90%
		Female	1	10%
	Age	Over 70	1	10%
		60 ~ 70	2	20%
		Under 60	7	70%
	Education	Graduate	4	40%
Under Graduate		4	40%	
Under Senior High School		2	20%	

Note : With respect to major experience (academic background) for director members or assumption of posts in Jiin Yeeh Ding or other companies, please refer to II.1 Information for Directors and Supervisors / 2. Directors, Supervisors, Major Managers / Three. Corporate Governance Report / 2022 Shareholders' Meeting Annual Report for detail information

For the purpose of establishing a good Board of Directors Meeting operation system, solidifying supervision functions while ensuring independence during independent director's execution of business, Jiin Yeeh Ding's Board of Directors Meeting passed "Meeting Procedures for Board of Directors Meeting" which clearly prescribes director's scope of responsibilities for compliance purpose. Directors themselves also fulfill avoidance of conflict of interest based on their high self-discipline spirit. With respect to conflict of interest between Board of Directors Meeting agenda and directors or legal persons they represent, these directors will explain critical contents of such interest in that specific Board of Directors Meeting but shall not take part in discussion or voting, and shall recuse themselves during discussion and voting, and shall not represent other directors in exercising their voting rights in the event that conflict of interest hereto jeopardizes the Company's interests.



In the meantime, for the purpose of improving Board of Directors Meeting's decision-making quality, the Board of Directors Meeting also passed "Performance Assessment Guidelines for Board of Directors Meeting." Internal assessments on performances of Board of Directors Meeting, individual directors and functional committees are conducted each year. General Manager Office distributes questionnaire to members of Board of Directors Meeting for self-assessment. Assessment results will be submitted to Board of Directors Meeting. Performance assessment result for Board of Directors Meeting may serve as basis of references in selecting or nominating directors in the future, while performance assessment results for individual directors may also serve as basis of reference for determining individual compensations.

The Company's compensation policies (including directors and managers) were as follows:

Manager's compensation policy:

The manager is responsible for the Company's business performance and success or failure. The compensation is determined according to the employee's compensation policy, the achievement of objectives, the employee bonus payment policy of the current year and the past payment situation. The compensation committee reviews and evaluates the compensation and submit it to the board of directors for approval before implementation.

Director's compensation policy:

The compensation paid by the Company to the directors includes compensation for the directors and travel expenses for each meeting. The compensation of directors is set out in accordance with the provisions of Article 20 of the Articles of Association of the Company, and the "Performance Appraisal Measures of the Board of Directors" is formulated to periodically review the policies, systems, standards and structures of performance appraisal and compensation of directors and managers and shall be submitted to the resolution of the Board of Directors of the Company.



Board of Director Meeting Performance Assessment Mechanisms

- Questionnaire for self-assessment each year
- Assessments on the Board of Directors Meeting as a whole, individual director members, functional committees



2022 Performance Self-Assessment Results Board of Directors Meeting as a whole: 5 points

- Individual Director Members: 4.67 points
- Functional Committees: 4.77 points
- Full marks are 5 points each.

For the purpose of implementing effective risk management, Jiin Yeeh Ding enhances professional talent's willingness to assume director posts by purchasing liability insurance for directors to allow directors free of concerns when executing their businesses while in the meantime mitigate and disperse risks of causing material damage to the Company or shareholders due to director's mistake or negligent behavior.

Under considerations that directors may face issues of various regulation compliance and governance practices when participating in the Company's operation decisions, Jiin Yeeh Ding aggressively encourages and arranges directors to take related courses on environmental protection, labor human rights and corporate governance (collectively referred to ESG). In 2022, the Company's Head of Corporate Governance made arrangements for external experts to come to the Company to offer lectures to member of Board of Directors Meeting. Going forward, Head of Corporate Governance is also planning to increase lectures for directors and offer courses related corporate sustainable operation. Jiin Yeeh Ding is convinced that, under leadership of the Board of Directors Meeting which possesses integrity governance and abundant industry experience, the Company's operations will become even more prosperous and will continue to march forward on the path of sustainable operation.



Director's ESG Courses	Hours of Courses
ESG Legal Issues for the Board of Directors - Discourse on Corporate Integrity and Insider Trading Prevention.	3 hours each for 10 director, totaling 30 hours.
Insider Equity Promotion and Briefing Session for OTC and Emerging Stock Companies	3 hours each for 1 director, totaling 3 hours.
Insider Trading from the Perspective of Prosecution and Investigation Authorities.	3 hours each for 10 director, totaling 30 hours.
Corporate Governance and Securities Regulations	3 hours each for 1 director, totaling 3 hours.
Self-Preservation in Legal Proceedings – How to Act in Investigation and Trial Proceedings	6 hours each for 4 director, totaling 24 hours.

3.1.2 Functional Committees

Board of Directors Meeting has established Audit Committee and Remuneration Committee for the purpose of solidifying supervision function and enhancing management mechanism. In addition to perform their duties independently in accordance with laws, these functional committees are also responsible for Board of Directors Meeting and shall submit their proposals to the Board of Directors Meeting for resolution accordingly.

Note: Jiin Yeeh Ding's functional committees also include Sustainable Development Promotion Committee. Please refer to contents of Section 1.1 Sustainable Development Promotion Committee for information on its organization and responsibilities.



Audit Committee

Audit Committee assists the Board of Directors Meeting in supervising the Company's execution processes in accounting, auditing and financial reporting as well as quality on financial control, and submits assessment results to the Board of Directors Meeting for discussion accordingly. Jiin Yeeh Ding's Board of Directors Meeting passed Audit Committee Organization Requirements and established Audit Committee under Board of Directors Meeting with 4 independent directors assuming the posts of audit commissioners. One of the three commissioners is the convener and at least one of them shall have accounting or finance expertise. Meeting shall be convened at least once each quarter. A total of 5 Audit Commit-



tee meetings had been convened in 2022 with all commissioners' attendance rates reaching 100%.

Attendance was as follows :

Job Title	Name	Actual number of attendances (B)	Frequency of attendance	Actual attendance rate (%) (B/A)	Note
Independent director	Chuang Chin-Te	5	0	100%	Convener Re-elected in re-election on June 27,2022
Independent director	Lin Jung-Yi	2	0	100%	Elected in re-election on June 27,2022 The Audit Committee met 2 times (A)
Independent director	Wang Hsin-Fa	2	0	100%	Elected in re-election on June 27,2022 The Audit Committee met 2 times (A)
Independent director	Peng Hsien- Chung	2	0	100%	Elected in re-election on June 27,2022 The Audit Committee met 2 times (A)
Independent director	Cheng Kuang- Chieh	3	0	100%	Discharged The Audit Committee met 3 times (A)
Independent director	Peng Ching-Hua	3	0	100%	Discharged The Audit Committee met 3 times (A)

Audit Committee is engaged in regular communication with Head of Internal Audit who will submit next year's audit plan prior to the end of each accounting year. Audit plan will be submitted to Board of Directors Meeting for resolution accordingly after it has been approved by Audit Committee. In the meantime, Head of Internal Audit reports to Audit Committee every half a year on audit business execution, and submits internal audit report to Audit Committee for review within one month after audit ending day, and prepares and submits annual internal control system statement to Audit Committee for review.

In addition, Jiin Yeeh Ding's annual financial statements and semi-annual financial statements shall receive consent from more than half of Audit Committee's members before these financial statements being submitted to Board of Directors Meeting for resolution accordingly. Prior to Audit Committee's review of financial statements, project meetings are always arranged to invite certified accountants to make a comprehensive report on audit result and audit comments to be issued. In terms of corporate governance and internal control, Jiin Yeeh Ding will also invite independent directors, accountants and management team to participate in discussion and communication. The Company's managers from related departments will also attend such meetings for enquiry and provide related and necessary information in a timely manner. Accountants not only report financial statement review result to independent directors, they will also conduct regulation promotion and exchange of opinions during the meetings. In 2022, Audit Committee convened 2 meetings each with Head of Internal Audit and accountants separately.

Audit Committee Organization Requirements



Remuneration Committee

To solidify director and manager's salary and compensation system and assess if director and manager's compensation received is fair and reasonable compared with their operation performance, Jiin Yeeh Ding's Board of Directors Meeting passed Remuneration Committee Organization Requirements and established Remuneration Committee under Board of Directors Meeting. There shall be at least one independent director for committee members. Currently, all 3 commissioners are independent directors. A total of 2 meetings were convened in 2022 with attendance rates reaching 100% for all members.

Major responsibilities for Remuneration Committee are establishment and regular review of performance and remuneration system and standards for director and manager, and regular assessment of director and manager's salary and compensation. The following principles shall be considered during Remuneration Committee's assessments: the Company's salary and compensation comply with related regulations and are sufficient in attracting talents; director and manager's performance assessment and salary compensation shall take references from normal payment standards in the industry and consider time invested by individuals, duty assumed, achievement of personal goal, performance when assuming other duties, the Company's salary and compensation for individuals of same position, achievement of the Company's short term and

long term business goals and the Company's financial conditions when assessing connection and rationality between individual's performance and the Company's operation performance and future risks. Director or manager shall not be guided to conduct behavior exceeding the Company's risk appetite for the purpose of chasing salary and compensation. In terms of proportions for compensation distributed for director and manager's short-term performance and payment time for some variable salary compensation, industry characteristics and the Company's business nature shall be considered, and these shall be reviewed by Remuneration Committee first before being submitted to Board of Directors Meeting for resolution accordingly.

During practical operation, commissioners of Remuneration Committee all complies with good administrator's due care obligation, and director's compensation has already included considerations of the Company's operation goal, financial conditions and level of director's contribution. In the meantime, manager's bonus and compensation have already included complete considerations of professional capability, achievement of the Company's operation goal, financial conditions and level of manager's contribution.

Furthermore, Jiin Yeeh Ding's management established related strategies after considering various operation risks. Performance from implementation of these strategies will refer the Company's profits in the future, and they will interact with management's compensation. That is, director and manager's remuneration and the Company's future risk control performance are inter-connected with each other.

Attendance was as follows :

Job Title	Name	Actual number of attendances (B)	Frequency of attendance	Actual attendance rate (%) (B/A)	Note
Committee member / Independent director	Chuang Chin-Te	2	0	100	Re-elected in reelection on June 27,2022
Convener / Independent director	Wang Hsin-Fa	1	0	100	Elected in reelection on June 27,2022 The Audit Committee met 1 times (A)
Committee member / Independent director	Lin Jung-Yi	1	0	100	Elected in reelection on June 27,2022 The Audit Committee met 1 times (A)
Convener / Independent director	Peng Ching-Hua	1	0	100	Discharged The Audit Committee met 1 times (A)
Committee member / Independent director	Cheng Kuang- Chieh	1	0	100	Discharged The Audit Committee met 1 times (A)

Remuneration Committee Organization Requirements



3.1.3 Internal Audit

Purpose of the Company's internal audit lies in assisting Board of Directors Meeting and managers to check and verify deficiencies of internal control system, measure operation effectiveness and efficiency and provide improvement recommendations in a timely manner to ensure that internal control system continues to operate effectively and serves as basis for reviewing and rectifying internal control system. Jiin Yeeh Ding complies with requirements of "Regulations Governing Establishment of Internal Control System by Public Companies" and considers overall operation activities for itself and subsidiaries in establishing an effective internal control system which is reviewed and improved from time to time for the purpose of responding to changes from the Company's internal and external environments and ensuring that design and implementation of internal control system continue to be effective. To ensure that audit personnel conduct their audit duty fairly and independently, Jiin Yeeh Ding established an independent Audit Office under Board of Directors Meeting as required by laws. Audit Office is equipped with one member and one deputy. Employment or discharge shall be approved the Audit Committee and shall obtain Board of Directors Meeting's resolution accordingly. Fundamental information for audit personnel shall be reported to website designated by competent authority prior to the end of January each year for reference purpose.

The Company conducts self-assessment operation from internal control system in a rigorous manner. In addition to regular report of audit



business to Audit Committee, the Head of Audit also attends Board of Directors Meeting to report audit business. Each year, the Board of Directors Meeting and management will review audit report issued by Audit Office.

Audit Process

- At the end of each year, Audit Office will prepare annual audit plan in accordance with risk assessment results, and list the following items as audit items for every year's annual audit plan: regulation compliance matters, acquisition or disposal of assets, engagement in derivative product transaction, lending capital to others, control operation for material financial business behavior of management on offering endorsement or providing guarantee to others and management on stakeholder transactions, supervision and management over subsidiary, management over Board of Directors Meeting's agenda operation, management over financial statement's preparation process, management over application of International Financial Reporting Standards, process of accounting professional judgement, accounting policy and process for change of estimate, data security check and sales and collection cycles required by Financial Supervisory Commission, critical operation cycles of purchase and payment cycles, management over Audit Committee's agenda operation and management over Remuneration Committee's operation. Annual audit plan will be implemented in accordance with plan after being approved by Board of Directors Meeting.
- Audit personnel conducts audit on implementation of respective operations based on audit items on audit plan. That includes if contents of requirements are comprehensive, implementation of actual operation, data accuracy and operation timeliness and result. Internal control will be assessed and audit report will be presented accordingly to describe audit result and propose rectification recommendations.
- Prior to the end of each accounting year, audit plan for next year in required format shall be uploaded to internet information system for Financial Supervisory Commission's reference. Implementation for previous year's audit plan shall also be uploaded to internet information system in required format for Financial Supervisory Commission's reference within 2 months after the end of each fiscal year.
- Internal control deficiencies detected from last year's internal audit and rectifications over irregularities shall be uploaded to internet information system in required format within 5 months after the end of each fiscal year for Financial Supervisory Commission's reference.
- Respective internal departments and subsidiaries are requested to conduct self-assessment at least once each year. Audit departments will then review self-assessment reports of respective departments and subsidiaries. This review together with internal control deficiencies detected by audit departments and rectification on irregularities will be used in drafting internal audit written report which shall serve as Board of Directors Meeting and General Manager's major basis for assessing effectiveness of overall internal control system and issuing internal control system statement. After internal control system statement is approved by Board of Directors Meeting and is submitted to Chairman of the Board and General Manager for signing, it will be posted on website(s) designated by competent authority as well as annual report and public offering and issuance prospectus.
- Jiin Yeeh Ding continues to monitor the Company's implementation of various operation systems through audit personnel. Establishment of good governance practices and risk control mechanisms will also create an operation environment for sustainable development. Audit Office has conducted 53 audit operations since 2022 with audit compliance rate reaching 100%. There is no finding of material non-compliance items.

Internal Audit Implementation Guidelines



3.1.4 Ethics and Integrity

Jiin Yeeh Ding builds up corporate core value based on regulation compliance and integrity first attitude. Business is conducted based on integrity and compliance spirit. To ensure integrity operation concept's fulfillment inside the Company, the Company always places high emphasis on colleague's morality. Department of Human Resource starts to promote the Company's related guidelines on integrity during new member's on-board stage in order to cultivate colleague's integrity awareness. In the meantime, management is requested to lead by example and comply integrity principles for the purpose of shaping the Company's overall integrity culture in a subtle manner.

Internally, the Company uses ESG Promotion Committee as the responsible unit for promoting integrity operation policy. Various integrity internal requirements have been drafted such as guidelines for integrity operation, moral behavior standards, operation procedures and behavior guidelines for integrity operations, management operation for internal material information and prevention of insider trading, and so on. These requirements were implemented after being approved by Board of Directors Meeting resolutions. The Company's internal personnel are requested to comply with related securities regulations on insider trading prevention and processing of confidential information on share trading and business secrets. Integrity internal requirements are also posted on the Company's official website for stakeholder's reference purpose. Corresponding contact windows are installed to allow stakeholders to reflect their opinions. In the event of colleague's doubts over the Company's integrity internal requirements, they can visit official website themselves for verification. In the meantime, they can also check this with Department of Human Resource through diversified channels of e-mail, telephone and so on. The Company organizes training programs during internal meetings or management meetings to communicate the ethical corporate management policy, prevention programs, and consequences of unethical conduct. The Company organized training for all employees in November 2022. A total of 114 employees read the course materials and the we accumulated 57 training hours.

In the meantime, Jiin Yeeh Ding conducts education and training on internal material information processing and operation process and related regulations for insider trading prevention to current director, manager and employee at least once every year. In terms of new director and manager, education and promotion are arranged within 3 months after taking office. For new employees, Department of Human Resources will conduct education and promotion during orientation training. In 2022, directors, managers, and business-related personnel were provided with 3 hours of education on ESG issues that Boards of Directors Must Consider: With Discussion of Corporate Integrity Management and How to Prevent Insider Trading, with a total of 20 participants; and 3 hours of education on Insider Trading from a Prosecution Perspective, with a total of 15 participants. These covered case studies of securities law, insider trading, strengthening corporate governance, and Board of Directors responsibilities



Additionally, Jiin Yeeh Ding has established diversified report channels. Stakeholders may file a report through the Company official website/Report System for Behavior Violating Occupational Moral, official website/Independent Director Mailbox, General Manager Mail Box or HR Mailbox. General Manager will designate responsible personnel to conduct investigation accordingly. There are different submission mechanisms for reported cases based on classifications of reported person's positions (director, manager and general employee). In principle, individual filing the report shall provide ID and related information of reported cases, including but not limited to basic contents and evidences such as name of reported individual, location and time of occurrence and details of the case. In the event that an anonymous individual has already submitted specific evidence for case reported, responsible investigation personnel may also conduct subsequent investigation accordingly. In the event that there is a conflict of interest between responsible personnel and individual filing the report or the reported individual, or there is existence of relationship which may affect handling of the case reported, responsible personnel shall actively notify Audit Department of this, recuse himself or herself, and allow other personnel to investigate the case. Investigation process shall be handled in accordance with requirements and in a fair manner. Strict confidentiality shall be maintained and ID of individual filing the report shall not be disclosed. The Company promises to protect individual filing the report from unfair treatment because of the reported case. To protect reported individual's rights to participate in the process, he or she shall be given an opportunity of defense. After the completion of investigation, responsible personnel shall report to General Manager based investigation result, and shall report to the Board of Directors Meeting when necessary depending on the seriousness of case contents. In the event that reported individual did violate the Company's integrity internal requirements based on investigation result, punishment shall be imposed to the individual and damage compensation shall be requested accordingly. Materials starting from acceptance of reported case to completion of investigation shall be preserved in electronic measures for 5 years. For reported cases verified as true after investigation, the Company will provide adequate reward to the reporting individual. In 2022, Jiin Yeeh Ding did not receive reported cases on personnel's violation of the Company's integrity internal requirements.

In addition to current multiple layers of control mechanisms, the Company is also planning to increase internal and external measures to enhance the Company's fulfillment of internal integrity and ethics in the future.

- During the Company's entering of contract with a transaction counterparty, counterparty's integrity operation situation shall be fully understood and clauses of complying with Jiin Yeeh Ding's integrity operation policy shall be included in both parties' contract terms. Where possible, contract terms shall prescribe that in the event that, including but not limited to, one party is aware of personnel's violation of counterparty's contract terms prohibiting acceptance of commission, kickback or other illegitimate benefits, details of violation hereto shall be advised to counterparty and related evidence shall be provided for collaboration with counterparty's investigation. In the event of damage incurred to one party, the party hereto is hereby entitled to request damage compensation of certain percentage of contact amount from counterparty, and is entitled to deduct damage compensation hereto from payable contract payment. In the event that either party is involved in unethical behavior during commercial activities, counterparty will therefore be entitled to reserve the rights to terminate or cancel contract unconditionally at any time.

Guidelines for Integrity Operation

Moral Behavior Guidelines



Operation Process and Behavior Guidelines for Integrity Operation

Handling of Internal Material Information and Operation Process for Insider Trading Prevention



Internal Enhancement Measures

- New employees and current colleagues are requested to sign Integrity and Honesty Commitment Statement. Integrity education and training is conducted regularly each year.
- Upon each plenary director's taking office, directors are requested to sign Integrity Operation Policy Compliance Statement. In the meantime, the Company's integrity internal requirements are regularly promoted each year.
- ESG Promotion Committee reports the Company's current year specific implementation results of integrity operations to the Board of Directors Meeting once every year.



External Enhancement Measures

- In terms of commercial interaction, Jiin Yeeh Ding's colleagues shall explain the Company's integrity internal requirements to transaction counterparty during business execution process, and specifically deny direct or indirect providing, committing, requesting or accepting illegitimate interests in any forms or under any names. In the meantime, attention shall be exerted to avoid engagement of commercial transactions with parties involved in unethical behavior. In the event that a counterparty for business transaction or collaboration is found to be engaged in unethical behavior, assessment shall be made to verify if the counterparty shall be listed as a dishonored party for the purpose of fulfilling the Company's integrity operation policy.



3.2 Risk Management




Jiin Yeeh Ding has established risk management policy which is implemented after approval from the Board of Directors Meeting and which serves as the ultimate guiding principles for the Company's risk management. Organization structures of the Company's risk management are managed by separate responsible units based on different business natures. The process starts with respective units' identification, analysis and




measuring of potential risks within units. Appropriate handling measures are then selected accordingly for the purpose of control, handling, management and supervision. High risk responding measures are established focusing on high risk items, and centralized management or different-layer implementation will be conducted based on characteristics of different risks to ensure that all high risks can be controlled effectively in a timely manner. In terms of specific practices, Jiin Yeeh Ding conducts risk assessments each year with risk issues covering four categories of "internal issue," "external issue," "worker" and "other stakeholders." Risk responding measures are drafted on various high risk items. Audit Office conducts regular and irregular audits on the Company's internal control system and prepare reports accordingly. Management review meeting convened, which is convened each year, is utilized for effectiveness review in order to mitigate operation risks to the lowest possible level and achieve the purpose of sustainable operation. There was no high risk item from Jiin Yeeh Ding's risk assessment conducted in 2022. Current year risk management implementation was reported to the Board of Directors Meeting in November.

Risk Management Policy



Risk Category	Explanation of Risks	Risk Responding Measures
 Sustainable Environment	Greenhouse gas emission continues to increase.	<ul style="list-style-type: none"> Implementation of greenhouse gas inspection(ISO 14064-1); Regular annual drafting of energy saving and carbon reduction plan.
	Inability to Effective Energy Saving	<ul style="list-style-type: none"> Identify goal and direction for the Company's internal improvement through greenhouse gas inspection.
	Water Shortage	<ul style="list-style-type: none"> Increase in water storage space; Activation of back-up water tower for water storage.
	Violation of Environmental Regulations	<ul style="list-style-type: none"> Regular inspection on waste water, air pollution and wastes (metal contents and TCLP) to ensure compliance with regulations.
 Employee Caring	Occupational Disaster (including COVID-19 impact)	<ul style="list-style-type: none"> Management of COVID-19 Pandemic Employee Self-Health Management, Visitor Access Control Management Management of Occupational Disaster Hazard identification and risk assessment is conducted in accordance with management system and management is exerted on high risk operation items.
	Increase in Business, Shortage of Labor	<ul style="list-style-type: none"> Recruitment is conducted through multiple recruitment channels such as 104 internet recruitment, 1111 internet recruitment and recommendation from internal employee, relatives or friends.
 Operation Performance	Regulation Compliance	<ul style="list-style-type: none"> Environmental protection regulations overlap with those of Industrial Development Bureau's. In terms of current environmental resource recovery company, the Industrial Development Bureau will most likely approve application if such application of resource recovery factory is filed with the Industrial Development Bureau. However, it would take a very long time if the Company applies for disposal permit from environmental protection agency. This has always affected the Company's operation development. This is because Industrial Development Bureau's approval of resource



Operation Performance

Regulation Compliance

Rising/Falling Metal Price

Data Security Incident

recovery factory is for a single client's waste recovery and this is not expected to have impact on large scale markets. As such, Jiin Yeeh Ding shall enhance its promotion of environmental regulations to the market and actively communicate with environmental protection competent authority to further shorten time needed for permit application.

- Poor performance of public power
- ▶ In terms of current environmental cleaning and disposing company, there are still patterns of illegal operations or operations without license. Public power's inability to conduct effective audit and light punishment have led to legitimate and honest business operator's incomparable poor competitiveness. Illegitimate players are driving honest players out of the market. This has squeezed legitimate company's space of survival.
- ▶ The Company shall enhance promotion on environmental regulations and build up its now up/middle/down stream recycling system to ensure that enterprise wastes from related enterprises can be processed by companies with legitimate operations, and shall improve its own processing technology to achieve safe and harmless level of operation.

- The Company is engaged in futures hedging transactions with its existing inventory position.
- Trend of metal price is monitored from time to time and commodity selling time is closely watched.

- The Company drafts data security policy, implements regular data security risk assessment and conducts risk response on data security items with high risks, and is dedicated to mitigating data security risks to the lowest level to ensure that the Company's operation is not disrupted from data security incidents.
- Off-site backup is conducted daily on critical materials to ensure operation material's completeness.





3.3 Regulation Compliance

Policy / Commitment	<ul style="list-style-type: none"> Regulation compliance is the foundation of the Company's sustainable operation. Jiin Yeeh Ding requests colleagues to comply with various laws and regulations during their execution of business to keep the Company away from potential regulation violation which will affect the Company's business reputation and damage stakeholder's rights.
Goal	<ul style="list-style-type: none"> Record of zero regulation violation is maintained every year.
Responsible Unit	<ul style="list-style-type: none"> Respective units shall verify by themselves that there is no potential regulation violation during business execution. Audit Office regularly conducts internal audit operations to ensure that respective unit's business execution complies with regulations.
Report Mechanism	<ul style="list-style-type: none"> Company Official Website / Report System for Behavior Violating Occupational Moral. Company Official Website / Independent Director Mailbox General Manager Mailbox (electronic and physical mailboxes) Opinions are reflected through weekly supervisor meetings.
Current Year Resources Invested / Specific Achievements	<ul style="list-style-type: none"> Total training hours for Head of Corporate Governance, Head of Internal Audit and Heads of Finance and Accounting on regulation compliance courses are 30 hours. Both ISO 14001 Environmental Management Systems and ISO 45001 Health and Safety Management Systems have been introduced into factory to ensure that there are no records of any violations of environmental protection, occupational safety or labor human rights during the Company's operations. Onsite forklift and other dangerous machines operating personnel participated in professional courses held by external associations for a total of 42 man/times and 406 training hours. Personnel across the whole factory regularly participate in fire-fighting drills every year for a total of 11 man/times. Designated personnel are sent to participate in regulation training courses held by external institutes. These individuals will share their training thoughts with their units after completion of training for the purpose of cascading thoughts learned from training and education.
Assessment Effectiveness	<ul style="list-style-type: none"> There were no reported cases of personnel's violation of regulations in 2022 or records of regulation violation. No material deficiencies were found during the Company's internal audit operations on regulation compliance.

First of all, regulation compliance is Jiin Yeeh Ding's ultimate emphasis on colleagues. In terms of corporate governance, Jiin Yeeh Ding established functional committees to supervise the Company's financial operations and the Company's internal control system. Meanwhile, Guidelines for Board of Directors Meeting Performance Assessment have been passed to encourage Board of Directors Meeting to participate in the decision-making of the Company's critical proposals. A Head of Corporate Governance is also established to assist Board of Directors Meeting and provide professional opinions in order to strengthen functions of Board of Directors Meeting.

In terms of personnel management, the Company has established related internal requirements on integrity and has promoted repeatedly that the Company considers integrity and honesty as its core values. A comprehensive firewall has been built up through a series measures of internal requirements drafting, rigorous implementation, diversified report channels and protection over reporting individuals. Management leads by example in requesting each colleague to completely ensure that his/her business behavior complies with regulations and the Company's policy and internal requirements. Respective unit's business compliance is reviewed through annual internal audit operations. In terms of personnel

training, Department of Human Resource will promote the Company's integrity internal requirements to reporting new colleagues. Legal Office and other responsible units will also collaborate in conducting diversified trainings based on regulation amendments, annual education and training programs as well as regulations involved during business execution for colleagues from different units or different positions. This includes freshman training, physical courses, respective unit's promotion and participation in external training. Meanwhile, during personnel's execution of business, their departments will also offer guidance on contents of regulations which may be connected with their business execution process to ensure that the Company's operations comply with requirements from various regulations. The Company also protects colleague's legitimate labor rights in accordance with labor regulations and the Company's personnel requirements.

With respect to environmental health and safety, Jiin Yeeh Ding has designated personnel responsible for planning the Company's overall environmental resources in order to improve utilization efficiency on various resources. Given the fact that the Company is in a chartered industry, the Company needs to comply with environmental protection regulations in addition to being regulated by general administrative requirements. Therefore, it is indeed not easy to obtain license. Jiin Yeeh Ding also invests resources and efforts heavily in environmental protection, prevention of air and water pollution and waste management, and promotes environmental management system and fulfills feasible improvement projects. Additionally, the Company is also dedicated to providing all employees with a safe and reasonable work environment and maintaining employee's rights, fulfilling occupational health and safety management system and establishing comprehensive occupational safety management mechanisms. Health and safety education and training is conducted to employees regularly. This includes providing necessary health and first aid facilities and exerting efforts to mitigate hazardous factors to employee's health and safety as well as prevention of occupational disaster.

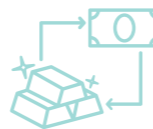
In terms of Jiin Yeeh Ding's overall regulation compliance practices, there are no records of material regulation violation in recent years in the fields of corporate governance, securities trading, environmental protection, labor human rights and occupational safety.





3.4 Operation Performance

Goal	<ul style="list-style-type: none"> Maintain operation growth each year to ensure Jiin Yeeh Ding's responsibility for investors. In the meantime, take care of employees and satisfy client's needs.
Responsible Unit	<ul style="list-style-type: none"> General Manager Office
Report Mechanism	<ul style="list-style-type: none"> Company Official Website / Investor Contact Section
Successfully Developed Product/Technology in Recent Years	<ul style="list-style-type: none"> Gold recovery purity of 4N, which can be used as industrial grade raw materials. Entering into semi-conductor equipment cleansing business; recovering precious metal from manufacturing process. Established physical crushing and grinding, wet sorting, chemical metallurgy, electrochemical recovery of metals and other technologies, and have applied for two technology patents. Research and development of etching solutions to recover precious metals and iodine technology.. 4N silver ingot production system, industrial silver bead production system. Manufactured in small quantities of ammonium chloroplatinate chemicals. Platinum is produced in small quantities with a purity of more than 99.9%.. Palladium is produced in small quantities with a purity of more than 99%. Recovery of nickel and tin from pachinko balls. Copper and tin plating raw materials can be recovered separately from copper and tin to increase their value. Output of electrolytic copper, with a purity of 3N5. Ni and Cu paste tank cleaning and recycling. PET plastic recycling. Recycling of tin-containing scrap. Recovery of rhodium from rhodium acetate materials.
Assessment Effectiveness	<ul style="list-style-type: none"> The Company's operating income increases by 6.4% compared with the one for previous year. Earnings per share has increased by 40% compared with the one for previous year. Department of Business established its target in developing new clients and added 5 new clients with purchase amount of more than NT\$ 3 million. KPI achievement rate for current year has reached 100%. There were no report cases received from investors in 2022.
Short-Term Goals for Business Development	<ul style="list-style-type: none"> To establish precious metal sampling technology for the purpose of improving representativeness of sampling and accuracy for analysis. Improve manufacturing technology and formulation to enhance recovery efficiency and recovery rate. Manufacturing development of catalyst recovery for RH, PD/C and PT. Output of tin. Cleaning and recovering of nickel jars and designa and planning for PET recovery. Recovery of organorhodium waste effluent. Recovery of solar panel.
Mid-Term Goals for Business Development	<ul style="list-style-type: none"> Establishment of precious metal processing center with related companies to enhance product values. Development of recovery processing technologies for precious metals of Rhodium and Ruthenium. Enhancement of recycled product value. Improving recycled products from industrial raw materials to direct products. Enhancement of purity in tin.



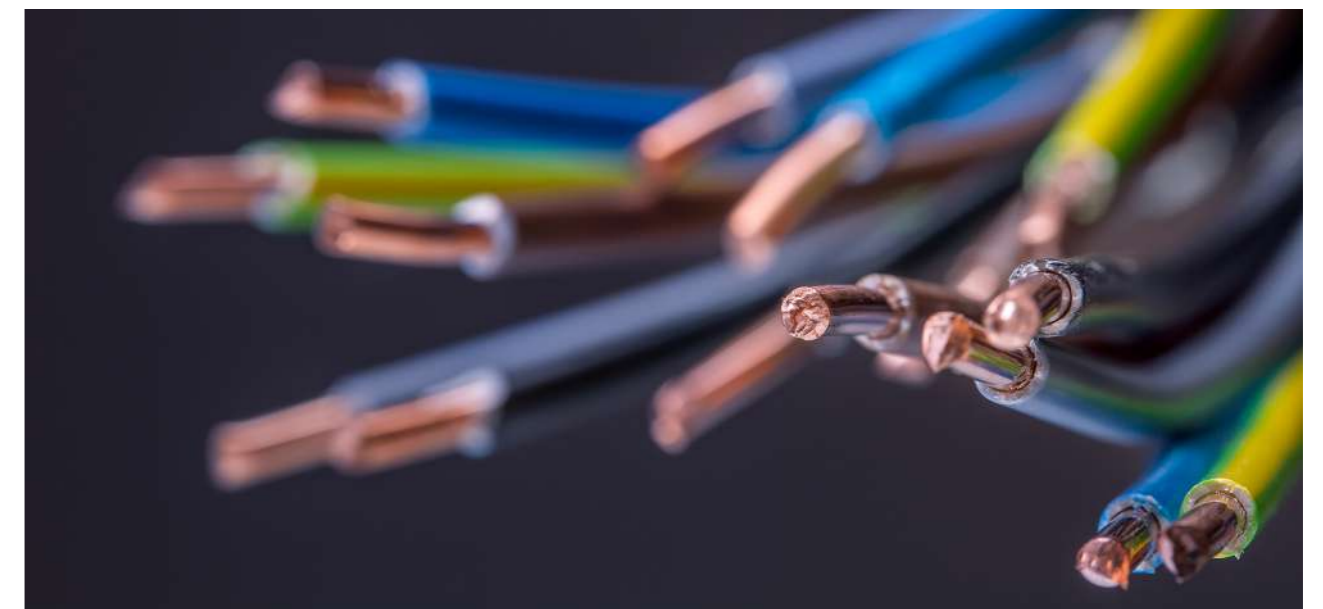
Long-Term Goals for Business Development

- Entering into precious metal industrial material market.
- Conducting up/downstream industry integration in Asia market.
- Establishment of a consistent, complete and comprehensive factory for precious metal recovering, refining and precious metal product manufacturing.
 - A. Establishment of pre-processing technology for precious metal raw materials.
 - B. Establishment of enrichment technology for low-content precious metal raw materials.
 - C. Development of application technology and market for precious metal. °
- Recovery of common metals of copper, nickel and tin.

Jiin Yeeh Ding's main operation items are businesses of cleaning, transportation, processing of industry wastes and resource recovery and recycling. Due to special features of the industry, it does not mean a lot if the Company is measured by product (such as gold or silver) market shares in the industry. It will be more consistent with industry features if comparison with industry players is made based on waste cleaning capability. In the event that comparison is made based on materials of single-month recovering and processing amount in waste metal recovering and cleaning industry, Jiin Yeeh Ding's current authorized handling scale ranks probably among the top 3 in domestic market. It is therefore obvious that Jiin Yeeh Ding possesses a leading position in scrap metal recycling and cleaning market.

Currently, demand outweighs supply in the market. The main reason is that industry already has a consensus that industry wastes shall be handled in a legitimate manner. Competent authority also spares no effort in promoting environmental protection. Environmental protection regulations have become even more comprehensive and time needed to apply for industry waste processing certificate is extremely long. This has created difficulties for new investors to enter the market easily. It is expected that demand will still outweigh supply in the cleaning and recovering market for 3~5 years in the future. This will create energy for Jiin Yeeh Ding's continued growth in operating income. Currently, Jiin Yeeh Ding's contracted service clients continue to increase in Taiwan. Many of these clients are TWSE or TPEX companies in Taiwan. Number of clients continues to increase at current phase.

With the best service team, Jiin Yeeh Ding is always committed to delivering the best processing and recovery of the biggest economic value on electronic wastes delivered to us by clients. The Company upholds its operation concepts of technology first, quality first and service first.





Competitive Niche



Recovery Processing Technology and Comprehensive Internal Operation Management Process

- Excellent recovery processing technology and equipment
- Centralized management on internal operation management such as factory access control, storage, testing and analysis, pre-processing, chemical refining and pollution prevention forms.



Comprehensive and Sound Up/Downstream Supply Chain

- Source of Material:
 1. Recognized by major international electronics factories, partners of tightly collaboration;
 2. Affirmed by major international recovery factories, collaboration partners in Asia with footprints extending to America, New Zealand and Australia;
 3. Acquisition of materials through alliance makes source of materials even more stable.
- Linking of industry chains:
For the purpose of sustainable development in economy and environment, advanced countries have been developing circular economy aggressively in recent years. These countries try to solve issues of fast raw material consumption and damage to environment, which were created from economic growth, through resource recycling measures. Jiin Yeeh Ding has long-term collaboration partners across U.S., Japan, Belgium and Hong Kong to sell precious metal made by the Company. We continue to maintain good collaboration relationship with partners and allow clients to trust us through excellent service quality.

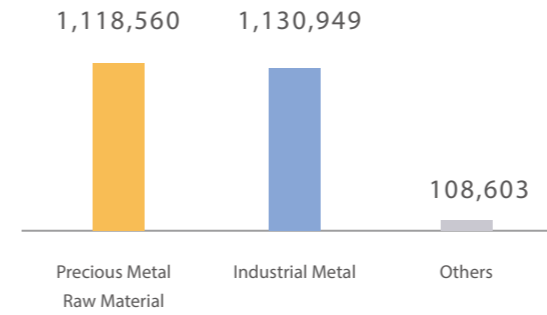


Excellent Reputation Across Industry

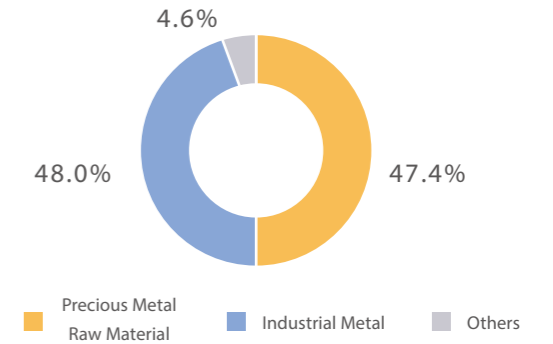
- Jiin Yeeh Ding has been in contact with almost one thousand clients since its operation. The Company possesses fundamental knowledge on electronic wastes generated by up/middle/downstream of electronic industry as well as their recovery values. The Company's analysis laboratory maintains thousands of waste samples generated by various electronic factories. Which kind of waste can be used in what industry as that industry's raw materials is the Company's management/channel asset. Additionally, the Company maintains good collaboration relationship with existing clients and clients continue to extend through excellent service quality.



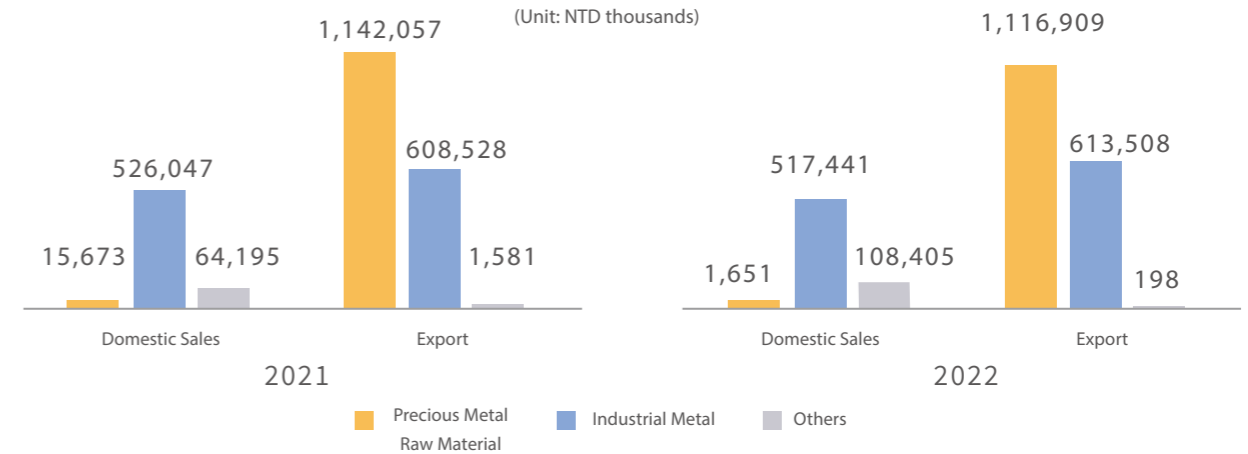
Sales Revenue from Major Products
(Unit: NTD thousands)



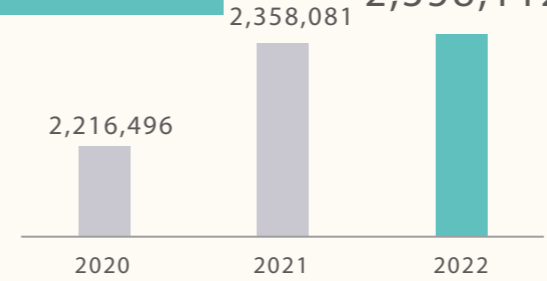
Percentage of Sales Revenue from Major Products



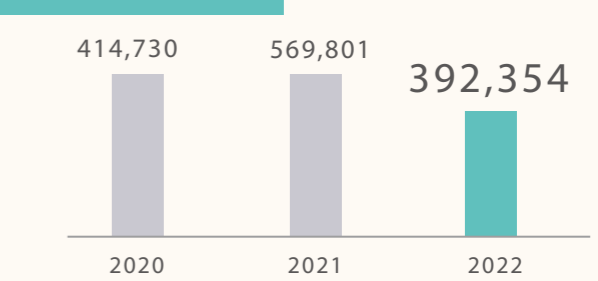
Sales Distribution for Major Products in Recent Years
(Unit: NTD thousands)



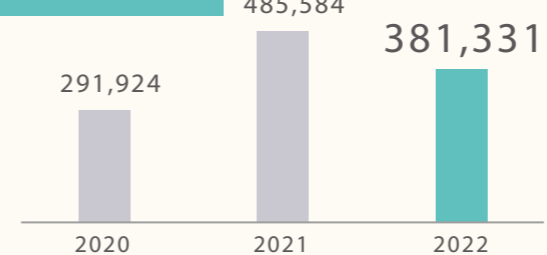
Operating Income



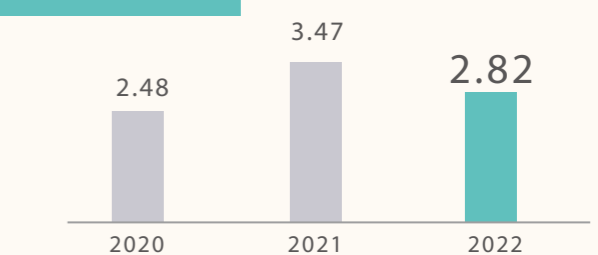
Operating Gross Profit



Pre-Tax Net Profit



Earnings Per Share (Unit: NTD)





3.5 Data Security Protection



Policy/Commitment

- To ensure secrecy, completeness and availability of data and data asset needed for the Company's operation together with principles of security and rationality and data security basis, a data environment which can be continuously operated by respective unit's information business of the Company is therefore provided to establish operation innovation, strengthen service security and enhance team capability for the purpose of achieving purpose of sustainable operation as well as compliance with requirements from related regulations.
- Zero data security incidents each year



Scope of Data Security

- Data Security Organization, Asset Categorization and Control, Personnel Safety and Management, Entity and Environment Safety Management, Communication and Operation Management, Access Control, System Development and Maintenance



Future Targets

- The Company's internal obsolete internet control equipment is expected to be replaced in different phases.
- To comply with regulation requirements, data security responsible unit, supervisor and personnel will be established prior to end of 2023.



Responsible Unit/Report Mechanism

- Responsible Unit: Department of Information Technology Report Mechanism: Audit Office supervises implementation of data security and conducts regular audits accordingly.



Current Year Assessment Mechanism and Implementation Achievements

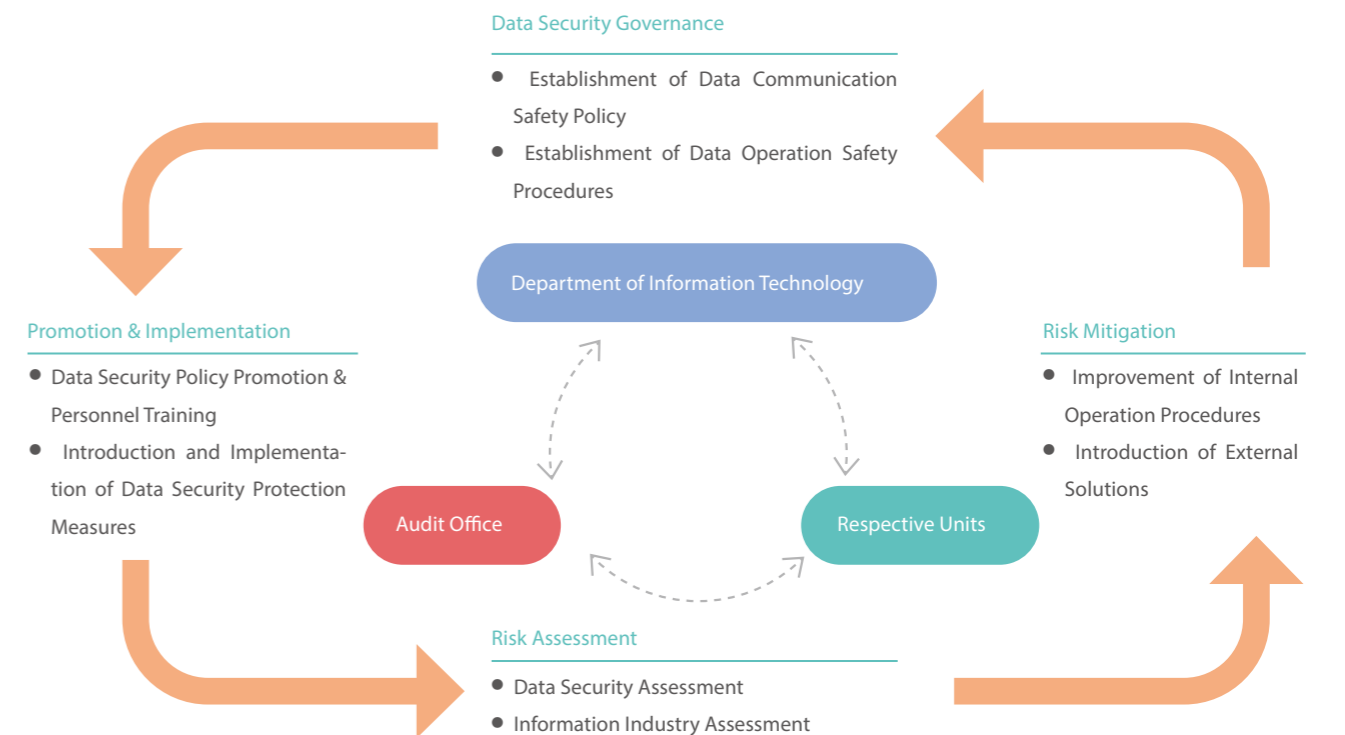
- There is no occurrence of data security incident.
- Social engineering drill is implemented with personnel hit rate of zero.
- Achievement rate for internal data security KPI is 100%.
- There is no report received from internal or external stakeholders.
- No significant deficiency is detected from internal audit / client audit.
- Total amount for investments in information equipment and data security is NTD1401,000.

Department of Information Technology is responsible for Jiin Yeeh Ding's overall data security business. This department is equipped with an information chief and data security responsible personnel, and is responsible for drafting the Company's data security policy, planning and executing data security protection as well as promotion and implementation of data security policy, and publish data security governance situation on the Company's official website. First of all, Jiin Yeeh Ding has drafted multiple data security internal requirements to regulate company personnel's data behavior. Regular reviews are conducted each year to verify if requirements comply with changes in current operation environment, and adjustments will be made in due time in accordance with needs. To protect against various internal and external data security threats, the Company not only adopts multi-layer internet structure design but it also establishes various data security protection systems to enhance overall data environment's security. Additionally, to ensure colleague's operation behavior complies with the Company's data security requirements, the Company has designed operation procedures audit mechanism and introduced data security management tools to fulfill

management measures on personnel's data security. For instance, data security responsible personnel conducts control over personnel's data access authority, regularly checks idle accounts, conducts weakness scanning regularly as well as control measures of imposing encryption over confidential material transmission in accordance with the Company's data security internal requirements. In the meantime, local and offsite backup are conducted on the Company's critical data every day to ensure security and completeness of data storage. Furthermore, data security responsible personnel offer practical courses on data security training and education for new staff every year, and promote data security issues and share cases of related data security incidents through letters to all colleagues from time to time to enhance colleagues' data security awareness.





In the meantime, Audit Office is responsible for monitoring data security and supervising execution of the Company's internal data security, and conducts related audits on data security risk management regularly every year. In the event of finding any deficiency, audited unit will be requested immediately to propose related rectification plan and establish specific control measures. Regular follow-up on rectification effectiveness is conducted to mitigate the Company's internal data security risk. There was no occurrence of any data security incident in Jiin Yeeh Ding in 2022.

Faced with external constant data security threats, Jiin Yeeh Ding is still unable to guarantee to completely prevent third party's internet attack to cripple the Company's computer systems with critical business functions in manufacturing, operation and accounting data even though the Company has established comprehensive internet and computer related data security protection measures. Frequently, these internet attacks illegally intrude the Company's internal internet system to sabotage the Company's operation and business reputation. In the event of serious internet attacks, the Company's systems may loose critical operation materials and the Company's operation may be disrupted. The Company can only review existing data security requirements and operation procedures continuously to ensure data security protection's appropriateness and effectiveness. Although there is no guarantee that the Company can be spared from constantly renewed threats or attacks amidst the fast-changing data security threats, the Company will be able to resume normal operations within the shortest time through investments in related data security equipment and collaborating vendor's assistance.



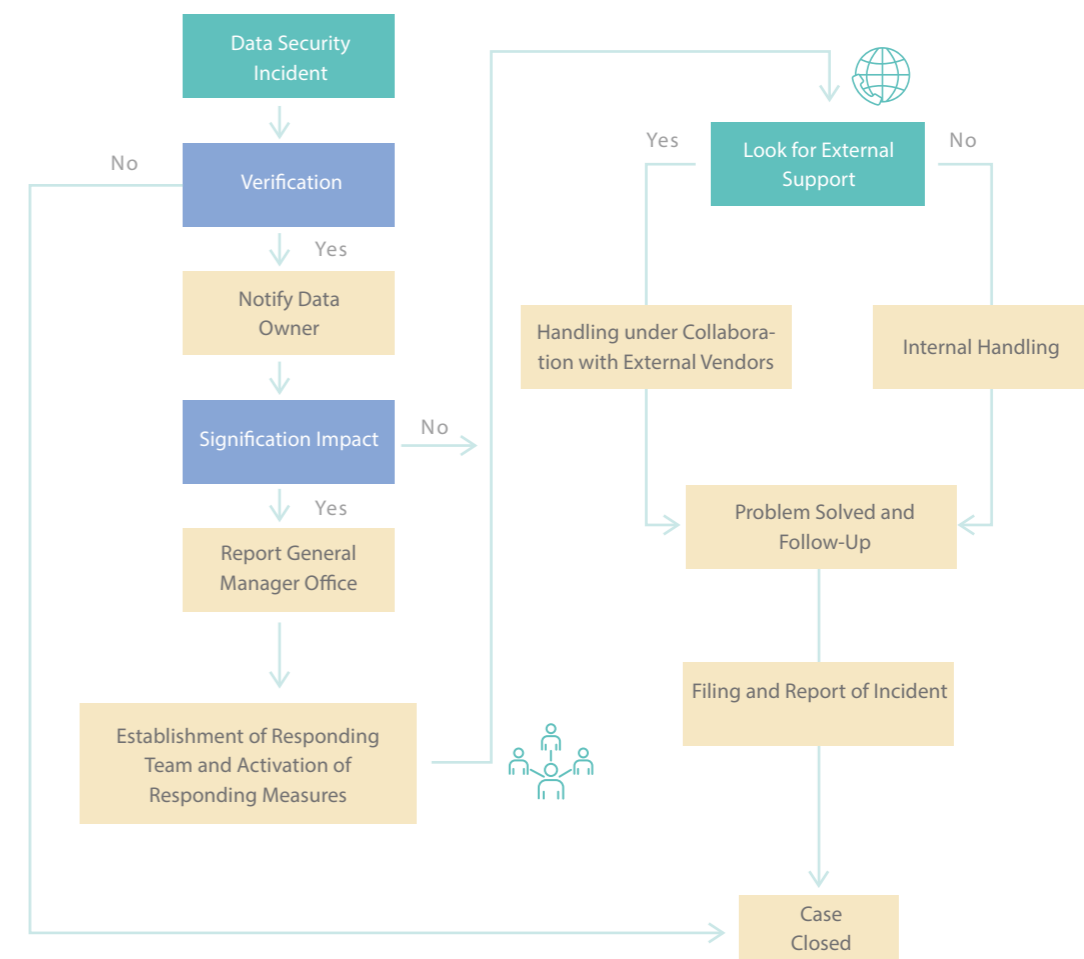


Specific Data Security Management Measures

Category	Explanation	Related Measures
 Authorization Management	Personnel Account, Authorization Management, System Operation	<ul style="list-style-type: none"> Management and Review over Personnel Account Authorization Regular Inventory-Check on Personnel Account Authorization
 Access Control	Personnel's Access to Internal/External Systems Security Measures on Data Transmission Channels	<ul style="list-style-type: none"> Internal/External Access Control Data Leakage Control Operation Behavior Track Records
 External Threats	Potential Weakness in Internal System Protection Measures for Anti-Virus and Hacker-Prevention	<ul style="list-style-type: none"> Detection of Host Computer Weakness and Renewal Measures Anti-Virus and Hacker-Prevention, Detection of Junk Mail and Malware
 System Availability	Handling Measures for Systems under Available Status and Service Disruption	<ul style="list-style-type: none"> System/Internet Availability Monitoring and Report Mechanism Responding Measures to Service Disruption Data Back-Up and Recovery Mechanism Regular Disaster Recovery Drill



Data Security Incident Report Process





3.6 Supplier Management

3.6.1 Electronic Waste Supplier

Taiwan in short supply of metal mineral raw materials. As such, most metal raw materials rely on expensive imported metal or recycled wastes. This has highlighted importance of metal recycling company. Global information and consumer electronic products are constantly launching new products and product life cycle has shortened as a result of this. Fast replacement of products has generated large amount of electronic wastes, with 16~28% of increase for every 5 years. The speed of increase is 3 times faster than the one for total wastes. They are the fastest increasing garbage in the world nowadays. Many electronic wastes include multiple basic metals or precious metals suitable for recovery and recycling. This has promoted the rise of waste cleaning and recovery industry. In recent years, technology companies are increasingly aware that wastes are valuable and adopt measures of bidding or price negotiation to handle electronic wastes. As a result, it is getting harder for recovery and recycling companies to obtain source of materials. Therefore, expand and possess stable source of electronic waste supply has become increasingly important.

Furthermore, knowledge and professional judgment over amount of precious metal contents in electronic wastes also impose significant impact on recovery and recycling company's revenue and costs. Taiwan is an important part in global electronic industry. Fast replacement of electronic products also generates large amount of electronic wastes. Hazardous materials generated will increase every day if electronic wastes are not handled properly. This issue has become a focal point in respective countries' environmental policies. In the event that emerging electronic industry has failed to solve environmental problems during their pursuit of competitiveness enhancement, there will be serious damage to technology companies and retailers' business reputation. International environmental protection regulations have become increasingly rigorous amidst optoelectronics and semiconductor industries' prosperous development. Amounts for electronic wastes and resource recovery products generated from this will also increase accordingly. Together with the industry's concept over the years that electronic wastes shall be handled in a legitimate manner, development energy for Jiin Yeeh Ding has therefore been further enhanced.

Jiin Yeeh Ding established management system for quality, environment and occupational safety and received international standard certification accordingly. This has proven the Company's capability in handling electronic wastes. It also allows upstream electronic waste suppliers to trust Jiin Yeeh Ding and maintain long-term and stable collaboration relationship with the Company. Jiin Yeeh Ding possesses Grade A Permit for Waste clearance and Disposal and is capable of handling electronic wastes generated by high-tech industry and building up comprehensive precious metal recovery system. Meanwhile, Jiin Yeeh Ding possesses abundant experiences in cleaning and handling electronic wastes and has established good business reputation in the industry. This has further ensured the Company's competitiveness in the market.

Additionally, the Company conducts satisfaction survey on electronic waste suppliers each year. This assessment is categorized into 5 tiers. In terms of items with lower tier assessment result, the Company will conduct cause analysis and propose improvement programs accordingly. In recent years, electronic waste suppliers are all very satisfied with Jiin Yeeh Ding from the satisfaction survey.



Achievements in Recent Years

- Electronic waste suppliers' satisfaction to Jiin Yeeh Ding remains at "very satisfied" in satisfaction survey.
- There is no receiving of electronic waste supplier's complaint or report.
- The Company received two-star (the highest) honor for quality performance enterprise in the Recycling Team of "Recycling Economy – Selection of Quality Performance Enterprise Promoting Recycling of Recycled Materials."

3.6.2 General Supplier and Contractor

In terms of other suppliers, Jiin Yeeh Ding upholds its fair and rigorous principles. In addition to checking if quality from supplier's products meet with the Company's requirements, suppliers must also meet with the Company's standards for suppliers in the fields of labor human rights, occupational health and safety, environmental protection, related management systems and corporate integrity and moral. Conditions for Jiin Yeeh Ding's major raw material supply in recent years are good. In the meantime, the Company also requests suppliers to provide products which are easy to be recovered, with less pollution and are ego-friendly. The Company also utilized domestic labor and environmental protection regulations as basis in drafting supplier's human rights and ethic principle and environment principle. Going forward, the Company shall continue to conduct audit on suppliers in the fields of environmental protection, health and safety, and request suppliers to continuously improve their performances.

In the meantime, contractors are notified, in writing, of requirements on safety and environmental protection during their entering of construction agreements. These requirements specifically define safety protection and control measures to be adopted when construction workers enter the factory. Additionally, Jiin Yeeh Ding also requests workers for contractors assuming high risk construction tasks to complete work skill training for the purpose of ensuring no occurrence of personnel disaster incidents within factory area through high standard requirements.



Supplier Management Statement and Personnel Ethic Principle

- Jiin Yeeh Ding complies with internationally recognized guidelines in its protection of labor human rights, and collaborates with suppliers complying with the same guidelines.
- One party shall be responsible for keeping confidentiality on counterparty's business secrets learned during business collaboration.
- Upon learning of personnel's violation of contract terms prohibiting acceptance of commission, kickback or other illegitimate benefits, one party shall notify counterparty of identity of personnel in question, measures of providing, committing, promising, requesting or accepting and amount or other illegitimate benefits involved, and provide related evidence to counterparty and collaborate with counterparty's investigation. In the event of damage incurred to one party, one party is entitled to request for damage compensation from counterparty, and deduct compensation amount from payment payable under contract terms.
- In the event that one party is involved in unethical behavior during business activities, counterparty shall therefore be entitled to terminate or cancel contract unconditionally at any time.
- Supplier's performance of agreement shall comply with related requirements on labor health and safety regulations.



Environment Principle

- We request suppliers to comply with related regulations of domestic environmental protection laws. To respond to the issue of global warming, we urge suppliers to work together in lowering energy consumption on products or services, and mitigate impact to environment to the most possible extent during manufacturing, utilizing and waste disposing processes.



CHAPTER 4



Green Sustainability

- 4.1 Waste Management
- 4.2 Energy Conservation and Carbon Reduction
 - 4.2.1 Energy Use
 - 4.2.2 Carbon Emissions
 - 4.2.3 Air Pollution Management
 - 4.2.4 Climate Change
- 4.3 Circular Economy
 - 4.3.1 E-waste Processing Procedures
 - 4.3.2 Up-, Mid-, and Downstream Linkages
 - 4.3.3 Resource Recovery of E-waste
 - 4.3.4 Social Benefits



4.1 Waste Management

Significance for the Company	Waste generated by the Company in the process of resource recovery must be treated and managed properly to prevent secondary pollution and environmental hazards		
Policies	Commitment to prevention of waste contamination and ongoing improvements and propagation of environmental protection concepts among employees, customers, suppliers, and contractors	Responsible Department/Grievance Mechanism	Health & Safety Department /Mailbox
Short-term Goals	1. Conformity of waste discharges during the processing and resource recovery process to legal requirements 2. Implementation of contractor audits to ensure proper treatment and conversion of commissioned waste into innocuous substances		
Mid- and Long-term Goals	Compliance with legal requirements, proper handling of up- and downstream sectors of the waste processing and recycling system, fulfillment of corporate social responsibility, and prevention of environmental impacts		
Invested Resources and Concrete Achievements	Execution of in-plant waste management based on the PDCA management cycle in accordance with ISO14001; achievement of annual targets; up- mid- and downstream compliance with waste-related laws and regulations		
Assessment Mechanism/Results	Zero violations of waste-related laws and regulations		

JYD Group is an e-waste processing and recovery service provider. Waste generated in the refinement and forging process mainly consists of scrap plastic, scrap metal, and general waste. It can be classified into the following categories: hazardous industrial waste, resource waste, and general industrial waste.

Due to the relatively large amount of general industrial waste generated by the Group coupled with the limited capacities of local public incineration facilities, waste treatment and disposal is facing constraints. The Group is therefore actively searching for other qualified waste treatment and disposal organizations as potential cooperation partners in this area in addition to seeking opportunities for waste reduction, resource recovery, and reuse to reduce total waste amounts.





Waste clearance procedures

Scrapping process completion	Upon completion of joint inventories of scrapped materials by responsible personnel at the scrapping site, dismantling and destruction operations are carried out until materials are fully demolished.
Temporary storage at business sites	Scrapped materials are properly stored pending completion of customs clearance procedures
Commissioning of a customs broker	Provision of documents (Invoice and Packing List) required for customs clearance and completion of relevant procedures by a commissioned customs broker
Clearance and transportation	Provision of safe clearance and transportation services in compliance with applicable laws. Vehicle-mounted GPS real-time positioning systems allow constant observation of vehicle locations until scrapped materials reach the disposal plant.
Disposal plant	Upon successful delivery of scrapped materials to the disposal plant, waste disposal procedures are initiated
Sorting	<ul style="list-style-type: none"> • Preliminary dismantling and sorting are carried out based on material properties • Upon declaration of reclaimable and reusable resources, recyclable materials are delivered to recycling plants • Scrap metal is processed depending on material categories, while general industrial waste is transported to landfill sites or incineration plants for final disposal.
Reporting	Upon detailed recording of waste amounts, a report is submitted to the competent authority pursuant to applicable laws and regulations, which marks the final stage of waste disposal.

JYD Group stores waste separately in accordance with identified categories and properties pursuant to the regulations set forth in the Waste Disposal Act. Hazardous industrial waste is sealed in fixed packaging materials or containers and marked with labels indicating the waste designation, storage date, quantity, and composition. Warning signs are attached to these containers to prevent careless contact. General industrial waste and resource waste are placed in containers that prevent spillover, seepage, or emission of noxious odors. They are stacked and stored in a proper manner in accordance with their properties and categories until initiation of clearance and transportation operations. In addition, regular inspections of storage and clearance processes are carried out by assigned dedicated personnel. If non-conforming operations are detected, corrective action is initiated immediately.

Qualified disposal businesses are entrusted with waste clearance and disposal. In addition to the review of qualifications prior to contract conclusion, annual audits are conducted to ensure that waste disposal by these businesses is in conformity with applicable legal requirements. Due to the impact of the COVID-19 epidemic, on-site audits of contractors were replaced with paper-based reviews in 2022.

Waste categories	2020	2021	2022
General industrial waste	887.46	1293.07	1330.37
Hazardous industrial waste	83.55	135.74	146.79

Note 1: Waste amount increases are linked to business growth

Note 2: Waste categories and amounts are affected by the types of processed e-waste

Waste is disposed of off-site by commissioned disposal businesses which employ eight different disposal methods including incineration, landfilling, and solidification. Waste from incineration and physical waste disposal can be used as auxiliary fuel in the incinerator combustion process, while waste treated overseas is employed as a raw material for re-extraction of precious metals. This waste type is included in the waste recycling and reuse category together with reusable waste. In 2022, JYD's waste reuse rate reached 91.93%.

Waste disposal	2020		2021		2022	
	General	Hazardous	General	Hazardous	General	Hazardous
Incineration	721.67	24.02	912.48	60.90	797.18	97.25
Landfilling	130.53	-	213.20	-	337.46	-
Thermal treatment	22.61	-	140.65	-	106.05	-
Solidification	-	25.08	-	23.51	-	8.56
Chemical treatment	-	34.45	-	51.33	-	40.98
Physical treatment	12.65	-	12.11	-	23.09	-
Reuse	-	-	14.63	-	66.592	-
Overseas treatment	19.87	3008.9	23.89	3665.59	44.927	4586.41
Total	3999.85		5118.29		6108.5013	

Note: The data listed above has been derived from the EPA Industrial Waste Reporting Website

4.2 Energy Conservation and Carbon Reduction

Significance for the Company	In view of the fact that rising GHG emissions and climate change caused by global activities result in constant flooding and droughts which have a significant impact on business operations, JYD Group is firmly committed to the effective implementation of GHG reduction measures with the goal of making a valid contribution to slowing down global warming and fulfilling its responsibility as a member of the global community.		
Policies	Execution of organization-wide GHG inventories to maintain a firm grasp of annual GHG emissions and planning of GHG reduction measures and substitution policies to honor the organization's pledge to achieve the dual goal of a net-zero increase of GHG emissions and carbon neutrality by 2050	Responsible Department/ Grievance Mechanism	Health & Safety Department/Mailbox



Short-term Goals	<ul style="list-style-type: none"> Completion of annual, organization-wide GHG inventories Advocacy of annual, organization-wide GHG verifications and acquisition of GHG verification statements Successful implementation of GHG reduction measures to achieve the goal of a 20% reduction by 2030
Mid- and Long-term Goals	<ul style="list-style-type: none"> Step-by-step implementation of GHG reduction measures and substitution strategies to achieve carbon neutrality and completion of reports Attainment of carbon neutrality and completion of external verifications by 2050
Invested Resources and Concrete Achievements	<ul style="list-style-type: none"> Formation of a Carbon Neutrality Task Force composed of members of the production, Administration, plant affairs, and health & safety departments Quarterly analysis of water and power consumption statistics of the whole organization to ensure carbon reduction programs result in an effective decrease of process-related power consumption (relevant results are reviewed on a regular basis)
Assessment Mechanism/Results	Proposal of energy conservation initiatives on-site and by the administration division (one each)

4.2.1 Energy Use

JYD relies on electricity as the sole energy source for the recovery of metals from electronic parts and components. Outputs and power consumption are affected by material types and processing methods.

Energy consumption and intensity	Output (metric tons)	Total power consumption (kWh)	Energy intensity (kW/metric tons)
2020	16,551	1,758,640	106.26
2021	13,795	1,637,820	118.73
2022	16,419	1,655,939	100.85

4.2.2 Carbon Emissions

In recent years, the whole world has been seriously affected by the greenhouse effect which has resulted in extreme weather patterns. As a global citizen, JYD proactively responds to carbon reduction policies of the government and gradually implements reduction measures in close coordination with such policies. Attainment of the goal of a 20% reduction is projected for 2030. As of 2020, the Group conducts organization-wide GHG inventories. It has also acquired a ISO 14064-1 :2018 verification statement. In the future, JYD will continue to disclose the results of its GHG inventories on an annual basis.

Greenhouse gases can be divided into the following three categories based on the emission source: Scope 1, Scope 2, and Scope 3. Direct (Scope 1) emissions are generated in the process of plant equipment use (e.g., refrigerants, septic tanks, generators, oxidation furnaces, forklifts). Indirect (Scope 2 & 3) emissions are caused by purchased electricity, up- and downstream transportation of goods, raw material procurement, and waste treatment and disposal.

GHG Emission Statistics

GHG emissions (metric tons CO ₂ e)	Scope 1 CO ₂ e	Scope 2 CO ₂ e	Scope 3 CO ₂ e
2020	353.95	908.84	1488.51
2021	-	-	-
2022	-	-	-

Note 1: Scope 1 greenhouse gases include HFCs, CH₄, CO₂, and N₂O

Note 2: Since the first GHG inventory was conducted in 2021, the base year has been set at 2020. GHG emissions are calculated based on the operational control method.

Note 3: The value indicated in the IPCC Firth Assessment Report has been selected as the GWP value for this report.

The Group's energy conservation and carbon reduction measures currently focus on the decrease of Scope 2 electricity consumption. On the administrative side, starting in 2020, we've begun replacing the old lighting in the factory with more energy-saving light bulbs in batches. This has resulted in a total reduction of 77,582 kWh of electricity over three years, equivalent to a reduction of 39.49 metric tons worth of CO₂e emissions (electricity emission coefficient is based on the Bureau of Energy's 2021 coefficients). On-site, in 2022, we adjusted the exhaust airflow from the factory's anti-pollution facilities to save electricity on non-working days. This saved a total of 54,567 kWh of electricity, equivalent to a reduction of 27.77 metric tons worth of CO₂e emissions (electricity emission coefficient again based on the Bureau of Energy's 2021 coefficients). In the future, the Group plans to install a green power generation system as a substitute for traditional thermal power generation and thereby reduce its GHG emissions.





4.2.3 Air Pollution Management

Air pollutant inspections are carried out in accordance with legal requirements every five years when the Stationary Pollution Source Installation Permit is renewed to ensure proper management of air pollutant emissions generated in crushing and chemical treatment processes. The inspection results were within the legally permissible limits.

Emission channels	Pollutant type	2019	2019	2015	2015
		Inspection results	Permit	Inspection results	Permit
		Measured value	Emission standard	Measured value	Emission standard
P001	Hydrogen chloride	0.05ppm	80ppm	1.23x10 ⁻² ppm	80ppm
	Nitric acid	<3.92 x 10 ⁻⁵ g/s	0.316g/s (tightened standard)	1.26x10 ⁻⁴ g/s	0.36g/s
P002	Particulate matters (PM)	<1.0mg/Nm ³	100mg/Nm ³	<1.0mg/Nm ³	100mg/Nm ³
	Sulfur oxides	1ppm	300ppm	0.9ppm	300ppm
	Nitrogen oxides	1ppm	250ppm	N.D.<0.2ppm	250ppm
	Hydrogen chloride	0.49ppm	80ppm	0.01ppm	80ppm
	Volatile organic compounds (VOC)	2	-	N.D.<0.4	-
P003	Hydrogen chloride	0.06ppm	80ppm	1.23x10 ⁻² ppm	80ppm
	Nitric acid	<3.5x10 ⁻⁵ g/s	0.173g/s (tightened standard)	6.22x10 ⁻⁵ g/s	0.148g/s (tightened standard)
P004	Hydrogen chloride	0.23ppm	80ppm	6.15x10 ⁻³ ppm	80ppm
	Nitric acid	3.06x10 ⁻⁴ g/s	0.206g/s	<5.86x10 ⁻⁵ g/s	0.198g/s
P005	Particulate matters (PM)	<1.0	100mg/Nm ³	-	-
P006	Particulate matters (PM)	<1.0	100mg/Nm ³	-	-
P007	Particulate matters (PM)	<1.0	100mg/Nm ³	-	-

Note : Data derived from the test report of the EPA permit laboratory

4.2.4 Climate Change

Item	Description	Item	Description
	The company implements energy conservation and carbon reduction measures, cares for the Earth, and capitalizes on the Waste Clearance and Disposal Organizations influence on mitigating climate change to mitigate the impact of climate change and achieve the goal of sustainable environmental management		ESG Committee convenes at least four meetings a year, and the Corporate Governance Head unit reports to the Board of Directors regularly. The issues reported included Corporate Governance, Sustainable Environment, Social Welfare, Information Disclosure. The committee continued to focus on environmental protection, energy conservation, and carbon reduction, and material environmental issues while developing sustainable environmental policies and goals and implementing relevant measures.
	We continue to implement improvement measures to achieve GHG reduction targets through the environmental protection issues regularly review and various energy conservation and carbon reduction measures.		The company has set up an "ESG Promotion Committee" under the board of directors, with the general manager as the chairman and convener, and keeps abreast of domestic and foreign social responsibility development trends and changes in the environment for relevant responses.
	The company analyzes climate change risks and opportunities, and		The company has set up a section dedicated to stakeholders (including the Shareholders, investors, customers, suppliers and employees) on the official website, and responds to stakeholders' issues of concern in the "Sustainability" website of the company.
			<ul style="list-style-type: none"> We continue to promote energy and resource improvement measures. Regular carbon reduction meetings. Purchase LED lamps with environmental protection and energy saving labels.

4.3 Circular Economy

The world produces more than 50 million tons of e-waste each year, creating huge "urban mines". With JIIN YEEH DING Enterprise Corp.'s ability to turn technological waste into "urban mines" that can be used as resources, we can reduce the need to mine ores, strip the earth's surface, and use large amounts of water in remote and hazardous areas around the world.

Based on the spirit of stability and pragmatism and our pursuit of excellence, JIIN YEEH DING Enterprise Corp. is the only vertically-integrated company in the industry that has the advantage of building circular economy channels through our affiliates around the world. We are actively expanding our domestic and international recycling markets.

- We have already been recognized by major international electronics companies and have become a close partner with them.
- Praise from international recycling companies. In addition to our partners in Asia, we have also extended into the Americas, New Zealand, and Australia.
- Access to sources of material through our alliances, making our sources more secure.

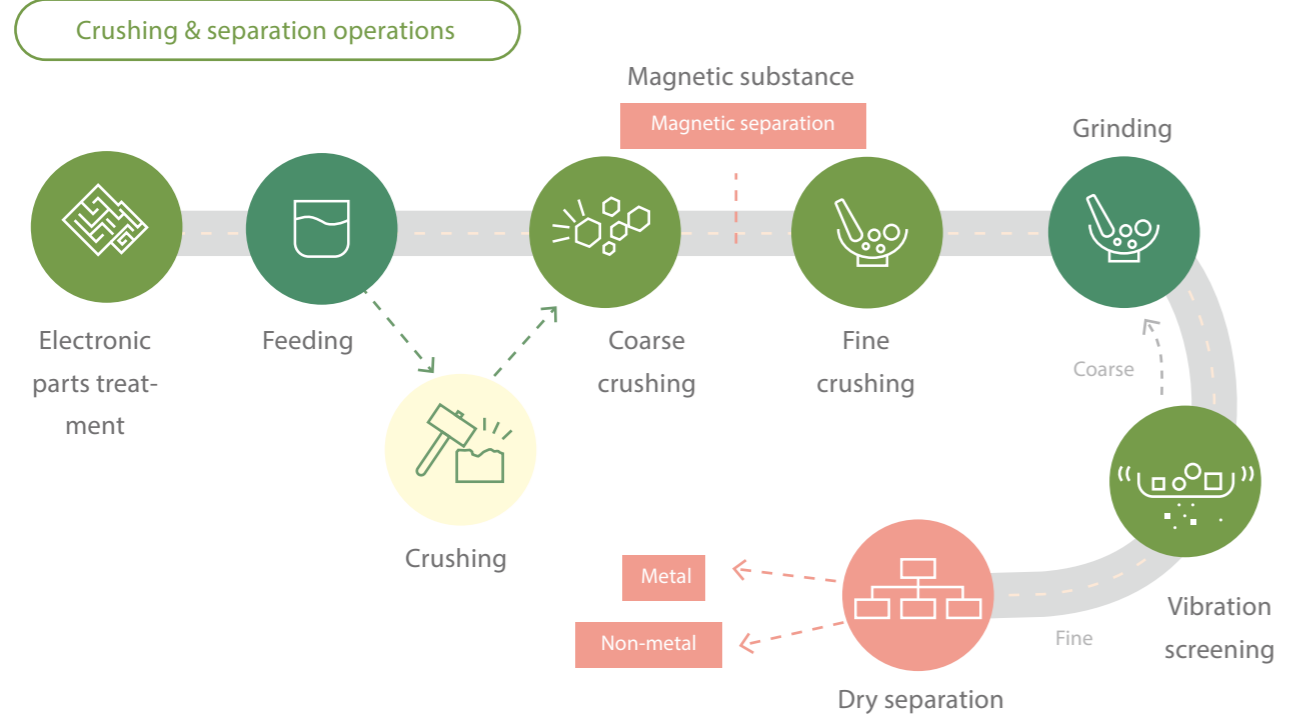
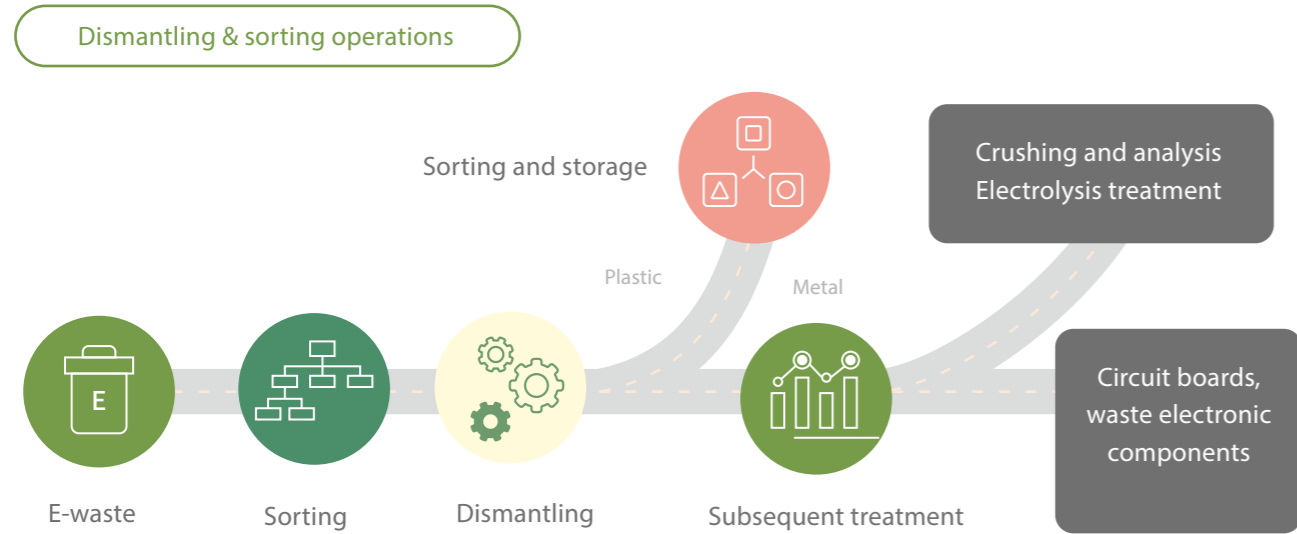
JYD Group constantly enhances its operational competitiveness and expands its business scope to maximize industry support effects. Streamlined and consistent resource recovery and reuse operations substantially decrease pollution caused by the processing of e-waste. These operations represent the end and starting point of the circular economy. The ultimate goal lies in the achievement of a perfect symbiosis between environment and industry through the formation of circular economy-based industry chain links on the foundation of waste recycling and raw material generation concepts.



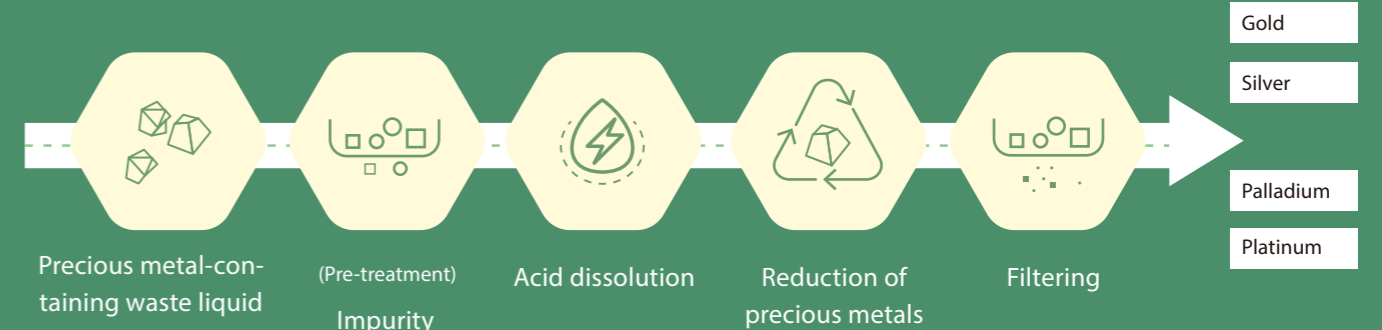


4.3.1 Principal E-waste Processing Procedures

JYD Group utilizes various technologies and methods for the processing of e-waste. Dismantling & sorting, crushing & separation, and precious metal refining represent the principal procedures.



Precious metal refining operations



4.3.2 Up-, mid-, and downstream Linkages

As a green, circular economy-based business, JYD Group specializes in resource recycling technologies with a focus on the recovery of precious and industrial metals. E-waste including waste motherboards, PCBs, electronic parts and components, and plating solutions generated by the electronics industry represents JYD's upstream industry. Through collection, sorting, and processing of such e-waste, JYD creates valuable copper, aluminum, industrial metal, and precious metal (gold, silver, palladium, and platinum) materials which are supplied to downstream industries as raw materials for production processes.

4.3.3 E-waste Resource Recovery

E-waste contains large quantities of precious metals which by far exceed the metal contents of precious metallic minerals. If these valuable resources cannot be recovered and reused, they are wasted as trash. Against the backdrop of an increasing depletion of natural resources coupled with excessive pollution caused by traditional mining processes, JYD Group espouses a spirit of urban mining which can be defined as the process of recovering precious metals hidden in urban e-waste through processing and refinement. The ultimate goal lies in the recycling and reuse of such resources, decrease of natural resource consumption, and mitigation of environmental burdens.





Conversion of gold and copper quantities recovered from e-waste into ore mining amounts of natural gold and copper mines

JYD (Gold) Statistics

Year	Item	Converted metal weight (KG)	Converted ore weight (KG)
109	Gold	583	194,486,482
110	Gold	716	238,651,298
111	Gold	650	216,555,239

Gold (Au) content compared to crude ore: Crude ore has a gold (Au) content of approximately 0.003g/kg

JYD (Copper) Statistics

Year	Item	Converted metal weight (KG)	Converted ore weight (KG)
109	Copper	6,437,279	80,465,982
110	Copper	4,358,099	54,476,232
111	Copper	4,314,129	53,926,616

Copper (Cu) content compared to crude ore: Crude ore has a copper (Cu) content of approximately 8%

JYD Group currently plans the construction of new factory buildings, which will enable the Group to dismantle and process small household appliances such as scales, blood pressure monitor, scanners, electric fans, intercoms, and calculators, waste solar panels, and mixed metals (telecommunication equipment, mechanical equipment, and semiconductor equipment filters) in addition to PCBs, electronic parts and components, semiconductors, passive components, and telecommunication waste. Solar panels represent the main focus of the e-waste processing operations of these newly constructed facilities. Generally speaking, solar panels have a lifespan of 20-25 years. The Environmental Protection Administration expects a wave of replacements in 2023 based on current usage amounts in Taiwan. Replacement amounts are projected to reach 10,000 and 100,000 tons in 2023 and 2035, respectively. If these discarded panels are not processed and disposed of in an efficient manner, they will cause significant environmental impacts. JYD plays a pivotal role in the mitigation of such impacts.

With a view to gaining a clear understanding of the benefits generated by the processing of e-waste, the Group underwent and passed a Gold Product Carbon Footprint certification audit. The results indicate that carbon emissions per gram of recovered gold amount to 0.995kg, while emissions per gram of gold extracted from ores total 32.689 kg. JYD extracted 650 kg of gold from e-waste in 2022, which resulted in carbon emissions of 646.75 kg. The same amount extracted from ores causes total carbon emissions of 21,247.85 kg, which is around 32 times the amount generated by JYD. It is therefore evident that e-waste processing represents a significant contribution to lowering GHG emissions and realizing sustainability.

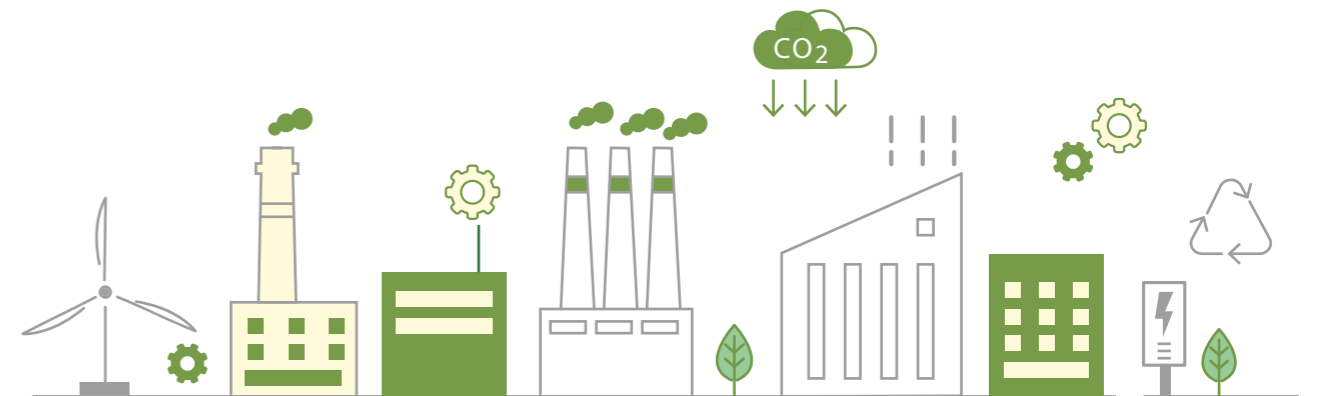
4.3.4 Social Benefits

JYD Group has over 23 years' experience in the field of processing and recovery technologies. In addition to the pursuit of perfection and manifestation of passion in its professional field, the Group actively promotes social welfare and industry-academia collaboration and is fully committed to the research and development of resource recycling and environmental protection technologies and process waste reduction solutions. The Company strives to assist its customers in strengthening their waste reduction initiatives and decreasing their production costs and thereby solve the issue of e-waste generated by the hi-tech industry. The ultimate goal is to transform such waste from misplaced resources into raw materials for new production cycles and thereby generate value for the Company.

In 2022, the Organic Association of the Republic of China held a Green Enterprise Environmental Seal event to promote the importance of "Green Earth, Eco-Friendliness, and Organic Living". JIIN YEEH DING Enterprise Corp. employees conveyed concepts of environmental protection and love for the earth through seminars on cleaning the mountains and the unexpected toxicity of environmental living. We were honored to be awarded a 2022 Green Enterprise plaque.

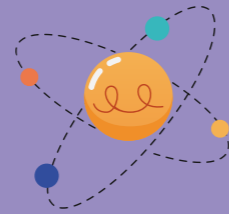


Organic Association - 2022 Green Enterprise plaque





CHAPTER 5 SOCIAL CARE



- 5.1 Employee Profile
 - 5.1.1 Human Rights Protection
 - 5.1.2 Employee Statistics
- 5.2 Risk Management
 - 5.2.1 Salary Compensation and Benefits
 - 5.2.2 Talent Incubation
- 5.3 Occupational Health & Safety
 - 5.3.1 Occupational Health & Safety Management
 - 5.3.2 Employee Health Promotion
- 5.4 Charity Participation



Jiin Yeeh Ding always upholds its stable and sustainable operation concepts and cares about employee's labor rights. The Company extremely cares about employee's benefit and education and training, provides a friendly and safe work environment, provides colleagues with friendly and equal work opportunities, implements gender equality policy, builds up mutual respect atmosphere and rigorously implements employee's rights protection in accordance with Labor Standards Act. The Company also provides competitive compensation standards to enhance colleague's cohesiveness towards the Company and reduce high turnover rate for the purpose of ensuring the Company's stable development in operation. Jiin Yeeh Ding also possesses a comprehensive education and training system. Various training courses are held randomly to enrich colleague's professional competence as well as to enhance workplace competitiveness. Transparent promotion channels allow colleagues to anticipate possibility of occupational career development in the future. In addition, Jiin Yeeh Ding supervises workplace health and safety through high standards, and provides employee with health check and related health knowledge courses each year to ensure that employees are well taken care of. ISO45001 Occupational Health and Safety Management System is introduced to enhance the Company's management performance on occupational health and safety and protect employee's physical and mental health effectively. The Company dispatches employees to participate in safe fire-fighting and health seminars, conducts new staff training and on-job training, arranges health check for employees every year and implements random sterilization over factory area for the purpose of providing employees with a comfortable and safe work environment. The Company takes from the society and gives back to the society. In addition to excellent performances in revenue, the Company is also engaged in charity activities aggressively through taking care of disadvantaged groups and fulfilling its social responsibility.

5.1 Employee Profile

Jiin Yeeh Ding treats employees fairly. Through various equal-right measures, the Company eliminates any labor condition which may lead to an unequal workplace in order to protect colleague's labor rights.

5.1.1 Human Rights Protection

Jiin Yeeh Ding emphasizes employee's rights in shaping a friendly environment which protects human rights. In 2018, under International Human Rights Law and principles disclosed from International Bill of Human Rights of "Declaration of Fundamental Principles and Rights at Work" by International Labor Organization, human rights policy was announced after approval by Chairman of the Board. This policy recognizes basic human rights acknowledged by international community. It includes prohibition of child labor, elimination of various forms of forced labor, elimination of discriminations on hiring and employment, prohibition of any behavior infringing or violating human rights, protection of gender equality and fair treatment to all employees. Jiin Yeeh Ding's compensation policy also protects employee's salary from differential treatments due to individual's gender, age, race, religion or political stance.

Meanwhile, Jiin Yeeh Ding complies with our nation's labor human rights regulations and promotes critical messages of human rights protection and labor rights to new staff and existing employees. In addition, the Company also provides report channels to employees in the event that there are incidents of individual infringing other's human rights. Responsible personnel will conduct due diligence investigation after receiving such report, and keep reporting individual's personal information confidential. In the event that report hereto is verified as true after investigation, the Company promises not to impose unfavorable treatment to reporting individual. Jiin Yeeh Ding does not have any record of human rights violation in 2022.



Human Rights Policy





Workplace Health & Safety

Workplace Health & Safety	<ul style="list-style-type: none"> • The Company passes ISO 45001: 2018(Occupational Health and Safety Management System) certification and provides employees with a workplace of health and safety. • The Company installs a breastfeeding room to take care of maternal colleague's needs, and complies with labor health protection regulations in retaining nursing personnel to take care of onsite labor health service matters. The Company also retains contracted doctors to offer services in the factory. • The Company regularly provides average health examinations to all existing colleagues.
Eliminate Illegal Discrimination & Ensure Equal Work Opportunity	<ul style="list-style-type: none"> • The Company will not allow various factors such as personal reasons of race, religion, belief, gender, marriage or fertility status, age, political background, nationality, disability or sexual preference to influence recruitment process and decision.
Prohibition of Child Labor	<ul style="list-style-type: none"> • The Company recruits individuals aged more than 18 years old to ensure personnel's healthy mental and physical development.
Prohibition of Forced Labor	<ul style="list-style-type: none"> • The Company shall not adopt any form of coercing to force employees to conduct involuntary labor.
Physical/Mental Health & Work Balance	<ul style="list-style-type: none"> • The Company establishes multiple kinds of clubs and offers appropriate subsidy to assist in smooth operation. Employees are encouraged to participate in club activities, and bonds among colleagues are connected through club activities. • Activities of year-end party, parent-child day and sports competition are held to recreate employees mentally and physically and to create cohesiveness among employees. Irregular workshop activities are held to educate employees to take diet, exercise and health seriously.
Human Rights Training	<ul style="list-style-type: none"> • Education and training are conducted to personnel on items including prohibition of forced labor, prohibition of child labor, no discrimination, no harassment and implementation of work hour management.

5.1.2 Employee Statistics

Jiin Yeeh Ding is a leading brand in electronic waste professional recovery and handling. The Company's human resource has gradually become stable in recent years, with an average employment of roughly 140+ individuals. Together with the Company's competitive compensation standards, outstanding talents are attracted to join the Company to fight together.

In addition, there are 8 non-employee workers, such as security guards and temporary workers. First of all, to allow employees a long-term and stable work conditions, Jiin Yeeh Ding entered non-periodic labor contract with all employees (permanent employee). In the meantime, all employees are full-time (with weekly working hours of 40 hours) labor employment. The Company allows employees to fully devote themselves into work without any concern. This assists in protecting employee's economic life.

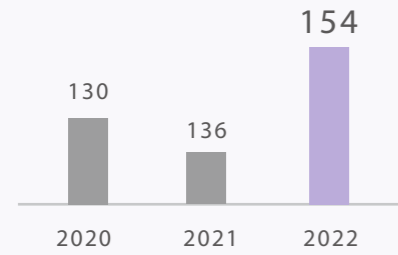
Secondly, proportion for female employees is rising over the years, with roughly 30 percent maintained in recent years. Employees are mainly divided into direct personnel and indirect personnel. 80% of direct personnel is male because they need to operate machine and equipment in factory. While indirect personnel is mainly engaged in research and development, quality assurance, business and general administration tasks. Overall, there are relatively more female employees for indirect personnel. In terms of age distribution, employees under 50 years old account for roughly 80% of all employees in recent years whether it is direct personnel or indirect personnel. This illustrates that Jiin Yeeh Ding is mainly composed of middle-aged employees at current phase. Senior managers with practice experiences lead their young teams to strive for their business goals. Overall human resource structure is stable with no concern of manpower shortage. There are roughly 35 expatriate workers who mainly work as direct personnel. Service personnel for Hsinchu Headquarters and Kaohsiung branch office is stable without significant changes in recent years.

Jiin Yeeh Ding's manager duties are all assumed by native individuals. Meanwhile, employee recruitment mostly attracts native talents from operation footprints. It indicates the Company's willingness to collaborate with local communities in exploring talents and attracting local talents to work in local area. This assists in the Company's striving for local community's recognition and further improving conditions of local employment and economy. Female accounts for roughly 42% of managers. This is obviously higher than 30% proportion for female in all employees. This represents that female employees have a higher possibility to be promoted to management level and continue to work for the Company.

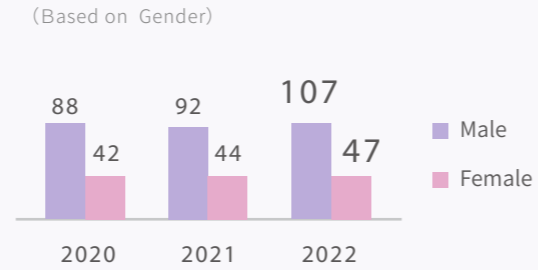
In terms of statistics for new employees, the tier of older than 30 years old and younger than 50 years old accounts for biggest part of the Company's total new employees. However, in terms of statistics percentage from respective age groups, new employees younger than 30 years old account for relatively higher percentage. As for resigned personnel, among statistical proportions for the different age categories, the proportion of those who have left the company at age 30 or above but less than 50 was relatively high. The Company will interview resigned personnel to clarify reason for resignation, and review current employee system to verify if improvement is needed, and ultimately allow the Company's work environment to be friendlier for colleagues.



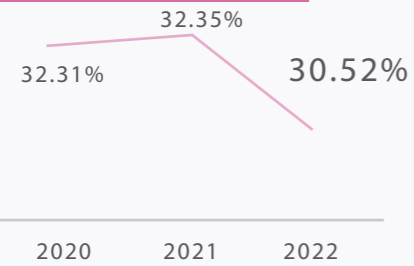
Total Employees



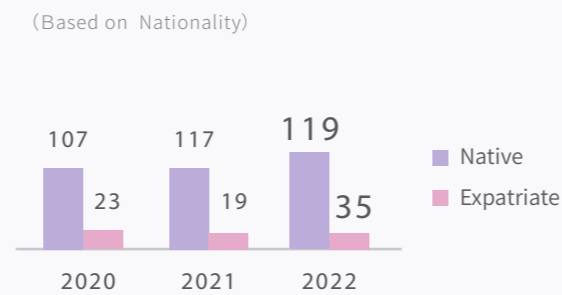
Number of Employees
(Based on Gender)



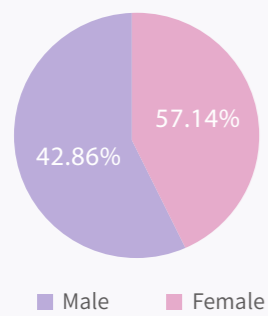
Percentage of Female Employees



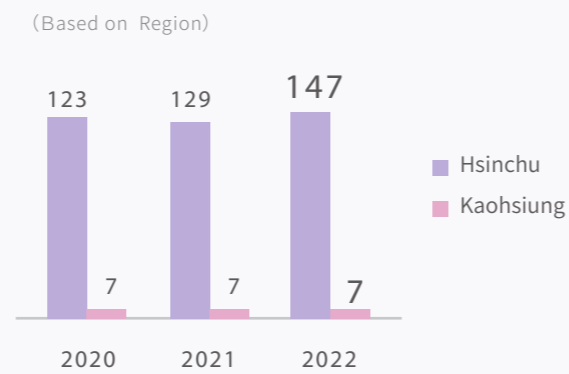
Number of Employees
(Based on Nationality)



Manager Gender Percentages



Number of Employees
(Based on Region)



Note: Statistics includes data until the end of current year. Scope of manager includes general manager, assistant general manager, senior manager, head of finance, head of accounting and others authorized to sign on behalf of the Company.

Diversification Statistics /Year		2020 (Note2)		2021		2022			
		Number of Employees	Percentage	Number of Employees	Percentage	Number of Employees	Percentage		
Employees (Note1)	Direct	Gender	Male	66	86.84%	70	84.34%	83	85.57%
			Female	10	13.16%	13	15.66%	14	14.43%
		Age	<30	14	18.42%	10	12.05%	20	20.62%
	30~50		46	60.53%	51	61.45%	55	56.70%	
	50+		16	21.05%	22	26.51%	22	22.68%	
	Education	Graduate	2	2.63%	2	2.41%	2	2.06%	
		College	18	23.68%	21	25.30%	22	22.68%	
		Under Senior High School	56	73.68%	60	72.29%	73	75.26%	
	Indirect	Gender	Male	22	40.74%	22	41.51%	24	42.11%
Female			32	59.26%	31	58.49%	33	57.89%	
Age		<30	2	3.70%	3	5.66%	4	7.02%	
		30~50	42	77.78%	39	73.58%	42	73.68%	
		50+	10	18.52%	11	20.75%	11	19.30%	
Education		Graduate	6	11.11%	6	11.32%	5	8.77%	
		College	40	74.07%	40	75.47%	42	73.68%	
		Under Senior High School	8	14.81%	7	13.21%	10	17.54%	

Note: Scope of employee statistics includes 3 Board of Directors Meeting members.

Calculation measures are as follows:

1. Percentage of female employee = (Total number of female direct employees at end of current year / Total number of direct employees at end of current year) *100%.
2. Percentage for direct employees younger than 30 years old =(Total number of direct employees younger than 30 years old at end of current year / Total number of direct employees at end of current year)*100%.
3. Percentage for indirect employees with graduate school education background =(Total number of indirect employees with graduate school education background at current year / Total number of indirect employees at end of current year)*100%.





The Company's 2022 non-employee workers					
	Job Description	Contractual Relationship	Males	Female	Difference from 2021
Security Guards	Entry point security control, security rounds, etc.	Indirect Hiring	2	1	No difference
Temp Workers	Dismantling, scrapping	Indirect Hiring	8	0	No difference

Statistics for New Employees and Resigned Employees / Year (Note1)		2020		2021		2022		
		Total	Percentage (Note2)	Total	Percentage (Note2)	Total	Percentage (Note2)	
New Employees	Age	-30	1	6.25%	6	46.15%	17	70.83%
		30~50	3	3.41%	10	11.11%	12	12.37%
		50+	1	3.85%	4	12.12%	0	0.00%
	Gender	Male	4	4.55%	16	17.39%	22	20.56%
		Female	1	2.38%	4	9.09%	7	14.89%
	Education	Graduate	0	0.00%	1	12.50%	0	0.00%
		College	2	3.45%	7	11.48%	6	9.38%
		Under Senior High School	3	4.69%	12	17.91%	23	27.71%
	Region	Hsinchu	5	4.07%	20	15.50%	29	19.73%
		Kaohsiung	0	0.00%	0	0.00%	0	0.00%
Resigned Employees	Age	-30	4	25.00%	5	41.67%	1	4.17%
		30~50	4	4.55%	7	7.78%	8	8.25%
		50+	1	3.85%	2	6.06%	2	6.06%
	Gender	Male	8	9.09%	12	13.04%	6	5.61%
		Female	1	2.38%	2	4.55%	5	10.64%
	Education	Graduate	0	0.00%	1	12.50%	1	14.29%
		College	2	3.45%	4	6.56%	4	6.25%
		Under Senior High School	7	10.94%	9	13.43%	6	7.23%
	Region	Hsinchu	9	7.32%	14	10.85%	11	7.48%
		Kaohsiung	0	0.00%	0	0.00%	0	0.00%

Note 1: Statistics includes data at end of current year.

Note 2:

- New Employment Rate=(Current Year Total Number of New Employees of Specific Category / Current Year Total Number of Employees of Specific Category)*100%.
- Female New Employee Rate =(Current Year Total Number of Female New Employees / End of Current Year Total Number of Female Employees)*100%.
- Turnover Rate =(Current Year Total Number of Resigned Employees of Specific Category / End of Current Year Total Number of Employees of Specific Category)*100%.
- Turnover Rate for Employees Younger than 30 Years Old =(Current Year Total Number of Resigned Employees Younger than 30 Years Old / End of Current Year Total Number of Employees Younger than 30 Years Old)*100%.

5.2 Right Person in Right Position

Comprehensive and sound human resource is the key to Jiin Yeeh Ding's sustainable operations. To attract talents, the Company provides competitive salary and benefit to encourage creating of performance and employees with long term contribution. With the concept of treating employees fairly, the Company establishes transparent system of rewards and penalties as well as regular performance appraisals to allow employees to form benign atmosphere of fair competition and commit more efforts on work performance. Meanwhile, this has further created Jiin Yeeh Ding's corporate culture to attract talents, and enhanced colleague's cohesiveness towards the Company as well as their aggressive participation in the Company's matters. In terms of promotion channels, employees with good work performance will be able to receive promotion after the Company's transparent promotion information is released. This will facilitate colleague's atmosphere to learn from the model and allows the Company to continue to cultivate even more talents. In the meantime, the Company arranges education and training programs for employees to learn more, and therefore allows colleagues to continue to grow and fulfill self-values in their respective professional areas. Finally, Jiin Yeeh Ding also establishes diversified channels to conduct dialogue with colleagues. With this, colleagues will be able to reflect their opinions in a timely manner, and the Company will offer response in good faith. This allows labor and management to maintain harmonious trust and interaction between the two parties.

2022 Employee Review Statistics	Number of People Reviewed	Total Number of Employees	Percentage
Gender	Male	71	66.36%
	Female	40	85.11%
Employee Type	Direct	60	61.86%
	Indirect	51	89.47%



5.2.1 Salary Compensation and Benefits

Based on achievement rate for annual operation target and the Company's profit performance, Jiin Yeeh Ding determines employee's compensation to provide colleagues with compensations which are market competitive and better than requirements from local regulations. In order to ensure that colleague's work performance is adequately reflected in personal compensation in Jiin Yeeh Ding, employees are regularly assessed of their performances. Assessment result will be included in considerations of employee's occupational promotion and development. This allows colleagues with specific technology expertise to become professionals in those areas through their own efforts, while employees with management capability and leading potential also have opportunities to be promoted to management level. This provides a spacious room for colleague's occupational development.

Specifically, determination of Jiin Yeeh Ding employee's compensation is mainly based on considerations of individual's years of service, education and employment experience and professional capability instead of differential treatments based on individual's mental or physical differences. With the growing of employee's years of service in the Company, he/she will become seasoned in industry knowledge and experience. The Company is also happy to share profit will colleague. Specific achievements can be illustrated by the fact that average and median of full-time, non-management employee's annual salary has grown exponentially. This ensures that employees can be free of concerns on economic life when contributing their expertise to the Company, and consequently enhance their cohesiveness and sense of belonging to the Company.

In the meantime, Jiin Yeeh Ding's employees of different genders can be further categorized into detail employee categories of direct and indirect personnel for the purpose of comparing percentages in basic salary and overall compensation. Among direct personnel, basic salaries between male and female are roughly the same while differences in overall compensation between male and female are getting smaller each year. As for indirect personnel, reasons for differences in basic salary and overall compensation between male and female are because different nature in duties assumed by male and female as well as differences in years of services between the two parties. However, to fulfill principles of workplace diversification and equality, the Company will start to improve salary differences between the two parties.

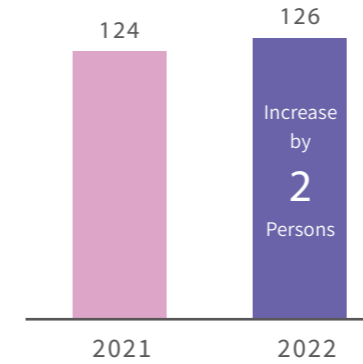


Furthermore, Jiin Yeeh Ding actively cares about colleague and provide multiple benefit choices by establishing employee benefit committee. Benefit funds are appropriated each month to allow employee benefit committee to arrange events such as travel event, club activity and Moon Festival events. The Company also provides various benefit and allowance measures such as wedding cash gift, hospitalization allowance, birth allowance, funeral allowance, children scholarship, Dragon Boat Festival bonus, Moon Festival bonus, year-end bonus and profit sharing plan. To take care of female employee, the Company establishes breastmilk feeding/collection room as required by laws and encourages colleagues to apply for parental leave and paternity leave, and provides multiple encourage programs such as selection of excellent employee and encouragement on learning foreign language, and arranges contacted doctor and nurse to come to factory for employee health instruction, health seminar and health promotion activity.

In addition, Jiin Yeeh Ding complies with Labor Standards Act and Labor Pension Act in drafting employee retirement guidelines. The Company has a sound financial system to ensure stable appropriation and payment of employee's pension. Employee retained prior to July 1st of 2005 and remained employed on that day may choose to apply pension requirements of Labor Standards Act, or choose to apply pension system of Labor Pension Act and maintain years of service prior to Labor Pension Act. Pursuant to these requirements, the Company's assumption of labor pension appropriation rate each month shall not be lower 6% of employee's monthly salary and pension shall be appropriated to person pension account of Bureau of Labor Insurance. In terms of employee choosing to apply new system of Labor Pension Act, the Company appropriates 6% of employee's salary each month to employee's personal pension account. Employee may also follow his/her personal wish and voluntarily appropriate pension of up to the scope of 6% of monthly salary. Jiin Yeeh Ding has always maintained harmonious labor/management relationship in a friendly and equal manner. As such, the Company extremely values employee's opinion. Through communication and dialog, the two parties forge consensus and work together for corporate's sustainable operation.

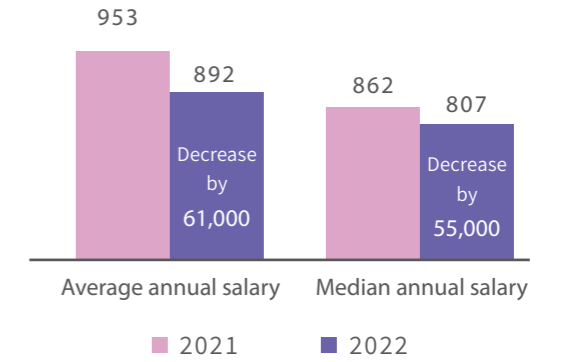


Non-Management Full-Time Employees



Taiwan Non-Management Employee Salary

Unit: Person; NTD thousands



Percentages for Basic Salary and Compensation		Percentage					
		2020		2021		2022	
Employee Category	Item	Male	Female	Male	Female	Male	Female
Direct Personnel	Basic Salary (Note 1)	0.92	1	0.92	1	0.94	1
	Compensation (Note 2)	0.85	1	0.87	1	0.82	1
Indirect Personnel	Basic Salary	1.47	1	1.40	1	1.61	1
	Compensation	1.61	1	1.57	1	1.69	1

Note 1: Basic salary is the minimum fixed amount paid to employee for duty per performance excluding any additional compensation such as overtime fee, bonus or various allowance.

Note 2: Compensation means basic salary and additional amount paid to worker. "Additional amount paid to worker" includes service year allowance, bonus (including cash and equity), benefit, overtime fee, shift change and any other allowances (such as transportation allowance, living expense allowance and childcare allowance).





Employee Childcare Leave, by Year	Gender	Statistics		
		2020	2021	2022
Number of employees eligible for childcare leave	Male	3	1	2
	Female	4	5	6
Number of employees applying for childcare leave	Male	-	-	-
	Female	-	-	2
Number of employees scheduled to return upon expiration of their childcare leave period (A)	Male	1	-	-
	Female	-	-	2
Number of employees actually returning upon expiration of their childcare leave period (B) (including early return)	Male	1	-	-
	Female	-	-	1
Return rate (B/A)	Male	-	-	-
	Female	-	-	50%
Number of employees who completed childcare leave and were still in their jobs 12 months after returning to work (C)	Male	-	1	-
	Female	-	-	-
Retention rate (current year C/previous year B)	Male	-	100	-
	Female	-	-	-

Number of employees eligible for childcare leave = Number of employees who took maternity/paternity leave within 2 years

Note 1: Return rate = (total number of employees actually returning in the year / total number of employees scheduled to return in the year) * 100%.

Note 2: Retention rate = (total number of employees still working 12 months after returning / actual number of employees returning in the previous year) * 100%.

Employee Benefit Items	Taiwan	
	Hsinchu	Kaohsiung
Group Insurance	✓	✓
Wedding/Funeral Allowance	✓	✓
Hospitalization Allowance / Birth Allowance	✓	✓
Three Major Holiday Bonus / Year End Bonus	✓	✓
Employee Profit Sharing / Share Ownership	✓	✓
Regular Health Check	✓	✓
Breastmilk Collection or Feeding Room / Employee Restaurant	✓	
Children Scholarship	✓	✓
Travel Event/Club Activity/Moon Festival Event	✓	✓
Doctor/Nurse Provides Medical Consultation in Factory	✓	

Note: Kaohsiung branch office does not establish breastmilk collection/feeding or doctor/nurse factory consultation because its number of employees have yet reached mandatory requirement threshold.

Company Lobby



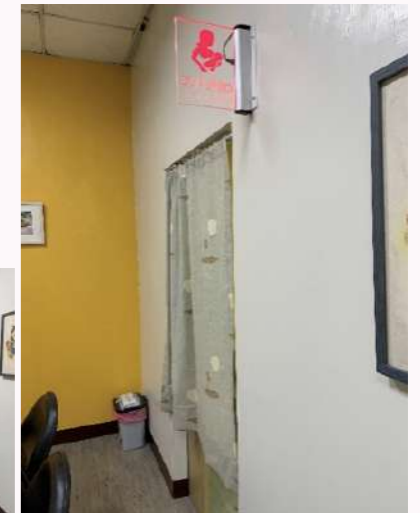
Reception At Entrance

Office

Pantry Room



Breastmilk Feeding/Collection Room



The Company offers massage service in factory.

Employee Event





5.2.2 Talent Incubation

For Jiin Yeeh Ding, the key to corporate sustainable operation lies in employee's capability to learn and grow continuously. Education and training are critical measures to ensure human resource capital's continued increase in values. As such, Jiin Yeeh Ding always has high emphasis on employee training. The Company aggressively encourages colleagues to take professional courses in the scope of their businesses. The theme is colleague's continued growth which allows colleague to exert expertise and achieve self-fulfillment.

First of all, responsible person will promote the Company various internal regulations and guidelines as well as related skills and knowledge on occupational safety to new personnel on the report day. Afterwards, new personnel's departments will conduct specialized training accordingly.

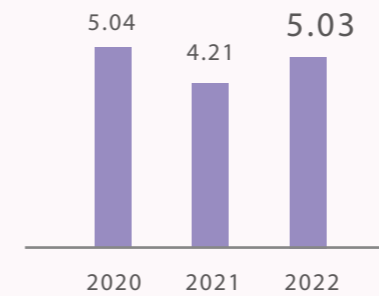
Secondly, Jiin Yeeh Ding has drafted management guidelines for employee education and training and established annual education and training programs. Related training will be implemented by respective departments in accordance with annual education and training programs. Colleague's learning can be categorized into internal and external training. For internal training, respective departments arrange personnel to give lectures in departments based on actual business needs. In terms of external training, departments will submit applications depending on business needs. Once approved, responsible personnel will be dispatched to participate in courses held by external institutes. Colleagues participating in training courses will then share their learnings from training with other colleagues. This allows related personnel to utilize what they learn and continue to grow in workplaces. Each week, Health and Safety Department will regularly promote material environmental news and share occupational disaster cases at management meetings, and management is requested to bring related information back to their respective departments and cascade such information accordingly. In October 2022, professional nurse practitioners were invited to give a lecture on Basic Concepts of Nutrition and Weight Loss. This helped employees understand how to reduce their risk from the "Three Highs" (high blood pressure, high blood sugar, high cholesterol), avoid obesity through dietary intake and exercise, and have healthy lives. In addition, ESG related articles will be shared with all colleagues randomly through e-mail.

Overall, the Company's learning and development strategy utilizes on-job-training as a foundation. Together with new personnel training, professional skill training, management leadership capability and general education training as backbones as well as in accordance with annual targets and needs from different businesses, the Company has established a comprehensive education and training system. Improvement of employee's occupational capability and enhancement of employee's overall work quality will ensure a longer and smoother occupational career for employees. At the same time, the Company will also enjoy achievements from colleague's growth and improvement. To respond to diversification trend in education and training and allow colleagues to get in touch with information of different perspectives, the Company encourages

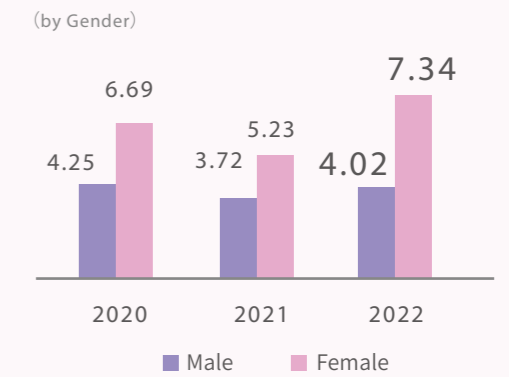
colleagues to participate in foreign language learning courses held by external institutes and provides adequate rewards accordingly.

The first half of 2022 was impacted by COVID-19. For the purpose of protecting colleague's health and avoid contact with crowds of people, Jiin Yeeh Ding has cancelled or postponed education and training courses until the pandemic began to subside with the exception of holding mandatory trainings required by laws. The Company resumed related training courses immediately with the easing of pandemic in the second half of the year. Overall, average training hours for each employee in recent years present a stable trend. In terms of employee category, factory operation for direct personnel is relatively simple while indirect personnel need to go through different specialty training continuously given their relatively more complicated duties. As such, training hours for indirect personnel are longer than the ones for direct personnel. In the meantime, average training hours for female employees is longer than the one for Male employees. This is mainly due to the fact that there is a higher proportion of directly-hired employees among the male staff and a lower proportion of directly-hired employees among the female staff.

Average Training Hours for All Employees

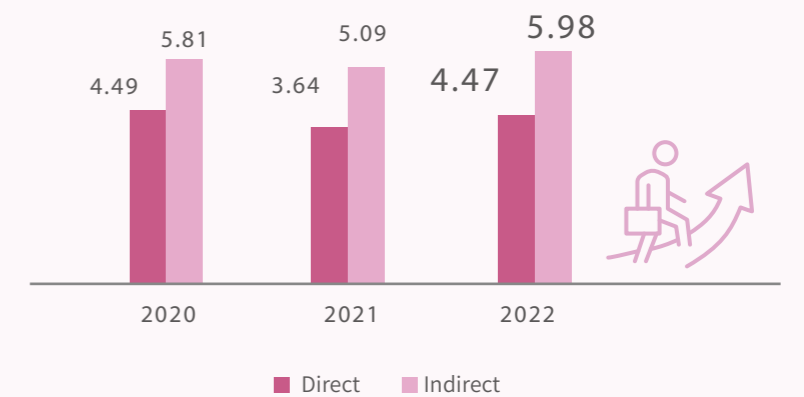


Average Training Hours for All Employees (by Gender)



Average Training Hours for Employees (by Employee Category)

(by Employee Category)




Note:

- Average Training Hours for All Employees = Current Year Total Training Hours for All Employees / Current Year Total Number of Employees
- Average Training Hours for Each Female Employee = Current Year Total Training Hours for Female Employees / Current Year Total Number of Female Employees
- Average Training Hours for Respective Employees = Current Year Total Training Hours for Specific Category Employees / End of Current Year Total Number of Specific Category Employees



5.3 Occupational Health & Safety

Meaning to the Company	<ul style="list-style-type: none"> Employees are the Company's critical assets. Providing a healthy and safe work environment and emphasis of employee's physical and mental health are the foundations of the Company's sustainable operations.
Policy	<ul style="list-style-type: none"> Provide Healthy & Safe Workplace Compliance with Related Regulations and Policy Requirements Eliminate Hazards and Lower Occupational Disaster Occurrence Rate Dedication to Improving Occupational Health & Safety Management System All Member Participation and Occupational Health & Safety Consultation Event 
Responsible Department / Report Mechanism	<ul style="list-style-type: none"> Health & Safety Room / Mailbox
Short-Term Goal	<ul style="list-style-type: none"> Fulfill incident investigation; Factory regular patrolling and establishment of improving measures; Contractor construction management; Onsite machine equipment safety assessment and personal protection gear assessment.
Mid/Long Term Goals	<ul style="list-style-type: none"> Fulfill occupational health & safety management plan; Continue to conduct risk management in accordance with "Environmental Consideration Assessment & Risk Assessment Management Procedures"; Regular implementation of operation environment monitoring; Regular Health Check; Health Promotion Events; Implementation of health & safety education and training.
Resources Invested & Specific Achievements	<ul style="list-style-type: none"> Operation environment testing fee of NTD33,558. Health check fee of NTD80,500. Health promotion event fee of NTD7,508.
Assessment Mechanism / Achievement	<ul style="list-style-type: none"> Regular review of various management implementation and performance through Occupational Health & Safety Committee Regular promotion and training Real-time review, improvement and follow-up

5.3.1 Occupational Health & Safety Management

Jiin Yeeh Ding is committed to providing employees with a safe and healthy work environment, and maintaining contractor and visitor's safety. In 2003, The Company introduced "OHSAS Occupational Health and Safety Management System", which was transferred to new version of "ISO45001 Occupational Health and Safety Management System" in 2020. Jiin Yeeh Ding continuously verifies occupational health and safety regulations applied to operation factory location, implements occupational health and safety management system and education and training, complies with regulations in drafting safety requirements, conducts risk assessment regularly, implements audit to verify implementation effectiveness and principles for continuous improvement, enhances existing occupational health and safety management system and continues to fulfill targets of zero occupational injury and zero incident of death from line of duty.

Jiin Yeeh Ding establishes "Environmental Consideration Verification and Risk Assessment Management Procedures" to analyze the Company's

occupational safety risk assessment and risk control for the purpose of protecting employee's life and property in factory, preventing operation disruption as well as preventing injury or damage to community residents and environment outside factory.

In terms of incident investigation, the Company drafted "Management Procedures for Incident Investigation" and "Operation Procedures for Rectification Measures" for investigation of accidents and handling of incompliance matters. In the event of occurrence of incidents or incompliance during implementation of supervision, measurement, analysis, assessment, regulation review, internal audit and management review, responsible departments will conduct investigation and adopt rectification measures accordingly. Incompliance matters shall be tracked to ensure that rectification measures have been completed.

Pursuant to occupational health and safety regulations, Jiin Yeeh Ding established Environmental Health and Safety Committee composed of 12 commissioners including 5 labor representatives which account for more than one-third of total number of commissioners. This committee assists in supervision and recommendation over related planning on occupational health and safety. Labor representatives conduct consultation and participate in occupational health and safety management system's development, planning, implementation, performance assessment and improvement measure processes, occupational disaster investigation report and regularly convene one meeting each quarter.

Occupational injury categories starting from January of 2020 to end of December of 2022 mainly include employee commuting traffic accident, cut wound, contusion, falling object and so on. There are no related records for non-employees. All incidents have been investigated and causes for risk occurrence have been verified, and measures have been established to eliminate these causes.

Statistics for Employee Occupational Injury and Occupational Diseases

Statistics / Year		2020	2021	2022
Total Experience Work Hours		260,759	266,969	266,969
Death Incidents from Occupational Injury	Number of Employees	0	0	0
	Percentages	0	0	0
Serious Occupational Injury	Number of Employees	0	0	0
	Percentages	0	0	0
Recordable Occupational Injury	Number of Employees	6	2	1
	Percentages	4.6	1.5	0.7
Occupational Disease	Number of Employees	0	0	0
	Percentages	0	0	0
Recordable Occupational Disease	Number of Employees	0	0	0
	Percentages	0	0	0



To ensure safety culture and enhance employee's safety awareness, Jiin Yeeh Ding categorizes occupational health and safety related education and training into freshman training, internal education and training and external education and training. Purpose of freshman training is to familiarize freshman with the Company's profile, introduce the Company's regulations and systems, occupational health and safety concept and guidelines for health and safety, and familiarize freshman with work contents of duties so that they can be competent in future work. Internal education and training strengthens colleague's knowledge on disaster prevention through risk common sense training and emergency drill for the purpose of achieving health and safety risk control. External education and training requires personnel engaged in specific operations to possess operation qualification or certificate in order to comply with occupational health and safety regulations. For courses referred hereto, the Company will assume training costs when dispatching employees to training institutes for training or for government regulation courses.

Based on assessment result from "Environmental Consideration Verification and Risk Assessment Management Procedures", fire disaster is Jiin Yeeh Ding's obvious occupational health and safety risk. To ensure rigorous control and mitigation of risks, self-defense firefighting team drills are held regularly each year. Responsible person will inspect firefighting equipment in factory and ensure they are operating normally. In the meantime, emergency incident respond plan and procedures are established to ensure that there are responding measures to be adopted in the event of unpredictable or unforeseeable incidents for the purpose of preventing or mitigating disaster's impact to personnel and environment.

5.3.2 Employee Health Promotion

Employee's physical and mental health is the foundation of the Company's production. Each year, Jiin Yeeh Ding provides health check better than the one prescribed by regulations, and the Company also assumes expenses incurred. Through health check result, health risk identification as well as subsequent health promotion activities will be conducted accordingly. Meanwhile, under compliance with labor health protection requirements, contracted professional nurses of medical science engaged in labor health service are retained to offer service in factory once every week, with 2 hours of services each time. Professional doctors of medical science will also offer service in factory once every quarter with the frequency of 2 hours of service each time. They will conduct health related services and operations, propose prevention measures for high risk employees from health check result under references of health check report and operation process analysis, and implement continuous assessment and improvement accordingly.

In terms of particularly hazardous operations (noisy operation, dusty operation and ionizing radiation operation), special health check is offered to employees each year for the purpose of tracking operating personnel's health conditions. Management level by level is implemented in accordance with Labor Health Protection Rule. Management measures can be classified into 4 levels of: Level 1



Employee Health Check



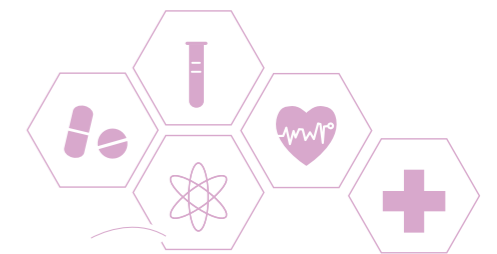
Management (no irregularity), Level 2 Management (irregularity exists but irrelevant to work) Level 3 Management (irregularity exists but no verification if it is work related) and Level 4 Management (irregularity exists and it is related to the Company). In the event of worker detected of irregularity from health check result, health concern will be activated and professional doctor and nurse will assist in conducting subsequent follow-up. In terms of employee special operation health check statistics from 2020 to end of 2022 there were no cases classified as Level 3 and Level 4 Management for employees engaged in aforementioned 3 particularly hazardous operations.



Employee Health Check



Health Seminar Topics: Basic Concepts of Nutrition and Weight Loss. This helped employees understand how to reduce their risk from the "Three Highs" (high blood pressure, high blood sugar, high cholesterol), avoid obesity through dietary intake and exercise, and have healthy lives



5.4 Charity Participation

Being a member of society operation, corporates have an inter-dependence relationship with investor, employee, local community and other stakeholders. Jiin Yeeh Ding exerts its influence in fulfilling a corporate's social responsibility through aggressive implementation of sustainable development. We collaborate with local groups to ensure that resources do help those really in need. In addition to participating in charity in Company's name, we also encourage our supply partners and clients to work together hoping that, with concerted kindness of all parties, resources can be utilized most effectively and the society will become better through our commitment.





1 JIIN YEEH DING Enterprise Corp. Mountain Cleanup Activity — Hsinchu South Eighteen Peaks Mountain



Jiin Yeeh Ding Enterprise Corp. employees strolled along the well-maintained forest paths of the South Eighteen Peaks Mountain Forest Park. While exercising and working out, they also picked up garbage; they brought any trash that didn't belong in the mountains and forests down, so that the beauty of the mountains and forests could persist.

110 participants from Jiin Yeeh Ding Enterprise Corp. joined this clean-up activity. They took away 8kg of garbage, including 2kg of PET bottles, 2kg of aluminum cans, 1.5kg of other plastics, 2kg of glass, and 0.5kg of paper.



2 Charity Donation Program - Hsinchu Ren'ai Children's Home

After the Zhongyuan Ghost Festival, Jiin Yeeh Ding Enterprise Corp. donated 10 big bags of rice, noodles, canned food, soy sauce, biscuits, and other common necessities to the Hsinchu Ren'ai Children's Home. This helped the children in the orphanage who need care. We spread warmth and love in a simple way, so that the children in the Ren'ai Children's Home can receive more appropriate care and support in their daily lives



財團法人新竹市私立新竹仁愛兒童之家 樂捐物品收據 No.1112337			
捐贈人	金益鼎企業有限公司	地址	新竹市西港路655-99號
身分證字號	97419287	電話	
物品名稱	食品	數量	一批
日期			
附註			
上列物品 請加蓋收訖，敬啟者：財團法人新竹市私立新竹仁愛兒童之家 中華民國 111 年 8 月 16 日 地址：新竹市西港路655-99號 電話：03-5221574 * 5221621 郵政劃撥帳號：01321489 董事長： 主辦會計： 經手人： 朱欣堯			

3 Roll up your sleeves and donate blood — help yourself while helping others!

Following the compassionate call from our company president, this was the 5th year that Jiin Yeeh Ding Enterprise Corp. has organized a blood drive.

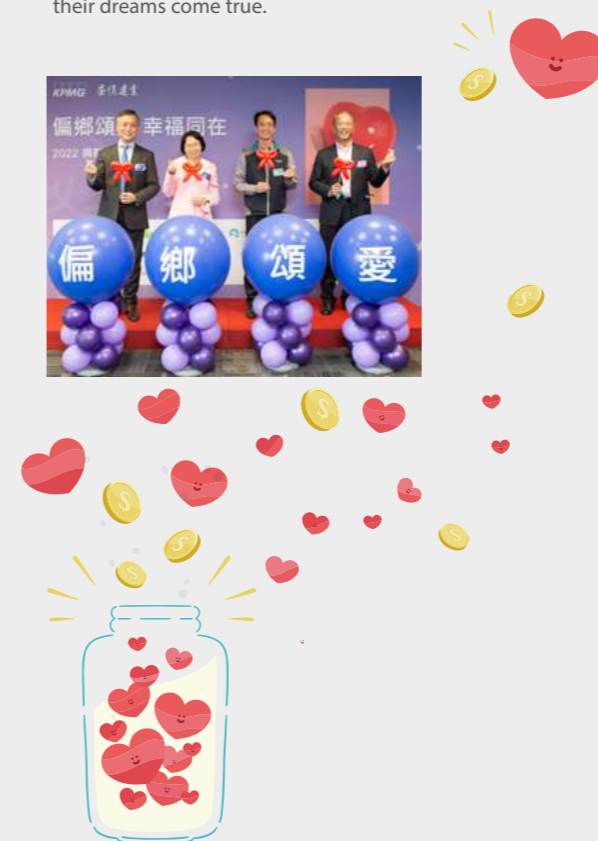
This time, in conjunction with other enterprises near our Hsinchu headquarters, we invited blood donation trucks to two factories to donate blood. 27 people participated, donating a total of 9,750cc of blood that day. We hope that our employees' generosity will help

save people's lives, and spread love and hope.



4 KPMG-Donation of Used Laptops to Remote Areas

In the future, Jiin Yeeh Ding Enterprise Corp. will continue to spread love and carry out our Digital Care Promotion Program for Remote Areas. This helps promote the Remote Area Digital Disparity Project, helping people in remote areas to learn without gaps. We hope that our knowledge and skills can be transferred to the remote areas, and thus urban/rural digital disparities can be narrowed. This will give underprivileged people opportunities to connect with the world and make their dreams come true.



5 Green Beautification Merit Recognition

Jiin Yeeh Ding Enterprise Corp. adheres to the management philosophy of common good for all. We actively respond to government initiatives in the areas of environment, society, and corporate governance. Jiin Yeeh Ding Enterprise Corp. adopted trees on a street in Kaohsiung City, thus deepening our commitment to environmental sustainability, and striving for high-quality urban habitats. By doing this, we help achieve the goal of coexistence between environment and enterprise.



6 Hsinchu City Streetlight Adoption Program

Jiin Yeeh Ding Enterprise Corp. has been adopting streetlights since 2011. This year, we adopted 78 streetlights. This helps us fulfill our corporate social responsibility, give back to society, and do our part together for energy saving, carbon reduction, and love for the earth. We hope that more people will demonstrate their love and affection by adopting streetlights together.





Appendix | GRI Content Index

★Material topic This report has been audited and verified by an independent third-party certification body, and an assurance statement has been acquired by the Company

Topic	Disclosure	Description	Corresponding chapter	Page	Remark
GRI 2: General Disclosures 2021					
Organization and Reporting Practices	2-1	Organizational Details	2.1 Company Profile	P24	
	2-2	Entities included in the organization's sustainability report	Editorial Policy	P05	
	2-3	Reporting period, frequency, and contacts	Editorial Policy	P05	
	2-4	Information reprogramming	-	-	No restatements of information
	2-5	External assurance/confirmation	-	-	No third-party verification
Activities and Workers	2-6	Events, value chains, and other business relationships	2.1 Company Profile	P24	
	2-7	Employees	5.1.2 Employee Statistics	P74	
	2-8	Non-employee workers	5.1.2 Employee Statistics	P74	
Governance	2-9	Governance structure and composition	3.1 Governance Practices	P33	
	2-10	Nomination and selection of highest governance units	3.1.1 Board Operations	P35	
	2-11	Chair of the highest governance unit	3.1 Governance Practices	P33	
	2-12	Role of the highest governance body in overseeing the management of impacts	3.1 Governance Practices	P33	
	2-13	Person responsible for impact management	1.1 Sustainable Development Committee	P08	
	2-14	Role of the highest governance unit in sustainability reporting	1.1 Sustainable Development Committee	P08	
	2-15	Conflicts of interest	3.1.1 Board Operations	P35	
	2-16	Communicating key material incidents	1.1 Sustainable Development Committee	P08	
	2-17	Groupthink at the highest level of governance	3.1.1 Board Operations	P35	
	2-18	Performance assessment of highest governance unit	3.1.1 Board Operations	P35	
	2-19	Remuneration policies	3.1.2 Functional Committee Operations	P38	
Strategies, Policies and Practices	2-20	Process for determining remuneration	3.1.2 Functional Committee Operations	P38	
	2-21	Annual total remuneration ratio	5.2.1 Salary Compensation and Benefits	p78	
	2-22	Statement on sustainable development strategy	1.1 Sustainable Development Committee	P08	
	2-23	Policy commitments	3.3 Regulation Compliance	P47	
	2-24	Inclusion of policy commitments	3.1.4 Ethics and Integrity	P42	

Topic	Disclosure	Description	Corresponding chapter	Page	Remark
GRI 2: General Disclosures 2021					
Strategies, Policies and Practices	2-25	Procedures for remediating negative impacts	3.3 Regulation Compliance	P47	
	2-26	Mechanism for seeking advice and raising concerns	3.1.4 Ethics and Integrity	P42	
Practices	2-27	Regulatory compliance	3.3 Regulation Compliance	P47	
	2-28	Membership of associations	2.3 Participation in External Organizations	P30	
Stakeholder Engagement	2-29	Stakeholder consensus approach	1.3 Stakeholder Communication Channels and Issues of Concern	P11	
	2-30	Collective bargaining agreements	-	-	No collective bargaining agreements signed
GRI 3: Material Topics 2021					
Material Topics	3-1	Process for determining material topics	1.4 Identification of Material Topics	P15	
	3-2	List of material topics	1.4 Identification of Material Topics	P15	
Economic Aspects					
★Economic Performance					
GRI 3 : Material Topics 2021	3-3	Material topic management	1.4 Identification of Material Topics	P15	
GRI 201 : Economic Performance 2016	201-1	Direct economic value generated and distributed	3.4 Operation Performance	P49	
	201-2	Financial impacts of climate change and other risks and opportunities	4.2.1 Energy Use	P62	
	201-3	Defined benefit plan obligations and other retirement plans	5.2.1 Salary Compensation and Benefits	P78	
	201-4	Financial assistance from the government	-	-	NA



Topic	Disclosure	Description	Corresponding chapter	Page	Remark
Environmental Aspects					
★Energy					
GRI 3 : Material Topics 2021	3-3	Material topic management	1.4Identification of Material Topics	P15	
GRI 302 : Energy 2016	302-1	Energy consumption within the organization	4.2.1Energy Use	P62	
	302-3	Energy intensity	4.2.1Energy Use	P62	
	302-4	Reduction of energy consumption	4.2.1Energy Use	P62	
★Emissions					
GRI 3 : Material Topics 2021	3-3	Material topic management	1.4Identification of Material Topics	P15	
	305-1	Direct (Scope 1) GHG emissions	4.2.2Carbon Emissions	P63	
	305-2	Energy indirect (Scope 2) GHG emissions	4.2.2Carbon Emissions	P63	
GRI 305 : Emissions 2016	305-3	Other indirect (Scope 3) GHG emissions	4.2.2Carbon Emissions	P63	
	305-5	Reduction of GHG emissions	4.2.2Carbon Emissions	P63	
	305-7	Nitrogen oxides (NOx), sulfur oxides (SOx),and other significant air emission	4.2.3Air Pollution Management	P65	
★Waste					
GRI 3 : Material Topics 2021	3-3	Material topic management	1.4Identification of Material Topics	P15	
GRI 306: Waste 2020-Management Approach	306-1	Waste generation and significant waste-related impactsh	4.1Waste Management	P60	
	306-2	Waste generation and significant waste-related impactsh	4.1Waste Management	P60	
GRI 306: Waste 2020	306-3	Waste generated	4.1Waste Management	P60	
	306-5	Waste directed to disposal	4.1Waste Management	P60	
Circular Economy					
Self-defined topic	NA	Circular Economy	4.3Circular Economy	P66	

Topic	Disclosure	Description	Corresponding chapter	Page	Remark
Social Aspects					
Labor/Management Relations					
GRI 3 : Material Topics 2021	3-3	Material topic management	1.4Identification of Material Topics	P15	
	401-1	New employee hires and employee turnover	5.1.2Employee Statistics	P74	
GRI 401 : Employment 2016	401-2	Benefits offered to full-time employees (not including temporary or part-time employees)	5.2.1Salary Compensation and Benefits	P78	
	401-3	parental leave	5.2.1Salary Compensation and Benefits	P78	
★Occupational Health & Sa fety					
GRI 3 : Material Topics 2021	3-3	Material topic management	1.4Identification of Material Topics	P15	
	403-1	Occupational health and safety management system	5.3.1Occupational Health & Safety Managemen	P85	
	403-2	Hazard identification, risk assessment, and incident investigation	5.3.1Occupational Health & Safety Managemen	P85	
GRI 403 : Occupational Health & Safety 2018	403-3	Occupational health services	5.3.1Occupational Health & Safety Managemen	P85	
	403-4	Worker participation, consultation, and communication on occupational health and safety	5.3.1Occupational Health & Safety Managemen	P85	
	403-5	Worker training on occupational health and safety	5.3.1Occupational Health & Safety Managemen	P85	
	403-6	Promotion of worker health	5.3.2Employee Health Promotion	P87	
	403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.3.1Occupational Health & Safety Management	P85	
	403-9	Work-related injuries	5.3.2Employee Health Promotion	P87	
	403-10	Occupational diseases	5.3.1Occupational Health & Safety Managemen	P85	
Training and Educa tion					
GRI 3 : Material Topics 2021	3-3	Material topic management	1.4Identification of Material Topics	P15	
GRI 404: Training and Education 2016	404-1	Average hours of training per year per employee	5.2.2Talent Incubation	P83	
	404-3	Percentage of employees receiving regular performance and career development reviews	5.2Right Person in Right Position	P78	



Topic	Disclosure	Description	Corresponding chapter	Page	Remark
Social Aspects					
A86:F101 Diversity and Equal Opportunity					
GRI 3 : Material Topics 2021	3-3	Material topic management	1.4 Identification of Material Topics	P15	
GRI 405: Diversity and Equal Opportunity 2016	405-1	Diversity of governance bodies and employees	3.1.1 Board Operations 5.1.2 Employee Statistics	P35 P74	
	405-2	Ratio of basic salary and remuneration of women to men	5.2.1 Salary Compensation and Benefits	P78	
客戶隱私					
GRI 3 : Material Topics 2021	3-3	Material topic management	1.4 Identification of Material Topics	P15	
GRI 418: Customer Privacy 2016	418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	3.5 Data Security Protection	P53	No complaints concerning breaches of customer privacy and losses of customer data occurred

