

# 2024

## JYD GROUP

# ESG

### Sustainability Report

JIN YEEH DING Enterprise Corp.

Environmental Guardian,

Urban Miner



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# 1、About This Report

## 1.01 Message from the Management

Jiin Yeeh Ding has been dedicated to the field of electronic waste processing in Taiwan for nearly 40 years. We have always adhered to the principles of environmental sustainability and resource circulation. By responsibly recovering valuable metals from misallocated resources—waste—we turn waste into valuable resources that can re-enter the raw material cycle, thereby reducing waste volume and easing environmental burdens.

With the rise of green business opportunities, “green” is no longer a passive regulation, but a competitive advantage that impacts both sales performance and brand image. Investing in and participating in green initiatives not only contributes to environmental protection but also has the potential to yield long-term economic returns. In response to the overall business environment, Jiin Yeeh Ding will support sustainable corporate development through emission reduction and carbon offsetting, while further expanding its recycling business to capture emerging green opportunities.

Moving forward, we will continue to implement our strategies with unwavering execution, strengthening our competitive edge. We sincerely thank our investors, employees, suppliers, and customers for their continued support and trust, which enable Jiin Yeeh Ding to forge ahead on the path of sustainable development.

First and foremost, Jiin Yeeh Ding continues to invest in research and development, focusing on discovering the most effective recycling methods for various types of waste and refining technologies to enhance precious metal recovery rates. The company is committed to reducing the use of chemical agents during the recycling process. Striving for high efficiency with minimal environmental impact has always been a core promise of Jiin Yeeh Ding.

In response to future business trends, Jiin Yeeh Ding has proposed an operational plan based on five key development pillars:

1. Jiin Yeeh Ding' s second Hsinchu plant is scheduled to complete construction and begin full operation in 2025 (Year 114 on the ROC calendar), expanding revenue from Class A mixed waste hardware, including discarded small household appliances and solar panels.
2. Develop a complete processing procedure for discarded solar panels and apply for patents internationally (already granted in Taiwan and Japan), with continued filings and strategic positioning in the U.S. market.
3. Deepen market channels and recycling operations for electronic and mixed metal in Southeast Asia.
4. Form strategic alliances with battery processing plants to further expand the electronic waste processing market.
5. Invest in green energy, having secured a 1,300-KW aquaculture-solar symbiosis project site. This supports the RE10X10 green electricity initiative, meeting the 10% green energy usage target by 2025 and maintaining the 2050 net-zero carbon emissions goal.

Secondly, in the area of corporate governance, Jiin Yeeh Ding, under the leadership of the Sustainability Development Promotion Committee, has achieved outstanding results. The company ranked within the 36%-50% tier in the corporate governance evaluation among all listed companies on the OTC market. The company reports to the Board of Directors at least once a year on key matters, including : outcomes of stakeholder engagement, the company's performance in Environmental (E), Social (S), and Governance (G) initiatives, and the structure and implementation of risk management. These practices deepen the Board' s involvement in the company' s sustainable operations. In response to emerging cybersecurity risks, Jiin Yeeh Ding has not only strengthened its existing information protection mechanisms but has also established a dedicated cybersecurity unit. This includes the appointment of a Chief Information Security Officer (CISO) and dedicated personnel, raising the level of responsibility for information security. These efforts ensure the confidentiality, integrity, and availability of the company' s information assets.

In the field of green sustainability, Jiin Yeeh Ding continues to effectively manage greenhouse gas emissions, reduce wastewater discharge, and increase waste recycling rates. By doing so, the company not only showcases its technical expertise but also minimizes its environmental impact. Jiin Yeeh Ding also upholds high standards for occupational health and safety. The company provides annual health check-ups and related wellness programs to ensure comprehensive care for employees. In addition, staff are regularly sent to attend safety, fire prevention, and hygiene training. New employees receive onboarding safety training, while current staff undergo ongoing training to strengthen overall safety awareness. The company also carries out regular disinfection at its facilities, striving to create a clean, safe, and comfortable working environment for all employees.

Moreover, Jiin Yeeh Ding places great emphasis on protecting employees' labor rights, valuing their compensation, benefits, and training. The company provides employees with a friendly and equal working environment, implements gender equality policies, and fosters a culture of mutual respect. It offers competitive salaries to enhance employees' sense of belonging to the company. At the same time, the company has a comprehensive training system that organizes various training programs to enrich employees' professional skills and improve their competitiveness in the workplace. Finally, adhering to the principle of "taking from society and giving back to society," the company not only consistently achieves outstanding revenue performance but also actively participates in charitable activities and cares for vulnerable groups, fulfilling its corporate social responsibility.

Looking ahead, while pursuing business profit growth, Jiin Yeeh Ding will continue to strengthen various ESG aspects, including enhancing corporate governance to protect stakeholder rights, developing green products to reduce environmental impact, caring for employees' physical and mental health and safety, as well as engaging in community welfare activities, to consistently achieve the goal of sustainable business operations.

## 1.02 About the Company

### 1. Company Overview

Jiin Yeeh Ding Enterprise Co., Ltd. is a professional electronic waste recycling and processing company, established in April 1997 and officially listed on the Taipei Exchange (TPEX) in May 2008. Headquartered in Hsinchu, Taiwan, the company upholds the philosophy of sustainable development, aiming to mitigate resource depletion and coexist harmoniously with the environment. Strategically located near Taiwan's science parks, Jiin Yeeh Ding provides nearby tech manufacturers with electronic waste management services. With stable business growth, the company has expanded its presence across Taiwan and extended its reach to China, Europe, the United States, and Southeast Asia—establishing a robust global business footprint.

### 2. Value Chain Overview

Jiin Yeeh Ding holds a Category A waste collection and disposal license, specializing in the processing of electronic waste generated by the electronics industry. Using innovative recycling technologies, the company extracts precious metals such as gold, silver, palladium, and platinum with a purity of up to 99.99%, effectively addressing the electronic waste challenges faced by high-tech industries. By transforming waste from a misplaced resource into raw material for a new production cycle, Jiin Yeeh Ding creates added value from what was once discarded. The Jiin Yeeh Ding Group remains agile in adjusting its industrial value chain in response to changing market conditions. By integrating upstream and downstream suppliers and maintaining a comprehensive network for material sourcing and recycling, the company is dedicated to building a specialized recycling platform—offering clients the optimal waste management solutions tailored to their needs.

#### Upstream :

Waste generated by the electronics industry, including discarded motherboards, printed circuit boards, electronic components, and electroplating solutions.

**Midstream :**

After collection and classification by Jiin Yeeh Ding, valuable secondary raw materials are produced, such as recycled copper, recycled aluminum, base metals, and precious metal materials

**Downstream :**

Supplied to customers as raw materials for manufacturing and production.

With a spirit of stability and continuous improvement, the company strives for excellence and stands as the only player in the industry with a vertically integrated advantage. By leveraging affiliated companies across various regions, it has established a circular economy platform and is actively expanding its presence in both domestic and international recycling markets.

Jiin Yeeh Ding continuously enhances the overall operational competitiveness of the group and expands its economic scale to maximize synergy. Through an integrated process of resource recycling and reuse, the company significantly reduces the environmental impact of electronic waste disposal. Positioned at both the end and the beginning of the circular economy, Jiin Yeeh Ding connects waste recycling to raw material production, bridging the circular economy value chain and achieving the goal of environmental and industrial symbiosis.

**Company Information**

Company Name	Jiin Yeeh Ding Enterprise Co.
Company Type	Listed on the OTC Market
Founded	April 1997
Headquarters	No. 599, Sec. 6, Xibin Rd., Nangang Li, Siangshan District, Hsinchu City 30095, Taiwan
Industry Category	Green Energy & Environmental Protection/Professional E-waste Recycling



Main Products & Services	Sales and toll refining of precious metals, including gold and silver with a purity of 99.99%, and platinum with a purity of 99.90%. Sales of copper-containing metals. Sales of mixed metals containing precious metals and other single metals. Waste collection and disposal services.
Paid-in Capital	NT\$961.161 million
Net Sales Revenue	Standalone Revenue (2024) NT\$3,746,360 thousand Breakdown of Main Product Sales Revenue : Precious Metal Materials : NT\$1,223,680 thousand Industrial Metals : NT\$2,414,576 thousand Others : NT\$108,104 thousand Main Sales Regions (as of 2024) Taiwan : 61% China : 15% Japan : 16% Belgium : 8%
Employees	Taiwan 154 employees

#### Business Philosophy :

In an era of unprecedented prosperity led by the high-tech industry, the global economy faces an urgent challenge : the depletion of natural resources. As rising raw material costs begin to restrict industrial growth, the world has come to recognize the critical importance of resource recycling, regeneration, and reuse. Jiin Yeeh Ding embraces this responsibility by not only addressing the back-end issues of electronic waste management, but also by creating new value and profit from discarded materials. Committed to sustainability, the company plays a vital role in environmental protection and strives to promote long-term symbiosis between industry and the planet.

#### Business Strategies :

- Resource Security : Establish a processing network through strategic alliances to expand the scope of recycling.
- Resource Recovery : Adopt advanced recycling technologies to reduce processing costs.
- Resource Utilization : Enhance the grade and purity of recovered metals to maximize profitability.

## Competitive Advantages :

### 1. Strategic Advantage through Industrial Alliances :

In recent years, Jiin Yeeh Ding has driven internal integration of forward-looking systems—including waste collection, processing, and recycling—and has progressively formed strategic alliances with related industries to expand its organizational structure. By fostering industrial partnerships, the company has established a comprehensive upstream and downstream supply chain, helping customers reduce costs, enhance operational efficiency, and ensure high-quality service delivery.

### 2. Technical Excellence and Innovation :

- Academic R&D Collaboration : Partnered with the Industrial Technology Research Institute (ITRI) and domestic academic institutions, Jiin Yeeh Ding has obtained numerous waste disposal patents, becoming a leader in Taiwan's e-waste recycling sector.
- Technical Cooperation with Global Leaders : Actively engages in technical exchanges with leading companies from the U.S. and Japan to enhance precious metal recovery and refining processes, boosting material value and industrial competitiveness.

### 3. Superior Services and Equipment :

- Extensive Operational Scope : Jiin Yeeh Ding currently operates Class A certified professional waste collection and recycling facilities in both Hsinchu and Kaohsiung, with service coverage spanning across Taiwan. Recognized by leading international recycling companies, the company has extended its material processing operations beyond Taiwan to regions such as Europe, the Americas, and Australia and New Zealand, in addition to its partners across Southeast Asia, thereby establishing a more comprehensive business network.
- Highly Mobile Dedicated Fleet :  
Jiin Yeeh Ding operates its own dedicated fleet for waste collection and recycling. Each vehicle is equipped with GPS tracking devices and integrated into an intelligent fleet management system. This enables efficient dispatch based on customer needs and provides full traceability of waste flow,

ensuring the proper collection and recycling of industrial waste and recoverable resources.

- Professional Facilities : Two Class-A certified waste collection and recycling plants are equipped with baffle cleaning systems, precious metal recovery equipment, crushing and sorting machines, and pollution control devices. With a comprehensive treatment process in place, we ensure exceptional quality control throughout the operation.

#### Recent Awards and Recognitions :

- In May 2020, Jiin Yeeh Ding was ranked 618th in the manufacturing industry and 36th in the metal products category in CommonWealth Magazine' s Top 2000 Survey - Manufacturing Sector.
- In December 2020, Jiin Yeeh Ding was selected as a two-star (highest honor) outstanding enterprise in the Recycling Category of the EPA' s Circular Economy Excellence in Recycled Materials Utilization Awards.
- In March 2021, the company obtained ISO 45001 : 2018 certification (updated version) through DNV.
- In March 2022, Jiin Yeeh Ding obtained a DNV Verification Statement under ISO 14064-3 : 2019 for greenhouse gas inventory.
- In September 2022, the company joined the Greenpeace RE10x10 green electricity initiative.
- In September 2023, Jiin Yeeh Ding received the R2v3 Certification Statement for its responsible electronic waste recycling system.
- In October 2023, the company obtained UL 2809 Gold Certification : Gold Nugget contains 100% recycled content.
- In November 2024, Jiin Yeeh Ding was honored with the Outstanding Manufacturer Award at the 78th Annual Recognition by the Hsinchu Industrial Association.

#### Management System Maintenance :

##### 1. Quality Management System :

Stable and reliable product quality depends on tightly integrated internal management processes. To enhance operational robustness and optimize production scheduling, Jiin Yeeh Ding

implemented the ISO quality certification system in 2010. The company established detailed departmental action plans and standard operating procedures, guided by the spirit of “full employee participation and continuous improvement” toward sustainable green development. Thanks to the collective efforts of all employees, Jiin Yeeh Ding obtained ISO 9001 certification in September 2010. The company continues to maintain and enhance the system’s operations, upholding its quality policy to deliver the most reliable products and services to its customers.

#### ISO 9001 Quality Management System : 2015 Version

##### ●Quality Policy

1. Resource Recovery : Form disposal systems through strategic alliances, expand collection channels, and apply optimal recycling technologies to ensure effective and efficient processing.
2. Resource Utilization : Increase the concentration and purity of recovered metals and maximize resource recovery and reuse.
3. Regulatory Compliance : Comply with laws and regulations and implement effective control measures.
4. Customer Satisfaction : Assist customers in solving problems and become their most trusted partner.

##### ●Benefits to the Company

1. Improve product yield, reduce production costs, and enhance overall competitiveness.
2. Implement a customer satisfaction management system to gauge feedback, address deficiencies promptly, resolve complaints, and increase customer satisfaction.
3. Monitor and measure production processes to improve workflow and enhance operational performance.
4. Establish an internal audit system to ensure policy enforcement, system implementation, and reduce errors and inefficiencies.

## 2. Environmental Management System :

Green sustainability has become an essential requirement for 21st-century corporate development, with pollution prevention emerging as a critical focus in business operations. Jiin Yeeh Ding is committed to environmental protection by implementing solid green processing principles to reduce industrial waste and maximize resource recovery and reuse. With the persistence and

dedication of all employees, Jiin Yeeh Ding obtained ISO 14001 Environmental Management System certification in April 2000.

#### ISO 14001 Environmental Management System : 2015 Version

##### ●Environmental Management Principles

1. Comply with laws and regulations and fulfill corporate social responsibility in environmental protection.
2. Promote environmental awareness and build a positive image as a green enterprise.
3. Continuously improve operations to realize the company' s commitment to environmental protection.
4. Utilize the environmental management system to strengthen overall corporate competitiveness.
5. Recycle and regenerate resources to give renewed value to remanufactured products.
6. Foster a culture of safe operations to protect the physical and mental well-being of all employees.

### 3. Occupational Health and Safety Management System :

Jiin Yeeh Ding recognizes that employees are the core of sustainable business operations. For years, the company has been committed to creating a safe, healthy, and comfortable work environment. In addition to enforcing occupational safety regulations and adopting advanced management technologies, Jiin Yeeh Ding encourages employee participation in safety activities to enhance overall awareness and establish a comprehensive occupational health and safety management system. With the long-term dedication of all employees, the company obtained ISO 45001 certification in March 2021 and has since maintained the system' s effective operation.

#### ISO 45001 Occupational Health and Safety Management System : 2018

##### ●Benefits to the Company

1. Reduces the likelihood of occupational safety incidents.
2. Minimizes the risk of workplace accidents.
3. Lowers operational and compliance-related costs.
4. Ensures compliance with occupational health and safety regulations.
5. Enhances corporate social and international reputation.
6. Meets customer requirements from the U.S., Japan, Europe, and other regions.

4. Carbon Footprint of Gold Products :

In response to global concerns over climate change and with a commitment to reducing greenhouse gas emissions, Jiin Yeeh Ding has initiated carbon reduction efforts and obtained carbon footprint certification for its gold products in September 2012. The company’ s carbon footprint analysis encompasses not only its internal operations but also includes energy and material flows throughout the upstream and downstream supply chain. This project adheres to the PAS 2050 standard, selecting a representative gold product for greenhouse gas emissions analysis. The assessment boundary spans from raw material acquisition to product manufacturing and extends to the point the product exits the company’ s premises—commonly referred to as a cradle-to-gate approach.

Carbon Footprint of Gold Products
<ul style="list-style-type: none"><li>● Jiin Yeeh Ding promotes carbon reduction through well-planned control measures and implements specific carbon reduction initiatives to achieve significant energy-saving results. These efforts not only reduce production costs but also realize a win-win outcome for both corporate development and environmental sustainability.</li><li>● Amid the global trend of energy conservation and carbon reduction, an increasing number of renowned brands are investing in carbon footprint assessments. While conducting its own carbon footprint calculations, Jiin Yeeh Ding is also able to identify inefficiencies within its production processes, allowing for further optimization and improvement.</li><li>● Through energy conservation and carbon reduction initiatives, companies can not only reduce costs and enhance environmental sustainability, but also improve their resilience and create new business opportunities. Substantive greenhouse gas (GHG) reduction efforts focus primarily on energy conservation, improving energy efficiency, and afforestation/greening. Among these, energy conservation is considered a “no-regret strategy,” involving the diagnosis and assessment of current energy usage, setting energy-saving targets, and implementing improvement measures. These actions can effectively reduce GHG emissions and support the goal of low-carbon development.</li></ul>

## 1.03 Report Information

In pursuit of sustainable business operations and enhanced information transparency, Jiin Yeeh Ding has published its 2024 Sustainability Report (hereinafter referred to as "this Report"). Through this Report, we aim to communicate with our stakeholders about the actions and performance undertaken by Jiin Yeeh Ding under the goal of sustainable development—specifically in areas such as strengthening corporate governance with integrity, implementing environmental protection and occupational safety measures, and improving employee compensation and benefits. We sincerely hope that our stakeholders will continue to support us and provide valuable feedback, enabling the company to make significant strides on the path toward corporate sustainability.

### 1.03.1 Basis of Compilation

This Report has been prepared in accordance with the GRI Standards 2021, issued by the Global Reporting Initiative (GRI). It also complies with the relevant regulations, including the “Regulations Governing the Preparation and Filing of Sustainability Reports by TWSE Listed Companies” issued by the Taiwan Stock Exchange. A GRI Content Index is provided in the appendix of this Report for stakeholders’ reference.

### 1.03.2 Reporting Period and Frequency

The reporting period covered in this Report is consistent with the Company’ s individual financial statements, spanning from January 1, 2024, to December 31, 2024. To enhance the completeness and comparability of the information disclosed, certain sections may include data or events outside the reporting period, with appropriate annotations provided within those sections.

This is the fourth Sustainability Report published by Jiin Yeeh Ding, and the Company will continue to publish such reports on an annual basis. To enhance the transparency and accessibility of disclosed information, the full electronic version of this Report is available for download on the official Jiin Yeeh Ding website.

Date of Publication : August 2025

Next Scheduled Publication : August 2026

### 1.03.3 Reporting Boundary and Scope

The scope of information disclosed in this Report is consistent with the company's individual financial statements and includes operations in Taiwan (Hsinchu Headquarters and Kaohsiung Branch). The reporting period covers the full year of 2024. To ensure the completeness of disclosed information, certain sections may include operational activities that fall outside this period, which will be specifically explained within the relevant parts of the Report.

#### Basis for Statistical Data

Financial Data	Consistent with the disclosures in the company's individual financial statements.
Environmental Data	Greenhouse gas (GHG) emissions are calculated based on ISO 14064-1:2018 standards. Data on water resources and waste are derived from figures reported by each operational site to the respective local competent authorities.
Other Data	Aggregated from internal statistics collected by each operational site.

### 1.03.4 Restatement of Information

There were no restatements of information in this Report.

### 1.03.5 External Assurance

The financial data disclosed in this Report have been audited and certified by KPMG Taiwan in accordance with the International Financial Reporting Standards (IFRS), and are presented in thousands of New Taiwan Dollars (NTD). Environmental, employee-related, and occupational health and safety data have been compiled by the respective responsible departments, verified by department heads, and presented using internationally recognized calculation methodologies.

To enhance the quality of information disclosure in this Report, Jiin Yeeh Ding engaged KPMG Taiwan to perform a limited assurance engagement in accordance with the Statement of Assurance Engagements No. 3000, "Assurance Engagements Other than Audits or Reviews of Historical Financial Information," issued by the Financial Accounting Standards Foundation of the Republic of China. A limited assurance report in Chinese was issued for [the assured information



presented in this Report, and the full assurance statement is provided in the appendix for reference.

#### 1.03.6 Responsible Department for the Sustainability Report

If you have any comments or suggestions regarding the content of this Report, please feel free to contact us.

Jiin Yeeh Ding Enterprise – Specialist, Office of the General Manager

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## 2、Sustainability Management

### 2.01 Sustainability Strategy





In recent years, the concept of sustainable development has become increasingly integrated into corporate sustainability practices. Jiin Yeeh Ding is actively aligning with this global trend. During the preparation of this Sustainability Report, the company expanded its focus beyond existing achievements in environmental protection, occupational safety, and labor rights to include the formulation of medium- and long-term sustainability goals. Through the implementation of various management measures, Jiin Yeeh Ding is laying a solid foundation for long-term sustainable operations.



### 2.02 Promote Sustainable Development Mechanisms

The United Nations Sustainable Development Goals (SDGs), announced in 2015, outline 17 core goals and 169 specific targets, serving as guiding principles for UN member states and global enterprises to pursue sustainable development by the year 2030.

Jiin Yeeh Ding has integrated the SDGs into its business strategies, shifting from a traditional focus solely on economic performance to a broader approach that encompasses environmental responsibility, regulatory compliance, improved employee compensation and retention,

elimination of workplace inequalities, and reduction of wastewater and greenhouse gas emissions. Looking ahead, Jiin Yeeh Ding is committed to making further contributions to the achievement of the SDGs and fulfilling its responsibilities in sustainable development.

SDGs	Sub-target	Jiin Yeeh Ding' s Response
 <p>1 消除貧窮</p>	1.4 By 2030, ensure that all men and women, especially the poor and vulnerable groups, have equal rights and access to economic resources.	<ul style="list-style-type: none"> <li>● Provide wages and comprehensive benefits that exceed legal requirements, enabling employees to work with dignity and improve the economic well-being of themselves and their families.</li> <li>● Adjust employee salaries appropriately based on the company' s profitability to enhance employees' sense of belonging and loyalty to the company.</li> </ul>
 <p>4 優質教育</p>	4.5 By 2030, eliminate disparities in education and ensure equal access to all levels of education and vocational training for vulnerable groups, including persons with disabilities, indigenous peoples, and disadvantaged children.	<ul style="list-style-type: none"> <li>● Arrange vocational training for employees with different job functions to ensure that every colleague has the opportunity to receive professional training.</li> </ul>
 <p>5 性別平等</p>	5.1 Eliminate all forms of discrimination against women. 5.4 Recognize and value unpaid care and domestic work through the provision of social protection policies.	<ul style="list-style-type: none"> <li>● Employment, evaluation, and promotion decisions are not based on gender.</li> <li>● Provide all employees, regardless of gender, the right to apply for parental leave.</li> </ul>
 <p>6 淨水及衛生</p>	6.3 By 2030, improve water quality by reducing pollution, eliminating dumping, and minimizing the release of hazardous chemicals and materials; halve the	<ul style="list-style-type: none"> <li>● Optimize operations using best available techniques to reduce chemical usage in wastewater disposal and minimize sludge generation.</li> </ul>

	<p>proportion of untreated wastewater.</p> <p>6.4 By 2030, substantially increase water-use efficiency across all sectors and ensure sustainable freshwater supply and recycling to address water scarcity.</p>	<ul style="list-style-type: none"> <li>● Recycle and reuse wastewater by redirecting it to scrubbers, improving water-use efficiency and reducing the consumption of water resources.</li> </ul>
 <p>8 體面工作和經濟增長</p>	<p>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 ensure equal pay for work of equal value.</p> <p>8.8 Protect labor rights and promote safe and secure working environments for all workers, especially women and those in hazardous occupations.</p>	<ul style="list-style-type: none"> <li>● Employment, evaluation, and promotion decisions are not based on gender.</li> <li>● Adjust employee salaries appropriately based on the company's profitability to enhance employees' sense of belonging and loyalty.</li> <li>● Adjust job responsibilities appropriately for pregnant employees in accordance with the law to reduce workload and provide genuine protection for maternal workers.</li> <li>● Conduct regular occupational safety risk assessments to reduce operational hazards.</li> </ul>
 <p>13 氣候行動</p>	<p>13.3 Improve education, raise awareness, and enhance the company's capacity to respond to climate change through mitigation, adaptation, impact reduction, and early warning.</p>	<ul style="list-style-type: none"> <li>● Control greenhouse gas emissions to further mitigate the negative impacts of climate change.</li> <li>● Implement waste reduction management and outsource waste disposal to professional contractors.</li> </ul>

### 2.02.1 Governance Structure for Promoting Sustainable Development

To demonstrate its commitment to sustainable corporate operations, Jiin Yeeh Ding Enterprise Co., Ltd. has established a sustainable development policy approved by the Board of Directors. Under the Board's supervision, the Sustainable Development Promotion Committee

was formed. On December 23, 2024, the Board appointed a director to oversee the internal control of sustainability-related information. Director and General Manager Mr. Chuang, Jui-Yuan was assigned as the Chairperson of the Committee, while Director and Deputy General Manager of Operations Ms. Chuang, Jui-Chin was appointed as the Vice Chairperson.

The committee is divided into four working groups, each responsible for regularly engaging with stakeholders to gather issues of concern related to Jiin Yeeh Ding. Each group independently carries out assigned tasks, reviews performance on a regular basis, and submits specific action plans and performance reports annually. These are discussed within the committee and periodically reported to the Board of Directors, thereby strengthening the Board’ s involvement in ESG implementation.

The ESG Committee reviews the performance and goal achievement of the working groups on a quarterly basis. From the beginning of 2024 to December 2024, the ESG Committee held a total of six meetings, with an average attendance rate of 97%.



Member		Responsibilities
Chairperson	Chuang, Jui-Yuan	• Establish full-time or part-time units for sustainable development.
		• Review and improve the company's sustainable development systems.
		• Monitor domestic and international sustainability trends and environmental changes for timely response.
Convener and Vice Chairperson (Corporate Governance)	Chuang, Jui-Chin	• Implement and promote corporate governance :
		• Ensure compliance with corporate governance regulations.
		• Oversee compensation policies and employee performance evaluation systems.
		• Foster a fair and competitive business environment.
		• Manage risks across all aspects of corporate social responsibility.
		• Conduct education and awareness programs.
		• Identify, respect, and respond to stakeholders.
Sustainable Environment Committee Members	Tsou, Yi-Ta Tseng, Chiung-Wan	• Develop a sustainable environment :
		• Comply with environmental regulations and establish environmental management policies.
		• Set up dedicated units responsible for environmental matters.
Social Responsibility Committee Member	Wu, Yi-Chen	• Uphold social responsibility and public welfare :
		• Establish human rights management policies and procedures.
		• Protect employee rights, ensure communication channels, workplace safety and health, and career development planning.
		• Foster mutual prosperity through community collaboration.
Sustainability Information Disclosure Committee Members	Hsu, Pei-Ju Huang, Hsin-Ning	• Strengthen sustainability information disclosure :
		• Define principles and content for disclosing sustainability performance information; establish a sustainability information management policy.
		• Comply with relevant regulations and international standards for sustainability disclosure.
		• Disclose sustainability information that is both relevant and reliable.

## 2.02.2 Operational Overview

The Board of Directors is responsible for planning the company’ s business strategy and being accountable to shareholders and other stakeholders. Directors are required to faithfully perform their duties and exercise their powers with the care of a prudent manager. Except for matters that must be resolved by the shareholders’ meeting according to law or the Articles of Incorporation, all business execution and governance-related operations and arrangements must be resolved by the Board.

The Board of Directors is responsible for planning the company’ s business strategy and being accountable to shareholders and other stakeholders. Directors are required to faithfully perform their duties and exercise their powers with the care of a prudent manager. Except for matters that must be resolved by the shareholders’ meeting according to law or the Articles of Incorporation, all business execution and governance-related operations and arrangements must be resolved by the Board.

The current Board members of Jiin Yeeh Ding possess extensive experience and professional expertise in fields such as law, accounting, finance, and international markets. Their deep understanding of industry trends enables the company to achieve its corporate governance objectives effectively.

### Board Meetings – Communication Topics and Resolutions

Meeting Period	Topics Discussed	Resolution
January – December 2024	<ol style="list-style-type: none"> <li>1. Amendment of the Company’ s “Board Remuneration Management Guidelines” .</li> <li>2. 2023 Performance Bonus Proposal for the Chairman and Executive Officers.</li> <li>3. Proposals for the “Employee Profit-Sharing Guidelines” and the “Salary Guidelines” .</li> <li>4. Adjustment of endorsement and guarantee limits for related parties.</li> <li>5. Adjustment of the investment structure of the subsidiary, Jiin Yeeh Ding Enterprise Co., Ltd. (Hong Kong).</li> <li>6. Setting of the record date for new share issuance via employee stock warrants.</li> <li>7. Approval of the 2023 standalone and consolidated financial statements.</li> </ol>	Approved unanimously by all attending directors upon inquiry by the Chair.

	<ol style="list-style-type: none"> <li>8. Proposal for the distribution of 2023 earnings.</li> <li>9. Allocation of 2023 employee remuneration and director compensation.</li> <li>10. Proposal for 2024 salary adjustments.</li> <li>11. 2024 appointment of CPA, related fees, and assessment of independence and suitability.</li> <li>12. Amendment of endorsement and guarantee limits for related parties.</li> <li>13. Assessment of internal control system effectiveness and approval of internal control statement.</li> <li>14. Amendment of the "Sustainability Report Preparation and Verification Procedures"</li> <li>15. Amendment of the "Audit Committee Charter" .</li> <li>16. Partial amendment of the Company' s Articles of Incorporation.</li> <li>17. Proposal regarding the convening of the 2024 Annual General Meeting.</li> <li>18. Dissolution and liquidation of subsidiary Hsing Rong Environmental Technology Co., Ltd.</li> <li>19. Capital reduction of subsidiary GOLD FINANCE LIMITED (GF).</li> <li>20. Proposal to increase endorsement and guarantee limits for subsidiaries.</li> <li>21. Amendment of the "Internal Material Information Handling and Insider Trading Prevention Procedures" .</li> <li>22. Setting of the record date for new share issuance via employee stock warrants.</li> <li>23. 2023 Distribution of Director Remuneration and Managerial Employee Bonus Allocation.</li> <li>24. Amendment of the "Salary Cycle Internal Control Procedures" .</li> <li>25. Amendment of the "Operational Guidelines for Financial and Business Dealings Between Related Parties" .</li> <li>26. Amendment of the "General Provisions for Internal Control Operations" .</li> <li>27. Review of the Company' s 2023 Sustainability Report.</li> <li>28. Participation in the IPO of Chung Tai Resource Technology Corp. with 2,500,000 shares in centralized custody.</li> <li>29. Capital reduction of subsidiary GOLD FINANCE LIMITED (Samoa) to offset losses.</li> <li>30. Approval of the 2025 Business Plan and Financial Budget.</li> <li>31. Application for the 2025 bank credit lines, guarantee limits, and financial instrument transaction limits.</li> <li>32. Finalization of the Company' s 2025 Audit Plan.</li> <li>33. Discussion of the Company' s sustainability guidelines, systems, and committee member structure.</li> <li>34. 2024 Sustainability Implementation Report and 2025 Sustainability Action Plan.</li> </ol>	
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## 2.03 Board of Directors and Functional Committees

The Board of Directors is the highest governance body of the Company. All members of the Board diligently fulfill their duties with the care of a good administrator, formulating the Company's business policies, reviewing financial performance, and ensuring compliance with applicable laws and regulations. The Chairperson is responsible for setting all strategic objectives of the Company through the Board. The President (General Manager) is in charge of daily operational planning and management, developing strategies for sustainable business development, and leading the management team in reporting to the Board, thereby clearly delineating the respective responsibilities between the Chairperson and the President. Furthermore, the majority of Jiin Yeeh Ding's directors are not employees or members of the management team, which highlights the independence of the Board. To strengthen corporate governance and enhance the Company's competitiveness, the Board has established an Audit Committee and a Remuneration Committee to ensure sound operations. An independent Internal Audit Office is also established under the Board to conduct regular audit tasks and report findings to both the Audit Committee and the Board of Directors.

In addition, the Company's financial statements are audited and certified on a regular basis by an external accounting firm. All disclosures required by law are accurately and promptly completed. Designated personnel are responsible for disclosing corporate information externally, and a spokesperson system is in place to ensure that all material information is disclosed in a timely and appropriate manner, providing shareholders and stakeholders with access to relevant financial and business information about the Company.

Looking to the future, Jiin Yeeh Ding is committed to strengthening the operations of the Board of Directors, enhancing information transparency, and progressively integrating sustainable governance strategies into its corporate governance framework.



Jiin Yeeh Ding places great importance on corporate governance, pursuing sustainable growth and ethical business practices. The company continues to strengthen its corporate governance framework, upholding transparency of information and implementing an effective internal control system to safeguard the rights and interests of stakeholders. In accordance with the “Regulations Governing Establishment of Internal Control Systems by Public Companies,” Jiin Yeeh Ding has designed and rigorously implemented an internal control system based on its overall business operations. The system is continuously reviewed and adjusted to respond to internal and external environmental changes, ensuring its ongoing effectiveness. Through a robust management mechanism, Jiin Yeeh Ding aims to enhance operational performance and achieve the goal of sustainable business development.

To enhance support for directors in the performance of their duties and improve the effectiveness of the Board, the Board of Directors resolved in November 2021 to appoint the Deputy General Manager of Operations and spokesperson as the Corporate Governance Officer. This individual is responsible for assisting directors in executing their duties, providing necessary information and arranging continuing education, handling matters related to Board and shareholders’ meetings in accordance with the law, supporting the company in adhering to resolutions passed by the Board and shareholders’ meetings, and maintaining investor relations.

In the 11th Corporate Governance Evaluation conducted in 2024, Jiin Yeeh Ding ranked within the 36% - 50% range among listed companies on the Taipei Exchange, reflecting the company’s effective and well-functioning governance practices. Moving forward, Jiin Yeeh Ding remains committed to enhancing the overall effectiveness of its corporate governance and strengthening stakeholders’ trust in the company.

Functions of the Corporate Governance Officer
<ul style="list-style-type: none"> <li>● Handle pre-registration of shareholders’ meeting dates in accordance with regulations, prepare meeting notices, agendas, and minutes within statutory deadlines, and carry out registration for amendments to the Articles of Incorporation or board re-elections.</li> </ul>

- Responsible for the public disclosure of material information regarding key resolutions made at board and shareholders' meetings, ensuring the legality and accuracy of the disclosures to safeguard equal access to information for investors.
- Prepare the agenda for board meetings and notify directors at least seven days in advance; convene meetings and provide relevant materials; complete the board meeting minutes within 20 days after each meeting.
- Provide information on continuing education programs to independent and regular directors and assist in completing their education plans.
- Arrange regular communication between independent directors and the signing CPA to help understand the company's financial and operational conditions.
- Evaluate and secure appropriate directors' and officers' liability insurance coverage.

#### Corporate Governance Officer's Key Achievements for the Year

- Carried out detailed tasks for the Corporate Governance Evaluation; the company ranked in the 36% - 50% range among listed companies on the Taipei Exchange in the 11th (2024) evaluation.
- Completed 12 hours of professional training related to corporate governance.
- Assisted in organizing 6 board meetings, 5 audit committee meetings, 3 compensation committee meetings, and the annual shareholders' meeting.
- Coordinated 2 closed-door meetings between independent directors, the internal audit supervisor, and the signing CPA.
- Assisted in evaluating and securing directors' liability insurance.
- Provided directors with continuous education resources, necessary business-related information, and timely responses to directors' requests.

Title of Corporate Governance Officer Training Courses	Training Hours	Total Training Hours for the Year
Insider Trading and Ethical Management - Responsibilities of Directors and Supervisors in Securities Violations Cases	3 hrs	12 hrs
Latest Developments in Corporate Governance Based on Evaluation Indicators	3 hrs	
AI Strategy and Governance	3 hrs	
Understanding and Prevention of Workplace Misconduct (Including the Latest Amendments to the Gender Equality in Employment Act)	3 hrs	

### 2.03.1 Role and Achievements of the Board of Directors in Sustainable Governance

#### 2.03.1.1 Role and Oversight of Sustainable Governance

The Board of Directors receives annual reports from the management team, including ESG reports, and requires management to present the company's strategic plans. The Board is responsible for evaluating the feasibility and potential success of these strategies and closely monitors their progress, urging the management team to make adjustments when necessary. Furthermore, the Board has established a Sustainability Development Policy and related implementation guidelines to ensure long-term planning and effective execution in the area of sustainable development.

For more details, please refer to the company website :

<https://www.jyd.com.tw/corporate-social-67-103>

The Company conducts material topics assessments annually through the Sustainable Development Promotion Committee. Questionnaires on material topics are distributed to senior internal executives and stakeholders to investigate the impact of various ESG issues on the economy, environment, and society, and to identify the material topics of the year. Based on the identified topics, the Committee performs risk assessments and formulates corresponding response strategies. The Committee holds quarterly meetings to discuss the goals, policies, and action plans for sustainable operations and to regularly review the outcomes. The sustainability issues of focus include : (1) Corporate Governance (2) Environmental Sustainability (3) Social Welfare (4) Information Disclosure. Following internal discussion, the Committee reports specific promotion plans and implementation results to the Board of Directors on an annual basis, thereby enhancing the Board's engagement with the Company's ESG outcomes. The most recent Board report was presented on December 23, 2024.

#### 2.03.1.2 Ongoing Training on Sustainable Development

Considering the legal compliance and governance issues that directors may encounter in the decision-making process, Jiin Yeeh Ding actively

encourages and arranges for directors to participate in training courses related to Environmental Protection, Labor & Human Rights, and Corporate Governance (collectively referred to as ESG). The Corporate Governance Officer arranges for external experts to deliver ESG-related training sessions internally to the Board members. Looking ahead, the Corporate Governance Officer will continue to plan additional courses focusing on corporate sustainability for directors. Jiin Yeeh Ding believes that, under the leadership of a Board of Directors equipped with integrity and robust industry experience, the Company's operations will thrive and steadily advance toward the goal of sustainable development. In 2024, the total training hours completed by the entire Board of Directors reached 54 hours, averaging over 6.3 hours per director. For more details on director training, please refer to page 37 of Jiin Yeeh Ding's Annual Shareholders' Meeting Report.

#### Training Participation of Directors in Sustainable Development Topics

Type	Date	Course/Seminar Title	Hours
In-Person Course - Chinese Corporate Governance Association	1. 113/05/08	1. Insider Trading and Ethical Business Practices - Responsibilities of Directors and Supervisors in Securities Violations Cases	6 hrs
	2. 113/11/08	2. Understanding and Prevention of Workplace Misconduct (Including the Latest Amendments to the Act of Gender Equality in Employment)	

#### 2.03.2 Board Structure and Operation

To establish a sound board operation system and enhance its supervisory functions, while ensuring that independent directors maintain their independence in the execution of duties, the Board of Directors of Jiin Yeeh Ding has adopted the "Rules of Procedure for Board Meetings," which clearly define the scope of responsibilities of independent directors for compliance purposes. All board members uphold a high level of self-discipline and strictly adhere to the principle of conflict of interest avoidance. For matters discussed at board meetings that involve a conflict of interest between a director (or the legal entity they represent) and the company, the director shall disclose the material aspects of such conflict during the meeting. If the matter is likely to be detrimental to the interests

of the company, the director shall neither participate in the discussion and voting nor act as a proxy for other directors in voting.

In order to further enhance the quality of board decision-making, the Board of Directors has also adopted the “Board Performance Evaluation Measures.” An internal evaluation is conducted annually to assess the performance of the board as a whole, individual board members, and functional committees. The Office of the General Manager distributes self-assessment questionnaires to board members, who complete the evaluations on a self-evaluation basis. The results of the performance evaluations are then reported to the board. The outcome of the board performance evaluation may serve as a reference for the future selection or nomination of directors. The results of individual director evaluations may also be used as a reference for determining their respective compensation.

Company Compensation Policy (Including Directors and Managers) :

Manager Compensation : Managers are responsible for the company’s operational performance and outcomes. Their compensation is determined based on the company’s employee compensation policy, achievement of performance targets, the annual employee bonus policy, and historical bonus distributions. Compensation is reviewed and assessed by the Compensation Committee and executed upon approval by the Board of Directors.

Director Compensation Policy : The compensation paid to the company’s directors includes director remuneration and attendance fees for each board meeting. The provision for director remuneration is made in accordance with Article 20 of the Company’s Articles of Incorporation. The company has also adopted the “Board Performance Evaluation Measures” and conducts regular annual reviews of the performance evaluation policies, systems, standards, and structures for directors and managers. The results and any related proposals are submitted to the Board of Directors for resolution.

### 2.03.2.1 Members and Diversity

The 10th term of the Company's Board of Directors spans from June 27, 2022, to June 26, 2025, and is composed of nine directors, including four independent directors and one female director.

All members of the Board possess the necessary knowledge, skills, professionalism, and capabilities in industry decision-making and management required for the execution of their duties. The Company continuously provides directors with diverse training programs to enhance the quality of decision-making, fulfill their supervisory responsibilities, and further strengthen the overall effectiveness of the Board.

(1) Directors with expertise in leadership, operational judgment, business management, and crisis response include Ching-Chi Chuang, Jui-Yuan Chuang, Jui-Chin Chuang, Jih-Tung Huang, Chun-I Lin, and Hsin-Fa Wang. Those with industry knowledge and international market insight include Ching-Chi Chuang, Jui-Yuan Chuang, Jui-Chin Chuang, Chun-I Lin, Hsin-Fa Wang, and Hsien-Chung Peng. Directors recognized for their contributions to environmental protection and public welfare include Ching-Chi Chuang, Jui-Yuan Chuang, Jih-Tung Huang, Cheng-Pin Peng, and Hsien-Chung Peng. Directors with expertise in accounting and financial analysis include Jui-Chin Chuang, Chin-Te Chuang, and Hsin-Fa Wang. Those with strong decision-making capabilities include Ching-Chi Chuang, Jui-Yuan Chuang, Jui-Chin Chuang, Jih-Tung Huang, Cheng-Pin Peng, Chin-Te Chuang, Chun-I Lin, Hsin-Fa Wang, and Hsien-Chung Peng.

(2) Directors who are also company employees account for 22% of the board; independent directors account for 44.4%; and female directors account for 11%. Three independent directors have served less than 10 years, and one has served for 20 years. One director is over 70 years old, two are between 61 and 70 years old, and six are under the age of 60. The Company places great importance on the professional diversity of its board members. In the 10th term of the Board of Directors, two directors with legal expertise, Chun-I Lin and Hsien-Chung Peng, were added. For further details, please refer to page 12 of the Shareholders' Meeting Annual Report.

## Board Composition

Category	Classification	Percentage
Gender	Male	89%
	Female	11%
Age	60 and under	67%
	61-70	22%
	Above 70	11%

## 2.03.2.2 Operation

The Company, in accordance with legal requirements, convenes Board meetings at least once every quarter. In 2024, a total of six Board meetings were held, with an attendance rate of 100% by all directors.

Title	Name	Actual Attendance 【B】	Attendance by Proxy	Attendance Rate(%) 【B / A】	Remarks
Chairman	Yi Ding Co., Ltd. Representative : Ching-Chi Chuang	6	–	100%	
Director	Jui-Yuan Chuang	6	–	100%	
Director	Jui-Chin Chuang	6	–	100%	
Director	Jih-Tung Huang	6	–	100%	
Director	Cheng-Pin Peng	6	–	100%	
Independent Director	Chin-Te Chuang	6	–	100%	
Independent Director	Chun-I Lin	6	–	100%	
Independent Director	Hsin-Fa Wang	6	–	100%	
Independent Director	Hsien-Chung Peng	6	–	100%	

## 2.03.2.3 Nomination and Selection

The Articles of Incorporation of Jiin Yeeh Ding adopt a candidate nomination system for the election of directors, adhering to the principle of merit-based selection through regular re-elections. In line with the Corporate Governance Best Practice Principles, the number of directors concurrently serving as company managers shall not exceed one-third of the board seats. Furthermore, board composition should consider diversity, including but not limited to aspects such as basic attributes and values, as well as professional knowledge and skills. All members should generally possess the knowledge, expertise, and

character necessary to perform their duties.

#### 2.03.2.4 Avoidance of Conflict of Interest

The Chairman of the Company does not concurrently hold any senior management position. Provisions regarding conflict of interest are clearly stipulated in both the Company's Rules of Procedure for Board Meetings and the organizational regulations of functional committees. When a board proposal involves the personal interest of a director, their spouse, or relatives within the second degree of kinship, or concerns a company in which the director has a controlling or subordinate relationship, the director shall disclose the nature of the interest at the board meeting. If such a matter is deemed potentially detrimental to the interests of the Company, the director shall not participate in the discussion or voting and must recuse themselves from the meeting. The director is also prohibited from acting as a proxy for other directors in such votes.

The names of the directors involved, the key details of the conflict, and the recusal actions taken are all recorded in the meeting minutes. Directors and managers are also required to complete an annual declaration of related party transactions, the results of which are reported to the Audit Committee. For further details, please refer to the resolutions of the Board of Directors for the year as published on the Company's official website.

#### 2.03.2.5 Remuneration Policy

To establish a sound remuneration system for directors and managers, and to assess whether their compensation is fair and reasonable in relation to their performance, Jiin Yeeh Ding has established a Remuneration Committee under the Board of Directors in accordance with the "Organizational Regulations of the Remuneration Committee," as approved by the Board. The Remuneration Committee must include at least one independent director as a member. Currently, all three committee members are independent directors. For details regarding directors' compensation, the compensation tiers, and payment standards for 2024, please refer to page 15 of the Company's 2024 Annual Report.

#### 2.03.3 Structure and Operations of Functional Committees



### 1. Remuneration Committee

The Company's Remuneration Committee consists of three members, all of whom are independent directors. The current term of the Committee is from June 27, 2022, to June 26, 2025. The Remuneration Committee is convened at least twice a year; in 2024, a total of three meetings were held, with an overall attendance rate of 100%.

For detailed information on individual members and committee operations, please refer to page 40 of the Shareholders' Meeting Annual Report.

The primary responsibilities of the Remuneration Committee are to establish and regularly review the performance evaluation and compensation systems and standards for directors and managers, as well as to periodically assess their remuneration. In conducting evaluations, the Committee shall comprehensively consider the following principles:

The Company's compensation policies must comply with relevant laws and regulations and be sufficient to attract outstanding talent; The performance evaluation and compensation of directors and managers shall refer to the standard levels offered by peer companies, and take into account the individual's time commitment, responsibilities, achievement of personal goals, performance in other roles, the Company's historical compensation for similar positions, the achievement of the Company's short- and long-term business goals, and the Company's financial condition in order to reasonably evaluate the correlation between individual performance, company performance, and potential future risks;

Compensation mechanisms shall not induce directors and managers to engage in conduct beyond the Company's risk appetite solely in pursuit of higher remuneration;

The proportion of short-term incentive pay and the timing of variable compensation payments to directors and senior executives shall consider the characteristics of the industry and the nature of the Company's operations.

All evaluations and proposals shall be reviewed by the Remuneration Committee and submitted to the Board of Directors for resolution.

In practice, the Remuneration Committee faithfully adheres to the duty of care expected of a prudent administrator. Director

compensation is determined with full consideration of the Company's operational objectives, financial condition, and the level of contribution by each director. Likewise, the bonuses and remuneration of managers are assessed based on their professional capabilities, the achievement of the Company's operational goals, financial performance, and the extent of each manager's individual contributions.

In addition, Jiin Yeeh Ding's management formulates decisions after carefully considering various operational risks. The outcomes of these decisions are subsequently reflected in the Company's future profitability, thereby linking management performance to compensation. In other words, the remuneration of directors and managers is closely tied to the effectiveness of the Company's future risk management performance.

Title	Name	Actual Attendance (B)	Attendance by Proxy	Attendance Rate(%)(B / A)	Remarks
Member/ Independent Director	Chuang, Chin-Te	3	0	100%	
Convener/ Independent Director	Wang, Hsin-Fa	3	0	100%	
Member/ Independent Director	Lin, Chun-Yi	3	0	100%	

## 2. Audit Committee

The Audit Committee assists the Board of Directors in overseeing the quality and integrity of the Company's accounting, auditing, financial reporting processes, and financial controls, and submits the results of its evaluations to the Board for discussion.

Jiin Yeeh Ding's Board of Directors has approved the "Audit Committee Charter" and established an Audit Committee under the Board. The Audit Committee is composed of four members, all of whom are Independent Directors.

At the Annual General Shareholders' Meeting held on June 27, 2022, Independent Directors Mr. Chuang Chin-Te, Mr. Lin Chun-Yi, Mr. Wang Hsin-Fa, and Mr. Peng Hsien-Chung were elected and automatically became members of the Audit Committee. On August 10, 2022, in

accordance with Article 7, Paragraph 2 of the “Regulations Governing the Exercise of Powers by Audit Committees of Public Companies” issued by the Financial Supervisory Commission, the Audit Committee elected Mr. Chuang Chin-Te as the Convener and Chairperson of the Committee.

The Audit Committee meets at least once per quarter. In 2024, the Committee held five meetings, with an overall attendance rate of 100%. For detailed information on each member and the operations of the Committee, please refer to page 23 of the Company’s Annual Shareholders’ Meeting Report.

The Audit Committee maintains regular communication with the Head of Internal Audit. Prior to the end of each fiscal year, the Head of Internal Audit submits the audit plan for the following year to the Audit Committee for approval, after which it is presented to the Board of Directors for resolution. Additionally, the Head of Internal Audit reports on the execution of audit activities to the Audit Committee on a semi-annual basis. Internal audit reports are submitted to the Audit Committee for review within one month after the completion of each audit. Furthermore, the annual Statement on Internal Control System is prepared and submitted to the Audit Committee for review and approval.

In addition, Jiin Yeeh Ding’s annual and semi-annual financial reports must be approved by more than half of all Audit Committee members before being submitted to the Board of Directors for resolution. Prior to the review of the financial reports, the Audit Committee holds special meetings to invite the certifying CPAs to present a comprehensive report on the audit findings and the proposed audit opinion. Regarding corporate governance and internal control, Jiin Yeeh Ding also invites independent directors and CPAs to participate in discussions and communication with the management team. Managers from relevant departments attend the meetings to answer questions and provide necessary information in a timely manner. Apart from reporting the results of the financial review, the CPAs also provide legal updates and exchange views during the meetings. In 2024, the Audit Committee held two meetings with the Head of Internal Audit and the CPAs.

Title	Name	Actual Attendance ( B )	Proxy Attendance	Attendance Rate (%) ( B / A )	Remarks
Convener/ Independent Director	Chuang Chin-Te	5	0	100%	
Member/ Independent Director	Lin Chun-Yi	5	0	100%	
Member/ Independent Director	Wang Hsin-Fa	5	0	100%	
Member/ Independent Director	Peng Hsien-Chung	5	0	100%	

## 3、Stakeholders and Material Topics

### 3.01 Stakeholder Engagement

Stakeholders are individuals or groups that affect or are affected by Jiin Yeeh Ding. Each department initially identifies stakeholder types based on routine business interactions. Then, through internal discussions and with reference to industry practices, Jiin Yeeh Ding evaluates stakeholders based on the frequency of interaction, degree of mutual influence, and the significance of the relationship. As a result, the Company has identified five key stakeholder groups that are of material importance: shareholders/investors, customers, suppliers, employees, and government agencies.

Due to the varying roles and identities of Jiin Yeeh Ding's key stakeholders, their areas of concern regarding the Company also differ. Each department maintains positive interactions with stakeholders through diverse communication channels, enabling stakeholders to stay informed about the Company's operational status in a timely manner. At the same time, Jiin Yeeh Ding is able to understand and promptly respond to stakeholders' needs and expectations.

Jiin Yeeh Ding's departments collect key issues of concern raised by major stakeholders, which are then consolidated by the ESG

Committee. With reference to the GRI Sustainability Reporting Standards 2021 and peer industry reports, 13 sustainability topics have been identified, covering the three dimensions of Environmental (E), Social (S), and Governance (G). This ensures that the sustainability information disclosed by Jiin Yeeh Ding meets the GRI standards' requirements for completeness and diversity.

In addition, the ESG Committee operates in accordance with the PDCA (Plan-Do-Check-Act) management cycle. It conducts regular annual reviews of stakeholder engagement and submits the consolidated results to the ESG Chairperson for review. The Committee also reports to the Board of Directors at least once a year.

#### Stakeholder Communication Mechanisms and Key Topics of Concern

Stakeholders	Relationship Description	Communication Channel	Frequency	Response from Jiin Yeeh Ding
Shareholders /Investors	Shareholders are the capital contributors of the company. The company shall safeguard shareholders' rights and interests, treat all shareholders fairly, and ensure that they have adequate rights to be informed of, participate in, and make decisions on material matters of the company.	<ul style="list-style-type: none"> <li>● Operational Performance</li> <li>● Regulatory Compliance</li> <li>● Corporate Governance</li> <li>● Shareholder Engagement</li> <li>● Market Image</li> <li>● Investor Relations</li> </ul>	<ul style="list-style-type: none"> <li>● Annual General Shareholders' Meeting/Annually</li> <li>● Spokesperson and Deputy Spokesperson/Real-time</li> <li>● Investor Contact Point on Company Website/Real-time</li> <li>● Material Information Disclosure on the Market Observation Post System (MOPS) /Real-time</li> <li>● Press Releases or Press Conferences/As Needed</li> </ul>	<ul style="list-style-type: none"> <li>● Provide timely, real-time, consistent, and accurate corporate information to ensure symmetrical disclosure of investment-related information.</li> <li>● Maintain a long-term and stable dividend policy to deliver appropriate investment returns.</li> <li>● Implement prudent financial strategies to uphold strong corporate credit and solid operational performance.</li> </ul>

				<ul style="list-style-type: none"> <li>● Establish shareholder services and investor relations contact points to facilitate two-way communication.</li> </ul>
Customers	<p>Customers are the primary source of the company's revenue. The company regards product quality, safety, and after-sales service as its highest commitment to customers. Maintaining a high level of customer satisfaction helps the company continuously earn customer recognition and trust.</p>	<ul style="list-style-type: none"> <li>● Innovation and R&amp;D</li> <li>● Operational Performance</li> <li>● Customer Service</li> <li>● Information Security</li> <li>● Customer Protection and Communication</li> <li>● Information Transparency</li> <li>● Service Quality</li> </ul>	<ul style="list-style-type: none"> <li>● Customer Service Hotline, Complaint Channels, and Website Visitor Messages/Real-time</li> <li>● Customer Meetings/As Needed</li> <li>● Customer Satisfaction Surveys/Annually</li> </ul>	<ul style="list-style-type: none"> <li>● The company has established multiple information security policies and regulations to govern employee behavior regarding data security. These policies are reviewed annually to ensure alignment with evolving operational environments and are adjusted as needed.</li> <li>● The company flexibly adjusts its industrial supply chain in response to changes in the industry landscape, integrating upstream and downstream resources. With a comprehensive material</li> </ul>

				<p>recycling network, it focuses on its core business of building a recycling platform to deliver optimal waste management solutions for customers.</p> <ul style="list-style-type: none"><li>● Strategic alliances are formed to secure raw material sources and enhance supply stability.</li><li>● The company continuously fosters strong partnerships and expands its customer base through high-quality services.</li><li>● The company has established a dedicated contact section along with an independent whistleblower mailbox and hotline.</li></ul>
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Suppliers	<p>The company maintains long-term and positive interactions with its supply partners. Our products and services depend on the stable provision of raw materials and components from numerous suppliers. Leveraging our influence within the industry, we collaborate with supply partners to actively prevent environmental pollution and labor rights violations.</p>	<ul style="list-style-type: none"> <li>● Supply Chain Management</li> <li>● Regulatory Compliance</li> <li>● Green Procurement</li> <li>● Sustainable Development/Corporate Sustainability</li> </ul>	<ul style="list-style-type: none"> <li>● Supplier Meetings /As Needed</li> <li>● Supplier Audits/Annually</li> <li>● Satisfaction Surveys/Annually</li> </ul>	<ul style="list-style-type: none"> <li>● The company carries out related operations in accordance with the “Supplier Code of Ethical Procurement.”</li> <li>● Suppliers are required to comply with domestic environmental protection laws and regulations.</li> <li>● Suppliers are expected to provide products that are recyclable, pollution-reducing, and environmentally friendly.</li> <li>● In response to global warming, Jiin Yeeh Ding urges its suppliers to work together in reducing the energy consumption of their products or services and to minimize environmental impact throughout the stages of manufacturing, use, and disposal.</li> </ul>
Government Agencies	<p>Government authorities supervise and audit the company’s compliance with various regulatory requirements.</p>	<ul style="list-style-type: none"> <li>● Regulatory Compliance</li> <li>● Greenhouse Gas Emissions</li> <li>● Waste Management</li> <li>● Wastewater Disposal</li> <li>● Occupational Safety</li> </ul>	<ul style="list-style-type: none"> <li>● Official Documents/Real-time</li> <li>● Briefings and Seminars/Real-time</li> </ul>	<ul style="list-style-type: none"> <li>● The company complies with the latest regulations and policy updates issued by competent authorities, promptly adjusting the form and content of its</li> </ul>



				<p>information disclosures to meet legal requirements.</p> <ul style="list-style-type: none"> <li>● The company reviews its current performance in greenhouse gas emissions, wastewater, and waste management, and sets future control targets to achieve green and sustainable development.</li> </ul>
Employees	<p>Employees are the indispensable foundation of the company's operations. The company is committed to providing a workplace environment that supports both physical and mental well-being, as well as opportunities for diverse development, enabling employees to work without concern.</p>	<ul style="list-style-type: none"> <li>● Operational Performance</li> <li>● Regulatory Compliance</li> <li>● Compensation and Benefits</li> <li>● Labor-Management Communication</li> <li>● Occupational Safety</li> <li>● Talent Development</li> <li>● Human Rights Policy</li> </ul>	<ul style="list-style-type: none"> <li>● Management Meetings/Weekly</li> <li>● Internal Announcements and Communications/Real-time</li> <li>● General Manager Mailbox/Real-time</li> <li>● Sexual Harassment and Inequitable Disposal Complaint Mailbox/Real-time</li> <li>● On-site Physician Visits/Four Times a Year</li> <li>● On-site Nurse Visits/Four Times a Month</li> <li>● Free Employee Health Check-ups/Annually</li> <li>● Health Promotion Campaigns, Occupational Safety and Fire Safety Training, First Aid Training/Annually</li> </ul>	<ul style="list-style-type: none"> <li>● When the company is profitable, it shares its earnings with employees.</li> <li>● Competitive compensation and benefits are offered to attract and retain top talent.</li> <li>● Multiple communication channels are in place to ensure management can promptly understand employees' views.</li> <li>● A safe and healthy working environment is provided, allowing employees to focus on their jobs without concern.</li> <li>● A safe and healthy working</li> </ul>

				environment is provided, allowing employees to focus on their jobs without concern.
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3.02 Process for Determining Material Topics

The Jiin Yeeh Ding Sustainability Development Promotion Committee identified 13 sustainability topics. An online questionnaire was distributed to key stakeholders to assess their level of concern for each topic, resulting in 119 valid responses. Another online questionnaire was distributed to 21 company executives to evaluate the level of impact each topic has on Jiin Yeeh Ding. The results from both stakeholder concern and business impact assessments were then consolidated to produce the materiality matrix.



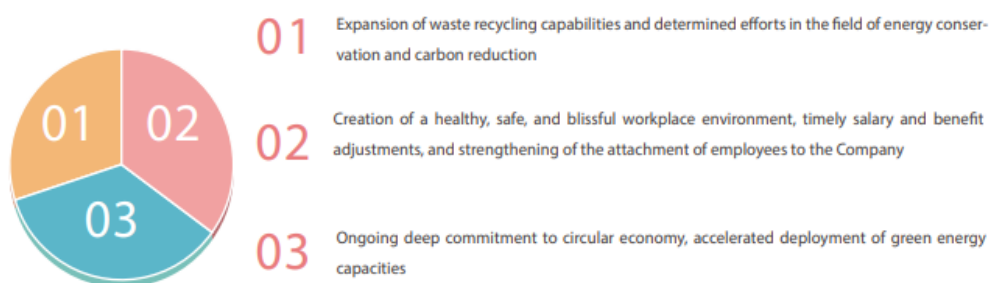
### 3.03 Identification of Material Topics

The Chair of the Sustainability Promotion Committee consulted all attending committee members to determine the four material topics for 2024. These topics, covering environmental, social, and economic aspects, were confirmed as: operational performance, occupational safety, talent development, and waste management. Jiin Yeeh Ding will outline the management approach and disclosure for each material topic in this report.

To ensure diversity and balance in the sustainability report, one change was made compared to the previous year: “Talent Development” was added as a new material topic for 2024, while “Customer Service” was removed.

### 3.04 Management of Material Topics

Based on the four material topics, Jiin Yeeh Ding has formulated three ESG strategic pillars for the year: continue to deepen efforts in the circular economy and accelerate deployment in the green energy sector to generate greater value for stakeholders; expand waste recycling capacity and actively implement energy-saving and carbon-reduction measures; create a healthy and safe workplace, adjust compensation and benefits appropriately, and enhance employees' sense of belonging and engagement.



#### Reporting Principles :

Jiin Yeeh Ding follows the GRI Standards and prepares its ESG report based on the eight reporting principles, which include : Sustainability Context : Disclosing how Jiin Yeeh Ding responds to economic, environmental, and social development trends in the areas where it operates, in order to improve or mitigate its impacts.

Completeness : The report covers material topics and their internal and external boundaries, sufficiently reflecting Jiin Yeeh Ding ' s significant impacts in the economic, environmental, and social dimensions.

Accuracy : The information disclosed is adequate, accurate, and detailed to allow stakeholders to assess the company' s ESG performance.

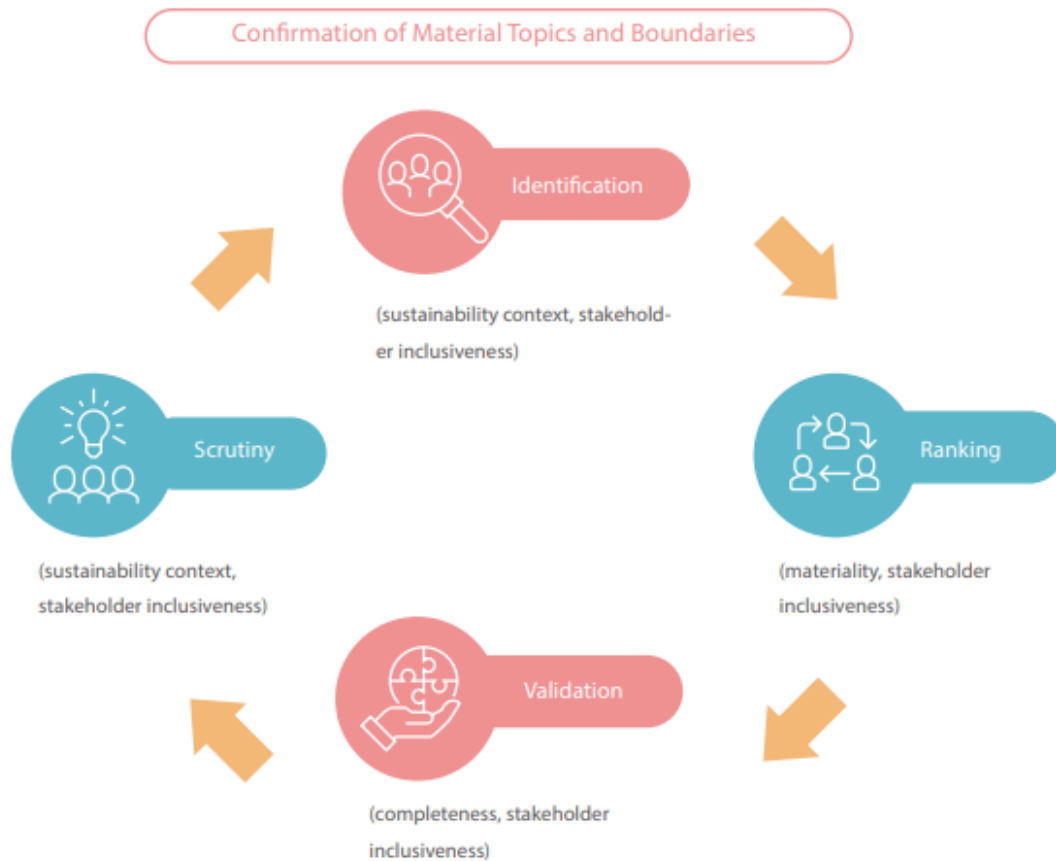
Balance : The report presents both positive and negative performance, enabling stakeholders to make a fair and reasonable assessment of Jiin Yeeh Ding ' s overall performance.

Clarity : Information is presented in a manner that is easy for stakeholders to understand and access.

Comparability : Jiin Yeeh Ding collects and discloses information using internationally recognized standards, and presents it in a way that allows stakeholders to analyze long-term performance.

**Verifiability:** The information disclosed can be reviewed and verified, and is gathered, compiled, and disclosed in a way that ensures its quality and material relevance.

**Timeliness:** Jiin Yeeh Ding provides important operational information in a timely manner, allowing stakeholders to promptly understand the company's situation and enhancing transparency.



Aspect	Material Topic	Materiality to Jiin Yeeh Ding	Internal Boundary	External Boundary				GRI Topics and Boundaries
			Company	Shareholders / Investors	Suppliers	Customers	Local Communities	
Social	Occupational Safety	Providing a safe and healthy working environment where employees can perform their duties with confidence is a longstanding commitment of Jiin Yeeh Ding.	●				●	GRI 403-9 : Work-related injuries
Environmental	Waste Management	The reuse of waste through resource recovery not only enhances its added value and generates tangible economic and environmental benefits, but also fosters innovation in environmental technology.	●	●		●	●	GRI306 : Waste 2020

Economic	Operational Performance	Maximizing profit is Jiin Yeeh Ding' s ongoing goal. It builds trust with investors, employees, suppliers, and customers, and supports our path to sustainable growth. Employee learning and development are key to sustainability. Training helps increase the value of our human capital.	●	●	●	●	●	GRI201 : Economic Performance 2016
Social	Talent Development	Employee learning and growth are key to sustainability. Training ensures continued improvement of human capital.	●					GRI404 : Training and Education 2016

## 4 、 Governance

### 4.01 Economic Performance

Goal : To maintain annual business growth, demonstrating Jiin Yeeh Ding' s accountability to investors, while also supporting employees and meeting customer needs.

Responsible Unit : Office of the General Manager

Grievance Mechanism : Company website/Investor Relations Section

Successfully Developed Products/Technologies in Recent Years :

1. Separation of Pt and Rh.
2. Process improvement and purity enhancement for platinum.
3. Indium recovery.
4. Recovery of nickel and tin from stainless steel beads.
5. Recovery of palladium and gold from copper anode slime.

6. Palladium purity increased from 80% to over 90%.
  7. Electrolysis of low-percent content copper.
  8. PET plastic recycling.
  9. Recovery and reuse of Ni and Cu paste canisters through cleaning.
  10. Palladium purity increased from 90% to over 99%.
  11. Recovery of tin-containing gold waste.
  12. Rhodium recovery from rhodium acetate materials.
  13. Recovery of valuable metals—specifically cobalt (Co)—from waste batteries.
  14. Recovery of Rh-containing 2-ethylhexanol (2-EH) waste.
- Effectiveness Evaluation : The company' s operating revenue increased by 2% ; and the earnings per share (EPS) grew by 97.5% compared to the previous year.

#### Short-Term Business Development Goals :

1. Establish precious metal waste sampling technologies to improve sampling representativeness and analytical accuracy.
2. Enhance process technologies and formulations to improve recovery efficiency and recovery rate.
3. Develop recovery processes for catalysts containing Rh, Pd/C, and Pt.
4. Achieve tin output from recovery operations.
5. Design and plan cleaning and recycling processes for nickel paste canisters and PET materials.
6. Recover rhodium from organic rhodium waste liquid.
7. Develop recycling processes for solar panels.

#### Mid-Term Business Development Goals :

1. Collaborate with industry partners to establish a precious metals processing center enhancing product value.
2. Develop recycling and disposal technologies for precious metals such as rhodium (Rh) and ruthenium (Ru).
3. Increase the value of recovered products :
  - A. Improve gold (Au) recovery purity from 4N to 5N
  - B. Improve platinum (Pt) recovery purity from 3N to 3N5.
  - C. Improve palladium (Pd) recovery purity from 3N to 3N5.
4. Upgrade recovered materials from industrial raw materials to direct-use products.
5. Improve the purity of recovered tin (Sn).



Long-Term Business Development Goals :

1. Enter the industrial precious metals materials market.
2. Integrate upstream and downstream industries across the Asian market.
3. Establish a comprehensive, consistent, and fully integrated facility for precious metal recycling, refining, and product manufacturing :
  - A. Develop predisposal technologies for precious metal raw materials.
  - B. Establish enrichment technologies for low-content precious metal materials.
  - C. Develop application technologies and explore markets for precious metals.
4. Recycle commonly used base metals such as copper (Cu), nickel (Ni), and tin (Sn).

The core business of Jiin Yeeh Ding is focuses on the collection, disposal, and resource recycling of industrial waste. Due to the specialized nature of the industry, using market share based on end products (such as gold or silver) is not a meaningful measure of the company' s competitive position. Instead, comparing waste disposal capacity provides a more accurate reflection of the company' s standing in the industry.

According to monthly permitted waste metal recycling and disposal volumes among industry peers, Jiin Yeeh Ding currently ranks among the top three companies nationwide. This clearly demonstrates Jiin Yeeh Ding' s leadership position in Taiwan' s waste metal recycling and disposal industry.

The current market remains in a state of demand exceeding supply. This is mainly due to a growing consensus that industrial waste must be legally processed. Otherwise, the government' s continued efforts to promote environmental protection, the increasing completion of environmental regulations, and the lengthy and complex process required to obtain proper licensing for industrial waste treatment are all the issues that made market entry difficult for new competitors. As a result, demand in the waste removal and recycling

sector is expected to continue outpacing supply, providing strong momentum for Jiin Yeeh Ding' s future revenue growth

Jiin Yeeh Ding continues to expand its client base in Taiwan, with many signed clients being publicly listed companies. The number of customers is steadily increasing, reflecting the company' s growing market recognition and service capacity.

Jiin Yeeh Ding is committed to providing the highest quality service through a professional team dedicated to the responsible disposal of electronic waste entrusted to us by our clients, ensuring both proper handling and maximum economic value recovery. The company adheres to the management philosophy of technology first, quality first, and service first.

Jiin Yeeh Ding' s Competitive Advantages :

1. Advanced recycling and processing technologies with well-established internal management procedures :
  - Superior performance of recycling and processing equipment.
  - Comprehensive internal operation and management systems, including inbound control, storage, inspection and analysis, predisposal, chemical refining, and unified documentation for pollution control and prevention.
2. Comprehensive Upstream and Downstream Supply Channels
  - Material Sources :
    1. Recognized by major international electronics manufacturers as a trusted and strategic partner.
    2. Received recognition by leading global recycling companies—not only as a key partner in Asia, but also with extended partnerships in the Americas and Oceania.
    3. Secures stable material sources through strategic alliances and partnerships.
  - Integrated Industry Chain :
 

For economic and environmental sustainability, many advanced countries have actively promoted the development of a circular economy in recent years. By advancing resource recycling, they aim to solve the problem of rapid raw material depletion and environmental degradation caused by economic growth.

Jiin Yeeh Ding has established long-term partnerships in the United States, Japan, Belgium, and Hong Kong, enabling the sale of our refined precious metal products to international

markets. We continuously maintain strong relationships with our partners and earn their trust through high-quality service and reliability.

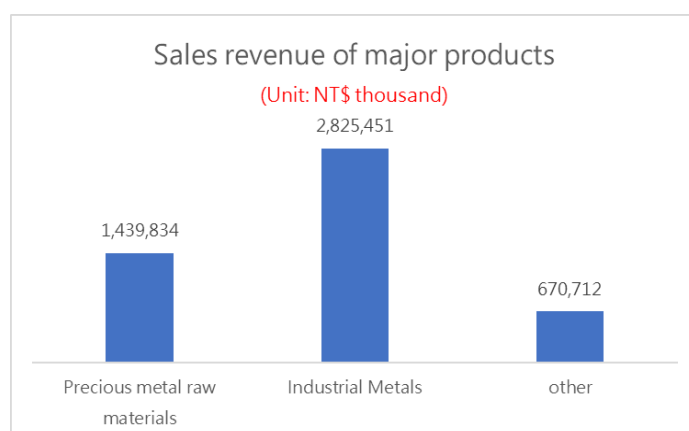
3. Excellent Industry Reputation and Strong Customer Trust

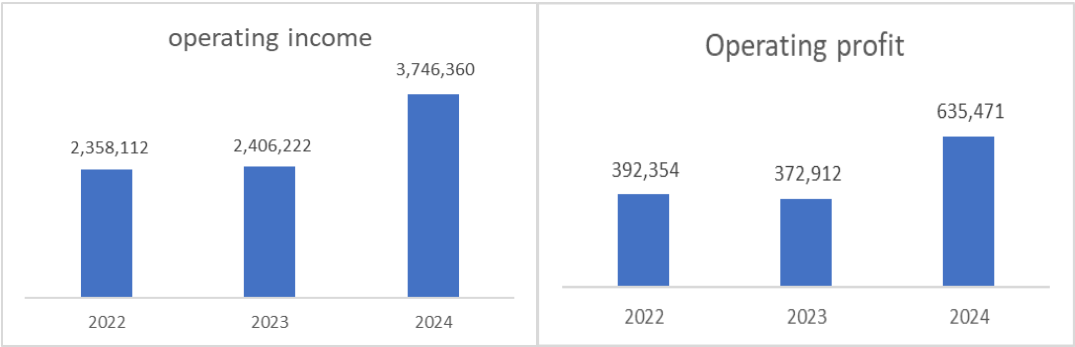
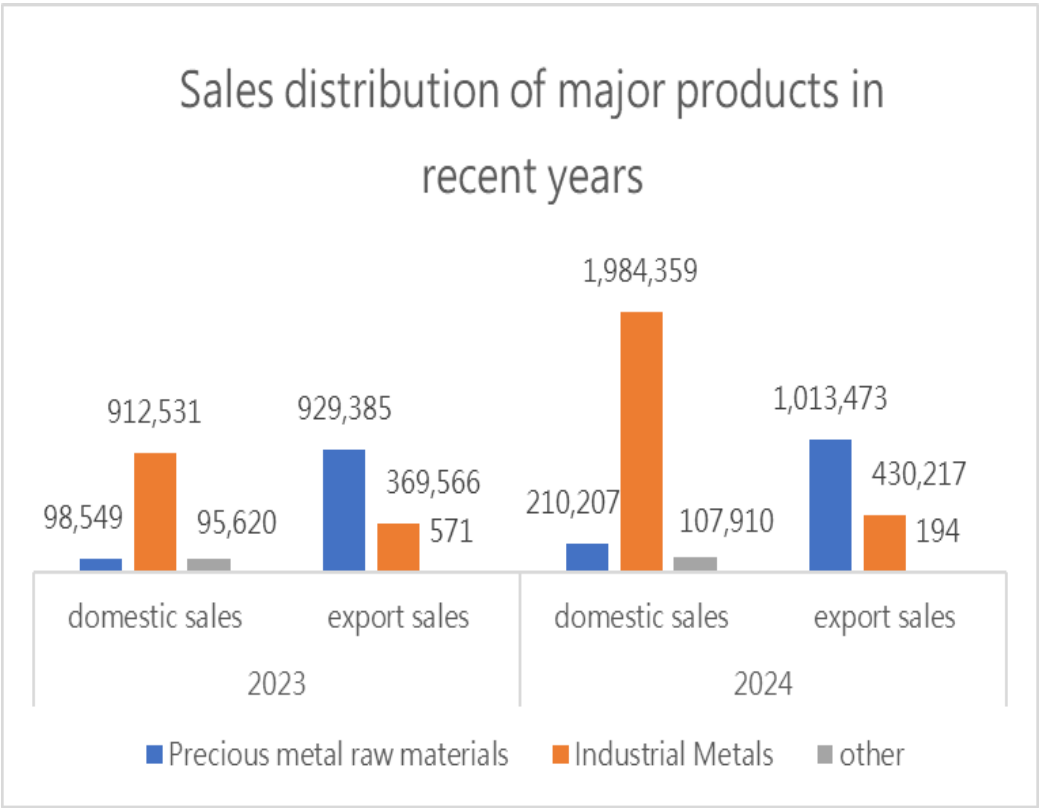
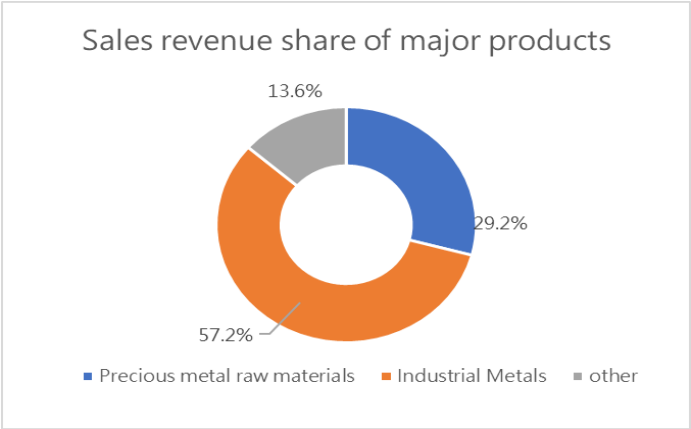
● Since the beginning of our operations, Jiin Yeeh Ding has worked with thousands of clients across the industry. The company possesses a solid understanding of the types and value of electronic waste generated throughout the upstream, midstream, and downstream sectors of the electronics industry. Jiin Yeeh Ding's analytical laboratory has preserved thousands of samples of electronic waste materials produced by various types of electronics manufacturers. Knowledge of which types of waste can be reused as raw materials for different industries constitutes part of the company's core management and channel assets.

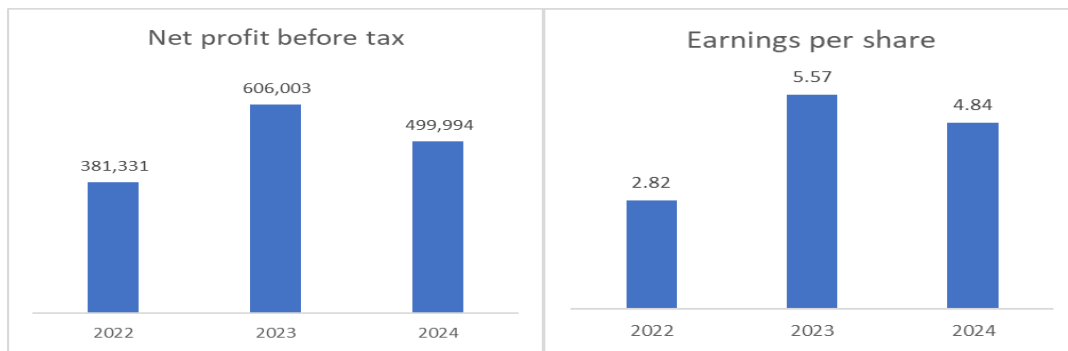
The company maintains strong, long-term relationships with our existing clients, and continues to expand the customer base by consistently delivering high-quality and trustworthy service.

In 2024, the Company received a total of NT\$531,621 in financial assistance from the government.

The subsidies were primarily granted to encourage investment in corporate operational headquarters and included four types of support: rental subsidies, house tax subsidies, land value tax subsidies, and subsidies for employee vocational training expenses. The subsidy period spans five years, with a maximum total subsidy of up to NT\$9 million, aimed at supporting the development and expansion of corporate headquarters operations.







## 4.02 Ethical Governance

Jiin Yeeh Ding is committed to legal compliance and upholding integrity as core corporate values. Guided by a spirit of honesty and lawfulness, the company conducts its business with integrity at the forefront. To ensure that this philosophy is fully implemented internally, the company places great importance on the ethical character of its employees.

New hires are briefed by the Human Resources Department on the company's integrity-related policies and guidelines during the onboarding process, fostering awareness from the outset. In addition, management is expected to lead by example and strictly adhere to principles of honesty and integrity, helping to cultivate a company-wide culture of ethical conduct through consistent actions and influence.

### 4.02.1 Ethical Business Philosophy, Policies, and Code of Conduct

The company has designated the Sustainability Development Promotion Committee as the responsible unit for promoting ethical business practices. The committee is tasked with formulating internal regulations related to integrity, such as the Ethical Corporate Management Best Practice Principles, Code of Ethical Conduct, Procedures for Ethical Management and Guidelines for Conduct, Internal Material Information, and Insider Trading Prevention Procedures. These policies are implemented upon approval by the Board of Directors.

These internal policies outline rules that all company insiders must follow to prevent insider trading and to comply with securities laws

related to stock trading and the handling of trade secrets and material information. To ensure transparency, the company publishes these integrity-related regulations on its official website, allowing stakeholders to access them. A dedicated contact channel is also provided for stakeholders to express their opinions or concerns. Employees can consult the company's website for details about integrity policies, and may also contact the Human Resources Department via email or call with any questions. In addition, the company conducts at least one annual training session through internal meetings or management forums to promote ethical business practices, raise awareness of prevention measures, and communicate the consequences of unethical conduct.

#### Ethical Business Policy

Company Policies and Regulations	Approving Authority	Implementing Unit	Announcement Link
Ethical Corporate Management Best Practice Principles	Approved by the Board of Directors; Reported to Shareholders' Meeting	Sustainability Development Promotion Committee	<a href="https://www.jyd.com.tw/investor-zone-63-87">https://www.jyd.com.tw/investor-zone-63-87</a>
Code of Ethical Conduct	Approved by the Board of Directors; Reported to Shareholders' Meeting	Sustainability Development Promotion Committee	
Procedures for Ethical Management and Guidelines for Conduct	Approved by the Board of Directors; Reported to Shareholders' Meeting	Sustainability Development Promotion Committee	
Internal Material Information and Insider Trading Prevention Procedures	Board of Directors	Office of the General Manager and Finance Department	

#### 4.02.2 Anti-Corruption Mechanism

The Company conducts at least one internal training session annually—either through general meetings or management meetings—to promote ethical business policies, preventive measures, and awareness of the consequences of unethical conduct.

In May 2024, all directors and internal personnel received ethics and integrity training. A total of 14 participants completed the training,

accumulating 52 total training hours.

In November 2024, a company-wide ethics education program was implemented, during which 129 employees reviewed the distributed training materials.

#### Internal Audit :

The purpose of the Company' s internal audit function is to assist the Board of Directors and management in examining and reviewing deficiencies in the internal control system, evaluating operational effectiveness and efficiency, and providing timely recommendations for improvement. This ensures the continued effective implementation of the internal control system and serves as a basis for reviewing and revising the system.

According to the "Regulations Governing the Establishment of Internal Control Systems by Public Companies," Jiin Yeeh Ding has established an effective internal control system based on its operational activities and those of the subsidiaries. The system is reviewed and improved continuously to adapt to internal and external environmental changes, ensuring its ongoing effectiveness in both design and execution.

To maintain the objectivity and independence of the audit process, the Company has established an independent Internal Audit Office under the Board of Directors. The office is staffed with one full-time auditor and one designated backup. The appointment and dismissal of the head of internal audit must be approved by the Audit Committee and resolved by the Board of Directors. Additionally, the basic information of the audit personnel is submitted to the designated government portal for record-keeping by the end of January each year.

In addition to conducting self-assessments of the internal control system, the Company ensures that the head of internal audit regularly reports audit-related matters to the Audit Committee and attends Board meetings to deliver audit updates. The Board of Directors and management review the audit reports issued by the Internal Audit Office on an annual basis to ensure oversight and continuous improvement of the Company' s internal control mechanisms.

#### Audit Process :

- At the end of each year, the Internal Audit Office formulates the annual audit plan based on the results of risk assessments. The plan includes key areas such as compliance with laws and regulations; control procedures for major financial and operational activities including the acquisition or disposal of assets, derivatives transactions, lending of funds to others, provision of endorsements or guarantees, and management of related-

party transactions. It also covers the supervision and management of subsidiaries, the operation of Board of Directors meetings, and the financial statement preparation process, including compliance with International Financial Reporting Standards (IFRS), accounting judgments, and processes related to changes in accounting policies and estimates. In addition, the audit plan incorporates information security inspections, critical operational cycles as required by the Financial Supervisory Commission (FSC)—such as the sales and collection cycle and the procurement and payment cycle—as well as the operation of the Audit Committee and the Compensation Committee. The annual audit plan is executed in accordance with the approved schedule after it has been approved by the Board of Directors.

- Audit personnel carry out inspections based on the planned audit items to evaluate the execution of various operations. This includes assessing the completeness of internal regulations, the effectiveness of actual implementation, the accuracy of relevant data, operational timeliness, and results. They also evaluate the adequacy of the internal control system and issue audit reports detailing the findings and providing recommendations for improvement.
- Before the end of each fiscal year, the audit plan for the following year will be submitted to the Financial Supervisory Commission (FSC) through the designated online reporting system in the required format. In addition, within two months after the end of each fiscal year, the implementation status of the previous year's audit plan must also be reported to the FSC in accordance with the same procedure.
- Within five months after the end of each fiscal year, the company will report the improvements made in response to internal control deficiencies and irregularities identified in the previous year's internal audits. The report must be submitted to the Financial Supervisory Commission (FSC) for record via the designated online reporting system and in the prescribed format.
- Each internal unit and subsidiary is required to conduct a self-assessment at least once a year. The Internal Audit Office is responsible for reviewing these self-assessment reports, along with the improvements made in response to internal control deficiencies and irregularities identified by the audit function. A consolidated written internal audit report is then prepared as the primary basis for the Board of Directors and the General



Manager to evaluate the overall effectiveness of the internal control system and to issue the Statement on Internal Control.

Once approved by the Board of Directors, the Statement on Internal Control is signed by the Chairperson and the General Manager, filed via the designated website of the competent authority, and published in the Company's annual report and prospectus.

- Jiin Yeeh Ding ensures the implementation of its operating procedures through continuous monitoring by audit personnel, thereby establishing sound governance practices and effective risk control mechanisms that contribute to a sustainable operating environment.

In 2023, the Internal Audit Office carried out 57 audit tasks with a 100% compliance rate, and no major nonconformities were identified.

## 4.03 Communication and Grievance Mechanisms

Jiin Yeeh Ding has established multiple whistleblowing channels. Stakeholders may report unethical conduct via the company's website (Whistleblowing System), the Independent Director Mailbox, the General Manager Mailbox, or the HR Mailbox. Reports are handled by the Head of Internal Audit and assigned by the General Manager to designated personnel for investigation. Reporting mechanisms differ based on the identity of the accused (director, manager, or employee).

Whistleblowers are encouraged to provide their name and detailed information, including the name of the accused, time, location, and supporting evidence. Anonymous reports are accepted if sufficient evidence is provided. Investigators must recuse themselves if conflicts of interest exist. All investigations are handled impartially and confidentially, with the whistleblower's identity strictly protected. The company ensures whistleblowers will not face retaliation.

The accused has the right to respond. After the investigation, findings are reported to the General Manager and, if necessary, to the Board of Directors. If a violation of the Code of Conduct is confirmed, disciplinary action and damage compensation may be pursued.

All records are stored electronically for five years. Verified reports may be eligible for appropriate rewards. In 2024, no cases of misconduct were reported or confirmed.

In addition to the existing multi-level control mechanisms, the Company plans to introduce additional internal and external measures to further strengthen the implementation of corporate integrity and ethical practices.

Internal Enhancement Measures :

1. All new hires, current employees, and directors receive annual integrity education and training.
2. Upon assuming office, each term of directors is required to sign a Statement of Compliance with the Ethical Business Policy.
3. The Sustainability Development Promotion Committee reports to the Board of Directors once per year on the company's actual performance in implementing ethical business practices.

External Enhancement Measures :

1. In the course of business interactions, Jiin Yeeh Ding employees are required to communicate the company's internal integrity policies to their counterparties. They must clearly reject any direct or indirect offer, promise, request, or acceptance of improper benefits in any form or under any pretext. Employees should also avoid engaging in transactions with parties involved in unethical conduct. If a business partner or collaborator is found to have engaged in unethical behavior, the company will assess whether to classify the party as ineligible for future dealings, in order to uphold Jiin Yeeh Ding's ethical business policy.
2. When entering into a contract with a counterparty, the Company should fully understand the counterparty's status regarding ethical business practices, and include compliance with the Company's ethical business policy as part of the contractual terms.

The contract should, to the extent possible, stipulate that if either party becomes aware that any personnel of the other party has violated the prohibition against receiving commissions, kickbacks, or other improper benefits, the party shall promptly

notify the other party with factual information, provide relevant evidence, and cooperate with any ensuing investigation. If such misconduct results in damage to either party, the affected party shall be entitled to claim damages equivalent to a certain percentage of the contract amount, which may be deducted directly from any payable contract amount. If either party engages in dishonest conduct during the course of business activities, the other party should have the right to unconditionally terminate or rescind the contract at any time.

## 4.04 Risk Management

Jiin Yeeh Ding has established a Risk Management Policy, which was approved by the Board of Directors and serves as the Company's highest guiding principle for risk management. The organizational structure for risk management is designed according to the nature of each business function, with designated responsible units overseeing specific risk areas.

Each unit is first responsible for identifying, analyzing, and assessing potential internal risks, followed by selecting appropriate methods to control, handle, manage, and monitor such risks. For high-risk items, corresponding response measures are developed. Depending on the nature of each risk, management is either centralized or executed in a tiered manner, ensuring all high-risk issues are effectively and timely managed.

### 4.04.1 Risk Management Mechanism

Jiin Yeeh Ding conducts an annual risk assessment, covering four main categories of risk issues: "Internal issues, external issues, workers, and other stakeholders". For each identified high-risk item, corresponding risk response measures are developed.

The Audit Office conducts both regular and ad hoc audits of the Company's internal control systems and issues audit reports accordingly. The effectiveness of risk management is reviewed during the annual management review meeting to minimize operational risks and support the Company's goal of sustainable development.

In 2024, Jiin Yeeh Ding's risk assessment identified no high-risk items. The annual risk management execution status was reported to the Board of Directors.

Risk Category	Risk Description	Risk Response Measures
Environmental Sustainability	Continuous increase in greenhouse gas emissions	<ul style="list-style-type: none"> <li>● Conduct greenhouse gas inventory (ISO 14064-1) and plan annual energy-saving and carbon reduction initiatives.</li> </ul>
	Ineffective energy conservation	<ul style="list-style-type: none"> <li>● Identify areas for improvement within the company based on the results of the greenhouse gas inventory.</li> </ul>
	Water scarcity	<ul style="list-style-type: none"> <li>● Increase water storage capacity and activate backup water tanks for reserve supply.</li> </ul>
	Violation of environmental regulations	<ul style="list-style-type: none"> <li>● Conduct regular testing of wastewater, air pollutants, and waste (including metal content and TCLP) to ensure compliance with regulatory requirements.</li> </ul>
Employee Care	Occupational accidents	<ul style="list-style-type: none"> <li>● Occupational Hazard Management <ul style="list-style-type: none"> <li>➢ Conduct hazard identification and risk assessment in accordance with the management system, and implement management measures for high-risk operations.</li> </ul> </li> </ul>
	Labor shortage due to business expansion	<ul style="list-style-type: none"> <li>● Utilize diverse recruitment channels such as 104 Job Bank, 1111 Job Bank, and internal employee referrals.</li> </ul>
Operating Performance	Regulatory Compliance	<ul style="list-style-type: none"> <li>● Overlapping Environmental and Industrial Regulations <ul style="list-style-type: none"> <li>➢ Resource recycling companies can usually get approval from the Industrial Development Bureau, but applying for disposal permits from the EPA often takes too long and affects business operations.</li> <li>➢ IDB-approved recycling plants can only handle waste from one client, limiting market impact. Jiin Yeeh Ding should promote environmental regulations and work with authorities to speed up the permit process.</li> </ul> </li> <li>● Insufficient Enforcement of Government Authority <ul style="list-style-type: none"> <li>➢ Some waste disposal companies still operate illegally or without licenses. Due to weak enforcement and light penalties, law-abiding businesses face unfair competition, resulting in a situation where bad actors drive out good ones, squeezing the survival space for compliant companies.</li> <li>➢ Strengthen the promotion of environmental regulations and establish an integrated upstream, midstream, and downstream recycling system, ensuring that industrial waste is handled by legally operated companies. Further improve in-house disposal technologies to achieve safe and non-hazardous processing.</li> </ul> </li> </ul>

	Fluctuations in Metal Prices	<ul style="list-style-type: none"> <li>● Utilize existing inventory positions to conduct futures hedging transactions.</li> <li>● Continuously monitor metal price trends and pay attention to product selling time.</li> </ul>
	Occurrence of a Cybersecurity Incident	<ul style="list-style-type: none"> <li>● Cybersecurity policies, regular assessments, and high-risk response to ensure operations.</li> <li>● Perform daily off-site backups of critical data to ensure the integrity of operational information.</li> </ul>

#### 4.04.2 Regulatory Compliance

In 2024, the Company did not receive any reports of regulatory violations by personnel, nor were there any records of legal non-compliance. Internal audits related to regulatory compliance also revealed no major deficiencies.

**Policy/Commitment :** Regulatory compliance is fundamental to the Company' s sustainable operations. Jiin Yeeh Ding requires all employees to strictly adhere to applicable laws and regulations while conducting business, in order to prevent legal violations that could harm the Company' s reputation and negatively impact the rights and interests of stakeholders.

**Goal :** Maintain zero violations every year.

**Responsible Units :**

1. Each responsible department should ensure that business operations are conducted in compliance with applicable laws and regulations.
2. The Audit Office conducts regular internal audits to ensure that all departments operate in accordance with regulatory requirements.

**Grievance Mechanism :**

1. Company website/Whistleblower system for reporting unethical conduct.
2. Independent Director Mailbox (via company website).
3. General Manager Mailbox (both electronic and physical)
4. Weekly management meetings as a channel for raising concerns.

**Resources Invested/Key Outcomes in the Reporting Year :**

1. The heads of Corporate Governance, Internal Audit, and Finance departments regularly attended regulatory compliance training, totaling 49 hours.
2. The factory implemented the ISO 14001 Environmental Management System and ISO 45001 Occupational Health and Safety Management System to ensure no violations related to environmental protection, workplace safety, or labor rights.
3. A total of 43 frontline personnel received 473 hours of external professional training on operating forklifts and other hazardous equipment, organized by industry associations.
4. All plant personnel participated in annual fire drills, with a total of 267 participants.
5. Designated personnel attended external legal and regulatory training sessions and shared key learnings with their departments to enhance internal knowledge transfer.

## 4.05 Information Security and Customer Privacy Protection

### Policy/Commitment :

1. To ensure the confidentiality, integrity, and availability of information and information assets necessary for business operations, the Company is committed to maintaining an information environment that supports the continuity of IT services across all departments. This is achieved by upholding principles of security and rationality, fostering operational innovation, strengthening service security, enhancing team capabilities, complying with relevant regulations, and ultimately promoting sustainable development.
2. Achieve zero cybersecurity incidents annually.

### Scope of Information Security :

Information security organization, asset classification and control, personnel security and management, physical and environmental security, communications and operations management, access control, and system development and maintenance.

Future Goal : To strengthen information security, the Company plans to acquire and implement a passwordless zero-trust system with multi-factor authentication (MFA) between July and August 2025, enhancing cybersecurity across both internal and external networks.

Responsible Unit : Information Technology Department

Grievance Mechanism : The Audit Office supervise the implementation of information security and conducts regular audits to ensure compliance and effectiveness.

Evaluation Mechanism and Results for the Year :

1. No information security incidents occurred.
2. A social engineering drill was conducted with a 0% click rate among employees.
3. Internal information security KPIs achieved a 100% completion rate.
4. No complaints were received from internal or external stakeholders.
5. No major deficiencies were found during internal or customer audits.
6. A total of NT\$1,168,000 was invested in IT equipment and cybersecurity measures.
7. In 2023, the Company acquired network management devices and implemented a software-based Endpoint Detection and Response (EDR) system.
8. An information security task force has been established, comprising one Chief Information Security Officer and one dedicated security personnel (2 persons in total).

#### 4.05.1 Information Security Management

Jiin Yeeh Ding' s overall information security is managed by the Information Technology Department, which includes an IT manager and a dedicated information security officer. This team is responsible for formulating information security policies, planning and implementing protection measures, and promoting the enforcement of security protocols. The Company also regularly publishes updates on its information security governance on the corporate website.

To regulate employee behavior regarding information usage, Jiin Yeeh Ding has established multiple internal information security

regulations. These policies are reviewed annually to ensure alignment with the evolving operational environment and are adjusted as needed. To prevent both internal and external security threats, the Company has adopted a multi-layered network architecture and deployed a range of cybersecurity protection systems, significantly enhancing the security of its overall IT environment.

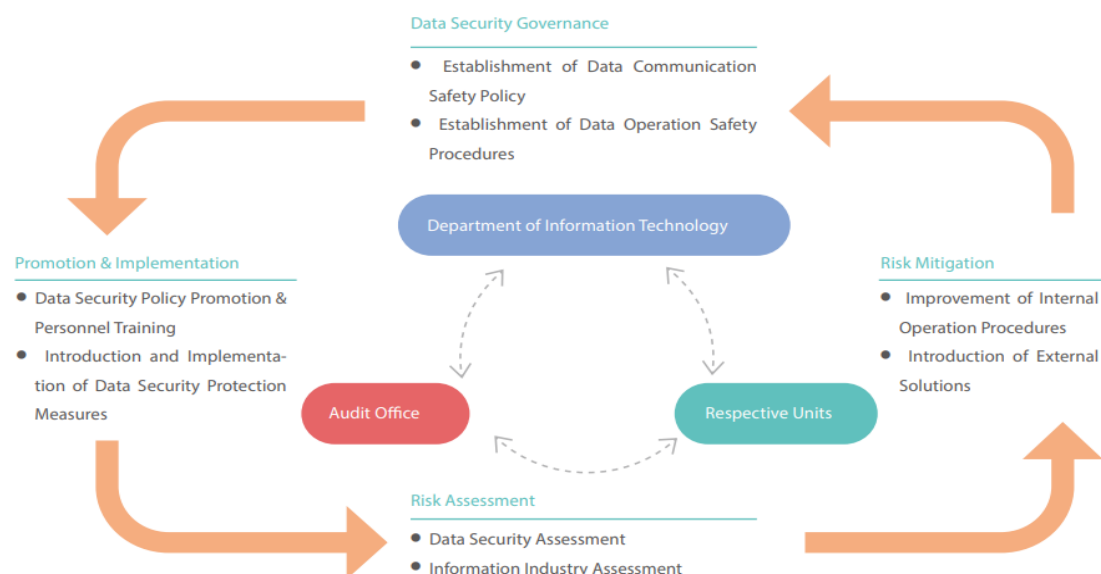
In addition, to ensure that employees' operational behaviors comply with the Company's information security policies, Jiin Yeeh Ding has established operational audit mechanisms and implemented information security management tools to enforce personnel-related security measures. These include access control by designated information security personnel in accordance with internal policies, regular audits to identify and remove inactive accounts, periodic vulnerability scans, and encryption of confidential data transmissions. Daily backups of critical company data are conducted both locally and off-site to ensure the security and integrity of stored information. Furthermore, annual information security training is provided to new employees, and company-wide emails are sent periodically to raise awareness on current cybersecurity issues and share real case studies, thereby strengthening overall information security awareness among employees.

Otherwise, the Audit Office is responsible for supervising information security implementation within the company. It monitors the internal execution of information security practices and conducts regular audits each year focusing on information security risk management. If any deficiencies are identified during audits, the audited departments are required to promptly propose improvement plans and develop concrete control measures. The Audit Office also follows up periodically on the effectiveness of these improvements to minimize internal information security risks. In 2024, Jiin Yeeh Ding did not experience any information security incidents.





Despite having robust cybersecurity measures in place, Jiin Yeeh Ding acknowledges that critical systems supporting operations, manufacturing, and accounting may still face risks from external cyberattacks. Such attacks could lead to data loss or operational disruptions. To address this, the company regularly reviews its



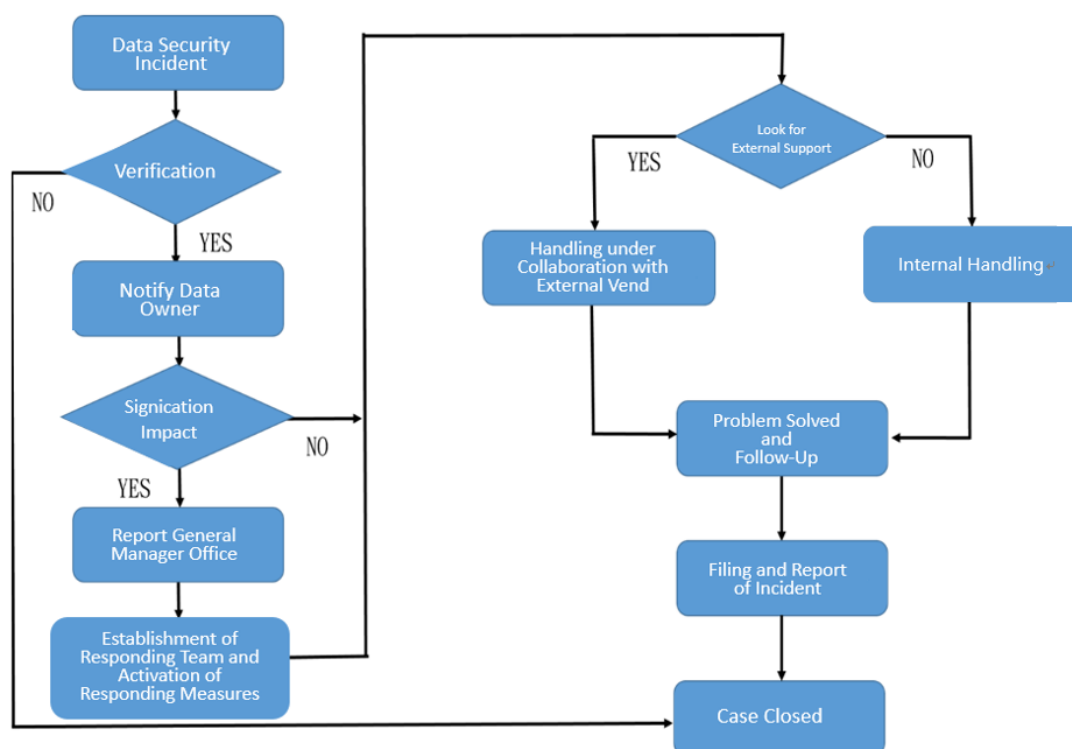
information security policies and invests in security infrastructure and third-party support to ensure timely recovery and minimize impact.



### Specific Information Security Management Measures)

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

## Data Security Incident Report Process



### 4.05.2 Customer Privacy Protection

To protect customers' online privacy, Jiin Yeeh Ding complies with Taiwan' s Personal Data Protection Act regarding the collection, processing, and use of personal data. The company has established the "Personal Data File Collection, Processing, and Utilization Management Guidelines" for internal departments to follow, ensuring the secure and lawful handling of personal information.

In 2024, the company did not receive any cybersecurity-related complaints or reports from regulatory authorities or third parties. There were no incidents involving personal data breaches, loss or leakage of non-personal information, or damage to company data. Business operations remained unaffected throughout the year.

## 4.06 Participation in Industry and Professional Associations

In addition to continuously enhancing our competitiveness within the industry, Jiin Yeeh Ding actively engages with various stakeholders. Through participation in industry-related associations, the company fosters positive interactions with fellow members and stays informed on the latest industry developments, thereby expanding its perspective and influence.

### Participation in Industry Associations

Name of Association	Membership Status
Taiwan Circular Economy Association	Member
Hsinchu Industrial Association	Member
Hsinchu Waste Disposal and Disposal Trade Association	Member
Kaohsiung Municipal Waste Disposal and Disposal Trade Association	Member
Kaohsiung Dafa Industrial Park Manufacturers' Association	Member

## 4.07 Supplier Management

Jiin Yeeh Ding is customer-oriented and aims to be a trusted business partner. Through diverse communication channels and proactive engagement, we identify client needs and deliver high-quality services, fostering strong relationships and continuously enhancing customer satisfaction and service value.

### 4.07.1 E-Waste Vendors

Due to the lack of domestic metal mineral resources, Taiwan relies heavily on expensive imported metals or recycled scrap materials. This highlights the vital role of metal recycling and regeneration companies. As global demand for information and consumer electronics continues to grow, product life cycles have shortened significantly. Rapid replacement of devices has led to a surge in electronic waste

(e-waste), which has increased by 16 – 28% every five years—three times faster than the growth of total waste—making it the fastest-growing waste stream in the world.

E-waste often contains various base and precious metals, making it suitable for recovery and reuse. This has driven the rise of businesses engaged in the collection and disposal of industrial waste for recycling purposes. However, in recent years, as technology companies have become increasingly aware of the value of waste materials, they have begun managing their e-waste through bidding or price negotiations. This shift has made it more difficult for recyclers to obtain raw materials, making it increasingly important to expand and secure stable sources of e-waste supply.

Otherwise, the accurate assessment and professional judgment of the precious metal content in electronic waste significantly impact the revenue and cost structure of recycling and regeneration companies.

As a global hub for the electronics industry, Taiwan generates a substantial amount of e-waste due to the rapid replacement of electronic products. Without proper disposal, hazardous substances derived from e-waste continue to accumulate, making e-waste management a key focus of environmental regulations worldwide.

Emerging electronic industries, in their pursuit of enhanced competitiveness, risk severe reputational damage if environmental issues are not effectively addressed. With the increasing stringency of international environmental regulations and the rapid growth of the optoelectronics and semiconductor sectors, the volume of e-waste and the resulting recyclable resources are expected to grow substantially. Furthermore, the industry's long-standing awareness of the need for lawful e-waste handling continues to drive momentum for Jiin Yeeh Ding's sustainable development.

Jiin Yeeh Ding has established quality, environmental, and occupational safety management systems that are certified to international standards, demonstrating the company's capability in handling electronic waste. These certifications have earned the trust of upstream e-waste suppliers and helped maintain long-term, stable partnerships.

The company holds Class A waste clearance and disposal permits, enabling it to efficiently manage electronic waste generated by the high-tech industry and build a comprehensive precious metals recycling system. With extensive experience in the clearance and disposal of e-waste, Jiin Yeeh Ding has built a strong reputation in the industry, further enhancing its market competitiveness.

#### 4.07.2 General Suppliers and Contractors

For other suppliers, Jiin Yeeh Ding adheres to the principles of fairness evaluation. In addition to verifying whether the quality of supplied goods meets company requirements, suppliers must also comply with the company's standards in areas such as labor and human rights, occupational safety and health, environmental protection, certification of relevant management systems, and corporate integrity and ethics. In recent years, the supply of major raw materials has remained stable.

The Company also requires suppliers to provide products that are easy to recycle, environmentally friendly, and ecologically responsible. Based on domestic labor and environmental regulations, Jiin Yeeh Ding has established principles on human rights ethics and environmental standards for its suppliers. Moving forward, the Company will continue conducting audits of key suppliers regarding environmental protection, safety, and hygiene, and will require continuous performance improvements.

In addition, all contractors are formally informed in writing of the safety and environmental precautions at the time of signing the engineering contracts. The required safety protection and control measures for construction personnel entering the site are clearly defined. Furthermore, Jiin Yeeh Ding requires contractors that undertaking high-risk projects to ensure all their personnel complete relevant skill training. Through these high standards, the Company aims to ensure that no personnel-related incidents occur within the plant.

Supplier Management Declaration and Ethical Principles

- Jiin Yeeh Ding upholds labor rights in accordance with internationally recognized standards and collaborates with suppliers who adhere to the same principles.
- Each party shall be responsible for maintaining the confidentiality of the other party's trade secrets obtained through the course of business cooperation.
- If either party becomes aware that any personnel has violated contractual provisions prohibiting the offering, solicitation, or acceptance of commissions, kickbacks, or other improper benefits, it should promptly inform the other party with truthful and detailed information regarding the identity of the personnel involved, the manner, amount, and nature of the improper benefit, and provide relevant evidence. The informing party should also cooperate with the other party's investigation. If such violation causes any damage, the affected party shall have the right to claim compensation and may deduct the corresponding amount from any payment due under the contract.
- If either party engages in dishonest conduct during the course of business activities, the other party shall have the right to unconditionally terminate or rescind the contract at any time.
- Suppliers should follow with applicable labor safety and health regulations in the performance of their contractual obligations.

#### Environmental Principles

- We require our suppliers to follow with all applicable domestic environmental protection laws and regulations. In response to global warming, we urge suppliers to work with us to reduce the energy consumption of their products or services and to minimize environmental impact throughout the stages of production, use, and disposal.

#### 4.07.3 Customer Satisfaction Survey

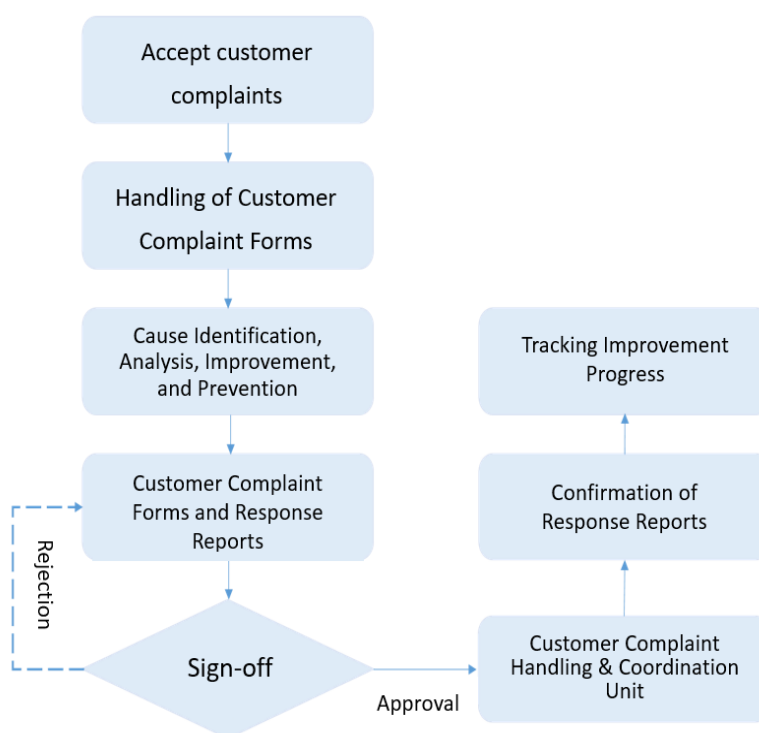
Jiin Yeeh Ding adheres to the business philosophy of "Technology First, Quality First, Service First" and is committed to providing high-quality services to electronic waste suppliers. To ensure continuous improvement in service quality, the Company conducts

monthly satisfaction surveys targeting suppliers who are using our waste collection service for the first time or whose last collection was over six months ago. The survey covers areas such as the scrap collection process, professionalism of customer service and sales representatives, and overall service performance. The evaluation consists of five criteria. If any dissatisfaction is identified in the feedback, the Company will analyze the main reason and propose corresponding improvement measures.

#### 4.07.4 Customer Complaint Handling

In September 2010, Jiin Yeeh Ding obtained ISO 9001 certification from DNV, establishing a more comprehensive customer complaint management system. In addition to conducting satisfaction surveys to understand customer needs, the Company has implemented a robust complaint tracking mechanism. Through standardized procedures, Jiin Yeeh Ding is able to promptly identify customer issues, provide effective solutions, and ensure that all complaints are properly addressed and resolved.

As of 2024, Jiin Yeeh Ding continued to strengthen communication with its customers and did not receive any complaints or grievances from electronic waste suppliers throughout the year. This reflects the Company's ongoing commitment to listening to customer feedback and continuously improving and optimizing its business processes based on their input.



Customer Complaint Handling Flowchart

## 5、Social Aspects

### 5.01 Talent Development

Jiin Yeeh Ding has always adhered to the principles of stability and sustainable operation, placing strong emphasis on protecting employees' labor rights, welfare, and training. The Company is committed to providing a friendly and safe workplace, offering equal job opportunities, implementing gender equality policies, and fostering a respectful working environment. Employee rights are safeguarded in strict accordance with the Labor Standards Act and relevant regulations. Jiin Yeeh Ding offers competitive compensation packages to enhance employee loyalty and reduce turnover, thereby supporting steady business growth.

The Company has established a comprehensive training system and regularly conducts various training programs to strengthen employees' professional skills and workplace competitiveness. A transparent promotion system is in place to provide clear career development paths. Furthermore, the Company maintains high standards for workplace hygiene



and safety, offers annual health checkups, and conducts health education sessions to ensure employees receive proper care.

Jiin Yeeh Ding has adopted the ISO 45001 Occupational Health and Safety Management System to improve safety management performance and protect employees' physical and mental well-being. The Company arranges fire safety and health training, onboarding and on-the-job training for employees, and regular workplace disinfection. These initiatives aim to ensure a comfortable and safe working environment.

Finally, upholding the principle of "giving back to society," Jiin Yeeh Ding not only continues to achieve strong business performance but also actively participates in public welfare activities and supports disadvantaged groups, fulfilling its corporate social responsibilities.

#### 5.01.1 Human Rights Policy and Commitment

Jiin Yeeh Ding treats all employees equally and implements various equality measures to eliminate any unfair labor conditions in the workplace, thereby safeguarding employees' labor rights.

##### 1. Human Rights Commitment

Jiin Yeeh Ding values employee rights and fosters a friendly environment that supports human rights. In 2018, the Company adopted its Human Rights Policy, approved by the Chairman, based on principles outlined in international human rights conventions, including the International Bill of Human Rights and the ILO Declaration on Fundamental Principles and Rights at Work. The policy recognizes universally accepted human rights, including the prohibition of child labor, elimination of all forms of forced labor, prevention of discrimination in employment and occupation, protection against any violations of human rights, promotion of gender equality, and fair disposal for all employees.

Jiin Yeeh Ding complies with national labor and human rights regulations and actively communicates key information on human rights protection and labor rights to both new hires and existing employees. In the event of any human rights violations, the Company provides formal grievance channels for employees. Complaints are handled by designated personnel through a responsible investigation process, with strict confidentiality of the complainant's identity. If a violation is confirmed, the Company guarantees no

retaliation against the complainant. In 2024, Jiin Yeeh Ding recorded no incidents of human rights violations. The Human Rights Policy is publicly disclosed in the Sustainability Report and on the Company' s official website. (<https://www.jyd.com.tw/storage/system/PDF/05-1/05-1-25.pdf>)

**JIIN YEEH DING ENTERPRISE CORP.**

**HUMAN RIGHTS POLICY**

To fulfill its corporate social responsibility and implement human rights protections, Jiin Yeeh Ding Enterprise Corp. has established this human rights policy. The policy was created with reference to internationally recognized human rights standards, such as the International Bill of Human Rights and the International Labour Organization's Declaration of Fundamental Principles and Rights at Work. The purpose of this policy is to prevent acts that violate human rights and to ensure that current employees are treated with respect and dignity.

This policy applies to Jiin Yeeh Ding Enterprise Corp. and its affiliated companies.

**Implementation Policy**

1. Comply with relevant laws and regulations to provide a safe and healthy workplace.
2. Strive to maintain a workplace free from violence, harassment, and intimidation, while also respecting the privacy and dignity of employees.
3. Do not employ child labor.
4. Prohibit forced labor.
5. Eliminate unlawful discrimination and reasonably ensure equal opportunities for employment and promotion in the workplace.

Chairperson  
Chuang, Ching Chi 莊清池

Date 2025/08/07

## Human Rights Policy Statement

Human Rights Policy	Human Rights Policy
Highest Policy Decision-Making Authority	Chairman of the Board
Supervisory Unit	Sustainability Development Promotion Committee
Review Frequency	Annually
Applicable Scope	All employees, suppliers, and contractors
Investigation or Communication Mechanism	Employee opinion surveys, sexual harassment grievance committee, supplier human rights advocacy, etc.
Policy Commitment Link	<a href="https://www.jyd.com.tw/storage/system/PDF/05-1/05-1-25.pdf">https://www.jyd.com.tw/storage/system/PDF/05-1/05-1-25.pdf</a>

### 5.01.2 Workforce Composition

As a leading brand in professional electronic waste recycling, Jiin Yeeh Ding has maintained a stable workforce in recent years, with an average of over 150 employees. The company's competitive compensation system attracts outstanding talent. In addition, there are 8 non-employee workers, including security personnel and dispatched staff.

To ensure long-term and stable employment, Jiin Yeeh Ding signs indefinite-term labor contracts with all employees, who are all full-time (working 40 hours per week). This allows employees to focus on their work without concerns, helping secure their economic well-being.

#### 5.01.2.1 Employee Structure

##### 1. Workforce Composition

As of the end of 2024, the Company had a total of 154 employees, with 65.58% male and 34.42% female. Among them, 148 employees were based at the Hsinchu headquarters and 6 at the Kaohsiung branch. There have been no significant changes in workforce size over the past two years.

##### Employee Composition

2024	Full-time Employees
Male	101
Female	53
Other (Self-identified)	0
Total	154

Definition Note : Employee Structure as of the End of 2024 (Unit : Persons)

Full-time Employees : Employees with labor contracts of indefinite duration (open-ended contracts).

Part-time Employees : Employees whose weekly working hours do not meet the legal definition of full-time employment in the local jurisdiction.

##### Number of Workers by Region

2024	Full-time Employees
Hsinchu	148
Kaohsiung	6
Total	154

Definition Note : Employee Structure as of the End of 2024 (Unit : Persons)

Full-time Employees : Employees with labor contracts of indefinite duration (open-ended contracts).

Part-time Employees : Employees whose weekly working hours do not meet the legal definition of full-time employment in the local jurisdiction.

#### 5.01.2.2 Non-Employee Composition

Some of the company' s operations are handled by dispatch agencies or contractors. Over the past two years, the number of non-employee workers has remained relatively stable without significant changes.

##### Non-Employee Structure

2024	Security Guard	Dispatched Personnel
Male	2	8
Female	1	0
Other	0	0
Total	3	8

#### 5.01.3 Employee Diversity, Inclusion, and Equality

The proportion of female employees at Jiin Yeeh Ding has steadily increased in recent years, currently maintaining around 30%.

Employees are mainly categorized as direct or indirect personnel. Due to the need to operate machinery on-site, over 80% of direct personnel are male. Indirect personnel, responsible for roles such as R&D, quality assurance, sales, and general administration, are predominantly female.

In terms of age distribution, about 80% of both direct and indirect employees are under the age of 50, indicating that Jiin Yeeh Ding' s workforce is mainly composed of mid-career professionals. Experienced senior managers lead younger teams, resulting in a stable workforce structure with no significant labor shortages. The company employs approximately 31 foreign workers, primarily as direct personnel. Staffing at both the Hsinchu headquarters and the Kaohsiung branch has remained stable in recent years.

All managerial positions at Jiin Yeeh Ding are held by local nationals. The company primarily recruits talent from the areas where its operations are located, reflecting its commitment to partnering with local communities to discover and employ local talent. This

approach helps build community support, enhances local employment opportunities, and contributes to regional economic development. Among the management team, approximately 40% are women—a proportion notably higher than the overall female employee ratio of 30%. This indicates that female employees at Jiin Yeeh Ding have relatively strong opportunities for promotion to managerial positions, allowing them to continue contributing to the company in leadership roles.

In terms of new hires, the majority fall within the age group of 30 to under 50 years old, which also represents the highest proportion of total new employees. Similarly, among those who have resigned, the same age group accounts for the largest share. The company conducts exit interviews with departing employees to understand the reasons for their resignation and reviews existing employee policies to identify areas for improvement. This ongoing process aims to create a more supportive and friendly work environment for all employees.

#### Employee Diversity

2024	Employees (Number of People)	Percentage of Total Employees (%)
Male	101	65.58%
Female	53	34.42%
Under 30 years old	24	15.58%
years old (inclusive) to under 50 years old	100	64.94%
50 years old and above	30	19.48%
Domestic nationality	123	79.87%
Foreign nationality	31	20.13%

#### Newly Hired and Departed Employee Information

2024	Number of New Employees	Percentage of Total Employees (%)	Number of Departures	Percentage of Total Employees(%)
Male	13	8.44%	16	10.39%

Female	6	3.90%	0	0%
Under 30 years old	8	5.19%	2	1.30%
Aged 30 (inclusive) to under 50	9	5.84%	11	7.14%
50 years old and above	2	1.30%	3	1.95%
Total	19	12.34%	16	10.39%

#### 5.01.4 Employee Rights and Benefits

Jiin Yeeh Ding determines employee compensation based on the achievement of annual operational goals and the company's profitability. The company offers remuneration packages that are not only compliant with local regulations but also competitive within the market.

To ensure that employee performance is appropriately reflected in individual compensation, Jiin Yeeh Ding conducts regular performance evaluations. The results of these evaluations are considered in decisions regarding employee promotion and career development. Employees with specialized technical skills are encouraged to grow into experts in their respective fields through continuous effort, while those with management capabilities and leadership potential are given opportunities to advance into managerial positions. This approach provides employees with a broad and promising path for career development.

Specifically, Jiin Yeeh Ding determines employee compensation based primarily on individual years of service, educational background, work experience, and professional capabilities. The company does not differentiate in compensation based on physical or psychological differences.

As employees accumulate more years with the company and become more proficient in industry knowledge and experience, Jiin Yeeh Ding is committed to sharing its profits with employees. This commitment is reflected in the significant growth of both the average and median annual salaries of full-time employees who do not hold managerial positions.

This approach ensures that employees can contribute their expertise with peace of mind regarding their financial well-being, thereby enhancing their sense of belonging and alignment with the company.

In addition, Jiin Yeeh Ding classifies employees by gender and further distinguishes them into direct and indirect labor categories. When comparing the ratio of basic salary and total compensation across these categories, the basic salaries for male and female direct employees are roughly equivalent, and the gap in total compensation between genders has been narrowing year by year.

For indirect employees, there are differences in both basic salary and total compensation between male and female employees. These differences are primarily due to variations in job nature and years of service between the two groups.

Nevertheless, to uphold the principles of workplace diversity and equality, the company is actively working to reduce gender-based pay gaps.

Furthermore, to proactively care for its employees and offer diverse welfare options, Jiin Yeeh Ding has established an Employee Welfare Committee. A monthly welfare fund is allocated and managed by the committee to organize various activities, such as company trips, club events, and Mid-Autumn Festival celebrations.

The company also provides a wide range of financial benefits, including wedding gifts, hospitalization allowances, maternity subsidies, funeral allowances, and scholarships for employees' children. In addition, employees receive bonuses for traditional holidays such as the Dragon Boat Festival and Mid-Autumn Festival, year-end bonuses, and profit-sharing distributions.

To support female employees, the company has set up lactation rooms in accordance with legal requirements and encourages applications for parental leave and paternity leave.

Jiin Yeeh Ding also offers various incentive programs, such as outstanding employee awards and foreign language study subsidies. To promote employee health, the company arranges for contracted physicians and nurses to provide on-site health consultations, and it regularly hosts health seminars and wellness promotion activities.

In addition, Jiin Yeeh Ding has established employee retirement policies in accordance with the Labor Standards Act and the Labor Pension Act. The company maintains a sound financial system to ensure stable pension contributions and disbursements for employees.

Employees hired before and still employed on July 1, 2005, may choose to remain under the pension system governed by the Labor Standards Act or opt into the new pension system under the Labor Pension Act while retaining their service seniority accumulated under the former system.

According to regulations, the company must contribute no less than 6% of an employee's monthly salary to the employee's individual pension account at the Bureau of Labor Insurance. For those who choose the new pension system, the company contributes 6% of the employee's monthly wage to their personal pension account. Employees may also voluntarily contribute up to an additional 6% of their monthly salary based on their personal preferences.

Jiin Yeeh Ding has always maintained harmonious labor relations through a friendly and respectful approach. The company values employee feedback and builds mutual consensus through open communication, working together toward the goal of sustainable corporate development.

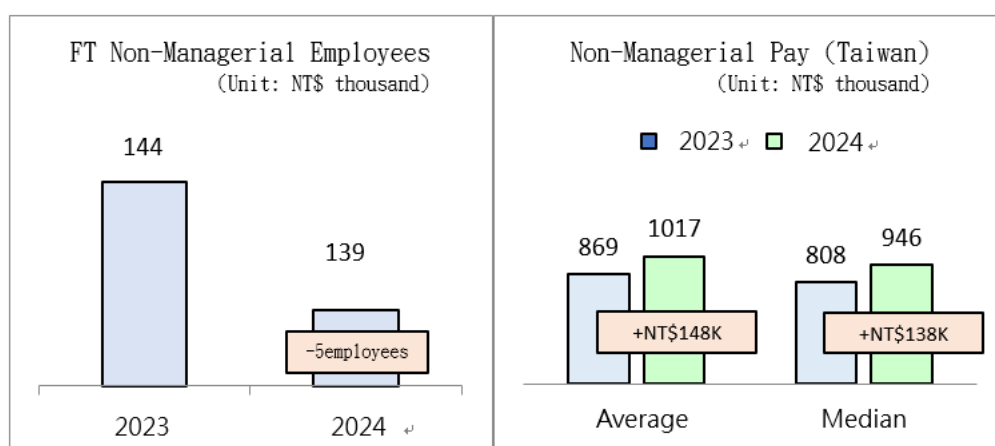
#### Parental Leave Return-to-Work and Retention Status

2024	Male	Female	Total
Number of Employees Eligible for Parental Leave in the Current Year	3	4	7
Number of Employees Who Applied for Parental Leave in the Current Year	0	0	0
Number of Employees Scheduled to Return from Parental Leave (A)	0	0	0
Number of Employees Who Returned to Work After Parental Leave (B)	0	0	0
Return-to-Work Rate (B/A)	0%	0%	0%
Number of Employees Who Returned from Parental Leave in the Previous Year (C)	1	0	1
Number of Employees Retained for Over 12 Months After Returning (D)	1	0	1
Retention Rate After Return (D/C)	100%	0%	100%
Employee Benefit Items	Taiwan		
	Hsinchu	Kaohsiung	



Group Insurance	V	V
Marriage/Funeral Subsidy	V	V
Hospitalization/Maternity Subsidy	V	V
Festival Bonuses/Year-End Bonus	V	V
Employee Profit Sharing/Stock Ownership	V	V
Regular Health Check-ups	V	V
Lactation Room/Staff Cafeteria	V	
Scholarships for Employees' Children	V	V
Company Trips/Clubs/Mid-Autumn Festival Events	V	V
On-site Medical Consultation by Doctors/Nurses	V	

Note : The Kaohsiung branch has not established a lactation room or provided on-site medical consultation services due to the number of employees not meeting the legal threshold.



#### Gender Pay Gap Ratio by Job Level

2024	Annual Total Compensation (Male : Female)	Basic Salary(Male : Female)
Direct Employees	0.94 : 1	1.01 : 1
Indirect Employees	1.53 : 1	1.32 : 1

#### 5.01.5 Talent Development and Training

For Jiin Yeeh Ding, the key to sustainable business operations lies in the continuous learning and growth of its employees. Training and education are essential to ensuring that human capital continues to

increase in value. As such, Jiin Yeeh Ding places great emphasis on employee development.

The company actively encourages employees to pursue professional courses related to their areas of work, centering on the principle of continuous growth. This enables employees to apply their expertise effectively and achieve personal fulfillment.

Upon reporting for duty, new employees receive an orientation conducted by designated personnel, covering company policies, regulations, and occupational safety knowledge. This is followed by specialized training provided by their respective departments.

Secondly, Jiin Yeeh Ding has established internal regulations for employee training management and formulates an annual training plan. Based on different functional and professional needs, the company designs relevant training programs to provide employees with an open and diverse learning environment. Each department implements training according to the annual plan, and training activities are categorized as either internal or external.

Internal training is conducted by department personnel based on operational needs, while external training requires departments to apply for approval to send selected employees to attend courses organized by external institutions. Employees who participate in external training are expected to share key takeaways with their colleagues upon return, promoting knowledge transfer and practical application across the team.

The Environmental, Health and Safety (EHS) department also plays a key role by regularly presenting significant environmental news and occupational incident case studies at weekly management meetings, with department heads responsible for cascading the information to their teams. Additionally, ESG-related articles are periodically shared with all employees via email to enhance awareness and learning on sustainability topics.

Overall, the company's learning and development strategy is built on a foundation of on-the-job training, supplemented by programs for new employee onboarding, professional skill development, leadership and management training, and general education courses. These training initiatives are aligned with annual objectives and the evolving needs

of various business functions, establishing a comprehensive and structured training system.

This approach enhances employees' competencies, improves overall work quality, and supports long-term, smooth career development. In turn, the company benefits from the growth and progress of its workforce.

In response to the recent trend of diversified learning, the company also encourages employees to participate in external language training programs organized by outside institutions and provides appropriate incentives to support such development.

Average Training Hours per Employee (Unit: Hours)

2024	Direct Employees	Indirect Employees	Combined Average
Male	9.30	4.63	8.19
Famale	10.18	11.31	10.94
Total	9.46	8.63	9.14

Note : Average training hours per employee by category = Total training hours for the employee category during the year ÷ Total number of employees in that category at year-end.

## 5.02 Occupational Safety and Health

Significance to the Company : Employees are a valuable asset to the Company. Providing a safe and healthy working environment and prioritizing employees' physical and mental well-being form the foundation of the Company' s sustainable operations.

Policy :

- Provide a safe and healthy workplace.
- Comply with relevant laws, regulations and policies.
- Eliminate hazards and reduce the incidence of occupational injuries.
- Continuously improve the occupational safety and health management system.

- Encourage full employee participation and consultation in OSH activities.

Responsible Department/Grievance Mechanism : Occupational Safety and Health Department/Email Mailbox

Short-term Goal : To implement accident investigations, conduct regular site inspections, establish improvement measures, manage contractor operations, assess the safety of on-site machinery and equipment and evaluate the effectiveness of personal protective equipment (PPE).

Medium-and Long-term Goal : To implement the occupational safety and health management plan, continuously conduct risk control in accordance with the “Environmental Aspect Identification and Risk Assessment Management Procedure” , perform regular workplace environment monitoring and health examinations, promote health enhancement activities and provide occupational safety and health training programs.

Resources Invested and Tangible Results :

- Workplace Environment Monitoring Expenses : NT\$44,250
- Health Examination Expenses : NT\$95,700
- Health Promotion Activity Expenses : NT\$13,430

Evaluation Mechanism/Outcomes :

- Regularly review the performance of various management practices through the Occupational Safety and Health Committee
- Conduct regular awareness campaigns and training sessions
- Carry out timely reviews, improvements and follow-ups

### 5.02.1 Occupational Safety and Health Policy

Jiin Yeeh Ding is committed to providing a safe and healthy working environment for its employees while also safeguarding the safety of contractors and visitors. Since 2003, the company has implemented the OHSAS 18001 Occupational Health and Safety Management System and successfully transitioned to the updated ISO 45001 Occupational Health and Safety Management System in 2020. Jiin Yeen Ding continues to identify applicable occupational health and safety regulations for its operating sites, implements safety and health management systems and training programs, and adheres to established safety protocols.

The company conducts regular risk assessments and audits to evaluate effectiveness and drive continual improvement, thereby strengthening its existing occupational health and safety system and striving toward the goal of zero workplace injuries and no work-related fatalities.

Jiin Yeen Ding has established the “Environmental Aspect Identification and Risk Assessment Management Procedure” to analyze the company’s occupational safety and health risk assessments and control measures. This aims to protect the lives and property of on-site employees, prevent operational disruptions and avoid harm or damage to the surrounding community and environment.

In terms of incident investigation, Jiin Yeen Ding has established the “Incident Investigation Management Procedure” and the “Corrective Action Procedure” to facilitate the investigation of accidents and handling of non-conformities. During the implementation of supervision, measurement, analysis, evaluation, legal compliance reviews, internal audits and management reviews, if an incident or non-conformity occurs, the responsible departments are required to conduct investigations and implement corrective actions. All non-conformities must be followed up to ensure that the corrective measures have been properly completed and the issues fully resolved.

In accordance with occupational safety and health regulations, Jinyiding has established an Environmental, Safety, and Health Committee consisting of 12 members, of whom 5 are worker representatives, accounting for more than one-third of the total membership, to assist in supervising and providing recommendations on occupational health and safety planning. Worker representatives consult and participate in the development, planning, implementation, performance evaluation, and improvement measures of the occupational safety and health management system; take part in the investigation reports of occupational accidents; and convene meetings on a quarterly basis. In 2024, the types of work-related injuries sustained by employees included being caught in machinery and slipping/falling. All incidents were investigated, the root causes identified, and corrective measures were implemented to eliminate the

associated risks. No work-related accidents occurred among non-employee workers in 2024.

To ensure a strong safety culture and enhance employee safety awareness, Jiin Yeen Ding categorizes its occupational safety and health (OSH) training programs into three types: onboarding training for new employees, internal training, and external training.

The purpose of onboarding training is to help new employees understand the company's background, introduce company regulations, convey occupational safety and health concepts and work safety rules, and ensure familiarity with job responsibilities, thereby enabling them to competently perform their duties.

Internal training aims to strengthen employees' awareness of hazard prevention through courses such as general hazard communication and emergency response drills, with the goal of effectively controlling OSH risks.

External training is conducted in compliance with OSH regulations, requiring personnel engaged in specific tasks to obtain relevant operating qualifications or certifications. Employee assigned to such training attend certified institutions or government-mandated courses and the associated training costs are fully covered by the company.

According to the assessment results based on the "Environmental Aspect Identification and Risk Assessment Management Procedure," fire has been identified as a significant occupational safety risk for Jiin Yeen Ding. To effectively control and reduce this risk, the company conducts annual emergency fire drill exercises with designated personnel responsible for inspecting fire safety equipment to ensure proper maintenance and functionality. In addition, Jiin Yeeh Ding has established emergency response plans and procedures to ensure timely and effective actions can be taken in the event of unforeseen or accidental incidents, aiming to prevent or mitigate harm to personnel and the environment.

Employees' physical and mental well-being is the cornerstone of the company's productivity. Jiin Yeeh Ding provides annual health examinations that exceed legal requirements, with all costs fully covered by the company. Based on the results of these health checks, the company identifies potential health risks and plans follow-up

health promotion activities. In accordance with the “Labor Health Protection Regulations,” Jiin Yeeh Ding has contracted occupational health professionals to provide on-site services—occupational health nurses visit the workplace once a week for two hours and occupational health physicians visit once every quarter for two hours. These professionals conduct health-related services and operations, and based on health examination reports and workflow analysis, preventive measures are proposed for employees identified as high-risk. Continuous assessment and improvement are carried out accordingly.

For operations involving specific health hazards within the plant—such as noise, dust, and ionizing radiation—Jiin Yeeh Ding provides annual special health examinations to track and ensure the health of exposed personnel. In accordance with the “Labor Health Protection Regulations,” the company implements a graded management system, which includes: Level 1 (no abnormalities), Level 2 (abnormalities detected but unrelated to work), Level 3 (abnormalities of uncertain work-relatedness), and Level 4 (abnormalities confirmed to be work-related). When abnormal health conditions are identified, a health care program is initiated, with occupational health professionals providing follow-up support. From 2022 to the end of 2024, there were no employees engaged in the above three high-risk operations who were classified under Level 3 or Level 4 management.

In addition, Jiin Yeeh Ding periodically organizes workplace health promotion activities, such as health seminars and fitness-related club events. The company invites healthcare professionals to provide health guidance, arranges doctor consultations and physical therapy sessions, and employs visually impaired massage therapists. Through these practical actions, the company aims to enhance employee awareness, help relieve stress, and support employees in understanding their physical and mental well-being allowing them to adjust and restore their condition outside of work.

### 5.02.2 Work-related Injuries

#### Information on Work-Related Injuries Involving Employees

2024	Fatalities	High-Consequence (excluding fatalities)	Recordable Work-related Injuries (Unit: Cases)
Number of Work-Related Injuries	0	0	2
Rate of Work-Related Injuries	0	0	6.84

Note 1: In 2024, the types of occupational injuries sustained by employees included being caught in machinery and slipping/falling. All incidents were investigated, the root causes identified, and corrective measures were implemented to eliminate the associated risks.

Note 2: The total number of hours worked in 2024 was 292,529.

Note 3: Rate of recordable work-related injuries = (Number of recordable work-related injuries/Number of hours worked) x 1,000,000

Note 4: Rate of high-consequence work-related injuries = (Number of high-consequence work-related injuries/ Number of hours worked) x 1,000,000

Note 5: High-consequence injuries are defined as injuries that cause irreversible harm (e.g., amputation) or those from which the worker is unable or unlikely to recover to pre-injury health status within six months (e.g., complicated fractures with complications).

### 5.03 Sustainability Initiatives

#### 1. Lighting Up Together – Streetlight Adoption

Jiin Yeoh Ding has demonstrated selfless support for the local community by continuously adopting 83 streetlights in Hsinchu City for 14 consecutive years. This ongoing initiative aims to create a brighter and safer urban environment for citizens while contributing to energy conservation, carbon reduction and the shared goal of protecting the planet.

#### 2. Greening Action Go Go Go

Jiin Yeoh Ding is transforming the “concrete jungle” of the city by implementing urban greening designs. These efforts not only enhance the environmental quality of the city but also create a more comfortable and healthier work and living space for employees. Such initiatives help improve urban air quality, promote biodiversity and contribute to the goal of sustainable green development.

#### 3. Massage Master

As part of its ESG initiatives, Jiin Yeoh Ding arranges for professional massage therapists to provide in-office massage services every week from 10 a.m. to 5 p.m. This initiative not only creates employment opportunities for individuals with disabilities but also



helps employees relieve stress, relax their muscles, and boost their energy—ultimately enhancing workplace productivity.

#### 4. Sports & LOHAS Month

To promote the physical and mental well-being of its employees, Jiin Yeeh Ding organized the "2024 Jiin Yeeh Ding Zumba Aerobic Wellness Workout" event. This initiative encourages employees to participate in energetic fitness classes that stimulate the release of dopamine—a neurotransmitter closely linked to feelings of happiness. By reducing stress and anxiety, the activity supports improved mental health in the workplace.

#### 5. Eco-Love for the Earth

Jiin Yeeh Ding participated in the 2024 Hsinchu City Joint Autumn Beach Cleanup, a large-scale initiative dedicated to protecting the Earth and preserving the environment through tangible action. Through this cleanup event, the company aimed to raise public awareness of marine environmental protection and inspire individuals to take personal responsibility. By encouraging broader participation, the initiative sought to remove waste from coastlines and oceans, helping to maintain the cleanliness and beauty of our natural surroundings.

#### 6. Charitable Donations of Essential Supplies

By donating essential supplies to local families in need, Jiin Yeeh Ding provides not only practical assistance but also expresses care and commitment to social responsibility. These donations reflect the company's dedication to supporting the community and promoting compassion in society.

#### 7. Roll Up Your Sleeves and Donate Blood - Helping Others While Benefiting Yourself

On November 13, 2024, Jiin Yeeh Ding held its 7th annual blood donation drive. A mobile blood donation unit was set up at the company's entrance, encouraging employees to roll up their sleeves and donate blood. The event successfully collected 40 bags of 250cc blood each, totaling 10,000cc of lifesaving blood. This initiative demonstrated both the company's commitment to corporate social responsibility and the compassion of its employees.

#### 8. Family Day

Jiin Yeeh Ding held its 2024 annual Family Day event at Flying Cow Ranch in Miaoli, bringing together over 160 employees and their families for a day of joy and bonding. A special treasure hunt was organized on the ranch, where both children and adults embarked on an exciting quest across the wide-open fields. With bright smiles and enthusiastic spirits, participants searched for treasure maps that could be exchanged for gift vouchers. Laughter and cheerful voices filled the air, creating a joyful and memorable experience for all.

#### 9. KPMG- Donating Used Laptops with Love to Rural Communities

Jiin Yeeh Ding continues to support the digital inclusion initiative organized by KPMG Taiwan, which focuses on collecting used computers for rural digital centers. Every year, the company donates five used laptops to help bridge the digital divide between urban and rural areas, enabling more residents in remote regions to access modern technology.

#### 10. Educational Training - Corporate Social Responsibility Topics

The Safety and Health Department regularly conducts environmental news briefings and occupational incident case studies during weekly management meetings. In addition, articles related to environmental protection, workplace injury cases, health promotion, and corporate social responsibility (CSR) topics are periodically shared to raise employees' awareness and understanding of CSR issues.

#### 11. Jiin Yeeh Ding Honored with "Healthy Workplace Certification"-A Testament to Employee Well-being and Sustainable Development

Jiin Yeeh Ding Enterprise Co., Ltd. has been awarded the "Healthy Workplace Certification" and granted the "Health Start Label" in recognition of its unwavering commitment to the physical and mental well-being of its employees. This accolade not only praises the company's positive corporate culture but also affirms its strong dedication to sustainable development.

#### 12. Jiin Yeeh Ding Participates in Taipei 101 Dual-Fusion Aesthetic Charity Exhibition

Jiin Yeeh Ding took part in a public welfare exhibition event at Taipei 101, organized by Cowan Dual Fusion in collaboration with renowned Taiwanese artist Che-Yu Chiang. The exhibition offered a fully

immersive aesthetic experience, allowing visitors to deeply connect with the essence and spirit of Chiang' s works through multimedia art and music. During the press conference, the launch of an aesthetic education viewing program was also announced, inviting social welfare organizations to participate in this charitable cultural initiative. Jiin Yeeh Ding warmly welcomes everyone to join in this innovative and educational exhibition experience.

#### 13. Jiin Yeeh Ding Gives Back to Society in 2024-Baishatun Gongtian Temple Mazu Pilgrimage Event

Upholding the spirit of giving back to society, Jiin Yeeh Ding actively participated in this grand cultural and religious event. Understanding the fatigue experienced by pilgrims during the long journey, the company specially arranged a food truck to provide free snacks and beverages to accompanying devotees, helping them replenish their energy. This thoughtful gesture not only reflected Jiin Yeeh Ding' s strong sense of corporate social responsibility but also demonstrated its respect and support for traditional beliefs and cultural heritage.

#### 14. Jiin Yeeh Ding Awarded 2023 Certificate of Appreciation for "Corporate Social Responsibility-Promoting the Use of Low-Emission Vehicles"

Jiin Yeeh Ding participated in the Hsinchu City Government' s 2023 initiative to promote the use of low-emission vehicles as part of its corporate social responsibility. The company received high recognition for its performance in the evaluation, contributing to improved air quality and the creation of a comfortable and eco-friendly living environment.

#### 15. Jiin Yeeh Ding Honored with "Outstanding Enterprise Award"

Jiin Yeeh Ding was recognized with the Outstanding Enterprise Award at the Hsinchu Industrial Association Awards Ceremony, highlighting its exceptional achievements in technological innovation, product quality, and business performance. The company is also committed to promoting corporate social responsibility, having made significant strides in environmental protection and smart manufacturing. Jiin Yeeh Ding aims to continue driving innovation and giving back to society and the environment, contributing further to local economic growth and industrial development.

#### 16. Fuli Junior High School Foundation Learning Program

Jiin Yeeh Ding donated to Fuli Junior High School in support of its "Foundation Learning Program," dedicated to enhancing students' learning capabilities and educational resources. The program offers professional tutoring, learning tools, and scholarships, particularly benefiting children from underprivileged families to help bridge the education gap. Jiin Yeeh Ding emphasizes that education is the key to a better future and remains committed to fulfilling its corporate social responsibility by supporting students' healthy development. The school expressed gratitude for the company's generous support, which brings hope to many children.

#### 17. Scholarship Program for Chaoshan Elementary School

Jiin Yeeh Ding made a donation to Chaoshan Elementary School in Xiangshan District to reward students with outstanding academic performance, aiming to encourage learning motivation and fulfill the company's social responsibility to give back to the local community. This initiative not only provides essential support to the school but also serves as a model of educational philanthropy benefiting the hometown. Jiin Yeeh Ding hopes that by offering scholarships, it will inspire students to strive for excellence, nurture local talent, and have a lasting positive impact on both students and community development.

Hsinchu City 2024 Joint Autumn Beach Cleanup Event



Golden Yi Ding Awarded the "Outstanding Enterprise Award"



Golden Yi Ding Donates Supplies to the "Food for Good Association"



7th Blood Donation Drive - Spreading Corporate Warmth



Charity Month - "Spreading Happiness and Love Everywhere" Donation Campaign



Baishatun Gongtian Temple Mazu Pilgrimage Event



Jiin Yeeh Ding Supports Fuli Junior High School's Foundational Learning Program

Jiin Yeeh Ding 2024 Family Day Concludes Warmly and Successfully



	
<p>Jiin Yeeh Ding Zumba Aerobic Fitness Sweat-Out Event</p>	<p>On-Site Massage Therapist Enhances Employee Well-being and Efficiency at Jiin Yeeh Ding</p>
	
<p>Jiin Yeeh Ding Honored with 2023 "CSR Partnership - Promotion of Low-Pollution Vehicles" Certificate of Appreciation</p>	<p>Jiin Yeeh Ding Awarded the "Healthy Workplace Certification" — A Testament to Employee Well-being and Sustainable Development</p>
	

## 6、Environmental Aspects

### 6.01 Climate Change

Board Oversight and Management of Climate Change：

- (1)The Board of Directors provides strategic guidance and supervises the implementation of climate governance.
- (2)The Board has designated a director to oversee internal controls related to sustainability information. Director and President Mr. Jui-Yuan Chuang has been appointed as the Chairperson of the Sustainability Development Promotion Committee, and Director and Vice President of Operations Mr. Jui-Chin Chuang has been appointed as the Vice Chairperson of the Committee.

Sustainability Development Promotion Committee Oversight and Management of Climate Change：

- (1)Responsible for driving ESG projects.
- (2)Tracks the progress and outcomes of ESG initiatives through regular meetings.
- (3)Evaluates climate-related risks and opportunities and reports periodically to the Board of Directors.
- (4)Continuously monitors international trends and external issues.

The Company' s Sustainability Development Promotion Committee leads all departments in conducting risk assessments, with the results reported to the General Manager. In assessing climate-related risks and opportunities, we refer to the ISO 31000 Risk Management Guidelines, the Recommendations of the Task Force on Climate-related Financial Disclosures (TCFD), and the latest IPCC climate change report issued by the United Nations. Under the worst-case global warming scenario (RCP 8.5), we evaluate relevant risks and opportunities.

For the timeline of potential impacts, we define the short term as 0 - 3 years, medium term as 3 - 10 years, and long term as over 10 years.

The assessment also considers how climate change risks and opportunities may affect the Company's business, strategy, and financial performance (Annual Report, p.59).

## 6.02 Greenhouse Gas (GHG) Management

In response to global warming concerns, the Company is committed to reducing greenhouse gas emissions and has initiated carbon reduction efforts. Jiin Yeeh Ding is proud to be the first company in Taiwan to obtain Carbon Footprint Verification for Gold Products. This verification covers the greenhouse gas emissions generated throughout a product's life cycle—from raw material acquisition, manufacturing, and distribution to disposal. Through accurate allocation and calculation, we quantify each product's carbon emissions, enabling us to identify energy consumption hotspots.

With a clear understanding of product carbon footprints, Jiin Yeeh Ding has implemented control measures aimed at achieving effective carbon reduction. The execution of these carbon reduction strategies not only contributes to emission cuts but also creates significant energy-saving opportunities, helping to lower production costs and achieve a win-win outcome for both business performance and environmental sustainability.

In addition, we conduct organizational-level GHG inventory assessments annually to monitor our emission status, develop reduction measures, and consider offsetting strategies. The Company is committed to achieving net-zero greenhouse gas emissions by 2050, in line with global carbon neutrality goals.

### 6.02.1 Strategy, Methods, and Targets for Greenhouse Gas (GHG) Management

Company Policies and Practices for Energy Conservation, Carbon Reduction, and Greenhouse Gas Emission Reduction :

Greenhouse Gases : The increase in global greenhouse gas (GHG) emissions caused by human activities has led to intensified climate change, resulting in more frequent floods and droughts that impact business operations. The Company aims to effectively implement GHG reduction measures to mitigate global warming. As a member of the



global village, we are committed to fulfilling our environmental responsibilities by reducing GHG emissions and contributing to the sustainable development of the planet.

(1) Policies and Commitments : Jiin Yeeh Ding Enterprise Co., Ltd.

conducts organizational greenhouse gas (GHG) inventory operations to accurately track annual GHG emissions. The Company has formulated emission reduction measures and offset strategies, and is committed to achieving net-zero GHG emissions by 2050, fulfilling its goal of carbon neutrality.

(2) Short-Term Goals :

- A. Complete the annual organizational greenhouse gas (GHG) inventory.
- B. Complete the annual third-party verification of organizational GHG claims and obtain a verification statement.
- C. Implement and complete emission reduction measures, aiming to achieve a 10% reduction by 2025.

(3) Medium-to Long-term Targets :

- A. Implement annual emission reduction measures and complete offset strategies to achieve carbon neutrality and finalize related reports.
- B. Complete external verification of carbon neutrality by 2050.

(4) Implementation Measures :

- A. To ensure the effective operation of the greenhouse gas management system, the company has established a “Sustainability Development Promotion Committee.” The Chairperson is responsible for convening committee members and forming a verification team.
- B. Quarterly analysis of the organization’ s water and electricity usage is conducted to ensure the effectiveness of relevant carbon reduction plans.
- C. Regular reviews are conducted on electricity consumption in production processes and on power-saving initiatives to evaluate and improve their effectiveness.

### 6.02.2 Greenhouse Gas Emissions

In recent years, the world has faced the impacts of extreme weather caused by the greenhouse effect. As a global citizen, Jiin Yeeh Ding has proactively responded to government carbon reduction policies by

implementing annual reduction measures. The company aims to achieve a 20% reduction in emissions by 2030.

Since 2020, Jiin Yeeh Ding has conducted organizational-level greenhouse gas inventories and obtained the ISO 14064-1 : 2018 verification statement. The company will continue to disclose its greenhouse gas inventory results annually moving forward.

Greenhouse gas emissions are categorized by source into Scope 1 and Scope 2 : Scope 1 emissions are direct emissions generated from on-site activities, including the use of refrigerants in utility systems, septic tanks, generators, oxidizers, and forklifts within the facility. Scope 2 emissions are indirect greenhouse gas emissions resulting from the consumption of purchased electricity.

#### Total Greenhouse Gas Emissions :

In 2023, the total greenhouse gas emissions (Scope 1 and Scope 2) amounted to 1,337.4750 metric tons of CO<sub>2</sub>e per year.

In 2024, the total greenhouse gas emissions (Scope 1 and Scope 2) amounted to 1,314.3209 metric tons of CO<sub>2</sub>e per year.

Verification Status : The Company has completed the 2024 organizational greenhouse gas inventory report and obtained third-party verification. The greenhouse gas report was prepared in accordance with the ISO 14064-1 : 2018/CNS 14064-1 : 2021 standards.

To enhance the quality of disclosures in this report, Jiin Yeeh Ding entrusted KPMG Taiwan (KPMG Certified Public Accountants) to perform a limited assurance engagement in accordance with the Statement of Assurance Engagements No. 3000, “Assurance Engagements Other Than Audits or Reviews of Historical Financial Information” , issued by the Financial Accounting Standards Foundation (FASF) of the Republic of China (Taiwan). A limited assurance report in Chinese was issued regarding the assured information, and a copy of this assurance statement is provided in the appendix of this report.

#### Greenhouse Gas Emissions Analysis Table

Greenhouse Gas (GHG) Emissions	2024	2023	2019
Scope 1 (tCO <sub>2</sub> e)	594.8974	598.9495	530.6527
Scope 2 (tCO <sub>2</sub> e)	719.4235	738.5251	908.7003

Total Emissions (tCO <sub>2</sub> e)	1, 314. 3209	1, 337. 4750	1, 439. 3530
Emission intensity (tCO <sub>2</sub> e per million NTD in revenue)"	35. 09%	55. 59%	64. 95%

Note 1 : Scope 1 and Scope 2 data coverage includes the Hsinchu Headquarters and Kaohsiung Branch.

Note 2 : Greenhouse gas emissions are compiled using the equity share approach, financial control approach, and operational control approach.

Note 3 : The greenhouse gases included in the calculation are carbon dioxide (CO<sub>2</sub>), methane (CH<sub>4</sub>), nitrous oxide (N<sub>2</sub>O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF<sub>6</sub>), and nitrogen trifluoride (NF<sub>3</sub>).

Note 4 : Emission factors are based on the latest version of the "Greenhouse Gas Emission Factors" announced by the Ministry of Environment, Executive Yuan. Global Warming Potential (GWP) values are based on the IPCC Fifth Assessment Report (AR5) or Sixth Assessment Report (AR6).

Note 5 : The calculation scope of greenhouse gas emission intensity includes emissions from Scope 1 and Scope 2.

## 6.03 Energy Management

Jiin Yeeh Ding uses electricity as the sole energy source in its electronic component metal recovery processes. Both production output and electricity consumption may vary depending on the types of materials and the processing methods used.

### 6.03.1 Energy Consumption Overview

Energy Consumption Analysis Table

Energy Item(s)	2024	2023	2020
Electricity - Non-renewable(kWh)	1, 510, 163	1, 494, 990	1, 810, 160
Energy Intensity (GJ per NT\$ million in revenue)	1. 4513	2. 2369	2. 9407

Note 1: The calorific value is based on the Unit Calorific Value Table for Energy Products published in the 2023 Energy Statistics Handbook by the Bureau of Energy, Ministry of Economic Affairs. The energy consumption is calculated by multiplying the amount of energy used by the unit calorific value and converting the result into gigajoules (GJ).

## 6.04 Water Resource Management

The Company has long been committed to water conservation and environmental protection. Our water-saving initiatives begin with the consistent practice of daily water conservation, aiming to maximize the efficiency of available water resources. In 2024, our total water consumption was 6,389 cubic meters, sourced entirely from municipal tap water (100%). Compared to 2023, this represents a 4.19% reduction in water usage. Moving forward, the Company will continue to explore opportunities for water recycling and develop more advanced water efficiency strategies to further enhance overall water utilization.

## 6.05 Waste Management

Significance to the Company :

The Company recognizes the importance of properly managing waste generated during the recycling and resource recovery process to prevent secondary pollution and environmental hazards.

Policy :

The Company is committed to waste pollution prevention and continuous improvement, while actively promoting environmental protection awareness among employees, customers, suppliers, and contractors.

Responsible Department/Grievance Mechanism : Occupational Safety and Health Department/Email Mailbox

Short-Term Goals :

1. Ensure that waste emissions from the recycling and disposal processes comply with all regulatory requirements.
2. Conduct thorough audits of contractors to ensure that all outsourced waste is properly treated and rendered harmless.

Medium-and Long-Term Goals :

Ensure that the entire waste recycling and disposal system—from upstream to downstream—complies with regulatory requirements, fulfills corporate social responsibility, and minimizes environmental impact.

Resources Invested and Specific Results :

In accordance with the ISO 14001 Environmental Management System, in-plant waste management is implemented through the PDCA (Plan-Do-Check-Act) cycle. The annual objective—full compliance with waste regulations across upstream, midstream, and downstream operations—was successfully achieved.

Evaluation Mechanism/Results :

No incidents of non-compliance with waste-related regulations occurred.

#### 6.05.1 Waste Management or Reduction Targets

Jiin Yeeh Ding is a specialized electronic waste recycling and disposal facility. The company's core business involves processing industrial waste into valuable resource materials, which are subsequently used as raw materials by metal smelters. Although environmental regulations require the company's thermally treated and exported outputs to be reported using waste codes, these materials are in fact valuable products rather than waste. As such, they are not included in the company's waste disposal inventory. During the processing of industrial waste, non-valuable residual wastes are generated. These are classified according to waste type into hazardous industrial waste and general industrial waste. These non-valuable wastes are handled by licensed waste disposal service providers, with the company covering the associated disposal costs.

Due to the relatively large volume of general industrial waste and the limited capacity of public incineration facilities at the local level, the disposal options for such waste have become increasingly constrained.

The company is actively seeking alternative certified disposal providers to ensure proper disposal. At the same time, it continues to promote waste reduction initiatives and explore opportunities for resource recovery and reuse, with the goal of minimizing overall waste generation.

### 6.05.2 Waste Generation Overview

#### Waste Collection Process

Disposal Completed	At the designated scrapping site, relevant personnel jointly verify and count the quantity of items. Upon completion of the verification process, the scrapped items are dismantled and destroyed to ensure complete and irreversible disposal.
Temporary On-Site Storage at Facility	The scrapped items, once disposal is completed, are properly stored while awaiting customs clearance procedures.
Customs Declaration by Appointed Broker	The required documents for customs declaration—including the invoice and packing list—are provided to the appointed customs broker to proceed with the declaration process.
Collection	Provide legal transport services with GPS tracking vehicle to deliver scrapped items to the disposal facility.
Disposal Facility	The scrapped items are transported to the disposal facility for waste processing procedures.
Sorting	Scrapped items are initially dismantled and sorted based on their material characteristics. Recyclable resources, as publicly designated, are sent to various recycling and reuse facilities. Scrap metals are processed using methods appropriate to their specific types, while general industrial waste is sent to landfills or incineration plants for final disposal.
Declaration	After compiling the quantities, a declaration is submitted to the competent authority in accordance with relevant regulations to complete the compliant disposal process of the scrapped items.

Jiin Yeeh Ding complies with the Waste Disposal Act by classifying and storing waste according to its type and characteristics.

Hazardous industrial waste is contained in fixed packaging or sealed containers, clearly labeled with the waste name, storage date, quantity, and composition. Warning signs are also affixed to the outside of the containers to prevent accidental contact.

General industrial waste and recyclable waste are stored in containers designed to prevent leakage, spillage, or odor. These are properly stacked and stored based on their nature and category until they are removed and treated.

In addition, the company regularly assigns personnel to inspect the storage and disposal processes. If any non-compliance with

regulations is found, corrective actions are promptly implemented to ensure continuous improvement.

All waste disposal is entrusted to qualified waste contractors. In addition to conducting a qualification review at the time of contract signing, the company also performs regular annual audits of waste disposal vendors to ensure that waste is handled in compliance with regulatory requirements.

In terms of waste management, disposal was outsourced to contractors, with treatment methods including incineration, landfill, solidification, and three other types, totaling six methods. In 2024, Jiin Yeeh Ding carried out no on-site treatment. The waste reuse rate was 18.75%, and among the waste, those that underwent subsequent treatment enabling energy recovery accounted for 62.40%.

#### Waste directly disposed of through end-disposal operations

Item (unit:Metric Tons)	Direct Disposal Method	Off-site Disposal
Hazardous Industrial Waste	Incineration (with energy recovery)	71.89
	Other Direct Disposal Methods	16.77
	Total	88.66
Non-Hazardous Industrial Waste	Incineration (with energy recovery)	783.81
	Landfilling	152.70
	Other Direct Disposal Methods	15.39
	Total	951.90

#### Waste diverted from disposal to recycling operations

Item (unit:Metric Tons)	Diverted Disposal Method	Off-site Disposal
Non-Hazardous Industrial Waste	Prepared for Reuse	0.00
	Recycled	240.15
	Total	240.15

#### Summary Table of Industrial Waste Generation, Transferred and Direct

Disposal Over the Past Three Years

Item (unit:Metric Tons)	Category	2024	2023	2022
Generation Volume	Hazardous Waste	88.66	91.68	146.79
	Non-Hazardous Waste	1192.05	1133.66	1224.32
	Total	1280.71	1225.34	1371.11
Diverted from Disposal (recovery) Volume	Non-Hazardous Waste	240.15	122.52	66.59
	Total	240.15	122.52	66.59
Direct Disposal Volume	Hazardous Waste	88.66	91.68	146.79
	Non-Hazardous Waste	951.90	1011.14	1157.73
	Total	1040.56	1102.82	1304.52

Note 1: The source of the inventory data is the Industrial Waste Report and Management Information System of the Resource Circulation Administration, Ministry of Environment.

6.06 Circular Economy

Each year, the world generates over 50 million tons of electronic waste, creating a vast "urban mine." Through Jiin Yeeh Ding’ s capability to transform technological waste into reusable resources—an approach akin to "urban mining"—we help reduce the global reliance on traditional mining practices in remote and hazardous regions. This not only lessens the need to extract minerals by disrupting natural landscapes but also significantly conserves water resources.

Jiin Yeeh Ding upholds a spirit of steady and pragmatic progress while pursuing excellence and continuous improvement. As the only company in the industry with vertically integrated capabilities, we leverage our affiliated companies across regions to establish a circular economy platform and actively expand both domestic and international recycling markets.

- Recognized by leading international electronics manufacturers and established as a trusted strategic partner.



- Recognized by major international recycling companies, Jiin Yeeh Ding has not only established partnerships across Asia but has also expanded its collaboration to regions including the Americas, New Zealand, and Australia.
- By forming strategic alliances, Jiin Yeeh Ding secures a more stable and reliable supply of recyclable materials.

Jiin Yeeh Ding continues to enhance the overall operational competitiveness of the Group and expand its economies of scale to generate synergistic effects. Through an integrated process of resource recovery and reuse, the company significantly reduces pollution from electronic waste disposal. Positioned at both the starting and ending points of the circular economy, Jiin Yeeh Ding bridges the gap between waste recycling and raw material production—establishing a vital link in the circular economy value chain and advancing the goal of environmental and industrial symbiosis.

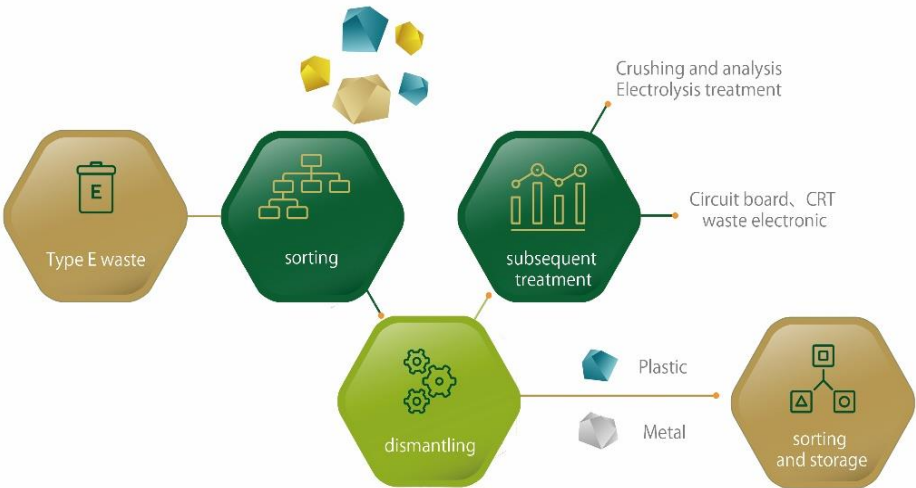


#### 6.06.1 Major Processing Flow of Electronic Waste

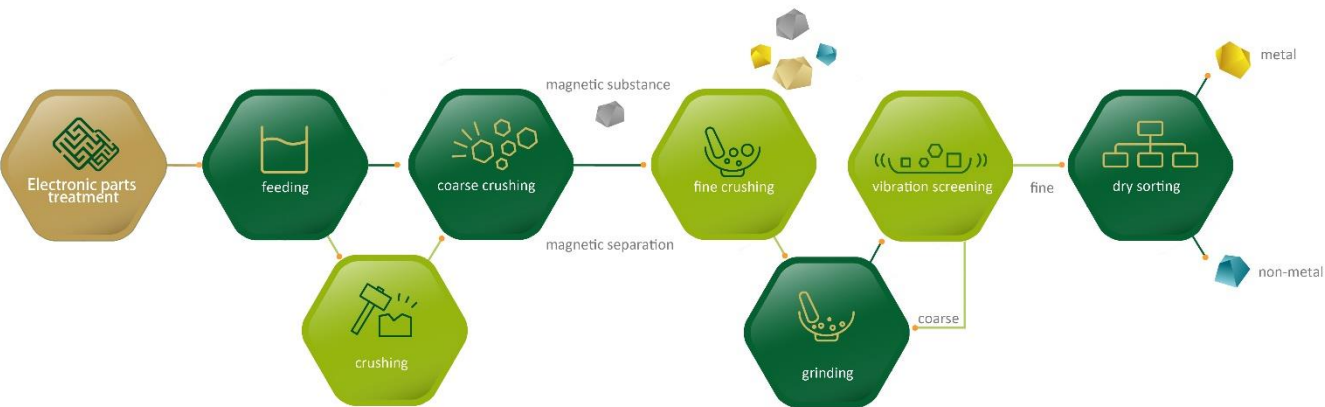
Jiin Yeeh Ding employs various technologies and methods for processing electronic waste. The primary procedures include

dismantling and sorting, shredding and separation, and precious metal refining.

Dismantling & sorting operations



Shredding and Separation Procedure



## Precious metal refining operations



### 6.06.2 Interrelationship of Upstream, Mid-stream, and Downstream Sectors

Jiin Yeeh Ding is a resource recycling technology company specializing in the recovery of precious and base metals, positioned within the green energy and environmental protection industry. Waste materials generated by the electronics industry—such as discarded motherboards, printed circuit boards, electronic components, and electroplating solutions—form the company's upstream supply sources. After collection and processing, Jiin Yeeh Ding transforms these wastes into valuable secondary raw materials, including scrap copper, scrap aluminum, base metals, and precious metals such as gold, silver, palladium, and platinum. These refined materials are then supplied to downstream industries as raw materials for further manufacturing applications.

### 6.06.3 Resource Recovery from Electronic Waste

Electronic waste contains abundant precious metals—often in concentrations significantly higher than those found in natural ore deposits. Without proper recovery and reuse, these valuable resources risk becoming waste. As natural resources become increasingly scarce and traditional mining processes remain environmentally harmful, Jiin Yeeh Ding upholds the philosophy of urban mining—extracting precious metals hidden within electronic waste in our cities. Through circular reuse, the company aims to reduce dependence on virgin resources and alleviate environmental burdens.

The quantity of gold and copper recovered from electronic waste compared to the amount mined from natural gold and copper mines :

Jiin Yeeh Ding (gold) individual figures

Year	Item	Converted metal weight (KG)	Converted ore weight (KG)
2022	Gold	650	216,555,239
2023	Gold	529	176,449,969
2024	Gold	497	165,760,570

Compared to the gold content in raw ore : approximately 0.003 g/kg

Jiin Yeeh Ding (Copper) Individual Figures

Year	Item	Converted metal weight	Converted ore weight (KG)
2022	copper	4,314,129	143,804,311
2023	copper	4,856,428	161,880,934
2024	copper	8,240,874	274,695,791

Compared to the copper content in raw ore : approximately 3%.

With the advancement of Taiwan' s renewable energy policies, a large number of solar power systems have been installed. However, the waste management issues behind this trend are gradually emerging. The lifespan of solar panels is approximately 20 to 25 years, and early-installed equipment is now gradually reaching the end of its service life, resulting in a large wave of solar panel waste.

At this critical moment, Jiin Yeeh Ding is actively planning to build a new solar panel recycling facility to meet the upcoming surge in processing demand. By introducing professional technologies and dismantling processes, the new plant will efficiently handle retired solar panels' glass, aluminum frames, and silicon materials, promoting resource reuse and reducing environmental impact. In the future, Jiin Yeeh Ding will not only be a participant in the

recycling industry but also become a key driver in advancing the sustainable development of Taiwan' s solar energy sector and mitigating environmental impacts.

To understand the environmental benefits brought by the company' s electronic waste recycling process, Jiin Yeeh Ding has obtained the Gold Carbon Footprint Certification. The calculation shows that the carbon emissions per gram of recycled gold amount to 0.995 kg, whereas the carbon emissions per gram of gold mined and refined from natural ore are 32.689 kg — a difference of approximately 32 times. Based on Jiin Yeeh Ding' s 2024 gold refining volume of 497 kilograms, the carbon emissions from mining the equivalent amount would be 16,246.433 kg. In contrast, Jiin Yeeh Ding' s gold recycling process emits only 494.515 kg of carbon, significantly reducing greenhouse gas emissions and contributing to global sustainability efforts.

#### 6.06.4 Environmental Expenditure Information

The company's wastewater and exhaust gas treatment facilities comply with regulatory discharge standards after treatment and have obtained discharge permits issued by the Environmental Protection Bureau. Dedicated personnel are assigned to operate the equipment, which is regularly inspected, maintained, and serviced to ensure optimal treatment performance. Regular testing is also conducted to verify compliance with environmental regulations.

The Company is actively committed to implementing various environmental protection measures. In 2024 (Year 113 of the ROC calendar), total environmental expenditures amounted to NT\$15,194,742, covering eight major categories: pollution prevention, energy management and carbon reduction, environmental management and certification, environmental education and advocacy, resource recycling and circular utilization, green procurement and supply chain management, environmental remediation and compensation, and environmental information disclosure and reporting. For 2025 (Year 114 of the ROC calendar), the Company has budgeted NT\$14,573,000 for the acquisition of pollution control equipment and related expenditures.

Actual Environmental Expenditures in 2024 :

Environmental Expenditure Category	Expenditure Items	Annual Expenditure Amount(NTD)
Pollution Prevention Expenses	<ul style="list-style-type: none"> <li>●Air pollution control equipment (e.g., dust collectors, SCR DeNOx systems)</li> <li>●Construction and maintenance of wastewater treatment facilities</li> <li>●Waste classification, treatment, recycling, and final disposal expenses</li> </ul>	13,071,646
Energy Management and Carbon Reduction	<ul style="list-style-type: none"> <li>●Energy-saving equipment upgrades (e.g., LED lighting, variable frequency motors, air conditioning system upgrades)</li> <li>●Installation of solar panels (investment in self-owned renewable energy facilities)</li> <li>●Purchase of green power certificates</li> </ul>	68,145

	(e.g., T-REC, I-REC, as proof of renewable energy use) ● Implementation of energy management systems and related software/hardware costs	
Environmental Management and Certification	● Costs for obtaining and maintaining ISO 14001 and ISO 50001 certifications ● Carbon and water footprint inventory and verification fees ● ESG consulting and third-party assurance fees	505,308
Environmental Education and Advocacy	● Employee environmental training programs and training material development ● Organizing environmental campaigns and internal initiatives (e.g., paperless practices, Green Commuting Day)	187,642
Resource Recycling and Circular Utilization	● Operation of recycling facilities (for paper, metals, plastics, e-waste) ● R&D costs for adopting recycled materials or integrating circular design into products	911,563
Green Procurement and Supply Chain Management	● Cost difference for purchasing eco-labeled or low-carbon products ● Supplier ESG audits and consulting fees	5,031
Environmental Remediation and Compensation	● Soil and groundwater pollution remediation ● Expenses related to environmental fines, settlements, and compensation	277,395
Environmental Disclosure and Reporting	● Preparation of sustainability reports and third-party verification fees ● ESG data platform development and maintenance costs	180,229
Total		15,206,959

## 7、Appendix

### 7.01 Appendix 1 : GRI Content Index

Statement of Use : Jiin Yeeh Ding Enterprise Co., Ltd. has reported the information for the period from January 1, 2024 to December 31, 2024 in accordance with the GRI Standards.

GRI 1 Used: GRI 1: Foundation 2021

Applicable GRI Sector Standards: None GRI Content Index

Topic	Disclosure	Corresponding Chapter	Page Number	Remarks
GRI 2 : General Disclosures 2021				
2-1	Organizational details	1.02 About the Company	P7	
2-2	Entities included in the organization' s sustainability reporting	1.03 Report Information	P15	
2-3	Reporting period, frequency and contact point	1.03 Report Information	P15	
2-4	Restatements of information	-	-	No restatement of information
2-5	External assurance	7.02 Appendix II : Assurance Statement	P118	
2-6	Activities, value chain and other business relationships	1.02 About the Company	P7	
2-7	Employees	5.01.2 Workforce Composition	P75	
2-8	Workers who are not employees	5.01.2 Workforce Composition	P75	
2-9	Governance Structure and Composition	2.03 Board of Directors and Functional Committees	P24	
2-10	Nomination and selection of the highest governance body	2.03.2 Board Structure and Operation	P28	
2-11	Chair of the highest governance body	2.03 Board of Directors and Functional Committees	P24	
2-12	Role of the highest governance body in overseeing the management of impacts	2.03 Board of Directors and Functional Committees	P24	
2-13	Person responsible for impact management	2.02.1 Governance Structure for Promoting	P19	



Topic	Disclosure	Corresponding Chapter	Page Number	Remarks
		Sustainable Development		
2-14	Role of the highest governance body in sustainability reporting	2. 02. 1 Governance Structure for Promoting Sustainable Development	P19	
2-15	Conflicts of Interest	2. 03. 2 Board Structure and Operation	P28	
2-16	Communication of critical concerns	3. 02 Process for Identifying Material Topics	P42	
2-17	Collective knowledge of the highest governance body	2. 03 Board of Directors and Functional Committees	P24	
2-18	Evaluation of the performance of the highest governance body	2. 03. 2 Board Structure and Operation	P28	
2-19	Remuneration policies	2. 03. 2 Board Structure and Operation	P28	
2-20	Process for Determining Remuneration	2. 03. 2 Board Structure and Operation	P28	
2-21	Annual Total Remuneration Ratio	5. 01. 4 Employee Rights and Benefits	P78	
2-22	Statement on sustainable development strategy	2. 01 Sustainability Strategy	P17	
2-23	Policy Commitments	4. 04. 2 Regulatory Compliance	P61	
2-24	Embedding policy commitments	4. 02 Ethical Business Practices	P53	
2-25	Procedures for remediating negative impacts	4. 04. 2 Regulatory Compliance	P61	
2-26	Mechanisms for seeking advice and raising concerns	4. 02 Ethical Business Practices	P53	
2-27	Regulatory compliance	4. 04. 2 Regulatory Compliance	P61	
2-28	Membership of associations	4. 06 Participation in Industry and Professional Associations	P67	
2-29	Approach to stakeholder engagement	3. 01 Stakeholder Engagement	P36	

Topic	Disclosure	Corresponding Chapter	Page Number	Remarks
2-30	Collective Bargaining Agreements	-	-	No collective bargaining agreement has been signed at present.
GRI 3 : Material Topics 2021				
3-1	Process to determine material topics	3.02 Process for Determining Material Topics	P42	
3-2	List of Material Topics	3.03 Identification of Material Topics	P43	
3-3	Management of material topics	3.03 Identification of Material Topics	P43	
Economic Aspect				
201 : Economic Performance 2016				
201-1	Direct Economic Value Generated and Distributed	4.01 Economic Performance	P47	
201-2	Financial implications and other risks and opportunities due to climate change	6.01 Climate Change	P95	
201-3	Defined benefit plan obligations and other retirement plans	5.01.4 Employee Rights and Benefits	P78	
201-4	Financial assistance received from government	-	-	
Environmental Aspect				
GRI 302 : Energy 2016				
302-1	Energy Consumption Within the Organization	6.03 Energy Management	P99	
302-2	Energy consumption outside of the organization	-	-	
302-3	Energy Intensity	6.03 Energy Management	P99	
302-4	Reduction of Energy Consumption	6.02 Greenhouse Gas (GHG) Management	P96	
302-5	Reductions in energy requirements of products	-	-	

Topic	Disclosure	Corresponding Chapter	Page Number	Remarks
	and services			
GRI 303 : Water and Effluents 2018				
303-1	Interactions with water as a shared resource	-	-	
303-2	Management of water discharge-related impacts	-	-	
303-3	Water Withdrawal	6.04 Water Resource Management	P100	
303-4	Water Discharge	-	-	
303-5	Water Consumption	6.04 Water Resource Management	P100	
GRI 305 : Emissions 2016				
305-1	Direct (Scope 1) GHG emissions	6.02.2 Greenhouse Gas Emissions	P97	
305-2	Energy indirect (Scope 2) GHG emissions	6.02.2 Greenhouse Gas Emissions	P97	
305-3	Other indirect (Scope 3) GHG emissions	6.02.2 Greenhouse Gas Emissions	P97	
305-4	GHG emissions intensity	6.02.2 Greenhouse Gas Emissions	P97	
305-5	Reduction of GHG emissions	6.02.1 Strategy, Methods, and Targets for Greenhouse Gas (GHG) Management	P96	
305-6	Emissions of Ozone-Depleting Substances	-	-	
305-7	NO <sub>x</sub> , SO <sub>x</sub> , and other significant air emissions	-	-	
GRI 306 : Waste 2020				
306-1	Waste generation and significant waste-related impacts	6.05 Waste Management	P100	
306-2	Management of significant waste-related impacts	6.05 Waste Management	P100	
306-3	Waste Generated	6.05 Waste Management	P100	
306-4	Waste diverted from disposal	-	-	
306-5	Waste directed to disposal	6.05 Waste Management	P100	
Customized Topic : Circular Economy				
N/A	Circular Economy	6.06 Circular Economy	P104	

Topic	Disclosure	Corresponding Chapter	Page Number	Remarks
Social Aspect				
GRI 401 : Employ-ment 2016				
401-1	New employee hires and employee turnover	5.01.3 Employee Diversity, Inclusion, and Equality	P76	
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	5.01.4 Employee Rights and Benefits	P78	
401-3	Parental Leave	5.01.4 Employee Rights and Benefits	P78	
403 : Occupational Health & Safety 2018				
403-1	Occupational Health and Safety Management System	5.02 Occupational Safety and Health	P83	
403-2	Hazard Identification, Risk Assessment, and Incident Investigation	5.02 Occupational Safety and Health	P83	
403-3	Occupational Health Services	5.02 Occupational Safety and Health	P83	
403-4	Worker Participation, Consultation, and Communication on Occupational Health and Safety	5.02 Occupational Safety and Health	P83	
403-5	Worker training on occupational health and safety	5.02 Occupational Safety and Health	P83	
403-6	Promotion of worker health	5.02.1 Occupational Safety and Health Policy	P84	
403-7	prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.02 Occupational Safety and Health	P83	
403-8	Workers covered by the occupational health and safety management system	5.02.1 Occupational Safety and Health	P84	
403-9	Work-related injuries	5.02.2 Work-related Injuries	P88	
403-10	Work-related ill health	5.02.2 Work-related Injuries	P88	
GRI 404 : Training and Education 2016				

Topic	Disclosure	Corresponding Chapter	Page Number	Remarks
404-1	Average hours of training per year per employee	5.01.6 Talent Development and Training	P82	
404-2	Programs for upgrading employee skills and transition assistance programs	-	-	
404-3	Percentage of employees receiving regular performance and career development reviews	5.01.3 Employee Diversity, Inclusion, and Equality	P76	
GRI 405 : Diversity and Equal Opportunity 2016				
405-1	Diversity of Governance Bodies and Employees	5.01.3 Employee Diversity, Inclusion, and Equality  2.03.2 Board Structure and Operation	P76  P28	
405-2	Ratio of basic salary and remuneration of women to men	5.01.4 Employee Rights and Benefits	P78	
GRI 418 : Customer Privacy 2016				
418-1	Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.05 Information Security and Customer Privacy Protection	P62	No customer privacy incidents occurred

#### Explanation of the GRI Content Index

Usage Statement	Jiin Yeeh Ding has reported the content for the period from January 1, 2024, to December 31, 2024, in accordance with the GRI Standards.
GRI 1 Standard Used	GRI 1 : Foundation 2021
Applicable GRI Industry Standards	If any applicable GRI Industry Standards exist, please specify the industry name.

## 7.02 Appendix 2 : Assurance Statement



安侯建業聯合會計師事務所  
KPMG

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## Independent Limited Assurance Report

### To Jiin Yeeh Ding Enterprise Corp.:

We were engaged by Jiin Yeeh Ding Enterprise Corp. (“JYD”) to provide limited assurance over the selected information (“the Subject Matter Information”) on the 2024 Sustainability Report of JYD (“the Report”) for the year ended December 31, 2024.

### Applicable Criteria of the Subject Matter Information

JYD shall prepare the Subject Matter Information in accordance with applicable criteria required by Global Reporting Initiative Standards (“GRI Standards”) issued by Global Sustainability Standards Board as set forth in Appendix I.

### Management’s Responsibilities

JYD is responsible for determining its objectives with respect to sustainable development performance and reporting, including the identification of stakeholders and material aspects, and using the applicable criteria to fairly prepare and present the Subject Matter Information. JYD is also responsible for establishing and maintaining internal controls relevant to the preparation and presentation of the Subject Matter Information that is free from material misstatement, whether due to fraud or error.

### Our Responsibilities

We performed our work in accordance with the Standard on Assurance Engagements TWSAE3000 “Assurance Engagements Other than Audits or Reviews of Historical Financial Information” issued by the Accounting Research and Development Foundation in Taiwan and to issue a limited assurance conclusion on whether the Subject Matter Information is free from material misstatement. Also, we have considered appropriate limited assurance procedures according to the understanding of relevant internal controls in the circumstances, but not for the purposes of expressing a conclusion as to the effectiveness of the internal control over the design or implementation of the Report.

### Independence and Standards on Quality Management

We have complied with the independence and other ethical requirements of the Code of Professional Ethics for Certified Public Accountant in the Republic of China, which is founded on the fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behavior. In addition, we applied Standards on Quality Management. Accordingly, we maintained a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements and professional standards as well as applicable legal and regulatory requirements.



## Summary of Work Performed

As stated in applicable criteria of the Subject Matter Information paragraph, our main work on the selected information included:

- Reading the Report of JYD;
- Inquiries with responsible management level and non-management level personnel to understand the operational processes and information systems used to collect and process the Subject Matter Information.
- On the basis of the understanding obtained mentioned above, perform analytical procedures on the Subject Matter Information and if necessary, inspect related documents to gather sufficient and appropriate evidence in a limited assurance engagement.

The work described above is based on professional judgment and consideration of the level of assurance and our assessment of the risk of material misstatement of the Subject Matter Information, whether due to fraud or error. We believe that the work performed and evidence we have obtained are sufficient and appropriate to provide a basis of our conclusion. However, the work performed in a limited assurance engagement varies in nature and timing from, and is less in extent than for, a reasonable assurance engagement. Consequently, the level of assurance obtained in a limited assurance engagement is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

## Inherent limitations

The Report for the year ended December 31, 2024 includes the disclosures of non-financial information that involved significant judgments, assumptions and interpretations by the management of JYD. Therefore, the different stakeholders may have different interpretations of such information.

## Conclusion

Based on the work we have performed and the evidence we have obtained, as described above, nothing has come to our attention that causes us to believe that the Subject Matter Information has not been properly prepared, in all material aspects, in accordance with the applicable criteria.

## Other Matters

We shall not be responsible for conducting any further assurance work for any change of the subject matter information or the criteria applied after the issuance date of this report.

The engagement partners on the assurance resulting in this independent auditors' report are Huang, Yu-Ting and Luo, Rui-Zhi.

KPMG

Taipei, Taiwan (Republic of China)  
August 8, 2025

## Notes to readers

The limited assurance report and the accompanying selected information are the English translation of the Chinese version prepared and used in the Republic of China. If there is any conflict between, or any difference in the interpretation of, the English and Chinese language limited assurance report and the selected information, the Chinese version shall prevail.

# Appendix I : Summary of the Subject Matter Information

No.	Corresponding Section	Subject Matter Information	Applicable Criteria																																		
1	6.05 Waste Management	<div>■ In terms of waste management, disposal was outsourced to contractors. In 2024, Jiin Yeeh Ding carried out no on-site treatment. Waste directly disposed of through end-disposal operations</div> <table><tr><th>Item (unit:Metric Tons)</th><th>Direct Disposal Method</th><th>Off-site Disposal</th></tr><tr><td rowspan="3">Hazardous Industrial Waste</td><td>Incineration (with energy recovery)</td><td>71.89</td></tr><tr><td>Other Direct Disposal Methods</td><td>16.77</td></tr><tr><td>Total</td><td>88.66</td></tr></table>	Item (unit:Metric Tons)	Direct Disposal Method	Off-site Disposal	Hazardous Industrial Waste	Incineration (with energy recovery)	71.89	Other Direct Disposal Methods	16.77	Total	88.66	GRI Standards 306-4 Waste diverted from disposal																								
Item (unit:Metric Tons)		Direct Disposal Method	Off-site Disposal																																		
Hazardous Industrial Waste		Incineration (with energy recovery)	71.89																																		
		Other Direct Disposal Methods	16.77																																		
		Total	88.66																																		
2		<table><tr><td rowspan="4">Non-Hazardous Industrial Waste</td><td>Incineration (with energy recovery)</td><td>783.81</td></tr><tr><td>Landfilling</td><td>152.70</td></tr><tr><td>Other Direct Disposal Methods</td><td>15.39</td></tr><tr><td>Total</td><td>951.90</td></tr></table> <div>■ Waste diverted from disposal to recycling operations</div> <table><tr><th>Item (unit: Metric Tons)</th><th>Diverted Disposal Method</th><th>Off-site Disposal</th></tr><tr><td rowspan="3">Non-Hazardous Industrial Waste</td><td>Prepared for Reuse</td><td>0.00</td></tr><tr><td>Recycled</td><td>240.15</td></tr><tr><td>Total</td><td>240.15</td></tr></table> <div>■ Summary Table of Industrial Waste Transferred and Direct Disposal</div> <table><tr><th>Item (unit: Metric Tons)</th><th>Category</th><th>2024</th></tr><tr><td rowspan="2">Diverted from Disposal (recovery) Volume</td><td>Non-Hazardous Waste</td><td>240.15</td></tr><tr><td>Total</td><td>240.15</td></tr><tr><td rowspan="3">Direct Disposal Volume</td><td>Hazardous Waste</td><td>88.66</td></tr><tr><td>Non-Hazardous Waste</td><td>951.90</td></tr><tr><td>Total</td><td>1,040.56</td></tr></table> <div>Note 1: The source of the inventory data is the Industrial Waste Report and Management Information System of the Resource Circulation Administration, Ministry of Environment.</div>	Non-Hazardous Industrial Waste	Incineration (with energy recovery)	783.81	Landfilling	152.70	Other Direct Disposal Methods	15.39	Total	951.90	Item (unit: Metric Tons)	Diverted Disposal Method	Off-site Disposal	Non-Hazardous Industrial Waste	Prepared for Reuse	0.00	Recycled	240.15	Total	240.15	Item (unit: Metric Tons)	Category	2024	Diverted from Disposal (recovery) Volume	Non-Hazardous Waste	240.15	Total	240.15	Direct Disposal Volume	Hazardous Waste	88.66	Non-Hazardous Waste	951.90	Total	1,040.56	GRI Standards 306-5 Waste directed to disposal
		Non-Hazardous Industrial Waste		Incineration (with energy recovery)	783.81																																
				Landfilling	152.70																																
				Other Direct Disposal Methods	15.39																																
			Total	951.90																																	
	Item (unit: Metric Tons)	Diverted Disposal Method	Off-site Disposal																																		
	Non-Hazardous Industrial Waste	Prepared for Reuse	0.00																																		
		Recycled	240.15																																		
Total		240.15																																			
Item (unit: Metric Tons)	Category	2024																																			
Diverted from Disposal (recovery) Volume	Non-Hazardous Waste	240.15																																			
	Total	240.15																																			
Direct Disposal Volume	Hazardous Waste	88.66																																			
	Non-Hazardous Waste	951.90																																			
	Total	1,040.56																																			
3	5.02 Occupational Safety and Health	<div>■ In 2024, the types of work-related injuries sustained by employees included being caught in machinery and slipping/falling. All incidents were investigated, the root causes identified, and corrective measures were implemented to eliminate the associated risks. No work-related accidents occurred among non-employee workers in 2024.</div>	GRI Standards 403-9 Work-related injuries																																		



No.	Corresponding Section	Subject Matter Information	Applicable Criteria																
3	5.02 Occupational Safety and Health	<p>■ Information on Work-Related Injuries Involving Employees</p> <table border="1"> <thead> <tr> <th>2024</th><th>Fatalities</th><th>High-Consequence (excluding fatalities)</th><th>Recordable Work-related Injuries (Unit: Cases)</th></tr> </thead> <tbody> <tr> <td>Number of Work-Related Injuries</td><td>0</td><td>0</td><td>2</td></tr> <tr> <td>Rate of Work-Related Injuries</td><td>0</td><td>0</td><td>6.84</td></tr> </tbody> </table> <p>Note 1: In 2024, the types of occupational injuries sustained by employees included being caught in machinery and slipping/falling. All incidents were investigated, the root causes identified, and corrective measures were implemented to eliminate the associated risks.</p> <p>Note 2: The total number of hours worked in 2024 was 292,529.</p> <p>Note 3: Rate of recordable work-related injuries = (Number of recordable work-related injuries/Number of hours worked) x 1,000,000</p> <p>Note 4: Rate of high-consequence work-related injuries = (Number of high-consequence work-related injuries/ Number of hours worked) x 1,000,000</p> <p>Note 5 : High-consequence injuries are defined as injuries that cause irreversible harm (e.g., amputation) or those from which the worker is unable or unlikely to recover to pre-injury health status within six months (e.g., complicated fractures with complications).</p>	2024	Fatalities	High-Consequence (excluding fatalities)	Recordable Work-related Injuries (Unit: Cases)	Number of Work-Related Injuries	0	0	2	Rate of Work-Related Injuries	0	0	6.84	GRI Standards 403-9 Work-related injuries				
2024	Fatalities	High-Consequence (excluding fatalities)	Recordable Work-related Injuries (Unit: Cases)																
Number of Work-Related Injuries	0	0	2																
Rate of Work-Related Injuries	0	0	6.84																
4	5.01 Talent Development	<p>■ Average Training Hours per Employee (Unit: Hours)</p> <table border="1"> <thead> <tr> <th>2024</th><th>Direct Employees</th><th>Indirect Employees</th><th>Combined Average</th></tr> </thead> <tbody> <tr> <td>Male</td><td>9.30</td><td>4.63</td><td>8.19</td></tr> <tr> <td>Famale</td><td>10.18</td><td>11.31</td><td>10.94</td></tr> <tr> <td>Total</td><td>9.46</td><td>8.63</td><td>9.14</td></tr> </tbody> </table> <p>Note: Average training hours per employee by category = Total training hours for the employee category during the year ÷ Total number of employees in that category at year-end.</p>	2024	Direct Employees	Indirect Employees	Combined Average	Male	9.30	4.63	8.19	Famale	10.18	11.31	10.94	Total	9.46	8.63	9.14	GRI Standards 404-1 Average hours of training per year per employee
2024	Direct Employees	Indirect Employees	Combined Average																
Male	9.30	4.63	8.19																
Famale	10.18	11.31	10.94																
Total	9.46	8.63	9.14																
5	4.05 Information Security and Customer Privacy Protection	<p>■ In 2024, Jiin Yeeh Ding did not experience any information security incidents.</p>	Number of Jiin Yeeh Ding data security incidents in 2024																



**JYD GROUP**  
JIIN YEEH DING Enterprise Corp.

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