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JIIN YEEH DING ENTERPRISE CORP.

2025 Annual Report

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Notice to readers

This English-version annual report is a translation of the Chinese version. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail

I. Information for Spokesperson and Deputy Spokesperson

(I) Spokesperson

Name: Chuang, Jui-Chin
Title: Operation Vice President
Tel: 886-3-518-2368
E-mail: daphne.chuang @tw.jydgroun.com

(II) Deputy Spokesperson

Name: Hsu, Pei-Ru
Title: Chief Financial Officer
Tel: 886-3-518-2368
E-mail: mia.hsu@tw.jydgroun.com

II. Address and Telephone Number of the Head Offices and Branch Offices

Office	Address	Tel
Head office	No. 599, Sec. 6, Xibin Road, Hsinchu City	886-3-518-2368
branch office	No. 5, Tiandan 2nd Street, Daliao District, Kaohsiung City	886-7-788-5857

III. Stock Transfer Agency

Name: Grand Fortune Securities Co., Ltd.
Address: 6F, No. 6, Section 1, Chung Hsiao West Road, Taipei City
Website: <http://www.gfortune.com.tw>
Tel: 886-2-2371-1658

IV. Certified Public Accountant for the financial statements of the most recent fiscal year

Accounting firm: KPMG Certificated Public Accountants
Name of CPA : Luo, Re-Chih and Huang, Yung-Hua.
Address : 68F, No.7, Sec.5, Xinyi Road, Taipei, 11049
Website : <https://home.kpmg.com/tw>
Tel : 886-2-8101-6666

V. Name of the stock where the company's securities are traded offshore and disclosure information available at:None

VI. Company website: <http://www.jyd.com.tw>

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One. Letter to the Shareholders

Ladies and Gentlemen, Esteemed Shareholders:

Thank you for taking the time to attend the Company's 2026 Annual Shareholders' Meeting amidst your busy schedules. In 2025, the Company once again achieved record profits, delivering an outstanding overall performance. Here is a report on the implementation of the 2025 business plan and the outlook for 2026 operations:

I. Business results of the previous year (2025)

(I) Implementation results of the business plan

In 2025, the consolidated revenue reached NT\$4.6 billion, with a consolidated gross profit of NT\$940 million (gross margin of 20%), an increase from the previous year's gross profit of NT\$830 million (gross margin of 17%). This growth was primarily driven by three key factors: The Federal Reserve's (Fed) entry into a rate-cutting cycle, intensified geopolitical risks sparking strong safe-haven demand, and the continued expansion of gold reserves by central banks. These factors propelled international gold prices to record highs, which in turn buoyed overall metal market prices and significantly bolstered the Company's gross profit performance.

The consolidated net profit for 2025 was NT\$634 million, with EPS of NT\$6.6. In terms of the product sales mix in 2025, gold and gold-containing precious metals accounted for 39% of total revenue; copper accounted for 45%; and others accounted for 16%. With increases in gross margin, operating margin, and net profit margin, the Company demonstrated strong performance in its core business profitability.

Unit: NTD Thousand

Item	Year			
	2025	%	2024	%
Operating revenue	4,634,941	100	4,935,997	100
Gross profit	938,703	20	826,974	17
Operating profit	679,467	15	588,283	12
Net profit attributable to owner of the parent company	634,429	14	465,434	9
Earnings per share (NTD)	6.60	-	4.84	-

(II) Budget implementation status 、analysis of financial revenue and expenditure and profitability

1. Budget implementation status: The Company has not prepared financial forecasts for 2025 and this is therefore not applicable.
2. Analysis of financial revenue and expenditure and profitability: Please refer to the summary table and the complete financial report below.

(i) Financial revenue and expenditure

Unit: NTD Thousand

Item	2025	2024	Amount of increase (decrease)	Percentage of increase (decrease)
Operating activities in cash inflows	729,067	419,596	309,471	73.75%
Investing activities in cash inflows	(151,131)	(81,425)	(69,706)	(85.61%)
Financing activities in cash inflows	(252,040)	(161,233)	(90,807)	(56.32%)

Cash flow analysis:

- (1) Increase in inflow from operating activities: Mainly due to both the gross profit margin and operating profit margin increased, indicating strong core business profitability.
- (2) Decrease in inflow from investing activities: Mainly due to the maturity of USD-denominated callable interest rate products and the sale of 224,000 shares of stock in 2024. The absence of such transactions in 2025 resulted in a decrease in cash inflows compared to the previous year.
- (3) Decrease in inflow from financing activities: Mainly due to the repayment of bank borrowings.

(ii) Analysis of profitability

Item		2025	2024
Return on assets (%)		15.16	12.78
Return on equity (%)		18.33	14.94
Ratio of paid-in capital (%)	Operating profit	70.69	61.21
	Net profit before tax	79.70	53.97
Net profit margin (%)		13.69	9.43
Earnings per share (NTD)		6.60	4.84

(IV) Research and development status

1. In response to the demand for rare earth elements as strategic resources, the Company is dedicated to developing high-efficiency separation and purification technologies for permanent magnet materials. By establishing an autonomous recycling system, reducing reliance on primary minerals and integrating with downstream industries to achieve a closed-loop cycle for recycled materials, thereby strengthening the competitiveness of the strategic supply chain.

2. Research and development results are as follows:

Year	Successfully developed technologies or products
2017	* Recovery of indium * Recovery of nickel and tin from pachinko balls
2018	* Recovery of palladium from copper anode slime * Palladium has increased in purity from 80% to more than 90%.
2019	* Electrolysis of low grade copper

Year	Successfully developed technologies or products
2020	* PET plastic recycling * Ni and Cu paste tank cleaning and recycling * Palladium has increased in purity from 90% to more than 99%.
2021	* Recycling of tin-containing scrap
2022	* Recovery of rhodium from rhodium acetate materials
2023	* Recycling of valuable metals from waste batteries - Cobalt (Co)
2024	* Recovery of Rh-containing isooctanol waste liquid
2025	* Recovery of magnetic material rare earth (Nd, Pr)

II. Outline of the business plan for the current year (2026)

(I) Operating guidelines and Operating strategies

1. Operating guidelines:

The Company upholds the business philosophy of "technology first, quality first, service first," and the three major operational principles of resource assurance, resource recycling, and resource utilization. Leveraging our capability to turn tech-waste into reusable resources, we are realizing a new vision of 'Urban Mining and Environmental Protection'.

2. Operating strategies: Alliance, technology, collaborative, premium service, and advanced equipment

- (1) Alliance: Jiin Yeeh Ding understands that simply controlling costs is less effective than increasing profits through industry alliances and collaborations. Starting with forward-looking system integration, they gradually form strategic alliances with related industries, actively expanding their existing organizational structure to create a complete upstream and downstream supply chain. This aims to help clients achieve cost reductions, improved convenience, and guaranteed service quality.
- (2) Technology: Over the years, we have applied for numerous patents related to waste treatment and have become a leading electronic waste treatment company in Taiwan with a professional clearing, recycling, and processing systems.
- (3) Collaborative: We actively engage in technical exchanges with international industry leaders, collaborating closely with prominent firms in the United States and Japan on precious metal recycling and refining technologies to continuously enhance the value of precious metal recycling in the industry.
- (4) Premium service: By deepening customer relationships and accurately understanding their demands, the Company retains detailed records of the process and outcomes of addressing customer feedback, serving as a reference for providing customers with higher-quality services in the future.
- (5) Advanced equipment: Our two Class-A professional recycling and removal plants are equipped with advanced facilities, including baffle cleaning units, precious metal recovery systems, crushing and sorting machinery, and pollution control equipment, ensuring stringent quality control throughout a comprehensive processing flow.

(II) Expected sales volume and its basis

Global environmental regulations have transitioned from the "pilot" phase into the "mandatory enforcement" stage. With the European Union's Carbon Border Adjustment Mechanism (CBAM) concluding its transition period and entering full implementation in 2026, imported products must now fully declare and purchase carbon certificates. Simultaneously, the U.S. Clean Competition Act (CCA) began levying carbon taxes on carbon-intensive imported products in 2025.

For Taiwan, as an export-oriented economy, carbon reduction is no longer an option but a prerequisite for survival. Amidst the green energy transition, distributed energy resources and grid resilience have become increasingly vital. Consequently, the looming wave of decommissioned solar power equipment has positioned environmental processing and resource circulation as core issues within the net-zero economy

To address geopolitical shifts and the restructuring of global supply chains, Goldentec is actively expanding its international footprint:

- Thailand Facility: Construction officially commenced in November 2025 at the Gateway City Industrial Estate. Leveraging Thailand's Board of Investment (BOI) incentives, this facility is positioned to become a premier hub for electronic waste treatment in Southeast Asia.
- United States Facility: In response to the U.S. Clean Competition Act (CCA) and the demand for localized supply chains, the Company is accelerating the establishment of its U.S. recycling and processing base. Through technological export of solar panel recycling solutions and strategic alliances, we aim to secure a competitive advantage in the increasingly stringent global carbon reduction environment.

(III) Important production and marketing policies

1. Focus on the core business:
 - (1) Xibin's new plant is fully commercial operational, expanding its leading edge in waste solar panel recycling.
 - (2) Accelerate the construction of the Thailand facility to complete the strategic layout of the cross-border recycling ecosystem.
2. Lean operations:
 - (1) Leverage AI to optimize operational workflows.
 - (2) Drive process optimization and intelligent transformation at the Xibin's new plant, enhancing automation and operational efficiency.
3. Creating value:
 - (1) Vertically integrate the upstream and downstream supply chain to provide clients with more integrated and convenient services.
 - (2) Deepen rare earth element recovery technologies and establish a permanent magnet recycling network to achieve high-value-added reuse of recycled permanent magnet materials.
 - (3) Expand international market applications by promoting solar panel recycling technologies through technical licensing.

III. Future Development Strategy of the Company

The business plan of the Company for 2026 is organized into five major development axes:

1. Drive process optimization and intelligent transformation at the Xibin's new plant.
2. Establish a circular system for the recycling and reuse of permanent magnet materials.
3. Accelerate the construction of the Thailand facility and the strategic layout of regional circular economy networks.
4. Expand international collaborations and technological licensing initiatives.
5. Continue to implement green electricity and carbon reduction commitments, and the net-zero emissions target for 2050 remains unchanged.

IV. Influence of the External Competitive Environment, the legal environment, and the Overall Business Environment

(I) Competitive advantages of JYD:

1. Electronic waste has become the world's fastest-growing solid waste stream. Within discarded circuit boards, smartphones, servers, and EV batteries lies an "Urban Mine"—containing metal values far exceeding those of natural mineral deposits. These have become strategic resources fiercely contested by nations globally. Between 2027 and 2030, the convergence of AI data center infrastructure obsolescence and the massive decommissioning of solar panels will trigger a second wave of the "E-waste tsunami." Jiin Yeeh Ding has already achieved economies of scale in recovering various base and precious metals from E-waste. With our production capacity, patent portfolio, and proprietary technologies leading the industry, the Company is uniquely positioned for explosive growth in the coming years.
2. Facing the global race toward decarbonization, Jiin Yeeh Ding has demonstrated a highly competitive "Geostrategic Advantage." The establishment of its Thailand and USA facilities underscores that Jiin Yeeh Ding possesses far more than just patented physical dismantling technologies. We are among the select few in the market capable of providing cross-border processing capacity backed by comprehensive regulatory compliance certifications. While competitors remain confined within regional processing frameworks, the Company has already begun creating tangible carbon reduction value and circular economy synergies for our global clientele.
3. As one of the top three E-waste recycling and treatment providers in Taiwan, the Company not only holds ISO certifications but has also achieved the R2v3 (Responsible Recycling) standard and the UL 2809 Environmental Claim Validation (Gold Level) for recycled content, solidifying our premier market leadership. Furthermore, with our proprietary solar panel recycling technology, we possess the capability to revitalize every decommissioned solar panel. This positions the Company with a distinct competitive edge in both technological innovation and economies of scale.

- (II) The Company's daily operations are handled in accordance with the relevant domestic and foreign laws and regulations, and we pay constant attention to the development trend of domestic and foreign policies and regulatory changes, collect relevant information to provide for management decision-making reference, and consult with relevant professionals for the sake of immediate adjustments to the Company's operating strategy. In February 15, 2023, the President enacted the Climate Change Response Act, formally enshrining "Net Zero Emissions by 2050" into law. The Financial Supervisory Commission (FSC) also set a clear timetable for listed companies to complete carbon audits. Our Company has established a Sustainable Development Task Force in response. In the most recent year, the Company has not been affected by changes in important domestic and foreign policies and laws having an influence on the Company's financial business.
- (III) As the global economy enters a new era of carbon constraints in 2026, carbon reduction has become a prerequisite for corporate survival. Embracing our mission as "Urban Miners" and "Environmental Stewards," Jiin Yeeh Ding leverages proprietary technologies to transform waste into high-value recycled materials. This not only assists our clients in fulfilling their ESG commitments and mitigating carbon tax risks under international trade regulations but also realizes resource circularity at its source. Moving forward, the Company remains dedicated to deepening green processing technologies, safeguarding the environment while driving sustainable revenue growth.

Jiin Yeeh Ding remains steadfast in our commitment to rewarding shareholders by sharing the Company's operational success through regular cash dividends. Moving forward, we will maintain our consistent execution capability, implement strategic initiatives, and fortify our competitive position. Lastly, we extend our sincere appreciation to all shareholders for their unwavering support and patronage over the years.

With sincere regards to all our shareholders
We wish you all good health and all the best

Jiin Yeeh Ding Enterprise Corp.
Chairperson: Chuang Ching-Chi
President: Chuang Jui-Yuan

Two. Corporate Governance Report

I. Directors and key managers

1.1 Director information:

April 14, 2026; Units: Shares

Job Title	Nationality or Place of Registration	Name	Gender Age	Date appointed	Term of office	Date first appointed	Shares held at the time of appointment		Number of shares currently held		Number of shares currently held by spouse and minor children		Shares held by proxy		Principal Experience (Education)	Office(s) concurrently held in the Company and in other companies	Spouse or relatives within the second degree of kinship or closer acting as other supervisors, directors, or supervisors		
							Shares	Percentage of ownership	Shares	Percentage of ownership	Shares	Percentage of ownership	Shares	Percentage of ownership			Title	Name	Relationship
Chairperson	Republic of China	Yeeh Ding Corp.	—	06/18/2025	06/17/2028	06/13/2007	11,727,421	12.20%	11,727,421	12.20%	—	—	—	—	None	None	None	None	None
		Representative: Chuang, Ching-Chi	Male 81~90	06/18/2025	06/17/2028	04/10/1997	1,854,888	1.93%	1,854,888	1.93%	—	—	—	—	Graduate of the Department of Chemical Engineering of Hualien Vocational High School; Chief Foreman of Taiwan Fertilizer Company Hsinchu Plant; Director, Taiwan Province Waste Removal Association; 1st and 2nd term Chairperson of the Hsinchu City Waste Removal Association; Member, Hsinchu City Industrial Development and Investment Promotion Association; Chairperson, Taiding (Tianjin) Environmental Protection Technology Co. Chairperson, Lianyungang Rongding Metal Co., Ltd.	Chairperson of the Company; Director, Yeeh Ding Corp.; Director, Herui Investment Co., Ltd.	Director	Chuang Jui-Lung	Father and son
																	Director	Chuang Jui-Yuan	Father and son
Director	Chuang Jui-Chin	Father and daughter																	

Job Title	Nationality or Place of Registration	Name	Gender Age	Date appointed	Term of office	Date first appointed	Shares held at the time of appointment		Number of shares currently held		Number of shares currently held by spouse and minor children		Shares held by proxy		Principal Experience (Education)	Office(s) concurrently held in the Company and in other companies	Spouse or relatives within the second degree of kinship or closer acting as other supervisors, directors, or supervisors		
							Shares	Percentage of ownership	Shares	Percentage of ownership	Shares	Percentage of ownership	Shares	Percentage of ownership			Title	Name	Relationship
Director	Republic of China	Chuang, Jui-Yuan	Male 51~60	06/18/2025	06/17/2028	04/10/1997	5,323,913	5.54%	5,323,913	5.54%	16,000	0.02%	—	—	Graduate of the Department of Physics, Fu Jen Catholic University; Deputy President, Grand Tone Enterprise Co., Ltd; Supervisor, Geneaid Biotech Ltd; Director, Taiding (Tianjin) Environmental Protection Technology Co., Ltd.	President of the Company ; President of Grand Tone Enterprise Co., Ltd. ; Chairperson of Yuanlong Investment Co., Ltd. ; Chairperson of Hung Wei Development Co., Ltd. ; Director, Gold Finance Ltd. ; Director, JYD Premium Materials Technology (Thailand) Co., Ltd. ; Director, Yeeh Ding Corp. ; Director, Herui Investment Co., Ltd. ; Director, Chungtai Resources Technology Corp. ; Director, Su Fong Enterprise Co., Ltd.	Chairperson	Chuang Ching-Chi	Father and son
																	Director	Chuang Jui-Chin	Sibling
																	Director	Chuang Jui-Yuan	Sibling
Director	Republic of China	Chuang, Jui-Chin	Female 51~60	06/18/2025	06/17/2028	07/30/2002	4,031,278	4.19%	4,031,278	4.19%	—	—	—	—	MBA of University of California ; Finance Manager, Dongfanglong Chinese Medicine Co., Ltd. ; Director, Lianyungang Rongding Metal Co., Ltd.	Vice President of Management of the Company ; Deputy President of Grand Tone Enterprise Co., Ltd. ; Chairperson of Yeeh Ding Corp. ; Chairperson of Herui Investment Co., Ltd. ; Chairperson of Mingrui Co., Ltd.	Chairperson	Chuang Ching-Chi	Father and son
																	Director	Chuang Jui-Lung	Sibling
																	Director	Chuang Jui-Yuan	Sibling

Job Title	Nationality or Place of Registration	Name	Gender	Age	Date appointed	Term of office	Date first appointed	Shares held at the time of appointment		Number of shares currently held		Number of shares currently held by spouse and minor children		Shares held by proxy		Principal Experience (Education)	Office(s) concurrently held in the Company and in other companies	Spouse or relatives within the second degree of kinship or closer acting as other supervisors, directors, or supervisors		
								Shares	Percentage of ownership	Shares	Percentage of ownership	Shares	Percentage of ownership	Shares	Percentage of ownership			Title	Name	Relationship
Director	Republic of China	Yeeh Ding Corp.	—		06/18/2025	06/17/2028	06/13/2007	11,727,421	12.20%	11,727,421	12.20%	—	—	—	—	None	None	None	None	None
		Chuang, Jui-Lung	Male 61~70	06/18/2025	06/17/2028	06/18/2025	3,876	0.00%	3,876	0.00%					ST.Peter Senior High School (Partial Completion) ; President, Hsinchu City Dasheng Association	Project Manage of the Company ; Chairman, Grand Tone Enterprise Company Limited ; Chairman, New Yuan Rui Recycling Technolgy CO., Limited ; Supervisor, Helui Investment Co., Ltd. ; Supervisor, Yeeh Ding Corp. ; President, Haishan Community Development Association, ; Xiangshan District, Hsinchu City ; Executive Director, Luzikeng Earth God Benevolence ;Association, Hsinchu City ; Executive Director, Chuang Clan Association of Hsinchu City	Chairperson	Chuang Ching-Chi	Father and son	
																	Director	Chuang Jui-Chin	Sibling	
Director	Chuang Jui-Yuan	Sibling																		
Director	Republic of China	Peng, Cheng-Pin	Male 51~60		06/18/2025	06/17/2028	06/27/2022	489,594	0.41%	553,783	0.58%	—	—	—	—	Materials Section, Department of Mechanical Engineering, Ta Hwa University of Science and Technology General Manager, Hung Chiao construction Principal, Hung Chiao building Principal, Kindom Automobile President, HCVS Parents' meeting	None	None	None	None

Job Title	Nationality or Place of Registration	Name	Gender Age	Date appointed	Term of office	Date first appointed	Shares held at the time of appointment		Number of shares currently held		Number of shares currently held by spouse and minor children		Shares held by proxy		Principal Experience (Education)	Office(s) concurrently held in the Company and in other companies	Spouse or relatives within the second degree of kinship or closer acting as other supervisors, directors, or supervisors		
							Shares	Percentage of ownership	Shares	Percentage of ownership	Shares	Percentage of ownership	Shares	Percentage of ownership			Title	Name	Relationship
Director	Republic of China	Peng, Hsien-Chung	Male 51~60	06/18/2025	06/17/2028	06/27/2022	—	—	7,000	0.01%	—	—	—	—	Doctor, Economic Law, Tianjin Nankai University ; MBA, Royal University of Canada ; Master, NYCU, Industrial Disaster Prevention ; Department of Mechanics, Taiwan Tech ; Department of Mechanics, Taipei Tech ; Independent Administrative Institution Japan Student Services Organization ; Alderman, Hsinchu City Council ; Manager, Kezhan Industrial Company ; President, Chinese industrial Safety and Risk Management Association ;	Legal Counsel, Sungreen Energy Technology Corp. ; Director, 3I Agriculture Technology, Ltd.	None	None	None
Director	Republic of China	Wu, Nan-Ming	Male 61~70	06/18/2025	06/17/2028	06/27/2016	—	—	—	—	—	—	—	—	Bachelor of Science in Agricultural Engineering, Water Resources Group, National Taiwan University Ph.D. in Environmental Engineering, Illinois Institute of Technology Technician, Provincial Environmental Protection Agency ; Associate Researcher, Institute of Environmental and Resource ; Associate Professor, Yuanpei University of Medical Technology ; Director, Jiin Yeeh Ding Enterprise CORP. (Representative of Corporate Director Yi Ding Co., Ltd.)	Member, the Soil and Groundwater Pollution Prevention Committee of Hsinchu City (County) and Miaoli County ; Instructor, Waste Management Specialist Training Program, Yang Ming Chiao Tung University	None	None	None

Job Title	Nationality or Place of Registration	Name	Gender Age	Date appointed	Term of office	Date first appointed	Shares held at the time of appointment		Number of shares currently held		Number of shares currently held by spouse and minor children		Shares held by proxy		Principal Experience (Education)	Office(s) concurrently held in the Company and in other companies	Spouse or relatives within the second degree of kinship or closer acting as other supervisors, directors, or supervisors		
							Shares	Percentage of ownership	Shares	Percentage of ownership	Shares	Percentage of ownership	Shares	Percentage of ownership			Title	Name	Relationship
Independent director	Republic of China	Chuang, Chin-Te	Male 61~70	06/18/2025	06/17/2028	06/22/2004	—	—	—	—	—	—	—	—	Graduate of the Comprehensive Business Department of Yu Da High School of Commerce and Home Economics ; Associate Manager, Hsinchu First Credit Cooperative ; President of Hsinchu First Credit Cooperative	None	None	None	None
Independent director	Republic of China	Lin, Jung-Yi	Male 51~60	06/18/2025	06/17/2028	06/27/2022	—	—	—	—	—	—	—	—	Law Department, Fu Jen Catholic University ; Institute of Law, NCCU ; Prosecutor, Xinbei District Court ; Director, Kinmen Kaoliang Liquor Inc. ; Director, Hold Jinn Electronics Co., Ltd. ; Director, Max Zipper Co., Ltd. ; Presiding Lawyer, Hengsheng Lawfirm	Presiding Lawyer, Heng Li Lawfirm ; Legal Representative, Wiselink Co., Ltd. ; Legal Representative, Taiwan Sports Lottery Co., Ltd. ; Independent Director, Speed Tech Corporation ; Independent Director, Shin Ruenn Development Co., Ltd. ; Independent Director, Taihan Precision Technology Co., Ltd.	None	None	None
Independent director	Republic of China	Wang, Hsin-Fa	Male 51~60	06/18/2025	06/17/2028	06/27/2022	—	—	—	—	—	—	—	—	Department of Pharmacy, Taipei Medical University EMBA Master On-the-Job Postgraduate, Taiwan Tech	Chairman, Seehigh Biotech Co., Ltd.	None	None	None

Job Title	Nationality or Place of Registration	Name	Gender Age	Date appointed	Term of office	Date first appointed	Shares held at the time of appointment		Number of shares currently held		Number of shares currently held by spouse and minor children		Shares held by proxy		Principal Experience (Education)	Office(s) concurrently held in the Company and in other companies	Spouse or relatives within the second degree of kinship or closer acting as other supervisors, directors, or supervisors		
							Shares	Percentage of ownership	Shares	Percentage of ownership	Shares	Percentage of ownership	Shares	Percentage of ownership			Title	Name	Relationship
Independent director	Republic of China	Yu, Hsien-Ming	Male 61~70	06/18/2025	06/17/2028	06/18/2025	—	—	—	—	12,988	0.01%	—	—	Graduated from the Department of Industrial Engineering and Management, Daihua Institute of Technology ; Department Manager, Winbond Electronics Corporation	None	None	None	None

If the Chairperson of the Board of Directors and the President or equivalent position (the top manager) are the same person, or spouse or relative within one degree of kinship to the other, then explain the reasons, rationality, necessity, and relevant information of the corresponding measures:
The position of the Chairperson of the Board of Directors of the Company is responsible for the Board's setting of all the strategic objectives of the Company. Meanwhile, the President is responsible for the planning and management of the Company's daily operations, plans the sustainable operation and strategic development of the business, and leads the management team to report to the Board of Directors. There is thus a clear division between the powers of the Chairperson and the President. At the same time, a majority of the directors of the Company do not have employee or manager status, strengthening the independence of the Board of Directors.

1.2 Corporate shareholders

1.2.1 Major shareholders of corporate shareholders:

Name of corporate shareholder	Major shareholder of corporate shareholder
Yeoh Ding Corp.	Chuang, Jui-Chin (45%), Chuang, Jui-Yuan (30%), Chuang, Ching-Chi (10%), Chuang, Jui-Lung (10%)

1.2.2 If the major shareholder of a corporate shareholder is a corporate shareholder, its major shareholder: None.

1.3 Disclosure of information on the professional qualifications of directors and the independence of independent directors:

Condition Name	Professional qualifications and experience	Independence (Note1)	Number of other public companies where he/she/it serves as an independent director
Representative, Yeoh Ding Corp: Chuang, Ching-Chi	<ol style="list-style-type: none"> Chairperson of the Board of Directors of the Company. Mr. Chuang, Ching-Chi serves as Chairperson of the Company and concurrently as Director of Yeoh Ding Corp., Director of Herui Investment Co., Ltd., and as a director of several other companies. Mr. Chuang, Ching-Chi is proficient in leadership, operational judgment, operational management, crisis management, industry knowledge, international markets, and other professional capabilities. The company will continue to rely on Mr. Chuang, Ching-Chi's expertise in making major decisions on the Board of Directors alongside other directors so that the Company can move towards improved development and the achievement of the goal of sustainable development. 	As relationships between directors fall within the second degree of kinship, the Company therefore allocates seats for four independent directors.	0
Chuang, Jui-Yuan	<ol style="list-style-type: none"> President of the Company. Mr. Chuang, Jui-Yuan serves as Director of the Company and concurrently as Chairperson of 		0

Name \ Condition	Professional qualifications and experience	Independence (Note1)	Number of other public companies where he/she/it serves as an independent director
	<p>Yuanlong Investment Co., Ltd., Director of Chungtai Resources Technology Corp., Director of Su Fong Enterprise Co., Ltd., and as a director of several other companies.</p> <p>3. Mr. Chuang, Jui-Yuan is proficient in leadership, operational judgment, operational management, crisis management, industry knowledge, international markets, and other professional capabilities. The company will continue to rely on Mr. Chuang, Jui-Yuan's expertise in making major decisions on the Board of Directors alongside other directors so that the Company can move towards improved development and the achievement of the goal of sustainable development.</p>	<p>There is no relationship between spouses or relatives within the second degree of kinship among directors.</p>	
Chuang, Jui-Chin	<p>1. Vice President of Operation and Corporate Governance Officer of the Company.</p> <p>2. Ms. Chuang, Jui-Chin serves as Director of the Company and concurrently as Chairperson of Yeeh Ding Corp., Chairperson of Herui Investment Co., Ltd., Chairperson of Mingrui Co., Ltd., and as a director of several other companies.</p> <p>3. Ms. Chuang, Jui-Chin is proficient in leadership, operational judgment, operational management, crisis management, industry knowledge, international markets, and other professional</p>		0

Condition Name	Professional qualifications and experience	Independence (Note1)	Number of other public companies where he/she/it serves as an independent director
	<p>capabilities. The company will continue to rely on Ms. Chuang, Jui-Chin's expertise in making major decisions on the Board of Directors alongside other directors so that the Company can move towards improved development and the achievement of the goal of sustainable development.</p>	<p>There is no relationship between spouses or relatives within the second degree of kinship among directors.</p>	
<p>Representative, Yeeh Ding Corp: Chuang, Jui-Lung</p>	<ol style="list-style-type: none"> 1. Director of the Company. 2. Mr. Chuang, Jui-Lung serves as Project Manage of the Company and concurrently as Director of Yeeh Ding Corp.. 3. Mr. Chuang, Jui-Lung is proficient in operational management, crisis management, industry knowledge, international markets, and environmental protection. The Company will continue to rely on Mr. Chuang, Jui-Lung's expertise in making major decisions on the Board of Directors alongside other directors so that the Company can move towards improved development and the achievement of the goal of sustainable development. 		0
<p>Peng, Cheng-Pin</p>	<ol style="list-style-type: none"> 1. Director of the Company. 2. Mr. Peng, Cheng-Pin serves as a Director of the Company, and possesses operational judgment, operational management, crisis management, and has contributed to environmental protection and public welfare. The Company will continue to rely on Mr. Peng, Cheng-Pin's 		0

Name \ Condition	Professional qualifications and experience	Independence (Note1)	Number of other public companies where he/she/it serves as an independent director
	<p>expertise in making major decisions on the Board of Directors alongside other directors so that the Company can move towards improved development and the achievement of the goal of sustainable development.</p>	<p>There is no relationship between spouses or relatives within the second degree of kinship among directors.</p>	
Peng, Hsien-Chung	<ol style="list-style-type: none"> 1. Director of the Company. 2. Mr. Peng, Hsien-Chung serves as a Director of the Company and concurrently as a Director, 3I Agriculture Technology, Ltd. 3. Mr. Peng, Hsien-Chung possesses decision-making abilities, operational management, decision-making abilities, crisis management, industry knowledge, international markets, environmental protection, and other professional capabilities. The Company will continue to rely on Mr. Peng, Hsien-Chung's expertise in making major decisions on the Board of Directors alongside other directors so that the Company can move towards improved development and the achievement of the goal of sustainable development. 		0
Wu, Nan-Ming	<ol style="list-style-type: none"> 1. Director of the Company. 2. Mr. Wu, Nan-Ming possesses decision-making abilities, industry knowledge, international markets, and other professional capabilities. The Company will continue to rely on Mr. Wu, Nan-Ming's expertise in making major decisions on the Board of 		0

Name \ Condition	Professional qualifications and experience	Independence (Note1)	Number of other public companies where he/she/it serves as an independent director
	Directors alongside other directors so that the Company can move towards improved development and the achievement of the goal of sustainable development.		

Name \ Condition	Professional qualifications and experience	Independence (Note1)	Number of other public companies where he/she/it serves as an independent director
Chuang, Chin-Te	<ol style="list-style-type: none"> 1. Independent Director of the Company, presiding chair of the Audit Committee and member of the Remuneration Committee. 2. Mr. Chuang, Chin-Te serves as an Independent Director of the Company, and possesses abundant experience in accounting, operational management, decision-making abilities, analytical ability, corporate sustainability, and other professional capabilities. During his tenure as an Independent Director of the Company, he has provided appropriate advice and guidance on the Company's audits and financial and operational analysis as we take advantage of the expertise of Mr. Chuang, Chin-Te in his continued supervision of the Company's operations. 	<p>The four directors listed on the left:</p> <ol style="list-style-type: none"> 1. All have the qualifications of independence of independent directors. 2. Fully compliant with the status of independence: <p>(1) Self, spouse, and relatives within the second degree of kinship do not serve as directors, supervisors, or employees of the Company or its affiliated companies;</p>	0
Lin, Jung-Yi	<ol style="list-style-type: none"> 1. Independent Director of the Company, member of the Audit Committee and member of the Remuneration Committee. 2. Mr. Lin, Jung-Yi serves as an Independent Director of the Company and concurrently as Presiding Lawyer, Hengsheng Lawfirm ,an Independent Director of Taihan Precision Technology Co., Ltd. 3. Mr. Lin, Jung-Yi is proficient in leadership, operational judgment, operational management, decision-making abilities, crisis management, industry knowledge, international markets, legal expertise, and 	<p>(2) Self, spouse, or relatives within the second degree of kinship do not hold any shares of the Company;</p> <p>3. Not serving in the position of director, supervisor, or employee of a company that has a specified relationship with the Company (in reference to Article 6,</p>	3

Name \ Condition	Professional qualifications and experience	Independence (Note1)	Number of other public companies where he/she/it serves as an independent director
	<p>other professional capabilities. During his tenure as an Independent Director of the Company, he has provided appropriate advice and guidance on the Company's audits and financial and operational analysis as we take advantage of the expertise of Mr. Lin, Jung-Yi in his continued supervision of the Company's operations.</p>	<p>Paragraph 1, Subparagraphs 5-8 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a Company</p>	
Wang, Hsin-Fa	<ol style="list-style-type: none"> 1. Independent Director of the Company, presiding chair of the Remuneration and member of the Audit Committee Committee. 2. Mr. Wang, Hsin-Fa serves as an Independent Director of the Company and concurrently as Chairperson of Seehigh Biotech Co., Ltd. 3. Mr. Wang, Hsin-Fa is proficient in leadership, operational judgment, operational management, decision-making abilities, crisis management, industry knowledge, international markets, and other professional capabilities. During his tenure as an Independent Director of the Company, he has provided appropriate advice and guidance on the Company's audits and financial and operational analysis as we take advantage of the expertise of Mr. Wang, Hsin-Fa in his continued supervision of the Company's operations. 	<p>Whose Stock is Listed on the Stock Exchange or Traded Over the Counter); (4) There has been no amount of remuneration for providing business, legal, financial, accounting, and other services to the Company or its affiliates in the last two years.</p>	0
Yu, Hsien-Ming	<ol style="list-style-type: none"> 1. Independent Director of the Company, and member of the Audit Committee Committee. 		0

Name \ Condition	Professional qualifications and experience	Independence (Note1)	Number of other public companies where he/she/it serves as an independent director
	<p>2. Mr. Yu, Hsien-Ming serves as a Director of the Company, and possesses operational management, crisis management, industry knowledge, international markets, environmental protection, and other professional capabilities. During his tenure as an Independent Director of the Company, he has provided appropriate advice and guidance on the Company's audits and financial and operational analysis as we take advantage of the expertise of Mr. Yu, Hsien-Ming in his continued supervision of the Company's operations.</p>		

Note1: None of the directors of the Company have any of conditions stipulated under Article 30 of the Company Act.

1.4 Diversity policy and independence of the Board of Directors

1.4.1 Board diversity:

1. The composition of the Board of Directors of the Company is determined by taking diversity into consideration, and in addition to the fact that directors who are also the managers of the Company should not account for more than one third of directors' seats, we further formulate an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards:
 - (1) Basic conditions and values: Gender, age, nationality and culture, and so on.
 - (2) Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience.
2. Each board member shall have the necessary knowledge, skill, and experience to perform their duties. In order to achieve the ideal goals of corporate governance, the Board of Directors as a whole should have the following capabilities:
 - (1) The ability to make judgments about operations.
 - (2) Accounting and financial analysis ability.
 - (3) Business management ability.
 - (4) Crisis management ability.
 - (5) Knowledge of the industry.
 - (6) An international market perspective.
 - (7) Leadership ability.
 - (8) Decision-making abilities.
 - (9) Legal expertise
3. The Board of Directors of the Company is composed of eleven directors with abundant experience and expertise in the fields of accounting, finance, and international markets to achieve an ideal objective of corporate governance.
4. The proportion of directors with employee status in the Company is 27.3%. The proportion of independent directors is 36.4%. The proportion of female directors is 9.1 %. The term of office of three independent directors are less than 10 years, while the terms of office of one independent director is 20 years. One director is over the age of 70, and five are between 61 and 70 years old. Five are 60 years old or younger.

2.4.2 Independence of the Board of Directors:

The Company currently has eleven members of the Board of Directors, and as of the end of 2025, all independent directors comply with the norms of independent directors stipulated by the Securities and Futures Bureau of the Financial Supervisory Commission. Furthermore, there are no circumstances stipulated in paragraphs 3 and 4 of Article 26-3 of the Securities and Exchange Act between directors and independent directors. For information on the education, gender, and work experience of each director of the Company, please refer to 1.1 Information of Directors and Supervisors in this Annual Report.

1.5 Information of Key Managers:

April 14, 2026; Units: Shares

Job Title	Nationality	Name	Gender	Date assumed office	Shares held		Spouse and minor children holding shares		Shares held by proxy		Principal Experience (Education)	Office(s) concurrently held in other companies	Spouse or relatives within the second degree of kinship or closer acting as managerial officers		
					Shares	Percentage of ownership	Shares	Percentage of ownership	Shares	Percentage of ownership			Title	Name	Relationship
President	Republic of China	Chuang, Jui-Yuan	Male	06/18/2010	5,323,913	5.54%	16,000	0.02%	—	—	Department of Physics, Fu Jen Catholic University; Deputy President, Grand Tone Enterprise Co., Ltd; Supervisor, Geneaid Biotech Ltd; Director, Taiding (Tianjin) Environmental Protection Technology Co., Ltd; Director, Lianyungang Rongding Metal Co., Ltd;	President of the Company ; President of Grand Tone Enterprise Co., Ltd. ; Chairperson of Yuanlong Investment Co., Ltd. ; Chairperson of Hung Wei Development Co., Ltd. ; Director, Gold Finance Ltd. ; Director, JYD Premium Materials Technology (Thailand) Co., Ltd. ; Director, Yeeh Ding Corp. ; Director, Herui Investment Co., Ltd. ; Director, Chungtai Resources Technology Corp. ; Director, Su Fong Enterprise Co., Ltd.	Vice President of Management and Corporate Governance Officer	Chuang Jui-Chin	Sibling
Operation Vice President	Republic of China	Chuang, Jui-Chin	Female	01/01/2012	4,031,278	4.19%	—	—	—	—	MBA of University of California; Finance Manager, Dongfanglong Chinese Medicine Co., Ltd; Director, Taiding (Tianjin) Environmental Protection Technology Co., Ltd; Director, Lianyungang Rongding Metal Co., Ltd.	Deputy President of Grand Tone Enterprise Co., Ltd; Chairperson of Yeeh Ding Corp; Chairperson of Herui Investment Co., Ltd; Chairperson of Mingrui Co., Ltd;	President	Chuang Jui-Yuan	Sibling
Manufacturing Deputy President	Republic of China	Yang, Jian-Hung	Male	01/01/2013	164,904	0.17%	30,649	0.03%	—	—	Department of Environmental Sanitation, Yuanpei University of Medical Technology; Associate Manager of Recycling Division, Jiin Yeeh Ding Enterprise Corp. Director, Su Fong Enterprise Co., Ltd.	Director and Vice President, Grand Tone Enterprise Co;	None	None	None

Job Title	Nationality	Name	Gender	Date assumed office	Shares held		Spouse and minor children holding shares		Shares held by proxy		Principal Experience (Education)	Office(s) concurrently held in other companies	Spouse or relatives within the second degree of kinship or closer acting as managerial officers		
					Shares	Percentage of ownership	Shares	Percentage of ownership	Shares	Percentage of ownership			Title	Name	Relationship
Finance Vice President and Chief Financial Officer	Republic of China	Hsu, Pei-Ru	Female	08/28/2013	—	—	—	—	—	—	Master's of Management Science, National Chiao Tung University; Deputy Manager, Deloitte Touche Tohmatsu Limited; Finance and Accounting Associate Manager, Info-Tek Corporation; Finance and Accounting Manager, QMI Industrial Co., Ltd; Associate Manager, Finance Office, Jiin Yeeh Ding Enterprise Corp. Director, Lianyungang Rongding Metal Co., Ltd.	Deputy President of Grand Tone Enterprise Co., Ltd. ; Independent Director, Plum-Monix industry Co., Ltd.	None	None	None
Corporate Governance Officer(Note)	Republic of China	Chu, Chun-Yen	Female	07/08/2025	122,446	0.13%	33,688	0.04%	—	—	Dept. of Business Administration, Chung Hua University ; Assistant Manager, Youth Human Resources Management Consultant Co., Ltd. ; Audit Manager, Jiin Yeeh Ding Enterprise Corp.	None	None	None	None

Note: Ms.Chu, Chun-Yen assumed the position of Corporate Governance Officer on August 7, 2025.

If the President or equivalent position (the top manager) and the Chairperson of the Board of Directors are the same person, or spouse or relative within one degree of kinship to the other, then explain the reasons, rationality, necessity, and relevant information of the corresponding measures:

The position of the Chairperson of the Board of Directors of the Company is responsible for the Board's setting of all the strategic objectives of the Company. Meanwhile, the President is responsible for the planning and management of the Company's daily operations, plans the sustainable operation and strategic development of the business, and leads the management team to report to the Board of Directors. There is thus a clear division between the powers of the Chairperson and the President. At the same time, a majority of the directors of the Company do not have employee or manager status, strengthening the independence of the Board of Directors.

II. Remuneration paid to directors, supervisors, the President, Vice President(s), etc, in the most recent year

2.1. Remuneration paid to directors and independent directors:

Unit: NTD Thousand

Job Title	Name	Remuneration for Directors								Remuneration from concurrently serving as employee								Ratio of the total amount of A, B, C, D, E, F, and G vs. net profit after tax	Remuneration received from investee companies outside of subsidiaries or from the parent company				
		Remuneration (A)		Retirement Pension (B)		Director's remuneration (C) (Note 1)		Business execution expenses (D)		Ratio of the total amount of A, B, C, and D vs. net profit after tax		Salaries, bonuses, special expenditures, etc. (E)		Retirement Pension (F)		Remuneration for Employees (G) (Note 2)							
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company				All companies included in the financial statements		The Company	All companies included in the financial statements
																Amount in cash	Amount in shares	Amount in cash	Amount in shares				
Chairperson	Representative, Yeeh Ding Corp: Chuang, Ching-Chi																						
Director	Chuang, Jui-Yuan																						
Director	Chuang, Jui-Chin																						
Director	Representative, Yeeh Ding Corp: Chuang, Jui-Lung	4,585	4,585	-	-	9,876	9,876	252	252	14,713 2.32%	14,713 2.32%	11,356	11,356	264	264	6,457	-	6,457	-	32,790 5.17%	32,790 5.17%	None	
Director	Peng, Cheng-Pin																						
Director	Peng, Hsien-Chung																						
Director	Wu, Nan-Ming																						
Director	Huang Jih-Tung (Note1)																						
Independent director	Chuang, Chin-Te																						
Independent director	Lin, Jung-Yi					6,584	6,584	444	444	7,028 1.11%	7,028 1.11%	-	-	-	-	-	-	-	-	7,028 1.11%	7,028 1.11%	None	
Independent director	Wang, Hsin-Fa																						
Independent director	Yu, Hsien-Ming																						

Note 1: Term expired and was not re-elected as a director following the board election at the Shareholders' Meeting on June 18, 2025.

Note 2: Please state the policies, systems, standards, and structure of independent directors' remuneration, and, according to the responsibilities, risks, time invested, and other factors, describe the relevance to the remuneration amount:

- (1) In respect to the remuneration of independent directors of the Company, in accordance with provisions of the Company's Articles of Incorporation, the Board of Directors is authorized to make decisions based on their degrees of participation and contributions to the operations of the Company, and to consider industry standards as a reference.
- (2) The Company's Articles of Incorporation also stipulate that when the Company has a profit in the year, no more than 5% shall be allocated toward remuneration of directors by a resolution of the Board of Directors. The payment of remuneration to directors shall be handled in accordance with the provisions of the Company's "Board of Directors Performance Evaluation Measures".
- (3) The remuneration of independent directors is provisionally estimated and shall be carried out to the shareholders' meeting on June 12, 2026 for execution in accordance with the law.

Note 3: The above listed remuneration amounts are provisionally estimated and shall be carried out to the shareholders' meeting on June 12, 2026 for execution in accordance with the law.

Note 4: Other than the content revealed in the table above, remuneration received by directors of the Company for their services in the most recent year (such as serving as an external consultant to the parent company, to any company listed in the financial statements, or to a reinvested company): None.

2.2. Range of remuneration paid to directors of the Company

Range of remuneration paid to each director of the Company	Director name			
	The total amount of the first four remuneration items (A+B+C+D)		The total amount of the first seven remuneration items (A+B+C+D+E+F+G)	
	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements
Less than 1,000,000	Huang Jih-Tung	Huang Jih-Tung	Huang Jih-Tung	Huang Jih-Tung
NTD 1,000,000 (inclusive) - NTD 2,000,000 (exclusive)	Chuang Jui-Chin Yeeh Ding Corp. Representative: Chuang Ching-Lung Peng Cheng-Pin Peng Hsien-Chung Wu, Nan-Ming Chuang Chin-Te Lin Jung-Yi Wang Hsin-Fa Yu, Hsien-Ming	Chuang Jui-Chin Yeeh Ding Corp. Representative: Chuang Ching-Lung Peng Cheng-Pin Peng Hsien-Chung Wu, Nan-Ming Chuang Chin-Te Lin Jung-Yi Wang Hsin-Fa Yu, Hsien-Ming	Peng Cheng-Pin Peng Hsien-Chung Wu, Nan-Ming Chuang Chin-Te Lin Jung-Yi Wang Hsin-Fa Yu, Hsien-Ming	Peng Cheng-Pin Peng Hsien-Chung Wu, Nan-Ming Chuang Chin-Te Lin Jung-Yi Wang Hsin-Fa Yu, Hsien-Ming
NTD 2,000,000 (inclusive) - NTD 3,500,000 (exclusive)	Chuang Jui-Yuan	Chuang Jui-Yuan	Yeeh Ding Corp. Representative: Chuang Ching-Lung	Yeeh Ding Corp. Representative: Chuang Ching-Lung
NTD 3,500,000 (inclusive) - NTD 5,000,000 (exclusive)	-	-	-	-
NTD 5,000,000 (inclusive) - NTD 10,000,000 (exclusive)	Yeeh Ding Corp. Representative: Chuang Ching-Chi	Yeeh Ding Corp. Representative: Chuang Ching-Chi	Yeeh Ding Corp. Representative: Chuang Ching-Chi Chuang Jui-Chin	Yeeh Ding Corp. Representative: Chuang Ching-Chi Chuang Jui-Chin
NTD 10,000,000 (inclusive) - NTD 15,000,000 (exclusive)	-	-	Chuang Jui-Yuan	Chuang Jui-Yuan
NTD 15,000,000 (inclusive) - NTD 30,000,000 (exclusive)	-	-	-	-
NTD 30,000,000 (inclusive) - NTD 50,000,000 (exclusive)	-	-	-	-
NTD 50,000,000 (inclusive) - NTD 100,000,000 (exclusive)	-	-	-	-
Over NTD 100,000,000	-	-	-	-
Total	12 individuals	12 individuals	12 individuals	12 individuals

2.3 Remuneration Paid to the President and Vice President(s):

Units: NTD thousand/thousand shares

Job Title	Name	Salary (A)		Retirement pension (B)		Bonuses, special expenses, etc. (C)		Employee compensation amount (D) (Note 1)				Ratio of the total amount of A, B, C, and D vs. net profit after tax (%)		Whether remuneration was received from investee companies outside of subsidiaries, or from the parent company
		The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company	All companies included in the financial statements	The Company		All companies included in the financial statements		The Company	All companies included in the financial statements	
								Amount in cash	Amount in shares	Amount in cash	Amount in shares			
President	Chuang, Jui-Yuan	7,898	8,163	413	413	8,745	8,789	10,595	-	10,595	-	27,651 4.36%	27,960 4.41%	None
Vice President	Chuang, Jui-Chin													
Vice President	Hsu, Pei-Ru													
Vice President	Yang, Jian-Hung													

Note 1: The above listed remuneration amounts are provisionally estimated and shall be carried out to the shareholders' meeting on June 12, 2026 for execution in accordance with the law.

2.4 Range of remunerations paid to President and to vice president(s):

Range of remunerations paid to President(s) and deputy President(s)	Name of President and Deputy President(s)	
	The Company	All companies included in the financial statements
Less than 1,000,000	-	-
NTD 1,000,000 (inclusive) - NTD 2,000,000 (exclusive)	-	-
NTD 2,000,000 (inclusive) - NTD 3,500,000 (exclusive)	-	-
NTD 3,500,000 (inclusive) - NTD 5,000,000 (exclusive)	-	-
NTD 5,000,000 (inclusive) - NTD 10,000,000 (exclusive)	Chuang Jui-Chin Hsu Pei-Ru Yang Jian-Hung	Chuang Jui-Chin Hsu Pei-Ru Yang Jian-Hung
NTD 10,000,000 (inclusive) - NTD 15,000,000 (exclusive)	Chuang Jui-Yuan	Chuang Jui-Yuan
NTD 15,000,000 (inclusive) - NTD 30,000,000 (exclusive)	-	-
NTD 30,000,000 (inclusive) - NTD 50,000,000 (exclusive)	-	-
NTD 50,000,000 (inclusive) - NTD 100,000,000 (exclusive)	-	-
NTD 100,000,000 (inclusive) and above	-	-
Total	4 individuals	4 individuals

2.5 Names of managerial officers entitled to employee bonuses and amounts entitled:

December 31, 2025; Unit: NTD thousand

Item	Job Title	Name	Stock amount	Amount in cash (Note 1)	Total	As percentage of income after tax (%)
Manager	President	Chuang, Jui-Yuan	-	11,369	11,369	1.79%
	Vice President	Chuang, Jui-Chin				
	Vice President	Yang, Jian-Hung				
	Vice President and Chief Financial Division	Hsu, Pei-Ru				
	Corporate Governance Officer (Note2)	Chu, Chun-Yen				

Note 1: The above listed remuneration amounts are provisionally estimated and shall be carried out to the shareholders' meeting on June 12, 2026 for execution in accordance with the law.

Note 2: Ms. Chu, Chun-Yen assumed the position of Corporate Governance Officer on August 7, 2025.

2.6. Comparison and explanation of the ratios of remuneration paid to directors, supervisors, the President and vice presidents of the Company, and of all companies in the consolidated

financial statements to net profit after tax in the parent company only or individual financial statements in the last two years. Further explain the correlation between the policies, standards, and combinations of payment, procedures for determination of remuneration, business performance and future risks:

2.6.1 Analysis of the proportion to net profits after tax in parent company only and individual financial statements of the total of the remuneration paid to directors, the President, and vice presidents by the Company and all companies in the consolidated financial statements in the most recent two years:

Unit: NTD Thousand

Job Title	The proportion to net profits after tax in parent company only financial statements of the total of the remuneration			
	2025		2024	
	The Company	The Consolidated Company	The Company	The Consolidated Company
Directors	6.28%	6.28%	6.03%	6.03%
The President and vice presidents	4.36%	4.41%	5.29%	5.35%

Explanation: The total remuneration for directors, the president, and vice presidents for 2025 increased compared to 2024. The variance was mainly due to a significant 36% increase in net income after tax, boosting performance-based compensation. Notably, the growth in remuneration for the president and vice presidents was lower than the profit growth rate, reducing its proportion of net income from 5.29% to 4.36%. This indicates that the remuneration policy is tied to corporate performance while reflecting a cautious approach.

2.6.2 Policies, criteria, and combinations of remuneration payments, procedures for setting remuneration, relevance to business performance and relevance to future risk:

2.6.2.1 Policies, criteria, and combinations of remuneration payments:

(I) In accordance with Article 16 of the Company's Articles of Incorporation: The remuneration of all Directors shall be determined by the Board of Directors with reference to the level of their participation in the operations of the Company and the value of their contributions, as well as by considering the standards of peer companies.

The Company's Article 20 of the Articles of Incorporation, The Company shall appropriate no less than 6% to 15% of the profit in the current year as employee compensation. No less than 50% of such employee compensation shall be distributed to grassroots employees. The distribution, in the form of stock or cash is decided by the Board of Directors. Employee compensation may be issued to employees in affiliated companies that meet certain criteria. The Company may appropriate no more than 5% of the profit above as directors' remuneration upon approval of the Board of Directors. The remuneration distributed to the employees, directors, and supervisors shall be reported to the shareholders' meeting. When there is a cumulative deficit, the Company shall reserve an amount for compensation in advance, before appropriation for employee compensation and directors' remuneration in proportion to the percentages in the preceding paragraph.

(II) Remuneration calculation and performance evaluation:

The remuneration of the Company's managerial officers is governed by the "Compensation Regulations," which stipulate various work allowances and bonuses to

recognize and reward employees for their efforts. Relevant bonuses are granted based on the Company's annual business performance, financial condition, operational results, and individual performance. The results of performance evaluations conducted in accordance with the "Performance Evaluation Regulations" serve as a reference for determining the bonuses of managerial officers. In addition, the Company has established the "Regulations for the Remuneration of Directors and Managerial Officers."

- (1) Directors' remuneration: The total remuneration for all Directors shall be proposed by the Board of Directors when preparing the earnings distribution plan in accordance with the Company's Articles of Incorporation. The proposal shall be submitted to the shareholders' meeting for approval. After approval, the Board of Directors shall allocate the remuneration based on the assigned weightings.

The remuneration shall be distributed based on each Director's level of participation in the Company's operations and the value of their contributions, with individual weightings assigned accordingly. Calculation formula: Individual Director's weighting × tenure (calculated by day) ÷ total weighting of all participating Directors × total amount of Directors' and Supervisors' remuneration as approved by the shareholders' meeting.

- (2) Managerial officers' remuneration: Determined through a comprehensive evaluation based on Taiwan's human resources market, industry standards, and the Company's compensation regulations. The salary of appointed managerial officers shall be determined by considering factors such as title, rank, educational background, professional experience, expertise, and responsibilities. Business-related expenses are also assessed with reference to industry standards in Taiwan's human resources market and the Company's compensation regulations. Within the total amount of employees' compensation specified in the Company's Articles of Incorporation, the Company's Remuneration Committee may allocate compensation to managerial officers based on the value of their contributions to the Company and submit the proposal to the Board of Directors for discussion.
- (3) The composition of the Company's remuneration is defined in the "Organizational Regulations of the Remuneration Committee" and includes cash compensation, stock options, profit-sharing stock, retirement benefits or severance payments, various allowances, and other forms of substantive incentives. The scope shall be consistent with the requirements for disclosure of directors' and managerial officers' remuneration as stipulated in the Regulations Governing Information to be Published in Annual Reports of Public Companies.

2.6.2.2 Relevance to business performance:

- (1) Remuneration of directors is given due consideration regarding the Company's operating objectives, financial position, and directors' responsibilities.
- (2) Bonuses and remuneration of managers is given due consideration regarding their professional capabilities, achievement of the Company's operating objectives, financial position, and managers' responsibilities.

2.6.2.3 Relevance to future risk:

Important decisions made by the Company's management will be made after weighing each category of risk factors. The performance of these important decisions will be reflected in the Company's profitability and in turn is related to the remuneration of the management level. That is, the remuneration of directors and managers of the Company is linked to the performance of future risk control.

III. Corporate Governance Status

3.1 Board of Directors and Audit Committee Attendance:

(1) Information on the operation of the Board of Directors

In 2025, the Board of Directors met 7 times (A) and the attendance of directors and supervisors was as follows:

Job Title	Name	Number of times actually attending (observing) (B)	Frequency of attendance	Actual attendance (observation) rate (%) (B/A)	Note
Chairperson	Representative, Yeeh Ding Corp: Chuang, Ching-Chi	6	1	86%	Re-elected (June 18, 2025)
Director	Chuang, Jui-Yuan	7	-	100%	Re-elected (June 18, 2025)
Director	Chuang, Jui-Chin	7	-	100%	Re-elected (June 18, 2025)
Director	Representative, Yeeh Ding Corp: Chuang, Ching-Lung	3	-	100%	Newly elected (June 18, 2025) The Board of Directors held 3 meetings (A)
Director	Peng, Hsien-Chung	7	-	100%	Served as an independent director in the previous term, and has continued to serve as a director following the full board re-election on June 18, 2025.
Director	Peng, Cheng-Pin	5	2	71%	Re-elected (June 18, 2025)
Director	Wu, Nan-Ming	3	-	100%	Newly elected (June 18, 2025) The Board of Directors held 3 meetings (A)
Director	Huang, Jih-Tung	4	-	100%	Term expired (June 18, 2025) The Board of Directors held 4 meetings (A)
Independent director	Chuang, Chin-Te	7	-	100%	Re-elected (June 18, 2025)

Job Title	Name	Number of times actually attending (observing) (B)	Frequency of attendance	Actual attendance (observation) rate (%) (B/A)	Note
Independent director	Lin, Jung-Yi	7	-	100%	Re-elected (June 18, 2025)
Independent director	Wang, Hsin-Fa	7	-	100%	Re-elected (June 18, 2025)
Independent director	Yu, Hsien-Ming	3	-	100%	Newly elected (June 18, 2025) The Board of Directors held 3 meetings(A)

Other matters to be recorded:

- I. If any of the following occurs in the operation of the Board, specify the date, the session, the content of the motion, the opinions of the Independent Directors, and the response of the Company to the opinions of the Independent Directors:
- (I) Matters listed in Article 14-3 of the Securities and Exchange Act: No independent directors of the Company expressed objections or reservations concerning resolutions of the Board of Directors.
- (II) Further to the aforementioned matters, any adverse opinion or qualified opinion of the Independent Directors against the resolutions of the Board that have been noted in the record or declared in writing: No independent directors of the Company expressed objections or reservations concerning resolutions of the Board of Directors.
- II. For recusal of directors from motions due to conflicts of interest, specify the names of the Directors, the content of the motions, the reasons for recusal, and the participation in voting:
- Director names: Chuang, Ching-Chi 、 Chuang, Jui-Yuan 、 Chuang, Jui-Chin
Motion content: On January 10, 2025, the Board of Directors of the Company discussed Item 1, concerning discussion of the Company's 2024 annual performance appraisal bonus proposal for the Chairperson and managers.
Reasons for recusal and avoidance of participation in voting: Director Chuang, Ching-Chi 、 Director Chuang, Jui-Yuan and Director Chuang, Jui-Chin are concurrently serving as managers of the Company. These directors did in fact recuse themselves and did not participate in the discussion and voting. The remaining directors who were present gave unanimous approval without objection.
- Director names: Chuang, Ching-Chi 、 Chuang, Jui-Yuan 、 Chuang, Jui-Chin
Motion content: On March 7, 2025, the Board of Directors of the Company discussed Item 5, concerning the Company's salary adjustment in 2025.
Reasons for recusal and avoidance of participation in voting: Director Chuang, Ching-Chi 、 Director Chuang, Jui-Yuan and Director Chuang, Jui-Chin are concurrently serving as managers of the Company. These directors did in fact recuse themselves and did not participate in the discussion and voting. The remaining directors who were present gave unanimous approval without objection.
- Director names: Chuang, Jui-Yuan 、 Chuang, Jui-Chin
Motion content: On August 7, 2025, the Board of Directors of the Company discussed Item 1, concerning the Company's 2024 annual director's remuneration distribution and manager employee bonus distribution proposal.

Reasons for recusal and avoidance of participation in voting: Director Chuang, Jui-Yuan concurrently serves as the President of the Company while Director Chuang, Jui-Chin concurrently serves as Vice President of Operation. These directors did in fact recuse themselves and did not participate in the discussion and voting. The remaining directors who were present gave unanimous approval without objection.

- III. Information on the evaluation cycle and period, evaluation scope, method, and evaluation content of the Board of Directors of the Company's self (or peer) assessment as in the Table (2) implementation of the evaluation of the Board of Directors:
- IV. Evaluation of targets for strengthening of the functions of the board during the current and immediately preceding fiscal years (e.g. setting up an Audit Committee, enhancing information transparency, etc), and measures taken toward achievement thereof:
 1. In order to improve and strengthen corporate jurisprudence, in accordance with the provisions of Article 14-4 of the Securities and Exchange Act and the provisions of Article 13, Paragraph 2 of the Articles of Incorporation of the Company, the Audit Committee was established under the seventh term Board of Directors to replace the functions of supervisors and was to be entirely composed of independent directors.
 2. The Company elected Mr. Chuang, Chin-Te 、 Mr. Lin, Jung-Yi 、 Mr. Wang, Hsin-Fa and Mr. Peng, Hsien-Chung as independent directors at the General Meeting of Shareholders on June 18, 2025, whereupon they became ex-officio members of the Audit Committee. On August 7, 2025, in accordance with Article 7, Paragraph 2 of the Regulations Governing the Exercise of Powers by Audit Committees of Public Companies as promulgated by the Financial Supervisory Commission, the Audit Committee of the Company mutually agreed that independent director Chuang, Chin-Te shall serve as the convener and the presiding chair of meetings of the Committee.
 3. In response to the re-election of 11th term Board of Directors at the General Meeting of Shareholders on June 18, 2025, the Board of Directors selected independent directors Mr. Chuang, Chin-Te 、 Mr. Lin, Jung-Yi, and Mr. Wang, Hsin-Fa as members of the 6th term Remuneration Committee on June 18, 2025. Furthermore, independent director Mr. Wang, Hsin-Fa was to serve as the convener.
 4. The evaluation of the effectiveness of the Company's internal control system in 2025 was completed in accordance with the Company's Internal Control System Self-Evaluation Measures and on March 5, 2026, the Board of Directors submitted a motion for the 2025 annual Internal Control System Statement for internal self-evaluation of control.
 5. In order to assist the Company in practicing corporate social responsibility and promoting economic, environmental and social progress, and in line with the provisions of Taiwan Stock Exchange Corporation Letter Taizhengzhili No. 1100024173 dated December 7, 2021, as well as international development trends, and to improve the quality of sustainable development information disclosures, the Company established a CSR Promotion Committee under our Board of Directors and formulated our Sustainable Development Best Practice Principles.
 6. In order to establish a corporate culture of ethical management and sound development, the Company established our Ethical Corporate Management Best Practice Principles as well as Procedures for Ethical Management and Guidelines for Conduct.
 7. The Audit Committee met six times in 2025 and through the date of publication of the Annual Report. It added "General Principles for the Pre-approval of Non-Assurance Services Policy". It amended "Rules of Procedure for Board of Directors Meetings", its "Corporate Governance Best Practice Principles", its "Internal Control System", its "Internal Control Procedures for the Production Cycle".

(2) The Board of Directors status of evaluation and implementation

Evaluation cycle	Evaluation period	Evaluation scope	Evaluation method	Evaluation content
Regularly performed once per year	January 1, 2025 to December 31, 2025	Performance evaluations of the Board of Directors, individual directors, and functional committees	Internal self-evaluations of the Board of Directors and self-evaluations of director members	<p>Measurement items for the Board of Directors performance evaluation include the following five aspects:</p> <ol style="list-style-type: none"> 1. Degree of participation in Company operations. 2. Improvement of the quality of Board decisions. 3. Board composition and structure. 4. Selection and continuous training of directors. 5. Internal control. <p>Individual board member performance evaluations include the following six aspects:</p> <ol style="list-style-type: none"> 1. Mastery of the Company's goals and tasks. 2. Awareness of directors' responsibilities. 3. Degree of participation in Company operations. 4. Internal relationship management and communication. 5. Director's professional and continuous education. 6. Internal control. <p>The performance evaluations of functional committees include the following five aspects:</p> <ol style="list-style-type: none"> 1. Degree of participation in Company operations. 2. Recognition of functional committee responsibilities. 3. Improvement of quality of decisions made by the functional committee. 4. Functional committee composition and member selection. 5. Internal control

The Company has completed the 2025 annual board performance self-evaluation results and submitted the 2026 first quarter Board of Directors Report as a basis for review and improvement. The Board's self-evaluation had an overall average score of 4.98 (out of 5 points), while self-evaluations for individual board member performance had an overall average score of 4.77 (out of 5 points). These averages indicate that the overall Board of Directors performance ranged from “excellent” to “excellent”. The overall average score for the functional committee performance self-evaluations was 4.49~4.68 (out of 5 points), showing that overall functional committee performance results ranged from “excellent” to “excellent”.

Continue to assist members of the Remuneration Committee in thoroughly reviewing and gaining a deep understanding of meeting materials in advance, thereby enhancing their grasp of the issues, promoting more in-depth discussions, and strengthening the quality of decision-making and execution effectiveness.

Information on operation of the Audit Committee

In 2025, the Audit Committee met 4 times (A), and the attendance of independent directors was as follows:

Job Title	Name	Actual number of attendances (B)	Frequency of attendance	Actual attendance rate (%) (B/A) (Note)	Note
Independent director	Chuang Chin-Te	4	-	100%	Convener/ Re-elected (June 18, 2025)
Independent director	Lin Jung-Yi	4	-	100%	Re-elected (June 18, 2025)
Independent director	Wang Hsin-Fa	4	-	100%	Re-elected (June 18, 2025)
Independent director	Yu, Hsien-Ming	2	-	100%	Newly elected (June 18, 2025) The Audit Committee held held 2 meetings (A)
Independent director	Peng Hsien-Chung	2	-	100%	Term expired (June 18, 2025) The Audit Committee held held 2 meetings (A)

Other matters to be recorded:

- I. If any of the following circumstances arises in the operation of the Audit Committee, the meeting date, period, motion content, and any objections of independent directors should be stated, as well as contents of reserved opinions or major recommendations, the results of the audit committee's resolutions, and the Company's handling of the Audit Committee's opinions:

Audit Committee	Motion content and subsequent handling	Matters listed in Article 14-5 of the Securities and Exchange Act:	Resolutions not adopted by the Audit Committee but approved by 2/3 or more of all the directors	
14th meeting of the 4th term 07/03/2025	1. Adoption of the Company's 2024 Business Report and Financial Statements.	V		
	2. The Company's 2024 earnings distribution plan.			
	3. Evaluation of the appointment, fees, independence and suitability of attesting CPAs in 2025	V		
	4. Evaluation of the effectiveness of the Company's internal control system and internal control system statement.	V		
	5. Motion to add the Company's "General Principles for the Pre-approval of Non-Assurance Services Policy".	V		
	6. Motion to amend the Company's " Rules of Procedure for Board of Directors Meetings ".	V		
	7. Motion to amend the Company's "Corporate Governance Best Practice Principles".	V		
	Audit Committee resolution results (07/03/2025): Approved by all members of the Audit Committee.			
	The Company's handling of the Audit Committee's opinions: approved by all directors present.			
15th meeting of the 4th term 07/05/2025	1. Review of consolidated financial statements for the first quarter of 2025.	V		
	2. Motion to amend the Company's " Internal Control System ".	V		
	Audit Committee resolution results (07/05/2025): Approved by all members of the Audit Committee.			
	The Company's handling of the Audit Committee's opinions: approved by all directors present.			

Audit Committee	Motion content and subsequent handling	Matters listed in Article 14-5 of the Securities and Exchange Act:	Resolutions not adopted by the Audit committee but approved by 2/3 or more of all the directors
1st meeting of the 5th term 07/08/2025	1. Elected the convener of the Audit Committee and the chair of the meeting.		
	2. Review of consolidated financial statements for the second quarter of 2025.	V	
	3. Amendments to the adjustment of endorsement / guarantee amount for affiliates.	V	
	4. Proposal for the change of deputy Internal Audit Chief and deputy Internal Auditors.	V	
	Audit Committee resolution results (07/08/2025): Approved by all members of the Audit Committee.		
The Company's handling of the Audit Committee's opinions: approved by all directors present.			
2nd meeting of the 5th term 07/11/2025	1. Review of consolidated financial statements for the third quarter of 2025.	V	
	2. Motion to discuss the Company's sustainable development-related measures, systems, and committee composition.	V	
	3. Formulation of the Company's 2026 internal audit plan.	V	
	4. Amendments to the increase and adjustment of endorsement / guarantee amount for affiliates.	V	
	Audit Committee resolution results (07/11/2025): Approved by all members of the Audit Committee.		
The Company's handling of the Audit Committee's opinions: approved by all directors present.			

II. The Audit Committee held four meetings in 2025 and reviewed matters including:

1. Annual financial reports and semi-annual financial reports.
2. Evaluation of the effectiveness of the internal control system.
3. Revision of the internal control system.
4. Significant loans of funds or endorsements/guarantees.
5. Appointment, remuneration, independence, and competence Assessment of the CPA.
6. Communicate with the Company's attesting CPAs.
7. To negotiate the differences of opinion between the management team and the Company's attesting CPAs regarding the financial statements.
8. Other important matters stipulated by the Company or competent authorities.

VI. Regarding the execution status of independent directors' recusal from proposals involving conflicts of interest, the names of the independent directors, details of the proposals, reasons for the conflict-of-interest recusal, and their voting participation status shall be clearly stated: None.

VII. The communication between the Independent Directors and the Chief Internal Auditor and the CPAs (materiality, means, and result of communication on the financial position and operation of the Company should be covered):

1. The Company's internal audit supervisor regularly communicates with Audit Committee members on the results of the audit report and the implementation of follow-up reports, and fully communicates the implementation and results of audit business.
2. The accountants regularly report and communicate with the independent directors on the results of the financial report reviews or audits.

The communication between the Independent Directors and the Chief Internal Auditor were following:

DATE	COMMUNICATION MEETING	COMMUNICATION WITH AUDIT SUPERVISOR	RESULT OF COMMUNICATION
07/03/2025	Independent directors and internal audit supervisor communication meetings (pre-Audit Committee meeting)	1.Implementation of audited matters as required by laws and regulations. 2.Implementation of the audit plan from Q3 to Q4 in 2024. 3.Main audit findings from Q3 to Q4 in 2024 and audit follow-up results: description is provided in the follow-up report.	No comments at this meeting
04/08/2025	Independent directors and internal audit supervisor communication meetings (pre-Audit Committee meeting)	1.Implementation of audited matters as required by laws and regulations. 2.Implementation of the audit plan from Q1 to Q2 in 2025.	No comments at this meeting
07/11/2025	Audit Committee meeting	1.FY2026 annual audit plan discussion and communication.	No comments at this meeting
05/03/2025	Independent directors and internal audit supervisor communication meetings (pre-Audit Committee meeting)	1.Implementation of audited matters as required by laws and regulations. 2.Implementation of the audit plan from Q3 to Q4 in 2025. 3.Main audit findings from Q3 to Q4 in 2025 and audit follow-up results: Follow-up items from August 7, 2025, have been completely resolved.	No comments at this meeting

The communication between the Independent Directors and the CPAs were following:

DATE	COMMUNICATION MEETING	COMMUNICATION WITH CPAS	RESULT OF COMMUNICATION
07/03/2025	Independent directors and CPAs communication meetings (pre-Audit Committee meeting)	1.Explanation by the CPAs on ethics and independence. 2.Explanation by the CPAs regarding the responsibilities of audit personnel for auditing financial statements. 3.Explanation by the CPAs regarding the communication of the firm’s quality management system. 4.Explanation of the types of audit opinions issued by the CPAs. 5.The CPA provided explanations on the audit scope, audit findings, other matters of note and accounting updates - IFRS 18 Presentation and Disclosure in Financial Statements.	No comments at this meeting
05/03/2026	Independent directors and CPAs communication meetings (pre-Audit Committee meeting)	1.Explanation by the CPAs on ethics and independence. 2.Explanation by the CPAs regarding the communication of the firm’s quality management system. 3.Explanation by the CPAs regarding the responsibilities of audit personnel for auditing financial statements. 4.Explanation of the types of audit opinions issued by the CPAs. 5.The CPA provided explanations on the audit scope, audit findings, other matters of note and explanation on recent regulatory updates .	No comments at this meeting

3.2 Status of corporate governance, and deviation from Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and causes thereof:

Evaluation item	Status			Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No	Summary description	
I. Has the Company prepared and disclosed the Corporate Governance Best Practice Principles in accordance with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies?	√		The Company adheres to the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies to establish Corporate Governance Best Practice Principles, which are disclosed on the Market Observation Post System and on the Company's website.	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.
II. The equity structure and shareholders' equity of the Company (I) Does the Company have internal operating procedures in place to deal with shareholder recommendations, doubts, disputes, and litigation matters	√		(I) The Company has a spokesperson and acting spokesperson system to handle shareholder proposals and other matters externally, and we abide by information disclosure regulations to regularly disclose the Company's financial and business information for shareholders' reference on the Market Observation Post System.	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
<p>according to the procedures?</p> <p>(II) Does the Company have a list of the major shareholders who actually control the Company, and the ultimate controllers of the major shareholders?</p> <p>(III) Has the Company established and implemented the risk management, control, and prevention mechanisms for affiliated companies?</p> <p>(IV) Has the Company established internal regulations that prohibit insiders from using unpublished information in the market to buy and sell securities?</p>	<p>√</p> <p>√</p> <p>√</p>		<p>(II) Via its professional stock agency, the Company is responsible for establishing dedicated personnel to keep track of the shareholding status of important shareholders (directors, supervisors, managers, and major shareholders holding more than 10% of shares).</p> <p>(III) The finances and businesses of the Company and each affiliated company operate independently. The Company has formulated our “Measures for the Handling of Transactions by Related Persons of Specified Companies and Group Enterprises” and our “Operating Standards for Financial Services of Related Persons” in order to clarify the management of personnel, assets, and finances between related enterprises.</p> <p>(IV) The Company has established our Internal Material Information Processing and Operational Procedures for Preventing Insider Transactions as a mechanism for standardized internal material information processing and disclosure. We have also stipulated that insiders such as directors or employees of the Company are prohibited from profiting from information that cannot be obtained in the market, so as to prevent the occurrence of insider trading.</p>	<p>It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.</p>

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
III. Composition and Duties of the Board of Directors (I) Has the Board of Directors formulated a diversity policy and specific management objectives, and implemented them?	√		(I) 1.Diversity policy for the members of Board of Directors : (1)The Company strengthened the regulations governing the functions of the Board of Directors in accordance with Article 20 of its “Corporate Governance Best Practice Principles” .The composition of the Board of Directors of the Company is determined by taking diversity into consideration, and we further formulate an appropriate policy on diversity based on the company's business operations, operating dynamics, and development needs. It is advisable that the policy include, without being limited to, the following two general standards: a.Basic conditions and values: Gender, age, nationality and culture, and so on. b.Professional knowledge and skills: A professional background (e.g., law, accounting, industry, finance, marketing, technology), professional skills, and industry experience. (2)Each board member shall have the necessary knowledge, skill, and experience to perform their duties. In order to achieve the ideal goals of corporate governance, the Board of Directors as a whole should have the following capabilities: a.The ability to make judgments about operations. b.Accounting and financial analysis ability. c.Business management ability.	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
			<p>d.Crisis management ability. e.Knowledge of the industry. f. An international market perspective. g.Leadership ability. h.Decision-making abilities. i. Legal capacity</p> <p>2.Specific diversity management objectives for members of the Board of Directors :</p> <p>The Board of Directors of the Company shall direct company strategies, supervise the management and be responsible to the Company and shareholders. The procedures and arrangements of its corporate governance system shall ensure that, in exercising its authority, the Board of Directors complies with laws, regulations, the Articles of Incorporation and the resolutions of the shareholders' meetings. The specific management objectives are as follows :</p> <p>(1)The Board of Directors of the Company also values gender equality and board members should include at least one female Director. (2)The Board of Directors of the Company retain operating judgment, business management, and crisis management skills and at least 2/3 of the board members should have relevant core competencies. (3)Independent directors should not serve more than three terms to ensure their independence. (4)The number of employees of the Company, its parent, subsidiary or sister</p>	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
			<p>companies should account for less than 1/3 or less of the total number of Directors to ensure supervisory functions</p> <p>3.Implementation status of the diversity policy for board members :</p> <p>The Company's board members have the knowledge, skills, and education necessary for business operations, as well as decision-making and management skills suitable for the industry. The Company also continues to arrange a wide range of continuing education programs for board members to enhance the quality of their decision-making and supervisory responsibilities and to strengthen the functions of the Board of Directors.</p> <p>(1)The list of the eleven 11th term directors of the Company, aside from including one female member, encompasses members with strong leadership capabilities, operational judgment, operational management skills, and crisis management, namely: <u>Chuang, Ching-Chi</u>、<u>Chuang, Jui-Yuan</u>、<u>Chuang, Jui-Chin</u>、<u>Peng, Hsien-Chung</u>、<u>Wu, Nan-Ming</u> and <u>Wang, Hsin-Fa</u>. Meanwhile, those with industry knowledge and an international market perspective include <u>Chuang, Ching-Chi</u>、<u>Chuang, Jui-Yuan</u>、<u>Chuang, Jui-Lung</u>、<u>Chuang, Jui-Chin</u>、<u>Peng, Cheng-Pin</u>、<u>Wu, Nan-Ming</u>、<u>Lin, Jung-Yi</u>、<u>Wang, Hsin-Fa</u> and <u>Yu, Hsien-Ming</u>. Those who have made contributions to environmental protection include <u>Chuang, Ching-Chi</u>、<u>Chuang, Jui-Yuan</u>、<u>Chuang, Jui-Lung</u>、<u>Chuang, Jui-Chin</u>、<u>Peng, Cheng-Pin</u>、<u>Peng, Hsien-Chung</u>、<u>Wu, Nan-Ming</u>、<u>Chuang, Chin-Te</u> and <u>Yu, Hsien-Ming</u>. Those with accounting and financial analysis skills include <u>Chuang, Jui-Yuan</u>、<u>Chuang, Jui-Chin</u>、<u>Peng, Hsien-Chung</u> and <u>Chuang,</u></p>	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
(II) Has the Company voluntarily set up other functional committees other than the Remuneration Committee and the Audit Committee according to law?	√		<p><u>Jui-Yuan</u>. Those with decision-making capabilities include <u>Chuang, Ching-Chi</u>、<u>Chuang, Jui-Yuan</u>、<u>Chuang, Jui-Chin</u>、<u>Peng, Cheng-Pin</u>、<u>Peng, Hsien-Chung</u>、<u>Wu, Nan-Ming</u> and <u>Lin, Jung-Yi</u>. Those with legal capacity include <u>Peng, Hsien-Chung</u> and <u>Lin, Jung-Yi</u>.</p> <p>(2)The proportion of directors with employee status in the Company is 27.3%. The proportion of independent directors is 36.4%. The proportion of female directors is 9.1 %. The term of office of three independent director is less than 10 years, while the terms of office of one independent directors is 20 years. One directors are over the age of 70, and five are between 60 and 70 years old. Five are 60 years old or younger.</p> <p>(3)The Board of Directors has formulated a diversity policy on the composition of members and disclosed it on the Company's website and on the Market Observation Post System.</p> <p>(II) In addition to establishing a Remuneration Committee and an Audit Committee in accordance with relevant laws, remaining corporate governance operations are carried out by each department according to its respective function. The Company established a ESG Promotion Committee under the Board of Directors with the President as presiding chair and convener, always paying attention to the development trends of social responsibility domestically and abroad and to changes in the environment in order to undertake its relevant responses.</p>	(II)Except for the fact that the Company has not set up other functional committees, it is otherwise in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
(III) Does the Company formulate the Board's performance assessment and evaluation method, conduct performance evaluation annually and regularly, and report the results of the performance evaluation to the Board of Directors, and apply it to individual directors' remuneration and nomination renewal?	√		<p>(III) The Company has established the Board of Directors Performance Evaluation Measures and regularly reviews the policies, systems, standards, and structures of the performance appraisal and remuneration of directors and managers every year, and submits them to the Board of Directors of the Company for resolution.</p> <p>The measurement items of the performance evaluation of the Board of Directors of the Company cover the following five aspects:</p> <ol style="list-style-type: none"> (1) Degree of participation in Company operations. (2) Improvement of the quality of Board decisions. (3) Board composition and structure. (4) Selection and continuous training of directors. (5) Internal Control. <p>Board member (self) performance evaluation measurement items cover the following six aspects:</p> <ol style="list-style-type: none"> (1) Mastery of the Company's goals and tasks. (2) Awareness of directors' responsibilities. (3) Degree of participation in Company operations. (4) Internal relationship management and communication. (5) Director's professional and continuous education. (6) Internal Control. 	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
			<p>The measurement items of functional committee performance evaluations cover the following five aspects:</p> <ul style="list-style-type: none"> (1) Degree of participation in Company operations. (2) Recognition of functional committee responsibilities. (3) Improvement of the quality of decisions made by the functional committee. (4) Functional committee composition and member selection. (5) Internal Control. <p>The performance evaluation results of the Board of Directors and functional committees shall serve as a reference for the selection or nomination of Directors. The performance evaluation results of individual Directors shall also serve as a reference for determining their individual compensation. The Company completed the performance evaluations of the overall Board, individual Directors, and functional committees before the end of the first quarter of 2026, and reported the evaluation results along with areas for continued improvement in the following year at the Board meeting held on March 5, 2026. The evaluation scores for the year ranged from 4.49 to 5.0, indicating a satisfactory performance.</p>	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
			<p>The recommendations and improvement actions for the Board, the Board members (self), and the Functional Committee are as follows:</p> <p>(1) Board of Directors: 【4.98 point】 Optimize the mechanism for convening Board meetings by appropriately adjusting the meeting frequency to meet corporate governance needs and ensure the timeliness of major decisions and the effectiveness of operational oversight.</p> <p>(2) Board members (self): 【4.77 point】</p> <p>(3) Audit Committees: 【4.683 point】</p> <p>(4) Remuneration Committees: 【4.49 point】 Continue to assist members of the Remuneration Committee in thoroughly reviewing and gaining a deep understanding of meeting materials in advance, thereby enhancing their grasp of the issues, promoting more in-depth discussions, and strengthening the quality of decision-making and execution effectiveness.</p> <p>If the Company makes an annual profit for the year, the remuneration of the directors of the Company shall be allocated by the Board of Directors as not more than 5% as the remuneration of the directors and supervisors in accordance with the provisions of Article 20 of the Company's Articles of Incorporation. Procedures for setting remuneration are drawn from the Company's Director Compensation Measures as the basis for evaluation. With reference to the directors' participation in the Company's operations and the value of their contributions, weights are given and reasonable remunerations are distributed according to the weighted results.</p>	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
(IV) Has the Company assessed the independence status of the CPAs at regular intervals?	√		<p>(IV) The Audit Committee of the Company conducts an annual assessment of the independence of the attesting CPA and reports the evaluation results to the Board of Directors. The most recent assessment was reviewed by the Audit Committee and approved by the Board of Directors on March 5, 2026.</p> <p>The evaluation mechanism is as follows:</p> <ol style="list-style-type: none"> 1. Confirm that the Company's attesting CPA has no affiliation with the Company or its Directors. 2. Comply with the requirement for CPA rotation as stipulated in the Corporate Governance Best-Practice Principles. 3. In accordance with the U.S. Sarbanes-Oxley Act, obtain prior approval from the Audit Committee for the engagement of the attesting CPA firm for annual attestation and other assignments. 4. In accordance with the U.S. Sarbanes-Oxley Act, require the attesting CPA to report to the Audit Committee each quarter on the review/audit procedures performed and compliance with independence requirements. 5. Regularly obtain a written statement of independence from the CPA. 6. Obtain information on 13 Audit Quality Indicators (AQIs) from the CPA firm and assess the audit quality of the firm and audit team based on the "Guidelines for the Audit Committee's Interpretation of Audit Quality Indicators (AQIs)" issued by the competent authority. <p>Evaluation results are as follows: In 2026, the Company engaged KPMG Taiwan as its CPA firm. CPAs Lo, Re-Chih and Yu, Sheng-He did not violate the CPA Act or any other relevant</p>	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
			regulations. Based on the AQI information reviewed, both CPAs met the requirements for independence and qualifications Please see the Company's website for details: http://www.jyd.com.tw/investor-zone-63-84-114 Home/Investor Area Corporate Governance Functional Committees/Independent Directors and Internal Communication.	
IV. Is the company equipped with an appropriate number of qualified corporate governance personnel, and appointed a corporate governance director responsible for corporate governance-related matters (including but not limited to providing information needed by directors and supervisors to carry out business, assisting directors and supervisors to comply with laws and	√		On August 7, 2025, the Board of Directors appointed Ms. Chu, Chun-Yen as Corporate Governance Officer. She is responsible for corporate governance-related matters, including handling matters related to the Board of Directors, the Audit Committee, the Remuneration Committee, and shareholders' meetings in accordance with the law. She also facilitates director appointments and continuing education,. As well as providing information necessary for the directors to perform their functions, and assists directors in complying with laws and regulations, etc.	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
regulations, handling matters related to meetings of the Board of Directors and shareholders' meeting in accordance with the law,				
V. Has the Company established communication channels with stakeholders (including but not limited to shareholders, employees, customers, and suppliers), set up a special column for stakeholders on the Company's website, and responded appropriately to important corporate social responsibility issues of concern to stakeholders?	√		<p>The Company adheres to the principles of good faith and openness, and provides transparent financial and business information to the investing public. In addition to encouraging greater employee communication with management, the Company's website has an Audit Committee mailbox, a Stakeholder Area to provide Complaint channels for shareholders and investors, customers, suppliers, and employees, and whistleblower mailboxes and whistleblower hotlines for reporting violations of professional ethics. These are provided for the sake of responding to stakeholder concerns and important corporate social responsibility issues.</p> <p>President's Mailbox: With 'Mutual Benefit' as our core objective, we have established this mailbox to construct a more comprehensive communication network, supplementing our existing weekly management meetings. We highly value the practical observations of our frontline colleagues. Your suggestions will be thoroughly discussed during management meetings and guided directly by the General Manager to ensure that company policies closely align with practical needs, ultimately achieving a win-win outcome for all.</p> <p>Employee Suggestion Box: To broaden our communication channels and guarantee privacy, an anonymous suggestion box has been specially established. All issues</p>	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
			<p>and suggestions raised by our colleagues will be discussed during management meetings, and the company will issue an official, unified response.</p> <p>Labor-management meetings: Held on a regular quarterly basis to understand the needs of colleagues and to track and discuss the opinions of employees.</p> <p>Please see the Company's website for details: http://www.jyd.com.tw/investor-zone-63-85Home/Investor Area/Corporate Governance/Stakeholder Area</p>	

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
VI. Has the Company appointed a professional share registration and investors service agent for handling matters pertaining to the Shareholders Meeting?	√		The Company has appointed a professional stock agency, the Stock Agency Department of Grand Fortune Securities Co., Ltd., to handle various stock affairs of the Company.	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.
VII. Disclosure of information (I) Has the Company installed a website for the disclosure of information on its financial position and operation, as well as corporate governance?	√		(I) The Company's website is http://www.jyd.com.tw . In addition to regular updates of the Company's relevant information by dedicated personnel, investors can also inquire about the Company's relevant financial, business, and corporate governance information through the Market Observation Post System.	(I)~(II)It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.
(II) Has the Company adopted other means for disclosure (such as the installation of a website in the English language,	√		(II) The Company has full-time staff responsible for the collection and disclosure of company information, and has a spokesperson system (a role which is concurrently taken by the Company's Vice President of Operation). If an institutional investor conference is held in the current year, it will be disclosed on the Company's website.	

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
<p>appointment of designated persons for the collection and disclosure of information on the Company, the implementation of a spokesman system, and videotaping institutional investor conferences)?</p> <p>(III) Does the Company announce and declare its annual financial statements within two months after the end of the fiscal year, and announce and declare the first, second, and third quarter financial statements and the monthly operating situation as early as possible within the prescribed time limit?</p>		√	<p>(III) The Company's 2025 annual financial statements has been announced and declared its within three months after the end of the fiscal year, and announces and declares the first, second, and third quarter financial statements and the monthly operating situations within the prescribed time limits. Please refer to the Market Observation Post System or the Company's website for disclosure of the above information: https://www.jyd.com.tw/financial-statementsHome/Investor Area/Financial Information.</p>	<p>(III) Our company is still working on the adjustment of the schedule for early announcement and declaration.</p>

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
VIII. Is there any other material information that would facilitate an understanding of the pursuit of corporate governance (including but not limited to employee rights, employee care, investor relations, supplier relations, stakeholder rights, the continuing education of directors and supervisors, the pursuit of a risk management policy and standard of risk assessment, the pursuit of a customer policy, and professional liability insurance coverage for the directors and supervisors)?	√		<p>Workers' Rights and Employee Care:</p> <p>The Company has always adhered to the concept of sound and sustainable management. We attach great importance to the welfare of employees and their education and training, and we recruit employees without restrictions on gender, religion, race, or political affiliation, but rather through open recruitment and meritocracy. The protection of employees' rights and interests is thoroughly implemented in accordance with the provisions of the Labor Standards Act and other relevant laws, and the health and safety of the working environment are also supervised according to high standards. Furthermore, employee health examinations and related health knowledge courses are provided every year to enable employees to receive optimal care. The Employee Welfare Committee allocates welfare benefits every month, and the Committee arranges activities, such as various tourism activities, community activities, Mid-Autumn Festival activities, and other welfare matters. The Company also provides various welfare subsidies such as wedding stipends, hospital condolences, maternity subsidies, funeral subsidies, children's scholarships, and festive gift certificates. In addition, the Company stipulates employee retirement measures in accordance with the Labor Standards Act and the Labor Pension Act, and the Company has a sound financial system to ensure that colleagues have a stable pension allocation and payments. Relevant regulations and measures related to labor relations are handled in accordance with the relevant laws and optimal implementation. For any new or revised measures relating to labor relations, this shall be decided between both parties after full communication and agreement between labor and management.</p>	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
			<p>We engage in regular and intermittent dispatch of personnel to participate in safety fire and health training and pre-employment and on-the-job training of employees. We arrange free health examinations for employees every year, and disinfect the factory area on an intermittent basis in anticipation of providing a comfortable and safe working environment for employees.</p> <p>Investor Relations: The Company has a dedicated person responsible for handling shareholder suggestions. Please see the Company's website for details: http://www.jyd.com.tw/service-3196Home/Contact Us/Investor Inquiries</p> <p>Supplier Relations: In line with a relationship of coexistence and mutual benefit, the Company gives suppliers the profits they deserve and creates a win-win situation. In addition, Jiin Yeeh Ding Enterprise continues to conduct environmental, safety, and health audits of major suppliers and requires continuous performance improvements. Please see the Company's website for details: http://www.jyd.com.tw/investor-zone-63-85-118Home/Investor Area/Corporate Governance/Stakeholder Area/Supplier Relations</p>	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
			<p>When a contractor signs a contract for a project, all safety and environmental protection precautions should be given notification in writing, and should clearly define the safety protection and control measures that construction workers need to take. Also, contractors who undertake high-risk projects in the plant are required to have their staff complete work skills training.</p> <p>Stakeholders: The Company takes "technology first, quality first, service first" as our business philosophy, providing services or products with zero defects to customers on time. We also uphold the principle of ethics and the concept of sustainable management, as well as cooperating with customers, suppliers, and other stakeholders for mutual benefit in anticipation of creating long-term and stable benefits for shareholders and employees. Please see the Company's website for details: http://www.jyd.com.tw/investor-zone-63-85Home/Investor Area/Corporate Governance/Stakeholder Area</p> <p>Director training status: The directors of the Company all have industry professional backgrounds in the industry and operational management experience, and have continued to study in accordance with the relevant regulations every year. Details are given in the attached table and have been announced on the Market Observation Post System:</p>	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.

Evaluation item	Status		Summary description					Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons	
	Yes	No	Job Title	Name	Training date	Organizer	Course Title		Training hours
			Chairperson	Chuang, Ching-Chi	1.07/05/2025	Taiwan Corporate Governance Association	1. Corporate Strategy for Integrity Management and Sustainable Governance 2. AI Trends	6 hours	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.
		Director	Chuang, Jui-Yuan						
		Director	Chuang, Jui-Chin						
		Director	Peng, Cheng-Pin	2.07/11/2025					
		Independent director	Chuang, Chin-Te						
		Independent director	Lin, Jung-Yi						
		Independent director	Wang, Hsin-Fa						
		Director	Huang, Jih-Tung	07/05/2025	Corporate Strategy for Integrity Management and Sustainable Governance	3 hours			
		Independent director	Peng, Hsien-Chung						
		Independent director	Lin, Jung-Yi	19/05/2025	Taipei Foundation of Finance	Corporate Governance: Workplace Bullying and Sexual Harassment	2 hours		

Evaluation item	Status		Summary description					Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons																																		
	Yes	No																																								
			<table border="1"> <thead> <tr> <th>Title</th> <th>Name</th> <th>Training date</th> <th>Organizer</th> <th>Course Title</th> <th>Training hours</th> </tr> </thead> <tbody> <tr> <td>Director</td> <td>Chuang, Jui-Lung</td> <td rowspan="2">14/07/2025</td> <td rowspan="2">The Institute of Internal Auditors-Chinese Taipei</td> <td rowspan="2">Prevention of Major Financial Frauds and Corporate Misconduct (Asset Stripping, Insider Trading, Tunneling, Stock Manipulation, Non-arm's Length Transactions, and Financial Statement Misrepresentation)</td> <td rowspan="2">6 hours</td> </tr> <tr> <td>Independent director</td> <td>Yu, Hsien-Ming</td> </tr> <tr> <td>Director</td> <td>Chuang, Jui-Yuan</td> <td rowspan="3">05/11/2025</td> <td rowspan="3">Securities and Futures Institute</td> <td rowspan="3">The Importance and Practical Case Studies of Enterprise AI Applications</td> <td rowspan="3">3 hours</td> </tr> <tr> <td>Director</td> <td>Chuang, Jui-Lung</td> </tr> <tr> <td>Independent director</td> <td>Yu, Hsien-Ming</td> </tr> <tr> <td>Director</td> <td>Peng, Hsien-Chung</td> <td rowspan="4">07/11/2025</td> <td rowspan="4">Taiwan Corporate Governance Association</td> <td rowspan="4">AI Trends</td> <td rowspan="4">3 hours</td> </tr> <tr> <td>Director</td> <td>Wu, Nan-Ming</td> </tr> <tr> <td>Director</td> <td>Chuang, Jui-Lung</td> </tr> <tr> <td>Independent director</td> <td>Yu, Hsien-Ming</td> </tr> </tbody> </table>	Title	Name	Training date	Organizer	Course Title	Training hours	Director	Chuang, Jui-Lung	14/07/2025	The Institute of Internal Auditors-Chinese Taipei	Prevention of Major Financial Frauds and Corporate Misconduct (Asset Stripping, Insider Trading, Tunneling, Stock Manipulation, Non-arm's Length Transactions, and Financial Statement Misrepresentation)	6 hours	Independent director	Yu, Hsien-Ming	Director	Chuang, Jui-Yuan	05/11/2025	Securities and Futures Institute	The Importance and Practical Case Studies of Enterprise AI Applications	3 hours	Director	Chuang, Jui-Lung	Independent director	Yu, Hsien-Ming	Director	Peng, Hsien-Chung	07/11/2025	Taiwan Corporate Governance Association	AI Trends	3 hours	Director	Wu, Nan-Ming	Director	Chuang, Jui-Lung	Independent director	Yu, Hsien-Ming			It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.
Title	Name	Training date	Organizer	Course Title	Training hours																																					
Director	Chuang, Jui-Lung	14/07/2025	The Institute of Internal Auditors-Chinese Taipei	Prevention of Major Financial Frauds and Corporate Misconduct (Asset Stripping, Insider Trading, Tunneling, Stock Manipulation, Non-arm's Length Transactions, and Financial Statement Misrepresentation)	6 hours																																					
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Independent director	Yu, Hsien-Ming																																									
			<p>Implementation of risk management policies and risk measurement standards: The Company has a risk management policy, and the organizational structure of risk management is responsible for the relevant management units according to the nature of its business. The Company's risk management constitutes recognizing,</p>																																							

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
			<p>analyzing, and measuring potential risks at each unit, while selecting appropriate treatment methods to control, process, manage, and supervise them and then improving the risk management plan. This is done according to the characteristics and levels of risks and using centralized or hierarchical implementation, so that all risks can be effectively controlled at any time. We have furthermore set up an audit unit to check and report on the Company's internal control systems regularly and intermittently, such that operational risks should be minimized.</p> <p>Please see the Company's website for details: https://www.jyd.com.tw/investor-zone-63-87</p> <p>5</p> <p>Implementation of risk management policies: https://www.jyd.com.tw/storage/system/PDF/05-1/2024/20241223.pdf</p> <p>Risk management policy: https://www.jyd.com.tw/storage/system/PDF/05-1/05-1-21.pdf</p> <p>Implementation of customer policies: The Company continues to maintain good interaction with customers, attaches great importance to customer relationships and customer satisfaction, and handles valued opinions by dedicated personnel to create a relationship of mutual benefit. The Company's purchases of liability insurance for directors and supervisors: The has purchased liability insurance for directors and managers, and the Company's Board functions and implementation are in accordance with the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies and demonstrate an optimal performance.</p>	It is in line with the spirit of the Corporate Governance Best Practice Principles and has shown no deviation therefrom.

Evaluation item	Status		Summary description	Difference from the Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies, and reasons
	Yes	No		
			Others: In order to implement corporate governance, establish an effective internal control system, and introduce an independent director system, while relying on the professional experience of independent directors and increasing the practical experience of the management team, the Company has formulated its Rules and Procedures of Board of Directors Meetings and has established a Remuneration Committee and an Audit Committee to strengthen the functions of the Board of Directors. These efforts have been made in order to protect the rights and interests of shareholders and enhance information transparency. The company has also set up a spokesperson and an acting spokesperson to disclose the Company's material information in a timely manner, and a dedicated person is responsible for handling communication with shareholders. In addition, the Company focuses on expanding sales customers in the industry and strives to create shareholder value.	
IX. Corrective action taken in response to the result of the Corporate Governance Evaluation conducted by the Corporate Governance Center of Taiwan Stock Exchange Corporation, and the priority of action on issues pending for corrective action in the most recent year. (Not applicable for companies not evaluated by TSEC)			Not applicable.	

3.3 The composition, responsibilities, and operations of the Remuneration Committee

3.3.1 Remuneration Committee Member Data:

ID classification	Condition Name	Professional qualifications and experience	Status of independence	Number concurrently serving as members of the remuneration committees of other publicly issued companies
Independent director /convener	Wang, Hsin-Fa	<ol style="list-style-type: none"> 1. Independent Director of the Company, convener of the Remuneration Committee and member of the Audit Committee. 2. Mr. Wang Hsin-Fa serves as an Independent Director of the Company and concurrently as Chairperson of Seehigh Biotech Co., Ltd. 3. Mr. Wang Hsin-Fa is proficient in leadership, operational judgment, operational management, crisis management, industry knowledge, corporate sustainability, international markets, and other professional capabilities. During his tenure as an Independent Director of the Company, he has provided appropriate advice and guidance on the Company's audits, financial and operational analysis as we take advantage of the expertise of Mr. Wang Hsin-Fa in his continued supervision of the Company's operations. 	<p>The three directors listed on the left:</p> <ol style="list-style-type: none"> 1. All have the qualifications of independence of independent directors. 2. Fully compliant with the status of independence: <ol style="list-style-type: none"> (1) Self, spouse, and relatives within the second degree of kinship do not serve as directors, supervisors, or employees of the Company or its affiliated companies; (2) Self, spouse, or relatives within the second degree of kinship do not hold any shares of the Company; 3. Not serving in the position of director, supervisor, or employee of a company that has a specified relationship with the Company (in reference to Article 6, Paragraph 1, Subparagraphs 5-8 of the Regulations Governing the Appointment and Exercise of Powers by the Remuneration Committee of a 	0
Independent director	Chuang, Chin-Te	<ol style="list-style-type: none"> 1. Independent Director of the Company, presiding chair of the Audit Committee, and member of the Remuneration Committee. 2. Mr. Chuang Chin-Te serves as an Independent Director of the Company and possesses abundant experience in accounting, operational management, decision-making abilities, analytical ability, corporate sustainability, and other 		0

ID classification	Condition Name	Professional qualifications and experience	Status of independence	Number concurrently serving as members of the remuneration committees of other publicly issued companies
		<p>professional capabilities. During his tenure as an Independent Director of the Company, he has provided appropriate advice and guidance on the Company's audits, financial and operational analysis as we take advantage of the expertise of Mr. Chuang Chin-Te in his continued supervision of the Company's operations.</p>	<p>Company Whose Stock is Listed on the Stock Exchange or Traded Over the Counter); (4) There has been no amount of remuneration for providing business, legal, financial, accounting, and other services to the Company or its affiliates in the last two years.</p>	
Independent director	Lin, Jung-Yi	<ol style="list-style-type: none"> 1. Independent Director of the Company, member of the Audit Committee and member of the Remuneration Committee. 2. Mr. Lin, Jung-Yi serves as an Independent Director of the Company and concurrently as Presiding Lawyer, Heng Li Lawfirm ,an Independent Director of Taihan Precision Technology Co., Ltd. 3. Mr. Lin, Jung-Yi is proficient in decision-making abilities, operational judgment, legal expertise, operational management, crisis management, corporate sustainability, international markets, legal capacity, and other professional capabilities. During his tenure as an Independent Director of the Company, he has provided appropriate advice and guidance on the Company's audits, financial and operational analysis as we take advantage of the expertise of Mr. Lin, Jung-Yi in his continued supervision of the Company's operations. 		0

Note: The members of the Remuneration Committee are independent directors of the Company. For details, please refer to 1.1 Director Information on page 7.

3.3.2 Duties of the Remuneration Committee:

The Remuneration Committee of the Company shall meet at least twice a year to formulate and regularly review the policies, systems, standards, and structures of performance evaluation of and salary remuneration for directors and managers. It shall assess and determine the remuneration for directors and managers on a regular basis.

3.3.3 Information on the operation of the Remuneration Committee:

1. There are 3 members of the Remuneration Committee of the Company.
2. Term of office of current members: from June 18, 2025 to June 17, 2028. The Remuneration Committee met 3 times (A) in 2025 and member qualifications and attendance are as follows:

Job Title	Name	Actual number of attendances (B)	Frequency of attendance	Actual attendance rate (%) (B/A)	Note
Committee member / Independent director	Chuang, Chin-Te	3	0	100%	
Convener / Independent director	Wang, Hsin-Fa	3	0	100%	
Committee member / Independent director	Lin, Jung-Yi	3	0	100%	

The dates, schedule, contents of proposals, outcomes of resolutions and the Company's disposition of opinions of the Remuneration Committee in the most recent year are as follows: The Company's Remuneration Committee held 3 meetings in 2025. All members attended in person, achieving an average attendance rate of 100%.

Remuneration Committee	Motion content and subsequent handling	Resolution result	Company's response to Remuneration Committee's opinions
7th meeting of the 5th term 10/01/2025	1. Discussion of the Company's 2024 annual performance appraisal bonus proposal for the Chairperson and managers.	Approved by all members of the Committee	Submitted to the Board of Directors and approved by all directors present
8th meeting of the 5th term 07/03/2025	1. Discussion of the Company's proposal for remuneration to employees and directors for 2024 and performance evaluation report. 2. Discussion of the proposal of the Company's salary adjustment in 2025. 3. Discussion of the Company's " Wage Regulations ".	Approved by all members of the Committee	Submitted to the Board of Directors and approved by all directors present

Remuneration Committee	Motion content and subsequent handling	Resolution result	Company's response to Remuneration Committee's opinions
1st meeting of the 6th term 07/08/2025	<ol style="list-style-type: none"> 1. The Company's 2024 annual director's remuneration distribution and manager employee's remuneration distribution proposal. 2. Change of the Company's Corporate Governance Officer. 	Approved by all members of the Committee	Submitted to the Board of Directors and approved by all directors present

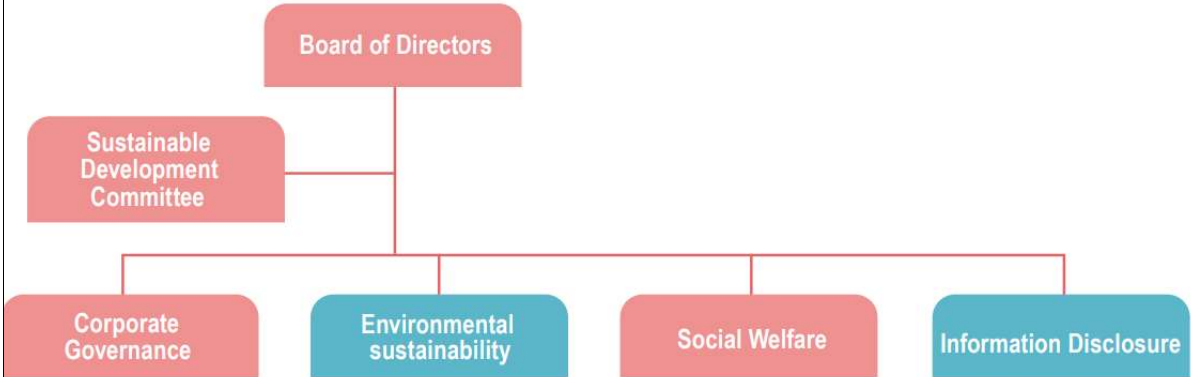
Other matters to be recorded:

- I. If the Board of Directors does not adopt or amend the recommendations of the Remuneration Committee, the date and period of the Board of Directors, the content of the motion, the resolution of the Board of Directors, and the Company's handling of the opinions of the Remuneration Committee should be stated. (If the remuneration approved by the Board of Directors exceeds the recommendation of the Remuneration Committee, the differences and reasons should be stated): No such situation.
- II. On resolutions of the Remuneration Committee, if members have objections or reservations and have records or written declarations, the date, period, motion content, opinions of all members and the handling of the opinions of the members shall be stated: No such situation.

3.4 Implementation of sustainable development promotions and the deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and causes thereof:

For the systems and measures adopted by the Company for environmental protection, community participation, social contribution, social services, social welfare, consumer rights, human rights, safety and health, and other social responsibility activities and their implementation status, these are described in the following table:

Promotion item	Implementation		Summary description	Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and causes thereof
	Yes	No		
I. Does the Company establish a governance structure to promote sustainable development, and set up a designated full-time (or part-time) unit to promote Sustainable Development, and the Board of Directors authorizes senior management to handle this and the Board of Directors supervises the situation?	√		<p>The Company has established the "Sustainable Development Promotion Committee" under the Board of Directors. On December 23, 2024, the Board appointed a Director to supervise the internal control of sustainability information and designated Director and President Chuang, Jui-Yuan as the Chairperson of the Sustainable Development Promotion Committee, and Director and Vice President of Operations Chuang, Jui-Chin as the Vice Chairperson. The Committee also closely monitors domestic and international sustainability trends and environmental changes to formulate appropriate responses.</p> <p>Placing a high priority on sustainable operations, the Company is led by General Manager Mr. Chuang, Jui-Yuan, who serves as the chief officer responsible for sustainable development. Leveraging his strategic decision-making position as a board director and his cross-departmental authority, he directly oversees the practical operations of the Sustainable Development Task Force.</p> <p>Although the formal title of "Chief Sustainability Officer" (CSO) does not currently exist within our organizational structure, the General Manager practically fulfills the CSO function in both administrative authority and governance practice. Through this unified leadership, the Company effectively integrates Environmental (E), Social (S), and Governance (G) responsibilities, flexibly responds to global sustainability trends and environmental risks, and ensures that sustainable development strategies are thoroughly implemented from the top down</p>	No differences.

Promotion item	Implementation		Summary description	Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and causes thereof
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			<p>The ESG Promotion Committee organization is as follows:</p>  <pre> graph TD Board[Board of Directors] --- SD[Sustainable Development Committee] SD --- CG[Corporate Governance] SD --- ES[Environmental sustainability] SD --- SW[Social Welfare] SD --- ID[Information Disclosure] </pre> <p>Sustainable development policies, members of the ESG Promotion Committee, plans, and results. Please see the Company's website for details: https://www.iyd.com.tw/corporate-social</p>	

Promotion item	Implementation			Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and causes thereof								
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			<p>The Sustainable Development Committee is composed of 8 members, including 2 directors. Relevant information about the committee is as follows:</p> <table border="1"> <thead> <tr> <th>Committee</th> <th>Member</th> <th>Primary authority</th> <th>2025 Operational status</th> </tr> </thead> <tbody> <tr> <td>ESG Promotion Committee</td> <td> Convener: Chuang, Jui-Yuan Vice Convener: Chuang, Jui-Chin Committee member: Hu, Pei-Ju Committee member: Tsou, Yi-Ta Committee member: Chu, Chun-Yen Committee member: Wu, I-Chen Committee member: Tseng, Chiung-Wan Committee member: Wu, Pei-Jun </td> <td> <ul style="list-style-type: none"> Review and improve the sustainable development system established by the Company Pay continual attention to domestic and foreign sustainable development trends and environmental changes to make relevant responses. Implement and promote corporate governance Take responsibility for corporate governance-related matters Foster a sustainable environment Preserve social welfare Strengthen corporate social responsibility information disclosure </td> <td>4 meetings were held, with an average attendance rate of 90%</td> </tr> </tbody> </table>	Committee	Member	Primary authority	2025 Operational status	ESG Promotion Committee	Convener: Chuang, Jui-Yuan Vice Convener: Chuang, Jui-Chin Committee member: Hu, Pei-Ju Committee member: Tsou, Yi-Ta Committee member: Chu, Chun-Yen Committee member: Wu, I-Chen Committee member: Tseng, Chiung-Wan Committee member: Wu, Pei-Jun	<ul style="list-style-type: none"> Review and improve the sustainable development system established by the Company Pay continual attention to domestic and foreign sustainable development trends and environmental changes to make relevant responses. Implement and promote corporate governance Take responsibility for corporate governance-related matters Foster a sustainable environment Preserve social welfare Strengthen corporate social responsibility information disclosure 	4 meetings were held, with an average attendance rate of 90%	
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	Yes	No	Summary description					
			The professional qualifications, experience, and operational status of the Sustainable Development Committee are as follows:					
			Title	Name	Sustainability Expertise and Capabilities	Number of times actually attending	Number of times required to attend	Actual attendance rate (%)
			Committee Chair (Director)	Chuang, Jui-Yuan	Leadership, Operational Judgment, Business Management, and Crisis Management	4	4	100%
			Committee Vice Chair (Director)	Chuang, Jui-Chin	Leadership, Operational Judgment, Business Management, and Crisis Management	4	4	100%
			Committee	Hu, Pei-Ju (Note1)	Accounting & Finance, Information Disclosure	3	3	100%
			Committee	Tsou, Yi-Ta	Sustainable Environment	3	4	75%
			Committee	Chu, Chun-Yen (Note2)	Corporate Governance	1	1	100%
			Committee	Wu, I-Chen	Social Welfare	4	4	100%
			Committee	Tseng, Chiung-Wan	Sustainable Environment	2	4	50%
			Committee	Wu, Pei-Jun (Note2)	Information Disclosure	1	1	100%
			Note 1: Effective from February 18, 2025, Member Hu, Pei-Ju duly elected to join and serve as a constituent member of the Committee.					
			Note 2: Effective from October 8, 2025, Member Chu, Chun-Yen and member Wu, Pei-Jun were duly elected to join and serve as constituent members of the Committee.					

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	Yes	No		
			<p>The ESG Promotion Committee convenes quarterly meetings to discuss the sustainable management objectives and policies, formulate action plans in response and implement regular reviews on their effectiveness. Including (1) Corporate governance (2) Sustainable environment (3) Social welfare (4) Information disclosure of sustainable issues.</p> <p>After discussions, the Committee reports specific promotion plans and implementation results to the Board of Directors each year, and strengthens the participation of the Board of Directors in the Company's ESG implementation results. The date of the most recent report to the Board was January 19, 2026.</p> <p>Supervision of sustainable development by the Board: The Board of Directors receives quarterly reports from the management team (including ESG reports) and requires management to present the Company's strategies to the Board. The Board is responsible for assessing the feasibility and likelihood of success of these strategies, continuously monitoring their progress, and urging the management team to make adjustments when necessary. In addition, the Board of Directors has established a sustainability policy and related implementation guidelines to ensure long-term planning and effective execution in the area of sustainable development.</p> <p>Please see the Company's website for details: https://www.jyd.com.tw/corporate-social-67-103</p>	

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	Yes	No		
II. Does the Company follow the principle of materiality, conduct risk assessments on environmental, social, and corporate governance issues related to company operations, and formulate relevant risk management policies or strategies?	√		<p>1. Boundaries of the risk assessment: The information disclosed herein includes the Company's performance in sustainable development at major business locations from January to December 2025. The boundaries of the risk assessment are based on the Company's operations in Taiwan (Hsinchu Head Office and Kaohsiung Branch).</p> <p>2. Identify risk assessment standards, processes, results and risk management policies or strategies for material environmental, social, and governance issues.</p> <p>3. The Company adheres to "technology first, quality first, service first" as our business philosophy and principle of materiality, while pursuing sustainable operations and profit of the business, promoting its sustainable development, attaching importance to the rights and interests of stakeholders, paying attention to environmental, social, and corporate governance issues, and incorporating them into the Company's management policies and operational activities to achieve the goal of sustainable operations.</p> <p>The ESG Promotion Committee conducted analysis based on the materiality principle of the Sustainability Report. They communicated with internal and external stakeholders, integrated the evaluation information provided by departments to evaluate material ESG issues. They formulated risk management policies for effective identification, measurement, monitoring, and management of major environmental hazards, corporate governance, labor rights, and social support issues, and take specific actions to reduce the impact of related risks.</p>	No differences.

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			<p>4.The Company has formulated the following risk management policies or strategies based on the assessed risks :</p> <table border="1"> <thead> <tr> <th>Material Issues</th> <th>Risk Assessment Item</th> <th>Explanation</th> </tr> </thead> <tbody> <tr> <td>Environmental</td> <td>Environmental impact and management</td> <td> <p>1.The Company meets environmental protection regulations and passed DNV's ISO 14001 environmental management system certification, and regularly obtains re-certification.</p> <p>2.We regularly review greenhouse gas emissions, review the impact on the Company's operations, and continue to implement carbon reduction measures to effectively reduce carbon emissions.</p> </td> </tr> <tr> <td>Social</td> <td>Occupational safety</td> <td>The Company established a comprehensive occupational safety and health management system, received DNV's ISO 45001 certification and regularly obtains re-certification.</td> </tr> </tbody> </table>	Material Issues	Risk Assessment Item	Explanation	Environmental	Environmental impact and management	<p>1.The Company meets environmental protection regulations and passed DNV's ISO 14001 environmental management system certification, and regularly obtains re-certification.</p> <p>2.We regularly review greenhouse gas emissions, review the impact on the Company's operations, and continue to implement carbon reduction measures to effectively reduce carbon emissions.</p>	Social	Occupational safety	The Company established a comprehensive occupational safety and health management system, received DNV's ISO 45001 certification and regularly obtains re-certification.	
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	Yes	No			
				<p>Regulatory compliance</p> <p>We established a governance organization and implement internal control mechanisms to ensure that all employees and operations of the Company comply with relevant laws and regulations.</p>	
			Corporate Governance	<p>Strengthen the functions of the Board of Directors</p> <p>1.Plan related continuing education courses for directors and provide the latest information on regulations, system development, and policies. 2.Purchase directors' liability insurance to protect them from lawsuits and claims.</p>	
			Corporate Governance	<p>Stakeholder engagement</p> <p>1.To avoid business or litigation risks caused by misunderstandings between stakeholders and the Company, the Company analyzes the important issues of concern to stakeholders every year. 2.Establish various communication channels to facilitate actively communication and reduce differences in opinions and misunderstanding. Set up a mailbox for investors and assign a spokesperson to process and respond to opinions.</p>	

Promotion item	Implementation			Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and causes thereof
	Yes	No	Summary description	
III. Environmental Issues	√		(I) The Company regularly collects and evaluates adequate and timely information on the impact of its operations on the natural environment, establishes measurable targets, and reviews the progress of its environmental sustainability goals or objectives. The Company has followed ISO14001 to establish our environmental management system, and we continue to pass third-party verifications. Furthermore, a greenhouse gas inventory is conducted every year in accordance with the ISO14064-1:2018 standard, and resulting emissions reductions are tracked.	(I) No differences.
(I) Has the Company established an appropriate environmental management system based on its industry characteristics?				
(II) Has the Company committed itself to improving energy efficiency and to using recycled materials with low impact on the environment?	√		(II) The Company has designated a dedicated individual who is responsible for the Company's overall environmental resource planning, for the sake of improving the utilization efficiency of each resource item. Because the Company works in a licensed industry, beyond adhering to general administrative decrees, we must additionally comply with provisions of environmental protection laws. As a result, such licensing is not easily obtained. Nonetheless, the Company has actively invested in environmental protection, air and water pollution prevention, waste management, and so on, and has proposed and implemented feasible improvement plans, such that there is no use of recycled materials that impacts environmental loads.	(II) No differences.
(III) Does the Company assess the potential risks and opportunities of climate change for the Company now	√		(III) The Company actively promotes energy-saving and carbon-reduction policies, is committed to improving air quality, and utilizes low-pollution transportation, demonstrating its commitment to environmental sustainability. Through various energy-saving and carbon-reduction initiatives and regular reviews of environmental issues, we continue to implement improvement measures aimed at achieving greenhouse gas reduction targets. At the same time, the Company	(III) No differences.

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<p>and in the future, and take measures to deal with climate-related issues?</p> <p>(IV) Is the company counting greenhouse gas emissions, water consumption, and the volume of total waste in the past two years, and formulated policies for public energy conservation and carbon reduction, greenhouse gas reduction, water management, or other waste management?</p>	√		<p>conducts analyses of the risks and opportunities brought about by climate change to strengthen its climate risk governance capabilities.</p> <ul style="list-style-type: none"> ● Actively promoting internal awareness of energy conservation and carbon reduction concepts ● Continuously optimizing the use of energy and resources ● Procuring LED lighting equipment with environmental and energy-saving labels to practice green procurement <p>(IV) Based on our concern for global warming issues, the Company hopes to reduce greenhouse gas emissions while starting to reduce carbon emissions. Furthermore, we stand as the first company in Taiwan to pass carbon footprint verification for gold products, i.e., products from the raw material, manufacturing, distribution, and disposal stages. The greenhouse gases emitted in the production activities at various life cycle stages are rationally distributed and calculated, and the carbon emissions of the product are derived to reveal the use of carbon and determine energy-consuming black holes. Since learning about product carbon footprints, Jiin Yeeh Ding Company has planned control measures to complete the required "carbon reduction" work. Furthermore, through the implementation of the carbon reduction plan, we create considerable "energy saving" space, thereby reducing the cost of production and achieving the goal of a mutually beneficial outcome for business and for environmental protection. The Company's energy conservation and carbon reduction and greenhouse gas reduction management policies and specific practices are as follows:</p>	(IV) No differences.

Promotion item	Implementation		Summary description	Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and causes thereof
	Yes	No		
			<p>1. Greenhouse gases: Due to the increase in greenhouse gas emissions caused by global activities, resulting in continuous floods and droughts generated by climate change problems, which in turn influence corporate operations, the Company expects to effectively implement greenhouse gas reduction measures to alleviate the phenomenon of global warming and fulfill our responsibilities as a member of the global village.</p> <p>(1) Policies and commitments: Jiin Yeeh Ding Enterprise Corp., conducts an organized greenhouse gas inventory operation to accurately grasp the annual greenhouse gas emissions situation, plans reduction measures and offset strategies, and has committed to a zero net increase in greenhouse gas emissions by 2050 to achieve carbon neutrality goals.</p> <p>(2) Short-term goals and 2025 Achievement Status: Target Setting: (A) Complete the annual greenhouse gas inventory inspection. (B) Complete the annual organization greenhouse gas claim verification operation and obtain the verification statement. (C) Implement and complete carbon/energy reduction measures, achieving the 10% electricity reduction target for 2025. 2025 Achievement Status: The Company actively implemented its carbon reduction plan and smoothly achieved the short-term target of reducing electricity consumption by 10%. In 2025, by means of renewable energy wheeling via the Taipower wheeling mechanism, the Company actually used 117.372 thousand kWh of renewable electricity. Correspondingly, 115 Renewable Energy Certificates were generated and delivered along with the aforementioned green electricity usage, and were transferred to the Company's account according to</p>	

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			<p>regulations, serving as supporting evidence for the Company's renewable electricity consumption and environmental benefit claims. Jiin Yeeh Ding supports energy transition with substantive green power purchasing actions, effectively reducing operational emissions.</p> <p>Greenhouse gas emissions(Unaudited):</p> <table border="1"> <thead> <tr> <th>Scope \ Year</th> <th>2025</th> <th>2024</th> <th>2020 (Base Year)</th> </tr> </thead> <tbody> <tr> <td>Scope 1 (tCO₂e)</td> <td>513.7498</td> <td>594.8974</td> <td>353.9451</td> </tr> <tr> <td>Scope 2 (tCO₂e)</td> <td>739.3100</td> <td>719.4235</td> <td>908.8385</td> </tr> <tr> <td>Total emission (tCO₂e)</td> <td>1,253.0598</td> <td>1,314.3209</td> <td>1,262.7836</td> </tr> <tr> <td>Reduction Targets (Compared to Base Year)</td> <td>0.77% reduction</td> <td>4.08% increase</td> <td>-</td> </tr> </tbody> </table> <p>Operational Expansion and Organizational Boundary Descriptions: While pursuing carbon reduction goals, the Company continues to steadily increase its production capacity. The " Jiin Yeeh Ding Xibin Plant" initiated trial operations in 2025 and commenced official production in 2026. With the expansion of scale, the Xibin Plant will officially be included in the energy and greenhouse gas management system of the Company's organizational boundaries in the future, ensuring that various carbon reduction control measures are implemented simultaneously during the process of capacity escalation, thereby practicing the commitment to low-carbon operations.</p>	Scope \ Year	2025	2024	2020 (Base Year)	Scope 1 (tCO ₂ e)	513.7498	594.8974	353.9451	Scope 2 (tCO ₂ e)	739.3100	719.4235	908.8385	Total emission (tCO ₂ e)	1,253.0598	1,314.3209	1,262.7836	Reduction Targets (Compared to Base Year)	0.77% reduction	4.08% increase	-	
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			<p>(3) Medium- and long-term targets:</p> <p>(A) Implement the reduction and complete the offsetting strategy year by year, achieve carbon neutrality and complete the report.</p> <p>(B) Complete the carbon neutrality external verification operation by 2050.</p> <p>(4) Promotional measures:</p> <p>(A) To ensure the effective operation of the greenhouse gas management system, the Company established the Sustainable Development Promotion Committee. The Chairperson is responsible for convening the committee members and forming a verification team.</p> <p>(B) We have analyzed the water and electricity consumption of the organization on a quarterly basis, ensuring that the effect of the relevant carbon reduction plan is reliable.</p> <p>(C) For the process power consumption reduction and power consumption reduction plan, the relevant performance will be reviewed regularly.</p> <p>(5) Verification status: The Company has completed the 2025 Organizational Greenhouse Gas (GHG) Inventory Report and expects to obtain third-party verification in June 2026. The report was prepared in accordance with the ISO 14064-1:2018 / CNS 14064-1:2021 standards.</p> <p>2. Waste management: The Company needs to properly manage the waste generated in the process of recycling and reuse to avoid secondary pollution and environmental hazards.</p> <p>(1) Policies and commitments: Committed to the prevention and continuous improvement of waste pollution, and promoting environmental protection concepts to employees, customers, suppliers, and contractors.</p> <p>(2) Short-term goals: (A) Waste discharge during the recycling process can comply with the regulations; (B) Implement contractor audits to ensure that</p>	

Promotion item	Implementation		Summary description	Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and causes thereof
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			<p>the relevant commissioned waste can be properly disposed of and is harmless.</p> <p>(3) Medium- and long-term objectives: To comply with regulatory requirements, ensure that the waste recycling system can be properly handled from upstream to downstream, fulfill corporate social responsibility, and avoid environmental impacts.</p> <p>(4) Promotion measures: In accordance with the ISO14001 environmental management system, we will implement in-plant waste management through the PDCA system to achieve annual targets.</p> <p>Jiin Yeeh Ding is a professional electronic waste recycling and treatment facility. Its primary business is to process industrial waste into valuable material used as raw input for metal smelters. Although, under environmental regulations, the outputs from the Company's treatment process must be declared using waste codes for thermal treatment and overseas processing, these outputs are in fact valuable products rather than waste and are therefore not listed in the Company's waste disposal summary. During the processing of industrial waste, non-valuable waste is also generated. This waste is categorized as either hazardous industrial waste or general industrial waste, and is handled by certified waste disposal service providers for subsequent treatment at the Company's expense.</p> <p>Due to the large volume of general industrial waste and the limited capacity of local public incineration facilities, the disposal of such waste has become increasingly constrained. The Company is actively seeking other qualified disposal providers and continues to promote waste reduction and resource reuse opportunities to minimize waste generation.</p>	

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			<p>Total waste volume in the past two years (Data scope: Hsinchu Headquarters and Kaohsiung Branch)</p> <table border="1"> <thead> <tr> <th rowspan="2">Year</th> <th colspan="3">Total Waste Disposal Volume (metric tons)</th> </tr> <tr> <th>General</th> <th>Hazardous</th> <th>Total</th> </tr> </thead> <tbody> <tr> <td>113</td> <td>1,192.05</td> <td>88.66</td> <td>1,280.71</td> </tr> <tr> <td>114</td> <td>1,577.17</td> <td>267.16</td> <td>1,844.32</td> </tr> </tbody> </table> <p>The Company has long been committed to water conservation and environmental sustainability. In terms of water-saving initiatives, we begin with fully implementing daily water conservation practices to maximize the efficiency of available water resources. In 2025, the Company's water consumption was 6,620 cubic meters, sourced entirely from tap water (100%). This represents a 3.62% increase compared to 2024. The Company will continue to explore water recycling and advanced solutions to further enhance overall water use efficiency.</p> <p>Total water volume in the past two years (Data scope: Hsinchu Headquarters and Kaohsiung Branch)</p> <table border="1"> <thead> <tr> <th>Year</th> <th>Water consumption (m³)</th> <th>Total Employees (person)</th> <th>Average Water Consumption (m³)</th> </tr> </thead> <tbody> <tr> <td>113</td> <td>6,389.15</td> <td>155</td> <td>41.22</td> </tr> <tr> <td>114</td> <td>6,620.35</td> <td>165</td> <td>40.12</td> </tr> </tbody> </table>	Year	Total Waste Disposal Volume (metric tons)			General	Hazardous	Total	113	1,192.05	88.66	1,280.71	114	1,577.17	267.16	1,844.32	Year	Water consumption (m ³)	Total Employees (person)	Average Water Consumption (m ³)	113	6,389.15	155	41.22	114	6,620.35	165	40.12	
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	Yes	No		
IV. Social Issues				
(I) Has the Company established related policies and procedures in accordance with applicable legal rules and the International Convention on Human Rights?	√		(I) Jiin Yeeh Ding pays close attention to employees' rights and builds a friendly environment with human rights protection. The Company obtained the approval of the Chairman for the establishment of the "Human Rights Policy", which recognizes the basic human rights enshrined in the values of the international community. It includes the ban on the use of child labor, elimination of all forms of forced labor, elimination of discrimination in employment, and prevention of any action that infringe or violate human rights to ensure gender equality and fair treatment of all employees.	(I)-(II) No differences.
(II) Has the Company formulated and implemented reasonable employee welfare measures (including salary, vacation and other benefits, etc), and appropriately reflected business performance or results in employee compensation?	√		(II) The Company has working rules and related personnel management regulations. The content covers basic wages, working hours, vacations, pension benefits, labor and health insurance benefits, occupational accident compensation, and so on for the Company's hired workers, which are in compliance with the relevant provisions of the Labor Standards Act. We have set up an Employee Welfare Committee to operate through a welfare committee elected by employees to handle various welfare matters. The company's remuneration policy has a positive correlation with business performance, according to individual ability, contributions to the Company, and performance.	

Promotion item	Implementation			Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and causes thereof
	Yes	No	Summary description	
(III) Has the Company provided a safe and healthy work environment for the employees, and related education on occupational safety and health for the employees at regular intervals?	√		<p>(III) (1) A safe and healthy working environment for employees, and the education policy for employees and its implementation:</p> <p>Occupational Safety and Health Policy</p> <p>Jiin Yeeh Ding is committed to providing employees with a safe and healthy work environment, and maintaining contractor and visitor's safety. In 2003, The Company introduced "OHSAS Occupational Health and Safety Management System", which was transferred to new version of "ISO45001 Occupational Health and Safety Management System" in 2020. Jiin Yeeh Ding continuously verifies occupational health and safety regulations applied to operation factory location, implements occupational health and safety management system and education and training, complies with regulations in drafting safety requirements, conducts risk assessment regularly, implements audit to verify implementation effectiveness and principles for continuous improvement, enhances existing occupational health and safety management system and continues to fulfill targets of zero occupational injury and zero incident of death from line of duty.</p> <p>To ensure safety culture and enhance employee's safety awareness, Jiin Yeeh Ding categorizes occupational health and safety related education and training into freshman training, internal education and training and external education and training. Purpose of freshman training is to familiarize freshman with the Company's profile, introduce the Company's regulations and systems, occupational health and safety concept and guidelines for health and safety, and familiarize freshman with work contents of duties so that they can be competent in future work.</p>	(III) No differences.

Promotion item	Implementation		Summary description	Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and causes thereof
	Yes	No		
			<p>(2) The relevant certifications obtained by the company (which should be valid as of the date of publication of the annual report) and the scope covered:</p> <p>The parent company (Jiin Yeeh Ding) has obtained ISO 45001 occupational safety and health management system certification. Jiin Yeeh Ding deeply understands the unchanging truth that "employees are the lifeblood of the company". Therefore, over the years, it has always been committed to creating a safe, hygienic and comfortable working environment. In addition to implementing occupational safety management regulations and introducing advanced management technologies, it also encourages employees to actively participate in occupational safety activities, enhance overall occupational safety awareness, and establish a complete occupational safety and health management system. With the long-term persistence and hard work of all employees, we obtained the honor of ISO 45001 certification from DNV in March 2026. Jiin Yeeh Ding will continue to move towards the ambitious goal of improving corporate safety culture and sustainable business development.</p> <p>(3) The number of cases of occupational accidents and the number of employees involved in the current year, and the ratio to the total number of employees, and related improvement measures: No occupational accidents in the current year.</p> <p>(4) The number of fire incidents and the number of casualties in the given year, and the ratio of the number of casualties to the total number of employees, and improvement measures related to fire incidents:</p> <p>Event Description: A fire occurred at the Company's Nangang Plant in the morning of April 12, 2026. The local fire department was immediately notified, and</p>	

Promotion item	Implementation		Summary description	Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and causes thereof
	Yes	No		
(IV) Has the Company provided effective training in career planning for employees?	√		<p>the plant's autonomous emergency response procedures were activated. The fire was completely extinguished at 14:00 on the same day. No casualties or injuries were caused by this incident. The detailed cause of the fire is currently undergoing investigation and assessment in cooperation with the relevant authorities.</p> <p>Countermeasures: The Company immediately contacted the insurance company to conduct an on-site inspection and initiate subsequent insurance claim procedures. Based on a preliminary assessment, this incident has no material impact on the Company's financial condition or operational plans..</p> <p>(IV) To support employee career development, the Company's Human Resources Department has designed a comprehensive training program that includes onboarding training, professional development, and management training. Each year, based on operational needs and business development directions, the Company arranges competency training for employees at all levels and adopts diverse learning methods to strengthen professional skills and core competencies. In addition, the Company has introduced courses on corporate ethics to cultivate proper professional values among employees, ensuring both individual growth and corporate advancement.</p> <p>In 2025, a total of 494 employee training sessions were completed, with an aggregate of 1291 training hours.</p>	(IV) No differences.

Promotion item	Implementation		Summary description	Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and causes thereof
	Yes	No		
(V) Regarding issues such as customer health and safety, customer privacy, and marketing and labeling of products and services, does the Company comply with the relevant regulations and international standards, and formulate relevant consumer and customer protection policies and complaint procedures?	√		(V) The Company formulates management laws to maintain the social environment in accordance with the Waste Disposal Act and the Resource Recycling Act.	(V) No differences.

Promotion item	Implementation		Summary description	Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and causes thereof
	Yes	No		
(VI) Has the Company formulated supplier management policies, where suppliers are required to follow relevant regulations on issues such as environmental protection, occupational safety and health or labor and their implementation?	√		(VI) The Company attaches great importance to the protection of the environment and society, and also selects manufacturers with the same integrity as the Company to perform supplier evaluation and review every year.	(VI) No differences.
V. Does the Company refer to the internationally-prepared reporting standards or guidelines, preparation of sustainability	√		The structure of this report is prepared in accordance with the 2021 edition of the Global Reporting Initiative (GRI) Sustainability Reporting Standards (GRI Standards 2021) and also complies with the requirements set forth in the "Regulations Governing the Preparation and Filing of Sustainability Reports by OTC Companies". "2024 Jiin Yeeh Ding Sustainability Report" has been disclosed on the Company's website. https://www.jyd.com.tw/corporate-social Home/ESG Area	No differences.

Promotion item	Implementation		Summary description	Deviation from Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and causes thereof
	Yes	No		
reports and other reports that disclose the Company's non-financial information? Did the preliminary report obtain the confidence or assurance opinion of the third-party verification unit?			To enhance the quality of its disclosures, Jiin Yeeh Ding engaged KPMG Taiwan to perform a limited assurance engagement in accordance with Assurance Standard No. 3000, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information," issued by the Financial Accounting Foundation of the Republic of China, and to issue a report in Chinese on the information subject to assurance.	
<p>VI. If the Company has its own sustainable development code in accordance with the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please describe the differences between its operation and the Principles:</p> <p>The Company has Sustainable Development Best Practice Principles and implements them, which are no different from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies.</p>				

VII. Other important information helpful to understand the implementation of the promotion of sustainable development:

The Company actively practices sustainable development in line with international development trends, and through corporate citizenship, we enhance the country's economic contributions, improve the quality of life of employees, communities and society, and promote our competitive advantage based on corporate sustainability.

The main contents of the activities in 2025 are briefly described as follows:

1. Lamplighting Buddies – Street Lamp Adoption

Jiin Yeeh Ding has invested in local community care over the long term, adopting a total of 83 streetlights within Hsinchu City for 15 consecutive years, demonstrating concrete actions of corporate feedback to the community. Through the continuous maintenance of public lighting facilities, it not only improves the brightness of the cityscape and nighttime pedestrian safety, but also practically participates in urban energy saving and carbon reduction actions, joining hands with citizens to jointly protect the environment and implement the sustainable concept of loving the Earth.

2. Greening Action GO GO GO

Through promoting urban space greening, Jiin Yeeh Ding gradually improves the environmental load caused by the traditional "concrete jungle," integrating green elements into operational areas and surrounding space planning. This action not only enhances the overall environmental comfort and landscape quality, but also contributes to creating a friendlier and healthier working and living environment.

3. Massage Masters

Jiin Yeeh Ding internally invited professional massage and acupressure personnel to station at the company, providing massage services for colleagues every Monday from 10:00 AM to 5:00 PM. This initiative practices the concept of social inclusion, and concurrently assists employees in relieving work pressure, relaxing muscles and bones, and promoting physical and mental health, thereby improving work concentration and overall work efficiency.

4. Active Living Month

Through planning health promotion and leisure sports activities, Jiin Yeeh Ding held a bowling competition, encouraging employees to participate in diverse sports and exchanges outside of work to enhance the emphasis on physical and mental health. The relevant activities assist colleagues in relieving work pressure and relaxing muscles and bones, while promoting cross-departmental communication and teamwork in a relaxed, interactive atmosphere.

5. Rolling up Sleeves to Donate Blood – A Benefit to Help Others

On May 4, 2025, Jiin Yeeh Ding held its 8th blood donation event, setting up a mobile blood donation vehicle in front of the company's main entrance and encouraging employees to roll up their sleeves and donate blood. The event successfully collected 42 bags of 250cc blood, totaling 10,500cc of passionate blood donations, once again demonstrating corporate social responsibility and the deep compassion of our employees.

6. Environmental Protection, Love the Earth

Through Family Day activities, combining environmental checkpoints with ESG concepts and multiple fun challenge games, the sustainable concept was integrated into the checkpoint designs in an educational and entertaining way, guiding parents and children to recognize the importance of environmental protection in interactive experiences. In the process of completing tasks, participating families not only deepened their understanding of ESG issues, but also further cultivated the awareness of practicing environmental actions in daily life, successfully rooting the sustainable concept downward and demonstrating the concrete effectiveness of the enterprise in promoting environmental education and social participation.

7. Fundraising for Underprivileged Children and Youth

The charitable fundraising activity, through the company's matching donation mechanism and diverse publicity channels, successfully gathered the community engagement power of employees and their relatives and friends, improving the overall participation rate and fundraising results. The raised donations were donated in full to social welfare centers, used to assist impoverished children and youth to improve life and educational resources, practically responding to social needs.

8. Walking 8,000 Steps a Day with Ease

The total accumulated steps of this activity exceeded 20 million steps, successfully reducing carbon dioxide emissions by approximately 3,157 kilograms, equivalent to the carbon absorption capacity of about 315 trees for one year. It not only effectively improved employee sports participation and health awareness, but also implemented low-carbon living through practical actions, demonstrating the concrete effectiveness of the company's parallel promotion of environmental sustainability and employee health.

9. Parent-Child Day

Jiin Yeeh Ding's ESG team organized the annual "Vibrant Family Day, Happiness Never Stops" parent-child activity. This activity attracted nearly 150 employees and dependents to participate enthusiastically. In a joyful atmosphere, it fully achieved the activity purpose of "cohering the joyful fellowship of colleagues and dependents, and enhancing corporate consensus and centripetal force".

10. KPMG-Charity Donating Used Laptops to Remote Villages

Jiin Yeeh Ding has responded to the second-hand computer collection campaign for rural digital centers initiated by KPMG Taiwan for seven consecutive years. This year, it donated 5 second-hand laptop computers again, expecting to help residents in rural areas continue learning and grow without interruption. Through practical actions, knowledge and digital skills are brought into rural areas, effectively narrowing the digital gap between urban and rural areas, allowing disadvantaged groups to also have the opportunity to connect with the world and step by step realize the dreams in their hearts.

11. Education and Training – Corporate Social Responsibility Issues

- The Safety and Health Department regularly conducts environmental news and occupational disaster case publicity at supervisory meetings every week.
- In Regular promotion of environmental news, occupational incident cases, health promotion topics, and corporate social responsibility articles is conducted to enhance employees' awareness of corporate social responsibility.

12. 2024 JYD Sustainability Report and CPA Assurance

Completed the 2024 Jiin Yeeh Ding Sustainability Report which was uploaded to the Market Observation Post System and the Company's website on August 25, 2025. The Company's website. <https://www.jyd.com.tw/corporate-social-151>

13. 2024 JYD Greenhouse Gas Report and Auditor's Assurance

Completed the 2024 Greenhouse Gas Assurance Report which was uploaded to the Company's website <https://www.jyd.com.tw/quality-management-156>

The specific promotion plan for sustainable development in 2026 is briefly described as follows:

1. Lamplighting Buddies – Street Lamp Adoption

The adoption of benevolent street lamps makes the streets brighter and safer, and also allows us to work together to achieve the goals of energy conservation, carbon reduction and love for the Earth.

2. Turn Off the Lights to Love the Earth, Let's Take Action Together

Through participating in the "World Lights-Out Day" activity, improve the energy saving and carbon reduction awareness of all employees, cultivate the living habit of conserving electricity, support global sustainable actions with practical steps, and jointly reduce carbon emissions and cherish energy and resources.

3. Greenery Back Home, Sustainability Rooting Downward

To respond to Arbor Day and implement environmental sustainability, the "Greenery Back Home · Sustainability Rooting Downward" activity was promoted, encouraging employees to go home and plant saplings with their own hands, letting the green meaning extend to every place of life. The activity symbolizes that the company and employees jointly plant hope for the Earth, promoting sustainability to diffuse from the workplace to families.

4. Greening Action GO GO GO

We seek to improve the city's "cement forest". So that colleagues can have a comfortable living environment. Greening will improve sanitation and maintain the balance and efficiency of ecosystems.

5. Massage Masters

After the massage service, employees can relieve stress, stretch their muscles and bones, enhance their work spirit, and improve work efficiency.

6. Active Living Month

For all employees to have fun together and promote happy living in body and mind. Such as: road running activities, bowling activities, and so on.

7. Rolling up Sleeves to Donate Blood – A Benefit to Help Others

It is hoped that the purpose of "donating blood to save people" will be achieved through blood donation with love, which will not only establish a good corporate image, but also to let employees' warm contributions convey "love" and "hope"

8. Environmental Protection, Love the Earth

These activities also served to promote environmental awareness, encouraging everyone to start with small eco-friendly actions, support environmental protection, and jointly create a low-carbon, livable city while contributing to energy conservation and a healthier planet.

9. Charitable Donations

By donating supplies to local families in need, these donations not only provide practical assistance but also express care and commitment to society.

10. Parent-Child Day

Jiin Yeeh Ding's annual family parent-child activities unite employees and their families to make happy friendships and enhance corporate consensus and motivation.

11. KPMG-Charity Donating Used Laptops to Remote Villages

This involved donating second-hand computers to students in schools in remote rural areas, in the hope of passing on love to more disadvantaged groups and making a contribution to society.

12. Education and Training – Corporate Social Responsibility Issues

We promote employees' awareness of corporate social responsibility through regular publicity of environmental news, sharing of occupational incident cases, and articles on corporate social responsibility issues.

3.5 A company that meets certain conditions shall disclose climate-related information

Climate-Related Information of TWSE/TPEX Listed Company

3.5.1 Implementation Status of Climate-Related Information

<u>Item</u>	<u>Implementation</u>
<p>I. Describe the board of directors' and management's oversight and governance of climate-related risks and Opportunities.</p> <p>II. Describe how the identified climate risks and opportunities affect the business, strategy, and finances of the business (short, medium, and long term).</p>	<ul style="list-style-type: none"> ● Supervision and Management by the Board of Directors: <ol style="list-style-type: none"> (1) The Board of Directors provides strategic guidance and supervises the implementation of climate governance. (2) The Board appointed a Director to supervise the internal control of sustainability information and designated Director and President Chuang, Jui-Yuan as the Chairperson of the Sustainable Development Promotion Committee, and Director and Vice President of Operations Chuang, Jui-Chin as the Vice Chairperson. ● Supervision and Management by the ESG Promotion Committee: <ol style="list-style-type: none"> (1) Responsible for promoting ESG projects. (2) Conducts regular meetings to track the progress and results of ESG projects. (3) Responsible for assessing climate-related risks and opportunities and reporting to the Board of Directors on a regular basis. (4) Continuously monitors international trends and external issues. <p>II. The Company's Sustainable Development Promotion Committee leads all departments in conducting risk assessments and reports the evaluation results to the President. In assessing climate 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 by the United Nations. Under the worst-case global warming scenario (RCP 8.5), related risks and opportunities are evaluated. In terms of timeline definitions, short term is defined as 0-3 years, medium term as 3-10 years, and long term as more than 10 years. Climate-related risks and opportunities are detailed in the attached table.</p>

<u>Item</u>	<u>Implementation</u>
<p>III. Describe the financial impact of extreme weather events and transformative actions.</p> <p>IV. Describe how climate risk identification, assessment, and management processes are integrated into the overall risk management system.</p> <p>V. If scenario analysis is used to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors and major financial impacts used should be described.</p> <p>VI. If there is a transition plan for managing climate-related risks, describe the content of the plan, and the indicators and targets used to identify and manage physical risks and transition risks.</p>	<p>III. The financial impacts of extreme climate events and transition actions are shown in the attached table.</p> <p>IV. In accordance with the “Risk Management Policy,” the Company’s Sustainable Development Promotion Committee leads all departments in conducting risk assessments and reports the evaluation results to the President. In evaluating climate risks and opportunities, we refer to the ISO 31000 Risk Management Guidelines and the TCFD framework to identify transition risks, physical risks, and climate opportunities. We assess the level of impact on the Company, analyze the findings, and develop corresponding strategies and response measures.</p> <p>V. None.</p> <p>VI. (1) The Company conducts its greenhouse gas inventory in accordance with the ISO 14064-1 organizational-level standard. (2) Based on the Company’s greenhouse gas inventory plan, the 2020 inventory data is used as the baseline for setting reduction targets.</p>

<u>Item</u>	<u>Implementation</u>
<p>VII.If internal carbon pricing is used as a planning tool, the basis for setting the price should be stated.</p>	<p>VII.None. In 2023, Taiwan passed the “Climate Change Response Act,” which includes a phased implementation of carbon fee collection, initially targeting major emitters. Currently, the Company’s plant emissions do not exceed 25,000 metric tons. However, as production increases and regulations become stricter, with the potential lowering of the carbon fee threshold, the Company may become subject to carbon fee assessments, which would result in increased indirect costs.</p>
<p>VIII.If climate-related targets have been set, the activities covered, the scope of greenhouse gas emissions, the planning horizon, and the progress achieved each year should be specified. If carbon credits or renewable energy certificates (RECs) are used to achieve relevant targets, the source and quantity of carbon credits or RECs to be offset should be specified.</p>	<p>VIII.None.</p>
<p>IX.Greenhouse gas inventory and assurance status and reduction targets, strategy, and concrete action plan (separately fill out in points 3.5.1-1 and 3.5.1-2 below).</p>	<p>IX. 2024 Greenhouse Gas Emissions Assurance Status (as detailed in Sections 3.5.1-1 and 3.5.1-2)</p>

Table

Type of risk	Risk dimension	Project Summary	Level of impact			Financial impact	Potential business, strategic, and financial impacts
			Short-term	Mid-term	Long-term		
Transition risks	Policy and regulation	Regulatory oversight by competent authorities and greenhouse gas emissions management	Low	Medium	Medium	Increased operating costs	<ol style="list-style-type: none"> 1. Internal carbon pricing is assessed and analyzed to evaluate potential financial impacts. 2. Management measures are implemented in line with the progress and regulations of sustainable development action plans promoted by competent authorities. 3. Continuous monitoring of international trends and regulatory developments to proactively manage potential changes.
Transition risks	Technology risk	Low-carbon technology transition	Low	Medium	Low	Increased operating costs	<ol style="list-style-type: none"> 1. Ongoing improvement of plant facilities, equipment, and processes to enhance operational and production efficiency. 2. Evaluation and development of low-carbon raw materials and high-efficiency low-emission equipment to reduce operational carbon emissions.

Type of risk	Risk dimension	Project Summary	Level of impact			Financial impact	Potential business, strategic, and financial impacts
			Short-term	Mid-term	Long-term		
Transition risks	Market risk	Customer requirements for greenhouse gas management	Low	Low	Medium	Increased operating costs	<ol style="list-style-type: none"> 1. Active communication with customers to understand their needs. 2. Implementation of a greenhouse gas management plan, with timely adjustments based on the plan's framework. 3. Evaluation and development of low-carbon raw materials and high-efficiency low-emission equipment to reduce operational carbon emissions.
Transition risks	Reputational risk	Poor greenhouse gas management or violations of relevant regulations	Low	Low	Low	Increased operating costs, Reduction in operating revenue	<ol style="list-style-type: none"> 1. Continuous monitoring of international trends and regulatory developments to proactively manage potential changes. 2. Active communication with customers to understand their needs. 3. Management measures are implemented in line with the progress and regulations of sustainable development action plans promoted by competent authorities.

Type of risk	Risk dimension	Project Summary	Level of impact			Financial impact	Potential business, strategic, and financial impacts
			Short-term	Mid-term	Long-term		
Physical risk	Acute risk	Flood risk	Low	-	-	Increased operating costs	The Company is located at a relatively elevated site, so the risk of flooding is low. However, if flooding does occur, it could result in property damage and increased operating costs.
Physical risk	Long-term risk	Climate change is expected to intensify the effects of extreme heat, drought, and shifting rainfall patterns during the summer. According to Taiwan's National Science and Technology Center for Disaster Reduction, under the worst-case global warming scenario (RCP 8.5), Taiwan's temperature could increase by 3.0 to 3.6 degrees Celsius by the end of the 21st century. Based on	-	Low	Low	Increased operating costs	<ol style="list-style-type: none"> 1. Evaluate and implement renewable energy installations. 2. Improve the efficiency of plant facilities and equipment. 3. Adopt and utilize energy-saving systems and equipment.

Type of risk	Risk dimension	Project Summary	Level of impact			Financial impact	Potential business, strategic, and financial impacts
			Short-term	Mid-term	Long-term		
		data from Taiwan's Bureau of Energy, for every 1°C decrease in air conditioning temperature, electricity consumption increases by 6%, leading to higher overall electricity usage.					
Climate opportunities	Resource efficiency	Improvement of plant facilities, equipment, and processes	Low	Medium	Low	Although initial implementation may increase short-term financial expenditures, the long-term benefit is the reduction of overall operating costs.	<ol style="list-style-type: none"> 1. Improve space utilization in new plant facilities. 2. Energy-efficient equipment has been purchased. For example: high-efficiency air conditioning systems and energy-saving lighting equipment. 3. Ongoing evaluation of process improvement. 4. Assess high-efficiency, low-carbon manufacturing, R&D machinery, and testing instruments. Introduce automated systems and equipment.

Type of risk	Risk dimension	Project Summary	Level of impact			Financial impact	Potential business, strategic, and financial impacts
			Short-term	Mid-term	Long-term		
Climate opportunities	Energy sources	Increase the use of renewable energy.	Low	Low	Low	Although initial implementation may increase short-term financial expenditures, the long-term benefit is the reduction of overall operating costs.	<ol style="list-style-type: none"> 1. Plan to install solar power generation equipment at the Xibin Plant. 2. Invested in green energy and secured a 1,300-kilowatt aquaculture-solar symbiosis project site. 3. When replacing company vehicles, prioritize the use of low-carbon models.
Climate opportunities	Products and services	Address the demand for processing discarded solar panels	Low	Medium	Medium	Increased operating revenue	Establish a complete treatment process for discarded solar panels and apply for patents in various countries, with continued efforts to expand patent coverage and enter the U.S. solar panel recycling market.
Climate opportunities	Market	Expansion of target markets	Low	Medium	Medium	Increased operating revenue	<ol style="list-style-type: none"> 1. Increase business in Category A waste mixed hardware, including discarded small appliances and solar panels. 2. Develop the U.S. market for solar panel recycling.

Type of risk	Risk dimension	Project Summary	Level of impact			Financial impact	Potential business, strategic, and financial impacts
			Short-term	Mid-term	Long-term		
Climate opportunities	Resilience	Strengthen adaptive capacity in response to climate change	Low	Low	Low	Increased operating costs, but can enhance overall operational efficiency.	<ol style="list-style-type: none"> 1. Continuously monitor international guidelines, analytical reports, and domestic intelligence to enable timely assessment and response. 2. The Company's newly established plant is located on elevated ground, resulting in a very low flood risk.

3.5.1-1 Greenhouse Gas Inventory and Assurance Status for the Most Recent 2 Fiscal Years

1-1-1 Greenhouse Gas Inventory Information

Describe the emission volume (metric tons CO ₂ e), intensity (metric tons CO ₂ e/NTD million), and data coverage of greenhouse gases in the most recent 2 fiscal years.		
	2025	2024
Scope 1 (metric tons CO ₂ e)	513.7498	590.6961
Scope 2 (metric tons CO ₂ e)	739.3100	749.7799
合計	1,253.0598	1,340.476
Intensity (metric tons CO ₂ e/NTD million)	0.3214	0.3578

1-1-2 Greenhouse Gas Assurance Information

<p>Describe the status of assurance for the most recent 2 fiscal years as of the printing date of the annual report, including the scope of assurance, assurance institutions, assurance standards, and assurance opinion.</p>
<ol style="list-style-type: none">1. Assurance Provider: KPMG2. Scope of assurance covers: Jiin Yeeh Ding Enterprise Corp. (Hsinchu Headquarters and Kaohsiung Branch) .3. Assurance standard followed: Planned and conducted as a reasonable assurance engagement for Scope 1 and Scope 2 emissions in accordance with Assurance Standard No. 3410 “Assurance Engagements on Greenhouse Gas Statements.”4. Greenhouse gas inventory assurance opinion: A reasonable assurance engagement for Scope 1 and Scope 2 for 2025 was conducted through on-site verification in May 2026.

3.5.1-2 2 Greenhouse Gas Reduction Targets, Strategy, and Concrete Action Plan

<p>Specify the greenhouse gas reduction base year and its data, the reduction targets, strategy and concrete action plan, and the status of achievement of the reduction targets.</p>
<ul style="list-style-type: none">● The Company takes the year 2020 as the base year (emissions at 1,439.353 metric tons CO₂e/year) and set a 10% reduction target for 2025. The overall greenhouse gas emissions of this year decreased by 0.77% compared to the base year, mainly because the dual growth of operations and production capacity made absolute reduction face challenges; the company actively implements carbon reduction plans and has smoothly achieved the short-term goal of a 10% reduction in electricity consumption. To give consideration to both operational expansion and climate commitment, the company will re-examine the carbon reduction strategy, and implement the expansion of solar photovoltaic systems in factory areas in the next year, robustly moving toward the net-zero target.● The Company’s greenhouse gas reduction strategies include: 1. Implementing power consumption reduction plans in manufacturing processes, with regular reviews of their effectiveness, 2. Analyzing water and electricity consumption on a quarterly basis to ensure the effectiveness of carbon reduction plans and initiating action plans to achieve reduction targets.● The Company’s action plans are driven by each department identifying opportunities for energy improvement and submitting proposals. These are continuously monitored by the greenhouse gas inventory task force. In addition, the Company continues to install renewable energy equipment to gradually increase the proportion of renewable energy used.● For the implementation status of energy saving, carbon reduction, and greenhouse gas reduction, please refer to the Company’s webpage: https://www.jyd.com.tw/corporate-social-173

3.6 Ethical business performance conditions, as well as differences and reasons for differences with Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies:

The Company's operations are handled in accordance with the provisions of the relevant competent authorities, and its decision-making is based on the interests of shareholders and the Company, and complies with the norms set by the Company.

Ethical business performance conditions, as well as differences and reasons for differences with Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies

Evaluation item	Status			Deviation from Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and causes thereof
	Yes	No	Summary description	
I. Formulation of ethical management policy and plans				
(I) Has the Company formulated the ethical management policy approved by the Board of Directors, and in the regulations and external documents expressed the policies and practices of operating in good faith, and the commitment of the Board of Directors and senior management to actively implement business policies?	√		(I) In order to establish a corporate culture of ethical management and sound development, the Board of Directors of the Company adopted and formulated the Ethical Corporate Management Best Practice Principles and the Ethical Management and Guidelines for Conduct on March 26, 2018.	(I) No differences.
(II) Has the company established an assessment mechanism for the risk of dishonesty, regularly analyzing and evaluating business activities with a high risk of dishonesty in the business scope, and formulated a plan to prevent	√		(II) The Company has established relevant regulations such as internal audit and internal control systems and verification authority. It is expected it can reduce the risk of dishonest behavior through the control and verification operation of two or more people.	(II) No differences.

Evaluation item	Status			Deviation from Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and causes thereof
	Yes	No	Summary description	
<p>dishonesty, and cover at a minimum the preventive measures for various acts under Article 7, Paragraph 2 of "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies?"</p> <p>(III) Does the Company specify the operating procedures, behavior guidelines, disciplinary penalties, and grievance system in the plan to prevent dishonesty, and implement it, and regularly review and revise the pre-disclosure plan?</p>	√		<p>(III) The Company has established "the Ethical Management and Guidelines for Conduct " to specify the operating procedures, behavior guidelines, punishment and complaint system for violations, and implement them.</p>	(III) No differences.
<p>II. Implementation of Ethical Corporate Management</p> <p>(I) Does the Company assess the integrity records of the counter parties, and specify the terms of good faith in its contracts with the counterparties?</p>	√		<p>(I) The Company's external business activities are based on the basic principles of ethics and compliance with the law, and when signing agreements with cooperative manufacturers, they will be required to undertake good faith cooperation and comply with relevant laws and regulations.</p>	(I) No differences.
<p>(II) Has the Company set up a special unit under the Board</p>	√		<p>(II) The Company has designated the Corporate Social Responsibility Promotion Committee</p>	(II) No differences.

Evaluation item	Status			Deviation from Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and causes thereof
	Yes	No	Summary description	
of Directors to promote corporate ethical management, and regularly report (at least once a year) to the Board of Directors on its ethical management policies and plans to prevent dishonesty and supervision and implementation?			as a dedicated unit attached to the Board of Directors, handling the revision, implementation, interpretation, consulting services, registration and filing of notification content and other related operations, and supervising the implementation of the Procedures for Ethical Management and Guidelines for Conduct and reporting to the Board of Directors.	
(III) Has the Company developed a policy to prevent conflicts of interest, provided a proper presentation channel, and put such policy in place?	√		(III) The Company has established a code of ethical conduct and requires practitioners to perform relevant business in good faith and legally to prevent improper incidents and an unfavorable cultural atmosphere.	(III) No differences.
(IV) Has the Company established an effective accounting system for the implementation of ethical management, internal control system, and the evaluation result of the risk of dishonesty by the internal audit unit, to formulate relevant audit plans, and check the compliance with the plan to prevent dishonesty, or entrusted an accountant to perform the audit?	√		(IV) The Company's internal control system has set up an Ethical Management Evaluation Form as well as Procedures for Ethical Management and Guidelines for Conduct. The internal audit unit regularly evaluates risks and draws up audit plans, carries out relevant audits according to its plan, and also performs ad hoc audits as needed. Furthermore, it regularly reports the audit results to the Audit Committee and to the Board of Directors, allowing management to understand the implementation of the Company's internal controls for management purposes.	(IV) No differences.

Evaluation item	Status			Deviation from Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and causes thereof
	Yes	No	Summary description	
(V) Does the Company hold educational training in ethical corporate management inside and outside the Company on a regular basis?	√		(V) The Company has established a "Code of Ethical Conduct" to promote personal responsibility, group responsibility, and responsibility norms for the Company, the public, and other stakeholders at various meetings from time to time, with the aim of preventing misconduct.	(V) No differences.
<p>III. Operation of the Company's Reporting System</p> <p>(I) Has the Company put in place a specific whistle-blowing and reward system, established a convenient reporting channel, and assigned appropriate personnel to deal with whistle-blowing?</p>	√		<p>(I) The Company has established the following: Handling of suggestions, doubts, disputes, and litigation procedures, whistleblowing systems, and whistleblowing letters, and the setup of independent whistleblowing mailboxes and dedicated lines. This is done as a conduit for reporting complaints of violations of the Code of Ethical Conduct. For reported matters, we will clarify details of the individual involved, the matter at hand, and other related facts and evidence of the content of the report, and we shall take appropriate action according to the seriousness of the reported incident. Please see the Company's website for details: http://www.jyd.com.tw/investor-zone-63-85-119Home/Investor Area/Corporate Governance/Stakeholder Area/Reporting System for Ethical Violations</p>	(I) No differences.

Evaluation item	Status			Deviation from Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and causes thereof
	Yes	No	Summary description	
(II) Has the Company set the investigation standards, operating procedures and related confidentiality mechanisms for reporting events?	√		(II) The Company has established independent whistleblowing mailboxes and dedicated lines. This is done as a conduit for reporting complaints of violations of the Code of Ethical Conduct. For reported matters, we will clarify details of the individual involved, the matter at hand, and other related facts and evidence of the content of the report, and we shall take appropriate action according to the seriousness of the reported incident, and at the same time, the Company shall maintain the confidentiality of the person and content involved in the whistleblowing report.	(II) No differences.
(III) Has the Company taken measures to protect whistleblowers from retaliation due to reporting?	√		(III) If a stakeholder has suggestions, doubts, disputes, and litigation matters, he or she may use the whistleblowing mailbox or hotline to contact the Company's audit supervisor. The safety of whistleblowers shall be protected and shall be dealt with by exercising due diligence in accordance with the precautions of the confidentiality statement, and they shall not be unjustly punished for whistleblowing.	(III) No differences.

Evaluation item	Status			Deviation from Ethical Corporate Management Best-Practice Principles for TWSE/TPEX Listed Companies and causes thereof
	Yes	No	Summary description	
IV. Enhancing disclosure of information does the Company disclose the ethical corporate management policies and the results of its implementation on the Company website and MOPS?	√		In order to establish a corporate culture of ethical management and sound development, the Board of Directors of the Company adopted and formulated the "Ethical Corporate Management Best Practice Principles" and the "Ethical Management and Guidelines for Conduct" on March 26, 2018. Please see the Company's website for details: https://www.jyd.com.tw/storage/system/PDF/2024/20241223.pdf	No differences.
<p>V. If the Company has enacted the "Ethical Corporate Management Best Practice Principles" in accordance with the "Ethical Corporate Management Best Practice Principles" for TWSE/ TPEX Listed Companies, please describe the difference between its operation and the Principles:</p> <p>In order to establish a corporate culture of ethical management and sound development, and with reference to the "Ethical Corporate Management Best Practice Principles" for TWSE/TPEX Listed Companies, the Company has established "Ethical Corporate Management Best Practice Principles" as well as "Procedures for Ethical Management and Guidelines for Conduct" as approved by the Board of Directors on March 26, 2018 and reported to the Shareholders' Meeting on June 22, 2018. In accordance with the requirements of the Financial Supervisory Commission's Letter SFB No. 1080307434 dated May 16, 2019, amendments were made to a portion of the clauses of the Company's "Ethical Corporate Management Best Practice Principles" and "Procedures for Ethical Management and Guidelines for Conduct", as approved by the Board of Directors on March 23, 2020 and reported to the Shareholders' Meeting on June 23, 2020. All was handled in accordance with the spirit and norms of the "Ethical Corporate Management Best Practice Principles" for TWSE/TPEX Listed Companies.</p>				

VI. Other information that enables a better understanding of the Company's ethical corporate management (for example, the Company's review and revision the Ethical Corporate Management Best Practice Principles, etc):

- The operational status and results of ethical 2025 are as follows:
 - I. To establish a corporate culture of ethical management and sound development, actively prevent unethical conduct and establish a sound framework for positive business operations, we included ethical corporate management into the training programs for employees to learn about the Company's ethical corporate management strategies and policies.
 - II. Participation in training programs and awareness campaigns in 2025 :
 - i. The Company's HR Department explains the Company's rules and regulations during the orientation training. The contents include training on the Company's integrity and ethical corporate management issues (courses include interest patterns, prevention programs, ethical corporate management environment, reporting channels, and case studies).
 - ii. The Company organizes training programs during internal meetings or management meetings to communicate the ethical corporate management policy, prevention programs, and consequences of unethical conduct.
 - iii. In May 2025, all Directors and insiders participated in an educational training session. A total of 13 individuals attended, with a combined total of 39 training hours. In October 2025, the Company conducted educational training for all employees. A total of 122 people read the educational materials this time.
 - III. To improve ethical corporate management, the "Sustainable Development Promotion Team" is currently responsible for promoting ethical corporate management and it reports to the Board of Directors once a year. The most recent report to the Board of Directors was made on November 7, 2025.
- For all directors, we will carry out "Prevention of Insider Trading" education and promotions. Content contains: Explain the purpose and criteria of legislation for insider trading with cases studies of misconduct involving securities.
- This year, no complaints or appeals related to ethical management were received.
- We have a "Supplier Code of Ethical Sourcing" and clearly declare on our website that we protect labor human rights in accordance with internationally recognized guidelines and work with suppliers who also comply with this principle. These standards include the labor standards recognized by the national Labor Standards Act, as well as the standards that major suppliers should follow, to ensure the confidentiality and security of the information we entrust, and to work with suppliers who also comply with this practice.
- Suppliers shall not give promises, bribes, commissions, kickbacks, or other improper benefits to our personnel, nor shall subcontractors do so. In case of non-compliance, we may terminate or rescind the contract. Suppliers shall comply with relevant provisions such as labor safety and health regulations when performing the contract.

3.6 If the Company has established the Corporate Governance Best Practice Principles and the related regulations, it should disclose how to inquire about such principles:

The Company has established "Corporate Governance Best Practice Principles", and the exercise of authority by directors and the internal control system are handled in accordance with the spirit and norms of the "Corporate Governance Best-Practice Principles for TWSE/TPEX Listed Companies.

Please see the Company's website for details: <https://www.jyd.com.tw/investor-zone-63-87>

3.7 Other important information that is sufficient to enhance the understanding of corporate governance and operational conditions must be disclosed together:

3.7.1 The Company has formulated the following relevant rules and measures in accordance with the "Corporate Governance Best Practice Principles" for TWSE/TPEX Listed Companies:

- (1) Articles of Incorporation
- (2) Operational Procedures for Endorsements/Guarantees
- (3) Measures for the Management of Funds Lending
- (4) Procedures for Acquisition or Disposal of Assets
- (5) Measures for the Administration of Derivatives Trading
- (6) Code of Ethical Conduct
- (7) Rules of Procedure for Shareholders Meetings
- (8) Rules of Procedure for Board of Directors Meetings
- (9) Procedures for Selection of Directors
- (10) Rules Governing the Scope of Powers and Responsibilities of Independent Directors
- (11) Main Points of Advanced Training Implementation for Directors
- (12) Measures for the Handling of Transactions by Related Persons of Specified Companies and Group Enterprises
- (13) Corporate Governance Best Practice Principles
- (14) Remuneration Committee Charter
- (15) Organizational Rules of the Audit Committee
- (16) Board of Directors Performance Evaluation Measures
- (17) Internal Material Information Processing and Operational Procedures
- (18) Corporate Social Responsibility Best Practice Principles
- (19) Ethical Corporate Management Best Practice Principles
- (20) Procedures for Ethical Management and Guidelines for Conduct
- (21) Risk management policy
- (22) Implementation of Risk Management Policies
- (23) Specific Circumstances of Implementation of Internal Rules

- (24) Information security policy
- (25) Energy Conservation and Carbon Reduction and Greenhouse Gas Reduction Management Policies
- (26) Human Rights Policy
- (27) Rules Governing Financial and Business Matters Between this Corporation and its Related Parties
- (28) Operational Procedure for Preparation and Validation of the Sustainability Report
- (29) Sustainable Development Policy
- (30) Organizational Rules of the Sustainable Development Committee
- (31) Sustainability Information Management Procedures

Inquiry method: The Company's website <https://www.jyd.com.tw/investor-zone-63>, disclosing the Company's financial business and corporate governance information.

3.7.2 Other important information that is sufficient to improve the understanding of corporate governance operations:

The inquiry method is as follows:

- (1) In order to manage the Company's internal material information and prevent insider trading, revisions have been made to the Company's "Internal Material Information Processing and Operational Procedures" and all directors, managers, and employees have been informed accordingly. Furthermore, we have posted this procedural system and its precautions on the Company's internal network announcement area and on the Company's website for all colleagues to follow. These Operational Procedures clearly stipulate that insiders, such as company directors or employees, are prohibited from profiting from the use of information that is not available in the market, and violations or occurrences of insider trading should be avoided.
- (2) For the Company's newly appointed directors, managers, and other insiders, distribution shall be made at the time of their taking office of the latest version of "Relevant Laws and Matters for Attention for Insider Trading and Insider Equity of TPEX and Emerging Market Listed Companies" as issued by the Taipei Exchange, so as to facilitate the compliance of insiders therewith.
- (3) Market Observation Post System: <https://mops.twse.com.tw/mops/#/web/home>
- (4) Web page of the Company: <https://www.jyd.com.tw/investor-zone-63-87>

3.8 Implementation status of internal control system

3.8.1 Statement of Internal Control: Please visit MOPS > Single Company > Corporate Governance > Rules of Incorporation / Internal Control > Statement of Internal Control 【<https://mops.twse.com.tw/mops/#/web/t06sg20>】, the market type select “TPEX” , enter the year and the Company code “8390” to query.

3.8.2 The special internal control audit report issued by the CPA, if any: No such situation.

3.9 In the most recent year and as of the printing date of the annual report, important resolutions of the shareholders meeting and Board of Directors

3.9.1 Important resolutions of the Board of Directors:

Date	Board of Directors term and session	Important resolutions
10/01/2025	The 17th meeting of the 10th term Board of Directors	1. Discussion of the Company's 2024 annual performance appraisal bonus proposal for the Chairperson and managers.
07/03/2025	The 18th meeting of the 10th term Board of Directors	1. Adoption of the Company's 2024 Business Report and Financial Statements.
		2. The Company's 2024 earnings distribution plan.
		3. Adoption of the Company's 2024 earnings distribution proposal for cash dividends
		4. Allocation of remuneration for the Company's employees and directors for 2024.
		5. Discussion of the proposal of the Company's salary adjustment in 2025.
		6. Evaluation of the appointment, fees, independence and suitability of attesting CPAs in 2025.
		7. Full re-election of directors (including independent directors).
		8. Evaluation of the effectiveness of the Company's internal control system and internal control system statement.
		9. Motion to amend the Company's " Wage Regulations ".
		10.Motion to add the Company's "General Principles for the Pre-approval of Non-Assurance Services Policy ”.
		11.Motion to amend the Company's " Rules of Procedure for Board of Directors Meetings ".
		12.Motion to amend the Company's " Corporate Governance Best Practice Principles ".
		13.Motion to amend the Company's " Articles of Incorporation ".
		14.Convening of the Company's General Meeting of Shareholders and shareholders' proposal rights and other related matters.
31/03/2025	The 19th meeting of the 10th term Board of Directors	1. Full re-election of directors (including independent directors).
		2. Motion to amend the number of Board of Director (including Independent Director) nominees for the full re-election at the Company's 2025 Annual General Shareholders' Meeting.

Date	Board of Directors term and session	Important resolutions
07/05/2025	The 20th meeting of the 10th term Board of Directors	<ol style="list-style-type: none"> 1. Review of consolidated financial statements for the first quarter of 2025. 2. Proposal for the cash capital reduction of the subsidiary, Jiin Yeeh Ding Enterprise Limited (Hong Kong). 3. Motion to amend the Company's " Internal Control System". 4. List of Director (including Independent Director) candidates. 5. Proposal for removing the non-compete restrictions on Directors. <p>Extempore Motion: Proposal to change the venue of the Company's 2025 Annual General Meeting of Shareholders (scheduled for June 18, 2025) from the Yanshui Li Assembly Hall in Hsinchu City to the Conference Hall of the Company's Xibin Plant (No. 760, Sec. 6, Xibin Rd., Xiangshan Dist., Hsinchu City).</p>
18/06/2025	The 1st meeting of the 11th term Board of Directors	<ol style="list-style-type: none"> 1. To elect the 11th Chairperson of the Board of Directors. 2. To approve the appointment of the members of the 6th Remuneration Committee.
07/08/2025	The 2nd meeting of the 11th term Board of Directors	<ol style="list-style-type: none"> 1. The Company's 2024 annual director's remuneration distribution and manager employee's remuneration distribution proposal. 2. Review of consolidated financial statements for the second quarter of 2025. 3. Amendments to the adjustment of endorsement / guarantee amount for affiliates. 4. Change of the Company's Corporate Governance Officer. 5. Proposal for the change of deputy Internal Audit Chief and deputy Internal Auditors. 6. Proposal for the compilation results of the Company's 2024 sustainability report
07/11/2025	The 3rd meeting of the 11th term Board of Directors	<ol style="list-style-type: none"> 1. Review of consolidated financial statements for the third quarter of 2025. 2. Amendments to the increase and adjustment of endorsement / guarantee amount for affiliates. 3. The Company's 2026 application for short-term comprehensive bank credit lines, guaranteed lines financial transaction lines. 4. Formulation of the Company's 2026 internal audit plan. 5. Motion to amend the Company's " Internal Control Procedures for the Production Cycle ".
19/01/2026	The 4th meeting of the 11th term Board of Directors	<ol style="list-style-type: none"> 1. The Company's 2026 Business Outlook Report and Corporate Value Enhancement Plan. 2. The Company's 2025 Sustainable Development Implementation Results and the Proposal for the 2026 Sustainable Development Action Plan 3. The Company's 2025 annual performance appraisal bonus proposal for the Chairperson and managers.

Date	Board of Directors term and session	Important resolutions
07/03/2026	The 5th meeting of the 11th term Board of Directors	1. Adoption of the Company's 2025 Business Report and Financial Statements.
		2. The Company's 2025 earnings distribution plan..
		3. The Company's 2025 cash dividends distribution.
		4. Evaluation of the appointment, fees, independence and suitability of attesting CPAs in 2026.
		5. The construction project of a new plant on the Company's owned land in Changbin Industrial Park.
		6. The renewal of the endorsement and guarantee limit.
		7. Discussion of the Company's proposal for remuneration to employees and directors for 2025 and performance evaluation report.
		8. A special application for a credit guarantee facility from Cathay United Bank.
		9. Evaluation of the effectiveness of the Company's internal control system and internal control system statement.
		10. Motion to amend the Company's " Wage Regulations ".
		11. Motion to amend the Company's " Articles of Incorporation ".
		12. Motion to amend the Company's " Internal Control Procedures for the Procurement and Payment Cycle ".
		13. Motion to amend the Company's " Sustainable Development Best Practice Principles ".
		14. Convening of the 2026 Annual General Meeting of Shareholders and other related matters.

3.9.2 Important resolutions of the shareholders' meeting and their implementation:

The Company's 2025 General Meeting of Shareholders was held on June 18, 2025 in Hsinchu. Resolutions passed by shareholders present at the meeting were as follows:

- A. Approved the Company's 2024 Business Report and Financial Statements.
- B. Approved the Company's 2024 earnings distribution.
Implementation: The Board of Directors resolved on March 7, 2025, to authorize the Chairperson to determine the record date for the dividend as August 2, 2025, and the payment date for the cash dividend has been scheduled for August 28, 2025.
- C. Approved amendments to the " Articles of Incorporation ".
Implementation: Implemented in accordance with the revised procedure.
- D. Proposal for the re-election of the 11th term of Directors.
List of Elected Directors: Chuang, Ching-Chi (Representative of Yeeh Ding Corp.), Chuang, Jui-Yuan, Chuang, Jui-Chin, Chuang, Jui-Lung (Representative of Yeeh Ding Corp.), Peng, Cheng-Pin, Peng, Hsien-Chung, Wu, Nan-Ming
List of Elected Independent Directors: Chuang, Chin-Te, Wang, Hsin-Fa, Lin, Jung-Yi, Yu, Hsien-Ming

Implementation: The change of registration was approved by the Ministry of Economic Affairs on August 8, 2025.

E. Approval of the release of Directors from non-competition restrictions.

3.10 In the most recent year and up to the date of publication of the annual report, the major contents of the opposition to or qualified opinions expressed by directors or supervisors about the significant resolutions passed by the Board of Directors that have been noted in the records or declared in writing: No such situation.

IV. Information about CPA Professional Fees:

Unit: NTD Thousand

Accounting firm name	Accountant name		Accountant audit period	Audit Fees	Non-Audit Fees	Total	Note
KPMG	Luo, Re-Chih	Huang, Yung-Hua	01/01/2025 – 31/12/2025	2,730	870	3,600	Non-audit fee services: tax certifications, Sustainability Report Certification, Greenhouse gas inventory assurance, and employee salary checklists.

4.1 If the accounting fees paid during the year when the accounting firm is replaced are less than the previous year, the amount of the audit fees before and after the replacement and the reasons thereof shall be disclosed: No such situation.

4.2 If the audit fees are reduced by more than 10% compared with the previous year, the amount, proportion and reasons for the reduction in the audit fees shall be disclosed: No such situation.

V. Change of CPA information: No such situation.

VI. The Company's Chairperson, President, or the manager responsible for financing or accounting affairs who has worked for the accounting firm to which CPAs belong or the affiliated enterprises in the past year: No such situation.

VII. Information about the shares transferred by and changes to the shares pledged by the directors, supervisors, managers and the shareholders holding more than 10% of shares in the most recent year and up to the date of publication of the annual report

7.1 Circumstances of changes in equity transfer and equity pledge of directors, managers, and major shareholders:

7.1.1 Equity transfer: Please visit MOPS > Single Company > Equity Changes / Securities Issuance > Equity Transfer Information Inquiry > Post-Insider Shareholding Change Report Form [https://mops.twse.com.tw/mops/web/query6_1], enter the Company code "8390," and customize the data period to query.

7.1.2 Equity pledge: Please visit MOPS > Single Company > Equity Changes / Securities Issuance > Pledging and Release of Pledged Shares by Insider > Disclosure of Insider Share Pledge and Release [https://mopsov.twse.com.tw/mops/web/STAMAK03_1], enter the Company code "8390," and customize the data period to query.

7.2 Directors, managers, and major shareholders whose counterparts in equity transfers or equity pledges are related persons: No such situation.

VIII. Information about relationships of the ten largest shareholders:

April 14, 2026; Units: Shares

Name	Number of shares personally held		Spouse and minor children holding shares		Total holding of shares in the names of others		Name of a related party, spouse or second-grade relative, and relationships among top ten shareholders		Note
	Shares	Percentage of ownership	Shares	Percentage of ownership	Shares	Percentage of ownership	Designation	Relationship	
Yeeh Ding Corp.	11,727,421	12.20%	-	-	-	-	Chuang Jui-Chin Chuang Ching-Chi Chuang Jui-Yuan	Chairperson Director Director	
Representative: Chuang, Jui-Chin	4,031,278	4.19%	-	-	-	-	Chuang Ching-Chi Chuang Jui-Yuan Yeeh Ding Corp. Herui Investment	Father and daughter Sibling Chairperson Chairperson	
Chuang, Jui-Yuan	5,323,913	5.54%	16,000	0.02%	-	-	Chuang Ching-Chi Chuang Jui-Chin Yuanlong Investment Yeeh Ding Corp. Herui Investment	Father and son Sibling Chairperson Director Director	
Chuang, Jui-Chin	4,031,278	4.19%	-	-	-	-	Chuang Ching-Chi Chuang Jui-Yuan Yeeh Ding Corp. Herui Investment	Father and daughter Sibling Chairperson Chairperson	
Yuanlong Investment Co., Ltd.	3,685,339	3.83%	-	-	-	-	Chuang Jui-Yuan	Chairperson	
Representative: Chuang, Jui-Yuan	5,323,913	5.54%	16,000	0.02%	-	-	Chuang Ching-Chi Chuang Jui-Chin Yuanlong Investment Yeeh Ding Corp. Herui Investment	Father and son Sibling Chairperson Director Director	
Herui Investment Co., Ltd.	3,359,616	3.50%	-	-	-	-	Chuang Jui-Chin Chuang Ching-Chi Chuang Jui-Yuan	Chairperson Director Director	
Representative: Chuang, Jui-Chin	4,031,278	4.19%	-	-	-	-	Chuang Ching-Chi Chuang Jui-Yuan Yeeh Ding Corp. Herui Investment	Father and daughter Sibling Chairperson Chairperson	
HSBC Bank (Taiwan) Limited in Custody for Morgan Stanley & Co. International plc Investment Account	1,945,000	2.02%	-	-	-	-	-	-	
Chuang, Ching-Chi	1,854,888	1.93%	-	-	-	-	Chuang Jui-Yuan Chuang Jui-Chin Yeeh Ding Corp. Herui Investment	Father and son Father and daughter Director Director	

Name	Number of shares personally held		Spouse and minor children holding shares		Total holding of shares in the names of others		Name of a related party, spouse or second-grade relative, and relationships among top ten shareholders		Note
	Shares	Percentage of ownership	Shares	Percentage of ownership	Shares	Percentage of ownership	Designation	Relationship	
Citibank Taiwan Limited in Custody for Barclays Capital SBL/PB Investment Account	1,668,000	1.74%	-	-	-	-	-	-	
Citibank (Taiwan) Limited in Custody for UBS Europe SE Investment Account	1,490,800	1.55%	-	-	-	-	-	-	
Tunghuang Investment Co., Ltd.	1,400,000	1.46%	-	-	-	-	-	-	
Representative: Huang, Jih-Tung	1,372,800	1.43%	-	-	-	-	-	-	

IX. Comprehensive Shareholding Ratios:

December 31, 2025; Units: Shares

Reinvested business (Note 1)	The Company's investment (1)		Directors, managers, and direct or indirect control of investment in the business (2)		Comprehensive investment (1)+(2)	
	Shares	Percentage of shareholding	Shares	Percentage of shareholding	Shares	Percentage of shareholding
Grand Tone Enterprise Co., Ltd.	(Note 2)	100%	-	-	(Note 2)	100%
Su Fong Enterprise Co., Ltd.	2,000	40%	-	-	2,000	40%
Hong Wei Development Co., Ltd.	10,000	100%	-	-	10,000	100%
GOLD FINANCE LIMITED	7,433	100%	-	-	7,433	100%
Jiin Yeeh Ding Enterprise Ltd. (Hong Kong)	(Note 2)	100%	-	-	(Note 2)	100%
JYD APOLLO SOLUTIONS, INC.	2,000 (Note 2)	100%	-	-	2,000 (Note 2)	100%
New Yuan Rui Recycling Technology Co., Ltd. (Hong Kong)	(Note 2)	100%	-	-	(Note 2)	100%
JYD PREMIUM MATERIALS TECHNOLOGY (THAILAND) CO., LTD.	1,680 (Note 3)	62.23%	-	-	1,680 (Note 3)	62.23%

Note1:It is a long-term investment of the Company.

Note2:It is a limited company with only the amount of capital contributed and no shares.

Note3:GOLD FINANCE LIMITED initiated the establishment of JYD PREMIUM MATERIALS TECHNOLOGY (THAILAND) CO., LTD. on March 19, 2024, and subsequently completed a capital injection of THB 168 million on April 8, 2025.

Three. Status of Fundraising

1. Capital and Shares

1.1 Sources of equity:

Unit: Shares, New Taiwan Dollars

Year/Month	Issuing price	Approved share capital		Paid-in capital		Note		
		Number of shares	Amount	Number of shares	Amount	Sources of equity	Property other than cash contributed as equity capital	Others
July 2022	10	150,000,000	1,500,000,000	119,927,660	1,199,276,600	Conversion of stock option certificates 50,000	-	Approved by Letter No. 11101124260
September 2022	10	150,000,000	1,500,000,000	95,942,128	959,421,280	capital reduction and return of share funds 239,855,320	-	Approved by Letter No. 11101175150
July 2023	10	150,000,000	1,500,000,000	96,006,128	960,061,280	Conversion of stock option certificates 64,000	-	Approved by Letter No. 11230127030
March 2024	10	150,000,000	1,500,000,000	96,061,128	960,611,280	Conversion of stock option certificates 55,000	-	Approved by Letter No. 11330029530
July 2024	10	150,000,000	1,500,000,000	96,116,128	961,161,280	Conversion of stock option certificates 55,000	-	Approved by Letter No. 11330120810

1.1.1 Class of shares

April 14, 2026; Units: Shares

Class of shares	Approved share capital					Note
	Issued shares			Unissued shares	Total	
	TPEX listed	Not TPEX listed	Total			
Common share	96,116,128	-	96,116,128	53,883,872	150,000,000	-

1.1.2 Information concerning the collective reporting system: None.

1.2 List of major shareholders:

April 14, 2026

Name	Share	Number of shares held	Percentage of shareholding
Yeeh Ding Corp.		11,727,421	12.20%
Chuang, Jui-Yuan		5,323,913	5.54%
Chuang, Jui-Chin		4,031,278	4.19%
Yuanlong Investment Co., Ltd.		3,685,339	3.83%
Herui Investment Co., Ltd.		3,359,616	3.50%
HSBC Bank (Taiwan) Limited in Custody for Morgan Stanley & Co. International plc Investment Account		1,945,000	2.02%
Chuang, Ching-Chi		1,854,888	1.93%
Citibank Taiwan Limited in Custody for Barclays Capital SBL/PB Investment Account		1,668,000	1.74%
Citibank (Taiwan) Limited in Custody for UBS Europe SE Investment Account		1,490,800	1.55%
Tunghuang Investment Co., Ltd.		1,400,000	1.46%

1.3 Company dividend policy and implementation status

1.3.1 Dividend policy as set out in the Articles of Incorporation:

If there is a surplus in the annual final accounts of the Company, taxes shall first be paid in accordance with the law and accumulated losses shall be made up for and then another 10% withdrawal shall be made for legal reserve. However, this provision shall no longer be made when the legal reserve has reached the level of the Company's paid-in capital and the remainder will be set aside or reversed as special reserve according to the laws and regulations. If there is any remaining balance and accumulated undistributed surplus, the Board of Directors shall formulate a proposal for distribution of the surplus, and the shareholders' meeting shall be petitioned to issue a resolution on the distribution of dividends to shareholders.

The distributable dividends and bonuses in whole or in part may be paid in the form of cash, the Board of Directors is authorized to resolve the matter by a majority vote at a meeting of the Board of Directors attended by two-thirds of the total number of directors; and in addition thereto a report of such distribution shall be submitted to the shareholders' meeting.

The Company's dividend policy shall align with current and future development plans, consider the investment environment and the capital needs and domestic and foreign competition, and take into account the interests of shareholders, thereby balancing dividends and the Company's long-term financial planning and other factors, and every year the Board of Directors shall draw up a distribution plan in accordance with the law and submit it to the shareholders' meeting. The Company may allocate 20% to 50% of the dividends to shareholders of the current year's distributable earnings. When distributing dividends to shareholders, in cash or stock, corresponding cash dividends shall not be less than 20% of the total dividends.

1.3.2 Proposed dividend distribution for presentation to the Board of Directors:

The Company's 2025 annual earnings distribution was been approved by the Board of Directors on March 7, 2026, and a report of the distribution shall be carried out to the shareholders' meeting. Its distribution is as follows:

The earnings distribution schedule is hereby attached as follows:

Jiin Yeeh Ding Enterprise Corp.
2025 earnings distribution schedule

Unit: New Taiwan Dollars

Undistributed surplus earnings, beginning of period	876,764,625
Add: Remeasurement of the defined benefit plan	425,265
Add: Net profit for the period	634,429,054
Less: Legal reserve appropriated	(63,485,432)
Earnings available for distribution for the period	1,448,133,512
Distribution item:	
Shareholder' dividends (NTD2.5 per share).	(336,406,448)
Undistributed surplus earnings, end of period	1,111,727,064

Chairperson: Chuang Ching-Chi

President: Chuang Jui-Yuan

Accounting Supervisor: Hsu Pei-Ru

Furthermore, the Board of Directors proposed a cash distribution from capital surplus on March 7, 2026, where a cash distribution of NT\$28,834,839 from the capital surplus of "issuance of common stock in excess of par value" will be made to shareholders, representing NT\$0.3 per share, and this shall be submitted to the Shareholders' Meeting

The dividend distribution has been authorized by the Board of Directors for the Chairperson to set the ex-dividend record date and payment schedules.

In the event of any subsequent change in the Company's share capital that affects the number of outstanding shares, and the shareholders' cash dividend ratio changes as a result, the Chairperson is fully authorized to handle it.

1.4 The influence of stock dividends proposed at the Shareholders Meeting of this year on the operation performance and earnings per share of the Company: Not applicable.

1.5 Remuneration of employees and directors

1.5.1 The percentage or scope of compensation for employees and directors as set out in the Articles of Incorporation:

If the Company has a profit for the year, 6%-15% shall be allocated as employee remuneration. No less than 50% of such employee compensation shall be distributed to grassroots employees. To be distributed in stock or cash by a resolution of the Board of Directors. Distribution recipients are to include employees of affiliated companies who meet certain conditions. The amount of profit obtained above shall be allocated by the Board of Directors to not more than 5% as remuneration of directors and supervisors of the Company. The distribution of employee remuneration and remuneration of directors and supervisors shall be submitted in a report to the shareholders' meeting. However, when the Company still has accumulated losses, it should reserve the compensation amount in advance, and then allocate employee remuneration and remuneration of directors and supervisors in accordance with the proportions indicated in the preceding paragraph.

1.5.2 The accounting of the difference between the amounts calculated on the basis of the estimation of the remuneration to the employees and the Directors, the calculation of shares for paying stock dividends to the employees as remuneration and the actual amount of payment:

Basis for the valuation of the amount of remuneration for employees and directors in the current period: It is estimated at a certain rate within the range of the number of units specified in the Articles of Incorporation.

Basis for calculating the number of shares of employee remuneration distributed in stocks: Not applicable.

If there is a discrepancy between the actual amount of the distribution and the estimated number, it will be treated according to the change in the accounting estimate and adjusted and recorded in the distribution year.

1.5.3 Distribution of remuneration adopted by the Board of Directors:

As approved by the Board of Directors on March 7, 2026, the Company's 2025 employee remuneration and director remuneration was proposed to distribute corresponding amounts in cash of NTD49,379,597 and NTD16,459,866. There is no difference between the amount of employee remuneration and directors' remuneration in 2025 and the annual estimate of expenses recognized in the accounts.

The amount of employee bonuses distributed by stocks and its proportion to the total after-tax net profit and total employee bonuses in the parent company only financial report for the current period: There is no employee remuneration distributed in stock this time, so this is not applicable.

- 1.5.4 The actual payment of remuneration to the employees and the Directors in the previous year (including the number of distributed shares, amounts, and stock price). If there is a difference with the recognized amount of remuneration for employees and directors, the number of differences, the reasons, and the handling circumstances should be stated:

As approved by the Board of Directors on March 7, 2025, the Company's 2024 employee remuneration and director remuneration was proposed to distribute corresponding amounts of NTD32,432,054 and NTD8,108,014 and there were no differences with the actual distribution amounts.

- 1.6 Repurchases of shares by the Company: No such situation.

II. Handling of corporate bonds: No such situation.

III. Disposal of preferred shares: No such situation.

IV. Circumstances of handling overseas depository receipts: No such situation.

V. Handling of employee stock options: No such situation.

VI. Handling of restricted employee shares: No such situation.

VII. Handling of M&A or transfer of shares of other companies to issue new shares: No such situation.

VIII. Implementation status of fund utilization plan: No such situation.

Four. Overview of Operations

1. Business content

1.1 Scope of Business

1.1.1 Principal Business Activities:

- A. Income from the clearance and processing of industrial waste.
- B. Income from OEM refining of precious metals.
- C. Income from sales of precious metals such as gold, silver, platinum, and palladium.
- D. Sales revenue of mixed metal scrap and single metals (scrap iron, copper, aluminum, tin, etc).
- E. Foreign metal scrap and scrap metal trade revenue.

1.1.2 Revenue contributions:

Unit: NTD thousand; %

Revenue from the sale of major products (merchandise)	2025	
	Amount	%
Gold	1,824,897	39.4
Copper	2,070,712	44.7
Others	739,332	15.9
Total	4,634,941	100.0

1.1.3 Current goods and services of the Company:

- A. Sales and refining of precious metals, including gold (99.99% purity), silver (99.99% purity), and platinum (99.90% purity).
- B. Sales of copper-containing metals.
- C. Sales of mixed metals containing precious metals and other single metals.
- D. Waste clearance and processing business.

1.1.4 New products planned for development:

The Company currently plans and conducts research and development of new recycling processes such as palladium process improvement and purity enhancement, and the recovery of rhodium-containing materials.

1.2 Industry Overview

1.2.1 Current status and development of the industry:

The Company primarily constitutes a professional environmental protection manufacturer engaged in the clearance and transportation of industrial waste, the recycling and processing of waste electronic items, and the recycling of resources. According to the “Industry Classification Standards of the Republic of China” as published by the Accounting Office of the Executive Yuan, the Company’s industry falls under the “Waste Disposal Industry”. The sources of its waste electronic materials include industrial waste generated by the manufacture and production of semiconductors, passive components, optoelectronics, printed circuit boards (PCBs), communications products, and computer peripherals.

The development of the waste treatment industry stems from the Industrial Revolution in the nineteenth century, when people began to use new methods, technologies, and tools to greatly increase productivity, create economic development, and greatly improve living standards. In addition to capital and technology, the most important thing for economic development is the mastery and effective use of resources. Given rising environmental awareness, moreover, the each country’s environmental protection regulations as well as and international environmentally friendly trade, are undergoing an increasingly stringent trend. Promotion of the resource recovery industry can facilitate the recycling and reuse of waste. In addition to increasing the added value of waste, such efforts can also create substantial available resources and marginal economic benefits. Moreover, in line with the global trend of environmental protection regulations, they also can drive the research and development of environmental protection industry technology. This in turn will enable the industry to play a pivotal role in its development and importance.

Due to the lack of metal mineral raw materials in Taiwan, therefore, most metal raw materials rely on expensive imported metal or scrap recycling. As a result, the status of metal recycling and recycling companies including Jiin Yeeh Ding has improved. The world's largest scrap metal recycler is Sims Metal Management Ltd., and the largest renewable metal resource company in mainland China is China Metal Recycling (Holdings) Limited. Product life cycles are being shortened under the continuous innovation of global information and consumer electronics. The resulting rapid replacements generate large volumes of e-waste that are increasing 16% to 28% every five years, outpacing the growth of total waste threefold. E-waste has thus become the world's fastest growing garbage type, much of it containing a range of base metals or precious metals that are suitable for recycling and reuse. As a result, a recycling sector has emerged that specializes in the clearance and processing of industrial waste.

With the increasing awareness of the value of waste among manufacturers, and the change in procurement of standard materials or bargaining methods to deal with their e-waste, it has become increasingly difficult for recyclers obtain materials. Therefore, how to expand and master a stable source of purchases is increasingly important. Also, accurate control and professional judgment of the content of precious metals in electronic waste have huge impacts on the revenue and costs of the recycling industry.

Taiwan has become the center of the global electronics industry. In the rapid replacement of electronic products, it also produces a lot of electronic waste, and if not handled properly, the harmful substances it generates thereby would also be increasing day by day. Disposal of waste electronic and electrical items have become the focus of environmental protection policies and regulations in every country. While the emerging electronics industry pursues competitiveness, if it fails to effectively solve environmental protection problems, it will cause serious reputational damage to technology manufacturers and retailers. Looking to the future, with the increasingly stringent international

environmental protection laws, the vigorous development of the optoelectronic and semiconductor industries, and the government's inclusion of the resource industry as one of the top ten emerging industries, the volumes of industrial waste to be disposed of and the derived resource recycling products will also increase accordingly. The future growth and explosive power of the industry to which the Company belongs is worthy of anticipation.

1.2.2 Relationships with upstream, middle-stream, and downstream companies:

The Company positions itself as a precious metal resource recycling technology company. Waste motherboards, waste printed circuit boards, waste electronic parts, waste electroplating solutions, and other waste generated by the electronics industry all constitute upstream industries of the Company. After being collected and sorted by the Company, valuable scrap copper raw materials, scrap aluminum raw materials, scrap metals, and precious metals (gold, silver, palladium, platinum) are generated as raw materials. These are then provided to downstream industries as raw materials for production applications.

1.2.3 Development trend categories and competitive status of products:

Removal and processing of industrial waste

A. Development trends:

Due to the rising awareness of environmental protection in Taiwan, industry concepts of legal disposal of industrial waste have taken shape and the government has spared no effort in promoting environmental protection. Meanwhile, the improvement of environmental protection laws and regulations is increasing the Company's development opportunities.

B. Competition:

Domestically, with the promulgation of the Waste Disposal Act and the Resource Recycling Act, the government has actively promoted and assisted the industry in carrying out waste clean-up and resource recycling with a view to establishing a circular economic and social stage. Pursuant to relevant laws and regulations on environmental protection, domestic waste clearance (processing) agencies are divided into two grades, A and B. Among them, Grade A agencies may engage in the simultaneous clearance (processing) of general industrial and hazardous industrial waste. Meanwhile, Grade B agencies are limited to general industrial waste. Domestically, there are currently 113 licensed Grade A waste processing agencies. Due to the wide variety of industrial waste, the types of industrial waste that each agency is authorized to clear and process are also different. These mainly include waste acid, flammable waste liquids, metal-containing sludge, and scrap metal recycling. Although the relevant competent authorities intend to relax the conditions for applications, many business groups are afraid to step in under the constraints of the difficult acquisition of land and related treatment technologies. Coupled with the Company's abundant experience in the clearance and processing of industrial waste, it has established a good reputation in the domestic industry and this will make the Company more competitive in the market.

Refining and sale of precious metals

A. Development trends:

As the Company's clearance and processing volume continues to increase, the refining and sales of precious metals will expand accordingly and this business will become one of the important sources of revenue for the Company.

B. Competition:

The purity of refined gold can reach 99.99%, while silver can reach 99.99%, palladium can reach 99.00%, and platinum can attain 99.90%, so their market acceptance is quite high. Precious metal raw materials (gold, silver, palladium, and platinum) can be provided to downstream industries as raw materials and recycled precious metal resources.

Recycled products – copper, iron, aluminum, other single metals, plastics, and other recycled raw materials

A. Development trends:

When the Company's mixed metal scrap processing volume is larger, the more raw materials are recovered, and the greater the profits that can be obtained.

B. Competition:

The Company has more than three supply sources for each kind of recycled materials, which constitutes the Company's complete recycling system and increases the Company's market competitiveness.

1.3 Technology and R&D Overview

1.3.1 Technical level of the business to be carried out:

Primary: Waste recycling, where the technical focus is on increasing the type and scope of recyclable materials.

Intermediate: Recycling technology, where the focus is on improving the recovery rate and purity of recyclable materials.

Advanced: Material application, where we enhance the added value of recycled materials and establish a consistent, comprehensive and complete recycling, refining and application processing system.

1.3.2 Research and development of the business:

Platinum process improvement and purity improvement

In addition to the semiconductor equipment cleaning business, there is also the recycling value of platinum. At present, the Company can produce ammonium chloroplatinate chemicals, and then use its high-temperature furnace for combustion, which can effectively remove impurities to achieve purity of more than 3N.

Separation of Pt/Rh, recovery of Pt (platinum) and Rh (rhodium).

Due to the high recovery value of Pt/Rh, after separation and purification, the research objectives for use as industrial raw materials are as follows:

- A. Complete the separation of Pt/Rh.
- B. Pt recovery to be more than 99% in purity.
- C. Pt and Rh recycling to reach more than 95%.

Recovery of indium

In addition to the recycling value of precious metals (gold, silver, and platinum) in the semiconductor equipment cleaning business, indium can also be recycled in the ITO process.

Palladium process improvement and purity improvement

The purity of palladium is greatly affected by copper, and as a result, the purity cannot be increased to more than 99%. Using pretreatment to remove copper and refining two to three times can further effectively remove impurities such as copper and iron, making the purity of palladium more than 99%.

Recycling of tin-containing scrap

Tin is one of the most widely used metals, and it accounts for a high proportion of electronic applications. Tin gold waste also contains a small amount of precious metals, in addition to extracting precious metals such as gold, silver, and palladium. Tin can also be chemically replaced into tin blocks and offered for sale. This not only can reduce costs but also reduce environmental pollution and further create profits.

Recovery of rhodium from rhodium acetate materials

The price of rhodium in international markets has remained high and the rhodium recovery technology is rare in Taiwan. The development of this technology is therefore a valuable investment. Rhodium is insoluble. Therefore, we first use calcination/acid leaching to remove most of the impurities, and then we use crushing and melting to recover the rhodium acetate. It can recover more than 90% of the rhodium powder.

Recovery of Rh-containing isooctanol waste liquid

It is mainly aimed at the recovery of Rh-containing isooctyl alcohol waste liquid. Because it is an organic waste liquid, it cannot be directly reduced by a reducing agent. The organic waste liquid is first adsorbed by wood chips to achieve form conversion and effectively reduce the volume. The wet sawdust is calcined at high temperature to remove the sawdust and volatilize the organic matter at high temperature. The rhodium powder is then purified using the silver-rhodium crushing and melting method, and the purity of the rhodium powder can reach 97%.

The Company's current plans or current development of new recycling processes

A. Solar panel recycling:

Waste solar photovoltaic panels refer to solar photovoltaic panels that have reached an operating life of about 20 years or are damaged due to external forces.

(1) The composition of solar photovoltaic panels is –

1. Glass, EVA, battery cells – 89.21%.
2. Aluminum frame – 10.30%.
3. Cables, junction box – 0.49%.

(2) Recyclable substances are – glass, aluminum, copper, silver

Therefore, the recycling technology is carried out towards the above four types of substances. Considering the environmental protection process, it does not use high temperature treatment, and the use of physical treatment methods does not produce wastewater or other derived waste.

Solar Recycling Technology:

(1) Aluminum frame recycling:

Jointly developed a semi-automatic defragmenter with hydraulic equipment manufacturers to remove aluminum frames for complete or slightly damaged waste solar panels. A single item of scrap aluminum can also be obtained by reducing the lengthy time required for manual dismantling.

(2) Surface treatment of waste solar panels:

Jointly developed with sandblasting equipment manufacturers to use the principle of bead tapping machine, using about 2.5 mm steel balls to hit the surface of discarded solar panels, forcing the surface glass to break apart. Using the control device parameters, the resulting mixture of high-purity waste glass particles/powder, EVA/cells with 1000 ppm silver content, and copper wire can be used for subsequent glass recycling and metal refining recycling.

B. Recycling of valuable metals from waste batteries:

To combat climate change and mitigate global warming, there has been a continuous promotion of energy conservation and carbon reduction internationally. The Executive Yuan has announced plans for complete electrification of vehicles by 2040, leading to an explosive growth in the EV market. However, this is followed by the exponential generation of waste lithium batteries.

The valuable metals cobalt, manganese, and nickel are effectively separated and recovered from batteries by first discharging the batteries and then using extraction methods to obtain cobalt, manganese, nickel, and other precious metals in the form of sulfates. At this stage, the recovery of cobalt has been achieved, and the recovery of manganese and nickel is yet to be researched and developed.

Utilizing extraction methods is a viable option, although the subsequent high load of wastewater treatment is a cause for concern.

1.3.3 Future R&D plans and estimated R&D expenses:

Unit: NTD Thousand

R&D project name	Current progress	R&D expenses to be reinvested	Estimated time to complete mass production	The main factors influencing the success of future R&D
Recycling of Rare Earth Elements from Permanent Magnet Materials	10%	1,000	2027	Efficient Separation of Neodymium (Nd) and Praseodymium (Pr)

1.3.4 R&D personnel and their academic experience:

Item		2023		2024		2025	
		Number of Individuals	%	Number of Individuals	%	Number of Individuals	%
Educational Analysis	Master's degree	2	50	2	50	0	0
	College and university (inclusive)	2	50	2	50	2	100
	High school (inclusive)	0	0	0	0	0	0
	Total	4	100	4	100	2	100

1.3.5 Research and development expenses and proportion of revenue for the most recent two fiscal years:

Unit: NTD Thousand

Year	2024	2025
Research and development costs	4,175	6,044
Operating income	4,935,997	4,634,941
R&D expenses as a percentage of net operating revenue	0.08%	0.13%

1.3.6 The technologies or products developed successfully for the Company in the most recent five years:

- A. Separated Pt and Rh.
- B. Improved the platinum processes and enhanced the purity.
- C. Indium recovery.
- D. Recovered nickel and tin from small steel balls.
- E. Recovered palladium gold from copper anode slime.
- F. Increased the purity of palladium from 80% to 90% or higher.
- G. Electrolyzed low-grade copper.
- H. PET plastic recycling.
- I. Cleaned and recycled Ni and Cu paste containers for reuse.
- J. Increased the purity of palladium from 90% to 99% or higher.
- K. Recycling of tin-containing scrap.
- L. Recovery of rhodium from rhodium acetate materials.
- M. Recycling of valuable metals from waste batteries - Cobalt (Co).
- N. Recovery of Rh-containing isooctanol waste liquid
- O. Recovery of magnetic material rare earth (Nd, Pr)

1.4 Long and short-term business development plans:

Near-term target	Medium-term target (Note)	Long-term target
<ol style="list-style-type: none"> 1. Establish precious metal scrap sampling technology to improve the representativeness of sampling and the accuracy of analysis. 2. Improvement of process technology and formulation to improve recycling efficiency and recovery rate. 3. Catalyst recovery RH, PD/C, PT, and other process development. 4. Output of tin. 5. Design and planning for the cleaning and recycling of nickel paste tanks and the recycling of PET. 	<ol style="list-style-type: none"> 1. Cooperation with relevant industries to establish a precious metal processing center to enhance the value of products. 2. Research and development of recycling and processing technology for the precious metals rhodium and ruthenium. 3. Increase the value of recycled products <ol style="list-style-type: none"> A. Au (gold) recovery purity was improved from 4 N to 5 N. B. Pt (platinum) recovery purity was improved from 3 N to 	<ol style="list-style-type: none"> 1. Entry into the precious metal industrial materials market. 2. Consolidation of downstream industries in the Asian market. 3. Establish a consistent, comprehensive, and complete precious metal product production plant for precious metal recovery and refining. <ol style="list-style-type: none"> A. Establish technology for the pre-treatment of precious metal raw materials. B. Establish enrichment technology for low-content precious metal raw materials. C. Development of

<p>6. Recycling of organic rhodium waste liquid.</p> <p>7. Recycling of solar panels.</p>	<p>3 N 5.</p> <p>C. Pd (palladium) recovery purity was improved from 3 N to 3 N 5.</p> <p>4. Recycled products upgraded from industrial raw materials to direct products.</p> <p>5. Improvement of tin purity.</p>	<p>application technology and markets for precious metals.</p> <p>4. Recovery of common metals such as copper, nickel and tin.</p>
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Note: 2 N represents 99 % purity, 3 N is 99.9 %, 3N5 is 99.95 %, 4 N is 99.99 %, and so on.

II. Overview of the Market and of Production and Sales

2.1 Market analysis

2.1.1 Main product (service) sales (provision) areas :

Unit: NTD thousand; %

Region \ Year		2024		2025	
		Sales amount	Percentage (%)	Sales amount	Percentage (%)
Domestic sales		2,335,990	47.3	1,424,074	30.7
Exports	Mainland China	983,761	19.9	1,266,528	27.3
	Northeast Asia	790,478	16.0	1,114,044	24.0
	Europe	304,878	6.2	298,579	6.5
	Southeast Asia	491,255	10.0	292,542	6.3
	Americas	29,635	0.6	239,174	5.2
	Total	4,935,997	100.0	4,634,941	100.0

2.1.2 Market share:

According to statistics, there are 113 licensed [Grade A waste treatment agencies] in China.

The main operating items of the Company are the clearance, transportation, and disposal of industrial waste and the recycling and reuse of resources. Due to the special characteristics of the industry, it is of little significance to express market share of a product (such as silver or gold) to indicate status within the same industry. Therefore, waste disposal capacity is more in line with industry characteristics in comparison with peers. If we compare the data on the number of scrap metal recycling and disposal companies that are allowed undertake recycling and processing in a single month, it shows that the company's current licensed processing volume is 5,105.5 metric tons per month, making us one of the three largest industry players in the country. It is thus obvious that the Company has a leading position in the scrap metal recycling and disposal market.

2.1.3 Future supply and demand conditions and market growth:

The current market supply and demand situation is still in short supply. The main reason is that related industries are paying increasing attention to the treatment of industrial waste. Coupled with the completeness of environmental protection regulations and the lengthy time limit required to apply for a license (about 2 to 4 years), it makes it difficult for new investors to easily enter. It is expected that the market for the recycling industry will continue to be in short supply in the next 3 to 5 years. Due to the rising awareness of environmental protection in Taiwan, industry concepts of legal disposal of industrial waste have taken shape and the government has spared no effort in promoting environmental protection. Meanwhile, the improvement of environmental protection laws and regulations is increasing the Company's development opportunities. At present, Jiin Yeeh Ding's contracted service customers in Taiwan are increasing day by day, most of which are listed companies in Taiwan, and the number of customers is still increasing.

2.1.4 Competitive niche:

With the best service team, the customer will hand over electronic waste to the Company for the most proper treatment and recovery of the greatest economic value. It is the biggest niche for Jiin Yeeh Ding to maintain its market share.

The Company takes “technology first, quality first, service first” as our business philosophy, with the following competitive niches:

- A. Recycling technology: Excellent recycling technology and equipment.
Internal operations management: This includes unified management of entry control, storage, inspection and analysis, pretreatment, chemical chain extraction, and pollution prevention and control forms.
- B. Upstream and downstream supply channels: stable and smooth channels for waste sources and resource-based products.
- C. Goodwill and reputation: Accumulating credit with customers.

The Company has been in contact with and cooperated with nearly a thousand customers over our years of operation, and we have a basic understanding of the value of electronic waste and recycling generated the upstream, midstream, and downstream of the electronics industry. The Company's analytical laboratory retains thousands of samples of waste generated by various types of electronic factories, and what kind of waste can be applied to what industry as raw materials for the industry. Moreover, we maintain good cooperative relationships with existing customers, and by virtue of good service quality, the customer base continues to expand.

- D. Partners.
 - a. Material sources



- Recognized by international electronics manufacturers and become close partners.
- Recognized by international recycling companies. In addition to being an Asian partner, this has been extended to the Americas, New Zealand, Australia, and other regions.
- Through alliances, we obtain sources and make them more stable.

b. Industrial chain coherence



Advanced countries have actively developed the circular economy in recent years for the sustainable development of the economy and the environment, doing so through resource recycling to solve the problem of excessive consumption of raw materials and the environmental damage caused by economic growth.

The Company has long-term partners in the United States, Japan, Belgium and Hong Kong to sell the precious metals produced. We continue to maintain good cooperative relations with our partners and continue to extend our customer base through good service quality.

2.1.5 Favorable and unfavorable factors of development prospects and countermeasures:

Favorable factors

A. Favorable industry prospects:

As mentioned above, the future market will continue to be in short supply and continue to grow significantly, which is beneficial to the Company.

B. ISO-14001 and ISO-45001 systems have been established:

The Company is positioned as an environmental protection industry, and has obtained ISO- 14001 and ISO- 45001 system certification. This can achieve good results, to win the trust of customers and benefit the Company's image and employee momentum.

C. Reducing costs and enhancing competitiveness:

The Company regularly holds vocational training to teach employees the processing standards and recycling value of various types of waste, so as to ensure that all the industrial waste collected by the Company can have the best treatment and the highest recycling value.

D. Protection of regulations:

Complete domestic environmental protection regulations have increased the threshold for entering this industry, and the Company regularly declares in accordance with the provisions of environmental protection regulations and provides customers with complete regulatory advice, which increases the Company's competitive advantage.

E. Good management system:

The Company formulates various management systems, and actively promotes and implements them, so that each employee understands his or her own responsibilities, relevant system norms and various welfare measures.

Unfavorable factors and countermeasures

A. Environmental regulations overlap with those of the Industrial Development Bureau

At present, if an environmental protection treatment resource company applies to the Industrial Development Bureau for a resource chemical plant, the Industrial Development Bureau will mostly approve it; but if it applies to the Environmental Protection Administration for a removal permit, it will often affect the Company's operations and development.

Because the resource chemical plant approved by the Industrial Development Bureau can only recycle the waste of a single customer, it will not affect the large-scale market at one time. Therefore, the Company shall publicize the strengthening of environmental protection laws and regulations in the market and take the initiative to communicate with the competent environmental protection authorities to further shorten the time for applying for permits.

B. Public authorities cannot fully assert their power:

At present, among companies that engage in clearing and processing for environmental protection, there are still illegal businesses and unlicensed business models. Because the ability of public authorities to effectively audit and the punish is too light, the competitiveness of the legitimate and decent business operators cannot be compared and this generates a situation in which bad currency expels good money, so that the space for legitimate companies to survive is squeezed.

We strengthen the promotion of environmental protection laws and regulations and established our own upstream, middle, and downstream recycling system, so that the waste of related businesses can be handed over to legally operating companies for disposal, and further improve our own treatment technology to achieve a safe and harmless domain.

In conjunction with the forces of legitimate businessmen, the government should strengthen the inspection of illegal handling agencies to protect the rights and interests of legitimate business operators.

2.2 Important uses and production processes of main products

2.2.1 Important applications of major products:

Product name	Important applications
Gold	Sold with precious metal materials manufacturing plants for the power supply industry.
Silver	Sold to industries using silver as a material.
Palladium	Sold to the automotive, chemical, petrochemical, and electronics industries.
Platinum	Sold to the automotive, chemical, petrochemical, and electronics industries.
Other metals	Iron, copper, aluminum, tin, etc, are handed over to iron smelting plants, copper melting plants, aluminum ingot plants, etc, for recycling.

Gold

Gold has always been used for currency, value preservation, jewelry, and other purposes because of its rarity, its durability and chemical resistance to oxidation, and its good ductility. Later, there has been a large amount of use in precision electronics because of its good electrical conductivity.

Silver

Silver has the best thermal and electrical conductivity, other than for industrial use. Like gold, it also plays the roles of a store of value, currency, and jewelry. For a time, silver and gold were used by central banks as currency backing simultaneously, and later, because of their excessive supply, countries abandoned silver and only used gold as their currency backing. Silver is mostly a byproduct of mining other metals, and about 70% of the world's silver is a byproduct of copper, lead, zinc, and other minerals.

Palladium

“Palladium” in the platinum family is similar in physical and chemical properties, and is also used in catalytic converters. Due to the development of the automobile industry, it has led to widespread catalytic converter applications, and because of its special color, corrosion, resistance and rarity, it is often regarded as a precious metal together with gold and silver.

Platinum

Platinum is a transitional metal with high density and almost two times the strength of gold. With good ductility, a gram of platinum can be pulled out into a 2 km long filament. Platinum's color is silvery white and has metallic luster and very stable chemical properties, is insoluble in strong acid and alkali, and does not oxidize in air. It is widely used in the jewelry and chemical industries, applied in the manufacturing of advanced chemical vessels, platinum crucibles, and catalysts to accelerate chemical reactions.

Copper

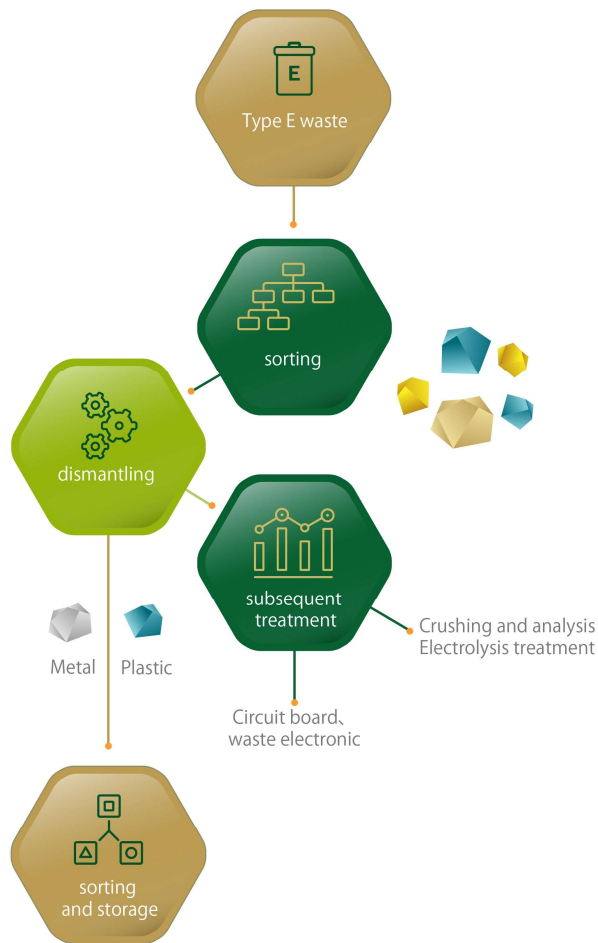
Copper was the earliest metal used by humans. As early as prehistoric times, people mined open-pit copper mines, and used the copper they obtained to make weapons, tools, and other utensils. The use of copper had a profound impact on the progress of early human civilization. Copper is a tough, soft, malleable, purplish-red, lustrous metal. Pure copper has a high electrical and thermal conductivity, second only to silver. Copper is widely used in electrical applications, lighting, machinery and manufacturing,

the construction industry, defense industries, and other fields.

2.2.2 The processing of the Company's main business or the production process of the products:

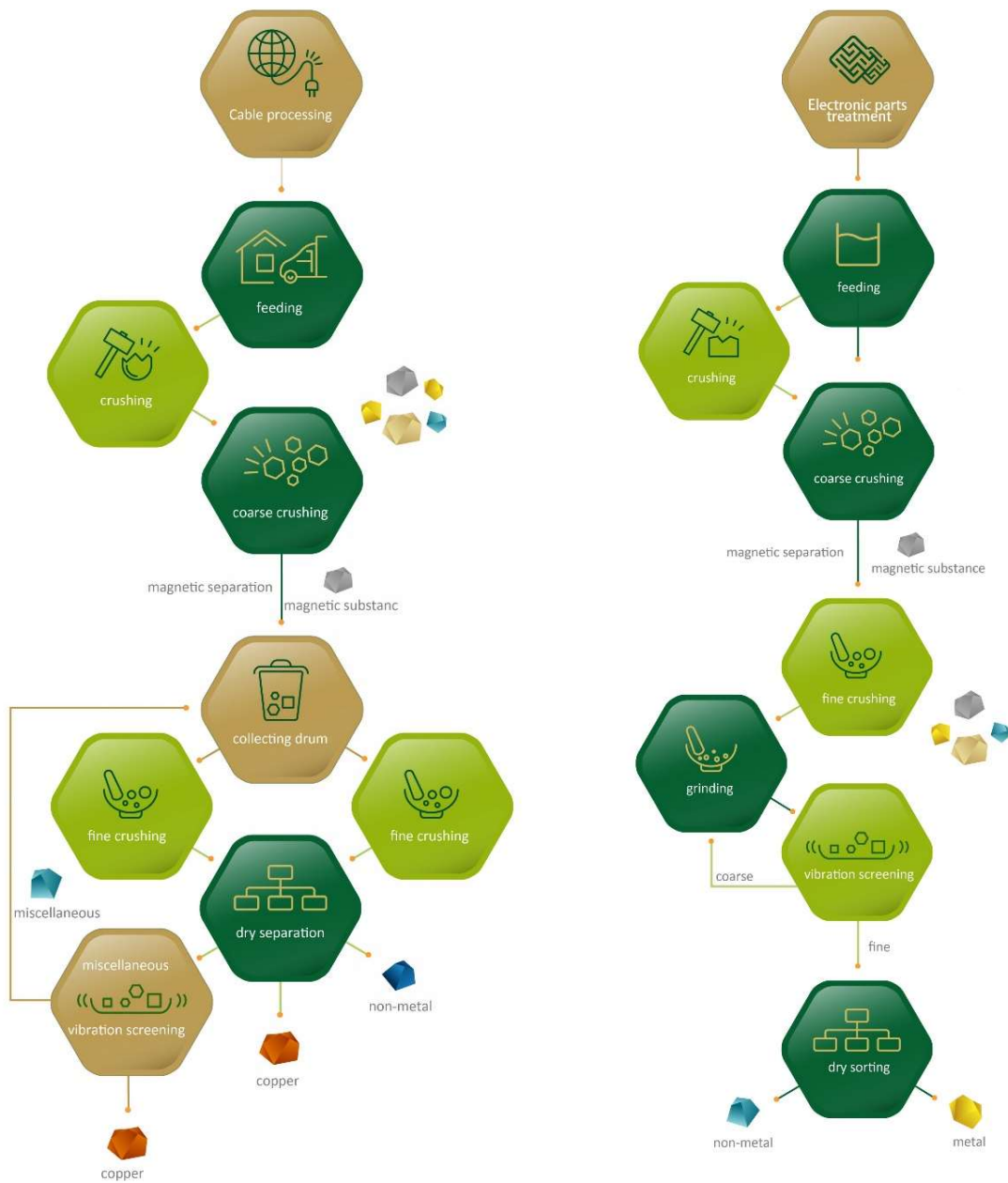
A. Dismantling and sorting process:

Stages for the processing of Type E waste include "recycling weighing," "material classification," "component disassembly," "material separation," "impurity removal", and "resource storage". Through these stages, the resource category and value can be determined first, and then enter the subsequent processing stage, which can greatly shorten the regeneration time.



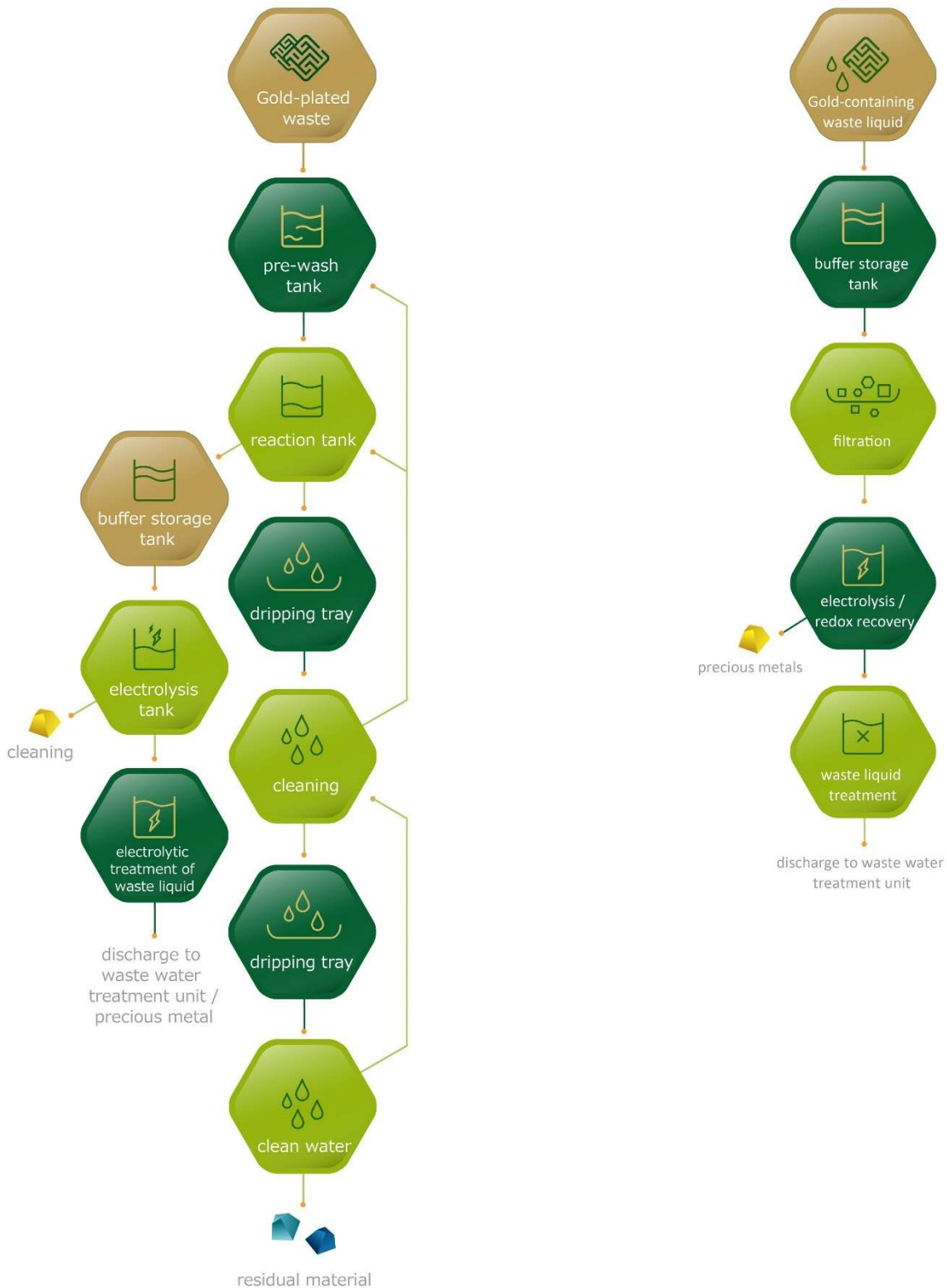
B. Crush sorting process:

The valuable resources that have been roughly sorted out after disassembly and classification are further detailed by shredding and sorting technology, and then the resources are sorted into two categories: "metallic" and "non-metallic," so as to obtain more valuable renewable resources.



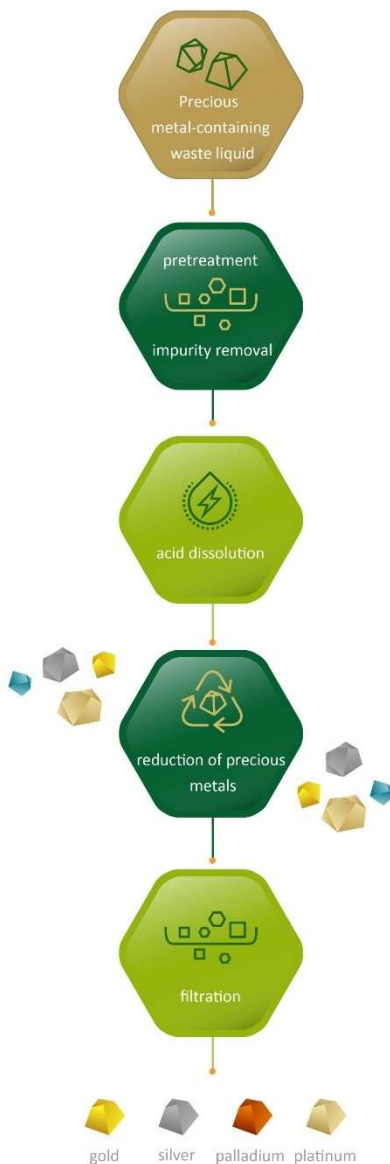
C. Electrolysis processing procedures:

After pre-washing, reaction, dripping and other actions, by electrolytic treatment and redox procedures, the precious metal components are extracted from electronic materials and waste liquids containing precious metals. Afterward, the remaining wastewater is finally treated by special procedures to improve the environmental protection of pollution prevention and control.



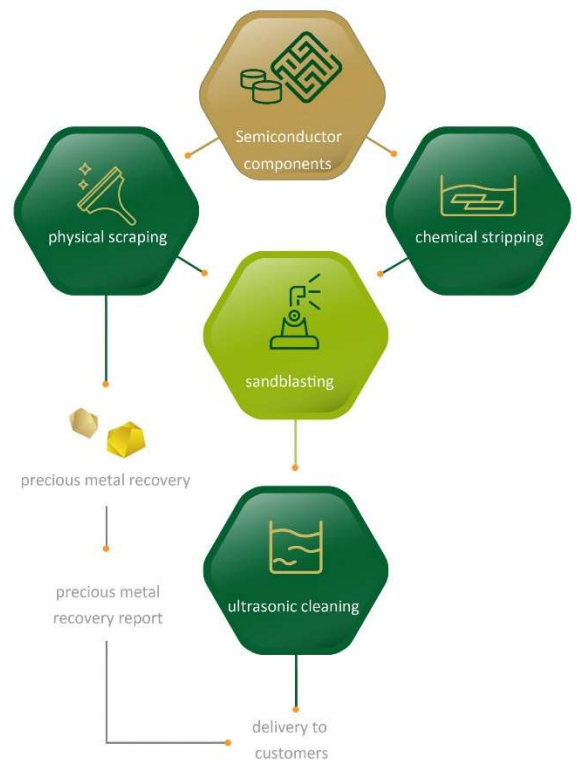
D. Precious metal refining processing procedures:

After the electronic materials containing precious metals are dissolved in aqua regia, high-purity precious metals (such as gold, silver, palladium, etc) are refined through filtration, reduction, precipitation, and other steps, which greatly enhances the regeneration value and creates rich profits.



E. Component washing process:

Semiconductor components are first removed from impurities by chemical stripping, physical scraping, and sandblasting. Then high-frequency ultrasonic waves are introduced into the cleaning solution, using the high-speed impact force of dynamic acoustic vibration energy, to peel off the stains on the components. The ultrasonic cleaning process will produce a large number of vacuum bubbles that can penetrate into pores, concave surfaces, or other blind holes of components to achieve the effect of comprehensive cleaning.



2.3 Supply conditions of principal raw materials:

Main Materials	Supply agents	Supply conditions
Scrap metal raw materials	Fitipower Integrated, Powertech Technology, Da Fon Environmental	Good
Precious metal raw materials	Epileds Technologies, Asia Pacific, FocalTech Systems	Good

2.4 Major purchase and sale customers

2.4.1 Suppliers whose purchase amounts in the most recent two years accounted for more than 10% of the total purchase amount:

Unit: NTD Thousand

Item	2024				2025			
	Name	Amount	Percentage of total annual net purchases (%)	Relationship with issuer	Name	Amount	Percentage of total annual net purchases (%)	Relationship with issuer
1	Chung Jia Metal	1,488,759	36.8	None	Chung Jia Metal	546,345	16.1	None
2	Others	2,557,612	63.2	None	F Company	372,545	11.0	None
					Others	2,465,597	72.9	None
	Net purchases	4,046,371	100.0		Net purchases	3,384,487	100.0	

Explanation of increases and decreases:

The Company is mainly engaged in the removal and transportation of industrial waste, the recycling of waste electronic items, and the recycling of resources. The main incoming items are wires, scrapped PCB boards, mixed metals, and scrap copper. When purchasing incoming goods, the Company will refer to the current international copper price market quotation, supplier product quality level and cooperative relationships, and so on, as the basis for the Company's procurement. The increase or decrease in the purchase amount of suppliers is mainly due to the purchase of suppliers from different sources of supply considering the purchase price of suppliers and the quality level of products.

2.4.2 Customers whose sales amount in the last two years accounted for more than 10% of the total sales:

Unit: NTD Thousand

Item	2024				2025			
	Name	Amount	Percentage of total annual net sales (%)	Relationship with issuer	Name	Amount	Percentage of total annual net sales (%)	Relationship with issuer
1	Customer C	1,533,035	31.1	None	Customer A	786,851	17.0	None
2	Customer A	709,864	14.4	None	Customer B	667,115	14.4	None
3	Customer D	613,790	12.4	None	Customer C	422,725	9.1	None
4	Customer B	274,255	5.6	None	Others	2,758,250	59.5	None
5	Others	1,805,053	36.5	None				
	Net sales	4,935,997	100.0	-	Net sales	4,634,941	100.0	-

Explanation of increases and decreases:

The Company is a professional environmental protection manufacturer mainly engaged in the removal and transportation of industrial waste, the recycling of waste electronic items and the recycling of resources. Our sales targets include domestic and foreign precious metal and non-ferrous metal refineries and waste processing and recycling plants. The products sold by the Company are all non-ferrous metal raw materials that have been valued by the global market in recent years. Under a seller's market, there is no shortage of customer sales channels, and the Company is still actively expanding other sales customers. Therefore, there is no risk of concentration of sales. In addition, the change in the main selling customers is mainly due to the consideration of the quotation price and conditions of customers and the allocation of the sales amount to them.

III. Global employees:

Year		2024	2025	From the current year through April 20, 2026
Number of employees	Manager level and above	26	32	32
	Production line employees	109	122	117
	General staff	55	59	57
	Total	190	213	206
Average age		39.11	41.65	41.48
Average years of service		8.98	8.82	9.2
Education distribution ratio (%)	Doctoral Degree	1.05	1.41	1.46
	Master's degree	4.26	5.63	5.83
	College and university	45.26	43.19	43.2
	High school	16.32	17.37	17.96
	Below high school	13.68	10.33	9.22
	Foreign workers	18.42	22.07	22.33

IV. Environmental protection expenditure information:

4.1 In the most recent year and as of the date of publication of the annual report, losses due to environmental pollution (including compensation and environmental protection audit results that violate environmental protection laws and regulations, the date of punishment, the scope of the punishment, the violation of the provisions of the regulations, the content of the violation of the regulations, the content of the punishment): No such situation.

4.2 Countermeasures and improvement measures:

After treatment, the Company's wastewater, exhaust gas, and other treatment equipment, are line with the regulations and emission standards, and we have obtained a treatment discharge permit issued by the Environmental Protection Administration. Moreover, the Company has environmental protection personnel responsible for operations, and regular maintenance and upkeep, so that the equipment engages in the maximum processing efficiency. At the same time, we regularly carry out environmental protection inspections such as for wastewater to confirm compliance with environmental protection laws and regulations.

4.3 Expected environmental expenditures in the next three years:

	2026	2027	2028
• Pollution prevention and control equipment or expenditure content to be purchased	<ul style="list-style-type: none"> • Environmental protection regular testing fees such as for wastewater and exhaust gas • Wastewater, exhaust gas, dust treatment equipment operation and maintenance costs • Wastewater and waste disposal fees 	<ul style="list-style-type: none"> • Environmental protection regular testing fees such as for wastewater and exhaust gas • Wastewater, exhaust gas, dust treatment equipment operation and maintenance costs • Wastewater and waste disposal fees 	<ul style="list-style-type: none"> • Environmental protection regular testing fees such as for wastewater and exhaust gas • Wastewater, exhaust gas, dust treatment equipment operation and maintenance costs • Wastewater and waste disposal fees
• Expected improvements	Complies with the relevant environmental protection laws and regulations	Complies with the relevant environmental protection laws and regulations	Complies with the relevant environmental protection laws and regulations
• Payout amount	NTD 20,322 thousand	NTD 20,199 thousand	NTD 19,120 thousand

4.4 Impact after improvement:

	2026	2027	2028
'Impact on net profit	Due to environmental protection-related testing costs and equipment operation and maintenance costs, the estimated costs and depreciation increased by NTD 17,031 thousand and NTD 3,291 thousand respectively	Due to environmental protection-related testing costs and equipment operation and maintenance costs, the estimated costs and depreciation increased by NTD 17,031 thousand and NTD 3,168 thousand respectively	Due to environmental protection-related testing costs and equipment operation and maintenance costs, the estimated costs and depreciation increased by NTD 17,031 thousand and NTD 2,089 thousand respectively
'Impact on competitive position	Continuously improve the ecological benefits of resources, reduce the environmental protection costs due to process pollution, maintain the Company's good environmental protection image, and enhance market competitiveness.	Continuously improve the ecological benefits of resources, reduce the environmental protection costs due to process pollution, maintain the Company's good environmental protection image, and enhance market competitiveness.	Continuously improve the ecological benefits of resources, reduce the environmental protection costs due to process pollution, maintain the Company's good environmental protection image, and enhance market competitiveness.

V. Labor Relations

5.1 Each item of the Company's employee welfare measures, advanced education, training, retirement system and its implementation status, as well as the agreements between labor and management and various employee rights and interests protection measures

5.1.1 Employee welfare measures:

- A. Employees of the Company participate in labor insurance and universal health insurance and enjoy the right to pay various insurance benefits.
- B. The Dragon Boat Festival and Mid-Autumn Festival will see payments made of festive bonuses, in addition to year-end bonuses and employee bonus systems.
- C. The Company holds on-the-job training for employees from time to time to improve the relevant skills of employees.
- E. The Employee Welfare Committee of the Company was established in 2004 and was submitted for investigation by the Hsinchu City Government under Letter Xin Fu Zi No. 0932500002.
- F. The Company allocates welfare benefits in accordance with regulations, and the Committee arranges activities such as various tourism activities, community activities, Mid-Autumn Festival activities, and other welfare matters.
- G. The Company provides various welfare subsidies such as wedding stipends, hospital condolences, maternity subsidies, funeral subsidies, children's scholarships, and festive gift certificates.
- H. We provide multiple reward schemes, such as outstanding employee selection and foreign language training awards.
- I. Occupational medical doctors and nurses specially engaged in labor health services provide plant services, conduct employee health guidance, and handle health lectures and health promotion activities at the plant.

5.1.2 Employee education, training and its implementation status:

The Company provides employees with an open and diverse learning environment, and colleagues can constantly challenge their own growth through internal/external training, book clubs, and supervisor/peer guidance. At the same time, employees can obtain the greatest satisfaction through the training system of new personnel/professional functions/management skills/general courses/self-inspiration. On the other hand, through the planning of grades/scores, work rotation, project assignment and overseas assignments, colleagues can combine their jobs and careers, enjoy the joy of knowledge growth together, and create a better future.

The Company has formulated management measures for employee education and training, planned relevant training courses according to the requirements of functions and professions to enhance the knowledge of employees, improved the overall quality of employees, and improved its business performance. In 2025, a total of 494 people completed career training, with a total of 1,291 hours and total expenses of NTD1,673 thousand.

5.1.3 Retirement system:

The Labor Pension Act, which came into force on 1 July 2005, is a prescribing scheme for the retirement of employees who were employed before July 1, 2005. Those who were employed on that date may choose to continue to apply the pension provisions of the Labor Standards Act, or apply the pension system of the Act and retain the years of service before the Act applied. According to the Act, the monthly retirement pension contribution rate borne by the Company shall not be less than 6% of the employee's monthly salary to the individual pension account of the Bureau of Labor Insurance.

Labor Pension Act (new system) years of service: Pension determination allocation system

- a. The Company allocates a 6% pension on a monthly basis: According to the monthly wage grading table for labor pension issued by the Bureau of Labor Insurance, 6% of the employee's salary is allocated to the employee's personal pension account every month.
- b. Employees' personal pension: Employees can also voluntarily withdraw pensions within 6% of their monthly salary according to their personal wishes.

5.1.4 Circumstances of agreements between labor and management:

The Company has always maintained harmonious labor-management relations by means of rational communication. Therefore, we attach great importance to the opinions of employees, and can build consensus with each other on the problems encountered in the life and work of workers, and work together for the sustainable operation of the business.

5.1.5 Status of various employee rights and interests protection measures:

Based on the protection of employees' work safety, the Company has established the following management procedures for the working environment and employee personal safety protection measures, and we require subordinate colleagues to implement them thoroughly. This is done in addition to purchasing group insurance every year and holding regular industrial safety lectures, while additionally sending people to participate in relevant industrial safety courses, all to ensure the safety of the lives of our colleagues and to calmly respond to emergencies. In order to achieve the goal of zero incidents, the Company regularly revises the annual emergency response plan according to the plan content and develops detailed execution operations, and each department of the Company implements them according to the planned schedule and content. Furthermore, we then explore the

implementation of the lack of implementation through the audit system and review and amend at any time according to the implementation process and audit operations, and so on. This is done to reduce the risk of harm to business units so as to achieve the ultimate goal of zero incidents.

The management measures include:

- A. Labor operation environment measurement and management procedures
- B. Health management procedures
- C. Safety and health protective equipment management procedures
- D. Safety and health automatic inspection management procedures
- E. Safety and health label management procedures
- F. Exhaust gas emergency contingency plan
- G. Wastewater emergency response plan
- H. Chemical spill response plan
- I. Toxic chemical spill response plan
- J. Waste removal contingency plan
- K. Fire protection plan

- 5.2 In the most recent year and up to the date of publication of the annual report, list any losses suffered due to labor disputes (including labor inspection results that violate the Labor Standards Act, sanction date, sanction code, regulatory provisions that were violated, details of the regulatory violation, and sanction details) and disclose current and future estimated amounts and possible measures. If it cannot be reasonably estimated, the fact that it cannot be reasonably estimated shall be stated: No such situation.

VI. Information security management

- 6.1 Information and communications security policy and organization:

To ensure the confidentiality, integrity, and availability of the information and information assets necessary for the operation of the Company, and in line with the principles of safety, rationality and system, and based on information security, we provide an information environment for the continuous operation of the Company's information business, establish operational innovation, strengthen service safety, and improve team capabilities, thereby achieving sustainable operations and meeting the requirements of relevant laws and regulations.

- 6.1.1 Information security policy:

The Company's information security management covers the following matters:

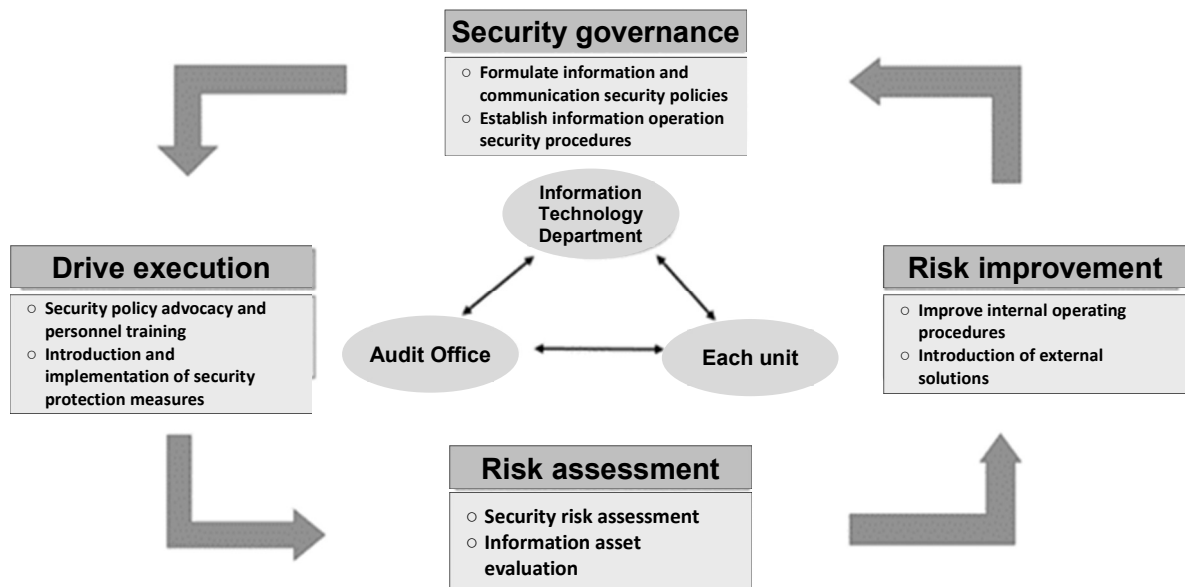
- (1) Information security organization Information security organization.
- (2) Asset classification and control.
- (3) Personnel safety and management.
- (4) Entity and environmental safety management.
- (5) Communication and operation management.
- (6) Access control.
- (7) System development and maintenance.
- (8) Sustainable management.
- (9) Internal audit.
- (10) Additions and amendments.

- 6.1.2 Information and communications security risk management framework:

- 1. The Company's Information Technology Department is under the command of Operation Vice President. The Department sets up one information supervisor and one professional information personnel to be responsible for formulating internal information security

policies, planning and implementing information security protection and promotion and implementation of information security policies, and regularly publishing the Company's information security governance overview.

2. The Company's Audit Office is the supervisory unit of information security supervision. There is an audit supervisor in this office who is responsible for supervising the implementation of internal information security. If an audit uncovers something missing, the inspected unit is immediately required to put forward relevant improvement plans and specific actions. Moreover, improvements results are regularly tracked to reduce internal security risks.
3. The organizational operation mode adopts regular audits and circular management to ensure that reliability goals are achieved and continuously improved.



6.1.3 Specific management plan of information and communication security:

System specifications: The Company has formulated a number of internal security norms and systems to standardize the information security behavior of the Company's personnel, and regularly check whether the relevant systems are in line with changes in the operating environment every year, and adjust them in a timely manner according to needs.

System protection: In order to prevent various internal/external security threats, in addition to adopting multi-layer network architecture design, the Company has also built various security protection systems to enhance the security of the overall information environment. In addition, in order to ensure that the operational behavior of internal colleagues complies with the Company's system norms, we also design an audit mechanism for operating procedures and import security management tools to implement personnel information security management measures.

Personnel training: The Company regularly implements information security education and training practical courses for new recruits, and implements information security opportunity advocacy from time to time to enhance the knowledge and professional skills of the Company's colleagues.

6.1.4 Resources to invest in information and communications safety management:

The Company's investment in information equipment and security totaled NTD1,124 thousand in 2025.

6.2 Security risk assessment and response:

The Company has established network and computer-related information security protection measures. However, there is no guarantee that the computer system that controls or maintains important corporate functions, such as the Company's manufacturing operations and accounting information, can be completely protected from cyber attacks from third parties that paralyze the system. These cyber attacks illegally invade the Company's internal network systems, engage in activities that disrupt the Company's operations, and damage the Company's goodwill. In the event of a serious network attack, the Company's systems may lose important information about the Company, resulting in the suspension of the operation of the Company's operational information. Through continuous reviews of information security regulations and procedures, the Company ensures its appropriateness and effectiveness. Although there is no guarantee that the Company will not be affected by emerging risks and attacks amid the ever-changing information security threats, nonetheless, through the relevant information security equipment investment and the technical assistance of the third-party manufacturers, the Company's operation information operation can be resumed in the shortest time.

6.3 Losses suffered due to major information security incidents in the most recent year and as of the publication date of the annual report, possible impact, and response measures: No such situation.

VII. Important contracts:

Contract nature	Contractual parties	Commence and expire on	Major terms	Restrictive clauses
Waste removal and disposal contract	CHUNG JIA METAL ENTERPRISE CO., LTD.	2026/01/01 – 2026/12/31	Industrial waste removal and processing	None
Waste removal and disposal contract	TIAN SIANG METAL CO., LTD.	2026/01/01 – 2026/12/31	Industrial waste removal and processing	None
Waste removal and disposal contract	Company U	2026/01/01 – 2026/12/31	Industrial waste removal and processing	None
Waste removal and disposal contract	Company P	2026/01/01 – 2027/12/31	Industrial waste removal and processing	None
Waste removal and disposal contract	DA FON ENVIRONMENTAL TECHNOLOGY CO., LTD.	2024/04/01 – 2027/03/31	Industrial waste removal and processing	None
Construction	GOANG SHIN CONSTRUCTION INC.	07/01/2022 to the end of warranty period	New construction of projects in Xibin Plant II	None
Construction	WOEI CHANG ELECTRIC ENGINEER CO., LTD.	11/07/2022 to the end of warranty period	New construction of power, water supply and fire protection engineering in Xibin Plant II	None

Five. Review and Analysis of Financial Conditions, Financial Performance, and Risk Matters

I. Financial conditions:

Unit: NTD Thousand

Item \ Year	2025	2024	Difference		
			Amount	%	Explanation
Current assets	3,125,297	2,676,270	449,027	17	Explanation 1
Financial assets at fair value through profit or loss	9,779	29,867	(20,088)	(67)	Explanation 2
Investments accounted for using equity method	8,988	12,119	(3,131)	(26)	
Property, plant and equipment	1,086,596	841,457	245,139	29	Explanation 3
Right of use assets	187,932	183,493	4,439	2	
Intangible asset	7,344	7,300	44	1	
Other assets	62,069	130,386	(68,317)	(52)	Explanation 4
Total assets	4,488,005	3,880,892	607,113	16	
Current liabilities	677,436	448,210	229,226	51	Explanation 5
Non-current liabilities	68,980	153,497	(84,517)	(55)	Explanation 6
Total liabilities	746,416	601,707	144,709	24	
Share capital	961,161	961,161	-	-	
Additional paid-in capital	811,176	811,176	-	-	
Retained earnings	1,838,096	1,443,532	394,564	27	Explanation 7
Other equity interest	33,492	63,316	(29,824)	(47)	Explanation 8
Non-controlling interests	97,664	-	97,664	100	Explanation 9
Total equity	3,741,589	3,279,185	462,404	14	

Analysis and explanation of the proportion of increase and decrease in the last two years: (If the increase or decrease does not reach 20% or the amount does not exceed NTD 10,000,000, this is not analyzed)

Explanation 1: Increase in current assets: Mainly due to an increase of NT\$309 million in net cash inflows from operating activities driven by profit growth, an increase in the fair value evaluation of investment in CHUNG TAI stock, and an increase in prepayments.

Explanation 2: Decrease in financial assets at fair value through profit or loss: Mainly due to the decrease in valuation gains/losses from futures hedging.

Explanation 3: Increase in Property, plant and equipment: Mainly due to land acquisition and plant construction by the Thailand subsidiary, as well as the recognition of fixed assets upon the completion of the Hsinchu Xibin Plant.

Explanation 4: Decrease in other assets: Mainly due to the expiration of performance guarantees for outsourced processing.

Explanation 5: Increase in current liabilities: Mainly due to increases in income tax payable and the current portion of long-term borrowings.

Explanation 6: Increase in non-current liabilities: Mainly due to the approaching maturity of borrowing agreements, leading to the reclassification into long-term borrowings due within one year.

Explanation 7: Increase in retained earnings: Mainly due to

Explanation 8: Decrease in other equity interest: Mainly due to exchange differences on translation of foreign operational institutions' financial statements affected by exchange rate fluctuations.

Explanation 9: Increase in non-controlling interests: Mainly due to the additional investment resulting in a 62.23% equity stake in the Thailand subsidiary in 2025.

II. Financial performance

2.1 Financial performance analysis for the last two years:

Unit: NTD Thousand

Item \ Year	2025	2024	Increase (decrease) amount	Change (%)	Explanation:
Operating income	4,634,941	4,935,997	(301,056)	(6)	Explanation 1
Operating costs	3,696,238	4,109,023	(412,785)	(10)	Explanation 1
Operating margin	938,703	826,974	111,729	14	Explanation 2
Operating expenses	259,236	238,691	20,545	9	Explanation 3
Operating profit	679,467	588,283	91,184	16	Explanation 2
Non-operating income and expenses	86,564	(69,573)	156,137	(224)	Explanation 4
Net profit before tax	766,031	518,710	247,321	48	Explanation 4
Income tax expense	135,910	53,276	82,634	155	Explanation 5
Net profit for the period	630,121	465,434	164,687	35	
Other comprehensive income for the period (net after tax)	(27,715)	74,501	(102,216)	(137)	Explanation 6
Total comprehensive income for the period	602,406	539,935	62,471	12	
Net profit attributable to owner of the parent company	634,429	465,434	168,995	36	
Net profit attributable to non-controlling interest	(4,308)	-	(4,308)	(100)	Explanation 7
Total comprehensive income attributable to owners of the parent company	605,030	539,935	65,095	12	
Total comprehensive profit and loss attributable to non-controlling interests	(2,624)	-	(2,624)	(100)	Explanation 7
Earnings per share (EPS)	6.60	4.84	1.76	36	
Analysis of increases and decreases: (If the proportion of increase or decrease does not reach 20% or the amount does not exceed NTD10,000,000, this is not analyzed)					
Explanation 1: Decrease in operating income, operating costs, this is due to a decline in the trading volume of industrial scrap metals in Japan, which led to a change in the product mix structure					
Explanation 2: Increase in operating margin and operating profit, this is due to the continuous record-high gold prices and price increases in metals used in the AI industry (such as silver and copper), which bolstered overall profitability.					
Explanation 3: Increase in operating expenses, resulting from the growth in operating profit, which subsequently led to an increase in employee and director remuneration.					
Explanation 4: Decrease in Non-operating income and expenses and net profit before tax, mainly reflecting the valuation gains on the investment in Fitipower stock.					
Explanation 5: Decrease in income tax expense, this is due to the realization of investment losses from capital reduction by investee companies to offset losses in the prior year (2024).					
Explanation 6: Decrease in other comprehensive income for the period, this is due to the preciation of the USD and HKD.					
Explanation 7: Decrease in net profit attributable to non-controlling interest and total comprehensive profit and loss attributable to non-controlling interests, this is due to the additional investment resulting in a 62.23% equity stake in the Thailand subsidiary in 2025.					

2.2 Expected sales volume and its basis, and its possible impact on the Company's future financial business, and response plan:

Please refer to "One. Letter to the Shareholders" in this Annual Report.

III. Cash flows

3.1. Analysis of the changes in cash flows for the most recent year:

Unit: NTD Thousand

Year	Beginning cash balance	Annual net cash flow from operating activities	Net cash flow from investing and financing activities for the year	Effect of exchange rate fluctuations	Cash surplus amount	Remedial measures for cash shortages	
						Investment plan	Financing plan
2025	871,184	729,067	(403,171)	(27,736)	1,169,344	-	-

Analysis of the changes in cash flows for the current year:

- (1) Operating activities: The net cash inflow of NTD 729,067 thousand in this period was mainly due to both the gross profit margin and operating profit margin increased, indicating strong core business profitability.
- (2) Investing activities: The net cash outflow in this period was NTD 151,131 thousand, which was mainly due to the construction of plant and equipment for the Xibin Plant II.
- (3) Financing activities: The net cash outflow of NTD 252,040 thousand in this period was mainly due to the payment of cash dividends and the repayment of bank borrowings.

3.2. Improvement plan for insufficient liquidity: Not applicable.

3.3. Analysis of cash liquidity in the coming year:

Unit: NTD Thousand

Beginning cash balance	Annual net cash flow from operating activities	Net cash flow from investing and financing activities for the year	Cash surplus amount	Remedial measures for cash shortages	
				Investment plan	Financing plan
1,169,344	616,912	(434,524)	1,351,732	-	-

Analysis of changes in cash flow status in the coming year:

- (1) Net cash inflow from operating activities: Mainly it is expected to generate cash inflows from the Company's business operations.
- (2) Annual cash outflows: Mainly for the acquisition of property, plant, and equipment, long-term investment and distribution of cash dividends.

IV. The impact of major capital expenditures in recent years on financial operations: No such situation.

V. Reinvestment policy in the most recent year, main reasons for its profit or loss, improvement plan, and investment plan for the next year:

5.1 Reinvestment policy in the most recent year:

The Company's reinvestments mainly focus on the strategic needs of the Company's long-term development and diversified operations.

5.2 Main reasons for profits from reinvestments:

Investment benefit recognized by the Company using the equity method in 2025 was NTD 62,587 thousand, mainly because reinvestment operations are in good condition due to their profitability.

5.3 Investment plan for the coming year:

In the future, the Company will continue to adhere to the principle of long-term strategic investment and continue to carefully evaluate investment plans.

VI. Analysis and evaluation of risk events:

6.1 The impact of interest rates, exchange rate changes, and inflation on the Company's profit and loss and future countermeasures:

6.1.1 Impact on the Company's profit and loss:

Item	2025 (NTD thousand; %)
Net interest income	16,806
Net exchange gain	8,311
Ratio of net interest income to net revenue	0.36%
Ratio of net interest income to net profit before tax	2.19%
Ratio of net exchange gains and losses to net revenue	0.18%
Ratio of net exchange gain or loss to net profit before tax	1.08%

(1) Changes in interest rates:

The interest rate risks of the Company and subsidiaries are derived mainly from fixed and floating-rate short-term borrowings and long-term borrowings raised to support operating and investing activities. Changes in market interest rates thus causes fluctuations in cash flows for future interest payments. If the market interest rate increases by 0.1%, it will not affect the Company's net profit.

(2) Changes in exchange rates:

The Company and its subsidiaries are exposed to exchange rate risks that mainly arise from cash and cash equivalents, accounts receivable, other receivables, loans, accounts payable and other payables denominated in foreign currencies. They are mainly affected by fluctuations in the exchange rates of the US dollar, Japanese yen and Reminbi. When the New Taiwan Dollar appreciates or depreciates by 1% against each currency, with other factors remaining unchanged, the Company's net profit before tax for 2025 would decrease or increase by NTD 7,057 thousand. Overall, changes in exchange rates have limited impact on the Company's operations.

(3) Inflation:

The total CPI index for December 2025 was 110.25, with the CPI increasing year-on-year compared to the same month of 2024 1.31%, an average increase of 1.66% for the whole year. Inflation risk is still within an acceptable range, and inflation rate has no significant impact on the Company's operations.

6.2 Policies, main reasons for profit or loss, and future countermeasures for engaging in high risk and high leverage investments, loans of funds to others, endorsements/guarantees, and derivatives transactions in the most recent year:

The Company's financial management is prudent and we do not engage in high-risk, high-leverage investments. For loans of funds to others, endorsements/guarantees, and derivative transactions, the Company has formulated complete policies and internal control procedures.

(1) The Company has not the situation for loans of funds to others in 2025.

(2) For Jiin Yeeh Ding Enterprise in 2025, the conditions for endorsements/guarantees to related enterprises were as follows:

Company Name	Endorsement/guarantee amount	Relationship with the Company	Reason for endorsement/guarantee	Lending bank
Hung Wei Development Co., Ltd.	NTD 64,920 thousand	Directly invested in 100% of the subsidiary of Jiin Yeeh Ding	To meet operational needs and for bank financing	E.Sun Bank
JYD PREMIUM MATERIALS TECHNOLOGY (THAILAND) CO., LTD.	THB 150,000 仟元	Indirectly invested in 62.23% of the subsidiary of Jiin Yeeh Ding	To meet operational needs and for bank financing	Land And Houses Bank
Jiin Yeeh Ding Enterprises Limited (Hong Kong)	USD 6,000 thousand	Indirectly invested in 100% of the subsidiary of Jiin Yeeh Ding	To meet operational needs and for bank financing	Taipei Fubon E.Sun Bank Cathay United Bank
New Yuan Rui Recycling Technology Co., Ltd. (Hong Kong)	USD 6,000 thousand	Indirectly invested in 100% of the subsidiary of Jiin Yeeh Ding	To meet operational needs and for bank financing	Taipei Fubon E.Sun Bank Cathay United Bank Chang Hwa Bank Yuanta Bank

(3) The Company's derivatives trading contracts are of a hedging nature. Its profit or loss due to changes in international precious metal prices will roughly offset the profit and loss of the hedged item.

The executive and responsible unit for the management of this risk of the Company is the financial department of the head office.

6.3 Future R&D plans and estimated R&D expenses:

For explanations, please refer to page 126 to page 128 of this Annual Report under "1.3.2 Research and development of the business" and "1.3.3 Future R&D plans and estimated R&D expenses".

The executive and responsible unit for the management of this risk of the Company is the Metal Recycling Division.

6.4 The impact of important domestic and foreign policies and legal changes on the Company's financial business and corresponding measures:

In 2024, the Company was not affected by changes in important domestic and foreign policies and laws having influence on the Company's financial business.

6.5 The impact of technological changes (including information security risks) and industrial changes on the Company's financial business and corresponding measures:

The main products of Jiin Yeeh Ding are electrolytic copper plates and precious metal materials. Both constitute mainly upstream material suppliers in the electronics industry. Regardless of technological changes (including information security risks) and how the industry changes, all materials are required to manufacture electronic components and end products, so technology changes (including information security risks) and industry changes have no significant impact on the Company's financial business.

6.6 The impact of corporate image changes on corporate crisis management and countermeasures:

Jiin Yeeh Ding deeply cultivates the field of circular economy and has been dedicated to enhancing the quality of corporate governance over the long term. Beyond setting up independent directors to exert supervisory functions, the Board of Directors has established an Audit Committee, a Remuneration Committee, and a "Sustainable Development Promotion Committee" under it to perfect decision-making procedures. To ensure information transparency, the company strictly follows regulations to disclose material information in a timely manner and prepares sustainability reports based on GRI standards.

In addition, the company actively practices environmental responsibility, periodically performing ISO 14064-1 greenhouse gas inventories and passing third-party verification, concretely showing the determination to march toward low-carbon transition. Through a comprehensive governance structure and continuous social participation, the company has established a stable corporate image asset; this image can act as a reputation buffer when a crisis occurs, effectively reducing negative impacts. The management of this risk is jointly responsible by various business units and the Sustainable Development Committee, implementing risk early-warning and immediate response.

6.7 Expected benefits and possible risks of mergers and acquisitions and countermeasures:

There were no mergers and acquisitions involving Jiin Yeeh Ding in 2024 and up to the date of publication of the annual report.

6.8 Expected benefits and possible risks of plant expansion and countermeasures:

Jiin Yeeh Ding actively expands the recycling and treatment business of solar panels. Due to factors such as damage and replacement, solar panels, which were originally expected to enter the mass waste stage after 2030, have already faced recycling and treatment issues ahead of time. According to the estimation of the Environmental Protection Administration, the quantity of photovoltaic waste was about 3,000 metric tons in 2017, and is estimated to reach 100,000 tons in 2035. Jiin Yeeh Ding currently has the "leading acquisition of large-scale disposal capacity" and "patent technology advantages" in solar photovoltaic recycling, which is expected to create considerable production value for the company.

The Company's Xibin Plant (Hsinchu Second Plant) is currently one of the few domestic solar panel recycling facilities with the largest disposal scale, possessing recycling invention patents from multiple countries such as Taiwan, Japan, and the USA, which can effectively extract high-purity silicon materials and precious metals like silver, bearing an extremely high technical barrier. The plant has obtained the waste disposal permit issued by the Hsinchu City Government on January 28, 2026, and officially entered production and commercial operation. It is expected that with the increase of case volume, it will create considerable production value for the company, further consolidating our leading position in the field of circular economy.

6.9 Risks and countermeasures faced by purchase or sales concentration:

1. Risk of purchase concentration:

There was no purchase concentration involving Jiin Yeeh Ding in 2025 and up to the date of publication of the annual report.

2. Risk of sales concentration:

The business model of Jiin Yeeh Ding is completely different from that of the general electronics industry. We have the advantage of choosing sales customers, and the main factors that Jiin Yeeh Ding considers when choosing customers for sales are: customer price, payment terms and technology to customers (or pathways), strategic cooperation, and other factors. Furthermore, we make customer partnerships a core strategy, and work closely with customers to increase overall value. Therefore, the possibility of such risks can be minimized.

6.10 The influence and risk of a massive transfer of shares or the replacement of the Directors or major shareholders holding more than 10% of the shares issued by the Company, and the response:

There was no a massive transfer of shares or the replacement of the Directors or major shareholders holding more than 10% of the shares issued involving Jiin Yeeh Ding in 2025 and up to the date of publication of the annual report.

6.11 The impact, risks, and countermeasures of a change of management rights on the Company:

There have been no changes in control over the Company in 2025 and up to the date of publication of the annual report.

6.12 Litigation or non-litigation events:

If the Company and its directors, President, substantive responsible persons, major shareholders holding more than 10% of the shares and subsidiaries of the Company are involved in a major litigation or non-litigation events or administrative disputes confirmed or pending in the past two years and through the publication date of Annual Report where the outcomes may have a significant impact on shareholders' equity or the price of securities, the facts in dispute, the amount involved, the start date of the lawsuit, the main parties involved in the lawsuit, and the current handling situation shall be disclosed: No such situation.

6.13 Other important risks and countermeasures:

1. Risk management policy:

The Company's risk management constitutes recognizing, analyzing, and measuring potential risks at each unit, while selecting appropriate treatment methods to control, process, manage, and supervise them and then improving the risk management plan. This is done according to the characteristics and levels of risks and using centralized or hierarchical implementation, so that all risks can be effectively controlled at any time.

2. Risk management organization:

(1) Organization and operation of risk management:

In accordance with the latest internal audit developments and the requirements of the standards, the Company has strengthened the management of corporate risks in recent years, including risk detection, assessment, reporting, and handling, which are very prudent and rigorous. The Company's risk control is divided into

three levels (mechanisms): the organizers or undertakers are the "first mechanism", which must be responsible for the consideration, design and prevention of the initial risk detection, assessment and control of the operation. The "second mechanism" is a review committee chaired by the President (or vice president), which is responsible for the assessment of various risks in addition to the feasibility assessment. The "third mechanism" is the deliberation of the directors and supervisors. The Company does not have long-term risks, and our purpose is to comprehensively control the risk of all employees, taking precautions at every level to implement risk control methods.

Important risk assessment matters of the Company, such as implementation matters, do not need to be considered by the second and third mechanisms, and will assign the audit office to carry out risk detection, assessment and prevention recommendations. If it is usually found that there is an immediate possible risk, periodic inspections are also available.

(2) Risk management organization chart:

Important risk assessment matters	Direct unit of risk control (First mechanism)	Risk review and control (Second mechanism)	Board meetings (Third mechanism)
1. Interest rate, exchange rate, and financial risks	Finance Office	Financial investment review team (members: president, vice president, chief financial officer)	
2. Derivatives trading, loans of funds to others and endorsements/guarantees	Finance Office	Financial investment review panel	Board of Directors

6.14 Key performance indicators of the Company

1. Financial indicators

Significance: The optimal adaptation of the financial structure and solvency of the enterprise and the control of the restrictions on bank financing contracts.

Ratio	Formula	Targeted KPI	2025	2024
Debt ratio	Liabilities/tangible assets	$\leq 150\%$	19.99%	18.39%
Current ratio	Current assets/current liabilities.	$\geq 100\%$	461.34%	597.10%
Tangible net worth	Net Worth – Intangible Assets	\geq NTD1.5 billion	NTD 3.734 billion	NTD 3.272 billion

2. Performance indicators

Significance: Personnel and cost control benefits and profit creation.

Ratio	Formula	Targeted KPI	2025	2024
(1) Productivity benefit indicator	Revenue/Actual number of employees at the end of the year (NTD million)	>10	21.8	26.0
(2) Freight efficiency indicator	Revenue/Shipping (NTD thousand)	>200	242	314

VII. Other important matters: None.

SIX. Special Disclosures

I. Related information of affiliated companies

1. Affiliated business merger report

For main content, please visit MOPS > Single Company > Electronic Document Download > Three-Book List of Related Enterprises

【https://mopsov.twse.com.tw/mops/web/t57sb01_q10】. Please enter the Company code "8390" and the year to query.

2 Consolidated financial statements of related companies:

Representation Letter

The entities that are required to be included in the combined financial statements of Jiin Yeeh Ding Enterprise Corp. as of and for the year ended December 31, 2025 under the Criteria Governing the Preparation of Affiliation Reports, Consolidated Business Reports, and Consolidated Financial Statements of Affiliated Enterprises are the same as those included in the consolidated financial statements prepared in conformity with International Financial Reporting Standards No. 10 by the Financial Supervisory Commission, "Consolidated Financial Statements". In addition, the information required to be disclosed in the combined financial statements is included in the consolidated financial statements. Consequently, Jiin Yeeh Ding Enterprise Corp. and Subsidiaries do not prepare a separate set of combined financial statements.

Company name: Jiin Yeeh Ding Enterprise Corp.
Chairperson: CHUANG, CHING CHI
Date: March 5, 2026

3 Relationship report: the Company is not nor is presumed to be a subsidiary company controlled by another company, and this is therefore not applicable.

II. Handling of privately placed securities in the most recent year and as of the date of publication of the annual report: No such situation.

III. Commitments made when listing on the TPEX market:

According to the document number issued by the Taipei Exchange on March 21, 2013, the Company made disclosure of TPEX listing commitments per Zhenggui Jian Zi No. 1020200236.

Tracking schedule of TPEX listing commitments

March 2026

TPEX listing commitments	Handling of commitment matters
1. If the financial statements of the Company's future overseas subsidiaries are checked and certified by other accountants and the Company recognizes investment gains and losses or prepares consolidated financial statements, the Company's CPA must issue an audit report on its financial statements that does not refer to other accountants.	The Company has issued a letter of commitment to the Taipei Exchange to undertake handling. At present, the financial statements of the overseas subsidiaries of the Company are planned to be audited, and in addition to entrusting the local accountants to audit, the relevant consolidated statements are still audited by the Company's CPAs.
2. The Company and GOLD FINANCE LIMITED (Samoa) have added the following matters under the Management Procedures for Acquiring and Disposing of Assets, and if the processing procedure is subsequently amended, they should enter material information disclosures from the Market Post Observation System and report them to the Center for future reference. (1) The Company shall not waive the capital increase of Grand Tone Enterprise Co., Ltd., and GOLD FINANCE LIMITED (Samoa) in future years, and if there is a waiver of the capital increase to the aforementioned companies or the disposal of the shares of the aforementioned companies in the future, it must be approved by a special resolution of the Company's Board of Directors. (2) GOLD FINANCE LIMITED (SAMOA) shall not waive the capital increase of JIIN YEEH DING (HK) ENTERPRISES LIMITED in future years, and if there is a waiver of the capital increase to the aforementioned company or the disposal of the shares of the aforementioned company in the future, it must be approved by a special resolution of the Board of Directors of GOLD FINANCE LIMITED (SAMOA).	The Company has issued a letter of commitment to the Taipei Exchange to undertake handling. To simplify the investment structure and reduce management costs, the Board of Directors resolved on January 31, 2024, to restructure the investment by changing the investment in Jiin Yeeh Ding Enterprise Co., Ltd. (Hong Kong) from an indirect investment through GOLD FINANCE LIMITED to a direct investment by the Company. The investment amount remained unchanged at USD 9 million. On the same day, shareholders of GOLD FINANCE LIMITED also approved this adjustment to the investment structure. In addition, the Company and its key subsidiary, GOLD FINANCE LIMITED, simultaneously announced this material information on January 31, 2024.

IV. **The occurrence of the matters that have a significant impact on shareholders' equity or securities prices as specified in Article 36 Paragraph 3, Item 2 of the Securities and Exchange Act:** No such situation.

V. **Other necessary supplementary explanations:** None.

Jiin Yeeh Ding Enterprise Corp.
Chairman : CHUANG, CHING CHI