

The implementation of promoting sustainable development and the differences between the implementation of sustainable development and the sustainable development code of listed companies and the reasons for this:

			Execution	Differences and reasons for
				the differences with the Code
Drive the project				of Practice for Sustainable
	Yes	no	Summary note	Development of Listed OTC-
				listed Companies
			The Company has set up a full-time unit	
1. Whether the company has			to promote sustainable development as	
established a governance			the Sustainable Development	unterences
structure to promote			·	
sustainable development, and			(Greenhouse Gas Inventory) Promotion	
has set up a dedicated (part-			Team, which is handled by the financial	
			and accounting manager authorized by	
time) unit to promote			the general manager, and then the	
sustainable development,			financial and accounting manager	
which is handled by senior			reports to the board of directors on the	
management authorized by the			effectiveness and plan of the	
board of directors, and the			promotion every year.	
			The 2024 Annual Report on the	
supervision of the board of	v		Implementation of Promoting	
directors.			Sustainable Development was reported	
			by the Board of Directors on July 27,	
			2022 and October 24, 2024, as follows:	
			1. Greenhouse gas inventory and	
			verification schedule plan:	
			(1) According to the "Roadmap for the	
			Sustainable Development of Listed	
			Companies" issued by the Financial	
			Supervisory Commission in March	
			111, the Company is a company with	
			a paid-in capital of less than RMB 5	
			billion, and the individual company	



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				listed Companies
			(i.e., the parent company) shall	
			apply the greenhouse gas inventory	
			in the fourth stage (i.e., the	
			inventory will be completed in 116	
			years and the verification will be	
			completed in 118 years), and the	
			completion of the greenhouse gas	
			inventory and verification and	
			disclosure process will be	
			continuously controlled in	
			accordance with the reference	
			guidelines and relevant regulations	
			issued by the competent authority.	
			(2)The greenhouse gas inspection and	
			verification of the parent company	
			and subsidiaries has been	
			completed as follows, reported to	
			the Board of Directors and	
			controlled on a quarterly basis:	
			I. Greenhouse Gas Organization	
			Carbon Inventory - On July 20,	
			2024, it has obtained the ISO	
			14064-1:2018 certificate from	
			Taiwan German Rheinland	
			Technical Guardian Consulting	
			(Shares). (Please refer to our	
			website	
			https://www.excelliancemos.com	
			/esg-detail/100/)	



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				Development of Listed OTC-
				listed Companies
			II. Product Carbon Footprint	
			Inventory (EM5201V) - August 24,	
			2024 Acquired Taiwan TÜV	
			Rheinland Technical Custody	
			Advisor ISO 14067:2018	
			Certificate. (Please refer to our	
			website	
			https://www.excelliancemos.com	
			/about/policy/https://www.excelli	
			ancemos.com/esg/24/)	
			2.Review and improvement of	
			sustainable development in 2024.	
			(See Note 2)	
			The company's dedicated unit for	
			sustainable development is under	
			the supervision of the Board of	
			Directors, and the finance and	
			accounting manager has reported on	
			the implementation of sustainable	
			development, the performance of	
			achieving goals, and the	
			implementation of ESG during the	
			year.	
			The Board of Directors of the	
			Company regularly listens to reports	
			from the management team	
			(including ESG reports), and the	
			management team must propose	



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Yes	no	Summary note	
			Development of Listed OTC-
			listed Companies
		corporate strategies to the Board,	
		and the Board of Directors must	
		evaluate the likelihood of success of	
		these strategies, and must constantly	
		review the progress of the strategies,	
		and urge the management team to	
		make adjustments when necessary.	
		The Board of Directors oversees the	
		setting of sustainable development	
		goals and the review of the	
		implementation of the situation, and	
		the Board of Directors not only reviews	
		the progress of the above-mentioned	
		contents, but also supervises the	
		management team to provide	
		suggestions and guidance. The	
		company's management team has	
		carried out the greenhouse gas	
		inventory and verification plan of the	
		parent company in advance of the time	
		limit set by the regulations.	
		On July 29, 2020, the Board of Directors	There were no major
		approved the formulation of risk	differences
		management policies and procedures,	
		under which each management unit	
v		will regularly assess and review risk	
		matters, and the financial and	
		accounting manager will report to the	
		Board of Directors on a regular basis	
		after collating major risk matters. In the	
			YesnoSummary noteYesnoSummary noteIIcorporate strategies to the Board, and the Board of Directors must evaluate the likelihood of success of these strategies, and must constantly review the progress of the strategies, and urge the management team to make adjustments when necessary. The Board of Directors oversees the setting of sustainable development goals and the review of the implementation of the situation, and the Board of Directors not only reviews the progress of the above-mentioned contents, but also supervises the management team to provide suggestions and guidance. The company's management team has carried out the greenhouse gas inventory and verification plan of the parent company in advance of the time limit set by the regulations.VOn July 29, 2020, the Board of Directors approved the formulation of risk management policies and procedures, under which each management unit will regularly assess and review risk matters, and the financial and accounting manager will report to the Board of Directors on a regular basis



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Drive the project	Yes	no	Summary note	of Practice for Sustainable
			,	Development of Listed OTC-
				listed Companies
management policies or			process of operation and management,	
strategies?			we prevent and control possible risks,	
			and formulate relevant contingency	
			measures.	
			The Company conducts risk	
			assessments of environmental, social	
			and corporate governance issues	
			related to the Company's operations in	
			accordance with the materiality	
			principle. Some of the risk assessments	
			are as follows:	
			In terms of the environment, we assess	
			climate change issues, are committed	
			to environmental protection, and	
			respond to green and cleaner	
			production. On December 27, 2012, we	
			obtained ISO 14001 system	
			environmental certification.	
			; On the social side, we assess the	
			safety and health risk management	
			issues, and the Ministry of	
			Administration and Resources jointly	
			discusses, coordinates and plans the	
			relevant safety and health regulations	
			to effectively prevent occupational	
			accidents and protect the health and	
			safety of employees. In terms of	
			corporate governance, we assess	
			corporate governance issues and	
			ensure that all employees of the	



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				company comply with relevant laws	
				and regulations by strengthening the	
				operation of the board of directors and	
				implementing ethical management, so	
				as to create a sound corporate	
				governance culture.	
				(See Note 1)	
				(Please refer to pages 68-71 of the	
				Company's 2023 Sustainability Report.)	
	vironmental issues			(1) The company is a fabless	<b>T</b> L
(1)	Does the company have an			semiconductor company, mainly	There were no major differences
	appropriate environmental			focusing on IC design, as for wafer	unterences
	management system based			manufacturing, packaging, testing	
	on the characteristics of its			and other production operations,	
	industry?			are entrusted to external	
(2)	Is the company committed			manufacturers to assist in the	
	to improving energy			implementation, so this focus on	
	efficiency and using recycled	v		the implementation of green	
	materials with low	v		product design, outsourcing of	
	environmental impact?			green procurement and	
				management, as well as the	
(3)	Does the company assess			reduction of resources, energy	
	the potential risks and			waste and employee safety and	
	opportunities of climate			health. The company has passed	
	change to the present and			the ISO 14001 environmental	
	future of the company, and			management system, in	
				accordance with the PDCA	



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						listed Companies
	take measures to respond				management cycle, with a	
	to climate-related issues?				systematic management method,	
(4)	Does the company count				to maintain the consistency of	
()	the greenhouse gas				environmental protection	
	emissions, water				objectives and implementation	
	consumption and total				strategies, and to establish a	
	weight of waste in the past				pollution prevention and	
	two years, and formulate				improvement mechanism, so that	
	policies for energy				Jieli Technology can exert greater	
	conservation and carbon				influence on environmental	
	reduction, greenhouse gas				protection.	
	reduction, water use			(2)	The company promotes paperless	
	reduction or other waste				operations, and advocates turning	
	management?				off lights and controlling the	
					temperature of air conditioners in	
					summer, so as to effectively use	
					energy to achieve the goal of	
					energy conservation and carbon	
					reduction. The company is	
					committed to improving the	
					efficiency of the utilization of	
					various resources to achieve the	
					goal of reducing raw materials and	
					waste, and reducing the impact on	
					the environment. In addition to	



Drive the project       Yes       no       Summary note       the differences with the Code of Practice for Sustainable Development of Listed OTC-listed Companies         Image: Summary note       actively investing in the research and development of energy-saving products in the industry, the company also advocates environmental awareness such as energy conservation and carbon reduction to employees from time to time.         Image: Ima				Execution	Differences and reasons for
Yes       no       Summary note       Development of Listed OTC-listed Companies         Isted Companies       actively investing in the research       and development of energy-saving products in the industry, the company also advocates       and the company also advocates         Image: Product of Company also advocates       environmental awareness such as       energy conservation and carbon         reduction to employees from time       to time.       Image:					the differences with the Code
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			III. Regularly advocate and require	
			colleagues to take more public	
			transportation when they go out	
			on official business to reduce CO2	
			and N2O emissions from	
			transportation.	
			(3) The General Manager of the	
			Company delegates the	
			responsibility of the Finance and	
			Accounting Manager to deal with	
			the assessment of climate change-	
			related issues, and the Finance	
			and Accounting Manager reports	
			to the Board of Directors on the	
			response to climate change risks	
			every year, and the Board of	
			Directors reviews the	
			countermeasures and gives	
			instructions. Potential risks and	
			opportunities of climate change to	
			present and future, and	
			countermeasures.	
			(Please refer to pages 80-82 of the	
			Company's 2023 Sustainability Report.)	



				Execution	Differences and reasons for
	Drive the project	Yes	no	Summary note	the differences with the Code of Practice for Sustainable Development of Listed OTC- listed Companies
				<ul> <li>Since 2023, the company has conducting its own greenhout gas inventory and managem and from 2024 onwards, it h been conducting inventory a external verification in accort with ISO 14064-1. Detailed implementation of energy satisfies reduction, as well as greenhouse gas emissions, electricity consumption, wat consumption, total weight or waste and management polit the past four years.</li> <li>(Please refer to pages 72-79 of the Company's 2023 Sustainability Report of the past four years).</li> </ul>	use int, indicate interval into the second s
re pc pla re	l issues oes the company have elevant management olicies and procedures in ace in accordance with elevant laws and egulations and	V		(1) The company complies with relevant labor laws and regulations and refers to the "Universal Declaration of Hu Rights" formulated by the Un Nations, formulates relevant	man nited



				Execution	Differences and reasons for
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					listed Companies
	international human rights			management procedures and	
	international human rights			management procedures, and	
	conventions?			practices related issues including:	
(2)	Does the Company			I. There are no business bases or	
	formulate and implement			suppliers that violate or seriously	
	reasonable employee			endanger the freedom of	
	welfare measures (including			association and collective	
	remuneration, leave and			bargaining.	
				II. Locations and suppliers that do not pose a serious risk of child	
	other benefits, etc.), and			labor.	
	appropriately reflect			III. There are no business bases and	
	business performance or			suppliers with serious risk of	
	results in employee			forced or compulsory labor	
	compensation?			incidents.	
				IV. There has been no infringement	
(3)	Does the company provide			of the rights of indigenous	
	employees with a safe and			peoples.	
	healthy working			V. There were no complaints about	
	environment, and regularly			human rights issues.	
	implement safety and			VI. No discrimination occurred. VII. There is no violation of laws and	
	health education for			regulations related to social	
	employees?			categories, and there is no	
				amount of fines.	
(4)	Does the company have an			VIII. There has been no significant	
	effective career			actual or potential negative impact	
	development training			on human rights in the supply	
	program for employees?			chain.	
<u> </u>					



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	Drive the project	Yes	no		Summary note	of Practice for Sustainable
		162	110		Summary note	Development of Listed OTC-
						listed Companies
(5)	Does the company comply			As a	member of the global	
	with relevant laws and			sem	iconductor industry supply chain,	
	international standards on			we a	aim to be a global citizen.	
	issues such as customer				ase refer to page 64 of the	
	health and safety, customer				npany's 2023 Sustainability Report.)	
	privacy, marketing and			Com	ipany's 2023 Sustainability Report.	
	labeling of products and			(2)	In accordance with the relevant	
	services, and has				laws and regulations, an	
	formulated relevant policies				employee welfare committee has	
	and grievance procedures				been set up to implement various	
	for the protection of				welfare measures, such as:	
	consumer or customer				domestic and foreign travel	
	rights and interests?				subsidies and small lucky	
(6)	Does the company have a				activities, and issue birthday and	
(0)	supplier management policy				three festivals (Spring Festival,	
	that requires suppliers to				Dragon Boat Festival, Mid-Autumn	
	comply with relevant norms				Festival) gift certificates, etc.;	
	on issues such as				There are also applications for	
	environmental protection,				welfare subsidies, such as	
	•				weddings and funerals, maternity	
	occupational safety and				subsidies, etc.	
	health, or labor human				The company adjusts the salary	
	rights, and how well does it				of employees every year	
	implement it?				according to the company's	
					operating conditions and with	
1					operating conditions and with	



			Execution	Differences and reasons for
				the differences with the Code
Drive the project				of Practice for Sustainable
	Yes	no	Summary note	Development of Listed OTC-
				listed Companies
			reference to the situation of the	
			industry, and adjusts the salary	
			reasonably.	
			(Please refer to pages 44-46 of the	
			Company's 2023 Sustainability Report.)	
			(3) The company provides employees	
			with a safe and healthy working	
			environment, and regularly	
			implements safety and health	
			education for employees as	
			follows:	
			I. The company's office is self-	
			owned, regularly conducts	
			operation environment testing	
			every six months, and cleans and	
			disinfects the office environment	
			every year.	
			II. There are security companies and	
			photography systems on days,	
			nights and holidays to maintain the safety of the company's entry	
			and exit and personnel.	
			III. In accordance with the provisions	
			of the Labor Safety and Health	
			Law, a labor safety and health	
			supervisor, a labor safety and	



			Execution	Differences and reasons for
				the differences with the Code
Drive the project				of Practice for Sustainable
	Yes	no	Summary note	Development of Listed OTC-
				listed Companies
			health management personnel	
			and first aid personnel shall be	
			appointed, and the training shall	
			be carried out in accordance with	
			the labor safety education and	
			training rules.	
			IV. In the past two years, the number	
			of deaths and disabling accidents	
			caused by employee disability	
			injuries of the company has been	
			0.	
			V. In accordance with the new	
			"Health Guidance and	
			Management Measures" of the	
			Safety and Health Code of	
			Practice, new employees will be	
			subject to general health check-	
			ups, and in-service employees will	
			be given annual health check-ups,	
			and will be provided with check-	
			up items that are better than	
			those stipulated in laws and	
			regulations, and family members	
			will be allowed to enjoy the same	
			preferential check-ups at their	
			own expense.	
			VI. Employees are required to receive	
			necessary industrial safety	
			education and training when they	
			arrive at work, and handle fire	



			Execution	Differences and reasons for
				the differences with the Code
Drive the project				of Practice for Sustainable
	Yes	no	Summary note	Development of Listed OTC-
				listed Companies
			safety education and training for	
			all employees every six months to	
			strengthen the awareness of	
			safety among all employees.	
			VII. In 113 years, there was no	
			monetary loss due to employee	
			health violations, and there was	
			no fire incident.	
			(Please refer to page 61 of the	
			Company's 2023 Sustainability Report.)	
			(4) The company creates a good	
			environment for employees'	
			career development and	
			establishes an effective career	
			development training program.	
			In FY2023, the Company held a	
			total of 1,079 internal and	
			external education and training	
			programs related to the issue of	
			ethical management (including	
			the Lecture Series by Experts on	
			the Law of Trade Secrets, the	
			Continuing Education Course for	
			Accounting Supervisors of the	
			Issuer's Stock Exchange, the	
<u> </u>			Explanation of Vehicle	



			Execution	Differences and reasons for
				the differences with the Code
Drive the project				of Practice for Sustainable
	Yes	no	Summary note	Development of Listed OTC-
				listed Companies
			Specification Quality System &	
			Product Verification Standards,	
			the 2023 Executive Training	
			Camp, and Greenhouse Gas	
			Inventory and other related	
			courses), totaling 2,583 hours.	
			(Please refer to pages 56-59 of the	
			Company's 2023 Sustainability Report.)	
			(5) The marketing and labeling of our	
			products and services comply with	
			relevant laws and international	
			standards. At the same time, the	
			company formulates warehousing	
			control procedures, design and	
			development control procedures,	
			customer complaint procedures,	
			confidential information	
			protection policies and customer	
			satisfaction survey operating	
			procedures and other related	
			protection of customer rights and	
			interests, privacy policies and	
			grievance procedures, in order to	
			ensure the rights and interests of	



Drive the project       Yes       no       Summary note       of Practice for Sustainable Development of Listed OTC- listed Companies         Image: Consumers from R&D, procurement, production, operation and service processes.       procurement, production, operation and service processes.       (Please refer to pages 51-53 of the Company's 2023 Sustainability Report.)         (6)       The company will promote the green policy and concept to the entire supply chain, and all new product manufacturing suppliers must meet the relevant requirements of Jieli Technology in order to be listed as qualified suppliers. At the same time, the company also requires suppliers to use recycled materials and reduce the use of consumables, both in the factory and in transit.		Execution			Differences and reasons for
Yes       no       Summary note       Development of Listed OTC-listed Companies         Image: Company of the company of the company of the company's 2023 Sustainability Report.)       Consumers from R&D, procurement, production, operation and service processes.       (Please refer to pages 51-53 of the Company's 2023 Sustainability Report.)         (6)       The company will promote the green policy and concept to the entire supply chain, and all new product manufacturing suppliers must meet the relevant requirements of Jieli Technology in order to be listed as qualified suppliers. At the same time, the company also requires suppliers to use recycled materials and reduce the use of consumables, both in the factory and in transit.					the differences with the Code
Development of Listed OTC-listed Companies         Consumers from R&D,         procurement, production,         operation and service processes.         (Please refer to pages 51-53 of the         Company's 2023 Sustainability Report.)         (6) The company will promote the         green policy and concept to the         entire supply chain, and all new         product manufacturing suppliers         must meet the relevant         requirements of Jieli Technology         in order to be listed as qualified         suppliers. At the same time, the         company also requires suppliers         to use recycled materials and         reduce the use of consumables,         both in the factory and in transit.		.,			of Practice for Sustainable
consumers from R&D,         procurement, production,         operation and service processes.         (Please refer to pages 51-53 of the         Company's 2023 Sustainability Report.)         (6) The company will promote the         green policy and concept to the         entire supply chain, and all new         product manufacturing suppliers         must meet the relevant         requirements of Jieli Technology         in order to be listed as qualified         suppliers. At the same time, the         company also requires suppliers         to use recycled materials and         reduce the use of consumables,         both in the factory and in transit.		Yes	no	Summary note	Development of Listed OTC-
procurement, production,         operation and service processes.         (Please refer to pages 51-53 of the         Company's 2023 Sustainability Report.)         (6) The company will promote the         green policy and concept to the         entire supply chain, and all new         product manufacturing suppliers         must meet the relevant         requirements of Jieli Technology         in order to be listed as qualified         suppliers. At the same time, the         company also requires suppliers         to use recycled materials and         reduce the use of consumables,         both in the factory and in transit.					listed Companies
operation and service processes. (Please refer to pages 51-53 of the Company's 2023 Sustainability Report.) (6) The company will promote the green policy and concept to the entire supply chain, and all new product manufacturing suppliers must meet the relevant requirements of Jieli Technology in order to be listed as qualified suppliers. At the same time, the company also requires suppliers to use recycled materials and reduce the use of consumables, both in the factory and in transit.				consumers from R&D,	
<ul> <li>(Please refer to pages 51-53 of the Company's 2023 Sustainability Report.)</li> <li>(6) The company will promote the green policy and concept to the entire supply chain, and all new product manufacturing suppliers must meet the relevant requirements of Jieli Technology in order to be listed as qualified suppliers. At the same time, the company also requires suppliers to use recycled materials and reduce the use of consumables, both in the factory and in transit.</li> </ul>				procurement, production,	
Company's 2023 Sustainability Report.) (6) The company will promote the green policy and concept to the entire supply chain, and all new product manufacturing suppliers must meet the relevant requirements of Jieli Technology in order to be listed as qualified suppliers. At the same time, the company also requires suppliers to use recycled materials and reduce the use of consumables, both in the factory and in transit.				operation and service processes.	
Company's 2023 Sustainability Report.) (6) The company will promote the green policy and concept to the entire supply chain, and all new product manufacturing suppliers must meet the relevant requirements of Jieli Technology in order to be listed as qualified suppliers. At the same time, the company also requires suppliers to use recycled materials and reduce the use of consumables, both in the factory and in transit.				(Please refer to pages 51-53 of the	
<ul> <li>(6) The company will promote the green policy and concept to the entire supply chain, and all new product manufacturing suppliers must meet the relevant requirements of Jieli Technology in order to be listed as qualified suppliers. At the same time, the company also requires suppliers to use recycled materials and reduce the use of consumables, both in the factory and in transit.</li> </ul>					
green policy and concept to the entire supply chain, and all new product manufacturing suppliers must meet the relevant requirements of Jieli Technology in order to be listed as qualified suppliers. At the same time, the company also requires suppliers to use recycled materials and reduce the use of consumables, both in the factory and in transit.				company's 2023 Sustainability Report.	
entire supply chain, and all new product manufacturing suppliers must meet the relevant requirements of Jieli Technology in order to be listed as qualified suppliers. At the same time, the company also requires suppliers to use recycled materials and reduce the use of consumables, both in the factory and in transit.				(6) The company will promote the	
product manufacturing suppliers must meet the relevant requirements of Jieli Technology in order to be listed as qualified suppliers. At the same time, the company also requires suppliers to use recycled materials and reduce the use of consumables, both in the factory and in transit.				green policy and concept to the	
must meet the relevant requirements of Jieli Technology in order to be listed as qualified suppliers. At the same time, the company also requires suppliers to use recycled materials and reduce the use of consumables, both in the factory and in transit.				entire supply chain, and all new	
requirements of Jieli Technology in order to be listed as qualified suppliers. At the same time, the company also requires suppliers to use recycled materials and reduce the use of consumables, both in the factory and in transit.				product manufacturing suppliers	
in order to be listed as qualified suppliers. At the same time, the company also requires suppliers to use recycled materials and reduce the use of consumables, both in the factory and in transit.				must meet the relevant	
suppliers. At the same time, the company also requires suppliers to use recycled materials and reduce the use of consumables, both in the factory and in transit.				requirements of Jieli Technology	
company also requires suppliers to use recycled materials and reduce the use of consumables, both in the factory and in transit.				in order to be listed as qualified	
to use recycled materials and reduce the use of consumables, both in the factory and in transit.				suppliers. At the same time, the	
reduce the use of consumables, both in the factory and in transit.				company also requires suppliers	
both in the factory and in transit.				to use recycled materials and	
				reduce the use of consumables,	
				both in the factory and in transit.	
The company regularly audits				The company regularly audits	
suppliers, and if we find any					
violations of environmental laws					
and regulations, we will issue a					
warning and ask for improvement				_	
within a time limit, and we will no					
longer cooperate if the situation					



			Execution	Differences and reasons for
				the differences with the Code
Drive the project	Yes	20	Summany noto	of Practice for Sustainable
	res	110	Summary note	Development of Listed OTC-
				listed Companies
			is serious. In terms of human	
			rights issues, the Company also	
			requires suppliers to comply with	
			the same human rights policy,	
			and is committed to building	
			human rights best practices in the	
			semiconductor industry. We	
			comply with relevant norms on	
			issues such as occupational	
			health and safety and labor	
			human rights.	
			(Please refer to pages 62-66 of the	
			Company's 2023 Sustainability Report.)	
5. Does the company refer to the	interr	natior	l nally accepted standards or guidelines for	the preparation of reports to

- 5. Does the company refer to the internationally accepted standards or guidelines for the preparation of reports to prepare reports such as sustainability reports that disclose the company's non-financial information? Has the pre-disclosure report obtained the assurance or assurance opinion of the third-party verification unit? This report is prepared using the GRI Standards (GRI) guidelines for sustainability reporting. Through the internationally recognized reporting framework, the efforts and commitments made by JLI Technology to the issues of concern to stakeholders are fully disclosed. Annexes are a comparison table of the GRI Standards with the contents of each chapter for indexing. Since the Company is a voluntary preparation of the sustainability report, it has not obtained the confirmation or guarantee opinion of the third-party verification unit.
- 6. If the company has its own sustainable development code in accordance with the "Code of Practice for Sustainable Development of Listed and OTC Listed Companies", please describe the difference between its operation and the code: none.

7. Other important information that will help you understand the implementation of sustainable development: Other sustainability implementation results of the Company (please refer to Note 2).



Note 1:

#### **Risk Management Policy**

The Company's risk management policy was adopted by the Board of Directors in 2020 as the highest guiding principle for the Company's risk management. The risk management policy of the Company and its subsidiaries is to define various risks in accordance with the overall operation policy of the Company, prevent possible losses within the scope of tolerable risks, increase shareholder value, and achieve the principle of optimizing the allocation of resources of the Company.

#### **Risk Management Scope**

The Company's risk management includes market risk, investment risk, credit risk, hazard risk, operational risk, legal risk and other risks - the Company conducts risk assessment of environmental, social and corporate governance issues related to the Company's operations in accordance with the materiality principle.

#### **Risk Management Organizational Chart**



#### Operation

Since 2020, the Company has actively promoted the implementation of the risk management mechanism, and the main operations are as follows:

- In 2020, the Company's risk management policy was promulgated.
- The risk environment of each business unit of the Company, the risk control measures adopted and the



operation of risk management have been consolidated by the Finance and Accounting Manager and reported to the Board of Directors in each year.

annual	Report date
2020	October 30, 2020
2021	November 12, 2021
2022	November 04, 2022
2023	All members of the Audit Committee supervised the risk management and approved the
	report on its operation by the Board of Directors on October 31, 2023. Reported to the
	Audit Committee on 21/02/2024.
2024	All members of the Audit Committee supervised the risk management and reported to the
	Audit Committee on October 24, 2024, and the Board of Directors approved its operation
	on the same day.

project	content	risk environment	Risk control measures taken	Operation
market	Including factors	low	Annual ISO 9001 Quality	Annual (internal) audit projects.
risk	such as domestic		Management System	During the validity period of the
	and foreign		Risk and Opportunity	license, the internal annual
	economic,		Assessment Report.	assessment is -
	scientific and			2024 ISO 9001 Quality
	technological			Management System Risk and
	changes, and			Opportunity Assessment Report.
	industrial			
	changes.			
investment	Including high	low	Procedures for the	Annual (internal) audit projects.
risk	risk, high		acquisition or disposal of	
	leverage,		assets.	
	derivatives		Approve the permission	
	trading, financial		table.	
	management and			
	other market			
	price fluctuations.			
credit	Refers to the	low	Contract Review	Annual (internal) audit projects.
risk	failure of		Management Procedure.	
	customers,			
	suppliers, and			



project	content	risk environment	Risk control measures taken	Operation
	business partners to fulfill their agreements or obligations.		Customer credit management procedures.	
harm risk	It refers to the probability of occurrence of a major hazard event and the risk of loss.	low	Work rules. Code of Practice for Safety and Health. Annual security checks in Hsinchu County and third-party units	Annual (external) audit projects. Complete the 2024 annual security inspection of Hsinchu County and third-party units.
homework risk	Refers to the failure or error of internal control, R&D quality control, human management and information system.	low	R&D training courses. Materials, quality assurance and business training courses.	Annual (external) audit projects. 12 hours of training courses for R&D departments in 2024. 1.5 hours of training courses for the materials department in 2024. The 2024 quality assurance department training course is 5 hours. 1 hour of business unit training course in 2024.
law risk	It is a failure to comply with relevant laws and regulations, or the contract itself is not legally valid, or other factors.	low	Internal Control Checks - Compliance with Laws and Regulations. Trade Secret Law Expert Lecture Series.	Annual (internal) audit projects 12 hours of continuing education and training for accounting supervisors. 12 hours of continuing education and training for accounting supervisors, agents and financial statement preparers. Auditors and their agents continue to receive 12 hours of continuing education and training.



content risk environme	Risk control measures	Operation
		<ul> <li>46 hours of practical education and training on common deficiencies in financial report review and important internal control laws and regulations.</li> <li>7.5 hours of education and training on labor laws.</li> <li>Trade Secret Law Expert Lecture Series - 2024 New Employee</li> <li>Education and Training Course 7 hours.</li> <li>1.5 hours of sharing on domestic and foreign trademark systems</li> </ul>
		and related practices
The CompanyIowconducts riskassessments onenvironmental,social andcorporategovernance issuesrelated to theCompany'soperations inaccordance withthe materialityprinciple.	<ul> <li>Environmental aspects:</li> <li>Acquired ISO 14001</li> <li>system environmental</li> <li>certification.</li> <li>Social aspects:</li> <li>Safety and health risk</li> <li>management to prevent</li> <li>occupational accidents</li> <li>and protect the health</li> <li>and safety of employees.</li> <li>Annual Civil Defence</li> <li>Team Basic Training.</li> <li>Annual on-the-job</li> <li>education and training</li> <li>course for fire safety</li> <li>managers.</li> <li>On-the-job education</li> </ul>	Annual (external) audit projects In 2024, the basic training of the civil defense team is 4 hours. In 2024, Taiyuan fire self-defense marshalling training will be 8 hours. 3 hours of annual on-the-job education and training (refresher) course for first aid personnel. 2024 Certificate of Advanced Training for Directors of the Company for 62 hours. 2024 Corporate Governance Executive Training Certificate 12 hours.
principle.		education and training course for fire safety managers.



project	content	risk environment	Risk control measures taken	Operation
			and health	
			supervisors.	
			<ul> <li>Annual first responder</li> </ul>	
			in-service education	
			and training	
			(retraining) course.	
			<ul> <li>Fiscal Year Taiyuan</li> </ul>	
			Fire Self-Defense	
			Braided Training	
			Course.	
			Corporate Governance:	
			Certificate of continuing	
			education for directors	
			of the company is 6	
			hours per person per	
			year (12 hours for new	
			employees).	
			Certificate of Corporate	
			Governance Supervisor	
			Training 12 hours per	
			person per year (18	
			hours for new	
			applicants)	

The Company conducts relevant risk assessments on material issues based on the materiality principles of sustainable development, and formulates relevant risk management policies or strategies based on the assessed risks as follows:

Major issues	Risk assessment project	Risk management policies or strategies
environment	Environmental protection and ecological conservation	The company is committed to environmental protection and responds to green and clean production. On December 27, 2012, we obtained ISO 14001 system environmental certification.
society	1. Occupational safety	Fire drills and occupational safety education and training are held regularly every year to cultivate employees' ability to respond to emergencies and self-safety management.



	2. Product safety	The company's products comply with various laws and regulations
		on products and services regulated by the government, comply
		with EU RoHS regulations, and do not contain any hazardous
		substances. At the same time, in order to ensure the quality of
		customer service and improve customer satisfaction, we set up a
		customer service hotline and communication website, and
		regularly conduct customer service satisfaction surveys every year
		to strengthen cooperation with customers
		Relationship, through the relationship of mutual benefit and
		common prosperity with customers, has become the cornerstone
		of the sustainable development of the enterprise.
Corporate	Socio-economic and	Through the establishment of a governance organization and the
Governance	legal compliance	implementation of an internal control mechanism, we ensure that
		all personnel and operations of the Company comply with relevant
		laws and regulations.

Note 2: Effectiveness of the Company's sustainable development:

category	Results	
Transparent	1. Ranked TOP5000 in the 2016 edition of Taiwan's largest enterprises.	
management	2. Won the 5th Dun & Bradstreet Small and Medium-sized Enterprise Elite Award in 2018.	
Honest	3. Ranked TOP5000 in the 2019 edition of Taiwan's largest enterprises.	
enterprise	4. Selected as the 2019 Forbes Magazine Asia's Best SME Listed Company.	
	5. Selected as one of the "Top 100 High-Value Enterprises" in Taiwan by Digital Times	
	Magazine in 2019.	
	6. Selected as the 5th Potential Medium-sized Enterprise by the Industrial Development	
	Bureau of the Ministry of Economic Affairs.	
	7. Selected as one of the top 100 fast-growing enterprises by Commonwealth Magazine in	
	2019.	
	8. It was selected as the 1084th place in the 2020 "Top 2000 Commonwealth Magazine" by	
	Commonwealth Magazine.	
	9. Selected as one of the "Top 100 High-Value Enterprises" in Taiwan by Digital Times	
	Magazine in 2020.	
	10. According to the survey of China Credit Information Office, it ranks 37th in Taiwan.	
	11. Selected as the 2020 Forbes Magazine Asia's Best SME Listed Company.	
	12. Won the selection of China Credit Information as the 36th integrated circuit designer in	
	Taiwan among the TOP5000 outstanding enterprises in 2021.	



category	Results
	13. CommonWealth Magazine's Top 2,000 Survey - JL ranked 979 / by industry: 40th in the IC
	design industry.
	14. Selected as one of the top 100 high-value companies in 2021 by Digital Magazine.
	15. Ranked 255th among the top 500 Asia-Pacific High-Growth Companies 2021 in the Asia-
	Pacific region awarded by the Financial Times.
	16. Awarded the '110 Sports Enterprise Certification by the Sports Administration of the
	Ministry of Education'.
	17. Won the medal of the 6th Potential Backbone Enterprise of the Industrial Development
	Bureau of the Ministry of Economic Affairs.
	18. Won the 2022 A+ Enterprise by Global Views Magazine.
	19. Won the 2022 Business Excellence Award from the UK AI Business Magazine $\tilde{\tilde{I}}$ Best
	Consumer Electronics eTailer - Taiwan 』 °
	20. Ranked 876th in the 2022 '2000 Top 2000 Enterprise Survey' by Commonwealth
	Magazine; Ranked 92nd in terms of profit margin.
	21. Ranked 38th among the TOP5000 outstanding enterprises in Taiwan by China Credit
	Information in 2022.
	22. Named one of the "Top 100 High-Value Companies" by Digital Times Magazine for three
	consecutive years.
	23. Top 500 Fast Growth Enterprises in the Asia-Pacific Region 15 companies from Taiwan are
	listed - Excelliance MOS (No. 434).
	24. Won the 2023 [17th Golden Giant Award] [Top Ten Enterprises of the Year] [Top Ten
	Managers of the Year].
	25. Won the 1111 Manpower Bank_2023 Happy Enterprise Silver Award.
	26. Become a 2023 CHR Healthy Corporate Citizen Pledge Enterprise.
	27.Congratulations to the Company for receiving the Outstanding Collaboration Partner
	Award from Wistron Information Communications Limited.
	28. Ranked 39th in Taiwan among the TOP5000 outstanding enterprises in 2023 by China
	Credit Information Agency.
	29. Won the selection of "2023 A+ Enterprise" Top 100 Evergreen Profit Kings by Global
	Views Magazine.
	30. 2024 Jerry donated rice to 1919 Food Bank and participated in the rice wrapping
	volunteer activity.
	31. Jieli was selected by the China Credit Information Exchange as the 37th integrated circuit
	designer in Taiwan among the TOP5000 outstanding enterprises in 2024.



category	Results	
environmental	1. The Company requires its staff to use electronic files as far as possible to replace paper, and	
protection	n to make good use of the blank surface of waste documents for recycling.	
	2. The T5 tubes in the offices of the whole district will be changed to LED tubes.	
Social welfare	1. The company's 10th anniversary corporate beach cleaning public welfare activities - in	
	response to environmental protection and love the earth, everyone takes action to care for	
	the environment.	
	2. The company's love does not fall behind, and supports Xihaner with practical actions!	
	Order the Mid-Autumn Festival mooncakes made by Xihaner and give them to customers,	
	manufacturers and employees to celebrate the Mid-Autumn Festival together!	
	3. Since 2018~2024, the company has responded to the public welfare activity of the counter	
	buying center - 1919 food bank donation for six consecutive years, and donated 5,700	
	bottles of soy sauce and 1,000 food packs for people's biological resources. In 2024, donate	
	rice from the 1919 Food Bank and participate in rice volunteer activities.	
	4. In response to the public welfare activity of EMBA 12e Love with second-hand donations, 5	
	large boxes of donated materials were sent to the Hsinchu Catholic Renai Social Welfare	
	Foundation.	
	5. In 2020~2024, the company will respond to the public welfare activity of "Old Shoes Save	
	Your Life" - three large boxes of donated materials.	
	6. The company continues to actively participate in the blood donation activities of Taiyuan	
	Science and Technology Park.	
	7. In 2020~2021, the company donated the Chu Desan Memorial Scholarship to National	
	Yangming Jiaotong University.	
	8. The company ordered the Mid-Autumn Festival public welfare gift box "Smiling Angel".	
	9. The company donated epidemic prevention materials to the Hsinchu County Government	
	to support medical care and protect Taiwan.	
	10. The company donated to the centennial celebration of Wenshan Elementary School in	
	Beimen District, Tainan City.	
	11. The company responded to the Hsinchu Catholic Charity Foundation's "2024 Chinese	
	New Year LOVE Charity Sale" Spring Festival charity gift box.	
consumer	Actively investing in energy-saving products:	
Rights	1. Reduce the power loss of the system with power management technology.	
	2. Develop intelligent power conversion technology to automatically judge the power supply	
	status of the power supply system, and switch the appropriate mode to improve the	
	conversion efficiency and save energy loss.	



category	Results	
Invest in	Invested NT\$50,000 in a five-year green bond (bond abbreviation: P12 TSMC 2A, code:	
green and	B618DG) issued by Taiwan Semiconductor Manufacturing Co., Ltd., which was approved as a	
sustainable	green bond by the OTC Trading Center.	
development		
financial		
products		