JMS Corporation

2025

Sustainability Report

JMS CORPORATION SUSTAINABILITY REPORT

Environmental · Social · Governance



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About This Report

This Sustainability Report consolidates JMS Corporation's management practices, institutional foundations, and annual performance across environmental, social, and governance dimensions.

Reporting Period and Scope

The reporting period is from January 1, 2025, to December 31, 2025. Unless otherwise specified in each chapter, the content is centered on the operating activities of JMS Corporation; financial information is presented in accordance with the 2025 Consolidated Financial Statements.

Frequency of Publication and Reporting Schedule

Financial reports are published quarterly, and the annual shareholders' report is published annually.

The Sustainability Report is published annually, and disclosure and reporting are completed and submitted by August 31 of each year.

Data Quality and Consistency

The materiality questionnaire was collected in March 2026 as supplementary input for the materiality analysis. The denominator used consistently for environmental intensity is 735 managed workers, including agency workers; the 783 employees reported in the annual report include personnel from other divisions.

Compilation Principles and Reference Standards

This Sustainability Report has been prepared with reference to the GRI Standards, SASB industry standards, the United Nations Global Compact, and the climate-related information disclosure framework for TWSE/TPEx-listed companies. It presents the Company's management practices and performance across environmental, social, and governance dimensions.

Third-Party Verification and Certification Statement

Annual financial data has been audited by independent auditors. Appendix F contains management system and product certification documents. The ISO 14064-3 verification opinion covers the 2022 inventory period. The validity of ISO 14001 was extended on December 6, 2025, and the Company is implementing ISO 45001 and pursuing certification.

Contact Information and Feedback

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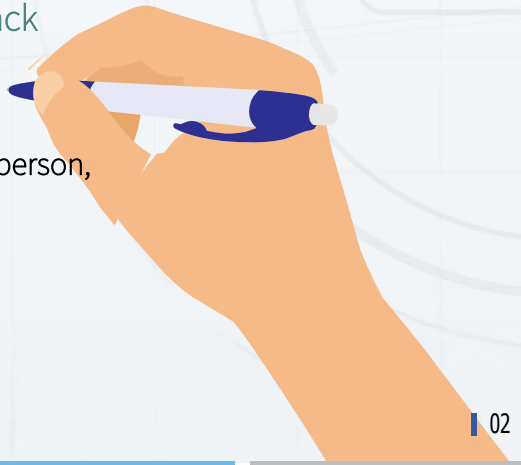


MESSAGE FROM THE CHAIRPERSON

Rooted in Taiwan and connected to the world, JMS remains committed to long-term growth and shared prosperity.



Chiu-Chih Yeh
JMS Corporation Chairperson

Since its founding in 1998, JMS Corporation has built deep expertise in lithium battery pack assembly and manufacturing. As technology and lifestyles have evolved from mainframe systems and mobile devices toward an increasingly connected digital world, lithium batteries have become an essential source of power for mobility, intelligent applications, and lower-carbon living. JMS has grown with this transformation. Our applications have expanded from two-way radios and industrial computers to tablets, smartwatches, and a wide range of mobile devices, while our markets have extended from Taiwan to customers around the world. Despite rapid product cycles, continued technological advances, and major changes across global supply chains, we have remained firmly committed to manufacturing. This path requires sustained investment, disciplined improvement, and the willingness to meet difficult challenges. We believe, however, that manufacturing remains a foundation worth strengthening in Taiwan and an important means through which JMS can create enduring value and fulfill its responsibilities. For JMS, ESG is not simply a management trend; it is how a responsible enterprise addresses its environmental, social, and governance obligations. We are progressively integrating sustainability into business strategy, process management, product development, supplier collaboration, and talent development. Our objective is to pursue stable growth while reducing environmental impacts, creating greater social value, and building transparent, ethical, and resilient governance. JMS began as an assembly manufacturer, a business in which people and equipment must work together with precision. Our people therefore remain our most valuable resource. We respect the dedication and expertise of every colleague and are committed to providing a safe, inclusive, respectful workplace in which people can continue to grow. Our progress in Taiwan has been made possible by the long-term trust of our employees and by the support of our customers, suppliers, and business partners.

Our sense of responsibility also extends to the communities around us. We direct corporate resources toward people who need support and toward educational development. Through long-standing partnerships with nonprofit organizations, JMS supports disadvantaged children, families, and women through donations and participation in public-interest initiatives, with the aim of contributing to positive social change. We also provide scholarships for employees and their children, encouraging colleagues to strengthen their professional capabilities while supporting the next generation in its education and learning. We believe education is fundamental to talent development and social progress. Practical assistance can ease the educational burden on employees' families and extend the Company's care to the next generation. Rooted in Taiwan and connected to the world, JMS remains committed to long-term growth and shared prosperity. Looking ahead, we will continue to strengthen our manufacturing technologies and management capabilities, advance environmental protection and talent development, reinforce supply chain responsibility, and enhance corporate governance. We will pursue our sustainability objectives through pragmatic and accountable action. I extend my sincere appreciation to every partner who has helped, supported, and trusted JMS along the way—you have nurtured our growth. I also thank every friend we have yet to meet, who will continue to broaden our horizons and possibilities. Let us move forward together on the path of sustainable development and build a future of greater value and resilience.

MESSAGE FROM THE PRESIDENT

Long-term competitiveness is built not on scale alone,
but on accumulated expertise, disciplined systems, and trust.

Global energy transition, supply chain restructuring, and rapid technological change are reshaping the battery module industry. Competition now extends beyond technology and market position to safety, quality, governance, environmental management, and talent. At JMS, we believe long-term competitiveness does not come from scale alone. It is built through accumulated expertise, disciplined management systems, and the trust and responsibility shared by our people. JMS may not be the largest company in the market, but our goal is clear: to be a highly capable specialist in battery module integration and manufacturing. Our experience extends from early mobile phone batteries to battery modules for uninterruptible power supplies, vehicles, medical equipment, aerospace applications, energy storage systems, unmanned aerial vehicles, and other mobile devices. Each application has distinct requirements for safety, reliability, performance, durability, and customization. These demands drive us to strengthen R&D, engineering, manufacturing, and quality management so we can respond flexibly and provide dependable battery module solutions.

As our applications become more diverse, governance and operational risk management take on greater importance. We continue to strengthen internal controls, regulatory compliance, information security, quality traceability, and supply chain management. We incorporate risk identification, assessment, and improvement into daily operations, supported by cross-functional collaboration and consistent management systems. Our objective is to ensure that every decision, product, and delivery reflects quality, safety, efficiency, and accountability.

Supply chain resilience is equally important. We assess supplier quality, delivery reliability, regulatory compliance, and sustainability performance while improving transparency across the supply chain. In response to raw material price volatility, global supply uncertainty, and changing industry requirements, we will continue to improve procurement governance and supplier evaluation and work with our partners to build a stable and responsible supply chain.

Environmental responsibility is a fundamental issue for the battery industry. Battery modules power electrification, energy storage, and smart devices, but they also require careful management of energy use, resources, and life-cycle impacts. JMS is improving its processes, energy efficiency, packaging use, waste sorting, resource recovery, and pollution prevention. We will continue to monitor developments in low-carbon manufacturing, circular economy practices, and battery recycling and progressively incorporate environmental considerations into product design, manufacturing management, and supplier collaboration.



Chien-Ming Wu

JMS Corporation President

Our people and teams are our most important assets. Technology, equipment, and systems create value only through the professionalism, commitment, and cooperation of employees. We therefore work to maintain a safe, healthy, respectful, and trusted workplace; strengthen occupational health and safety; improve working conditions; and provide employee support.

We value each employee's voice and opportunity to grow. Training, professional development, cross-functional cooperation, and experience sharing help our people expand their capabilities. We also encourage open and effective communication between managers and team members so employees of different roles, seniority, and backgrounds receive the support and room they need to contribute. Fairness, respect, and inclusion guide our employment practices. JMS provides equal opportunities in recruitment, advancement, training, and development. Gender, age, disability or health status, marital or family status, nationality, religion, or other personal background must not affect an employee's rights or opportunities. We oppose discrimination, harassment, and inappropriate treatment, and we maintain grievance and communication channels to protect dignity and workplace rights.

Sustainability is not a stand-alone project. It is built through everyday management and long-term corporate culture. JMS will continue to rely on professional manufacturing, sound governance, environmental responsibility, talent development, and care for our teams to strengthen product quality, operational resilience, and sustainable competitiveness. With a practical, transparent, and responsible approach, we will work with employees, customers, suppliers, and partners to create a safer, more reliable, and more sustainable future in a changing market.

1 Sustainable Operations

1.1 Company Overview

1.2 Sustainability Strategy

1.3 Stakeholder Engagement

1.4 Material Topic Analysis



Establish the foundation for JMS's sustainability disclosure based on company overview, sustainability strategy, stakeholder engagement, and material topic analysis.

Sustainable management is not separate from the core business; it is a management approach that incorporates long-term value, risk identification, and stakeholder expectations into decision-making. For a manufacturer, product and service reliability, customer relationships, regulatory compliance, talent, supply chain collaboration, and resource use are closely interconnected; only through a clear governance structure, traceable data, and regular reviews can sustainability principles be translated into actionable operations.

1.1 Company Overview

Company history, main business items, industry chain positioning, product applications, partial sales channel structure, industry association participation, and financial overview.

1.2 Sustainability Strategy

Sustainable governance systems, manager ESG performance items, product and technology layout, industry trends, competitive conditions, and operational resilience.

1.3 Stakeholder Engagement

Stakeholder groups, questionnaire methods, topics of concern, and communication limitations.

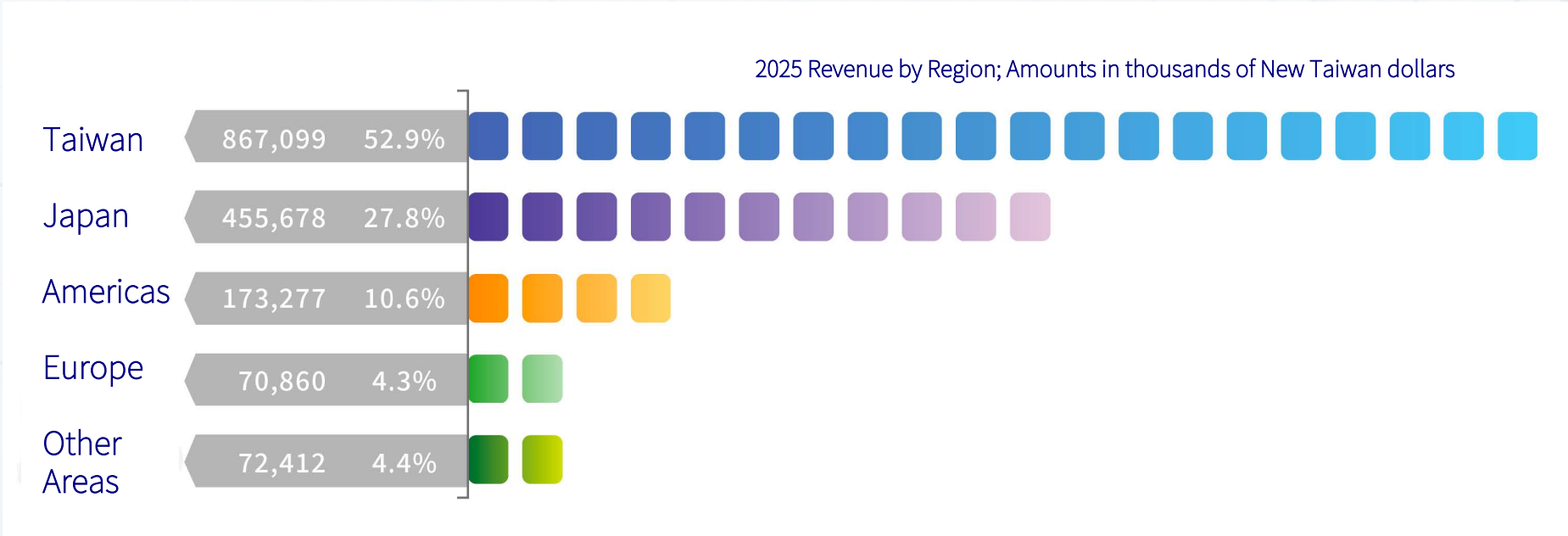
1.4 Material Topic Analysis

Material topic ranking, dual-axis matrix, links to subsequent chapters, and GRI disclosure alignment.



1.1 Company Overview

JMS Corporation was established on March 31, 1998, and its main business items are battery manufacturing, export trade, and the manufacturing and sale of parts. The company mainly engages in lithium battery modules, chargers, and related professional assembly, located in the midstream of the industry chain from battery cells, materials, and components to terminal applications; and with battery management systems (BMS), structure, thermal management, safety protection, communication, and process verification capabilities, integrates battery cells into battery systems that meet customer specifications. Product applications cover consumer electronics and smart wearables, medical and industrial equipment, UPS uninterruptible power supplies, energy storage, lightweight electric vehicles, unmanned vehicles, and aerospace, etc. According to the 2025 consolidated financial report by region, JMS Group's total consolidated revenue for the year was NT$ 1,639,326 thousand, of which Taiwan market revenue was NT$ 867,099 thousand, accounting for 52.9%; Japan was NT$ 455,678 thousand, accounting for 27.8%; the Americas was NT$ 173,277 thousand, accounting for 10.6%; Europe was NT$ 70,860 thousand, accounting for 4.3%; Other regions were NT$ 72,412 thousand, accounting for 4.4%. The Company responds to diverse customer needs through quality management, technical services, and flexible manufacturing capabilities, while continuing to strengthen the collection and management of information on its operating sites and value chain.

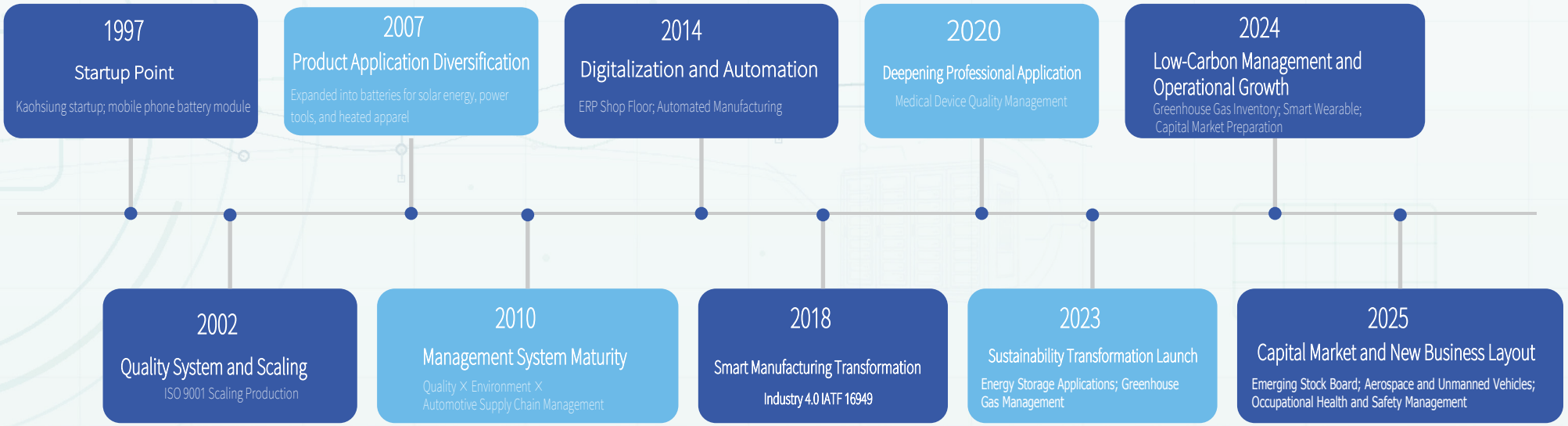


JMS Group's operating revenue in 2025 was NT$ 1,639,326 thousand, net income for the period was NT$ 24,189 thousand, and total assets were NT$ 1,385,254 thousand. In July 2025, the Company's shares were approved for public issuance by the Taipei Exchange; in October 2025, they were approved for trading on the Emerging Stock Board, increasing the importance of capital-market communication and information transparency.

Company Name	JMS Corporation and Subsidiaries
Establishment Date	March 31, 1998
Main Business	Battery manufacturing, export trade, and the manufacture, processing, and sale of related parts.
Public Issuance /Emerging Stock Board	Approved for public issuance in July 2025; approved for Emerging Stock Board trading in October 2025.
Operating Revenue	2025: NT$ 1,639,326 thousand
Operational Locations	5F., No. 1-19, Kuojian Rd., Qianzhen Dist., Kaohsiung City. The manufacturing facility covers approximately 1,887.93 ping, equivalent to approximately 6,240 square meters.

Company History | Enterprise Development Context

Startup | Scaling | Intelligent Manufacturing | Professional Application | Sustainable Transformation | Capital Market



Four Stages of Corporate Development

1997–2007
Startup and Market Expansion
Establishment ⇨ Quality System ⇨ Product Diversification

2010–2018
Scaling and Intelligent Manufacturing
Management System ⇨ ERP/Automated ⇨ Industry 4.0

2020–2022
Professional Application and Technical Deepening
Professional Quality Management ⇨ Technical and Application Deepening

2023–2025
Sustainable Transformation and Capital Market
Energy Storage ⇨ Carbon Management ⇨ Emerging Stock Board ⇨ Occupational Safety ⇨ New Business

Enterprise Locations and Operating Bases

JMS Corporation is based on battery module manufacturing, quality systems, and diverse application capabilities, continuously extending to energy storage, medical, intelligent wearables, aerospace satellites, and unmanned vehicles.

Development Focus: Quality System | Automated Manufacturing | Professional Application | Sustainable Management | Capital Market



JMS Corporation Headquarters

Industry Association Participation and External Links

JMS actively participates in industry associations and professional organizations, using industry exchanges, technology sharing, and policy updates to continuously strengthen its competitiveness and sustainable operational capabilities.

Current Associations

- Taiwan Electrical and Electronic Industries Association
- Taiwan Electric Vehicle Association
- Dun & Bradstreet Enterprise Certification



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Address: 地址:	5F, No. 1-19, Kuojian Rd., Qianzhen Dist., Kaohsiung City	高雄市前鎮區擴建路1之19號5樓
Place of Issue: 頒發地點:	Taiwan	臺灣
Business Registration No: 統一編號:	16451445	
D-U-N-S® Number: 鄧白氏編碼:	65-771-5199	
Validity: 生效日期:	From 2026 May 7 to 2027 May 6	

Kelly Lu
DUN & BRADSTREET INTERNATIONAL, LTD. TAIWAN BRANCH

1.2 Sustainability Strategy

JMS's sustainability strategy is centered on long-term manufacturing capabilities, linking governance systems, product quality, supply chain responsibility, environmental management, and talent development to daily operations. Based on its business and operational overview, the Company is positioned in the midstream of battery modules, chargers, and system integration, with a strategy that extends from single hardware assembly to battery management systems (BMS), structure, thermal management, safety protection, communication, reliability verification, and traceable data. The business strategy identifies unmanned vehicles, aerospace satellites, smart robots, energy storage/ BBU/UPS, primary lithium batteries, smart wearables, and chargers as the product and technology roadmap for 2025–2027, and emphasizes multi-series/parallel design and assembly, multiple battery options, non-China supply chain, vertical integration, and customer stickiness.

In response to product development trends and competitive situations, our operating strategies focus on four directions: First, for applications such as energy storage, data center backup, unmanned vehicles, aerospace, and smart devices, we enhance our capabilities in safety design, thermal management, communication, and reliability verification. Second, we extend product responsibility from pre-shipment testing to the management of material sources, BOM, testing, serial numbers, maintenance, reuse, and recycling data, in order to comply with battery regulations and customer audits. Third, through diverse battery cells, key material sources, and alternative material verification, the company strengthens supply chain resilience and regional risk response; Fourth, based on product life cycle, customer verification, and mass production conditions, the company differentiates standard platforms, customized engineering, and professional assembly resource allocation. The company will connect corporate governance, ethical business practices, supply chain management, environmental impact, talent, and occupational health through material topic identification, gradually forming a management cycle of "issue identification, responsibility division, action execution, performance review, and external communication".

According to the 2025 Consolidated Financial Report, operating revenue was NT$ 1,639,326 thousand, a slight decrease of approximately 0.34% from NT$ 1,644,997 thousand in 2024; net income for the period was NT$ 24,189 thousand, lower than NT$ 61,117 thousand in 2024. This result underscores the need to continue managing costs, product mix, inventory, and market volatility risks while maintaining the Company's operating scale. Risk management and operational resilience are important topics to be included in sustainable governance.

Financial Indicators	2025	2024	Note
Operating Revenue	NT$ 1,639,326 thousand	NT$ 1,644,997 thousand	Revenue decreased by approximately 0.34%, with overall revenue scale remaining largely stable.
Gross Profit	NT$ 227,091 thousand	NT$ 227,314 thousand	Gross profit was similar, with a gross margin of approximately 14% in both years.
Operating Profit	NT$ 36,440 thousand	NT$ 55,352 thousand	Increased operating expenses led to a decline in operating profits.
Net Profit for the Period	NT$ 24,189 thousand	NT$ 61,117 thousand	Stability of earnings and cost management will be key areas for future observation.

Financial Indicators	2025	2024	Note
Total assets	NT$ 1,385,254 thousand	NT$ 1,356,707 thousand	Asset scale grew slightly.

2025 battery module revenue was NT$ 1,511,238 thousand, accounting for 92.19% of revenue; raw material revenue and other revenue accounted for 6.16% and 1.65% respectively.

Future R&D Planning: Plans to invest approximately NT$ 46,750 thousand in R&D expenses in 2026, to continue developing batteries for high-energy-density wearable/portable devices, light mobility vehicles, energy storage and BBU, AI humanoid robots, and special-purpose unmanned vehicles.

Sustainable governance and strategy linkage

JMS Corporation has established the Company Sustainability Practices, Corporate Governance Practices, Ethical Business Practices, and related governance regulations as the foundation for sustainable management. The Remuneration Management Regulations for Directors and Managerial Officers incorporate ESG implementation into the evaluation items for senior management, with evaluation directions including environmental protection, social contributions, and corporate governance. JMS Corporation established the "Sustainability Committee Organizational Regulations" in May 2026, establishing a governance structure overseen by the Board of Directors, driven by the Sustainability Committee, and supported by cross-functional collaboration.

Sustainability Committee Organization



The Committee comprises at least three members, with at least one director providing oversight, and meets at least once a year; each working group promotes governance, environmental, social welfare, and sustainability disclosure matters according to its responsibilities.

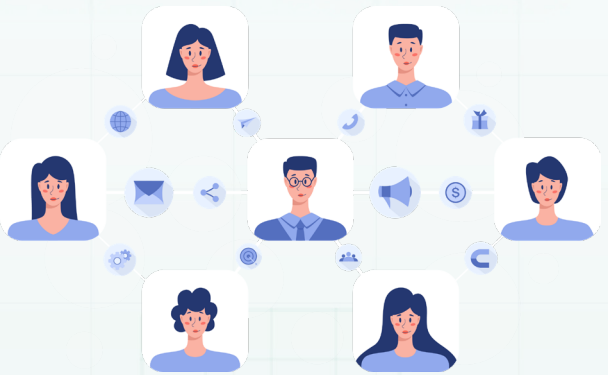
1.3 Stakeholder Engagement

JMS Corporation collects the concerns of various stakeholders on ESG issues through a questionnaire and applies equal weighting across stakeholder groups to reduce the bias caused by the large sample size of any single group. The 2025 material topic analysis shows that a total of 94 valid responses were obtained, covering the Board of Directors/ Senior Management, Shareholders/Investors, Employees and Other Workers, Customers, Suppliers/Contractors, Government Agencies/Market Institutions, Community/Residents, Civil Society Organizations, and Others/Financial Transactions groups.

From the ranking results, stakeholders are highly concerned about crisis management, occupational health and safety, work environment, corporate governance and business ethics, labor relations, and friendly environmental procurement and supply chain management. This result reflects JMS's position in the battery module and electronic product value chain, where external concerns not only focus on environmental data but also value governance transparency, product quality, delivery stability, work safety, and supply chain compliance.

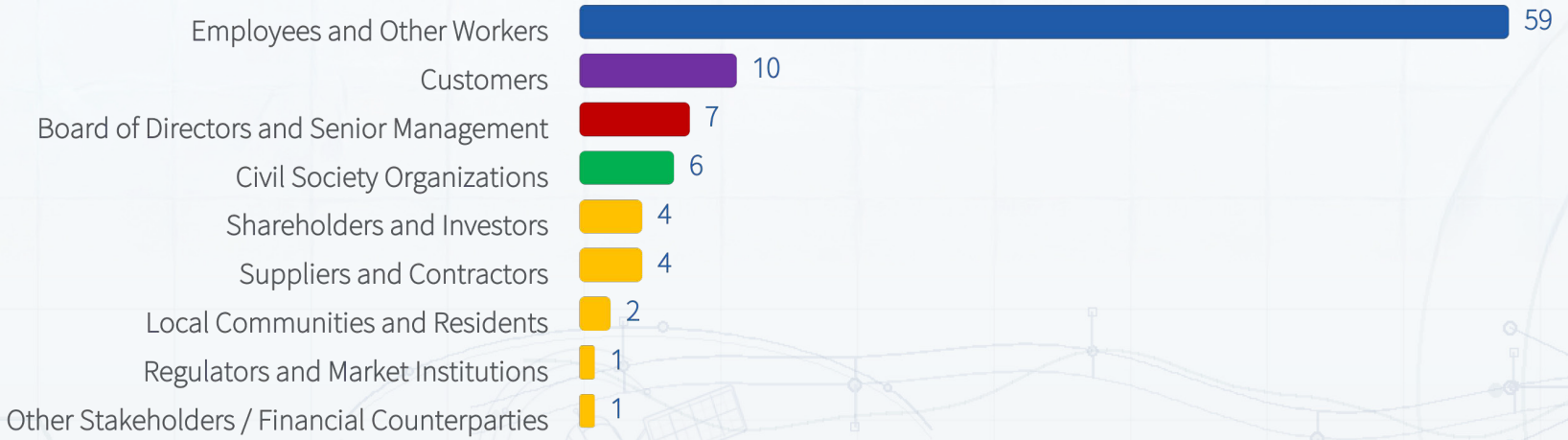
Stakeholder engagement helps the Company examine the positive and negative impacts of its operations and understand expectations regarding information transparency, product responsibility, workplace conditions, and supply chain management. The Company continues stakeholder engagement through surveys, existing meetings, customer service, supplier management, employee feedback, and public information channels.

Stakeholder Groups	Sample Size	Common Issues Average Score
Board of Directors/ Senior Management	7	4.377
Employees and Other Workers	59	3.713
Customers	10	4.044
Civil Society Organizations	6	4.307
Shareholders/Investors	4	3.860
Suppliers/Contractors	4	3.990
Government Agencies/Market Institutions	1	3.720
Community/Residents	2	4.120
Others/Financial Transactions	1	4.000



JMS material topics are based on the main scores of the questionnaire, combined with supplementary scores from group-specific questions and peer-disclosure calibration, forming 10 material topics. The analysis results show that governance and operational resilience-related topics account for the majority of the top five, representing stakeholders' expectations that the company will support long-term growth with a clear governance framework, business ethics, supply chain management, product quality, and risk response capabilities; social aspects focus on talent development and retention, occupational health and safety; and environmental aspects focus on climate, energy, waste, and hazardous substance management.

Stakeholder Sample Structure

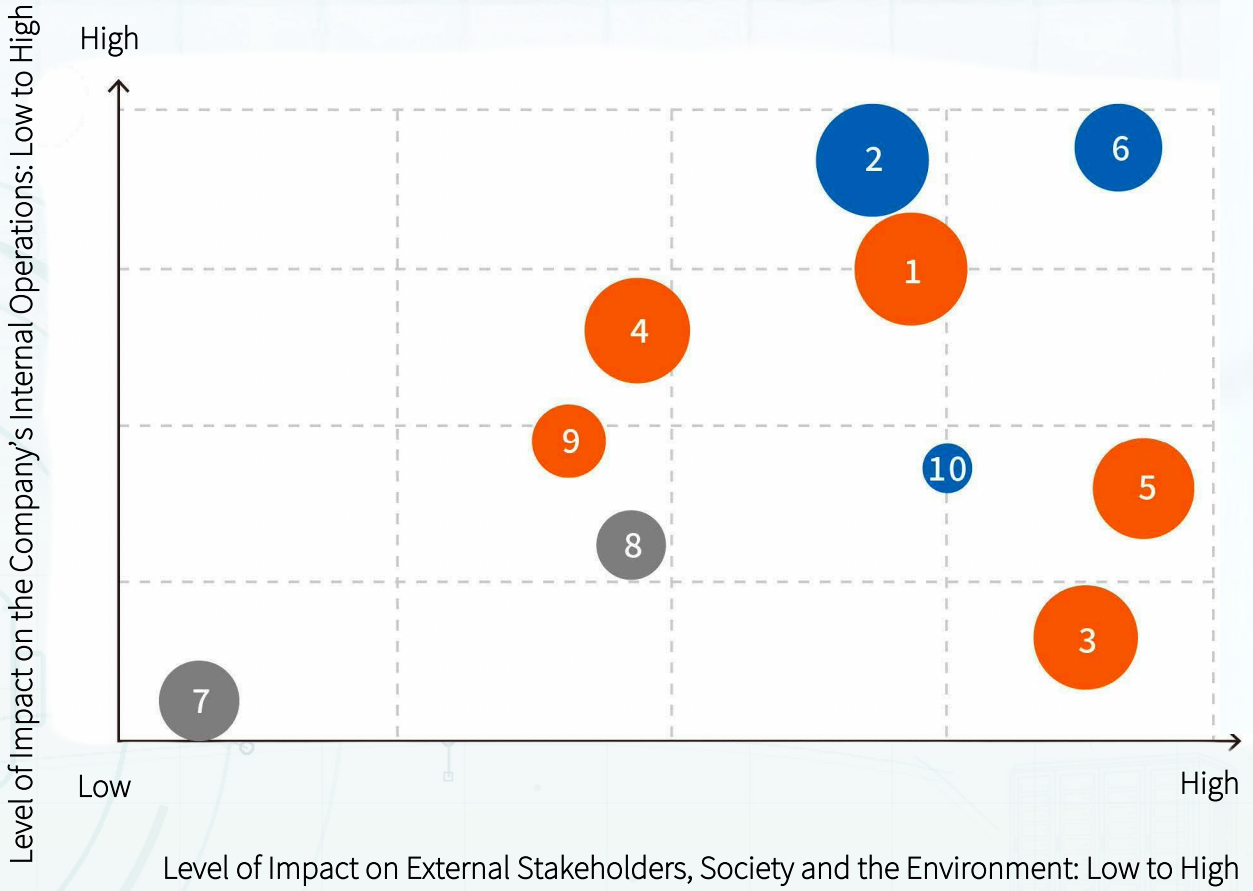


Valid responses totaled 94; yellow bars indicate groups with fewer than 5 responses, whose results should be interpreted with caution.

Materiality analysis is an important tool for the report, not a one-time ranking exercise. It involves step-by-step confirmation of the responsible unit, management policies, action plans, and performance indicators for each topic, based on the impact scope, occurrence probability, stakeholder concern level, and management maturity of the material topics. When there are significant changes in operating models, regulatory requirements, or external concerns, the topic ranking and scope of disclosure should also be reviewed.

Materiality Matrix

Two-axis matrix with results converted from survey groupings: Circle size represents overall calibration impact degree



1. Corporate Governance and Business Ethics
G | Score 4.324

2. Talent Development and Retention
S | Score 4.318

3. Supply Chain Management
G | Score 4.249

4. Product Quality and Safety
G | Score 4.226

5. Risk Management and Operational Resilience
G | Score 4.198

6. Occupational Health and Safety
S | Score 4.071

7. Climate/GHG and Energy Management
E | Score 3.995

8. Waste and Hazardous Substance Management
E | Score 3.882

9. Information Security and Intellectual Property
G | Score 3.852

10. Customer Service and Relationship Maintenance
S | Score 3.680

Note: Internal axis uses "Board of Directors/Senior Management and Employees Average"; External axis uses "Shareholders, Customers, Suppliers, Government Agencies, Community, Civil Society, and Other External Groups Average".

1.4 Material Topic Analysis

Ranking	Material Topics	Dimension	Questionnaire Main Score	Corresponding Disclosure Direction
1	Corporate Governance and Business Ethics	G	4.196	GRI 2, GRI 205
2	Talent Development and Retention	S	4.170	GRI 401, 402 & 404
3	Supply Chain Management	G	4.143	GRI 204, 308 & 414
4	Product Quality and Safety	G	4.040	GRI 416, 417
5	Risk Management and Operational Resilience	G	4.254	GRI 2, GRI 201-2
6	Occupational Health and Safety	S	4.324	GRI 403
7	Climate/Greenhouse Gas and Energy Management	E	3.800	GRI 201-2, 302 & 305
8	Waste and Hazardous Substance Management	E	4.063	GRI 301, 306
9	Information Security and Intellectual Property	G	4.023	GRI 418
10	Customer Service and Relationship Maintenance	S	4.140	GRI 416, GRI 417 & GRI 418

The aforementioned material topics serve as the basis for subsequent chapters: Corporate Governance and Business Ethics can be linked to Chapter 2; Risk Management can be linked to Chapter 2; Supply Chain Management can be linked to Chapter 3; Climate, Energy, and Waste can be linked to Chapter 4; Product Quality and Safety can be linked to Chapter 5; Talent Development and Occupational Health and Safety can be linked to Chapter 6.

Value Chain Impacts and Management of Material Topics

Material Topics	Explanation of Impact on Value Chain (Positive/Negative)	Corresponds to GRI	Value chain nodes			
			Supplier Upstream	**Headquarters** own operations	**Factory site** own operations	**Customer** Downstream
Governance Aspect						
Corporate Governance and Business Ethics	Positive: Enhancing decision-making transparency, regulatory compliance, and stakeholder trust. Negative: Governance dysfunction or unethical behavior may result in financial losses, legal liabilities, and damage to reputation.	GRI 2, 205	○	●	●	○
Supply Chain Management	Positive: Responsible procurement and material tracing can enhance supply stability, product compliance, and risk resilience. Negative: Supplier quality, delivery, environmental, human rights, or integrity failures may extend to JMS and customers.	GRI 204, 308 & 414	●	●	●	●
Product Quality and Safety	Positive: Design verification, process control, and product certification can protect user safety and maintain customer trust. Negative: Design, material, or process failures may trigger safety events, returns, recalls, or regulatory risks.	GRI 416, 417	●	●	●	●
Risk Management and Operational Resilience	Positive: Risk identification, control, and response can help reduce disruptions and maintain operational continuity. Negative: Failure to manage market, supply, information, regulatory, or disaster risks may cause delivery delays or cost increases.	GRI 2, 201-2	○	●	●	○
Information Security and Intellectual Property	Positive: Protecting data, systems, and intellectual property can maintain operational continuity and cooperative trust. Negative: Unauthorized access, leakage, or system disruption may cause contract, regulatory, and reputation losses.	GRI 418	○	●	●	●
Environmental Aspect						
Climate/Greenhouse Gas and Energy Management	Positive: Emissions inventory and energy management can identify reduction entry points and respond to customer and regulatory requirements. Negative: Energy, carbon costs, and extreme climate risks may affect sites, supplies, and delivery.	GRI 201-2, 302 & 305	○	●	●	○
Waste and Hazardous Substance Management	Positive: Source reduction, waste sorting and recycling, and hazardous substance control can reduce pollution and enhance product compliance. Negative: Inadequate treatment or material management may cause environmental pollution, worker exposure, returns, or non- compliance.	GRI 301, 306	●	●	●	○
Social Aspect						
Talent Development and Retention	Positive: Cultivating R&D, engineering, quality, and manufacturing capabilities can support employee development and organizational competitiveness. Negative: Talent loss or skill gaps may cause knowledge disruption, quality risks, and delivery instability.	GRI 401, 402, 404 & 405	○	●	●	○
Occupational Health and Safety	Positive: Hazard prevention, worker participation, and health services can protect worker safety and health. Negative: Uncontrolled manufacturing, testing, or factory hazards may cause occupational injuries, occupational diseases, and family impacts.	GRI 403	○	●	●	○
Customer Service and Relationship Maintenance	Positive: Demand confirmation, quality, and after-sales feedback can deepen cooperation and provide product improvement feedback. Negative: Insufficient delivery, quality, labeling, or information protection may cause complaints, returns, claims, and relationship damage.	GRI 416, 417 & 418	○	●	●	●

2 Corporate Governance

2.1 Governance Practices

2.2 Ethical Business Practices

2.3 Economic Performance

2.4 Risk Management

2.5 Information Security



With the support of the Board of Directors' functions, ethical business practices, economic performance, risk management, and information security, the company operates stably and transparently.

Healthy corporate governance is the foundation of a company's sustainable operations. Through a clear and responsible Board of Directors and functional committees, ethical behavior standards, risk recognition mechanisms, and information protection concepts, the company can simultaneously pursue operating results and consider the interests of shareholders and all other stakeholders.

2.1 Governance Practices

The Board of Directors consists of 9 directors (5 directors and 4 independent directors); 8 meetings were held in 2025. The Audit Committee and Remuneration Committee were established in September 2025, and the Sustainability Committee's organizational regulations were established in May 2026.

2.2 Ethical Business Practices

The code of conduct and operating procedures cover anti-fraud, conflict of interest, whistleblowing, donations, sponsorship, and trading partner management.

2.3 Economic Performance

The consolidated financial report and annual report contain revenue, profit, assets, and operating information.

2.4 Risk Management

Risk Management Regulations.

2.5 Information Security

Information security policy, promotion organization, control measures, incident response, and threat intelligence assessment procedures are in place; the annual report discloses no significant information security events in the latest year and up to the date of publication.

2.1 Governance Practices

JMS Corporation uses the Board of Directors as the core of corporate governance and major decision-making. In 2025, the Board of Directors consisted of 9 members, including 5 directors and 4 independent directors, and held 8 meetings throughout the year; the company completed the full election of directors on September 12, 2025, and established the Audit Committee to replace the role of the Supervisor. The Board of Directors handles major operational plans, annual financial reports, internal controls, major financial business behavior, fundraising, and important personnel matters in accordance with the <Board of Directors Meeting Procedures> and maintains the traceability of decision-making through resolution submission, conflict of interest avoidance, meeting records, and information disclosure.

Governance	System Design	Corresponding Disclosure Focus
Board of Directors	The Board of Directors, comprising nine members (five directors and four independent directors), held eight meetings in 2025. On September 12, 2025, the Audit Committee was established to replace the functions of the supervisors.	GRI 2-9, 2-12 & 2-14
Audit Committee	The Audit Committee comprises four independent directors with expertise in securities and internal auditing, law, international business, and accounting and auditing. In 2025, the Committee held one meeting; three members attended in person, and one appointed another independent director as proxy.	Financial statements, certified public accountants, internal controls, regulatory compliance, and risk management supervision; audit reports are submitted to independent directors every month, with the chief internal auditor attending meetings to report.
Remuneration Committee	Comprised of four members, all of whom are independent, serving from September 12, 2025 to September 11, 2028; one meeting was held in 2025, with all four members attending in person (100%).	Assists the Board of Directors in implementing and evaluating overall remuneration, welfare policies, and manager compensation; no cases of non-implementation of recommendations or committee opposition/reservation opinions are reported in the annual report.
Employees and Other Workers	Board of Directors Performance Evaluation Method and Annual Review Mechanism.	Board of Directors, directors, and functional committees' efficiency improvement.

The Company has established a governance division through the Board of Directors and functional committees: the Board of Directors is responsible for major decision-making and oversight direction; the Audit Committee focuses on financial, auditing, and external audit communication; and the Remuneration Committee reviews compensation and welfare policies and executive remuneration. Independent directors participate in various oversight and review activities, helping to maintain the professionalism and independence of decision-making. In May 2026, the Company adopted the Charter of the Sustainability Committee, which defines its authority to formulate sustainability policies, annual plans and strategies, track implementation, disclose sustainability information, and review the Sustainability Report, with a cross-functional team assisting in its implementation.

Audit Committee Organizational Chart

Established on September 12, 2025, replacing the functions of the supervisors

The Audit Committee, comprising four independent directors, Chih-Cheng Lin, Men-Chien Li, Cheng-Yen Tsai, and Chia-Sheng Tien, with professional backgrounds in securities and internal auditing, law, international business, and accounting auditing, supports corporate governance with a professional and independent perspective. The Committee, in conjunction with the Board of Directors, assumes the functions previously performed by the supervisors, overseeing the quality of financial reporting, internal auditing operations, and communication with certified public accountants. In 2025, the Committee held one meeting. Three members attended in person, and one appointed another independent director as proxy. There were no unresolved matters under Article 14-5 of the Securities and Exchange Act, no proposals rejected by the Audit Committee but subsequently approved by at least two-thirds of all directors, and no recusals by independent directors due to conflicts of interest. After being submitted to the Chairperson, internal audit reports are emailed monthly to each independent director, and the chief internal auditor attends Audit Committee and Board meetings to report; independent directors may request the certified public accountant to report and communicate on the results of the financial statement audit and related regulatory matters at any time, thereby establishing an information exchange mechanism among the Board of Directors, internal audit, and external auditors.



Operational highlights

In 2025, the Committee held one meeting; three members attended in person, and one appointed another independent director as proxy. Receives internal audit reports monthly; the chief internal auditor attends Audit Committee and Board meetings; independent directors may communicate with the certified public accountant at any time.

Remuneration Committee Organizational Chart

Term: September 12, 2025 to September 11, 2028

The Remuneration Committee, comprising members Cheng-Yen Tsai, Chih-Cheng Lin, Chia-Sheng Tien, and Men-Chien Lee, is composed of four members, all of whom possess independence. Their term of office is from September 12, 2025, to September 11, 2028. The committee assists the Board of Directors in a professional and objective manner in implementing and evaluating the company's overall remuneration, welfare policies, and executive compensation, thereby linking remuneration decisions with the company's operations and talent management direction. In 2025, a total of one meeting was held, with all four members attending at a rate of 100%. The annual report does not include instances where the Board of Directors does not adopt or modify the recommendations of the committees, or where committee members submit dissenting opinions or reservations with records or written statements. Through its Remuneration Management Regulations for Directors and Managerial Officers, the Company links performance evaluation to remuneration, providing a governance basis for a transparent, reasonable, and institutionalized compensation system.



Operational highlights

The Committee convened one meeting in 2025, and all four members attended in person (100% attendance). The Committee assisted the Board of Directors in implementing and evaluating the Company's overall compensation and benefits policies, as well as managerial officers' remuneration. The annual report disclosed no cases in which the Board declined to adopt the Committee's recommendations, or in which a Committee member expressed an objection or reservation.

JMS Corporation has established the Remuneration Management Regulations for Directors and Managerial Officers, linking the performance evaluation and remuneration of directors and senior executives, and making the remuneration system transparent, reasonable, and institutionalized. The annual salary range for independent directors during their term is NT$ 300,000 to NT$ 600,000, which is reviewed annually by the Remuneration Committee with reference to benchmarks in Taiwan's electronics industry and submitted to the Board of Directors for approval. The median compensation of senior employees, general employees, and all employees is used as management information for the compensation structure.

Managerial performance is assessed with reference to the Company's financial performance, individual management performance, business management performance, and ESG implementation.

2.2 Ethical Business Practices

Ethical business conduct is the foundation of JMS Corporation's corporate governance. The Company has adopted the "Ethical Corporate Management Best Practice Principles" and the "Procedures for Ethical Management and Guidelines for Conduct," and conducts business in accordance with the principles of fairness, honesty, trustworthiness, and transparency. The guidelines and procedures apply to the Company, its subsidiaries, and group enterprises and organizations under its substantive control, and cover directors, managers, employees, appointees, and persons exercising substantive control.

They prohibit the direct or indirect provision, receipt, promise, or solicitation of improper benefits and address risks including bribery, illegal political contributions, improper donations or sponsorships, facilitation payments, conflicts of interest, infringement of intellectual property rights, unfair competition, and insider trading.

The company uses risk assessment, prevention, promotion, reporting, and auditing as the main axis of ethical business management. In accordance with the procedures, the Internal Audit Office, which reports to the Board of Directors, is the dedicated unit for ethical management, responsible for revising, implementing, interpreting, and advising on the policies, registering reports, assessing risks, conducting education and awareness programs, and monitoring; it reports to the Board of Directors regularly. The Company establishes mutual supervision and control mechanisms for business activities with a higher risk of unethical conduct and evaluates the legality, ethical business policies, and records of unethical conduct of business partners before entering into business relationships. Contracts include integrity clauses, cooperation requirements for reporting and investigations, damages for breach, and termination or rescission provisions.

The whistleblower system is available for internal and external personnel; the procedures specify that the identity of the whistleblower and the content of the report shall be kept confidential, and protect the whistleblower from unfair treatment. Whistleblower cases involving general employees should be reported to the department head; cases involving directors or senior executives should be reported to independent directors. Records of case receipt, investigation processes, and results must be retained in written or electronic form for at least five years. Once misconduct is substantiated, the Company must stop the violation, take appropriate action, review internal controls, implement improvements, report to the competent or judicial authorities when necessary, and report the matter to the Board of Directors.

The Administration Department serves as the contact window for complaints/whistleblowing:

Address	6F., No. 1-23, Kuojian Rd., Qianzhen Dist., Kaohsiung City.
Email	dorothy@jms.com.tw
Telephone	Phone: 07-8157868, Extension 1501



Management Topics	Policy Description
Prevention of Unethical Behavior	The Internal Audit Office is responsible for promoting ethical operations and is accountable to the Board of Directors. It identifies potential unethical risks in business operations on a regular basis, develops prevention plans, assigns responsibilities, and establishes a mutual monitoring mechanism. It also promotes education and publicity, reporting and registration, compliance evaluation, and document management. It reports to the Board of Directors at least once a year on the implementation status.
Conflict of Interest Avoidance	Directors, managers, and other personnel who have a conflict of interest in a company matter, whether personally, through the juristic person they represent, or through a related party, shall proactively disclose and report it. Those involved in Board of Directors meeting matters are not allowed to participate in discussions, voting, or proxy voting. Direct supervisors and responsible units provide guidance on a case-by-case basis and may take measures such as avoidance, job adjustments, or other controls when necessary.
Gift and Entertainment Thresholds	Employees are not allowed to receive, provide, promise, or request improper benefits in their official capacity. Gifts, entertainment, or activities based on commercial etiquette must comply with company regulations and legitimate business purposes. In principle, gifts from parties with an interest in the employee's duties shall be declined or returned; and if they cannot be returned, they should report and submit them to the responsible unit for processing within three days.
Political Donations and Contributions	Political donations must comply with local laws, limits, and forms. After approval and notification to the responsible unit, they are handled, and written records are kept and accounted for in accordance with the law. They must not be linked to government business, permits, or other company interests. Charitable donations or sponsorships should be made to eligible organizations, with clear and reasonable returns, and confirmation that the funds flow and donation purposes are consistent, avoiding indirect bribery.
Whistleblowing and Reporting	The company has established and announced an independent whistleblower mailbox or hotline, allowing internal and external personnel to report anonymously or by name. The whistleblower's identity and content are kept confidential by the receiving and investigating personnel, and the whistleblower is protected from unfair treatment or retaliation. Cases are escalated according to the position of the person reported and are promptly investigated and handled; and the investigation records and results are kept for at least five years. The company reviews and improves internal controls for verified cases and reports to the Board of Directors.

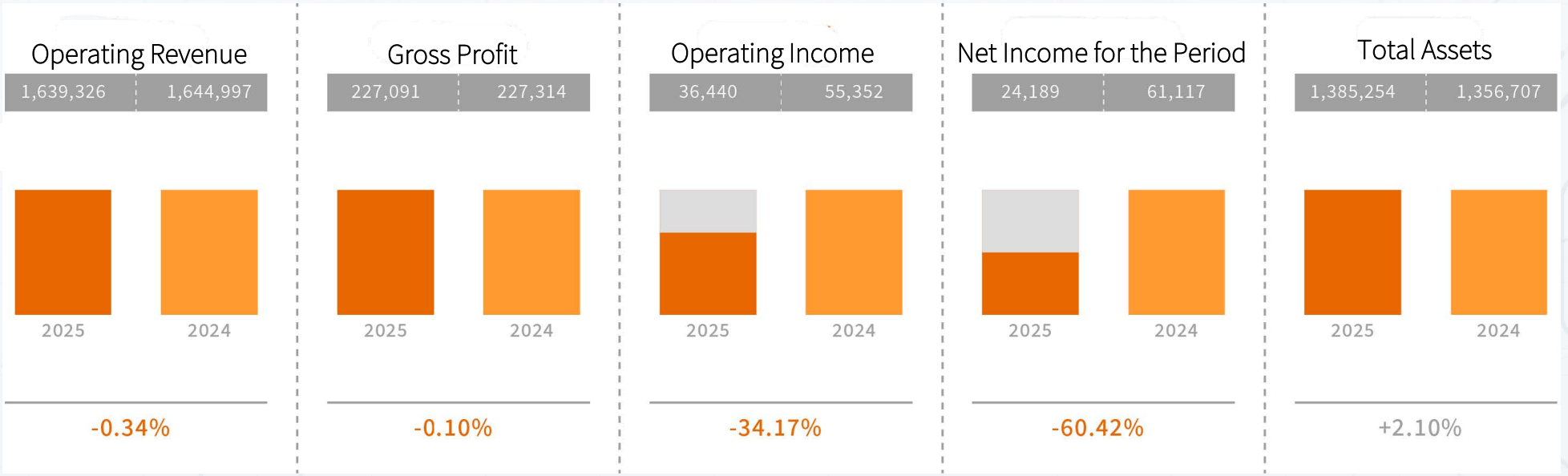
In terms of human rights management, the Company will initiate due diligence on its cooperative education internship program, with a planned scope covering policies and contract terms, fees and financial transparency, student protection, and health and safety. The Company will also arrange training for cooperative-education students on regulatory compliance and RBA practices, together with onboarding courses on protecting their rights and interests.

2.3 Economic Performance

JMS Corporation's consolidated financial statements, audited by certified public accountants, disclose operating results and financial resilience. In 2025, operating revenue was NT$1,639,326 thousand, a 0.34% decrease from 2024; gross profit was NT$227,091 thousand, with a 14% gross margin in both years. Revenue and gross profit remained relatively stable, but net income was affected by increased operating expenses and weaker non-operating income and expenses, requiring continued attention to cost structure, exchange-rate risk, and product mix.

2025 Economic Performance and Profit Trend

Unit: NT$ thousand; variation rate is calculated based on 2025 compared to 2024.



In terms of financial structure, the company's total assets in 2025 were NT$1,385,254 thousand, a 2.10% increase from the previous year; total liabilities decreased by 6.42% to NT$682,917 thousand, and total equity increased by 12.02% to NT$702,337 thousand, with a debt-to-asset ratio of 49% compared to 54% in the previous year. Net cash inflow from operating activities was NT$112,485 thousand, down from the previous year mainly due to lower profit for the year; the Company nevertheless invested NT$118,133 thousand in property, plant and equipment to meet operational and capacity needs.

2.4 Risk Management

JMS Corporation has established the Risk Management Regulations to enhance corporate governance, implement enterprise risk management, and ensure the integrity of the risk system. The Company's Risk Management Regulations define various types of risks in accordance with its operating principles, and within the acceptable risk range, it prevents possible losses, increases shareholder value, and achieves optimal resource allocation to reasonably ensure the achievement of the company's strategic goals.

Risk management is a management tool for maintaining operational resilience in an uncertain environment. In addition to financial and operational risks, market changes, regulatory compliance, supply chain stability, information security, talent, and climate-related issues can all affect a company's strategy and resource allocation. Business data shows that the main risks in the battery module industry include: key mineral, refining, and cell supply concentration and price fluctuations; standardized battery pack price competition and large-scale manufacturer vertical integration; uncertainty in customers' new product cycles, end-market inventory, and project qualification/ mass-production schedules; and product safety, battery regulations, digital product passports, performance durability, maintenance, reuse, and recycling information requirements. The Company may establish rolling management and tracking mechanisms for diversified cell and material sources, alternative material qualification, product safety and traceability data, and customer project qualification and mass-production progress.

The Board of Directors is the highest risk management unit of the company, responsible for following laws, promoting and implementing overall risk management, and bearing the final responsibility for risk management. The President serves as the convener of the risk response organization, coordinating and commanding the implementation and operation of the risk management plan; the Internal Audit Office is affiliated with the Board of Directors, responsible for implementing internal audits, assisting the Board of Directors and management in checking and reviewing internal control systems, and proposing improvement suggestions in a timely manner. Each business and management unit executes risk assessment and monitoring in their daily operations, forming a risk management framework from governance supervision, management promotion to operational execution.

Risk Type	Defined Risk Items
Hazard Risk	Risk of significant natural or man-made disaster events causing company losses.
Operational Risk	Operational mode changes, organizational adjustments, concentrated sales/purchases, supplier quality, pricing, and delivery lead time, intellectual property, regulatory compliance, talent retention, and corporate image, etc.
Strategic Risk	Over-concentration in a single region, customer, agent line, product line, or industry, as well as merger-related risks.
Financial Risk	Asset valuation, credit and repayment ability, liquidity, accounting policies, and market risks such as interest rates, exchange rates, stock prices, and commodity prices.
Information Security Risk	Risk of information assets being damaged, resulting in loss of confidentiality, integrity, and availability.



Risk Type	Defined Risk Items
Legal/Contractual Risk	The risk of loss caused by non-compliance with government regulations or invalid, unauthorized, or incomplete contract terms.
Other Risks	Other risks that require control programs to be established based on their characteristics and the extent of their impact.

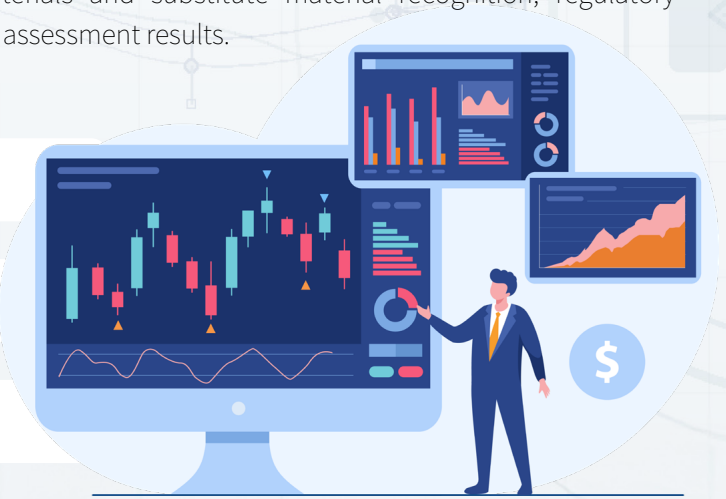
According to the annual report, the largest supplier accounted for 21.52% of total net purchases in 2025, while the largest customer accounted for 34.77% of operating revenue. The Company mitigates concentration risk by introducing alternative suppliers, maintaining at least two sources for each product, diversifying product lines, expanding international markets, conducting joint R&D, and providing customized designs. In terms of financial risk, the Company recorded a net foreign exchange loss of NT$9,490 thousand, mainly due to fluctuations in the U.S. dollar exchange rate. In accordance with policies approved by the Board of Directors, the Finance Department manages foreign currency positions through natural hedging, forward foreign exchange contracts, and foreign exchange swaps.

Risk Management Process and Three Lines of Defense

The risk management process includes risk identification, risk measurement, risk monitoring, risk reporting and disclosure, and risk response. For quantifiable risks, the company adopts a more rigorous statistical analysis and technical approach for management; for risks that are currently difficult to quantify, it evaluates the possibility and impact through qualitative or semi-quantitative methods. In terms of business and product strategies, the company regularly reviews product market demand, customer verification stages, order/production conversion, key materials and substitute material recognition, regulatory applicability, product testing, and traceability data integrity, and adjusts resource allocation based on risk assessment results.

The company operates with a three-tiered division of labor structure:

First line	Each unit or the personnel handling the relevant business act as risk owners.
Second line	Responsibility for the management system is borne by the department head or risk management personnel, who are responsible for reviewing and updating the system and its standards.
Third line	The President reviews the completeness of key risk management mechanisms, and the Internal Audit Office supervises compliance.



2.5 Information Security

Information security is one of the main types of risks identified in JMS Corporation's Risk Management Regulations. According to the "Information Security Management" webpage, the company has established an information security system in accordance with the "Cybersecurity Control Guidelines for TWSE/TPEx Listed Companies" and has taken confidentiality, integrity, and availability (Confidentiality, Integrity, Availability) as the core, and has promoted information security with four principles of asset protection, regulatory compliance, risk management, and awareness enhancement. The annual report indicates that no significant information security incidents occurred in the latest year and up to the date of the annual report publication.

The company has established an information security promotion organization, adopting a tiered governance structure: the President approves the information security policy and objectives, reviews their suitability annually, communicates their importance, and ensures adequate resources; the information security promotion organization is responsible for allocating human, material, and financial resources, coordinating, supervising, and reviewing information security management matters; information security responsible persons and personnel are responsible for managing the implementation of the system, risk assessment, incident response, threat intelligence analysis, and continuous improvement; and all units and users are responsible for managing information assets and account passwords in accordance with the regulations, cooperating with protection and audit measures.

The daily control measures disclosed on the webpage include: disabling shared accounts, password complexity and regular changes, minimum necessary permissions, automatic disconnection after idle time, and immediate account suspension after employee departure; operating system and application updates, antivirus and firewall, virus isolation and reporting; data encryption or electronic signatures, authorized sharing, regular backups of important data, and encrypted portable media; and prohibiting the sharing of files and personal data via P2P, Tunnel, or public networks. The company also regularly audits information systems and assets and sets recovery time objectives (RTO) and recovery point objectives (RPO) for core business, and has established backup, redundancy, and business continuity plans.

Roles	Information Security Management Organization and Responsibilities
Senior management (President)	Approve the information security policy and objectives; review the policy and objectives annually, convey their importance, and ensure resource investment.
Information Security Promotion Organization	Allocate appropriate human, material, and financial resources, and coordinate, supervise, and review information security management matters.
Dedicated Information Security Supervisor and Personnel	Implement information security management systems, conduct risk assessments, incident response, threat intelligence analysis, and continuous improvement.
Departments and all users	Comply with information security standards, fulfill information asset and account password management responsibilities, and cooperate with security protection, awareness, and audit measures.

The company has established an information security incident response and reporting procedure, including impact and damage assessment, internal and external reporting, and contact windows; high-risk events are reported in accordance with the procedure to the information security sharing organization, regulatory authorities, and affected customers, and, where an incident meets the criteria for material information, it is publicly disclosed in accordance with the law. The company joins TWCERT/CC and other information security sharing organizations, analyzes, classifies, and assesses the risk of intelligence received, and adjusts control measures as necessary. All information-system users receive annual security-awareness training; information security personnel receive annual professional training; and business continuity plans for core business are drilled, reviewed, and improved annually.

3 Sustainable Supply Chain

3.1 Supply Chain Management Strategy

3.2 Supplier ESG Management

3.3 Supplier Engagement



Establish a more resilient and traceable value chain through responsible procurement, supplier ESG management, and partner cooperation.

The supply chain is an important extension of product quality, delivery time, cost, regulatory compliance, and sustainability performance. For industries related to battery modules and electronic products, the source of raw materials, supplier manufacturing conditions, labor rights, occupational safety, environmental management, and business ethics may affect the continuity of business operations and customer trust. Based on institutionalized responsible procurement principles, JMS Corporation will gradually establish a management cycle of supplier screening, risk identification, communication and improvement, and performance tracking.

3.1 Supply Chain Management Strategy

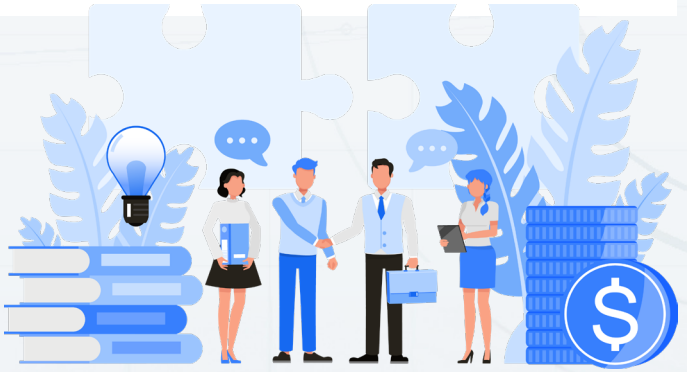
The Sustainable Development Best Practice Principles and the Ethical Management Procedures govern pre-transaction evaluation, avoidance of dealings with parties involved in unethical conduct, and contractual integrity clauses.

3.2 Supplier ESG Management

The Sustainable Development Best Practice Principles require the establishment of supplier management policies, pre-transaction evaluation of suppliers' environmental and social records, and compliance with environmental, occupational health and safety, and labor rights standards.

3.3 Supplier Engagement

The Sustainable Development Best Practice Principles require companies to collaborate with suppliers to implement corporate social responsibility and emphasizes stakeholder engagement and sustainability information disclosure.



3.1 Supply Chain Management Strategy

JMS recognizes that purchasing decisions not only affect the company's costs and delivery schedules, but also have environmental and social impacts through raw materials, processes, transportation, and supply source communities. In accordance with the "Sustainable Development Best Practice Principles," the company should evaluate the environmental and social impacts of purchasing behavior on supply source communities and cooperate with suppliers to implement corporate social responsibility. This principle extends supply chain management from traditional quality, cost, and delivery requirements to risk management in environmental, social, and governance aspects.

The core of sustainable supply chain management is to identify key suppliers and critical raw materials based on risk, and to reduce the possibility of operational disruptions, regulatory compliance, human rights, and environmental impacts through purchasing standards, supplier communication, document review, on-site evaluation, and improvement tracking.

A mature management system also tiers suppliers by importance, purchase amount, supplied items, geographic location, and issue-specific risk, so that limited resources are prioritized for high-risk or high-impact segments of the supply chain.

Existing system foundation

Institutional aspects	Company principles
Sustainable risk management	In accordance with the materiality principle, the company shall conduct risk assessments of environmental, social, and governance issues related to its operations and establish risk management policies or strategies.
Procurement and supplier management	The company should evaluate the environmental and social impacts of its procurement activities on the communities of its suppliers and collaborate with suppliers to implement corporate social responsibility.
Supplier contracts	When signing contracts with major suppliers, the content should include compliance with both parties' corporate social responsibility policies; if significant impacts occur, the contract may be terminated or rescinded.
Sustainability information disclosure	The Company should disclose information on the management and performance of major suppliers on environmental and social major issues.

In addition to the Sustainable Development Best Practice Principles, the "Procedures for Ethical Management and Guidelines for Conduct" specifies that the company reviews the country, operating location, organizational structure, operating policies, payment location, ethical management policies, and records of unethical conduct of trading partners before establishing relationships with them; if unethical conduct is found, cooperation is stopped and they are listed as refused trading partners. Contract clauses include compliance with ethical management policies and handling of violations, serving as the foundation for supply chain commercial ethics and regulatory compliance management.

According to the annual report, in 2025 the largest supplier accounted for 21.52% of the Company's total net purchases, down from 22.99% in 2024. The Company noted that its major supplier is a long-term battery cell supply partner and continues to introduce alternative suppliers; each product maintains at least two sources of supply to respond to customer demand, product diversification, and market supply-and-demand changes.

3.2 Supplier ESG Management

In accordance with the Sustainable Development Best Practice Principles, the Company should establish a supplier management policy, requiring suppliers to comply with relevant standards on environmental, occupational health and safety, or labor rights issues; prior to business dealings, the Company should evaluate whether suppliers have records of environmental and social impact, avoiding those that conflict with corporate social responsibility policies. This provision establishes the basic framework for supplier ESG management and reflects the Company's emphasis on aligning supplier conduct with its own sustainability commitments.

Supplier ESG management should consider both preventive measures and continuous improvement. In the preventive stage, supplier self-assessments, commitment letters, public-information reviews, and document reviews can be used to confirm their basic conditions in terms of the environment, labor conditions, occupational safety, commercial ethics, and regulatory compliance; during cooperation, regular evaluations, on-site audits, deficiency improvements, and re-inspections can be arranged based on risk and importance. If significant non-compliance is found, a reporting mechanism, improvement deadline, designated tracking responsibility, and escalation process should be established.

ESG Management Topic	Management Focus	Management Documents and Records
Environmental	Requires suppliers to comply with environmental regulations; their environmental and social records are evaluated before transactions.	Environmental Commitment Letter, Environmental Law Compliance Statement, Environmental Questionnaire, Audit and Improvement Records.
Occupational health and safety	Requires suppliers to follow occupational health and safety standards.	Occupational Health and Safety Policy, Accident Statistics, Education and Training, On-site Evaluation and Improvement Tracking.
Labor Rights	Requires suppliers to follow labor rights standards and avoid trading with companies that conflict with our corporate social responsibility policies.	Self-assessment of human rights and labor conditions, prohibition of child labor/forced labor statement, complaint mechanism, and audit results.
Contract and Improvement	Contracts with major suppliers should include corporate social responsibility clauses and provisions allowing termination or rescission in the event of a significant impact.	Contract clause coverage rate, improvement notice, re-inspection records, exit or replacement supplier process.

Responsible Procurement and Traceability of Origin

Electronic and battery-related value chains emphasize the origin of raw materials, human rights, environmental risks, supply continuity, and regulatory requirements. JMS incorporates source traceability and responsible procurement into supply chain management in accordance with its sustainability and ethical management principles.

Supplier ESG Management Process



3.3 Supplier Engagement

The promotion of sustainable supply chains relies on long-term partnerships rather than a single evaluation to determine supplier qualifications. Through clear communication of policy expectations, provision of appropriate issue explanations, collection of supplier feedback, and joint handling of improvement needs, companies can enhance the transparency and resilience of their supply chains. The Company's guidelines call for collaboration with suppliers to implement corporate social responsibility and for the Company to understand stakeholders' reasonable expectations and needs through appropriate communication channels, providing a basis for subsequent supplier engagement.

Supplier engagement can be implemented in a tiered manner based on the scale and risk level of the supplier, such as publishing sustainability requirements, holding meetings or conducting training, conducting ESG questionnaires, conducting in-depth interviews on key issues, and providing improvement measures to high-risk suppliers. The results of the communication should be fed back to the procurement and supplier management process, making engagement not just a matter of collecting information, but also forming improvement plans, responsibility division, and tracking records.

Engagement Stage	Implementation method	Management records
Communicating Requirements	Communicate JMS's basic expectations for the environment, human rights, occupational health and safety, business ethics, and regulatory compliance to suppliers.	Supplier behavior guidelines, commitment letters, notification records, and contract attachments.
Data collection	Collect information on ESG management systems, regulatory compliance, accidents, emissions, or key material sources from suppliers based on categories and risk levels.	Supplier ESG questionnaires, self-assessment forms, supporting documents, and response rates.
Capacity building	Provide suppliers with issue promotion, training, or improvement guidance for important or high-risk suppliers.	Meeting/training records, participant lists, teaching materials, and satisfaction feedback.
Improvement tracking	Set improvement deadlines for non-compliant items and arrange re-inspections and escalation when necessary.	Deficiency lists, improvement plans, completion rates, re-inspection results, and reports to management.

Supplier Management Framework	Supplier management systems, communication, evaluation, and improvement tracking form the framework for supply chain management.

4 Environmental Sustainability

4.1 Net-Zero Transition Strategy

4.2 Greenhouse Gas Inventory

4.3 Energy Management Initiatives

4.4 Environmental Impact Mitigation



Responding to the environmental responsibility of business operations through resource efficiency, pollution prevention, and environmental data governance.

The purpose of environmental management is not only to respond to regulations and customer requirements, but also to identify the potential impact of business operations on the climate, resources, and surrounding environment, and to incorporate risks and improvement opportunities into daily decision-making. Starting from traceable activity data, a management cycle is established step by step, from data collection, issue identification, improvement planning to effectiveness review.

4.1 Net-Zero Transition Strategy

The company's governance and strategy direction, short-term, medium-term, and long-term action plans, responsibility division, and goal setting in response to climate change and net-zero transition; if there are base years, reduction paths, or internal carbon management mechanisms.

4.2 Greenhouse Gas Inventory

Greenhouse gas inventory boundaries, organization, and operational scope, inventory standards, and verification planning; including Scope 1, Scope 2, and appropriate Scope 3 emission data that can be quantified

4.3 Energy Management Initiatives

Electricity and energy management measures, energy-saving equipment or operational improvements, energy efficiency enhancements, and renewable energy assessments or usage; and quantitative disclosure of annual electricity consumption and energy-saving results.

4.4 Environmental Impact Mitigation

Identification and control of environmental impacts from operations, including water resources, waste, pollution prevention, chemical management, and resource circulation.



4.1 Net-Zero Transition Strategy

Global net-zero transition continues to change the energy costs, regulatory requirements, customer expectations, and supply chain management methods of enterprises. For JMS, net-zero transition is not only about reducing emissions, but also about establishing quantifiable energy and emissions management capabilities, enabling the company to identify operational risks, grasp improvement opportunities, and gradually enhance its resilience to market and regulatory changes.

Climate actions can be divided into two aspects: 'mitigation' and 'adaptation'. Mitigation focuses on greenhouse gas emission reduction, energy efficiency improvement, and low-carbon energy evaluation, while adaptation involves reviewing the resilience of operational sites, supply chains, infrastructure, and resource acquisition in the face of climate impacts that have occurred or may occur. Both aspects support each other and require integration through governance, strategy, risk management, and metrics and targets to form a sustainable transformation path.

JMS uses 2025 greenhouse gas inventory and energy usage data as the management basis, focusing on emission inventory, energy efficiency, water resources, and waste management, and plans transformation actions based on operational needs and feasible technologies.



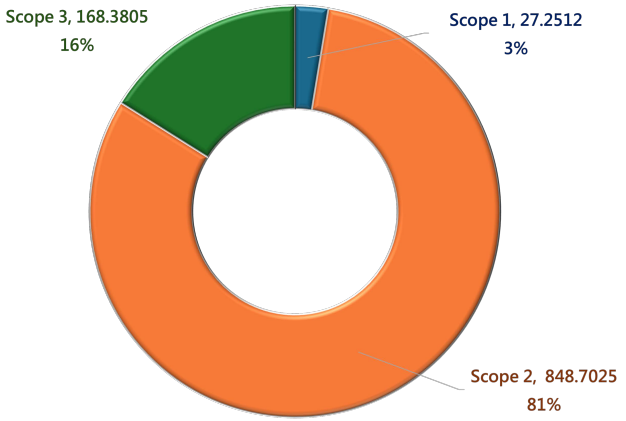
Transition Management Stage	2025 Current Status	Management Direction
Establishing the Foundation	Energy, water resources, and greenhouse gas-related data have been compiled.	Establishment of unified organization and operation boundaries, data register, and annual review process.
Identifying Key Areas	Electricity is the primary form of energy used and the source of Scope 2 emissions.	Identification of high-energy consumption points, equipment, and operational sections, and evaluation of energy-saving opportunities.
Setting Targets	Building on the completed base-year inventory and the identification of significant emissions and risks, the Company plans to gradually establish short-, medium-, and long-term reduction and transition targets, incorporating financial feasibility, regulatory trends, and annual reviews.	Development of short-term, medium-term, and long-term goals based on base years, financial feasibility, and regulatory requirements.
Tracking Improvements	The company tracks environmental management results through annual energy, greenhouse gas, water resources, and waste data.	Establishment of KPIs, responsible units, tracking frequencies, and management review mechanisms.

This section corresponds to GRI 201-2 Climate-related Financial Risks and Opportunities, as well as the TCFD/ISSB climate framework for Strategy and Metrics and Targets.

4.2 Greenhouse Gas Inventory

JMS Corporation's 2025 greenhouse gas emissions were 27.2512 tCO2e for Scope 1, 848.7025 tCO2e for Scope 2, and 168.3805 tCO2e for Scope 3, totaling 1,044.3342 tCO2e. Scope 2 is the main source of emissions, and purchased electricity is a key focus of energy and carbon management. 2025 is the baseline year for JMS greenhouse gas inventory. This section discloses emissions and intensity for scopes 1 to 3; scope 3 categories, calculation boundaries, and original activity data will continue to be compiled to enhance information completeness and comparability.

Scope	2025 Emissions (tCO2e)	Management Implications
Scope 1	27.2512	Direct Emissions; disclosed based on inventory data.
Scope 2	848.7025	Indirect emissions from imported energy, which is the main source of emissions at present stage.
Scope 3	168.3805	Other Indirect Emissions Total; categories and calculation boundaries are continuously consolidated.
Total	1,044.3342	Scope 1 + 2 + 3.



Emissions Intensity	2025 Results	Calculation basis
Scope 1 + 2	1.1918 tCO2e/person	875.9537 ÷ 735 people
Scope 1 + 2 + 3	1.4209 tCO2e/person	1,044.3342 ÷ 735 people

Inventory Improvement Direction

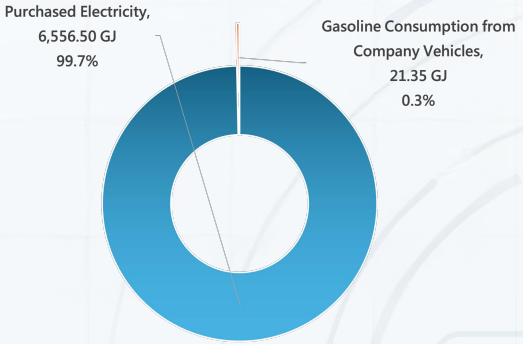
The Company uses 2025 emissions data as a trend management benchmark, continuously reviewing and driving energy-saving and reduction management for major emission sources such as electricity consumption.

4.3 Energy Management Initiatives

In 2025, total energy consumption was 6,577.85 GJ, comprising 6,556.50 GJ of purchased electricity (99.7%) and 21.35 GJ of gasoline for Company vehicles. Energy intensity was 8.9495 GJ per managed worker, based on a denominator of 735 managed workers.

Energy consumption totals are based on 1 kWh = 0.0036 GJ; the calorific value of gasoline is 7,609 kcal/L, converted at 1 kcal = 4.1868 kJ. To maintain consistency across environmental indicators, both energy intensity and GHG emissions intensity use 735 workers as the denominator.

Energy types	Consumption	Heat Value Conversion	Proportion
Purchased Electricity	1,821,250 kWh	6,556.50 GJ	99.7%
Gasoline for Company Vehicles	670.15 L	21.35 GJ	0.3%
Total Energy Consumption	—	6,577.85 GJ	100.00%



Energy management should address consumption, efficiency, and energy sources. In addition to tracking total electricity use and changes in major equipment or sites, the Company can identify cost-effective opportunities through equipment maintenance, operating controls, replacement assessments, and peak/off-peak review. Once an appropriate base year and organizational boundary are established, energy intensity and project results can be used to evaluate performance.

Year	Electricity Consumption (kWh)	Year-on-Year Change	Preliminary Interpretation
2024	1,628,106	—	Serves as the baseline for subsequent trend comparisons.
2025	1,821,250	+11.86%	The reasons for the change include management factors such as locations, equipment, production capacity, and statistical scope.

The company manages electricity changes by energy baseline and improvement priority by location, and tracks estimated energy savings, investment costs, implementation periods, and results of energy-saving plans.

Greenhouse gas emissions intensity and inventory disclosure status

Scope 1 + 2 emissions intensity

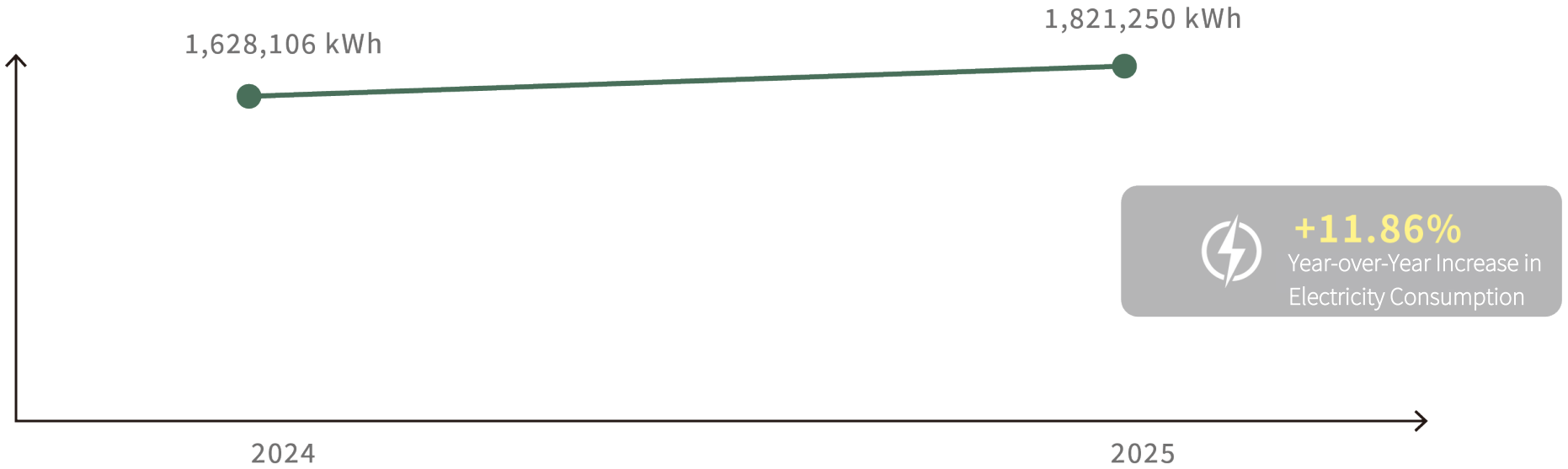
1.1918 tCO2e/person

Total emissions intensity (Scope 1 to 3)

1.4209 tCO2e/person

Scope 3 categories and boundaries are continuously consolidated. No prior reduction comparison is available for 2025, which serves as the base year, with 735 managed workers as the denominator.

2024-2025 Electricity Trend



Data Source: 2024-2025 Electricity Statistics

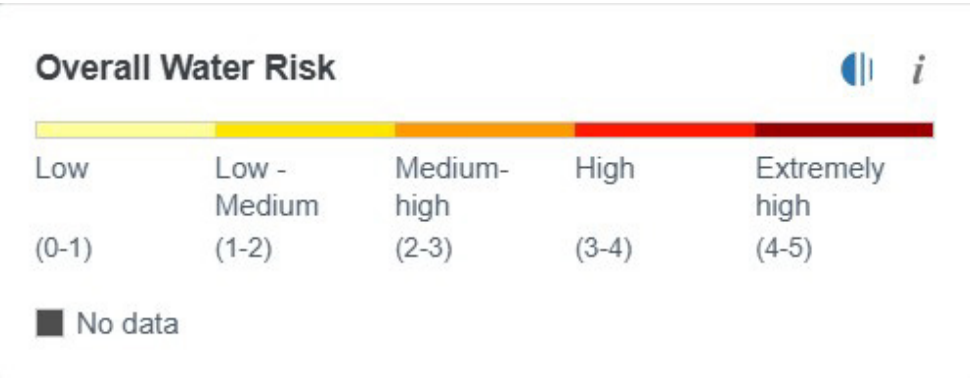
4.4 Environmental Impact Mitigation

Based on operational characteristics, water resources, effluent, waste, peripheral environment, and biodiversity are considered key management points for environmental impact mitigation. JMS Corporation's operations do not involve chemical storage tanks, oil tanks, and wet process manufacturing, and there is no industrial process water demand; through daily resource management, pollution prevention, and lawful waste collection and disposal, the potential impact of operational activities on the environment and community is reduced.

Environmental impact mitigation emphasizes preventive measures and lifecycle thinking. Enterprises should manage resources, operations, and waste and emissions from end to end, identify potential environmental and community impacts, and reduce loads through source reduction, classification management, legal treatment, and continuous monitoring. For issues such as water resources and biodiversity, it is also advisable to combine location, risk tools, and stakeholder opinions as a reference for subsequent improvement planning.

Water resources and effluent water

All company water is sourced from third-party municipal water systems, mainly used for employee drinking, washing, and cleaning. Domestic wastewater is discharged through the factory building's wastewater pipeline into the public wastewater drainage system, without direct discharge to surface water. According to the WRI Aqueduct tool assessment, the operational site location is a medium-low water resource risk area; the company still conducts water-using equipment inspections, water conservation promotion, and regular water usage management to reduce unnecessary consumption.



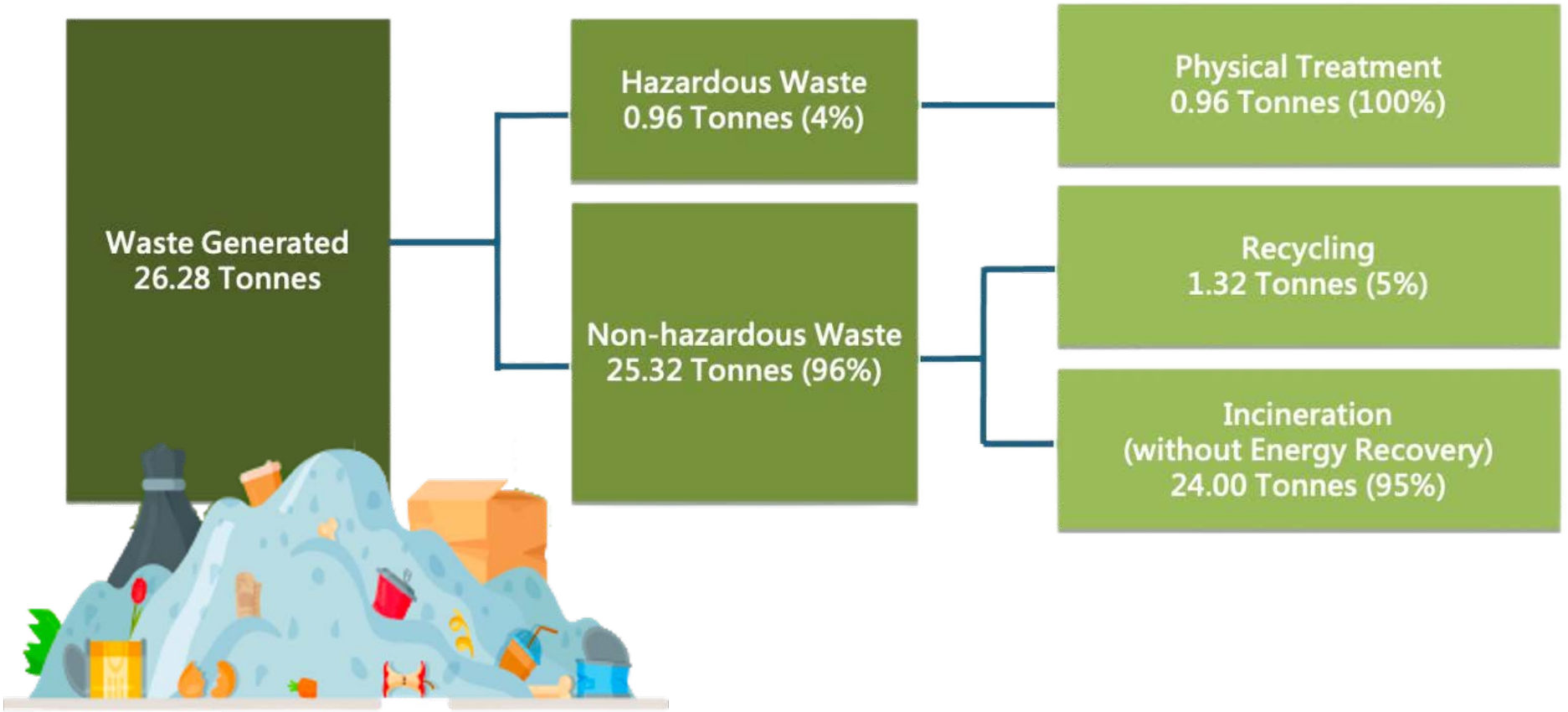


Water Resources	2025 (million liters)	Explanation
Water Withdrawal	9.20	Municipal Water; Freshwater
Discharge Volume	8.28	Estimated at 90% of water withdrawal; discharged into public sewage system
Water Consumption	0.92	Water withdrawal minus discharge volume; mainly for drinking, cleaning, and evaporation, etc.

Waste, surrounding environment, and biodiversity

The Company's waste management approach is based on source reduction, segregation, and lawful treatment, and the Company has waste dry-battery treatment permits/contracts in place. The operational site is located in a general industrial area, not in a legally designated environmental protection area, national park, nature reserve, or other area of high biodiversity value; the Company will continue to reduce potential impacts on the surrounding environment through environmental safety maintenance, waste segregation, and communication with neighboring organizations.

In 2025, the Company generated 26.28 tonnes of business waste, including 0.96 tonnes of hazardous business waste (0.60 tonnes of discarded electronic components, scrap, and defective products, and 0.36 tonnes of waste and powder from metal-containing printed circuit boards), all of which was outsourced for physical treatment. Non-hazardous waste totaled 25.32 tonnes, comprising 24.00 tonnes of general business waste, 1.20 tonnes of waste paper, and 0.06 tonnes each of waste plastic and waste tin; these wastes were outsourced for incineration or recycling by category. No waste leakage occurred during the reporting period.



Key environmental indicators	2025 performance	Reporting Basis
Purchased Electricity	1,821,250 kWh	Operating site electricity statistics
Total Energy Consumption	6,577.85 GJ	Electricity + gasoline for Company vehicles; energy intensity uses 735 managed workers as the denominator
water withdrawal	9.20 million liters	Tap water; self-owned water meter measurement
Total greenhouse gas emissions	1,044.3342 tCO2e	Scope 1, 2, and 3 inventory; intensity uses 735 managed workers as the denominator

Scope of reporting and data explanation

Unless otherwise stated, this chapter's environmental data uses 2025 operating site data. Energy and greenhouse gas intensities use 735 managed workers as the denominator, comprising 728 directly employed workers and seven agency workers.



5 Green Products and Innovation

5.1 Green Products

5.2 Product Carbon Footprint

5.3 Circular Economy

5.4 Product Quality and Responsibility



With a focus on safety, quality, and life cycle thinking, and innovation R&D, we enhance product value and reduce environmental and social impacts

Products and innovation are an important path for the company to respond to market demand and sustainable transformation. From product design, material selection, manufacturing, transportation, use to recycling processing, each stage may affect resource use, product safety, customer trust, and environmental burden. JMS considers green products and innovation as a long term competitive advantage and, based on existing product safety and quality management, gradually establishes more comprehensive life cycle data and management mechanisms.

5.1 Green Products

Approved sustainable environmental policies, conflict minerals and hazardous substance management, four-stage quality verification, PDCA and ISO 9001/ISO 14001/IATF 16949/ISO 13485/IECQ QC 080000 system certification.

5.2 Product Carbon Footprint

The Code encourages the Company to assess climate-related risks, conduct greenhouse gas inventories, and reduce the impacts of its operations on climate change. It also explains the significance of product carbon-footprint management and identifies LCA, PCF methods, and product data as key management priorities.

5.3 Circular Economy

The Code promotes the recyclability and reusability of raw materials and products, maximizes the use of renewable resources, and ensures the proper handling and disposal of waste. Disclose circular design principles and incorporate performance related to recycled materials, recycling, and reuse into key management priorities.

5.4 Product Quality and Responsibility

Product safety and quality management, quality policy/system and product certification data; four-stage quality verification and ISO 9001 PDCA process, including number of certified models, 100% health and safety assessment, non-compliance and recall records. Disclose GRI 416 performance and certification data; product-by-product certificates, material testing, and complaint/return details are continuously compiled.

5.1 Green Products

JMS Corporation promotes green product management from a life cycle perspective, incorporating conflict minerals, hazardous substances, product safety, material compliance, and product design into the management scope from the supply chain source to design, manufacturing, packaging, and recycling. For battery modules and energy-related products, traceable material sourcing, safe design, reliability, and hazardous substance control are core to balancing customer needs, environmental responsibility, and product value.

The Company has approved and published its "Sustainable Environmental Policy," which states that the company does not accept the use of metals from conflict zones and requires suppliers to fulfill social and environmental responsibilities, trace the origin of gold, tantalum, tin, tungsten, and cobalt, and transmit the requirements to their supply chain. The company has established a direction for material and product compliance management for RoHS, REACH, EU battery regulations, and PFAS. The company has implemented the IECQ QC 080000 hazardous substance process management system since 2010 and controls raw materials and processes with RoHS.

Green Design Aspect	Disclosure Principles	Product Management Indicators
Resource and Energy Efficiency	Product quality system introduction, process planning, document control, material inspection, process control, and equipment calibration.	Unit product material/energy consumption, usage phase energy efficiency, energy-saving design project.
Material Selection	Conflict mineral source tracing, RoHS/REACH, PFAS, and EU battery regulations material/product compliance management.	Low-Impact Material List, Percentage of Recycled or Reused Materials, hazardous substance management data.
Durability and Recyclability	The company will gradually incorporate product lifespan, maintainability, disassemblability, and recyclability assessment into product development and design review, and establish product-specific design criteria and tracking indicators.	Product lifespan, maintainability, disassemblability, recycling plan, and material recycling rate.
Management Mechanisms	Four-stage verification (engineering, design, trial production, and mass production) and PDCA cycle, including product-specific environmental design review.	Green product design review, R&D process, targets, and annual performance tracking.

The quality system is founded on quality first, customer satisfaction, environmental sustainability, and continual improvement. Product development follows a four-stage process comprising engineering verification, design verification, pilot production verification, and mass-production confirmation. The PDCA cycle links quality objectives, process control, finished-product inspection, internal audits, corrective and preventive action, and management review. ISO 9001, IATF 16949, ISO 13485, and IECQ QC 080000 certifications remained valid during the reporting year. The Company obtained ISO 14001 certification on December 6, 2010, and has maintained it continuously; the latest renewed certificate is valid from December 6, 2025 to December 5, 2028.

The company actively responds to the trend of international sustainable development, from the supply chain source to product design, manufacturing, packaging, and recycling, promoting conflict mineral management, hazardous substance control, and green product design, and implementing environmental responsibility and corporate sustainable operations.

I. Conflict Mineral Policy

Conflict metals refer to minerals from conflict zones in the Democratic Republic of the Congo, including columbite-tantalite (coltan), cassiterite, wolframite, and gold, which are refined into tantalum (Ta), tin (Sn), tungsten (W) (collectively known as the “3Ts”), gold (Au), and cobalt (Co) for use in electronics and other products. Some metal minerals have become the main source of income for armed rebel groups in the Democratic Republic of the Congo, used to trade arms, prolong their bloody conflict with the government, and oppress local civilians, thus sparking international controversy.

We recognize that mining, trading, processing, and exporting mineral resources in conflict-affected and high-risk areas may pose significant adverse impacts, and we acknowledge our obligation to respect human rights, not to contribute to conflict, and not to have negative impacts on the environment and society. JMS Corporation declares and commits not to accept metals from conflict zones, and requires suppliers:

1. to fulfill social and environmental responsibilities.
2. to ensure that products do not use "conflict minerals" from the Democratic Republic of the Congo and its surrounding countries and regions.
3. to trace the origin of gold (Au), tantalum (Ta), tin (Sn), tungsten (W), and cobalt (Co) in all products.
4. to not tolerate and not to benefit from, assist, or facilitate any party's severe infringement of human rights in any way.
5. to not tolerate any direct or indirect support for non-state armed groups through mineral resource extraction, transportation, trading, processing, or exportation.
6. to not provide, promise, give, or demand bribes, and to resist solicitation, and not to bribe to cover up or falsify the origin of mineral resources, or to underreport or overreport taxes, fees, and royalties paid to governments for mineral resource extraction, trading, processing, transportation, and exportation.
7. to not participate in, tolerate, or benefit from mineral resource extraction on lands without the free, prior, and informed consent of local communities and indigenous peoples, including mining companies holding legal ownership, leasing rights, permits, or licenses.
8. to communicate these requirements to other suppliers.

II. EU Regulations—RoHS Directive

JMS Corporation has implemented the IECQ QC 080000 hazardous substance process management system since 2010 and obtained international certification. For raw materials and processes, RoHS control has been introduced, and all products can meet RoHS Directive requirements, no RoHS non-compliance or complaint events have occurred so far.

III. EU Regulations — REACH

REACH requires chemical products entering the European market to follow the measures of "registration, evaluation, authorization, restriction" according to the import product situation. JMS has established relevant control procedures, conducted supply chain risk assessments, and participated in customer-held supplier conferences to ensure products meet relevant regulatory requirements.

IV. EU Battery Regulations

The EU Battery Regulation (EU) 2023/1542 was published in July 2023, replacing the original Battery Directive 2006/66/EC, and sets new requirements for the sustainability and safety of batteries, including hazardous substances, QR Code, carbon footprint, and removable battery design, etc. JMS Corporation has conducted relevant regulatory research since 2024 and updated relevant product design guidelines to ensure that products can be normally sold in the EU region and comply with applicable local regulatory requirements.

V. Per- and Polyfluoroalkyl Substances (PFAS)

In response to the U.S. PFAS Action Plan, the Company has included PFAS and other restricted substances in its Hazardous Substance Management Requirements as part of its material control standards. The Company collects information on PFAS contained in its products through supply chain assessments and collaborates with suppliers to identify PFAS-free or fluorine-free alternative materials. Through these efforts, the Company seeks to develop environmentally preferable products that satisfy applicable regulatory requirements while maintaining product quality and reducing potential risks to the environment and human health.

JMS incorporates its Sustainable Environmental Policy, material compliance, and quality-by-design management into product development and management processes, including product environmental attributes, design reviews, and improvement management.

In 2025, R&D expenses were NT$50,116 thousand, up from NT$44,233 thousand in 2024, while R&D expenses as a percentage of revenue increased from 2.69% to 3.06%. Key R&D areas include cell selection and validation, BMS, module structures, dust- and water-resistant design, communication interfaces, and compliance with international safety standards, extending to energy storage, backup power, unmanned vehicles, aerospace and low-Earth-orbit satellites, and AI robots. This disclosure covers R&D investment and technical direction and does not constitute an environmental-benefit claim for any individual product.

5.2 Product Carbon Footprint

Product Carbon Footprint (PCF) is a quantification of a product's greenhouse gas emissions across its lifecycle, including raw material sourcing, manufacturing, transportation, use, and end-of-life. By identifying emission hotspots, companies can extend their carbon reduction work from operational activities to product design and supply chain collaboration, and establish a data foundation for communicating with customers, regulatory compliance, and low-carbon product innovation.

JMS Corporation's Sustainable Development Best Practice Principles stipulate that companies should assess the potential risks and opportunities of climate change on their current and future operations, conduct a greenhouse gas inventory using a common standard or guideline, and disclose the results. The Principles also require companies to quantify emissions and develop reduction policies. Although the Principles primarily address environmental management at the organizational level, their emphasis on data collection, quantitative targets, and continuous review can also guide future product carbon-footprint management.

Institutional aspects	Company principles
Sustainable risk management	The Company shall, in accordance with the materiality principle, conduct risk assessments of environmental, social, and corporate governance issues related to its operations and establish risk management policies or strategies.
Procurement and supplier management	The Company should evaluate the environmental and social impacts of its procurement activities on the communities of its suppliers and collaborate with suppliers to implement corporate social responsibility.
Supplier contracts	When signing contracts with major suppliers, the content should include compliance with both parties' corporate social responsibility policies; if significant impacts occur, the contract may be terminated or rescinded.
Sustainability information disclosure	The Company should disclose information on the management and performance of major suppliers on environmental and social major issues.

Product Carbon Footprint Management

Product Carbon Footprint Management evaluates information across materials, manufacturing, logistics, use, and end-of-life.



5.3 Circular Economy

The circular economy emphasizes reducing one-time resource consumption and waste generation through reduction, extension of use, maintenance, reuse, recycling, and regeneration in the product and material life cycle. For manufacturing industries, circular thinking can be applied from material selection, packaging design, process waste, product durability, and recycling mechanisms, and through cross-functional and supply chain collaboration, a feasible closed-loop can be formed.

The Sustainable Development Best Practice Principles set the recyclability and reuse of raw materials or products, the sustainable use of renewable resources, proper waste disposal, and the reduction of pollutant emissions as directions to follow in operational activities.

Circular Perspective	Management Practices That Can Be Adopted	Management records
 Material Circularity	Assess the feasibility and quality/safety requirements of using recycled, reused, or low-environmental-impact materials.	Material specifications, recycled material ratio, supplier certification, verification and quality testing.
 Product Design	Improve product durability, maintainability, disassemblability, and material separability.	Design principles, lifespan/maintenance records, disassembly evaluation, product design change records.
 Packaging and Logistics	Reduce packaging materials, increase reuse or recyclable packaging, and optimize transportation configurations.	Packaging list, reduction results, records on reusable containers/pallets and logistics data.
 Recycling and Reuse	Establish recycling, reverse logistics, and qualified treatment vendor collaboration mechanisms.	Recycling quantity, recycling rate, treatment flow, reuse quantity and customer/supplier collaboration records.

5.4 Product Quality and Responsibility

Product quality and responsibility are the basic commitments of the company to customer safety, usage reliability, and long-term relationships. Products should complete design verification, quality management, and safety assessment before they are put on the market or delivered, in accordance with applicable laws, customer specifications, and industry standards. During the product life cycle, information transparency, proper labeling, customer service, and complaint handling mechanisms should be maintained to reduce product usage risks and support customer needs. For JMS, unmanned vehicles, medical, industrial equipment, energy storage, and other high-reliability applications all increase the importance of safety design, thermal management, reliability verification, traceability, and regulatory compliance.

JMS prioritizes customer health and safety in product development and manufacturing, with quality management core values of quality first, customer satisfaction, sustainability, and continuous improvement. Product development adopts a four-stage quality process: engineering verification, design verification, trial production verification, and mass production confirmation: engineering verification executes failure mode analysis, confirmation of special characteristics, reliability testing, and risk assessment; design verification covers corrective actions for sample deficiencies, failure mode analysis, control plan confirmation, and product function verification; trial production verification confirms trial product deficiencies, production equipment, personnel resources, and production efficiency; mass production confirmation covers corrective actions for pilot-run deficiencies, first batch production inspections, production process optimization, and continuous improvement. In 2025, product safety management was conducted in accordance with UN 38.3, IEC 62133/IEC 62619, UL 1642/UL 2054, CNS 15364, and the EU Battery Regulation, and all products were shipped only after completing internal safety testing and applicable third-party verification.

Product Responsibility Aspect	Data Provided	Disclosure Focus
Safety Standards and Certification	In 2025, all five product application categories completed health and safety assessments, representing a completion rate of 100%. The certifications obtained included five CB certificates, nine CE certificates, ten UN 38.3 test reports, two North American certifications, nine Japanese certifications, two Korean certifications, fourteen Taiwanese certifications, one Indian certification, and six Chinese certifications.	Can be disclosed as GRI 416-1 performance results; the same model may hold multiple certifications, so the figures should not be added up to derive the number of unique models.
Product Application and Safety Requirements	Product applications include unmanned vehicles, medical equipment, general consumer electronics, industrial computers, and professional equipment; product development adopts a four-stage quality verification process: engineering, design, trial production, and mass production.	In the engineering stage, FMEA, special characteristics, reliability, and risk assessment are executed; in the design, trial production, and mass production stages, the following are sequentially confirmed: sample/trial product deficiencies, control plans, product functions, equipment, personnel, efficiency, first batch inspections, and process optimization.



Product Responsibility Aspect	Data Provided	Disclosure Focus
Hazardous Substance Management	All products included in the statistics comply with RoHS/REACH; 58 models are subject to hazardous substance control.	Continuously maintain material compliance, testing methods, exemption items, and supplier evidence.
Product Recall	No incidents of non-compliance concerning product health and safety resulting in penalties, and no major product recalls, occurred in 2025.	Based on ISO 9001 PDCA, quality goals and customer requirements, raw material/ processing/product inspection, internal audits, and customer feedback are linked to corrective and preventive actions, management reviews, and complaint handling; continuously maintain event records and improvement records.

According to the GRI 416-1 disclosure, all five product application categories—unmanned vehicles, medical devices, general consumer electronics, industrial computers, and professional equipment—underwent health and safety assessments in 2025, representing an assessment rate of 100%.



The specific certifications and controlled models covered the following: five CB certificates, nine CE certifications, ten UN 38.3 test reports, two North American certifications, nine Japanese certifications, two Korean certifications, fourteen Taiwanese certifications, one Indian certification, and six Chinese certifications. In addition, 58 models were included in the management and control of hazardous substances under RoHS and REACH.

The same model may be subject to multiple certifications; therefore, the figures for the individual certification categories should not be added together to derive the number of unique models.

JMS Corporation implements the ISO 9001 Quality Management System using the PDCA cycle to drive quality management: in the planning (Plan) stage, set quality targets, confirm customer requirements, conduct process planning and document control; in the execution (Do) stage, implement raw material inspection, process control, education and training, and equipment calibration; in the verification (Check) stage, conduct product inspection, internal audit, customer feedback, and non-conforming management; in the Act stage, promote corrective and preventive actions, management review, continuous improvement, and complaint handling, and incorporate feedback into subsequent planning. Quality and environmental system certification data shows that ISO 9001:2015, IATF 16949:2016, ISO 13485:2016, and IECQ QC 080000:2017 were valid during the reporting year. In 2025, all products were shipped after completing third-party safety verification, and no events occurred due to violations of product health and safety-related regulations or voluntary standards that resulted in fines, warnings, or other penalties from regulatory agencies; there were also no major product recalls during the reporting period. Regarding RoHS/REACH, all products included in the statistics comply with the relevant standards, and material compliance documentation and test evidence will continue to be maintained.



JMS Product Quality Process and PDCA Management Cycle

1. Engineering Verification

- FMEA
- Identification and confirmation of special characteristics
- Reliability testing
- Risk assessment

2. Design Verification

- Corrective actions for sample defects
- FMEA
- Review and confirmation of the control plan
- Product functional verification

3. Pilot Production Verification

- Corrective actions for pilot-run defects
- Production equipment verification
- Human-resource assessment
- Production efficiency confirmation

4. Mass Production Readiness and Confirmation

- Corrective actions for pilot-run defects
- First-batch production inspection
- Process optimization
- Continuous improvement



Inclusive Workplace

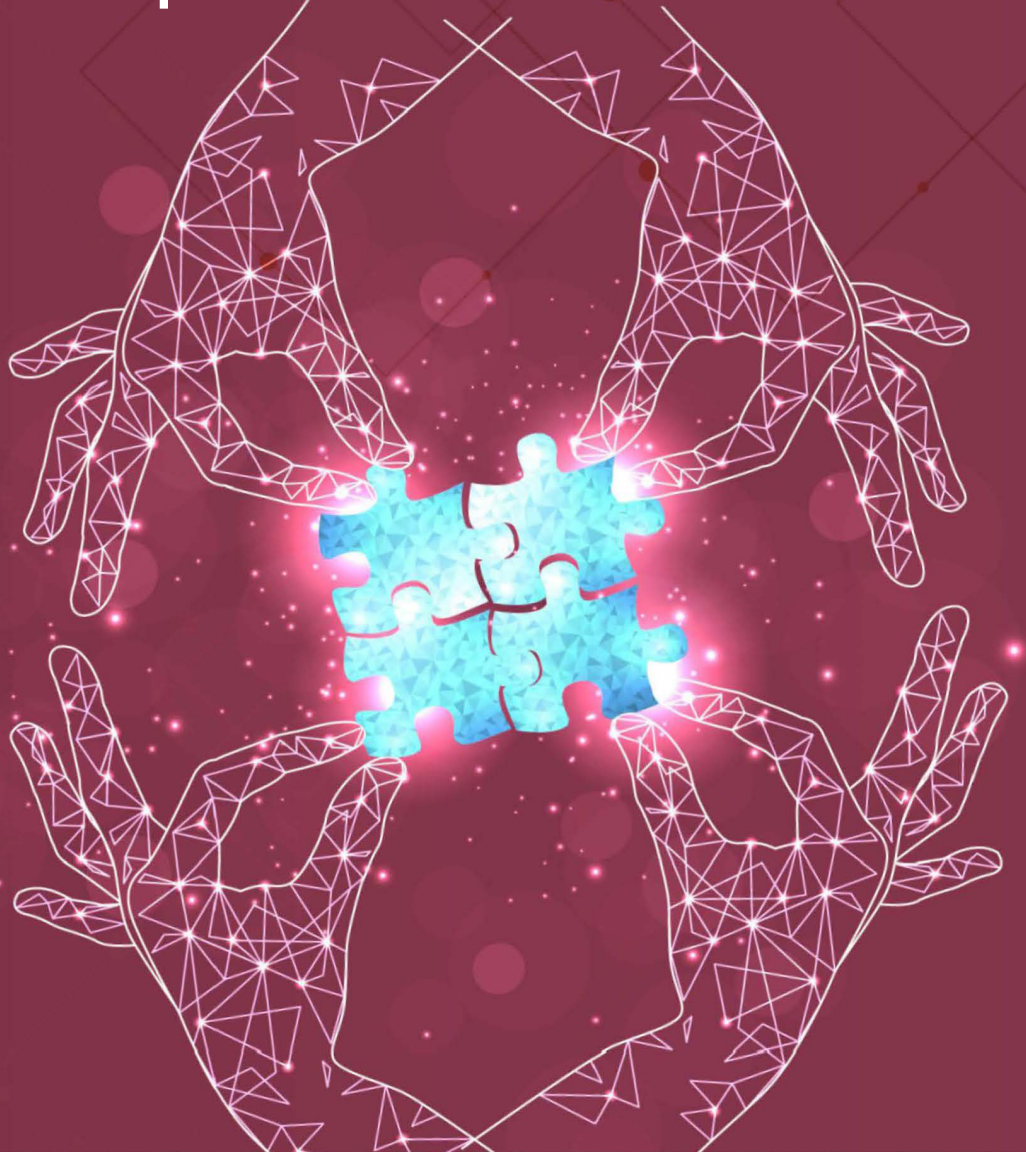
6.1 Human Resources

6.2 Human Rights Management

6.3 Occupational Health and Safety

6.4 Talent Development

6.5 Community Engagement and Social Participation



Establish a safe, respectful, and inclusive work environment with human rights protection, occupational safety, talent development, and social participation.

Employees are an important partner in creating value and driving sustainable transformation for the company. A friendly workplace not only emphasizes legal employment and salary benefits but also covers human rights respect, health and safety, continuous learning, two-way communication, and positive connections to the community. Based on its Sustainable Development Best Practice Principles, JMS incorporates fair employment, labor rights, occupational safety, and talent development into its sustainability governance, and will progressively enhance its management processes and annual performance data.

6.1 Human Resources

728 direct employees, 7 agency workers, gender/age/contract type, new hires/turnover, welfare and parental leave data.

6.2 Human Rights Management

Work rules, human rights principles, complaint channels, child labor and working hour standards, discrimination events, and the direction of due diligence for cooperative education (work-study) programs.

6.3 Occupational Health and Safety

Regulations for maintaining a safe and healthy work environment, first-aid facilities, hazard prevention, and regular training.

6.4 Talent Development

Provide four major training axes, performance review coverage rate, and average training hours.

6.5 Community Engagement and Social Participation

Establish sustainable, measurable, and positive-impact partnerships through local hiring, education support, volunteer services, and community communication.

6.1 Human Resources

The purpose of human resource management is to establish fair, stable, and developmental work relationships between organizational growth and operational needs. Enterprises should ensure employee rights and enhance organizational resilience through legal hiring, equal opportunities, reasonable remuneration, welfare systems, and communication mechanisms; meanwhile, they should grasp talent structure, mobility, and diversity progress with traceable human data.

In 2025, a total of 735 workers were managed, including 728 direct employees and 7 agency workers; 302 males and 433 females. Direct employees were mainly hired on non-fixed-term contracts, with 300 males and 428 females; agency workers were mainly hired on fixed-term contracts. This classification corresponds to GRI 2-7 Employees and GRI 2-8 Workers who are not employees, and is consistent with the 735 workers managed by the company's occupational safety and health chapter in the environmental and information security management organization.

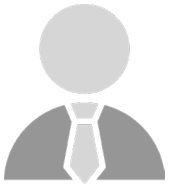
The Company's Principles require reasonable remuneration, leave, and other benefits, and uphold fairness and reasonableness in hiring, working conditions, remuneration, benefits, training, evaluation, and promotion.



Senior employee median compensation

NT$ 1,354,588

Not equivalent to the annual total compensation of the highest paid employee



General employee median compensation

NT$ 375,485

General employees
(non-management / regular day shift / on-site)



All-employee median compensation

NT$ 377,701

The Company uses median compensation and the standard wage for entry-level personnel

The Company uses median compensation and the standard wage for entry-level personnel as compensation structure management information.

In 2025, 400 employees joined and 180 employees left the Company. By gender, 205 new employees were male and 195 were female, while 71 departing employees were male and 109 were female. The company provides year-end bonuses, holiday and marriage/birth congratulations, childcare and education assistance, legally mandated leave and family-friendly measures, labor insurance and group insurance, health checks and occupational health consultations, travel and health promotion subsidies, uniforms and contracted store benefits, as well as facilities such as a medical room, nursing room, tea room, and prayer room.

Human Capital, Compensation, and Local Hiring Overview

Managed Workforce | 735

Direct employees: 728 | Agency: 7
Male: 302 (41.1%)
Female: 433 (58.9%)

Employee Movement & Parental Leave

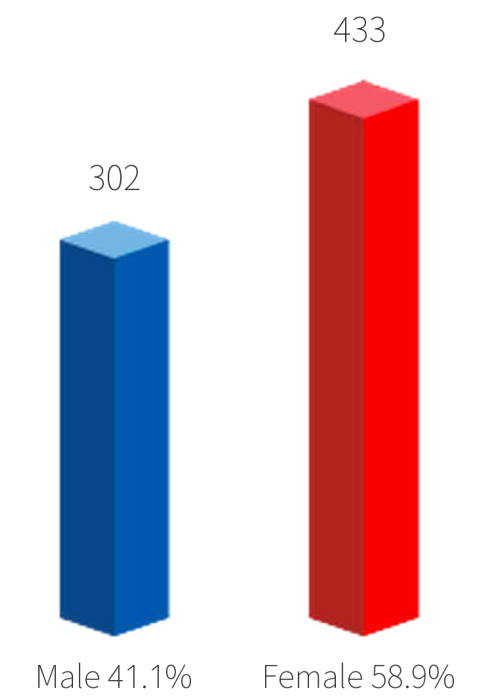
New hires: 400 | Departures: 180
Parental leave users: 4
Returned to work: 3
Retained after 12 months: 3

Local Hiring of Senior Management

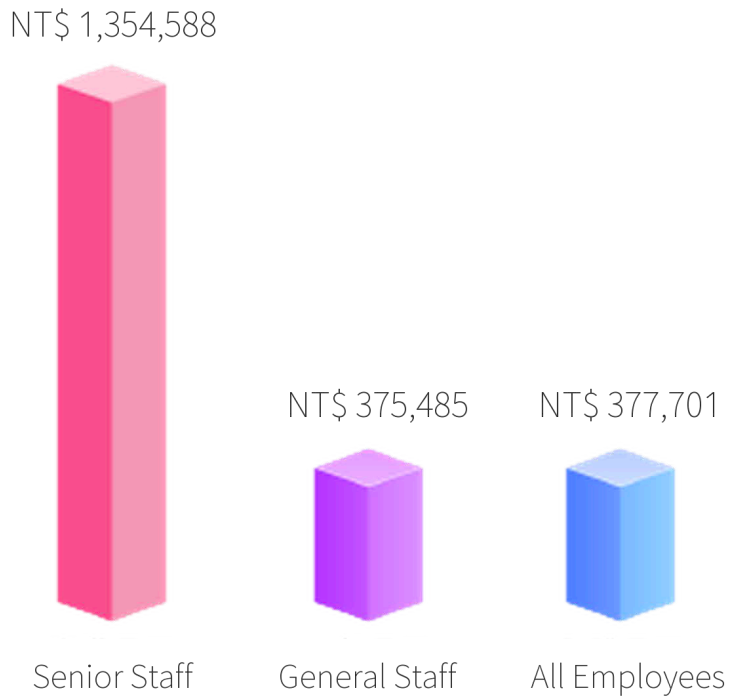
16 of 16 (100%)

Entry-Level Standard Wage

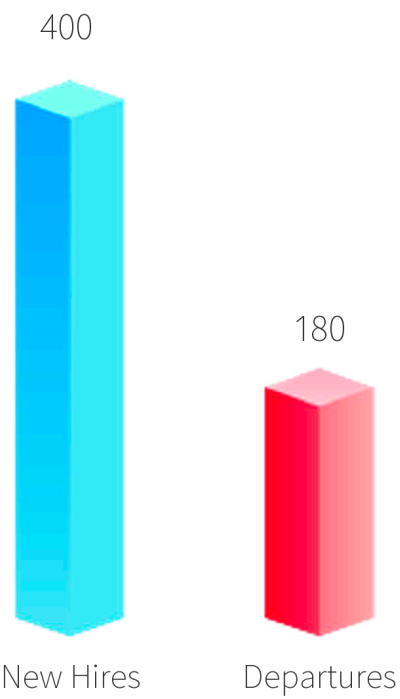
Standard entry-level wages for female and male regular day-shift employees both exceeded the listed local minimum wage



Workforce by Gender



Median Compensation Comparison



Employee Turnover

6.2 Human Rights Management

Respecting human rights is a fundamental responsibility of sustainable operations for enterprises and a prerequisite for building a trustworthy workplace and stable supply chain. Enterprises should identify potential human rights risks in their own operations and business relationships, and mitigate or minimize adverse impacts through policy commitments, education and promotion, complaint and redress mechanisms, and regular review mechanisms. The core of human rights management goes beyond compliance with laws and regulations, ensuring that every worker is treated with dignity and respect and receives fair treatment.

The company adheres to internationally recognized human rights, including gender equality, labor rights, and prohibition of discrimination; the work rules set out protections for workers aged 16 to under 18, including a prohibition on hazardous or harmful work, required age verification and legal guardian consent documents, and limits on working hours and night work. Overtime is handled in accordance with labor-management meeting resolutions and the statutory caps on working hours, and employees may decline work outside regular working hours for health or other legitimate reasons. The company provides support for employees from low-income and lower-middle-income households and employees with disabilities, demonstrating its concern for diverse and vulnerable workers.

Human Rights Perspective	Principles as stipulated in the Code of Conduct	Management Documents and Records
Equality and Non-Discrimination	Employment, remuneration, welfare, training, evaluation, and promotion should be fair and reasonable.	No incidents of discrimination; records of complaints, investigations, remedies and the statistical scope should still be retained.
Labor Rights	Respect freedom of association and the right to collective bargaining; prohibit child labor, forced labor, and discrimination.	Age, hazardous operations, and working hours/ overtime standards in work regulations; supplier human rights risks and audit data are included in management documents and records.
Complaints and Remedies	The Administration Department serves as a whistleblowing window, providing addresses, email addresses, and phone numbers; cases should be investigated confidentially and processed in accordance with procedures.	Complaint channels, confidentiality and non-retaliation standards, case processing timelines, and remedy records.
Communication and Review	Promote to employees the rights protected by labor laws and regularly review human rights practices.	Planned 2026 due diligence on industry-academia cooperative education programs, tiered training and follow-up results; annual human rights risk assessment and improvement tracking.

No discrimination incidents have occurred, and a complaint/whistleblowing window is provided by the Administration Department. The industry-academia cooperative education due diligence and tiered education and training will be launched in 2026 as a follow-up operation for human rights management systems.

6.3 Occupational Health and Safety

Occupational safety and health is an important foundation for protecting workers' health, maintaining operational continuity, and reducing work-related risks. In 2025, occupational health and safety management measures covered 735 employed workers, and management units and responsible personnel were set up in accordance with occupational safety and health-related regulations, promoting hazard identification, risk assessment, contractor management, emergency response, prevention of ergonomic hazards, maternal health protection, prevention of illnesses caused by abnormal workloads, and prevention of unlawful infringement in the performance of duties.

The company has established an Occupational Health and Safety Committee in accordance with regulations, serving as a formal mechanism for workers to participate, consult, and communicate. The committee consists of 17 members, including 6 labor representatives, accounting for 35.3%, meeting the requirement that labor representatives must not be less than one-third; 4 meetings were held in 2025 to discuss occupational health and safety management plans, hazard identification and risk assessment, education and training, health management, and work environment monitoring. Workers can also report safety and health concerns through their immediate supervisors, occupational health and safety personnel, suggestion boxes, or the committee.

Management Aspect	Key Management Points for an Inclusive Workplace	Current Status
Governance and Participation	Occupational health and safety responsibilities, worker participation, contractor management, and regular review.	Established an Occupational Health and Safety Committee with 17 members, including 6 labor representatives (35.3%); held 4 meetings in 2025 and set up an occupational health and safety management unit and responsible personnel.
Risk Prevention	Hazard identification, risk assessment, operational control, equipment, and emergency response.	Conducted health checks, special health checks, on-site physician services once a month for three hours per visit, and safety and health education training; 223 people underwent health checks in 2025, and health crisis management lectures, blood donation, and smoking cessation services were conducted.



Management Aspect	Key Management Points for an Inclusive Workplace	Current Status
Health and Training	Health checks, health promotion, emergency resources, and safety and health training.	In 2025, the total working hours of employees were 1,521,726 hours; occupational injuries, severe occupational injuries, occupational diseases, and deaths were all 0, with related rates all 0, and no severe occupational injuries within 6 months that could not be recovered to a healthy state.
Performance and Improvement	Occupational accidents, injuries, occupational diseases, loss of workdays, working hours, and accident investigations.	In 2025, total hours worked by employees were 1,521,726; occupational injuries, high-consequence occupational injuries, occupational diseases and related fatalities were all zero, and all related rates were zero.

In 2025, employees accumulated a total of 1,521,726 hours worked. No occupational injuries, severe occupational injuries, occupational fatalities, occupational diseases, or occupational disease fatalities occurred during the reporting period. There were no severe occupational injuries from which recovery to a healthy condition was not achieved within six months, and all related rates were zero. Recorded occupational injuries exclude injuries caused by commuting to and from work. These statistics are compiled from monthly occupational accident insurance filings and cover Company employees; contractor personnel are managed in accordance with contractor management procedures.

Occupational safety and health management focus

The company has established an occupational safety committee, hazard assessment, special operation protection, health check, on-site medical service, health promotion, contractor management, working hours, and occupational injury/occupational disease management data; and is advancing the implementation and certification of the ISO 45001:2018 occupational health and safety management system.

In terms of occupational health services and health promotion, the company conducted employee health checks on April 10, 2025, with 223 people participating; and provided on-site physician services once per month for three hours per visit, and one full-time nurse. Annual health promotion activities included workplace health crisis management lectures, blood donation public service activities, and health bureau smoking cessation services. The Company is advancing the implementation and certification of the ISO 45001:2018 occupational health and safety management system.



Workplace safety and health promotion activity records (1)

The following photos show on-site medical services, workplace health crisis management, and health promotion activities. The images are used to demonstrate the Company's provision of health services and on-site management, and do not replace occupational safety and health performance statistics or management-system documentation.





On-site medical service records



Workplace health promotion activity records



Workplace health crisis management activities



Employee Health Examination on April 10, 2025

Employee Health Check-up Activity Record (2)

Employee health examination photographs demonstrate the Company's health service activities. A total of 223 employees received examinations on April 10, 2025. In accordance with personal data protection principles, this report presents only de-identified activity images and statistical information.







Employee Health Examination on April 10, 2025





Employee Health Examination on April 10, 2025

6.4 Talent Development

Talent development enables employees to adapt to continuous changes in technology, customer needs, and industry environments, and is also a way for companies to accumulate professional capabilities and innovation momentum. A well-established talent development system typically covers new employee integration, functional training, professional certification, management job training, performance feedback, and career development, and is optimized based on learning outcomes and participation levels.

The Company plans training around four pillars: new employee onboarding, professional technical and quality competencies, management and leadership, and general and sustainability knowledge. New employee courses include corporate culture, basic labor safety, information security standards, and battery industry basics; professional training covers battery module technology, quality / inspection, management systems, and safety protection; management training covers team management, labor laws, project management, and performance interviews; and general knowledge covers ESG, workplace human rights, ethical business practices, and information security. The Company also plans external training and professional certification subsidies, digital and diverse learning, internal instructor knowledge transfer, as well as transition support such as pensions, pre-retirement counseling and re-employment of senior talent.

Development Area	Management Practices	Management records
Functional and Career Development	Four core training pillars are provided — new employees, professional technical/quality, management/leadership, and general sustainability knowledge — together with external continuing education and retirement transition support.	Competency framework, career system, succession and key talent plans.
Education and Training	Annual training hours are listed as a basis for managing education and training data.	Number of trainees, total hours, denominator for calculation, course catalog, and budget.
Performance and Feedback	New employees are evaluated in the 1st month and after 3 months; general employees are evaluated quarterly; evaluation coverage rate is 100%.	Continuously retaining evaluation coverage rates by gender and job category, career development dialogue, and improvement results.
Talent Retention	Combining salary and benefits, communication, and development opportunities to enhance employee engagement.	Retention rate, reasons for leaving, employee engagement survey, and improvement plan.



6.5 Community Engagement

The Company and its local community are interdependent. Social participation is not merely a one-time donation or charitable event; it should be grounded in the potential impacts of operations, the needs of local stakeholders, and the Company's professional capabilities to establish sustainable, measurable, and positive relationships. Through local hiring, educational support, volunteer service, and community communication, the Company can turn its resources into a driving force for shared growth.

The Code of Practice stipulates that the Company should assess the impacts of its operations on local communities and appropriately employ people from the areas where it operates to strengthen community identification. It may also participate in community development and public-interest initiatives involving education, academia, culture, the arts, healthcare, and other fields through business activities, in-kind donations, corporate volunteering, or professional services. Four social participation activities were recorded in 2025: on January 18, the Kaohsiung Happy Association for Down Syndrome was invited to perform at the Company's year-end banquet, supporting the talents and social inclusion of people with disabilities; on March 24, the Company participated in the National Indigenous Games organized by the Kaohsiung City Government Sports Development Bureau, encouraging employees to exercise, cultivate healthy lifestyles, and strengthen teamwork while supporting local sports development and community connection; on August 16, the Company joined the Kaohsiung City Government Social Affairs Bureau's 'Full Moon, Warm Hearts, Kaohsiung Gifts' charity campaign; and on October 25, it participated in the 'Old Shoes Save Lives' material recycling and reuse campaign of Step30 International Ministries.

Participating aspects	Directions as stipulated in the Code of Conduct	Management records
Community impact and communication	Assess the impact of business operations on the community, enhancing community recognition.	Community stakeholders, communication records, major issues, and response measures.
Local connections	Properly employ personnel from the operating location.	Definitions, numbers/proportions, cooperation schools or local organization records of local hiring.
Public Welfare and Volunteering	Participate in community, education, culture, health, etc. activities through donations, volunteering, or professional services.	Activity lists, beneficiaries, input amounts/time, outcomes, and impact assessments.
Governance and Transparency	Choose participation methods based on the company's core capabilities and establish long-term relationships.	Audit processes, donation policies, cooperation rules, and annual performance disclosure.

Social Participation Activity Records

JMS participates in social care through support for people with disabilities, local sports promotion, social welfare, and material reuse, connecting employee health, local social resources, and resource circulation issues, and presents the results of its social participation through the activity records below.



Kaohsiung Happy Association for Down Syndrome

2025 / 01 / 18



Kaohsiung City Sports Award Ceremony (Indigenous Games Sponsorship)

2025 / 03 / 24



'Full Moon, Warm Hearts, Kaohsiung Gifts' charity campaign

2025 / 08 / 16



Step30 (Old Shoes Save Lives) Material Recycling and Reuse

2025 / 10 / 25

Appendix

A. Reporting and Quality Management

Reporting and Quality Management Process

Process	Implementation Content	Quality Control and Supporting Evidence
1. Data collection	Collect policies, performance data, calculation sheets, and source documents from the responsible departments for each disclosure topic.	Establish a list of data, source files, and statistical boundaries.
2. Materiality and Chapter Planning	Plan report chapters based on stakeholder engagement and materiality results.	Confirm topics, applicable standards and chapter owners.
3. Draft Writing	Draft the report with reference to GRI, SASB, climate-related disclosure requirements, and the Company's internal policies.	Facts must be traceable to documents or data.
4. Fact and Data Verification	Check values, units, calculation methods, reporting periods and organizational boundaries.	The company plans to establish a cross-departmental review process, based on data ownership, supporting documents, data anomalies and version control for verification; significant differences are submitted to the responsible manager for confirmation, and review records are retained.
5. Management Review	Confirming policies, targets, commitments, and major statements.	Obtain confirmation or revised opinions from the responsible manager.
6. Finalization and Publication	Executing page layout, pagination, indexing, and link checking.	Final version control, approval records, and publication retention.



B. GRI Content Index

Presented following the structure of the GRI Standards (2021).

GRI	Disclosed Topics	Section (Page)
GRI 2-1	Organizational Details	Chapter 1, 1.1 (p. 7)
GRI 2-2	Entities covered by sustainability disclosure	About This Report (p. 2) Chapter 1, 1.1 (p. 7)
GRI 2-3	Reporting period, frequency, and contact point	About This Report (p. 2)
GRI 2-5	External assurance	Appendix F (p. 70)
GRI 2-6	Activities, value chain, and other business relationships	Chapter 1, 1.1 (p. 7) Chapter 3 (p. 28)
GRI 2-7 GRI 2-8	Employees and non-employees working for the company	Chapter 6, 6.1 (p. 54)
GRI 2-9	Governance structure and composition	Chapter 2, 2.1 (p. 19)
GRI 2-12 GRI 2-14	Highest governing body oversight of sustainability impacts	Chapter 1, 1.2 (p. 10) Chapter 2, 2.1 (p. 19)
GRI 2-21	Annual total remuneration ratio	Chapter 2, 2.1 (p. 19) Chapter 6, 6.1 (p. 54)
GRI 2-22	Sustainability strategy statement	Chapter 1, 1.2 (p. 10)
GRI 2-24 GRI 2-26 GRI 2-27	Incorporating policy commitments, proposing a mechanism for raising concerns and regulatory compliance	Chapter 2, 2.2 (p. 22) Chapter 6, 6.2 (p. 56)
GRI 2-29	Stakeholder Engagement	Chapter 1, 1.3 (p. 12)
GRI 3-1 GRI 3-2 GRI 3-3	Material Topics and Management Policies	Chapter 1, 1.4 (p. 15)
GRI 201-1	Direct economic value generated and distributed	Chapter 2, 2.3 (p. 24)
GRI 202-1 GRI 202-2	Entry-level wage vs. local minimum wage; senior management hired from the local community	Chapter 6, 6.1 (p. 54)
GRI 204-1	Percentage of procurement from local suppliers	Chapter 3, 3.1 (p. 30)
GRI 205-1 GRI 205-2 GRI 205-3	Anti-corruption	Chapter 2, 2.2 (p. 22)
GRI 206-1	Anti-competitive practices, anti-trust and monopolistic practices	Chapter 2, 2.2 (p. 22)
GRI 301-1 GRI 301-2 GRI 301-3	Materials used by weight or volume; recycled input materials; reclaimed products and their packaging materials	Chapter 5, 5.1 (p. 44) Chapter 5, 5.3 (p. 48)
GRI 302-1 GRI 302-2 GRI 302-3	Energy consumption and energy intensity	Chapter 4, 4.3 (p. 37)

GRI	Disclosed Topics	Section (Page)
GRI 303-3 GRI 303-4 GRI 303-5	Water, wastewater, and water consumption	Chapter 4, 4.4 (p. 39)
GRI 305-1 GRI 305-2 GRI 305-3	Scope 1, 2, and 3 greenhouse gas emissions	Chapter 4, 4.2 (p. 36)
GRI 306-1 GRI 306-2 GRI 306-3	Waste generation, management, and disposal	Chapter 4, 4.4 (p. 39)
GRI 308-1 GRI 308-2	Supplier environmental assessment	Chapter 3, 3.2 (p. 31)
GRI 401-1 GRI 401-2 GRI 401-3	New Employee Hires and Turnover, Benefits, Parental Leave	Chapter 6, 6.1 (p. 54)
GRI 403-1 GRI 403-2 GRI 403-3 GRI 403-4 GRI 403-5 GRI 403-6 GRI 403-7 GRI 403-8 GRI 403-9 GRI 403-10	Occupational Health and Safety	Chapter 6, 6.3 (p. 57)

GRI	Disclosed Topics	Section (Page)
GRI 404-1 GRI 404-2 GRI 404-3	Training and Education	Chapter 6, 6.4 (p. 61)
GRI 405-1 GRI 405-2	Diversity and Equal Opportunities, Compensation	Chapter 6, 6.1 (p. 54) Chapter 6, 6.2 (p. 56)
GRI 406-1	Incidents of Discrimination	Chapter 6, 6.2 (p. 56)
GRI 408-1 GRI 409-1	Child Labor and Forced Labor Risks	Chapter 6, 6.2 (p. 56)
GRI 413-1 GRI 413-2	Local Community	Chapter 6, 6.5 (p. 62)
GRI 414-1 GRI 414-2	Supplier Social Assessment	Chapter 3, 3.2 (p. 31)
GRI 416-1 GRI 416-2	Customer Health and Safety	Chapter 5, 5.4 (p. 49)
GRI 417-1	Product and Service Information and Labeling	Chapter 5, 5.4 (p. 49)
GRI 418-1	Customer Privacy	Chapter 2, 2.5 (p. 27)

C. SASB Content Index

Topic Index based on battery module and electronic component operating characteristics.

Energy Management

Energy consumption, energy conservation and renewable energy management

Chapter 4, 4.3 (p. 37)

Greenhouse Gas Emissions

Scope 1, 2 and 3 emissions, inventory boundaries and emissions reduction actions

Chapter 4, 4.2 (p. 36)

Product Responsibility

Product safety, materials compliance and quality, and customer responsibility

Chapter 5, 5.4 (p. 49)

Supply Chain Management

Supplier ESG assessments, responsible procurement and engagement

Chapter 3, 3.2 (p. 31)

Employee Health and Safety

Occupational safety and health management, training and performance

Chapter 6, 6.3 (p. 57)

Business Ethics and Governance

Board oversight, ethical business conduct, risk and information security

Chapter 2, 2.1-2.5 (p.19-27)

D. United Nations Global Compact

Presented in accordance with the Ten Principles, with corresponding disclosure locations in this report.

United Nations Global Compact	Summary of Articles	Section (Page)
Principle 1	Support and respect the protection of internationally proclaimed human rights.	Chapter 6, 6.2 (p. 56)
Principle 2	Make sure that the Company is not complicit in human rights abuses.	Chapter 3, 3.2 (p. 31); Chapter 6, 6.2 (p. 56)
Principle 3	Support the freedom of association and the right to collective bargaining.	Chapter 6, 6.2 (p. 56)
Principle 4	Eliminate all forms of forced or compulsory labor.	Chapter 6, 6.2 (p. 56)
Principle 5	Effectively abolish child labor.	Chapter 6, 6.2 (p. 56)
Principle 6	Eliminate discrimination in respect of employment and occupation.	Chapter 6, 6.2 (p. 56)
Principle 7	Support a precautionary approach to environmental challenges.	Chapter 4, 4.1-4.4 (p. 35-39)
Principle 8	Take action to promote greater environmental responsibility.	Chapter 4, 4.1-4.4 (p. 35-39); Chapter 5, 5.1-5.4 (p. 44-49)
Principle 9	Encourage the development and dissemination of environmentally friendly technologies.	Chapter 4, 4.1-4.4 (p. 35-39); Chapter 5, 5.1-5.4 (p. 44-49)
Principle 10	Work against corruption in all its forms, including extortion and bribery.	Chapter 2, 2.2 (p. 22)

E. Climate-related information for TWSE/TPEx-listed companies

Item	Article/ Disclosure Requirement	Section (Page)
1	Board of Directors and management oversight and governance of climate-related risks and opportunities.	Chapter 1, 1.2 (p. 10); Chapter 2, 2.1 (p. 19)
2	Short-term, medium-term, and long-term impact of climate-related risks and opportunities on business, strategy, and finance.	Chapter 4, 4.1 (p. 35)
3	Impact of extreme climate events and transition actions on finance.	Chapter 4, 4.1 (p. 35)
4	Integration of climate-related risk identification, assessment, and management processes into the overall risk management system.	Chapter 2, 2.4 (p. 25); Chapter 4, 4.1 (p. 35)
5	Scenario analysis, including scenario, parameters, assumptions, analysis factors, and financial impact.	The company plans to establish a climate scenario analysis operation, gradually defining the scenario, time range, main parameters, and assumptions, evaluating the financial impact of physical and transition risk factors on revenue, cost, assets, and capital expenditures.
6	Climate-related risk transition plan, including physical and transition risks, indicators, and targets.	Chapter 4, 4.1 (p. 35)
7	Internal carbon pricing price-setting basis.	The company plans to establish an internal carbon pricing evaluation method based on regulatory carbon fees/carbon prices, market carbon prices, reduction investment costs, and main customer/supply chain requirements, for reference in investment and carbon reduction scheme decision-making.
8	Climate target scope, emission scope, period, progress, and use of carbon offsets/renewable energy certificates.	Chapter 4, 4.1 (p. 35)
9	Greenhouse gas inventory and assurance, reduction target, strategy, and specific action plan.	Chapter 4, 4.2 (p. 36)
1-1	Recent two-year greenhouse gas inventory, intensity, coverage, and assurance information.	Chapter 4, 4.2-4.3 (p. 36-37)
1-2	GHG reduction base year, targets, strategy, action plan and progress.	Chapter 4, 4.1 (p. 35)



F. Third-Party Certification and Verification Documents

This appendix consolidates the third-party management system certifications, greenhouse gas verification opinions, and product certification categories provided by the company, serving as supporting documents for relevant chapters. The ISO 14064-3:2019 verification opinion statement (GHGEV 802197) covers the greenhouse gas inventory period from January 1, 2022, to December 31, 2022.

Item	Current Status	Treatment Method
Third-Party Assurance/Verification of the Sustainability Report	This Sustainability Report is prepared in accordance with existing management systems and relevant certification data.	Third-Party Management System and Product Certification Documents are listed in this appendix.
Third-Party Certification of Quality Management System	ISO 9001:2015 / IATF 16949:2016 / ISO 13485:2016 | SGS	Certificate numbers and validity periods are shown in the certificate summary on pp. 71–73.
Third-Party Certification of Environmental/Hazardous Substance Management System	ISO 14001:2015 | BSI; IECQ QC 080000:2017 | BSI / IECQ	The Company obtained ISO 14001 certification on December 6, 2010, and has maintained it continuously. The latest renewed certificate is valid from December 6, 2025, to December 5, 2028.
Verification Opinion Statement on Greenhouse Gas	ISO 14064-3:2019 | BSI Taiwan | GHGEV 802197	Covering the period of greenhouse gas inventory in 2022.
Applicable Category of Product Certification	CE, CB, PSE, VCCI, GB 31241-2022, UN 38.3, TISI, KC, RCM, UL/CSA, IEEE 1725, FCC, CEC, FM, GOST, BSMI, BIS, etc.	The applicability and validity of each product's certifications are managed through a product-specific certificate register.







Summary of Third-Party Management System Certifications and Verification Documents



Certificate TW18/10294

The management system of

Joules Miles Co., Ltd.

5F., No.1-19, Kuo-Chien Rd., Chien-Chen Dist., Kaohsiung City 806, Taiwan

has been assessed and certified as meeting the requirements of

ISO 9001:2015

For the following activities

Design and Assembly of Rechargeable Li-ion Battery.

This certificate is valid from 21 August 2024 until 21 August 2027 and remains valid subject to satisfactory surveillance audits.

Issue 3. Certified since 21 August 2018

Certified activities performed by additional sites are listed on subsequent pages.

Authorised by

Jonathan Hall

Global Head - Certification Services

SGS United Kingdom Ltd

Rossmore Business Park, Ellesmere Port, Cheshire, CH65 3EN, UK

t +44 (0)151 350-6666 - www.sgs.com

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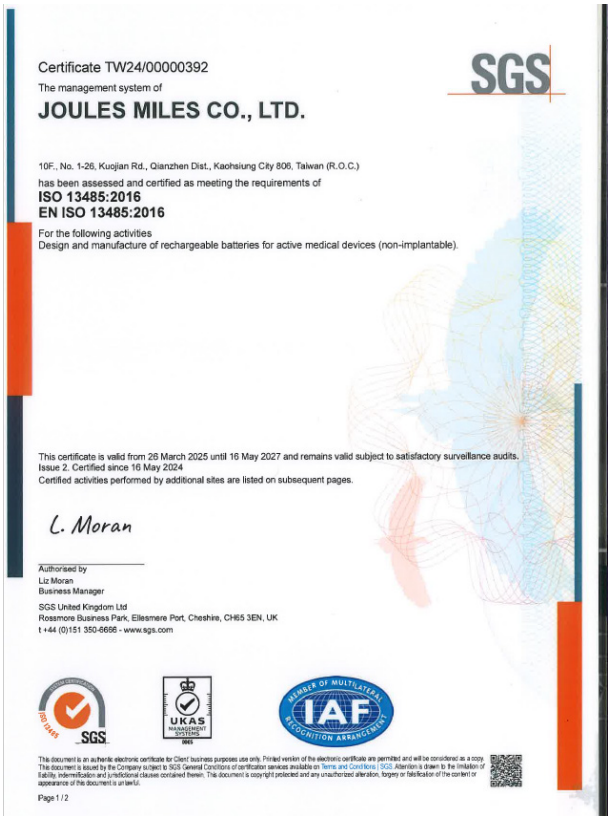

Certificate TW24/00000392

The management system of

JOULES MILES CO., LTD.

10F., No. 1-26, Kuojian Rd., Qianzhen Dist., Kaohsiung City 806, Taiwan (R.O.C.)

has been assessed and certified as meeting the requirements of

ISO 13485:2016

EN ISO 13485:2016

For the following activities

Design and manufacture of rechargeable batteries for active medical devices (non-implantable).

This certificate is valid from 28 March 2025 until 16 May 2027 and remains valid subject to satisfactory surveillance audits.

Issue 2. Certified since 16 May 2024

Certified activities performed by additional sites are listed on subsequent pages.

Authorised by

Liz Moran

Business Manager

SGS United Kingdom Ltd

Rossmore Business Park, Ellesmere Port, Cheshire, CH65 3EN, UK

t +44 (0)151 350-6666 - www.sgs.com

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Certificate IATF 0557055

Certificate TW18/10595

The management system of

Joules Miles Co., Ltd.

IATF UGI: LNMHZP

10F., No. 1-35, 5F, No. 1-19, 6F, No. 1-25, 4F, No. 1-18 & 23, 2F, No. 1-16 & 20, B1, No. 1-16, Kuo Chien Rd., Chien Chen District, Kaohsiung City 806620, Taiwan

has been assessed and certified as meeting the requirements of

IATF 16949:2016

Edition 1

For the following Scope

Design and Manufacture of Rechargeable Li-ion Batteries

EXCLUSIONS : None

3 Year certification is valid from 29 November 2024 until 28 November 2027 and remains valid subject to satisfactory surveillance audits.

Version no. 3. Current version updated 29 November 2024

Authorised by

Shan Sung

Veto Power Authority

Contracted Office : SGS United Kingdom Ltd, Station Road, Oldbury, B69 4LN, UK.

Email : Neil.Hall@sgs.com

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ISO 9001:2015 | SGS | TW18/10294

ISO 13485:2016 | SGS | TW24/00000392

IATF 16949:2016 | SGS | IATF 0557055/ TW18/10595

Summary of Third-Party Management System Certifications and Verification Documents



bsi.

Certificate of Registration

ENVIRONMENTAL MANAGEMENT SYSTEM - ISO 14001:2015

This is to certify that: Joules Miles Co., Ltd.
5F
No.1-16, Kuo-Chien Rd.
Chien-Chen Dist.
Kaohsiung City
806
Taiwan

佐茂股份有限公司
臺灣
高雄市
前鎮區
擴建路 1-16號
5樓
806

Holds Certificate No: **EMS 567867**

and operates an Environmental Management System which complies with the requirements of ISO 14001:2015 for the following scope:

The design and assembly of rechargeable battery pack.
可充式電池組設計與組裝.

For and on behalf of BSI:

Michael Lam - Managing Director Assurance, APAC

Original Registration Date: 2010-12-06
Latest Revision Date: 2022-11-30

Effective Date: 2022-12-06
Expiry Date: 2025-12-05

Page: 1 of 2

...making excellence a habit.™

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An electronic certificate can be authenticated online.
Printed copies can be validated at www.bsi-global.com/ClientDirectory or telephone +886 (02)2656-0333.

Taiwan Headquarters: 2nd Floor, No.37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
A Member of the BSI Group of Companies.

bsi.

Certificate of Registration

ENVIRONMENTAL MANAGEMENT SYSTEM - ISO 14001:2015

This is to certify that: Joules Miles Co., Ltd.
5F
No.1-16, Kuo-Chien Rd.
Chien-Chen Dist.
Kaohsiung City
806
Taiwan

佐茂股份有限公司
臺灣
高雄市
前鎮區
擴建路 1-16號
5樓
806

Holds Certificate No: **EMS 567867**

and operates an Environmental Management System which complies with the requirements of ISO 14001:2015 for the following scope:

The design and assembly of rechargeable battery pack.
可充式電池組設計與組裝.

For and on behalf of BSI:

Michael Lam, Senior Vice President, APAC Assurance

Original Registration Date: 2010-12-06
Latest Revision Date: 2025-10-21

Effective Date: 2025-12-06
Expiry Date: 2028-12-05

Page: 1 of 2

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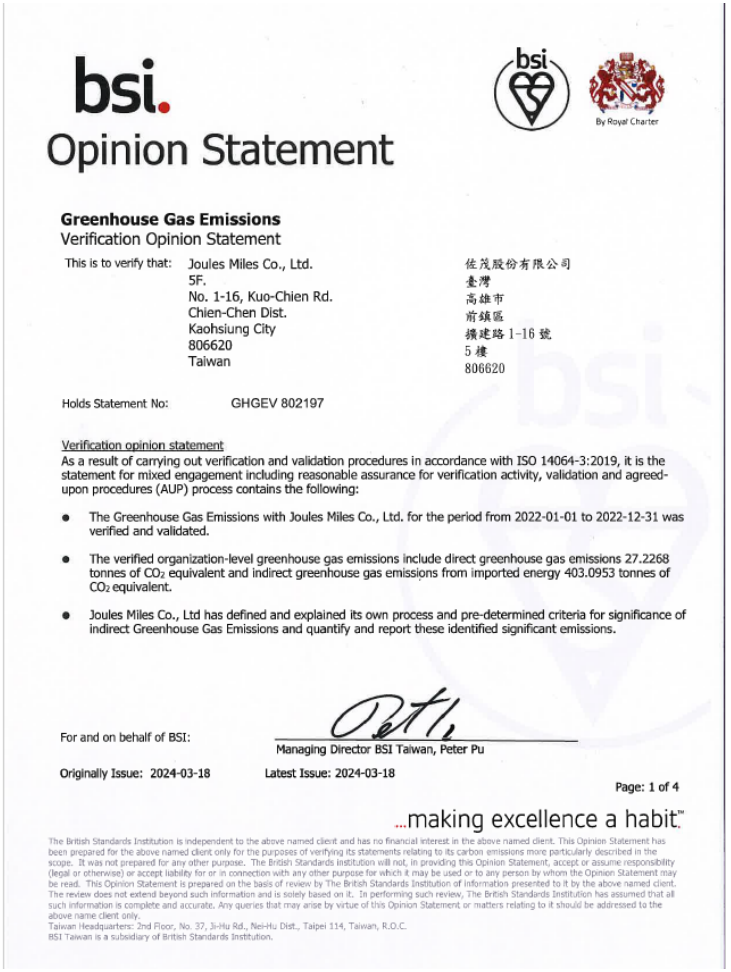
Taiwan Headquarters: 2nd Floor, No.37, Ji-Hu Rd., Nei-Hu Dist., Taipei 114, Taiwan, R.O.C.
A Member of the BSI Group of Companies.

ISO 14001:2015 | BSI | EMS 567867

Summary of Third-Party Management System Certifications and Verification Documents



bsi.

Opinion Statement

Greenhouse Gas Emissions
Verification Opinion Statement

This is to verify that: Joules Miles Co., Ltd.
5F.
No. 1-16, Kuo-Chien Rd.
Chien-Chen Dist.
Kaohsiung City
806620
Taiwan

佐茂股份有限公司
臺灣
高雄市
前鎮區
擴建路 1-16 號
5 樓
806620

Holds Statement No: GHGEV 802197

Verification opinion statement
As a result of carrying out verification and validation procedures in accordance with ISO 14064-3:2019, it is the statement for mixed engagement including reasonable assurance for verification activity, validation and agreed-upon procedures (AUP) process contains the following:

- The Greenhouse Gas Emissions with Joules Miles Co., Ltd. for the period from 2022-01-01 to 2022-12-31 was verified and validated.
- The verified organization-level greenhouse gas emissions include direct greenhouse gas emissions 27.2268 tonnes of CO_2 equivalent and indirect greenhouse gas emissions from imported energy 403.0953 tonnes of CO_2 equivalent.
- Joules Miles Co., Ltd has defined and explained its own process and pre-determined criteria for significance of indirect Greenhouse Gas Emissions and quantify and report these identified significant emissions.

For and on behalf of BSI:
Managing Director BSI Taiwan, Peter Pu

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...making excellence a habit.

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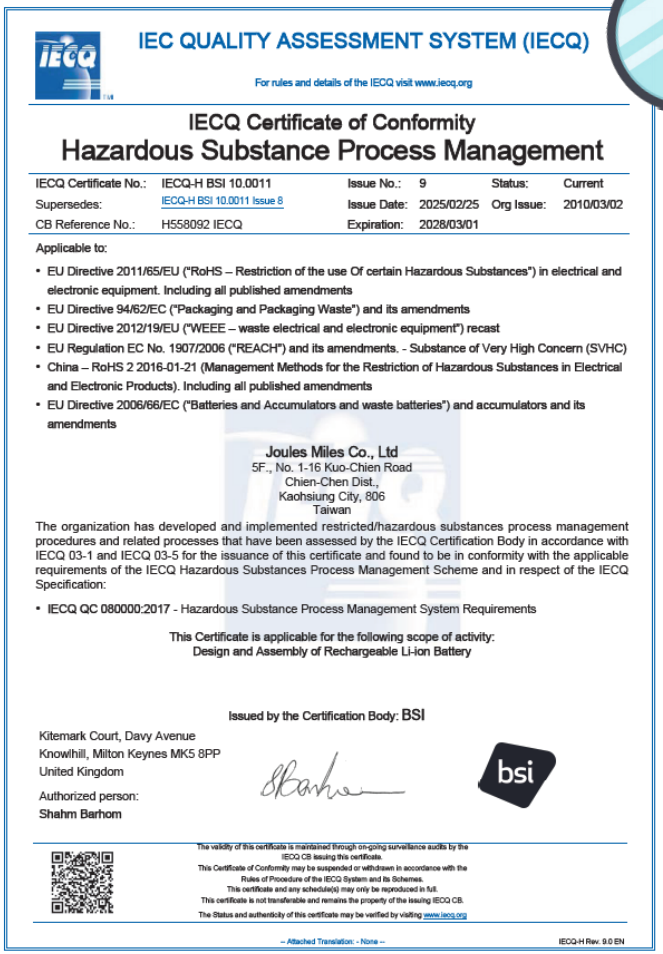

IEC QUALITY ASSESSMENT SYSTEM (IECQ)

For rules and details of the IECQ visit www.iecq.org

IECQ Certificate of Conformity
Hazardous Substance Process Management

IECQ Certificate No.:	IECQ-H BSI 10.0011	Issue No.:	9	Status:	Current
Supersedes:	IECQ-H BSI 10.0011 Issue 8	Issue Date:	2025/02/25	Org Issue:	2010/03/02
CB Reference No.:	H558092 IECQ	Expiration:	2028/03/01		

Applicable to:

- EU Directive 2011/65/EU ("RoHS – Restriction of the use Of certain Hazardous Substances") in electrical and electronic equipment. Including all published amendments
- EU Directive 94/62/EC ("Packaging and Packaging Waste") and its amendments
- EU Directive 2012/19/EU ("WEEE – waste electrical and electronic equipment") recast
- EU Regulation EC No. 1907/2006 ("REACH") and its amendments. - Substance of Very High Concern (SVHC)
- China – RoHS 2 2016-01-21 (Management Methods for the Restriction of Hazardous Substances in Electrical and Electronic Products). Including all published amendments
- EU Directive 2006/66/EC ("Batteries and Accumulators and waste batteries") and accumulators and its amendments

Joules Miles Co., Ltd
5F., No. 1-16 Kuo-Chien Road
Chien-Chen Dist.,
Kaohsiung City, 806
Taiwan

The organization has developed and implemented restricted/hazardous substances process management procedures and related processes that have been assessed by the IECQ Certification Body in accordance with IECQ 03-1 and IECQ 03-5 for the issuance of this certificate and found to be in conformity with the applicable requirements of the IECQ Hazardous Substances Process Management Scheme and in respect of the IECQ Specification:

- IECQ QC 080000:2017 - Hazardous Substance Process Management System Requirements

This Certificate is applicable for the following scope of activity:
Design and Assembly of Rechargeable Li-ion Battery

Issued by the Certification Body: BSI
Kitemark Court, Davy Avenue
Knowlhill, Milton Keynes MK5 8PP
United Kingdom

Authorized person:
Shahm Barhom

The validity of this certificate is maintained through on-going surveillance audits by the IECQ CB issuing this certificate.
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-- Attached Translation: - None --

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