



Jentech Precision Industrial Co., Ltd.

2024 Annual Report

(Translation)

Notice to readers

This English version annual report is a summary translation of the Chinese version and is not an official document of the shareholders' meeting. If there is any discrepancy between the English and Chinese versions, the Chinese version shall prevail.

Inquire about the URL of this year's annual report :

The company's website : <https://www.jentech.com.tw>

Taiwan Stock Exchange Market Observation Post System : <https://mops.twse.com.tw>

Printed on March 31, 2025

1. Spokesperson, Deputy Spokesperson's name, title, contact phone number, and email address.

Spokesperson : Chin-Lung Lin

Title : General Manager

Tel : (03)211-5678

Email address : spokesperson@jentech.com.tw

Deputy Spokesperson's name : Feng-Chun Kuo

Title : Deputy General Manager of Administration

Tel : (03)211-5678

Email address : spokesperson@jentech.com.tw

2. Address and phone number of the Headquarters, branch offices, and factories

Headquarters : No.40, Keji 1st Rd., Guishan Dist., Taoyuan City

Hua Ya Factory : No.40, Keji 1st Rd., Guishan Dist., Taoyuan City

Tel : (03)211-5678

DAYUAN Factory 1 : No. 19, Lane 268, Zhongshan North Road, Dayuan District,
Taoyuan City.

Tel : (03)385-7576

DAYUAN Factory 2 : No. 259, Zhongshan North Road, Dayuan District, Taoyuan City.

Tel : (03)385-6777

3. Name, address, website, and phone number of the stock transfer agent

Name : Transfer Agency Department of CTBC Bank Co., Ltd.

Address : 5th Floor, No. 83, Section 1, Chongqing South Road, Zhongzheng District,
Taipei City.

Website : <https://www.ctbcbank.com>

Tel : (02)6636-5566

4. Name of the accountant for the recent annual financial report, name of the accounting firm, address, website, and phone number

Accountant : Fang-Yu Wang and Se-Kai Lin

Accounting firm : PWC Taiwan

Address : 27th Floor, No. 333, Section 1, Keelung Road, Taipei City.

Website : <https://www.pwc.tw>

Tel : (02)2729-6666

5. The names of overseas stock exchanges for trading listed securities and the methods for accessing information on those overseas securities

None

6. Company website : <https://www.jentech.com.tw>

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Chapter 1 Letter to Shareholders

Dear shareholders,

Thank you for attending the annual shareholder meeting of Jentech Precision Industrial Co. On behalf of all the employees, I would like to express our sincere gratitude for your support and patronage.

Benefited from the Heat spreader products sales increased and production capacity utilization improved, the Company's 2024 profitability stay strongly compared to the previous year. Our net income after tax was NT\$3,415,162 thousand, and our earnings per share (EPS) was NT\$24.15.

Although the global economy is remain uncertain, Jentech is aggressively innovating the next-generation products for responding rapidly evolving in customer demands. At the same time, Jentech will continue to prioritize cost controls over existing products based on efficient financial system and expects to maintain a certain level of growth momentum and profitability in the future.

The following is a summary of our business results for 2024 and our operating plan for 2025:

1. Business results for 2024

1.1 Results of Business Plan Implementation

Unit: NT\$1,000

Item	2024		2023		Increase (Decrease)	Increase %
	Amount	%	Amount	%		
Operating Revenue	14,278,187	100	12,062,664	100	2,215,523	18
Operating costs	8,912,721	62	8,020,245	67	892,476	11
Gross profit	5,365,466	38	4,042,419	33	1,323,047	33
Operating expense	1,566,907	11	1,365,457	11	201,450	15
Operating profit	3,798,559	27	2,676,962	22	1,121,597	42
Non-operating income and expenses	446,870	3	108,583	1	338,287	312
Profit before income tax	4,245,429	30	2,785,545	23	1,459,884	52
Income tax expense	830,267	6	533,839	4	296,428	56
Profit for the year	3,415,162	24	2,251,706	19	1,163,456	52
Effective tax rate	19.56%		19.16%			

The increase in consolidated net revenue in 2024 was due to the increase in gross profit margin, which was affected by changes in product mix; operating expenses increased due to the increase in employee dividends; and non-operating net profit increased due to the increase in exchange gains caused by the foreign exchange rate fluctuations. As a result, the net profit after tax for 2024 was NT\$3,415,162,000, with a net profit margin of 24%, and the net profit after tax increased by NT\$1,163,456,000 (+52%).

1.2 Budget Execution Status

Jentech did not disclose any forecasted figures for the year 2024, therefore, do not required to disclose the budget execution status.

1.3 Financial analyses

Analysis Item		2024	2023
Solvency (%)	Current Ratio	277.60	337.91
	Quick Ratio	188.09	248.82
	Interest Coverage Ratio	313.00	115.91
Operating Performance (Times)	Account Receivable Turnover	4.25	4.51
	Inventory Turnover	3.22	2.75
	Property, Plant and Equipment Turnover	2.95	2.54
	Total Assets Turnover	0.83	0.76
Profitability (%)	Return on Equity	25.30	19.75
	Pre-tax Income to Paid-in Capital Ratio	297.05	197.81
	Profit Ratio	23.92	18.67
	Earnings Per Share (NT\$)	24.15	16.59

1.4 Research and Development Status

Jentech will continue to focus on R&D in the following areas:

- 1.) Heat spreader development on AI and data center chips.
- 2.) Thermal solution development on electrical car.
- 3.) High-Performance Computing Data Center (HPC Data Center) cooling system.
- 4.) Connector and actuation mechanism development for high-performance computing.
- 5.) Development of LED/IC hybrid leadframe.

2. Operating plan for 2025

2.1 Business policy:

- 1.) Continuously innovate and improve, using traditional industries as a platform to incorporate innovative technologies in semiconductor manufacturing to ensure customer satisfaction.
- 2.) Operate with integrity and prioritize creditworthiness, clearly comply with regulations, and enhance corporate social and environmental responsibility.
- 3.) Fully implement the MES, SAP and ERP system to integrate and control real-time information on the production line to improve production efficiency.
- 4.) Continue to strengthen the Company's core values and active innovation.
- 5.) Continuously promote education and training, attract outstanding talent to join, and strengthen executive training.

2.2 Expected Sales Volume and Basis:

The expected sales volume is based on the operational status of existing and future potential customers, taking into account new product development plans and market demand, while ensuring that the production capacity of the company is capable for the market requirements. Currently, Jentech is continuously developing new markets and customers, which is expected to have a significant positive impact on the company's growth. It is anticipated that the sales for the year 2025 will continue to growth in a stable trend seen in the year 2024.

2.3 Significant Production and Sales Policies:

- 1.) Sales Policy: For the current year, the main sales products will still be Heat spreader products. In addition, the Company will continue to promote the development of connector mechanism and Heat spreader products, in order to provide customers with complete thermal solutions with more competitive prices and quality advantages, and strive to become one of the important component suppliers in the global automotive industry. Based on existing manufacturing technologies, Jentech will continue to focus on new product development to capture the future growth.
- 2.) Production Policy: Jentech will enhance the link between mold and production processes, strengthen quality control and real-time feedback mechanisms, and promote process improvements to improve production yield and reduce production costs. Jentech will also strengthen communication and coordination among all production links, establish management goals to improve production efficiency, and increase production capacity utilization to further improve production efficiency in response to production and sales needs.

3. Future development strategy

Jentech's core strength is built upon our foundation of high-precision mold development and automated production capabilities, complemented by world-class electroplating technology. We not only provide customers with high-quality and competitively priced products, but also strive to shorten delivery times to satisfy customer requirements and create a win-win situation. This has helped us cultivate interdependent relationships with semiconductor industry leaders worldwide. Through interaction with these world-class leading manufacturers, we have improved our research and development capabilities. In recent years, we have extended our existing processing technology to the development and application of new material technology, with the aim of creating products with even higher added-value.

4. The impact of External Competitive, Regulatory, and Macro Economic Environment

Facing with the uncertain global economy, regulatory changes, and fierce challenges from domestic and foreign competitors, we will adopt a cautious and optimistic attitude to respond and seek opportunities for survival and growth. As a long-term and reliable provider of technology and production capacity in the global precision metal and plastic component demand industry, we will continue to explore global markets and create win-win situations for employees, customers, and shareholders.

Finally, Jentech is deeply thankful to all of its shareholders for their unwavering support and encouragement. We will continue to make decisions that are in the best interests of the Company, and deliver long-term profitable growth for our shareholders.

Wish everyone good health and good luck.

Sincerely,

Chairman: Chung-Hsin Chao

Chapter 2 Company Governance

2.1 Information of directors, general manager, deputy general managers, advisors, department heads, and branch managers

2.1.1 Director

2.1.1.1 Director Information Sheet

March 31, 2025

Job Title	Nationality or Place of Registration	Name	Gender and Age	Elected Date	Term of Office	Date of Initial Election	Shares held at time of election		Shares currently held		Spouse and minor children currently hold shares		Holding shares under someone else's name		Primary professional (educational) background	Currently holding positions in both this company and other companies	Other executives, directors, or supervisors who have a spousal or close family relationship within the second degree			Notes
							Shares	%	Shares	%	Shares	%	Shares	%			Title	Name	Relationship	
Chairman	R.O.C.	Chung-Hsin Chao	Male 60~70	06.08.2022	3	03.28.1987	1,847,337	1.51%	2,032,002	1.42%	10,057	0.01%	0	0	Hsin Chuang Senior High School Dropout Founder of Jentech Precision	Note 1	Vice Chairman	Yung-Tsang Chao	Brothers	None
Vice Chairman	R.O.C.	Yung-Tsang Chao	Male 60~70	06.08.2022	3	03.28.1987	1,873,786	1.53%	2,068,292	1.45%	9,041	0.01%	0	0	Affiliated Senior High School of National Taiwan Normal University Founder of Jentech Precision	Note 2	Chairman	Chung-Hsin Chao	Brothers	None
Director	R.O.C.	Hsin-Chong International Co., Ltd.	-	06.08.2022	3	06.17.2021	15,873,800	12.98%	17,460,592	12.22%	0	0	0	0	None	None	None	None	None	None
	R.O.C.	Representative: Chien-Tsai Chang	Male 60~70	06.08.2022	3	06.17.2021	130,243	0.11%	104,260	0.07%	0	0	0	0	Dept.of Mechanical Engineering, National Cheng Kung University Deputy Manager of Megamedia Corporation Senior Vice General Manager of R&D Center, Jentech Precision	None	None	None	None	None
Director	R.O.C.	Hsin-Chong International Co., Ltd.	-	06.08.2022	3	06.17.2021	15,873,800	12.98%	17,460,592	12.22%	0	0	0	0	None	None	None	None	None	None
	R.O.C.	Representative: Chung-Hui Hsu	Male 70~80	06.08.2022	3	06.12.2019	54,000	0.04%	60,000	0.04%	21,147	0.01%	0	0	School of Medicine, China Medical University Clinical Professor, Department of Medicine, Taipei Medical University Director of Nuclear Medicine and Attending Physician in Internal Medicine, Taipei City Hospital, Renai Branch	Physician at Taipei Medical University Hospital	None	None	None	None

Director	R.O.C.	Hsin-Chong International Co., Ltd.	-	06.08.2022	3	06.17.2021	15,873,800	12.98%	17,460,592	12.22%	0	0	0	0	None	None	None	None	None	None
	R.O.C.	Representative :Feng-Chun Kuo	Male 50~60	06.08.2022	3	111.06.08	6,000	0.01%	5,000	0.00%	0	0	0	0	Graduate Institute of Finance, National Taiwan University Vice President of HiTi Digital, Inc. Chief Financial Officer of Auras Technology Co., Ltd.	Vice Presidnt of Management Center, Jentech Precision	None	None	None	None
Director and CEO	R.O.C.	Heng-Shan Co., Ltd.	-	06.08.2022	3	06.17.2013	15,157,574	12.40%	16,672,994	11.67%	0	0	0	0	None	None	None	None	None	None
	R.O.C.	Representative :Chin-Lung Lin	Male 50~60	06.08.2022	3	06.17.2013	122,156	0.10%	49,565	0.03%	0	0	366,000	0.26	MBA Fairleigh Dickinson University, USA Manager of Business Department, Jentech Precision Director of Business Division, Jentech Precision	CEO of Jentech Precision	None	None	None	None
Director	R.O.C.	Heng-Shan Co., Ltd.	-	06.08.2022	3	06.17.2013	15,157,574	12.40%	16,672,994	11.67%	0	0	0	0	None	None	None	None	None	None
	R.O.C.	Representative :Jheng-Cing Wu	Male 70~80	06.08.2022	3	11.06.2019	0	0	0	0	0	0	0	0	Master of Finance at National Taiwan University (EMBA) General Manager of China Bills Finance Company Chairman and CEO of Fubon Securities	Note 3	None	None	None	None
Director	R.O.C.	Wei-Pang Liu	Male 60~70	06.08.2022	3	06.08.2009	66,763	0.05%	60,836	0.04%	0	0	0	0	MBA from St. John University, USA Chairman of Pei Fu Trading Co., Ltd.	Director of Wei Han Hsing Co., Ltd.	None	None	None	None
Indepen- dent Director	R.O.C.	Tsung-Nan Tsai	Male 70~80	06.08.2022	3	12.15.2008	0	0	0	0	0	0	0	0	Note 4	Advisor to the Taiwan Office of P.C.B Universe	None	None	None	None
Indepen- dent Director	R.O.C.	Te-Chang Yao	Male 50~60	06.08.2022	3	06.17.2013	0	0	0	0	0	0	0	0	Note 5	Note 6	None	None	None	None
Indepen- dent Director	R.O.C.	Stephanie Chang	Female 50~60	06.08.2022	2	106.06.02	0	0	0	0	0	0	0	0	Master of Statistics from University of Westminster General Manager of Duo-Jia-Duo Investment Ltd. Chairman of CGT technology Co.,LTD Teaching Assistant at the College of Science and Engineering, National Dong Hwa University	General Manager of Duo-Jia-Duo Investment Ltd.	None	None	None	None

Note 1 : Chairman of Jentech Precision Industrial Co., Ltd.,Executive Director of Wuxi Jentech Precision Industrial Co., Ltd., Chairman of Hsin-Chong International Co., Ltd., and Director of KB Precision Tooling Co., Ltd.

Note 2 : Vice Chairman of Jentech Precision Industrial Co., Ltd., Chairman of Heng-Shan Co., Ltd., Supervisor and General Manager of Wuxi Jentech Precision Industrial Co., Ltd., Chairman and CEO of Kenly Precision Industrial Co., Ltd., Director of KB Precision Tooling Co., Ltd., Director of MSM Development Co., Ltd., and Director of Solar Applied Materials Technology Corporation..

Note 3 : Independent Director of Motech Industries Inc., Legal Representative and Director of C-Tech Co., Ltd..

Note 4 : Department of Electronic Engineering, Taipei Technical College, 、 General Integrated Technology, Inc., AMPEX Corporation, Geon RCA Electronics, Advisor to the Taiwan Office of P.C.B Universe, 、 JingWei Computer Corporation, and Special Assistant to the General Manager.

Note 5 : Master of Electrical Engineering from the University of Southern California, Master of Finance from National Taiwan University Graduate Institute of Finance, Deputy General Manager of ShuBang Investment Advisory Corporation, and General Manager of Daya Entrepreneurial Investment Corporation, and General Manager of Taya Venture Capital Co., Ltd.

Note 6 : Legal Representative and Director of Ledlink Optics Inc., Director of Asix Industrial, Legal Representative and Director of ACTi Corporation, Independent Director of YoungTek Electronics Corp., Independent Director of Fitipower Integrated Technology Inc., Director of Taitien Electronics Co., Ltd., and Legal Representative and Director of U.D. Electronic Corp.

2.1.1.2 Major Shareholders of the Corporate Shareholder

March 31, 2025

Name(s) of Corporate Shareholder(s)	Major Shareholders of the Corporate Shareholder
Hsin-Chong International Co., Ltd.	Chung-Hsin Chao 75.6%, Hsu-TzuMei Chao 13.9%, I-Ting Chao 10.5%
Heng-Shan Co., Ltd.	Yung-Tsang Chao 76.02% 、Kuei-Ling Chien 14.42% 、Yu-Hsun Chao 4.78%, I-Yun Chao 4.78%

2.1.1.3 The Major Shareholder(s) of the Legal Entity are its main Shareholder(s): None

2.1.1.4 Qualifications of directors and independence of independent directors

March 31, 2025

Requirement Name	Professional Qualifications and Experience (Note 1)	Independence Status (Note 2)	Number of independent directors concurrently serving in other publicly listed companies
Chung-Hsin Chao	As the founder of Jentech Precision Industrial, currently serving as the Chairman of the company, he has been a director of this company since its establishment. With over 30 years of work experience essential for the company's operations, he has led the company in industry upgrades and aimed for the goal of becoming a global leader, resulting in the continuous growth of the company's business scale. No occurrence of the circumstances stated in Article30 of the Company Law.	Not Applicable	0
Yung-Tsang Chao	As the founder of Jentech Precision Industrial, He currently holds the position of Vice Chairman in the company. He has been a director of this company since its establishment, bringing over 30 years of work experience essential for the company's operations. He has led the company towards internationalization, aligning it with global industry leaders. No occurrence of the circumstances stated in Article30 of the Company Law.		0
Hsin-Chong International Co., Ltd. Representative: Chien-Tsai Chang	The Senior Vice General Manager of the company, he has been a member of the board since 2010. He brings extensive work experience essential for the company's operations. No occurrence of the circumstances stated in Article30 of the Company Law.		0

Requirement Name	Professional Qualifications and Experience (Note 1)	Independence Status (Note 2)	Number of independent directors concurrently serving in other publicly listed companies
Hsin-Chong International Co., Ltd. Representative: Chung-Hui Hsu	He is currently working as a physician at Taipei Medical University Hospital and joined the board in 2019. He possesses the necessary work experience for the company's operations and contribute to the goal of diversifying the board members. No occurrence of the circumstances stated in Article30 of the Company Law.	Not Applicable	0
Hsin-Chong International Co., Ltd. Representative: Feng-Chun Kuo	He is the Vice General Manager of the company and joined the board in 2022. He brings extensive work experience in finance and business that is essential for the company's operations. No occurrence of the circumstances stated in Article30 of the Company Law.		0
Heng-Shan Co., Ltd. Representative: Chin-Lung Lin	He is the General Manager of the company and joined the board in 2013. He has extensive work experience necessary for the company's operations. No occurrence of the circumstances stated in Article30 of the Company Law.		0
Heng-Shan Co., Ltd. Representative: Jheng-Cing Wu	He is currently serving as an Independent Director of Motech Industries Inc. He previously held the position of Chairman at China Bills Finance Company and Fubon Securities. He possesses work experience in business, finance, accounting, and company operations. No occurrence of the circumstances stated in Article30 of the Company Law.		0
Wei-Pang Liu	He is the Chairman of Pei Fu Trading Co., Ltd. and has work experience in business and company operations. No occurrence of the circumstances stated in Article30 of the Company Law.		0

Requirement Name	Professional Qualifications and Experience (Note 1)	Independence Status (Note 2)	Number of independent directors concurrently serving in other publicly listed companies
Tsung-Nan Tsai	As a consultant at the Taiwan office of P.C.B Universe, he has work experience in business, finance, accounting, and company operations. No occurrence of the circumstances stated in Article 30 of the Company Law.	The following independence assessment criteria have been met in the two years prior to and during the period of taking office (1) Not an employee of the Company or any affiliates. (2) Not a director or supervisor of the Company or any affiliates. (3) Not a natural-person shareholder who holds shares, together with those held by the person's spouse, minor children, or held by the person under others' names, in an aggregate of one percent or more of the total number of issued shares of the Company or ranking in the top 10 in holdings.	0
Te-Chang Yao	As a director for multiple listed and OTC companies, he holds a Master's degree in Electrical Engineering from the University of Southern California (USC) and a Master's degree in Finance and Financial Management from National Taiwan University (NTU). He possesses work experience in business, finance, accounting, and other areas related to corporate operations. No occurrence of the circumstances stated in Article 30 of the Company Law.	(4) Not a spouse, relative within the second degree of kinship, or lineal relative within the third degree of kinship of a managerial officer under subparagraph 1 or any of the persons in the preceding two subparagraphs. (5) Not a director, supervisor, or employee of a corporate shareholder that directly holds five percent or more of the total number of issued shares of the company, or that ranks among the top five in shareholdings, or that designates its representative to serve as a director or supervisor of the company under Article 27, paragraph 1 or 2 of the Company Law. (6) If a majority of the company's director seats or voting shares and those of any other company are controlled by the same person: not a director, supervisor, or employee of that other company. (7) If the chairman, general manager, or person holding an equivalent position of the company and a person in any of those positions at another company or institution are the same person or are spouses: not a director (or governor), supervisor, or employee of that other company or institution.	2
Stephanie Chang	As the Chairman of Duo-Jia-Duo Investment Ltd., She holds a Master's degree in Statistics from University of Westminster and has relevant work experience in business, finance, accounting, and other areas related to corporate operations. No occurrence of the circumstances stated in Article 30 of the Company Law.	(8) Not a director, supervisor, officer, or shareholder holding five percent or more of the shares, of a specified company or institution that has a financial or business relationship with the company. (9) Not a professional individual who, or an owner, partner, director, supervisor, or officer of a sole proprietorship, partnership, company, or institution that, provides auditing services to the company or any affiliate of the company, or that provides commercial, legal, financial, accounting or related services to the company or any affiliate of the company for which the provider in the past 2 years has received cumulative compensation exceeding NT\$500,000, or a spouse thereof.	0

2.1.1.5 Board Diversity and Independence

(1) Board Diversity:

In order to strengthen corporate governance and promote the sound development of the Board of Directors' composition and structure, the Company established the 'Practical Guidelines for Corporate Governance' in 2016, Article 20, Section 2, which outlines the policy on board diversity. The policy states that in order to achieve the ideal goal of corporate governance, the Board of Directors as a whole should possess the following capabilities: operational judgment, accounting and financial analysis, management, crisis management, industry knowledge, international market perspective, leadership, and decision-making abilities. The current Board of Directors of the Company consists of 11 members, including 3 independent directors, who bring rich experience and expertise in finance, business, and management. Furthermore, the Company also places importance on gender equality in the composition of the Board of Directors, with a target of at least one female director. Currently, out of the 11 directors, one is a female director, representing a ratio of 9%.

The goal of board diversity and its achievement; the current status of diversity implementation among the members of the Board of Directors in the Company is as follows:

Diversity Core Director's Name	Basic Composition								Industry Experience				Professional Competence		
	Nationality	Gender	Employee	Age			Years of service as an independent director		Finance and Financial	Research and Development	Business and Supply	Service and Marketin	Risk Management	Accounting and Financial Analysis	Business Management
				50~60 years	60~70 years	70~80 years	Under 9 years	9 years or more							
Chung-Hsin Chao	R.O.C	Male	-	-	✓	-	-	-	✓	✓	✓	✓	✓	-	✓
Yung-Tsang Chao	R.O.C	Male	✓	-	✓	-	-	-	✓	✓	✓	✓	✓	-	✓
Hsin-Chong International Co., Ltd. Representative : Chien-Tsai Chang	R.O.C	Male	✓	-	✓	-	-	-	✓	✓	✓	✓	✓	-	✓
Hsin-Chong International Co., Ltd. Representative :Chung-Hui Hsu	R.O.C	Male	-	-	-	✓	-	-	✓	-	-	✓	✓	-	✓

Hsin-Chong International Co., Ltd. Representative :Feng-Chun Kuo	R.O.C	Male	✓	✓	-	-	-	-	✓	-	✓	✓	✓	✓	✓
Heng-Shan Co., Ltd. Representative :Chin-Lung Lin	R.O.C	Male	✓	✓	-	-	-	-	✓	✓	✓	✓	✓	-	✓
Heng-Shan Co., Ltd. Representative :Jheng-Cing Wu	R.O.C	Male	-	-	-	✓	-	-	✓	-	✓	✓	✓	✓	✓
Wei-Pang Liu	R.O.C	Male	-	-	✓	-	-	-	✓	-	✓	✓	✓	-	✓
Tsung-Nan Tsai	R.O.C	Male	-	-	-	✓	-	✓	✓	-	✓	✓	✓	-	✓
Te-Chang Yao	R.O.C	Male	-	✓	-	-	✓	-	✓	-	✓	✓	✓	✓	✓
Stephanie Chang	R.O.C	Female	-	✓	-	-	✓	-	✓	-	✓	✓	✓	✓	✓

Our company will continue to actively promote the diversification and complementarity of the board of directors, and ensure its implementation. In the future, we will periodically review and update our diversification policy based on the operation of the board, business model, and developmental needs. This includes, but is not limited to, criteria related to basic qualifications and values, as well as professional knowledge and skills. These measures are aimed at ensuring that board members possess the necessary knowledge, skills, and qualities to effectively carry out their duties.

(2) The Independence of the Board of Directors:

The total number of directors in our company is currently eleven, out of which three seats are occupied by independent directors, accounting for 27% of the board. Currently, Mr. Chung-Hsin Chao and Mr. Yung-Tsang Chao, two directors, are brothers and fall within the second-degree of kinship. The remaining directors do not fall under the provisions of Article 26-3 of the Securities and Exchange Act. The selection process for all directors in our company follows a fair, just, and transparent procedure, in accordance with the regulations stated in Article 21 and Article 41 of the Corporate Governance Best Practice Principles for Listed and OTC Companies. Furthermore, the nomination of candidates is conducted based on the cumulative voting system as stipulated in Article 3 of our company's "Director Election Regulations" and the candidate

nomination system stated in Article 18 of the company's Articles of Incorporation. We encourage active shareholder participation to safeguard their rights and maintain independence.

2.1.2 Information regarding the General Manager, Deputy General Managers, Assistant Managers, as well as heads of departments and branch offices

March 31, 2025

Job Title	Nationality	Name	Gender	Date of election/appointment	Holdings of shares		Spouse and minor children currently hold shares		Holding shares under someone else's name		Primary professional (educational) background	Currently holding positions in both this company and other companies	Managerial personnel with spouses or close relatives within the second degree of kinship			None
					Shares	%	Shares	%	Shares	%			Job Title	Name	Relationship	
Vice Chairman	R.O.C.	Yung -Tsang Chao	Male	03.28.1987	2,068,292	1.45	9,041	0.01	-	-	Founder of Jentech Precision Affiliated Senior High School of National Taiwan Normal University	Note 1	Chairman	Chung -Hsin Chao	Brothers	None
General Manager	R.O.C.	Chin -Lung Lin	Male	03.08.2000	49,565	0.03	-	-	366,000	0.26	MBA Fairleigh Dickinson University, USA Director of Business Division, Jentech Precision	-	-	-	-	None
Vice President of the Administration Department	R.O.C.	Feng -Chun Kuo	Male	07.10.2018	5,000	0.00	-	-	-	-	Graduate Institute of Finance, National Taiwan University Vice President of HiTi Digital, Inc. Chief Financial Officer of Auras Technology Co., Ltd.	-	-	-	-	None
Vice President of the Surface Treatment Division	R.O.C.	Jia -Wei Peng	Male	03.18.2022	5,000	0.00	-	-	-	-	Chemical Engineering Dept., Dahua Technical College Plating Department Manager at Fusheng Industrial Director of the Surface Treatment Division, Jentech Precision	-	-	-	-	None
Director of Research and Development Division 1	R.O.C.	Mu -Chih Jhong	Male	04.26.2019	0	0	-	-	-	-	China University of Science and Technology Manager of Mold Department, Jentech Precision Director of Research and Development Division 1	-	-	-	-	None
Director of Research and Development Division 2	R.O.C.	Chiao -Hsiang Chang	Male	08.07.2019	1,150	0.00	-	-	-	-	Department of Statistics at TsingHua University Deputy Director of Research and Development Division at Jentech Project Manager for New Development Projects at Foxconn Precision	-	-	-	-	None
Director of Injection Molding Division	R.O.C.	Jin -Ruei Yu	Male	11.08.2019	0	0	-	-	-	-	Graduate Institute of Mechanical Engineering at National Taiwan University Deputy Director of Research and Development Division at Jentech Deputy Manager of R&D at Edison Opto	-	-	-	-	None
Director of Quality Assurance Department	Malaysia	Shiue -Chin Lin	Male	03.24.2020	5,318	0.00	-	-	-	-	Graduate Institute of Manufacturing System Engineering, Queen's University Belfast (QUB), Northern Ireland, UK Manager of the Surface Treatment Division at Jentech Technology Manager at Intel Asia Pacific	-	-	-	-	None

Job Title	Nationality	Name	Gender	Date of election/appointment	Holdings of shares		Spouse and minor children currently hold shares		Holding shares under someone else's name		Primary professional (educational) background	Currently holding positions in both this company and other companies	Managerial personnel with spouses or close relatives within the second degree of kinship			Note
					Shares	%	Shares	%	Shares	%			Job Title	Name	Relationship	
Director of Materials Business Division	R.O.C.	Yue -Jen Wang	Female	05.07.2021	98	0.00	-	-	-	-	Department of International Trade at Chinese Culture University - Deputy Director of Material Business Division at Jentech	-	-	-	-	None
Director of Connector Product Division	R.O.C.	Chang-Chi Yeh	Male	08.26.2023	1,734	0.00	158	0.00	-	-	Master of Mechanical Engineering from National Chiao Tung University - Director of Connector Products Division at Jentech Senior Engineer at Hon Hai Precision Industry Co., Ltd.	-	-	-	-	None
Director of Dayuan Plant 2	R.O.C.	Jian -Ru Lai	Male	06.28.2024	220	0.00	-	-	-	-	Department of Finance and Banking , Feng Chia University - Deputy Director of Dayuan Plant 2, Jentech Precision	-	-	-	-	None
Director of Stamping Production Division	R.O.C.	Jie-Yuan Hung	Male	06.28.2024	59,529	0.04	5,350	0.00	-	-	Department of Industrial Engineering and Management, Ming Chi University of 11 - Deputy Director of Stamping Production Division, Jentech Precision	-	-	-	-	None
Accounting and Finance Officer	R.O.C.	Hong-Ping Pan	Female	05.10.2024	1,050	0.00	-	-	-	-	Department of Accounting , Shih Chien University Finance Manager of Jentech Precision - Deputy Manager OF Masterlink Securities Corporation	-	-	-	-	None

Note 1 : Chairman and CEO of Kenly Precision Industrial Co., Ltd., Chairman of Heng-Shan Co., Ltd., Supervisor and General Manager of Wuxi Jentech Precision Industrial Co., Ltd., Director of KB Precision Tooling Co., Ltd., Director of MSM Development Co., Ltd., and Director of Solar Applied Materials Technology Corporation

2.1.3 When the Chairman and the General Manager or equivalent positions (the top executives) are the same person, spouses, or first-degree relatives, the reasons, rationale, necessity, and corresponding measures shall be explained: No such situation exists.

2.2 Remuneration and Compensation Paid to Directors, and President and Vice President

2.2.1 Remuneration Paid to Directors

Title	Name	Director's Remuneration								Total Remuneration (A+B+C+D) and as a % of Net Income		Compensation Earned by a Director Who is an Employee								Total Compensation (A+B+C+D+E+F+G) and as a % of Net Income		Compensation Paid to Directors from Non-Consolidated Entities
		Compensation (A)		Severance Pay and Pensions (B)		Compensation to Directors (C)		Allowances (D)				Compensation, Bonuses and Allowances(E)		Severance Pay and Pensions (F)		Compensation to Employee (G)						
		From Jen-tech	From All Consolidated Entities	From Jen-tech	From All Consolidated Entities	From Jen-tech	From All Consolidated Entities	From Jen-tech	From All Consolidated Entities	From Jen-tech	From All Consolidated Entities	From Jen-tech	From All Consolidated Entities	From Jen-tech	From All Consolidated Entities	From Jen-tech		From All Consolidated Entities		From Jen-tech	From All Consolidated Entities	
Chairman	Chung-Hsin Chao	—	—	—	—	69,006	69,006	—	—	69,006	69,006	47,940	47,940	376	376	71,248	—	71,248	—	188,570	188,570	None
Director	Yung-TsangChao																					
Director	Hsin-Chong International Co., Ltd. Representative: Chien-Tsai Chang																					
Director	Hsin-Chong International Co., Ltd. Representative: Chung-Hui Hsu																					
Director	Hsin-Chong International Co., Ltd. Representative: Feng-Chun Kuo																					
Director	Heng-Shan Co., Ltd. Representative: Chin-Lung Lin																					
Director	Heng-Shan Co., Ltd. Representative: Jheng-Cing Wu																					
Director	Wei-Pang Liu																					
Independent Director	Tsung-Nan Tsai	—	—	—	—	25,877	25,877	—	—	25,877	25,877	—	—	—	—	—	—	—	25,877	25,877	None	
Independent Director	Te-Chang Yao																					
Independent Director	Stephanie Chang																					

1. Please describe the policy, system, standards and structure of independent directors' remuneration, as well as the connection between the amount of remuneration paid and director's responsibilities, risks, time investment and other factors: the remuneration of the directors of the Company is determined by the board of directors in accordance with the Articles of Incorporation, issued based on the director's participation in the Company's operations and contribution, with reference to both domestic and foreign market standards. If the Company has a profit, the board of directors will determine the amount of directors' remuneration in accordance with the Company's Articles of Incorporation. Independent directors are ex-officio members of the audit committee. In addition to the general remuneration paid to directors, the Company takes into account of each director's individual responsibilities, risks and investment time, and also determines different reasonable remunerations.
2. In addition to the information disclosed in the table above, has any Director provided services to Jentech Precision and its subsidiaries and received compensation for such services (e.g. serving as a consultant that is not an employee): None

Table of Remuneration Scale

Remuneration Paid to Directors	Director Names			
	Total Remuneration (A+B+C+D)		Total Compensation (A+B+C+D+E+F+G)	
	From Jentech	From All Consolidated Entities H	From Jentech	From All Consolidated Entities I
Less than NT\$1,000,000	-	-	-	-
NT\$1,000,000 –NT\$1,999,999	-	-	-	-
NT\$2,000,000 –NT\$3,499,999	-	-	-	-
NT\$3,500,000 –NT\$4,999,999	-	-	-	-
NT\$5,000,000 - NT\$9,999,999	Chung-Hsin Chao, Yung-TsangChao, Hsin-Chong International Co., Ltd. Representative: Chien-Tsai Chang, Hsin-Chong International Co., Ltd. Representative: Feng-Chun Kuo, Hsin-Chong International Co., Ltd. Representative: Chung-Hui Hsu, Heng-Shan Co., Ltd. Representative: Chin-Lung Lin, Heng-Shan Co., Ltd. Representative: Jheng-Cing Wu, Wei-Pang Liu, Tsung-Nan Tsai, Te-Chang Yao, Stephanie Chang	same as left	Hsin-Chong International Co., Ltd. Representative: Chien-Tsai Chang, Hsin-Chong International Co., Ltd. Representative: Chung-Hui Hsu, Heng-Shan Co., Ltd. Representative: Jheng-Cing Wu, Wei-Pang Liu, Tsung-Nan Tsai, Te-Chang Yao, Stephanie Chang	same as left
NT\$10,000,000 - NT\$14,999,999	-	-	-	-
NT\$15,000,000 - NT\$29,999,999	-	-	Chung-Hsin Chao, Yung-TsangChao,	same as left
NT\$30,000,000 - NT\$49,999,999	-	-	Hsin-Chong International Co., Ltd. Representative:Feng-Chun Kuo	same as left
NT\$50,000,000 - NT\$99,999,999	-	-	Heng-Shan Co., Ltd. Representative: Chin-Lung Lin	same as left
NT\$100,000,000 and above	-	-	-	-
Total	11 persons	same as left	11 persons	same as left

2.2.2 Compensation Paid to President and Vice Presidents

Unit: NT\$ 1,000

Title	Name	Compensation (A)		Severance Pay and Pensions (B)		Bonuses and Allowances (C)		Employee Compensation (D)				Total Compensation (A+B+C+D) and as a % of Net Income		Compensation Paid to Directors from Non-Consolidated Entities
		From Jentech	From All Consolidated Entities	From Jentech	From All Consolidated Entities	From Jentech	From All Consolidated Entities	From Jentech		From All Consolidated Entities		From Jentech	From All Consolidated Entities	
								Cash	Stock	Cash	Stock			
Vice Chairma	Yung-Tsang Chao	11,510	11,510	484	484	41,655	41,655	71,997	—	71,997	—	125,646 3.67%	125,646 3.67%	None
General Manager	Chin-Lung Lin													
Vice President	Feng-Chun Kuo													
Vice President	Jia-Wei Peng													

Compensation Scale

Compensation Paid to Senior Executives	Names of Senior Executives	
	The Company (Note 6)	The Company in the financial report (Note 7) (E)
Less than NT\$1,000,000	-	-
NT\$1,000,000 -NT\$1,999,999	-	-
NT\$2,000,000 -NT\$3,499,999	-	-
NT\$3,500,000 -NT\$4,999,999	-	-
NT\$5,000,000 - NT\$9,999,999	-	-
NT\$10,000,000 - NT\$14,999,999	Yung-Tsang Chao	same as left
NT\$15,000,000 - NT\$29,999,999	Feng-Chun Kuo, Jia-Wei Peng	same as left
NT\$30,000,000 - NT\$49,999,999	-	-
NT\$50,000,000 - NT\$99,999,999	Chin-Lung Lin	same as left
NT\$100,000,000 and above	-	-
Total	4 persons	4 persons

2.2.3 Profit Sharing Distributed to Managers

Unit: NT\$ 1,000

	Title	Name	Stock	Cash	Total	% of Net Income
Managers	Vice Chairman	Yung-Tsang Chao	—	97,876	97,876	2.86%
	General Manager	Chin-Lung Lin				
	Vice President	Feng-Chun Kuo				
	Vice President	Jia-Wei Peng				
	Director	Jin-Ruei Yu				
	Director	Chiao-Hsiang Chang				
	Director	Mu-Chih Jhong				
	Director	Shiue-Chin Lin				
	Director	Yue-Jen Wang				
	Director	Chang-Chi Yeh				
	Director	Jian-Ru Lai				
	Director	Jie-Yuan Hung				
	Accounting Officer	Hong-Ping Pan				

2.2.4 Provide a comparative analysis of the total remuneration amounts paid to the directors, general manager, and deputy general manager of our company and all consolidated subsidiaries in the past two fiscal years as a percentage of the individual or separate financial report's after-tax net income. Additionally, explain the policy, standards, and composition of the remuneration, the procedures for setting the remuneration, and the relationship with the operational performance and future risks.

(1) Remuneration Paid to Company Directors, President and Vice Presidents as a Percentage of Net Income by the Company over the Past Two Years:

Title	Proportion of the total compensation in net profit after tax in 2023(%)		Proportion of the total compensation in net profit after tax in 2024(%)	
	From Jentech	From All Consolidated Entities	From Jentech	From All Consolidated Entities
Directors	6.59	6.59	6.27	6.27
General Manager and Vice President	3.68	3.68	3.67	3.67

- (2) The policy, standards, and composition of the remuneration, procedures for setting the remuneration, and the relationship with operational performance and future risks are as follows:

According to Article 24 of our company's bylaws, if the company generates profits in a fiscal year, the board of directors shall decide to allocate 5% to 20% as employee remuneration and a maximum of 2% as director remuneration.

The remuneration for directors is evaluated by the Compensation Committee, taking into account the results of director performance assessments, their level of involvement and contribution to the company's operations, the company's operational achievements, and references to relevant industry peers and listed companies' standards.

The policy for remunerating executives in our company is based on the salary levels in the relevant industry market for their positions, considering their responsibilities within the company, as well as their contributions to the company's operational goals such as revenue and net profit growth rates. The procedure for setting the remuneration takes into account the overall performance of the company, individual performance achievement rates, and the degree of contribution to the company's performance, ensuring a fair remuneration structure.

The remuneration for directors and executives mentioned above is conducted in accordance with the company's bylaws and various salary and bonus systems. It undergoes review by the Compensation Committee, which submits it for approval by the Board of Directors and reports to the shareholders' meeting. The company's management team and the Compensation Committee regularly review and make appropriate adjustments to achieve a balance in risk management.

2.3 Implementation of Corporate Governance

2.3.1 Operation of the Board of Directors

In 2024, and up to the date of printing of the annual report, the Board of Directors had held 7 meetings (A), the attendance of which as follows:

Title	Name	Actual number of attendees B	Number of proxy attendees	Actual rate of attendance (%) B/A	Remarks
Chairman	Chung-Hsin Chao	5	2	71.43%	-
Director	Yung-Tsang Chao	6	1	85.71%	-
Director	Chien-Tsai Chang (Representative of Hsin-Chong International Co., Ltd.)	6	0	85.71%	-
Director	Chung-Hui Hsu (Representative of Hsin-Chong International Co., Ltd.)	6	1	85.71%	-
Director	Feng-Chun Kuo (Representative of Hsin-Chong International Co., Ltd.)	7	0	100.00%	-
Director	Chin-Lung Lin (Representative of Heng-Shan Co., Ltd.)	6	0	85.71%	-
Director	Jheng-Cing Wu (Representative of Heng-Shan Co., Ltd.)	7	0	100.00%	-
Director	Wei-Pang Liu	7	0	100.00%	-
Independent Director	Tsung-Nan Tsai	7	0	100.00%	-
Independent Director	Te-Chang Yao	6	1	85.71%	-
Independent Director	Stephanie Chang	6	1	85.71%	-

Other items to be disclosed:

1. If any of the following circumstances occur, the dates of the meetings, sessions, contents of motion, all independent directors' opinions and the company's response should be specified:
 - (1)Matters referred to in Article 14-3 of the Securities and Exchange Act : The Company has established an Audit Committee, and Article 14-3 of the Securities and Exchange Act is not applicable to the Company.
 - (2)Other matters involving objections or reservations expressed by the independent directors that were recorded or stated in writing that require a resolution by the board of directors: None.

2. With respect to recusals of directors from motions due to a conflict of interest, the directors' names, contents of motion, causes for recusal and voting should be specified:

Meeting Dates	Proposal, the Reasons for Recusal and Status of Participation for Voting	Voting Result
January 08,2024 the 8 th meeting of the 12 th session	The Company intends to issue new shares to carry out share conversion and acquire 100% of the shares of Kenly Precision Industrial Co., Ltd.. Reasons for Directors' Recusals due to Conflicts of Interest and Status of Participation for Voting: To avoid conflicts of interest, Directors Yung-Tsang Chao, Chin-Lung Lin and Jheng-Cing Wu shall refrain from participating in the discussion and shall not vote for this proposal.	Except for the directors who were withdrawn from discussion to avoid conflicts of interest, the other directors present passed the resolution without objection.

3. Evaluation cycles, evaluation periods, evaluation scopes, evaluation methods and evaluation procedures, etc. for evaluating the performance of the Company's board of directors and board members are disclosed as below:

Evaluation Cycles	Evaluation Periods	Evaluation Scopes	Evaluation Methods	Evaluation Content	scopes
Annually	2024 /1/1~ 2024/12/31	Board of Directors	Internal evaluation of the board	1. Participation in the operation of the Company 2. Improvement of the quality of the board of directors' decision making 3. Composition and structure of the board of directors 4. Election and continuing education of the directors 5. Internal control	97.1
Annually	2024 /1/1~ 2024/12/31	Individual members	self-evaluation by each board member	1. Familiarity with the goals and missions of the Company 2. Awareness of the duties of a director 3. Participation in the operation of the Company 4. Management and communication of internal relationship 5. The director's profession and continuing education 6. Internal control	98.5
Annually	2024 /1/1~ 2024/12/31	Audit Committee	Internal evaluation of the Audit Committee	1. Participation in the operation of the Company 2. Awareness of the duties of the audit committee 3. Improvement of quality of decisions made by the audit committee 4. Makeup of the audit committee and election of its members 5. Internal control	99.7
Annually	2024 /1/1~ 2024/12/31	Remuneration Committee	Internal evaluation of the Remuneration Committee	1. Participation in the operation of the Company 2. Awareness of the duties of the remuneration Committee 3. Improvement of quality of decisions made by the remuneration committee 4. Makeup of the remuneration committee and election of its members 5. Internal control	99.7

Note: For performance evaluations, individuals who score 90 or above (inclusive) are classified as "Significantly Exceeding Expectations." Those who score 80 or above but below 90 are classified as "Exceeding Expectations." Individuals who score 70 or above but below 80 are classified as "Meeting Expectations." Individuals who score below 70 are classified as "Requires Improvement."

4. Assessment of Goals for Strengthening Board Functions in the Current and Recent Years (such as establishing an audit committee, enhancing information transparency, etc.):
- (1) The company places importance on the continuous education of directors and regularly provides information on domestic and international seminars, forums, and courses for directors' reference.
 - (2) Since 2013, the company has established an audit committee to replace the role of a supervisor. The committee consists of all independent directors, and its operations have been smooth since its establishment.
 - (3) To assist directors in carrying out their duties and enhance the effectiveness of the board, the company adopted standard operating procedures for handling director requests in March 20, 2019. The finance department serves as the coordinating unit to assist in fulfilling directors' operational requirements.
 - (4) To enhance corporate governance and elevate the functions of the board of directors, the board passed a resolution on March 21, 2023, appointing Mr. Feng-Chun Kuo, Vice President of Administration and Management, as the head of corporate governance. His responsibilities include driving corporate governance initiatives and assisting in the execution of board duties.
 - (5) In line with corporate governance practices and to enhance the functioning of the board, the company has established performance targets to improve board efficiency. The board approved the Director Performance Evaluation Guidelines on November 8, 2019, and the results of the evaluations for the fiscal year 2024 were submitted to the board on February 25, 2025.
 - (6) Pursuant to the Financial Supervisory Commission to amend the "Rules of Procedure for Board Meetings of Publicly Issued Companies" the Company amended the Company's "Rules of Procedure for Board of Directors Meetings" and the Board resolution passed on February 25, 2025.

2.3.2 Operation of the Audit Committee

The Audit Committee of our company was established on June 10, 2013. In the recent years (2024) and Fiscal Year 2025 up until the printing date of this year's report, the Audit Committee has held 7 meetings (A). The attendance of independent directors is as follows: :

Title	Name	Attendance in person (B)	By Proxy	Attendance Rate (%) (B/A)	Remarks
Independent Director	Tsung-Nan Tsai	7	0	100.00%	-
Independent Director	Te-Chang Yao	6	1	85.71%	-
Independent Director	Stephanie Chang	6	1	85.71%	-

Other items to be recorded :

1. The date, session, agenda, resolution of the Audit Committee and the Company's means of processing the opinions of the Audit Committee shall be specified if one of the following circumstances occurred in the operation of the Audit Committee:

- (1) Matters referred to Article 14-5 of the Securities and Exchange Act.
- (2) Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors.

Meeting date of Audit Committee	Contents of resolutions and follow-up	Matters referred to Article 14-5 of the Securities and Exchange Act.	Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directors.
2024.01.09 (The 8th meeting of the fourth session)	1. The Company intends to appoint an independent expert to provide opinions on the rationality of the share exchange ratio for the share conversion between Kenly Precision Industry Co., Ltd.	✓	-
	Resolution of the Audit Committee : All the attending members for approval the resolution.		
	The board of directors response to the Audit Committee's opinion : All the attending members for approval the resolution.		
2024.01.18 (The 9th meeting of the fourth session)	1. The Company intends to issue new shares through capital increase to complete a share exchange with Kenly Precision Industrial Co., Ltd.	✓	-
	Resolution of the Audit Committee : All the attending members for approval the resolution.		
	The board of directors response to the Audit Committee's opinion : All the attending members for approval the resolution.		

Meeting date of Audit Committee	Contents of resolutions and follow-up	Matters referred to Article 14-5 of the Securities and Exchange Act.	Other matters which were not approved by the Audit Committee but were approved by two-thirds or more of all directs.
2024.03.08 (The 10th meeting of the fourth session)	1. Discuss the business report and financial statements for the year 2023 of the Company.	✓	-
	2. Discuss the issuance of the internal control statement by the Company.	✓	-
	3. Discussion on Amending the Self-Assessment Procedures for Internal Control Systems.	✓	-
	4. Discuss the auditor's fees for the year 2024 of the Company.	✓	-
	Resolution of the Audit Committee: All the attending members for approval the resolution.		
	The board of directors response to the Audit Committee's opinion : All the attending members for approval the resolution.		
2024.05.10 (The 11th meeting of the fourth session)	1. Discussion on the change of the Company's Accounting Officer	✓	-
	Resolution of the Audit Committee : All the attending members for approval the resolution.		
	The board of directors response to the Audit Committee's opinion : All the attending members for approval the resolution.		
2024.08.07 (The 12th meeting of the fourth session)	1. Discussion on the endorsement and guarantee case for the subsidiary, Kenly Precision Industry Co., Ltd.	✓	-
	2. Discussion on the participation in the cash capital increase case of subscribing to Kenly Precision Industry Co., Ltd., a subsidiary of the Company	✓	-
	Resolution of the Audit Committee : All the attending members for approval the resolution.		
	The board of directors response to the Audit Committee's opinion : All the attending members for approval the resolution.		
2024.11.08 (The 13th meeting of the fourth session)	1. Discussion on the record date of capitalization of exercising of employee stock option and stock distribution date	✓	-
	Resolution of the Audit Committee : All the attending members for approval the resolution.		
	The board of directors response to the Audit Committee's opinion : All the attending members for approval the resolution.		
2025.02.25 (The 14th meeting of the fourth session)	1. Amendment of "Internal Control System" and the "Internal Audit Implementation Rules"	✓	-
	2. Discussion on the 2025 relevant audit fee of the CPA of the Company	✓	-
	3. Discussion on the record date of capitalization of exercising of employee stock option and stock distribution date	✓	-
	4. Discussion on the issuance of the domestic fourth and fifth unsecured convertible bonds	✓	-
	Resolution of the Audit Committee : All the attending members for approval the resolution.		
	The board of directors response to the Audit Committee's opinion : All the attending members for approval the resolution.		

2. If there are independent director's avoidance of motions in conflict of interest, the independent director's names, contents of motion, causes for avoidance and voting should be specified: None.

3. Communication between the independent directors and chief audit executive and accountant (include major topics, methods and results relating to the Company's financial and business status that shall be communicated) :

(1) The internal audit director of our company regularly provides audit reports to the independent directors. They also present internal audit business reports, annual audit plans, and proposals for amending internal control systems to the Audit Committee and the Board of Directors. This facilitates the independent directors in fully understanding the implementation of internal controls in various business areas of the company. In the current year, the independent directors have expressed no objections or reservations regarding the various proposals. The communication regarding audit matters has been good.

(2) The accountants periodically hold seminars for the directors and independent directors of our company to provide reports and explanations on relevant topics. This aims to facilitate a comprehensive understanding of the latest financial information, internal control operations, and legal regulations, as well as the related norms, systems, and operating models.

The excerpt of the main communication topics between the independent directors and the accountants in the fiscal year 2024 is summarized in the following table:

Date	Method	Topics	Outcome
2024/03/08	Seminars	1. Purpose of communication with the governance unit. 2.Scope and results of the audit in 2023 3.Key Audit Matters (KAM) for the 2023 4. Updates to legal and regulatory requirements	There are no significant issues identified in the audit of various business matters. In the event of any significant deficiencies or abnormalities, the company will continue to discuss improvement measures with the independent directors and accountants to address them.
2024/11/08	Seminars	1. Audit planning for the year 2024 2. Updates to legal and regulatory requirements	Regarding the explanations of the various indicators and matters, there are no significant issues identified.

4. Annual Focus of the Audit Committee: :

The Audit Committee of our company consists of three independent directors. The Audit Committee aims to assist the Board of Directors in overseeing the quality and integrity of the company's accounting, auditing, financial reporting processes, and financial controls

During the 2024 and 2025 fiscal years up to the date of this report, the Audit Committee held seven meetings, where it deliberated on various matters, including: :

- (1) Audit of financial statements and accounting policies and procedures.
- (2) Internal control systems, related policies and procedures, and compliance with regulations.
- (3) Significant asset or derivative transactions.
- (4) Fundraising or issuance of securities.
- (5) Qualifications, independence, and performance evaluation of the auditors.
- (6) Appointment, removal, or compensation of the auditors.
- (7) Whether there are related-party transactions and potential conflicts of interest between the executives and directors.

2.3.3 Corporate governance and variations with management principles of publicly-listed companies and reasons

Assessment Items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
1. Comply with General Guideline of publicly-listed companies and disclose company's practical guideline in corporate governance?	✓		Our company has formulated corporate governance practices in accordance with the "Corporate Governance Best Practice Principles for Listed and OTC Companies." The previous revision was approved by the board of directors on March 18, 2022, to ensure the adherence to sound corporate governance principles. Our "Corporate Governance Best Practice Principles" are disclosed on the Public Information Observation Platform and the company's website. The actual implementation is in line with the "Corporate Governance Best Practice Principles for Listed and OTC Companies" without significant differences.	No significant differences
2. Company shareholding Structure and shareholders' rights (1)Has the Company formulated internal operating procedures for handling proposals, doubts, disputes and litigation of shareholders and follow procedures for implementation.	✓		(1)The company has established "Shareholders' Meeting Rules" and holds the annual general meeting in accordance with the regulations as a regular channel for communication with shareholders. In order to establish a good and timely communication mechanism with investors, the company has appointed a spokesperson and a proxy spokesperson. The contact telephone number of the spokesperson is disclosed on the company's website and the Public Information Observation Platform, serving as a channel for	No significant differences

Assessment Items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
(2)Has the Company the list of the major shareholders with de fact control of the Company and the final controllers of the major shareholders?	✓		addressing shareholder suggestions, inquiries, and disputes, ensuring the protection of shareholders' rights. (2)Our company has appointed a stock transfer agent to handle shareholder-related matters. The stock transfer agent maintains the shareholder registry, which provides information on the major shareholders and their ultimate controllers. We also regularly report any changes in shareholdings by directors and shareholders holding 10% or more of the company's shares.	No significant differences
(3) Has the Company set up a firewall mechanism for executing risk control of affiliated enterprises?	✓		(3)Our company and its related entities operate independently from each other. We have established "Subsidiary Supervision and Management Regulations" to ensure effective risk management and control. These regulations provide guidelines for the oversight and management of our subsidiary companies.	No significant differences
(4)Has the Company formulated internal regulations prohibiting internal staff utilizing information not yet open to the market for trading of securities?	✓		(4) To safeguard shareholder rights and ensure equal treatment, our company has established the "Internal Material Information Handling and Insider Trading Management Regulations." These regulations prohibit insiders from engaging in trading activities involving securities based on undisclosed material information. This measure aims to prevent the misuse of non-public information by internal personnel for trading purposes.	No significant differences

Assessment Items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
3.Members and duties of board of directors				
(1)Has the Board of Directors drafted policies for a diversified board framework?	✓		(1)Our company adheres to Article 20 of the "Corporate Governance Best Practice Principles for Listed and OTC Companies." We have established policies and specific management objectives regarding the gender, expertise, and experience of directors in our corporate regulations, known as the "Corporate Governance Best Practice Principles." Currently, we have 11 directors (including 3 independent directors) based on our operational scale and development needs. The directors' professional backgrounds encompass areas such as business management, leadership decision-making, industry knowledge, and financial accounting. We are committed to implementing a diversified composition of the board of directors, as outlined in our corporate policies. For details on the professional backgrounds and expertise of our directors, please refer to pages 5-7 of this year's annual report.	No significant differences
(2)Aside from setting up the Remuneration Committee and the Auding Committee according to the law, is it willing to set up other function committees?	✓		(2)The company has established the Compensation Committee and the Audit Committee in accordance with the law. In the future, other functional committees will be established as needed.	No significant differences
(3)Has the company formulate the performance evaluation methods for the Board of Directors, conduct performance evaluations annually and	✓		(3)The company has established the "Board Performance Evaluation Guidelines," which require conducting at least one performance	No significant differences

Assessment Items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
regularly, and report the results of the performance evaluations to the Board of Directors, and use them as a reference for individual directors' remuneration and nomination and renewal?			evaluation per year for the Board of Directors, individual directors, the Compensation Committee, and the Audit Committee. The evaluation is carried out by the Administration and Management Department using an internal questionnaire. It assesses the operation of the Board, director participation, the functioning of the Compensation Committee, and the functioning of the Audit Committee. The evaluation includes assessments from directors on the Board's operation, self-assessment by directors on their own participation, evaluation of the Compensation Committee by its members, and evaluation of the Audit Committee by its members. The results of the performance evaluation serve as a reference for the selection or nomination of directors and as a basis for determining individual compensation for directors and functional committee members. The results and implementation of the Board's performance evaluation for the fiscal year 2024 have been completed in February of the following year (2025), as stated on page 21-22 of this annual report. The overall average score of the performance evaluation indicates that the Board of Directors and the functional committees have performed well. The results were submitted to the Board of Directors on February 25, 2025.	

Assessment Items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
(4)Has the Company regularly assessed the independence of the certified accountant?	✓		(4)The company's Audit Committee evaluates the independence and suitability of its appointed auditors annually. In addition to requesting the auditors to provide an "Independence Declaration" and "Audit Quality Indicators (AQIs)," the evaluation takes into account various indicators related to the auditor's disciplinary records from the past two years, the length of continuous audit services provided by the audit firm, the size and reputation of the audit firm, the nature and extent of non-audit services provided, the quality of audit services, and the interaction with management and internal audit personnel. Upon confirmation, it is ensured that the auditors and their firms have no other financial interests or business relationships with the company other than fees for auditing and related tax matters. It is also confirmed that the auditors' family members do not violate independence requirements. By referring to the AQI indicators, it is verified that the auditors and their firms have superior audit experience and training hours compared to industry averages. Additionally, in the past three years, the auditors have been continuously adopting digital audit tools to enhance audit quality. The evaluation results for the most recent fiscal year were discussed and approved by the Audit	No significant differences

Assessment Items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			Committee on February 25, 2025 and the evaluation of the auditors' independence and suitability was subsequently presented to and approved by the Board of Directors on the same date, February 25, 2025.	
4. Have public listed companies established dedicated (ad-hoc) corporate governance units or personnel responsible for corporate governance matters (including but not limited to providing information needed by directors and supervisors to perform their duties, handle matters related to the board of directors meeting and shareholders' meeting, handle company registration and registration of related changes, preparation of the board of directors and shareholders meeting minutes)?	✓		On March 18 of the year 2022, the Board of Directors approved the amendment to the Corporate Governance Practices Guidelines, establishing the Finance Department as the unit responsible for corporate governance-related matters. Vice General Manager Guo Fengchun from the Administrative Management Department serves as the head of corporate governance affairs, while the equity department handles corporate governance-related matters. The responsible personnel have all possessed at least three years of experience in financial and equity management work in publicly traded companies. The corporate governance affairs should include, at a minimum, the following contents: (1) Handling matters related to the meetings of the Board of Directors and shareholders' meetings in accordance with the law. (2) Preparing minutes of the Board of Directors and shareholders' meetings. (3) Assisting directors in their appointment and continuing education. (4) Providing information required for directors to	No significant differences

Assessment Items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			carry out their duties. (5) Assisting directors in compliance with regulations. The business execution of the company's corporate governance unit for the year 2024 is as follows: (1) Assisting in the procedures and legal compliance of the Board of Directors and shareholders' meetings: (1.1) Arranging the convening of the Board of Directors and shareholders' meetings in compliance with legal and corporate governance requirements and timely amending the Corporate Governance Practices Guidelines. (1.2) Arranging the convening of the Board of Directors and shareholders' meetings in compliance with legal and corporate governance requirements and timely amending the Corporate Governance Practices Guidelines. (2) Assisting directors in carrying out their duties and arranging their continuing education: (2.1) Providing the necessary company information to directors and maintaining smooth communication and interaction between directors and the company. (2.2) Arranging meetings between directors, internal audit executives, and auditors.	

Assessment Items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			(2.3)Arranging directors' participation in annual training programs based on the latest economic development trends. The personnel involved in corporate governance affairs attended a securities law seminar hosted by China Trust Commercial Bank on January 29, 2024 with a total duration of 3 hours.	
5. Any communication channel between the Company and the stakeholders? Any special zone on the website for the stakeholders for properly responding to the topic of corporate social responsibility where the stakeholders are concerned?	✓		The company has a spokesperson and a proxy spokesperson. In accordance with regulations, relevant business, financial, and shareholder-related matters are announced on the Public Information Observation System. Additionally, the company has established a dedicated section for stakeholders on its website. Customers, suppliers, shareholders, and investors, among other stakeholders, can communicate with the company through the designated mailbox on the website to provide suggestions or inquire about related issues.	No significant differences
6. Any assigned professional stock affairs handling agency for shareholders' affairs?	✓		The company has appointed the Agency Division of China Trust Commercial Bank as a professional agency to handle various stock-related matters.	No significant differences
7. Information Disclosure (1)Has the company set up website for disclosing finance, business and corporate governance?	✓		(1)The company has established a corporate website to provide information on related businesses, finances, and corporate governance. Additionally, it complies with regulations by regularly and irregularly submitting and disclosing various business and financial information on the Public	No significant differences

Assessment Items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
(2)Are there other ways of information disclosure (such as English website, assign dedicated person for collection and disclosure of company information? Any spokesman system for implementation? Full process of briefing by the legal person posted on the company website)?	✓		Information Observation System. (2)The company has an English website and has designated a dedicated person responsible for the collection and disclosure of various company information. Additionally, it complies with regulations by implementing a spokesperson and proxy spokesperson system.	No significant differences
(3)Has the company announce and report the annual financial report within two months after the end of the fiscal year, and announce and file the first, second and third quarter financial reports and operating conditions of each month as early as possible before the prescribed deadline?	✓		(3)To enhance corporate governance and facilitate investor understanding of the company's operations, the company generally announces the operating revenue data for the previous month on the 7th of each month. Additionally, the company will plan for the early disclosure of quarterly and annual financial reports by organizing board meetings and coordinating with the accountants.	No significant differences
8. Are there other important information for helping understand the operation of corporate governance (including but not limited to employee rights and benefits, employee care, investor relations, supplier relations, the rights and benefits of the stakeholders, further studies for directors and supervisors, risk control policy, and execution of risk assessment standard, client policy implementation, purchase of liability risk for directors and supervisors, others)?	✓		(1) Employee Benefits: The Company has always treated employees with integrity and is committed to protecting their legal rights and benefits in accordance with labor laws. (2) Employee Care: Through a comprehensive benefits system and a well-established education and training program, we aim to enhance the well-being of our employees and foster a good relationship based on mutual trust and reliance. This includes initiatives such as the Employee Welfare Committee, health examination subsidies, providing rented accommodation for	No significant differences

Assessment Items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			employees, providing support for the daily needs of resident employees, and parking facilities. (3) Investor Relations: The Company holds annual shareholders' meetings in accordance with company laws and relevant regulations, providing shareholders with ample opportunities to ask questions and make proposals. We have also established a spokesperson system to handle shareholder suggestions, inquiries, and disputes. In compliance with regulatory requirements, we promptly disclose relevant information through public announcements, providing investors with timely information that may impact their decision-making. (4) Supplier Relationships: The Company places importance on the reasonableness of procurement prices. Our purchasing personnel engage in inquiries, price comparisons, and negotiations with multiple suppliers to determine the best options based on factors such as unit price, specifications, payment terms, delivery schedules, product and service quality, and other relevant information. We strive to establish long-term and close relationships with our suppliers, promoting collaborative cooperation, mutual trust, and mutual benefits, with the goal of achieving sustainable growth for	

Assessment Items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			both parties. (5) Rights of Stakeholders: The Company maintains open communication channels with stakeholders such as partner banks, employees, customers, and suppliers, respecting and safeguarding their rightful and legal interests. We have established a spokesperson system to provide investors and stakeholders with highly transparent financial and business information. (6) Directors' Continuing Education: The Company ompany actively encourages directors to participate in continuing education programs and reports their participation to the public through the Public Information Observation System. (7) Implementation of Risk Management Policy and Risk Assessment Standards: The Company has established an internal control system in accordance with the law. We regularly review and revise the system to ensure its effectiveness in mitigating operational risks. (8) Implementation of Customer Policy: The Company maintains stable and good relationships with customers to create company profits. (9) Purchase of Directors' Liability Insurance: The Company purchases liability insurance for all directors on an annual basis to reduce the risks	

Assessment Items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			borne by the directors and the company and establish a robust corporate governance mechanism. The Finance Department evaluates the coverage, terms, and rates of the insurance on a regular basis and reports to the Board of Directors. The most recent insurance coverage was presented to the Board of Directors on November 8, 2024.	

9. Please provide information on the status of improvement regarding the results of corporate governance evaluation published by the TWSE Corporate Governance Center in the most recent year. For improvements not yet implemented, state the areas and policies the Company has set as priority for improvement:

(1) Improvements :

Evaluation Indicator Contents	Improvement Status
Does the company have a majority of directors and the convenor of the audit committee personally attending the shareholders' meeting and disclosing the attendance list in the minutes?	The improved evaluation indicators have been disclosed in the minutes of the shareholders' meeting of our company for the year 2024.
Has the company prepared and uploaded the sustainability report before the end of September?	The sustainability report has been uploaded before the end of September 2024.
Does the company upload the English version of the meeting notice, agenda, and supplementary materials 30 days prior to the shareholders' meeting?	The meeting notices, agendas, and supplementary materials for the shareholders' meeting have been uploaded in both Chinese and English 30 days prior to the meeting.
Does the company upload the English version of the annual report 16 days prior to the shareholders' meeting?	The annual report has been uploaded in both Chinese and English 16 days prior to the shareholders' meeting.

(2) Matters to be improved :

Priority Indicators for improvement	The way to Improve
Was the actual attendance rate of the board of directors, for the evaluated year, over 85%, and were there at least two independent directors present at each board meeting?	Early planning and reminder notifications of board meeting dates are implemented to allow directors to reserve time for attendance, thereby increasing the meeting attendance rate.
Does the minutes of the company's shareholders' meeting record important contents including shareholder inquiries and the company's responses?	The disclosure will be made in the minutes of the shareholders' meeting of our company for the year 2025.
Does the company upload the English version of the annual report 18 days prior to the shareholders' meeting?	The annual report will be uploaded in both Chinese and English 18 days prior to the shareholders' meeting.

2.3.4 The composition, duties, and operation of the Compensation Committee

2.3.4.1 Information of Members of the Compensation Committee

Title Name	Professional Qualification and Experience	Independence Status	Number of other public companies at which the person concurrently serves as compensation committee member
Independent Director Tsung-Nan Tsai	As a consultant at the Taiwan office of P.C.B Universe, he has work experience in business, finance, accounting, and company operations.	1. The Company's Members of the Compensation Committee, their spouses, and relatives within the second degree of kinship do not serve as directors, supervisors, or employees of the Company or affiliated companies.	0
Independent Director Te-Chang Yao	As a director for multiple listed and OTC companies, he holds a Master's degree in Electrical Engineering from the University of Southern California (USC) and a Master's degree in Finance and Financial Management from National Taiwan University (NTU). He possesses work experience in business, finance, accounting, and other areas related to corporate operations.	2. The Company's Members of the Compensation Committee, their spouses, and relatives within the second degree of kinship do not hold any shares or ownership proportion in the company. 3. The Company's Members of the Compensation Committee do not serve as directors, supervisors, or employees of companies that have a specific relationship with the Company.	2
Independent Director Stephanie Chang	As the Chairman of Duo-Jia-Duo Investment Ltd., She holds a Master's degree in Statistics from University of Westminster and has relevant work experience in business, finance, accounting, and other areas related to corporate operations.	4. Other than the remuneration received as a member of the Compensation Committee of the Company, the members of the Compensation Committee don't receive any other compensation for providing commerce, legal, finance, accounting, and other services to the Company or affiliated companies in the last two year	0

2.3.4.2 Remuneration committee duties

(1) The committee shall faithfully fulfill the following duties with due care and submit recommendations to the board for discussion:

- A. Establish and regularly review policies, systems, standards, and structures for director and executive performance evaluation and remuneration.

- B. Conduct regular assessments and set remuneration for directors and executives.
- (2) When performing the aforementioned duties, the committee shall adhere to the following principles:
- A. Director and executive performance evaluation and remuneration should reference industry norms and consider the reasonable correlation between company performance and future risks.
- B. Director and executive behaviors should not be encouraged to exceed the company's risk appetite in pursuit of remuneration.
- C. The ratio of short-term performance-based incentives and the timing of variable remuneration payments for directors and senior executives should be determined considering industry characteristics and company business nature.
- (3) The term "remuneration" as mentioned in the previous two paragraphs includes cash compensation, stock options, bonus shares, retirement benefits or severance payments, allowances, and other substantial reward measures. Its scope should be consistent with the disclosure requirements for directors' and executives' remuneration in the annual reports of publicly listed companies.
- (4) When discussing the committee's recommendations, the board shall comprehensively consider the amount, payment methods, and future risks related to remuneration.
- (5) If the board does not adopt or modifies the committee's recommendations, it shall be approved by a two-thirds majority of the directors present, with the consent of the majority of the attending directors. The resolution should comprehensively explain and justify whether the approved remuneration is superior to the committee's recommendations.
- (6) If the remuneration approved by the board is superior to the committee's recommendations, the differences and reasons should be recorded in the board meeting minutes, and an announcement should be made on the designated information disclosure website of the competent authority within two days of the board's approval.

2.3.4.3 Information of Compensation Committee Operations

(1) The term of the Compensation Committee has 3 members.

(2) The tenure of 4th term of the Company's Compensation Committee : June 17, 2022 to June 7, 2025. A total of 6 (A) meetings of the 4th term of the Compensation Committee was held from 2024 to 2025 until the publication date of the annual report. Membership and attendance were as follows:

Title	Name	Attendance in Person (B)	By Proxy	Attendance Rate (%) (B/A)	Remarks
Convener	Tsung-Nan Tsai	6	0	100.00%	-
Member	Te-Chang Yao	5	1	83.33%	-
Member	Stephanie Chang	5	1	83.33%	-

Other items to be disclosed:

1. If the Board of Directors declines to adopt or modifies a recommendation of the remuneration committee, the date of the board of directors meeting, term, content of motions, board resolution results and company handling of remuneration committee opinions (if the resolution passed by the board of directors exceeds the recommendations of the remuneration committee, the circumstances and cause of the difference shall be specifically stated): No such circumstances.

2. If any committee member has an objection or qualified opinion together with a record or written statement regarding a remuneration committee resolution, the remuneration committee date, term, content of motions, all member opinions and how member opinions were handled: No such circumstances.

3. Regarding the discussion topics and resolution results of the Remuneration Committee for the year ending 2024 and up to the current year's printing date, as well as the company's handling of member opinions, please refer to the table below:

Date of the Remuneration Committee	Content of motion	Resolution	The Company's Handling of the Opinions of the Remuneration Committee
2024.03.08 (The 6th meeting of the fifth session)	1. Discuss the distribution of employee remuneration and director remuneration for the year 2023 of the Company.	Approved by all members present in the meeting.	Approved by directors participating in the discussion and voting in the board meeting
2024.05.10 (The 7th meeting of the fifth session)	1. Discussion and proposal regarding manager promotion and compensation case.		
2024.08.07 (The 8th meeting of the fifth session)	1. Discuss the distribution of director remuneration for the year 2023 of the Company. 2. Discuss the employee remuneration for the year 2023 of the Company. 3. Discuss the salary adjustment for managers for the year 2024 of the Company.		
2024.11.08 (The 9th meeting of the fifth session)	1. Discuss the year-end bonus for the managers of the Company for the year 2024.		
2025.02.25 (The 10th meeting of the fifth session)	1. Discuss the distribution of employee remuneration and director remuneration for the year 2024 of the Company.		
2025.04.18 (The 11th meeting of the fifth session)	1. Set up the "Director Remuneration Distribution Method" of the Company		

2.3.5 Fulfillment of Corporate Social Responsibility and variations with management principles of publicly-listed companies and reasons

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
1. Has the Company established exclusively (or concurrently) dedicated units to implement CSR, and has the board of directors appointed executive-level positions with responsibility for CSR, and to report the status of the handling to the board of directors?	✓		The company has established an Occupational Safety and Health Office as a part-time unit to promote sustainable development. It is responsible for proposing and implementing sustainable development policies, systems, management principles, and specific action plans, and reporting to the board of directors. In order to implement various measures, a "Corporate Social Responsibility Management Committee" has been established, with the general manager serving as the management representative and responsible for overall decision-making on corporate social responsibility matters.	No significant differences
2. Does the company conduct risk assessment on environmental, social and corporate governance issues related to the company's operation in accordance with the principle of materiality, and formulate relevant risk management policies or strategies?	✓		The company has formulated risk management strategies and objectives related to the three major aspects of environment, society, and corporate governance. It strives to implement corporate governance, promote sustainable environmental development, uphold social welfare, and enhance information disclosure. The company has established an Occupational Safety and Health Office as a part-time unit to promote sustainable development. It communicates with stakeholders to gather their concerns and involves relevant department	No significant differences

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			representatives in the implementation. In the fiscal year 2024, greenhouse gas inventories and verifications were reported to the board of directors quarterly, reviewing the effectiveness of sustainable development practices. Based on risk assessments, the following risk management policies or strategies have been established: Environmental Impact and Management: (1) The company effectively reduces pollution emissions and environmental impacts through the implementation of process safety management and institutionalized management cycles. (2) Regular inventories of greenhouse gas emissions are conducted according to ISO 14064-1 to assess the impacts faced by the company's operations. Based on the carbon inventories, continuous carbon reduction measures are implemented to effectively mitigate Scope 1 emissions risk and Scope 2 indirect greenhouse gas emissions caused by electricity use. (3) Annual internal audit plans are developed to ensure compliance with relevant environmental regulations and to verify that operational processes comply with requirements. Social Risk Assessment: Occupational Safety	

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			and Product Safety: Occupational Safety: (1) All plants have completed the verification of the ISO 45001 Occupational Health and Safety Management System in the fiscal year 2024. (2) Regular fire drills and occupational safety education and training are conducted to cultivate employees' emergency response and self-safety management capabilities. Product Safety: The Company's products comply with relevant government regulations and meet the requirements of the EU RoHS directive, containing no hazardous substances. To ensure service quality for customers, a dedicated customer service hotline and communication website are established. Regular customer satisfaction surveys are conducted to strengthen the cooperative relationship with customers. Corporate Governance Risk Assessment: Strengthening Director Functions and Stakeholder Communication: Strengthening Director Functions: (1) Training topics are planned for directors, providing them with the latest updates on regulations, institutional developments, and policies on an annual basis. (2) Directors are covered by director's liability	

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			insurance to protect them in cases of litigation or claims. Stakeholder Communication: Various communication channels are established to actively communicate and reduce conflicts and misunderstandings. An investor mailbox is set up, managed by a spokesperson who is responsible for handling and responding to inquiries.	
3.Environmental issues (1)Does the company establish appropriate environmental management system according to its industrial characteristics?	✓		The company has obtained ISO 14001 certification and is implementing it according to the relevant procedural documents. The company is committed to reducing the environmental impact of its products and works together with customers towards this goal. Currently, the company has obtained SONY GP certification and RoHS certification.	No significant differences
(2)Is the company committed to improving the utilization efficiency of energy and using recycled materials with low impact on environmental load?	✓		The company practices extensive recycling and reuse of waste copper and metal fluids generated during production. During the product development phase, the company assesses the optimal utilization efficiency of resources to reduce energy resource consumption. During the production phase, the company focuses on pollution prevention to minimize environmental impact. During the product use phase, the company prioritizes customer service to meet customer needs. The	No significant differences

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			company emphasizes the product life cycle, promoting recyclability and reuse of products to ensure environmental protection and prevent pollution.	
(3)Does the company assess the potential risks and opportunities of climate change for the enterprise now and in the future, and take measures to deal with climate related issues?	✓		Given the increasing impact of climate change on businesses, our company has established the "Corporate Social Responsibility Management Committee" with the General Manager serving as the management representative. With sustainability as our guiding principle, we incorporate the potential impacts of climate change into overall operational considerations. We assess the probability and impact of climate-related risks, and develop risk response and mitigation plans, as well as crisis management mechanisms. This enables us to issue early warnings and mitigate the impact of risks on company operations. Currently, climate risks include regulatory aspects, the impact of natural disasters, energy efficiency regulations in various countries, and consumer preferences for environmentally friendly and climate-conscious products. These factors have a more significant influence than before. We analyze these factors based on probability and impact and formulate relevant strategies to reduce the impact of climate risks.	No significant differences
(4)Does the company make statistics of greenhouse gas emissions, water	✓		Our company follows the ISO14064-1 standard to conduct greenhouse gas inventories to	No significant differences

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
consumption and total weight of waste in the past two years, and formulate policies for energy conservation and carbon reduction, greenhouse gas reduction, water consumption reduction or other waste management?			understand our greenhouse gas emissions. In 2024, the total emissions of various greenhouse gases from Huaya Factory, Dayuan Factory, and Dayuan Second Factory were 6,769.693 metric tons CO₂e, 11,509.185 metric tons CO₂e, and 10,348.656 metric tons CO₂e respectively. In 2022, due to the addition of Category Three and Category Four inventory data, the total emissions of various greenhouse gases from Huaya Factory, Dayuan Factory, and Dayuan Second Factory were 17,191.763 metric tons CO₂e, 29,048.414 metric tons CO₂e, and 11,603.234 metric tons CO₂e respectively. By grasping the data, improvement measures are formulated to achieve the goal of reducing carbon dioxide emissions. The target for reducing greenhouse gas emissions are 3% reduction in 2024 (short term), 14% reduction in 2027 (medium term), and 28% reduction in 2030. The Company has proposed an energy efficiency improvement plan aimed at reducing energy use and greenhouse gas emissions. The main contents include reducing air conditioning operating hours by 1 hour, using LED firefighting lights, and installing infrared sensing switches in toilets and corridors. Through these improvement plans, we aim to achieve energy saving, carbon reduction, and greenhouse gas reduction.	

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			The total water consumption in 2023 and 2024 was 974,064 cubic meters and 1,034,650 cubic meters respectively. The target for reducing water consumption is to decrease by 3% or more compared to the previous year by 2025. Regarding water resources, the use of recycling mechanisms has been effective in achieving water conservation goals, with a water resource recycling rate of approximately 20%. This has led to a reduction in production water usage, consequently reducing wastewater treatment volume, lowering treatment costs, and decreasing environmental pollution impacts. The company will continue to plan water conservation strategies and evaluate the recoverable production emissions water to increase the recycling ratio, thereby reducing water resource consumption. In 2023, the total weight of hazardous waste was 729.18 metric tons and non-hazardous waste was 579.94 metric tons. In 2024, the total weight of hazardous waste was 790.4 metric tons and non-hazardous waste was 619.61 metric tons. The waste reduction target is to reduce by 1% or more compared to the previous year by 2024. Regarding waste management policies, waste materials from our production processes, including copper, steel, and plastic, are uniformly repurchased and recycled by	

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			qualified processors. Some raw materials can be recycled through secondary processing and recycling systems to increase the proportion of recycled raw materials used in the production process.	
4.Social issues (1)Does the company formulate relevant management policies and procedures in accordance with relevant laws and regulations and international human rights conventions?	✓		Our company has established "Work Rules" and related management regulations in accordance with the "Labor Standards Act," "Gender Equality in Employment Act," "Sexual Harassment Prevention Act," and the United Nations' "Universal Declaration of Human Rights" to protect the rights and interests of employees. Our human rights management policy is as follows: 1. Provide a safe and healthy working environment. 2. Assist employees in maintaining physical and mental well-being and work-life balance. 3. Prohibit forced labor and comply with local labor laws and regulations. Specific measures are as follows: 1. The company has established a Health, Safety, and Environmental Promotion Committee responsible for promoting environmental health and safety matters. We refer to the requirements of ISO 45001 and strive to establish a system framework for	No significant differences

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			environmental health and safety management. By using the PDCA management concept, we progressively improve the safety and health management of the workplace, ensuring the safety of employees' working environment. 2. The factory has a medical room staffed with professional physicians and nurses who oversee the health of employees. We provide daily health care and health education consultations to employees and regularly offer health education information and organize health seminars. Through daily health management, we aim to establish proper preventive health care concepts and provide employees with up-to-date health knowledge, promoting their physical and mental well-being. 3. We implement a vacation system and encourage employees to focus on achieving a work-life balance.	
(2)Does the company establish and implement reasonable employee welfare measures (including compensation, vacation and other benefits), and properly reflect the operating performance or results in employee compensation?	✓		Our company has established a salary management policy to ensure reasonable salaries for employees. In addition to complying with the Labor Standards Act and related regulations, the company regularly conducts employee health check-ups and has established a Workers' Welfare Committee to plan and manage employee welfare throughout the year.	No significant differences

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			The following are some of the other employee welfare measures provided by our company: (1) Retirement benefits are handled in accordance with the law. (2) All employees are covered by labor and health insurance as required by law, and the company also provides group insurance. (3) Monthly birthday gifts are given to employees. (4) Annual employee trips are organized or subsidized. (5) In the event of marriage, bereavement, childbirth, or other joyous occasions, employees are entitled to leave as stipulated by the Labor Standards Act, along with welfare allowances. (6) Employees receive holiday bonuses during festive occasions such as New Year, Labor Day, Dragon Boat Festival, and Mid-Autumn Festival. Raffle events are held during the year-end banquet. (7) Employees are entitled to statutory annual leave. (8) Overtime pay for employees is provided in accordance with the law. (9) Employees are covered by accident insurance ranging from TWD 800,000 to 3,000,000, depending on their job positions, to provide them with an additional layer of	

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			protection. (10) Restricted employee stock issuance links company revenue, profits, and other performance indicators to employee compensation. In addition to the above-mentioned employee benefits, our company's bylaws also stipulate that when the company earns profits, 5% to 20% should be allocated as employee remuneration, reflecting the company's business achievements in employee salaries.	
(3) Does the company provide a safe and healthy working environment for its employees and conduct regular safety and health education for them?	✓		To ensure a safe and healthy working environment for employees, the company has established a Safety, Health, and Environment (SHE) Promotion Committee responsible for promoting safety, health, and environmental matters. The committee follows the requirements of ISO 45001 and has been verified, initiating the construction of a SHE management system framework. Utilizing the PDCA management concept, the company continuously improves the safety and health management of the plant area in a step-by-step manner to ensure the safety of colleagues' working environments. In 2024, there were zero fire incidents company-wide, with zero casualties or injuries, and zero casualties or injuries as a percentage of total employees. There were 9 occupational	No significant differences

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			incidents, involving 9 individuals, representing 0.5% of the total workforce. The main causes of accidents were 2 cases of falls, 2 cases of cuts, 2 cases of being caught, and 1 case of being struck. Two fall incidents were environmental in nature, so in addition to reinforcing relevant safety discipline requirements at the operation site, enhanced signage was implemented. The remaining 6 incidents were mainly due to personnel operating behaviors, primarily a lack of safety awareness. Therefore, besides strengthening various operational preventive measures, supervisors are required to convey the importance of safety awareness to frontline employees through supervisor inspections and safety observation activities. The plant has a medical room staffed with professional physicians and nursing staff to oversee colleagues' health. Daily health care and health education consultations are provided, along with periodic health education information and health seminars. Through daily health management, the company aims to instill correct preventive health care concepts and new health knowledge among employees, achieving a state of physical and mental health and well-being.	

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
(4)Does the company establish an effective career development training program for its employees?	✓		The Company plans diverse educational training programs to enhance and improve employees' career capabilities. In order to enhance employees' professional skills, improve work efficiency, and emphasize the importance of product quality, we annually develop an education and training plan based on the company's operational goals and employees' job requirements, as proposed by department managers. In addition to implementing employee training and development based on the annual education and training plan, we also periodically organize managerial and professional training courses. Moreover, we send employees to attend external courses and training programs offered by relevant institutions as needed, aiming to strengthen the professional abilities of employees in various departments.	No significant differences
(5)Does the company comply with relevant laws and regulations and international standards for customer health and safety, customer privacy, marketing and labeling of products and services, and formulate relevant policies and complaint procedures to protect the rights and interests of consumers or customers?	✓		The Company complies with relevant regulations and international standards in marketing and labeling of products and services. To align with customer needs, we conduct an annual customer satisfaction survey. Through this survey and feedback, we aim to bridge the gap between our company and customers, strengthen the trust relationship, and better understand their requirements. Additionally, we have a communication platform for stakeholders	No significant differences

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			on the Company's website to ensure timely response to customer complaints and issues.	
(6) Does the company have a supplier management policy that requires suppliers to follow relevant specifications and their implementation in environmental protection, occupational safety and health, labor rights and other issues?	✓		The Company considers suppliers as important business partners for sustainable operations, and we uphold corporate social responsibility through management standards. We evaluate suppliers not only based on pricing and production capabilities but also thoroughly examine their environmental management practices, restricted substance usage, and labor equality. Through trust and equal assessment, we emphasize our commitment to social and environmental considerations, as well as product quality. Only suppliers who pass the evaluation and align with our principles of sustainable operations are deemed qualified. In our "Supplier Management Operation Procedures," we include a letter of supplier corporate social responsibility advocacy, requesting suppliers' commitment and signature to jointly create a better future.	No significant differences
5. Does the company prepare corporate social responsibility reports and other reports that disclose the company's non-financial information in accordance with the international reporting standards or guidelines? Is the disclosure report confirmed or guaranteed by a third party certification unit?		✓	In accordance with Statement on Assurance Standards No. 1, "Assurance Engagements Other Than Audits or Reviews of Historical Financial Information," issued by the Accounting Research and Development Foundation of the R.O.C., the Company engaged PwC Taiwan to provide limited assurance on selected performance indicators	No significant differences

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
			presented in the 2023 sustainability report.	
6. If a company has its own corporate social responsibility code in accordance with the code of practice for corporate social responsibility of listed and OTC companies, please state the difference between its operation and the code : None.				
7. Other important information to understand the operation of CSR : (1) Environmental Protection: The Company has obtained ISO 14001 and TS 16949 certifications. Both our production processes and products adhere to the management procedures related to environmental restrictions on substances. We also conduct regular ICP (Inductively Coupled Plasma) testing. We are committed to continuously enhancing our environmental protection efforts throughout our operations. (2) Community Engagement: To foster a friendly community relationship, we annually sponsor the Community Development Association to support their neighborhood watch team by providing funds for the purchase of safety equipment such as reflective vests. Additionally, we participate in activities such as "Winter Relief" and "Warmth in the End of the Year," where we contribute charitable donations to assist vulnerable families during the cold season. We show care and provide support to these disadvantaged families by offering love and donations. In 2024, we donated a total of 120,000 to the Dayuan District Neighborhood Watch Association, Beigang Neighborhood Watch Team, and the Office of Hai Village within the Dayuan District. (3) Social Contributions: We firmly believe in the concept of "Ten years nurturing trees, hundred years nurturing people." To support local education, we have sponsored local elementary schools' "Education Savings Accounts" for two consecutive years. This provides schools with additional funds to promote various educational activities and initiatives. In 2024, we donated a total of 1.18 million to Taishan Elementary School, Hai Elementary School within the Dayuan District, and Fu Jen Catholic University. (4) Social Services and Philanthropy: In addition to our core business operations, we periodically donate to social welfare organizations. In 2024, we contributed a total of 1 million to the Chiayi Christian Hospital, Taiwan Brain Disease Prevention and Treatment Foundation, and the Social Assistance Fund of Taoyuan City. (5) Consumer Rights: Our company strives to achieve customer satisfaction. We prioritize product quality, safety, and innovation while promptly addressing customer complaints and providing complete product information. (6) Human Rights: We have established "Work Rules" in compliance with the Labor Standards Act and relevant regulations. We uphold a good working environment in accordance with laws such as the Gender Equality in Employment Act and the Sexual Harassment Prevention Act, ensuring the protection of employees' rights. (7) Occupational Health and Safety and Other Social Responsibilities: We strictly adhere to relevant laws and regulations in implementing environmental protection measures. All pollution control facilities are installed and operated in compliance with legal requirements as we fulfill our responsibilities as environmentally responsible citizens.				

2.3.6 Implementation status of climate-related information.

Item	Implementation status
1. Description of the supervision and governance by the board of directors and management on climate-related risks and opportunities.	1. Jentech Precision's climate change and management framework are directly supervised by the board of directors. The company emphasizes operational transparency, prioritizes shareholder interests, and believes that a sound and efficient board of directors is the cornerstone of corporate governance. In promoting climate change and sustainability management strategies, the board of directors oversees and guides the company's sustainable development. 2. As for existing committees, the "Corporate Sustainability Committee" is responsible for supervising Jentech Precision's risk management functions and reviewing its risk management policies and frameworks. The Corporate Social Responsibility Management Committee holds meetings every six months to discuss agenda items including climate-related risk issues, such as the latest legal regulations on industrial climate risks and updates on the identification of climate risks and opportunities.
2. Describe how the identified climate risks and opportunities affect the company's business, strategy, and finances (short-term, medium-term, long-term).	Based on the execution of TCFD, climate-related risks and opportunities are identified and ranked by relevant teams. The assessment of climate change risks and response measures is conducted to identify potential crises and possible opportunities, which are then used to set short, medium, and long-term goals. For instance, extreme weather events such as heavy rain or flooding, which may cause short-term operational disruptions, require strengthening disaster preparedness drills to reduce damage. For medium to long-term goals, continuous energy-saving measures are necessary to reduce energy consumption, along with adopting local procurement practices to maximize resource utilization efficiency and foster coexistence and prosperity with the environment.
3. Describe the financial impact of extreme weather events and transition actions.	Extreme weather events such as heavy rain or flooding may lead to equipment damage or significant operational disruptions, resulting in increased operating costs. Additionally, issues such as the imposition of carbon taxes or fees can also impact the company's financial profitability.
4. Describe how the process of identifying, assessing, and managing climate risks is integrated into the overall risk management	Based on the company's industry needs and evaluating potential impacts of climate risks, executable plans are developed to implement and execute them. Regular review, monitoring, and adjustment are conducted to track management progress and improve efficiency.

Item	Implementation status
system.	Relevant measures are integrated into daily work behaviors to enable the company to better address various risks, reduce losses, and enhance the robustness and sustainability of its operations.
5. If using scenario analysis to assess resilience to climate change risks, it is important to describe the scenario, parameters, assumptions, analysis factors, and key financial impacts employed.	1. Physical risk scenario analysis: Water resources are an important resource for plant operations. According to the simulation of the Sixth Assessment Report of the Intergovernmental Panel on Climate Change (IPCC), The analysis results show that Taiwan may face a situation in the future where the difference between wet and dry seasons becomes larger and the number of days without rainfall increases. If water is used If the power supply is interrupted, the operation of the factory will be interrupted. 2. Market risk scenario analysis: Customers require us to set up short-, medium- and long-term plans and action plans for greenhouse gas emission reduction. If we do not actively cooperate, we may reduce orders or even to cancel the order. 3. For more details, please refer to the “3.1 Climate and Energy Management” section of the Company’s Sustainability Report.
6. If there's a transformation plan to address and manage climate-related risks, it should outline the plan's content, as well as the indicators and goals used to identify and manage physical and transitional risks.	1. Carbon reduction regulations are becoming increasingly stringent: In response to the risks that may be caused by the carbon fee system, carbon inventory work has been launched. Starting from 2022, Taiwan factory inventories will be conducted annually. In the future, we plan to expand this to global subsidiaries to fully understand carbon emissions and implement subsequent carbon reduction measures. We actively respond to government energy-saving and water-saving regulatory measures, launch energy improvement plans, and recycle process water to reduce water usage. Solar photovoltaic systems have been started in existing factories (Huaya and Dayuan Second Factory) and are planned to be installed in new factories in the Aviation City in the future to meet the Energy Bureau's regulatory requirements for self-installed renewable energy equipment. 2. Cost of low-carbon technology transformation: Annual carbon inventory is conducted to analyze factory electricity consumption and carbon emission hotspots, evaluate the capital investment and carbon reduction benefits of carbon reduction strategies, and evaluate and

Item	Implementation status
	compare possible green electricity combinations in the market to minimize the cost of carbon reduction. 3. For more details, please refer to the “3.1 Climate and Energy Management” section of the Company’s Sustainability Report.
7. If internal carbon pricing is used as a planning tool, the basis for price determination should be explained.	Internal carbon pricing is not used as a planning tool.
8. If climate-related targets are established, it should be clarified the activities covered, scope of greenhouse gas emissions, planning timeframe, annual progress, etc. If carbon offsets or Renewable Energy Certificates (RECs) are used to achieve the goals, the source and quantity of the offset carbon emissions or the number of RECs exchanged should be disclosed.	The target for reducing greenhouse gas emissions are 3% reduction in 2024 (short term), 14% reduction in 2027 (medium term), and 28% reduction in 2030. For more details, please refer to the “3.1 Climate and Energy Management” section of the Company’s Sustainability Report.
9. Greenhouse gas inventory and assurance situation along with reduction targets, strategies, and specific action plans.	1. The target for reducing greenhouse gas emissions are 3% reduction in 2024 (short term), 14% reduction in 2027 (medium term), and 28% reduction in 2030. The Company has proposed an energy efficiency improvement plan aimed at reducing energy use and greenhouse gas emissions. The main contents include reducing air conditioning operating hours by 1 hour, using LED firefighting lights, and installing infrared sensing switches in toilets and corridors. Through these improvement plans, we aim to achieve energy saving, carbon reduction, and greenhouse gas reduction. 2. Explanation of the greenhouse gas inventory assurance situation: (1) The types of greenhouse gases are classified according to the requirements of ISO 14064-1:2018 and the Greenhouse Gas Protocol developed by the World Business Council for Sustainable Development/World Resources Institute (WBCSD/WRI), as well as the regulations for greenhouse gas emissions inventory registration and verification management issued by the Environmental Protection Administration. The types of greenhouse gases include carbon dioxide (CO₂), methane (CH₄), nitrous oxide (N₂O),

Item	Implementation status																																								
	hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF6), and nitrogen trifluoride (NF3). (2) The main types of greenhouse gas emissions within the operational boundaries of the company are carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), and hydrofluorocarbons (HFCs). (3) Data assurance and ISO 14064-1 verification have been conducted by Taiwan Inspection Technology Company (SGS), and the company has obtained a certificate (reasonable assurance level for Category 1 and 2). (4) Combining the above information, the emissions for each plant in the past two years are as follows: 2023 : <table><tr><th>Plant</th><th>Category 1 (metric tons CO₂e)</th><th>Category 2 (metric tons CO₂e)</th><th>Subtotal (metric tons CO₂e)</th><th>Total (metric tons CO₂e)</th><th>Density (metric tons CO₂e/NT million)</th></tr><tr><td>Huaya</td><td>230.1868</td><td>6,017.3804</td><td>6,247.5672</td><td rowspan="3">27,723.1320</td><td rowspan="3">2.5509</td></tr><tr><td>Dayuan 1</td><td>131.7308</td><td>11,175.3746</td><td>11,307.1054</td></tr><tr><td>Dayuan 2</td><td>71.4494</td><td>10,097.0100</td><td>10,168.4594</td></tr></table> 2024 : <table><tr><th>Plant</th><th>Category 1 (metric tons CO₂e)</th><th>Category 2 (metric tons CO₂e)</th><th>Subtotal (metric tons CO₂e)</th><th>Total (metric tons CO₂e)</th><th>Density (metric tons CO₂e/NT million)</th></tr><tr><td>Huaya</td><td>251.6624</td><td>6,122.9991</td><td>6,374.6615</td><td rowspan="3">29,998.1772</td><td rowspan="3">2.2513</td></tr><tr><td>Dayuan 1</td><td>131.3991</td><td>11,427.0633</td><td>11,558.4624</td></tr><tr><td>Dayuan 2</td><td>175.0477</td><td>11,890.0056</td><td>12,065.0533</td></tr></table>	Plant	Category 1 (metric tons CO ₂ e)	Category 2 (metric tons CO ₂ e)	Subtotal (metric tons CO ₂ e)	Total (metric tons CO ₂ e)	Density (metric tons CO ₂ e/NT million)	Huaya	230.1868	6,017.3804	6,247.5672	27,723.1320	2.5509	Dayuan 1	131.7308	11,175.3746	11,307.1054	Dayuan 2	71.4494	10,097.0100	10,168.4594	Plant	Category 1 (metric tons CO ₂ e)	Category 2 (metric tons CO ₂ e)	Subtotal (metric tons CO ₂ e)	Total (metric tons CO ₂ e)	Density (metric tons CO ₂ e/NT million)	Huaya	251.6624	6,122.9991	6,374.6615	29,998.1772	2.2513	Dayuan 1	131.3991	11,427.0633	11,558.4624	Dayuan 2	175.0477	11,890.0056	12,065.0533
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2.3.7 Implementation of Ethical Corporate Management and variations with management principles of publicly-listed companies and reasons

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
1. Establish integrity business policies and plans (1) Does the company have an integrity operation policy approved by the board of directors, and clearly state the integrity operation policy and practice in the regulations and external documents, as well as the commitment of the board of directors and senior management to actively implement the operation policy?	✓		(1) The Company's board of directors has approved the establishment of the "Code of Conduct" and "Code of Ethics" to regulate the behavior of directors, independent directors, executives, and employees. We are committed to complying with relevant regulations, such as the Company Act and Securities Exchange Act, as the foundation of our business integrity. Members of the board of directors and management actively participate in training programs related to business integrity and legal compliance to enhance their understanding and implementation of ethical business practices.	No significant differences
(2) Does the company establish an evaluation mechanism for the risk of dishonest behavior, regularly analyze and evaluate the business activities with high dishonest behavior risk within the business scope, and formulate a plan for preventing dishonest behavior based on it, and at least cover the preventive measures for the behaviors in Article 7, paragraph 2, of the code of honest operation for listed and OTC companies?	✓		(2) The Company has established a "Code of Conduct" and implemented effective accounting and internal control systems. Our internal audit personnel conduct audits to ensure compliance with the provisions of Article 7, Paragraph 2, and other relevant provisions of the "Code of Conduct for Listed and Over-the-Counter Companies" or other business activities that may have a higher risk of dishonest behavior within our business	No significant differences

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
(3) Does the company specify operating procedures, conduct guidelines, disciplinary and grievance systems for violations in the prevention of dishonest conduct plan, implement them, and regularly review and amend the aforementioned scheme?	✓		scope. This is done to prevent any form of dishonest conduct. (3) Our company has developed comprehensive measures in the "Code of Conduct" to prevent dishonest behavior. These measures include operational procedures, behavioral guidelines, disciplinary actions for violations, and a complaint mechanism. We implement these measures and regularly review them in accordance with the latest laws and regulations to address practical needs.	No significant differences
2. Implement integrity operation (1) Does the company assess the integrity records of its counterparties and specify the integrity terms in the contracts it enters into with them?	✓		(1) The Company conducts business activities in a fair and transparent manner. The contracts we enter into with external parties clearly outline the rights and obligations of both parties. Additionally, we conduct integrity checks on stakeholders such as customers and suppliers to prevent any dishonest behavior that may harm the interests of the company.	No significant differences
(2) Does the company set up a dedicated unit under the board of directors to promote the integrity operation of the enterprise, and regularly (at least once a year) report to the board of directors its integrity operation policies, plans to prevent dishonest behavior and supervision of implementation?	✓		(2) The Company has designated the Finance Department to be responsible for promoting "Corporate Integrity and Ethics." They serve as the unit in charge and provide annual reports to the Board of Directors on the progress of the initiative. In addition to continuously promoting the concept of integrity and ethics among employees, we also place special	No significant differences

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
(3) Does the company have a conflict of interest prevention policy, provide appropriate presentation channels and implement them?	✓		emphasis on educating new employees about the principles of integrity and ethics and require them to sign a declaration of commitment to these principles. (3) The Company has established a policy to prevent conflicts of interest and provides appropriate channels for directors, executives, and other stakeholders attending or participating in board meetings to proactively disclose any potential conflicts of interest they may have with the company. If there is a risk of harm to the company's interests, those individuals are prohibited from participating in discussions and voting on related matters and should abstain from such discussions and voting.	No significant differences
(4) Has the company established an effective accounting system and internal control system for the implementation of integrity operation, and the internal audit unit shall, according to the assessment results of the risk of dishonest behavior, draw up relevant audit plans, and according to the compliance of the plan for preventing dishonest behavior, or entrust an accountant to carry out the audit?	✓		(4) In order to ensure the implementation of ethical business practices, our company has established effective accounting and internal control systems. Internal auditors regularly audit the compliance with these systems and provide audit reports to the Board of Directors. Additionally, external auditors review the implementation of the company's internal control system on an annual basis. These measures are in place to uphold the integrity of our business operations.	No significant differences
(5) Does the company regularly conduct internal and	✓		(5) The Company regularly organizes educational	No significant differences

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
external education and training for integrity operation?			training programs and has established employee work rules. We also utilize monthly meetings to strengthen and promote awareness of these rules among the employees.	
3.Operation of the company's whistleblowing system				
(1)Does the company have a specific reporting and reward system, establish a convenient reporting channel, and assign appropriate personnel to the reported object?	✓		(1) To promote a culture of integrity and ethical business practices, our company provides proper channels for reporting misconduct, including dedicated hotlines, a reporting mailbox on the company's website, and an employee suggestion box. We also have a dedicated unit responsible for handling such reports in accordance with the prescribed procedures and regulations.	No significant differences
(2)Does the company establish the standard operating procedures for investigation of reported matters, follow-up measures to be taken after investigation and relevant confidentiality mechanisms?	✓		(2) The Company ensures the confidentiality of the whistleblower's identity and the reported content. We handle the whistleblowing process in accordance with the prescribed procedures and regulations, maintaining strict confidentiality throughout the investigation.	No significant differences
(3)Does the company take measures to protect whistleblowers from improper handling due to whistleblowing?	✓		(3) The Company takes measures to protect whistleblowers from any unjust treatment resulting from their reports and follows the prescribed procedures and regulations for disciplinary actions.	No significant differences
4. Enhance information disclosure				
Does the company disclose the content and promotion	✓		The Company discloses information related to integrity management on its corporate website. We	No significant differences

Assessment items	Operation Status			Discrepancy with best-practice principles of TWSE/GTSM listed companies
	Yes	No	Summary	
effect of its code of conduct for integrity operation on its website and public information observatory?			also publish the Code of Conduct for Integrity Management on the Public Information Observation System and in our annual reports.	
5. If a company has its own code of conduct for integrity in accordance with the code of conduct for listed and OTC companies, please state the difference between its operation and the code: None.				
6. Other important information helpful to understand the company's operation integrity: (such as the company's review and amendment of the integrity operation rules, etc.) (1)The "Board of Directors Meeting Rules" of our company stipulate that if a attending director has a personal or representative interest in any matter being discussed at the meeting, they must disclose the important details of their interest related to the matter. If there is a potential harm to the company's interests, the director shall not participate in the discussion or voting, nor act as a proxy for other directors to exercise their voting rights. They should also abstain from participating in the discussion and voting process. (2)The Company has established the "Internal Material Information Handling and Insider Trading Management Regulations." Directors, executives, employees, and consultants are required to exercise the duty of care and loyalty as prudent managers, adhere to the principles of honesty and good faith, and sign confidentiality agreements. Directors, executives, employees, and consultants who have access to internal material information of the Company are prohibited from disclosing such information to others before it is officially released through the company's disclosure system.				

2.3.8 Other important information which is sufficient to understand corporate governance operation status must also be disclosed :

Please refer to our company's website for the corporate governance section : <http://www.jentech.com.tw>

2.3.9 Internal Control System Implementation Status

2.3.9.1. Statement on Internal Control :

Jentech Precision Industrial Co., Ltd.

Internal Control System Statement

Date: February 25, 2025

Based on the findings of a self-assessment, Jentech Precision Industrial Co., Ltd. states the following with regard to its internal control system during the year 2024:

1. Jentech's Board of Directors and management are responsible for establishing, implementing, and maintaining an adequate internal control system. Internal control system is designed to provide reasonable assurance over the effectiveness and efficiency of our operations (including profitability, performance and safeguarding of assets), reliability, timeliness, transparency and regulatory compliance of our reporting, and compliance with applicable rulings, laws and regulations.
2. An internal control system has inherent limitations. No matter how perfectly designed, an effective internal control system can provide only reasonable assurance of accomplishing its stated objectives. Moreover, the effectiveness of an internal control system may be subject to changes due to extenuating circumstances beyond our control. Nevertheless, our internal control system contains self-monitoring mechanisms, and Jentech takes immediate remedial actions in response to any identified deficiencies.
3. Jentech evaluates the design and operating effectiveness of its internal control system based on the criteria provided in the Regulations Governing the Establishment of Internal Control Systems by Public Companies (herein below, the Regulations). The criteria adopted by the Regulations identify five key components of managerial internal control: (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring activities. Each component also includes several items which can be found in the Regulations.
4. Jentech has evaluated the design and operating effectiveness of its internal control system according to the aforesaid Regulations.
5. Based on the findings of such evaluation, Jentech believes that, on December 31, 2024, it has maintained, in all material respects, an effective internal control system (that includes the supervision and management of our subsidiaries), to provide reasonable assurance over our operational effectiveness and efficiency, reliability, timeliness, transparency and regulatory compliance of reporting, and compliance with applicable rulings, laws and regulations.
6. This Statement is an integral part of Jentech's annual report and prospectus, and will be made public. Any falsehood, concealment, or other illegality in the content made public will entail legal liability under Articles 20, 32, 171, and 174 of the Securities and Exchange Law.
7. This Statement was passed by the Board of Directors in their meeting held on February 25, 2025, with none of the ten attending directors expressing dissenting opinions, and the remainder all affirming the content of this Statement.

Jentech Precision Industrial Co., Ltd.

Chairman: Chung-Hsin Chao

President: Chin-Lung Lin

2.3.9.2. Where accountant was commissioned to perform ad hoc review on the internal control system, the accountant review report required to be disclosed: None.

2.3.10 In the most recent years and as of the date of publication of the annual report, in case its employees were punished by law or punishments were imposed by the company due to employee's violation of the company's internal control rules, and in case such punishments may have great impacts on the owners' equity or the company's stock prices, the company should disclose the content of such punishments, the major misconduct, and improvements: None.

2.3.11 Important resolutions of the shareholders' meeting and the Board of Directors during the most recent year and until the publication date of the annual report

2.3.11.1 Important resolutions of 2024 shareholders' meeting (May 30, 2024)

Major Resolutions of Shareholders' Meeting	Implementation Status
Acknowledgement: 1. The 2023 Business Report and Financial Statements 2. The Distribution of 2023 Profits	Approved. Approved. July 16, 2024 was set as the ex-dividend record date, and August 8, 2024 was set as the cash dividends payment date, and a cash dividend of NT\$9.85472863 was allocated per share.

2.3.11.2 Important resolutions of the Board of Directors

Meeting Date	Important resolutions
2024.01.18	1. Resolved and approved to issue new shares through capital increase to complete a share exchange with Kenly Precision Industrial Co., Ltd.
2024.03.08	1. Resolved and approved the operational plan for the year 2024. 2. Resolved and approved the distribution of employee remuneration and director remuneration for the year 2023 of the Company. 3. Resolved and approved the business report and financial statements for the year 2023 of the Company. 4. Resolved and approved the distribution of profits for the year 2023 of the Company. 5. Resolved and approved the distribution of cash dividends for the year 2023 of the Company. 6. Resolved and approved the issuance of the internal control statement by the Company. 7. Resolved and approved the amendment to the "Internal Control System Self-Assessment Operation Procedure" by the Company. 8. Approved the auditor's fees for the year 2024 of the Company.

	9. Resolved and approved s the recognition of the credit limit applied by the Company to financial institutions. 10. Resolved and approved the capital increase proposal for Nantong Kenly Precision Electronic Ltd., a subsidiary of Kenly Precision Industrial Co., Ltd., invested by Samoa Elix International Co., Ltd. 11. Resolved and approved the arrangements for convening the shareholders' meeting in the year 2024.
2024.05.10	1. Resolved and approved the change of the Company's Accounting Officer. 2. Resolved and approved the consolidated financial statements for the first quarter of the year 2024. 3. Resolved and approved the proposal for cancelling and reducing the rights of employees regarding new shares and setting the reduction reference date. 4. Resolved and approved the stock conversion record date and related matters for the Company issuing new shares through capital increase to complete a share exchange with Kenly Precision Industrial Co., Ltd. 5. Resolved and approved the recognition of the credit limit applied by the Company to financial institutions. 6. Resolved and approved proposals for managerial promotions and compensation packages.
2024.08.07	1. Resolved and approved the 2nd quarter consolidated financial statements for the year 2024. 2. Resolved and approved the recognition of the credit limit applied by the Company to financial institutions. 3. Resolved and approved the endorsement and guarantee case for the subsidiary, Kenly Precision Industry Co., Ltd. 4. Resolved and approved the participation in the cash capital increase case of subscribing to Kenly Precision Industry Co., Ltd., a subsidiary of the Company. 5. Resolved and approved distribution of director remuneration for the year 2023 of the Company. 6. Resolved and approved the employee remuneration for the year 2023 of the Company. 7. Approved the salary adjustment for managers for the year 2024 of the Company.
2024.11.08	1. Resolved and approved the 3rd quarter consolidated financial statements for the year 2024. 2. Resolved and approved the audit plan for the year 2025 of the Company. 3. Approved the recognition of the credit limit applied by the Company to financial institutions. 4. Resolved and approved the record date of capitalization of exercising of employee stock option and stock distribution date. 5. Approved 2023 Sustainability Report. 6. Approved the year-end bonus for the managers of the Company for the year 2024.

2025.02.25	1. Resolved and approved the operational plan for the year 2025. 2. Resolved and approved the distribution of employee remuneration and director remuneration for the year 2024 of the Company. 3. Resolved and approved the business report and financial statements for the year 2024 of the Company. 4. Approved the distribution of profits for the year 2024 of the Company. 5. Resolved and approved the distribution of cash dividends for the year 2024 of the Company. 6. Resolved and approved the issuance of the internal control statement by the Company. 7. Resolved and approved the amendment to the "Internal Control System Self-Assessment Operation Procedure" by the Company. 8. Resolved and approved the auditor's fees for the year 2025 of the Company. 9. Resolved and approved the recognition of the credit limit applied by the Company to financial institutions. 10. Resolved and approved the record date of capitalization of exercising of employee stock option and stock distribution date. 11. Resolved and approved the Company's fourth and fifth domestic unsecured convertible corporate bonds issuance 12. Approved the amendment to the "Articles of Incorporation". 13. Approved the amendment to the Company's "Rules of Procedure for Board Meetings". 14. Approved the amendment to the Company's "Corporate Social Responsibility Best Practice Principles". 15. Approved the proposal to re-elect directors (including independent directors) at this year's shareholders' meeting. 16. Lifting the prohibition on the Directors and their representatives from participating in the competitive business. 17. Convening the 2025 Annual Shareholders' Meeting.
2025.04.18	1. Resolved and approved the recognition of the credit limit applied by the Company to financial institutions. 2. Resolved and approved the Company's "Director Remuneration Distribution Method". 3. Nomination of Director Candidates and Review of Independence Cases.

2.3.12 Where, during the most recent fiscal year and as of the printing date of the annual report, a director has expressed a dissenting opinion with respect to a material resolution passed by the board of directors, and said dissenting opinion has been recorded or prepared as a written declaration disclose the principal content thereof: None

2.4. Information on CPA professional fees

2.4.1. Audit fees and non-audit fees paid to the certified public accountant, to the accounting firm of the certified public accountant, and/or to any affiliated enterprise of such accounting firm and details of non-audit services

Unit: Thousand New Taiwanese Dollars

Name of CPA firm	Name of CPA	Audit periods	Audit fees	Non-audit fees	Total
Pricewaterhouse Coopers	Fang-Yu Wang Se-Kai Lin	2024.01.01~ 2024.12.31	2,300	1,700	4,000

Note: Non-audit fees include financial report translation, and Sustainability report consultation and confirmation service fee.

2.4.2. When the company changes its accounting firm and the audit fees paid for the fiscal year in which such change took place are lower than those for the previous fiscal year, the amounts of the audit fees before and after the change and the reasons shall be disclosed: None.

2.4.3. When the audit fees paid for the current fiscal year are lower than those for the previous fiscal year by 10 percent or more, the reduction in the amount of audit fees, reduction percentage, and reason(s) therefor shall be disclosed: None.

2.5. Information of replacement of certified public accountant

If the company has changed its accountants in the past two fiscal years and subsequent periods, the following information should be disclosed: Not applicable.

2.6. Where the company's chairman, general manager or any officer in charge of finance or accounting matters has in the most recent year held a position at the accounting firm of is CPA or at an affiliated enterprise of the accounting, the name and position of the person and the period during which the position was held, shall be disclosed: None.

2.7. Any transfer of shareholdings and changed equity pledge from the directors, managers and shareholder(s) holding more than 10% of the shares during the most recent year and as of the publication date of the annual report:

2.7.1 Changes in equity among the directors, manager and large shareholder(s)

Title	Name	2024		As of March 31, 2025	
		Increase (decrease) in number of shareholding	Increase (decrease) in number of pledged shares	Increase (decrease) in number of shareholding	Increase (decrease) in number of pledged shares
Chairman	Chung-Hsin Chao	-	-	-	-
Vice Chairman	Yung-Tsang Chao	-	-	-	-

Legal Entity Director and Majority Shareholder	Hsin-Chong International Co., Ltd	-	-	-	-
Legal Entity Director and Representative	Chien-Tsai Chang	(26,000)	-	-	-
Legal Entity Director and Representative	Chung-Hui Hsu	1,528	-	(2,025)	-
Legal Entity Director and Representative/Vice President	Feng-Chun Kuo	5,000	-	-	-
Legal Entity Director and Majority Shareholder	Heng-Shan Co., Ltd.	224	-	-	-
Legal Entity Director and General Manager	Chin-Lung Lin	24,000	-	-	-
Legal Entity Director and Representative	Jheng-Cing Wu	-	-	-	-
Director	Wei-Pang Liu	(7,000)	-	(1,000)	-
Independent Director	Tsung-Nan Tsai	-	-	-	-
Independent Director	Te-Chang Yao	-	-	-	-
Independent Director	Stephanie Chang	-	-	-	-
Manager	Jia-wei Pang	1,000	-	-	-
Manager	Jin-Ruei Yu	(1,000)	-	-	-
Manager	Chiao-Hsiang Chang	(1,300)	-	450	-
Manager	Mu-Chih Jhong	-	-	-	-
Manager	Shiue-Chin Lin	3,800	-	-	-
Manager	Yue-Jeng Wang	(5,400)	-	-	-
Manager	Chang-Chi Yeh	1,334	-	-	-
Manager	Jian-Ru Lai	(4,000)	-	(4,000)	-
Manager	Jie-Yuan Hung	-	-	-	-
Manager	Hong-Ping Pan	-	-	-	-
Manager	Bing-rong Wang	400	-	-	-
Manager	Cing-Jiao Jheng	5,899	-	-	-
Manager	Ciao-Ni Jheng	2,000	-	-	-

2.7.2 Stock transfers to related parties:

Name	Reasons for Equity Transfer	Transaction Date	Counterparty	Relationship between the counterparty and the company, directors, supervisors, managers, and shareholders holding more than ten percent of the shares	Number of shares	Transaction price
Heng-Shan Co., Ltd.	Share conversion	2024.05.31	Kenly Precision Industrial Co., Ltd. Ltd.	A subsidiary of the Company in which the Company holds 100% of its shares	224	0.00

Note: The Company and Kenly Precision Industry Co., Ltd. carried out a share conversion on May 31, 2024. Hengshan Co., Ltd. acquired shares due to the share conversion.

2.7.3 Pledge of stock rights to related parties: NA

2.8. Information of relationships between TOP 10 shareholders are related parties

March 31, 2025

Name	Own held shares		Shares Held by Spouse & Minors		Shares Held in the Name of Others		Name and Relationship between Jentech's Shareholders		Remarks
	Shares	%	Shares	%	Shares	%	Name	Relationship	
Hsin-Chong International Co., Ltd. Representative : Chung-Hsin Chao	17,460,592	12.22	—	—	—	—	(Note)		—
	2,032,002	1.42	10,057	0.01	—	—			—
Heng-Shan Co., Ltd. Representative : Yung-Tsang Chao	16,672,994	11.67	—	—	—	—			—
	2,068,292	1.45	9,041	0.01	—	—			—
Fukang Co., Ltd Representative : Ci-Mei Zhao Xu	8,728,856	6.11	—	—	—	—	(Note)		—
	10,057	0.01	2,032,002	1.42	—	—			—
Jiahe Xin Co., Ltd. Representative : Kuei-Ling Chien	8,609,305	6.02	—	—	—	—			—
	9,041	0.01	2,068,292	1.45	—	—			—
New Labor Retirement Fund	7,344,187	5.14	—	—	—	—	—		—
Ming-jen Chen	3,770,005	2.64	—	—	—	—	—		—
Cathay Life Insurance Co., Ltd.	3,471,012	2.43	—	—	—	—	—		—
Standard Chartered Trustees Small World	3,409,467	2.39	—	—	—	—	—		—
Fubon Life Insurance Co., Ltd.	3,138,987	2.20	—	—	—	—	—		—
Allianz Global Investors Taiwan Technology Fund	2,400,000	1.68	—	—	—	—	—		—

Note : 1. Chung-Hsin Chao and Yung-Tsang Chao are brothers.

2. Chung-Hsin Chao and Ci-Mei Zhao Xu are couple.

3. Yung-Tsang Chao and Kuei-Ling Chien are couple.

2.9. The number of shares held by the company, the company's directors, managers, and businesses directly or indirectly controlled by the Company in the same joint venture, and the combined shareholding percentage.

Unit: 1,000 shares

Investees (Note)	Investments of the Company		Investments of the directors, managers and their investment in business which they have direct or indirect control of.		Comprehensive investments	
	Number of Shares	Share (%)	Number of Shares	Share (%)	Number of Shares	Share (%)
Elix International Co., Ltd.	21,306	100	-	-	21,306	100
Wuxi Jentech Precision Industrial Co., Ltd.	-	100	-	-	-	100
Kenly Precision Industrial Co.,Ltd.	139,400	100	-	-	139,400	100
Kenly International Technology Co.,Ltd.	12,779	100	-	-	12,779	100
Kenly Global Co.,Ltd.	0.001	100	-	-	0.001	100
Jiaxing Kenly Precision Electronics Co.,Ltd.	-	66.6	-	-	-	66.6
Nantong Jentech Precision Industrial Co., Ltd.	-	100	-	-	-	100

Note: Equity investments of the Company.

Chapter 3 Capital Overview

3.1 Capital and Shares

3.1.1 Source of Capital

3.1.1.1 Capitalization

Unit: Shares, NT\$

Year/ Month	Issue Price	Authorized Share Capital		Paid-In Capital		Remark		
		Shares	Amount	Shares	Amount	Source of Capital	Capital Increase by Assets Other Than Cash	Date of Approval and Document Number
1987.03	1,000	5,000	5,000,000	5,000	5,000,000	Registered capital 5,000,000	-	-
1994.10	1,000	30,000	30,000,000	30,000	30,000,000	Capital increase by cash 25,000,000	-	-
2000.12	1,000	80,000	80,000,000	80,000	80,000,000	Capital increase by cash 50,000,000	-	2000.12.05 Ching (89) Zhong -Zi No.89535944
2002.12	10	8,450,000	84,500,000	8,450,000	84,500,000	Capital increase by earnings 4,500,000	-	2002.12.20 Ching-Shou-Zhong-Zi No.09133158450
2007.01	10	80,000,000	800,000,000	23,450,000	234,500,000	Capital increase by cash 150,000,000	-	2007.01.10 Ching-Shou-Zhong-Zi No.09631527130
2007.06	20	80,000,000	800,000,000	44,483,000	444,830,000	Capital increase by cash 18,000,000 Capital increase by earnings 187,600,000 Capital increase by employee dividend 4,730,000	-	2007.06.11 Ching-Shou-Zhong-Zi No.09632245510
2007.10	80	80,000,000	800,000,000	52,483,000	524,830,000	Capital increase by cash 80,000,000	-	2007.10.24 Ching-Shou-Zhong-Zi No.09601260800
2008.06	10	80,000,000	800,000,000	62,605,450	626,054,500	Capital increase by earnings 78,724,500 Capital increase by employee dividend 22,500,000	-	2008.06.26 Ching-Shou-Zhong-Zi No.09701143560
2009.07	10	80,000,000	800,000,000	65,935,722	659,357,220	Capital increase by earnings 31,302,720 Capital increase by employee dividend 2,000,000	-	2009.08.19 Ching-Shou-Zhong-Zi No.09801188280
2009.11	10	100,000,000	1,000,000,000	72,302,722	723,027,220	Capital increase by cash 63,670,000	-	2009.10.27 Jin-Guan-Zheng-Fa-Zi No.0980056278
2010.07	10	100,000,000	1,000,000,000	74,703,826	747,038,260	Convertible bonds 24,011,040	-	2010.07.28 Ching-Shou-Zhong-Zi No.09901168060

Year/ Month	Issue Price	Authorized Share Capital		Paid-In Capital		Remark		
		Shares	Amount	Shares	Amount	Source of Capital	Capital Increase by Assets Other Than Cash	Date of Approval and Document Number
2010.08	10	100,000,000	1,000,000,000	81,934,098	819,340,980	Capital increase by earnings 72,302,720	-	2010.06.30 Jin-Guan-Zheng-Fa-Zi No.0990033828
2010.10	10	100,000,000	1,000,000,000	83,156,703	831,567,030	Convertible bonds 12,226,050	-	2010.10.29 Ching-Shou-Zhong-Zi No.09901242310
2011.01	10	100,000,000	1,000,000,000	83,389,578	833,895,780	Convertible bonds 2,328,750	-	2011.01.17 Ching-Shou-Zhong-Zi No.10001007820
2011.05	10	100,000,000	1,000,000,000	83,396,101	833,961,010	Convertible bonds 65,230	-	2011.05.13 Ching-Shou-Zhong-Zi No.10001097060
2011.09	10	150,000,000	1,500,000,000	91,735,058	917,350,580	Capital increase by earnings 83,389,570	-	2011.7.4 Jin-Guan-Zheng-Fa-Zi No.1000030785
2011.11	10	150,000,000	1,500,000,000	91,737,285	917,372,850	Convertible bonds 22,270	-	2011.10.31 Ching-Shou-Zhong-Zi No.10001247700
2011.11	10	150,000,000	1,500,000,000	101,737,285	1,017,372,850	Capital increase by cash 100,000,000	-	2011.09.19 Jin-Guan-Zheng-Fa-Zi No.1000043771
2012.08	10	150,000,000	1,500,000,000	106,824,149	1,068,241,490	Capital increase by earnings 50,868,640	-	2012.06.18 Jin-Guan-Zheng-Fa-Zi No.1010027075
2015.07	10	150,000,000	1,500,000,000	106,324,149	1,063,241,490	cancellation of treasury shares 5,000,000	-	2015.07.20 Ching-Shou-Zhong-Zi No.10401142850
2018.11	10	150,000,000	1,500,000,000	109,443,222	1,094,432,220	Convertible bonds 31,190,730	-	2018.11.29 Ching-Shou-Zhong-Zi No.10701150280
2019.02	10	150,000,000	1,500,000,000	110,075,562	1,100,755,620	Convertible bonds 6,323,400	-	2019.02.18 Ching-Shou-Zhong-Zi No.10801014030
2019.05	10	150,000,000	1,500,000,000	120,278,365	1,202,783,650	Convertible bonds 102,028,030	-	2019.05.21 Ching-Shou-Zhong-Zi No.10801058220
2019.09	10	150,000,000	1,500,000,000	121,025,402	1,210,254,020	Convertible bonds 7,470,370	-	2019.09.03 Ching-Shou-Zhong-Zi No.10801118880
2021.02	10	150,000,000	1,500,000,000	122,225,402	1,222,254,020	Issuance of restricted employee equity shares 12,000,000	-	2021.02.23 Ching-Shou-Zhong-Zi No.11001027650
2021.06	10	150,000,000	1,500,000,000	122,219,402	1,222,194,020	cancellation of restricted employee equity shares 60,000	-	2021.06.10 Ching-Shou-Zhong-Zi No.11001092620

Year/ Month	Issue Price	Authorized Share Capital		Paid-In Capital		Remark		
		Shares	Amount	Shares	Amount	Source of Capital	Capital Increase by Assets Other Than Cash	Date of Approval and Document Number
2021.09	10	150,000,000	1,500,000,000	122,208,402	1,222,084,020	cancellation of restricted employee equity shares 110,000	-	2021.09.02 Ching-Shou-Zhong-Zi No.11001148370
2021.12	10	150,000,000	1,500,000,000	122,202,402	1,222,024,020	cancellation of restricted employee equity shares 60,000	-	2021.12.21 Ching-Shou-Zhong-Zi No.11001218170
2022.04	10	150,000,000	1,500,000,000	122,265,231	1,222,652,310	cancellation of restricted employee equity shares 430,000 and Convertible bonds 1,058,290	-	2022.04.25 Ching-Shou-Zhong-Zi No.11101056230
2022.05	10	150,000,000	1,500,000,000	122,259,631	1,222,596,310	cancellation of restricted employee equity shares 56,000	-	2022.05.27 Ching-Shou-Zhong-Zi No.11101088340
2022.09	10	200,000,000	2,000,000,000	122,247,631	1,222,476,310	cancellation of restricted employee equity shares 120,000	-	2022.09.08 Ching-Shou-Zhong-Zi No.11101162870
2022.10	10	200,000,000	2,000,000,000	134,467,871	1,344,678,710	Capital increase by earnings 122,202,400	-	2022.10.05 Ching-Shou-Zhong-Zi No.11101192810
2022.11	10	200,000,000	2,000,000,000	135,345,916	1,353,459,160	Convertible bonds 8,780,450	-	2022.10.05 Ching-Shou-Zhong-Zi No.11101225600
2023.04	10	200,000,000	2,000,000,000	136,751,089	1,367,510,890	Cancellation of restricted employee equity shares 392,000 and Convertible bonds 14,443,730.	-	2023.04.10 Ching-Shou-Zhong-Zi No.11230058640
2023.06	10	200,000,000	2,000,000,000	138,079,424	1,380,794,240	Cancellation of restricted employee equity shares 78,000 and Convertible bonds 13,361,350.	-	2023.06.27 Ching-Shou-Zhong-Zi No.11230090200
2023.09	10	200,000,000	2,000,000,000	140,816,830	1,408,168,300	Cancellation of restricted employee equity shares 66,000 and Convertible bonds 27,440,060.	-	2023.09.12 Ching-Shou-Zhong-Zi No.11230168810
2024.06	10	200,000,000	2,000,000,000	140,671,630	1,406,716,300	Cancellation of restricted employee equity shares 1,452,000.	-	2024.06.07 Ching-Shou-Zhong-Zi No. 11330091170
2024.10	10	200,000,000	2,000,000,000	142,892,651	1,428,926,510	Capital increase by share conversion with Kenly Precision by cash 22,210,210	-	2024.10.21 Ching-Shou-Zhong-Zi No. 11330103490
2025.01	10	200,000,000	2,000,000,000	142,921,102	1,429,211,020	Capital increase by Employee stock options 284,510	-	2025.01.14 Ching-Shou-Zhong-Zi No. 11330209460

3.1.1.2 Types of Stock

March 31, 2025 Unit: Share

Type of Stock	Authorized Capital			Remarks
	Issued shares	Unissued shares	Total	
Common Stock	142,922,005	57,077,995	200,000,000	Listed Company's shares

3.1.1.3 Information for Shelf Registration: None.

3.1.2. List of Major Shareholders

March 31, 2025

Major Shareholders	Shares	Shares (%)
Hsin-Chong International Co., Ltd.	17,460,592	12.22
Heng-Shan Co., Ltd.	16,672,994	11.67
Fukang Co., Ltd	8,728,856	6.11
Jiahe Xin Co., Ltd.	8,609,305	6.02
New Labor Retirement Fund	7,344,187	5.14
Ming-jen Chen	3,770,005	2.64
Cathay Life Insurance Co., Ltd.	3,471,012	2.43
Standard Chartered Trustees Small World Funds Company	3,409,467	2.39
Fubon Life Insurance Co., Ltd.	3,138,987	2.20
Allianz Global Investors Taiwan Technology Fund	2,400,000	1.68

3.1.3. Dividend Policy and Distribution of Earnings

3.1.3.1 Dividend Policy

Based on Jentech's future capital needs and long-term business planning, Jentech cooperates with the overall economic environment and industrial characteristics, and achieves the goal of sustainable operation, taking into account shareholders' rights and capital adequacy ratio. The dividend policy is based on Article 24 of Jentech's articles of association stipulated.

Since Jentech's listing, the total amount of dividends paid each year has been no less than 50% of the net profit after tax of the year, and no less than 25% of the total distributable surplus. Twenty percent of the total shareholder dividends are proposed to be distributed. However, the types and proportions of such surplus distribution may be prepared by the board of directors in accordance with the current company's operating conditions, capital demand planning, etc., and a distribution plan may be issued in the form of new shares, and then submitted to the shareholders' meeting for resolution and adjustment.

3.1.3.2 The dividend distributions proposed at the most recent shareholders' meeting

The cash dividends for the year of 2023 is NT\$ to be distributed to shareholders. According to the number of shares issued and entitled to distribution totaling. As of the publication date of the annual report of Jentech, the board of directors has proposed the 2023 earnings distribution plan on March 8, 2024. The 2023 earnings distribution situation is explained as follows:

For the fiscal year 2023, the net profit after tax for the year 2024 of the Company is NT\$ 3,427,777,292. In addition to the current net profit, there is an amount of NT\$ 5,828,765 from other items. The unappropriated retained earnings for the year amount to NT\$ 3,433,606,057. After allocating 343,360,606 to the legal reserve and reverse NT\$ 188,710,387 to the special reserve, and considering the beginning balance of unappropriated retained earnings of NT\$ 2,072,885,992, the distributable profit for the period is NT\$ 5,351,841,830.

As of February 25, 2025 (the date of the board meeting), the Company had issued 142,922,005 ordinary shares. For the fiscal year 2024, the proposed cash dividend is NT\$14.5 per share, totaling NT\$2,072,369,073.

3.1.4. Effect upon business performance and earnings per share of any stock dividend distribution proposed or adopted at the most recent shareholders' meeting

There is no proposal for free stock distribution at this shareholders' meeting, therefore it has no impact on the company's operational performance and related information such as earnings per share.

3.1.5. Compensation of employees and directors

3.1.5.1 Information relating to compensation of employees and directors, the ratio or range of employee remuneration and director remuneration stated in Jentech's articles of association.

In accordance with the laws and regulations and Article 24 of the company bylaws, the allocation of employee compensation and director remuneration for the 2024 fiscal year is determined. If the company makes a profit during the fiscal year, 5%-20% should be allocated for employee compensation. If the allocation is made through the issuance of new shares, the recipients may include employees of subsidiary companies who meet certain conditions, as determined by the board of directors. Additionally, the board of directors may decide to allocate an amount not exceeding 2% of the aforementioned profit for director remuneration.

3.1.5.2 The accounting basis for the estimated amount of employee remuneration and directors' remuneration in the current period, the basis for calculating the number of shares of employee remuneration distributed by stock, and the accounting treatment when the actual distribution amount is different from the estimated amount:

2024 employee remuneration and the remuneration of directors is estimated at 10% and 2% of the pre-tax net profit respectively. When there is a major change in the distribution amount resolved by the board of directors, the change shall be adjusted to the original annual expense. Changes in accounting

estimates are adjusted and recorded in the year of resolution of the shareholders' meeting.

3.1.5.3 Distribution of compensation of employees and directors approved in the Board of Directors meetings

(1)The amounts of employee compensation and director remuneration distributed in cash or stocks.

The Board of Directors has passed the resolution on February 25, 2025 that the earnings in 2024 will be distributed as follows:

①Proposed cash compensation for employees: NT\$474,418,000

②Proposed Directors' compensation: NT\$94,883,000

The employee remuneration and director's remuneration proposed by the board of directors are the same as the amounts recognized in the 2023 financial statements. °

(2)The amount of any employee compensation distributed in stocks, and the size of that amount as a percentage of the sum of the after-tax net income stated in the parent company only financial reports for the current period and total employee compensation: N/A

3.1.5.4 The actual distribution of compensation for employees and directors in the previous fiscal year

The Board of Directors resolved on March 8, 2024 to distribute employees' compensation NT\$ 316,777,000 and directors' and supervisors' remuneration NT\$ 63,355,000 which were recognized by the Shareholders' Meeting. The employees' compensation and directors' and supervisors' remuneration was fully distributed and no discrepancy with 2023 separate financial report.

3.1.6. Buyback of Common Stock: None

3.2 Convertible Corporate Bond: None

3.3 Preferred Shares: None

3.4 Issuance of Oversea Depositary Shares: None

3.5 Status of Employee Stock Option Plan:

3.5.1 Status of Employee Stock Options before the expiration date

Type of Employee Stock Options	1st time in 2022
Approval Date	July 25, 2022
Issue Date	August 4, 2022
Total number of unit	35,968
Ratio of shares exercisable to the total number of shares issued	0.0252%
Duration	August 4, 2022 ~ August 3, 2025
Exercise method	Issuance of new shares
Vesting period and percentage (%)	Two years after the duration of the option grant: 100% of the total options granted
Shares Exercised	29,351
Value of Shares Exercised	NT\$ 9,492,000
Number of unexercised shares	6,617
Subscription price per share of the unexercised shares	NT\$ 333.633
Ratio of the number of unexercised shares to the total number of issued shares	0.00463%
The effect on shareholders' equity	According to the share conversion agreement, the employee stock option certificates issued by Kenly Precision on August 4, 2022 and still in circulation on December 31, 2024 can be exchanged for a total of 7,517 shares (around 0.0053%) of the Company. The impact on the Company shareholders' equity should be limited.

3.5.2 In the most recent year and up to the publication date of the Annual Report, employee stock options granted to Managerial Officers Team and to top 10 employees.

March 31, 2025; Unit: New Taiwan thousands dollars; thousand Share

	Title Name	Number of Options Granted	% of Shares Exercisable to Outstanding Common Shares	Exercised				Unexercised			
				Shares	Price Per Share	Value of Shares	% of Shares to Outstanding Common Shares	Shares	Price Per Share	Value of Shares	% of Shares to Outstanding Common Shares
Manager	President Ming-Liang Chang	2,473	0.0017%	2,473	333.633	825	0.0017%	0	0	0	0
	Accounting Officer Chiou-Ping Shie										

Employee	Chairman of Subsidiary O- Shun Lu	10.231	0.0072%	10.231	333.633	3,413	0.0072%	0	0	0	0
	Vice President of Subsidiary O- Ruei Lin										
	Vice President of Subsidiary O- Sang Jiang										
	Assistant Vice President O- Jiao Jheng										
	Manager of Subsidiary O- Hong Wang										
	Manage O- Wei Jhao										
	Manage O- Fen Wen										
	Manage O- Mei Chen										
	Assistant Manager O- Ching Lin										
	Assistant Manager O- Hong Wen										
	Senior Engineer O- Yuan Du										

3.6 Status of Employee Restricted Stock :

3.6.1 For all newly issued shares granted to employees that have not yet met the predetermined conditions, the status of implementation should be disclosed as of the cut-off date of the annual report printing, and the impact on shareholders' equity should be addressed.

March 31, 2025

Type of Employee Restricted Stock	First time of Employee Restricted Stock
Date of Effective Registration and Number of Employee Restricted Stock Issued	June 9, 2020 1,200,000 shares
Issue Date	February 1, 2021
The number of newly issued restricted employee shares.	1,200,000 shares
The number of restricted employee shares that can still be issued.	0 shares
Issued Price	0
Employee Restricted Stock as a Percentage of Shares Issued	0.85%

Vesting conditions of Employee Restricted Stock	1.Indicator A: Company Operations and Employee Performance (The maximum proportion of shares allocated under this indicator is 85% of the total shares issued) (1)Eligible recipients: Employees who have made significant contributions to the company's business development. (2)Vesting timeline and proportion: Employees who have been granted restricted employee shares and remain employed until the following timelines, and have achieved a performance assessment result of "Good" or above in the most recent annual evaluation, are eligible to receive the vested shares in the respective vesting years according to the following proportions:			
	Vesting conditions	If the revenue exceeds 120% of the previous year's revenue and the after-tax net profit is not lower than the previous year's after-tax net profit.	If the revenue exceeds 110% of the previous year's revenue and the after-tax net profit is not lower than the previous year's after-tax net profit.	If the revenue exceeds 105% of the previous year's revenue and the after-tax net profit is not lower than the previous year's after-tax net profit.
	Upon completion of one year of employment	The number of allocated shares x20%x100%	The number of allocated shares x20%x90%	The number of allocated shares x20%x80%
	Upon completion of two years of employment	The number of allocated shares x20%x100%	The number of allocated shares x20%x90%	The number of allocated shares x20%x80%
	Upon completion of three years of employment	The number of allocated shares x60%x100%	The number of allocated shares x60%x90%	The number of allocated shares x60%x80%
	2. Indicator B: Company Operations, Employee Performance, and Cost Control (The maximum proportion of shares allocated under this indicator is 15% of the total shares issued) (1)Eligible recipients: Employees who have made outstanding contributions to the company's business development and cost control. (2)Vesting timeline and proportion: Employees who have been granted restricted employee shares and remain employed until the following timelines, and have achieved a performance assessment result of "Good" or above in the most recent annual evaluation, are eligible to receive the vested shares in the respective vesting years according to the following proportions:			
	Vesting conditions	If the revenue exceeds 150% of the previous year's revenue, the after-tax net profit exceeds 200% of the previous year's after-tax net profit, and the operating expense ratio decreases by more than 10%.		

	Upon completion of one year of employment	The number of allocated shares x20%	
	Upon completion of two years of employment	The number of allocated shares x20%	
	Upon completion of three years of employment	The number of allocated shares x60%	
Restricted Rights of Employee Restricted Stock	1. During the vesting period, employees are prohibited from selling, pledging, transferring, gifting, or disposing of the restricted employee shares in any other manner. 2. The rights and obligations of attending, proposing, speaking, and voting at shareholders' meetings are the same as those of the issued common shares of the company and are executed in accordance with the trust custody agreement. 3. Restrictions on shareholder's entitlement to rights issues and dividends: The rights and obligations of participating in rights issues, dividends, and cash capital increases for shares granted during the vesting period are the same as those of the issued common shares of the company and do not require trust custody. 4. From the date of suspension of free distribution of shares, the date of suspension of cash dividends, the date of suspension of cash capital increases, the statutory period of suspension of share transfer according to Article 165, paragraph 3 of the Company Law, or other legally determined suspension periods based on the occurrence of events until the record date for entitlement, any shares that have not met the vesting conditions do not enjoy the right to receive rights issues, dividends, and subscription rights if the company is entitled to reclaim and cancel the shares during this period. 5. During the vesting period, if the company carries out a reduction of capital, such as a cash reduction not due to statutory reduction, the restricted employee shares should be canceled proportionally based on the reduction ratio. In the case of a cash reduction, the refunded cash must be held in trust and delivered to employees only after meeting the vesting conditions. However, if the vesting conditions are not met, the company will reclaim the refunded cash.		
Custody Status of Employee Restricted Stock	According to these regulations, the restricted employee shares granted to employees under this policy must be held in trust custody until the vesting conditions are met. After the vesting conditions are met, the vested portion of the shares will be transferred from the trust account to the employees' individual book-entry accounts.		
Measures to be Taken Where Employees Fail to Meet the Vesting Conditions	According to these regulations, in the event that an employee does not meet the vesting conditions, all of their allocated restricted employee shares will be reclaimed by the company without any compensation and will be subsequently canceled.		
Number of Employee Restricted Stock Which Have Been Reclaimed	282,400 shares		

Number of Released Employee Restricted Stock	917,600 shares
Number of Unreleased Employee Restricted Stock	0 shares
Ratio of Unreleased Employee Restricted Stock to Total Issued Shares (%)	-
Impact on Shareholders' Interest	The restricted employee shares issued in this round have all met the vesting conditions; therefore, there is no material impact on shareholders' rights.

3.6.2 Employee Restricted Stock Granted to Management Team and to Top 10 Employees

March 31, 2025; Unit: New Taiwan thousands dollars; thousand Share

Title	Name	No. of Employee Restricted Stock Granted	Employee Restricted Stock as a Percentage of Shared Issued	Restrictions Released				Restrictions Unreleased			
				No. of Shares	Issued Price (NT\$)	Issued Amount (NT\$ thousands)	Released Shares as a Percentage of Shares Issued	No. of Shares (1,000 shares)	Issued Price (NT\$)	Issued Amount (NT\$ thousands)	Unreleased Shares as a Percentage of Shares Issued
Manager	Vice Chairman	Yung-Tsang Chao	282	282	10	2,820	0.1973%	0	10	0	0%
	President	Chin-Lung Lin									
	Vice President	Feng-Chun Kuo									
	Vice President	Jia -Wei Peng									
	Director	Jin -Ruei Yu									
	Director	Chiao -Hsiang Chang									
	Director	Mu -Chih Jhong									
	Director	Shiue -Chin Lin									
	Director	Yue-Jen Wang									
	Director	Jie-Yuan Hong									
	Director	Jian-Ru Lai									
	Director	Chang-Chi Yeh									
	Accounting and Finance Officer	Hong-Ping Pan									
Employee	Vice Director	O- Sen Yang	190	190	10	1,900	0.13%	0	10	0	0%
	Vice Director	O- Yuan Chen									
	Manager	O- Da Weng									
	Manager	O- Da Ye									
	Section Chief	O- Ting Chao									

Senior Engineer	O- De Liao											
Manager	O- Yong Zhu											
Manager	O- Di Luo											
Manager	O- Hao Wang											
Manager	O- Yi Jiang											

3.7 Status of New Share Issuance in Connection with Mergers and Acquisitions:

3.7.1 The latest fiscal year and up to the date of the annual report printing, mergers, acquisitions, or issuances of new shares for acquiring shares of other companies have been completed:

The Company has conducted a share conversion with Kenly through the issuance of new shares. The exchange ratio for this share conversion is set at 22.2422 shares of Kenly's common stock for each new common share to be issued by the Company. The reference date for the share conversion was May 31, 2024.

The share conversion case has been approved by the Taiwan Stock Exchange Corporation per its letter dated March 26, 2024 with Ref. No. 1130004472 and declared effective per its letter dated April 16, 2024 with Ref. No. 1131801421. As well as, it has been approved by the Ministry of Economic Affairs per its letter dated October 21, 2024 with Ref. No. 11330103490. The capital increase common stocks have been listed for trading since October 30, 2024.

3.7.2. The basic information of the acquired or acquired company is as follows:

Name of Company		Kenly Precision Industrial Co., Ltd.
Address of Company		No.4, Gongye 5th Rd., Pingzhen Industrial Dist., Taoyuan County, Taiwan
Chairman		Yung-Tsang Chao
Paid-in Capital		NT\$ 794,003,990
Main Business Operations		semiconductor lead frames, heat sinks, and connector components.
Primary Products		stamping dies, tooling parts processing, plastic injection molds, LAMP LED brackets, SMD LED brackets, IC heat sinks, transistor brackets, diode brackets, CU Clips, connector terminals, relay and switch contacts, and slider of variable resistors.
The financial data for the most recent fiscal	Total assets	NT\$ 1,834,597,000
	Total liabilities	NT\$ 334,041,000
	Total shareholders'	NT\$ 1,500,556,000
	Operating Revenue	NT\$ 1,274,192,000
	Gross profit	NT\$ 215,319,000

year	Operating profit	NT\$ 45,068,000
	Profit for the year	NT\$ 77,214,000
	Earnings Per Share	NT\$ 0.55

3.7.3 Evaluation Opinion of the Lead Securities Underwriter for the First Quarter of 2025

3.7.3.1 Impact on Finance

The main products of Kenly Precision are the same as those of Jentech Precision, namely the thermal plates. After Jentech Precision acquires shares of Kenly Precision, the operational and profitability situation is expected to improve. At the same time, through the integration of suppliers and products from both companies, costs can be further reduced, enhancing market competitiveness. After the share conversion, both companies will be able to serve more customers, expand sales and operational scale, and, with an increased production scale, achieve purchasing negotiation advantages through economies of scale. Moreover, resource management and distribution will lead to cost reduction and efficiency improvement, enhancing overall profitability and reducing reliance on borrowing. The financial position will become more stable, having a positive impact on the long-term development of both companies. Therefore, after the share conversion and new share issuance between Jentech Precision and Kenly Precision, the financial structure will not have a major adverse effect.

From Jentech Precision' s financial structure and debt repayment capacity ratios, Jentech Precision' s debt ratio at the end of December 2023 and 2024 were 22.13% and 20.60%, respectively, showing a slight decrease. The current ratio was 337.91% and 277.60%, and the quick ratio was 248.82% and 188.09%, both showing slight declines. This was mainly due to Jentech Precision' s good overall operation in 2024, with net income after tax increasing from NT\$2,251,706 thousand in 2023 to NT\$3,415,162 thousand in 2024. As a result, employee compensation payable increased significantly from NT\$316,777 thousand at the end of December 2023 to NT\$474,418 thousand at the end of December 2024, and accounts payable also increased due to increased purchases. Therefore, the current liabilities at the end of December 2024 amounted to NT\$3,420,289 thousand, higher than the NT\$2,785,092 thousand at the end of December 2023. Overall, Jentech Precision' s financial structure remains stable, and its debt repayment capacity is still good. The acquisition will not have a major adverse impact on Jentech Precision' s financial structure. The merger will improve Jentech Precision' s overall operational performance, resulting in positive financial benefits.

2. Impact on Business

After the share conversion between Jentech Precision and Kenly Precision, both companies can meet the demand for thermal plates from various customers and increase market share through cross-selling benefits. Additionally, through this merger, both companies can integrate R&D resources, accelerate the development and introduction of new technologies and products, and further enhance their competitive advantages. After the merger, both companies can continue to serve their original long-term customers while combining their business teams to integrate

relevant marketing and promotional activities. This will enhance their marketing capabilities, resulting in rapid performance growth following the share conversion and providing positive support for Jentech Precision's future business capacity.

3. Impact on Shareholder Equity

Jentech Precision will issue 2,221,021 new shares to acquire 49,400,399 shares of Kenly Precision, accounting for 1.55% of the post-conversion shares, which will total 142,892,651 shares (comprising 140,671,630 shares before the merger plus the newly issued 2,221,021 shares). Although the number of publicly traded common shares of Jentech Precision will increase, it is expected that the combined companies will strengthen Jentech Precision's market competitiveness and expand operational scale through the exchange of industry experience, R&D technology, and ecosystem integration. This will lead to sustained revenue and profit growth, creating higher value for the company. As the benefits of the cooperation gradually become apparent, Jentech Precision's operational performance and profitability are expected to improve, resulting in positive effects on shareholder equity.

4. Expected Benefits

Through the issuance of new shares, Jentech Precision will acquire approximately 60% of the remaining shares of Kenly Precision, further deepening and perfecting their cooperation. Kenly Precision's business is similar to Jentech Precision, but their customers differ. Kenly Precision primarily focuses on lower-end products, while Jentech Precision has historically focused on high-end products. After fully acquiring Kenly Precision, Jentech Precision will be able to extend its business into the mid- and low-end product segments, offering a complete range of products to meet customer demand. Additionally, Jentech Precision's China factory lacks electroplating processes, but Kenly Precision's Nantong factory in China holds an electroplating production license. After the integration, Jentech Precision's China factory is expected to have a complete production process, similar to its Taiwan facility. Therefore, overall, the acquisition of Kenly Precision by Jentech Precision will have positive benefits for its financials, business, and shareholder equity.

3.8 Financing Plans and Implementation: None

Chapter 4 Business Information

4.1 Business Contents

4.1.1 Business Scope

4.1.1.1 The main activities of the business include:

- 1.)Manufacturing and trading of various machinery, components, and precision molds.
- 2.)Manufacturing and selling of various precision stamped products.
- 3.)Manufacturing and selling of precision plastic injection molded products.
- 4.)Manufacturing of various precision fixtures, including jig grinders, CNC optical profiling grinding machines, wire cutting machines, etc.
- 5.)Processing of metal parts surface treatment.
- 6.)Machining using automatic lathes and CNC lathes.
- 7.)Manufacturing and trading of pre-molded wire bonding frames using thermosetting epoxy resins.
- 8.)Import and export trading business related to the aforementioned products.

4.1.1.2 Proportions of sales from each of the major products

Item	Unit: NT\$1,000	
	2024	
	Amount	%
Thermal Heat Spreader	9,358,323	65.54
Semiconductor lead frame	1,947,705	13.64
Electronic Components	1,245,350	8.72
Communication connector	299,193	2.10
Others (Note)	1,427,616	10.00
Total	14,278,187	100.00

Note: Others include raw materials, mold sales and mold maintenance income, etc.

4.1.1.3 The current product/service offerings of the company include:

- (1)Production of various optoelectronic products, high-brightness LEDs, and analog/digital semiconductor wire bonding frames.
- (2)Manufacturing of thermal substrates for semiconductor packaging.
- (3)Ceramic heat dissipation substrates for LEDs.
- (4)High-frequency coaxial connectors and electromagnetic wave shielding covers.
- (5)Production of automotive radiators and cooling systems.
- (6)Various precision stamping products.
- (7)Precision metal-embedded injection molded products.
- (8)Pre-molded wire bonding frames using thermosetting epoxy resins.

4.1.1.4 The planned development of new products/services includes:

- (1) Cold forging heat-conductive cap-type and two-piece heat spreaders.
- (2) Heat spreader substrates for Insulated Gate Bipolar Transistors (IGBT).
- (3) Superconductive thermal uniform plates (vacuum chamber heat spreader cooling technology).
- (4) Development and manufacturing of thermal interface materials.
- (5) Intelligent embedded digital driver LEDs.
- (6) Various microwave high-frequency connectors.
- (7) High-density folded diode wire bonding frames.
- (8) Thermosetting epoxy resin for high-precision integrated semiconductor packaging materials.

4.1.2 Industry Overview

4.1.2.1 Market situation and future outlook

(1) Thermal Heat Spreader

In recent news, there have been reports of newly launched products in the 3C (Computing, Communications, and Consumer Electronics) industry experiencing overheating issues. This has further impacted consumer demand and led to a decrease in market demand, even resulting in some products being taken off the market. As the requirements for 3C products continue to increase in terms of functionality, integrated circuit manufacturing technology and individual component capabilities are constantly improving. High-power and small-sized electronic or computer components have become the current trend in circuit design and manufacturing. However, the issue of heat dissipation deserves significant attention and discussion in order to ensure stable operation within high power and limited space. Failure to dissipate heat in a timely manner can adversely affect the characteristics, lifespan, and reliability of the components as the accumulated heat affects their performance.

Heat spreaders are one of the fundamental heat dissipation components used in various industries. They are typically made of high thermal conductivity metals such as copper or aluminum. In the electronics industry, heat spreaders or heat sinks are installed on electronic components or chips to transfer or dissipate the heat generated by the components using the thermal conductivity of the heat dissipation material itself. Heat spreaders find wide applications in the electronic information industry, semiconductor industry, and optoelectronic component industry, with downstream applications extending to the 3C industry.

Furthermore, electric vehicles (EVs) and hybrid electric vehicles (HEVs) have become a major trend in automotive development. In the inverters and rectifiers of electric vehicles, high-power chip modules pose thermal dissipation challenges. Currently, the mainstream solution for such designs is to use water-cooled heat spreaders. By utilizing highly thermally conductive metal materials, along with metal processing techniques and surface treatments, the chip temperature can be

controlled within an acceptable range using water cooling. The thermal design of water-cooled heat spreaders needs to effectively dissipate the heat generated by the chips, while considering the cost and manufacturability aspects of the design for mass production.

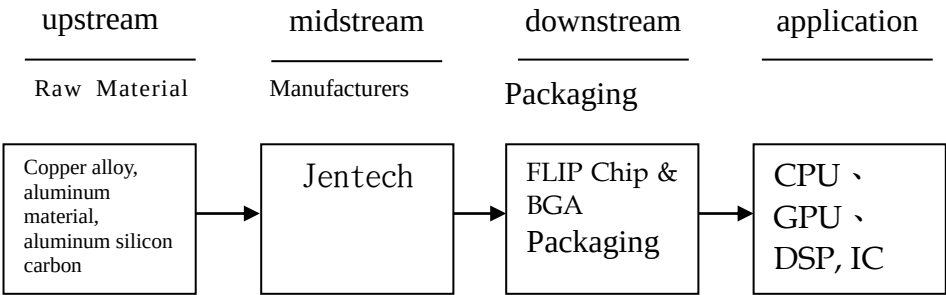
(2) Semiconductor lead frame

Lead frames are divided into separate (individual) lead frames for component applications and integrated circuit lead frames for IC applications based on their chip application functions. The individual lead frames can be further classified into three major categories: power transistor lead frames, rectifier diode lead frames, and Light Emitting Diode (LED) lead frames. Our company produces lead frames using plastic injection molding, including Polyphthalamide (PPA) and Polycyclohexylenedimethylene terephthalate (PCT), which are suitable for medium to low-power LED packaging products. Our high-power LED lead frame products have the advantages of mature technology and high cost-effectiveness, which will continue to increase their shipment proportion.

As global governments progressively implement policies to ban incandescent light bulbs and LED technology becomes more mature and affordable, the next wave of the lighting market presents a deep integration period for LEDs.

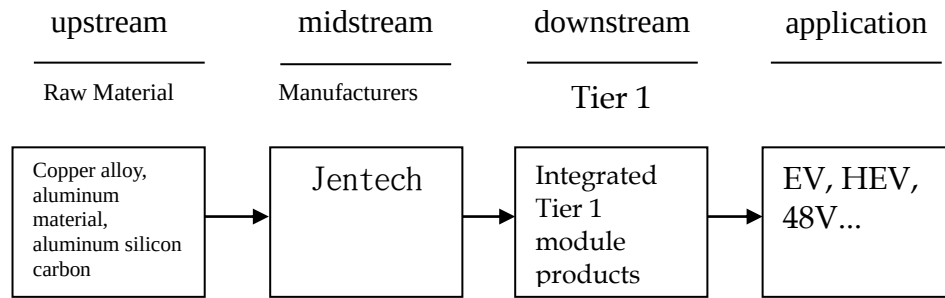
4.1.2.2 Interconnectivity among the upstream, midstream, and downstream sectors of the industry.

(1) Thermal Heat Spreader



With the rapid development of the telecommunications, information technology, semiconductor, and optoelectronics industries, electronic products have been evolving towards high performance, high frequency, high-speed, and lightweight designs. Electronic products are also transitioning towards sub-micron technology, resulting in chips with smaller spatial dimensions. However, the heat dissipation per unit volume needs to increase exponentially, leading to higher heat generation densities in electronic components. Therefore, thermal management in electronic products has become a critical factor for ensuring product stability among industry players.

One common method of thermal dissipation is the direct attachment of a thermally conductive interface material on the chip surface, known as chip-on-chip packaging. Alternatively, the heat generated internally in the chip can be uniformly transferred to a physical heat spreader, which can then dissipate the heat to the surrounding environment using an external heat sink. Physical heat spreaders are the primary products produced and sold by our company.

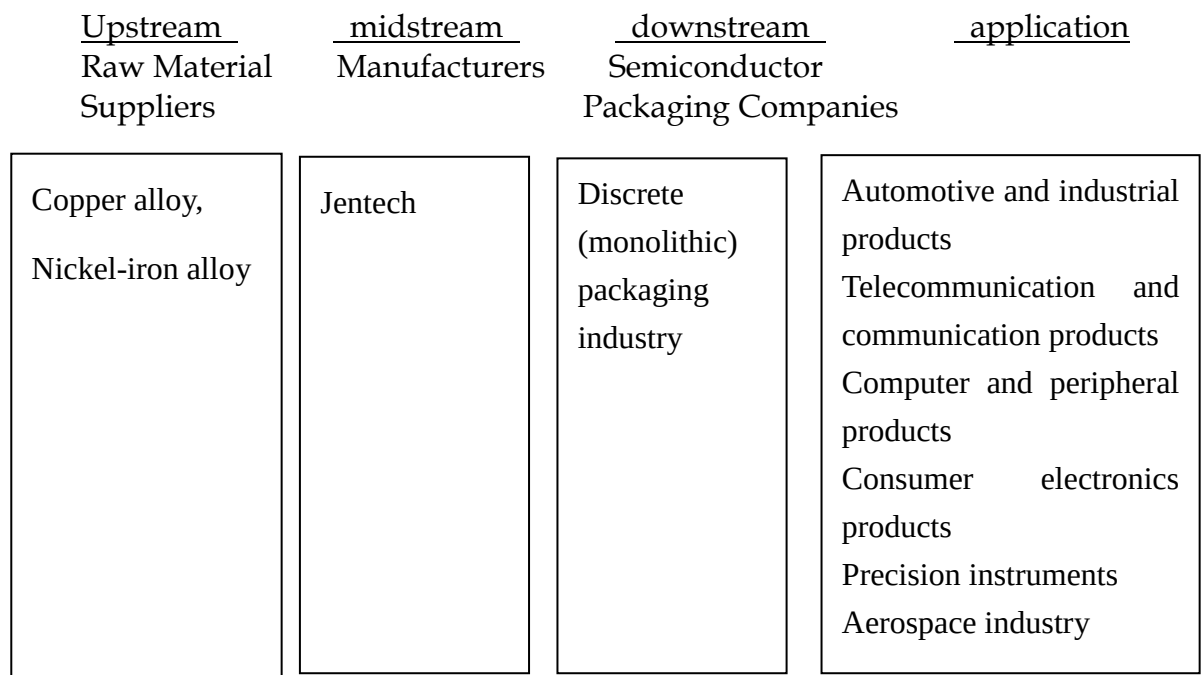


HEV (Hybrid Electric Vehicle) and Hybrid vehicles, also known as Oil-Electric Hybrid vehicles, are two major trends in the current development of Green Cars. These trends are driving the development of power modules towards higher power, higher speed, and higher density.

In addition to the packaging materials, the overall thermal management of power modules relies on the design of metallic or ceramic heat dissipation structures. This is crucial for achieving efficient heat dissipation and ensuring the proper functioning of the power modules.

(2) Semiconductor lead frame

The lead frame is primarily made of copper alloy or nickel-iron alloy, which is formed through stamping and then undergoes electroplating treatment. The upstream, midstream, and downstream structure of the lead frame system is illustrated in the diagram below:



The Company plays the role of a lead frame supplier in the LED industry supply chain. The lead frame, also known as leadframe, frame, or support, is one of the three major raw materials in the packaging industry, along with wire and encapsulation resin. The lead frame can be classified into three types based on its assembly field: integrated circuit lead frames, LED lead frames, and transistor lead

frames. Each of these lead frames serves as a medium for connecting the chip, LED, or transistor to the printed circuit board traces, fulfilling their respective functions in the packaging process.

5.1.2.3 Various product development trends:

(1) Heat Spreader

Heat spreaders are fundamental in thermal management in electronic design. In cases where natural convection is insufficient for timely heat dissipation, and forced convection using fans is not yet necessary, heat spreaders are widely used as a solution.

With the advancement of performance and miniaturization processes, the number of transistors in relation to the chip area has increased. This complexity in circuit design does not always result in a 100% improvement in performance. As a result, a significant portion of electrical energy is converted into thermal energy. Additionally, as process miniaturization progresses, leakage power consumption increases, leading to higher power requirements and waste heat generation within the same unit area. Furthermore, with the trend towards compact desktop computers and all-in-one functionality, future mini PCs will need to handle multiple tasks such as information processing and multimedia performance simultaneously. Therefore, effective heat dissipation becomes crucial, making heat spreaders an indispensable solution for efficient thermal management.

Major thermal solution providers are actively exploring new market applications, including gaming consoles, communication devices, servers, automotive electronics, home electronics, and smartphones. The emerging trends of cloud services and the Internet of Things (IoT) in the market contribute to the increasing demand for servers and data centers. As a result, the need for effective heat dissipation in central processing units (CPUs) and connectors becomes more prominent and represents a promising area for further exploration.

(2) Semiconductor lead frame

Due to the rising awareness of green environmental practices and the persistent high prices of energy sources such as petroleum, the application of LED technology has rapidly expanded. LED stands out for its energy efficiency and low power consumption, driving its increasing adoption in various fields. Among various types of wire frames, the demand for SMD LED wire frames is particularly strong and holds future growth potential. Our company is a supplier of SMD LED wire frames in the LED industry, offering technically mature and cost-effective high-power LED wire frame products.

Currently, SMD LED is primarily used in low to medium power applications, such as backlighting for mobile phones, digital cameras, electronic digital photo frames, and automotive interior and exterior lighting. Our LED wire frame products have a competitive advantage in the automotive market due to their stability and reliability. The proportion of LED wire frames used in automotive applications continues to increase. While the automotive industry has high entry barriers and requires a verification period of at least three years, the prices of LED wire frames in this market are relatively stable, with a lower replacement rate.

5.1.2.4 The competitive landscape of our company, both domestically and internationally, is as follows:

(1)CPU/GPU Heat Spreader

Company Name	Primary business activities.	Main competitive areas.	Note
Honeywell Electronic Materials	Various semiconductor components and thermal interface materials.	Heat Spreader	Publicly traded company in the United States. (NYSE:HON)
Fujikura	Metal components for electronics, communication, and thermal applications, as well as optical components.	Heat Spreader	Publicly traded company in the Japan (5803:JP)
Shinko	Metal stamping products.	Heat Spreader	Publicly traded company in the Japan (6967:JP)
Dana	Automotive heat dissipation module.	Water cooling products	Publicly traded company in the United States. (NYSE:DAN)

(2) Semiconductor lead frame

Company Name	Primary business activities.	Main competitive areas.	Note
SDI Corp.	Semiconductor lead frame	SMD LED Semiconductor lead frame, Transistor lead frames.	Publicly traded company (2351)
I-Chiun	Stamped precision metal components, optoelectronic lead frames.	SMD LED Semiconductor lead frame	Publicly traded company (2486)
Chang Wah Electromaterials Inc.	LED Semiconductor lead frame	LED Semiconductor lead frame, EMC	Publicly traded company (8070)

4.1.3 Technology and R&D Overview

4.1.3.1 The technical level and research and development of our business operations.

The Company's research and development team follows product characteristics and establishes development processes accordingly. We adjust operation standards timely based on customer requirements to provide stable and

competitive products, aiming to become the preferred supplier for our customers. Thanks to the continuous efforts of our R&D team, we have already obtained several patents, and there are several pending applications awaiting approval.

4.1.3.2 R&D expenses invested in the most recent year and up to the publication date of the annual report

Unit: NT\$1,000

Item \ Year	2023	2024
R&D expenses	527,280	597,519
Operating revenue	12,062,664	14,278,187
Ratio of R&D expenses to Operating revenue (%)	4.37	4.18

4.1.3.3 Technologies or products successfully developed in the most recent fiscal year up to the date of printing the annual report.

Year	Technologies or products successfully developed
2024	Mass production of 3D packaged automotive PLCC lead frames IC/LED integrated automotive EMC lead frame mass production.

4.1.4 Long-term and Short-term Business Development Plans

4.1.4.1 Short-term Business Development Plan

The principles of our short-term business development plan are based on product characteristics and development direction, with a focus on handling customer product projects. In order to avoid technology leakage and integrate professional expertise, Taiwan is set as the main development base to maintain the development and quality of new products. The following are the details of our short-term plans:

(1) Product Customization

We provide professional customization services, designing and developing exclusive molds according to customer requirements. We also stay highly sensitive to the evolution of end products, continuously enhancing our capabilities to keep up with the rapidly changing technological advancements and operational needs. Through modular production, we aim to shorten the development cycle and improve quality and material preparation accuracy in mass production, ultimately achieving cost advantages.

(2) High-Efficiency Output and Stable Service Quality

In response to the continuous emergence of new end products and the rapid increase in demand, we are continuously introducing automated production processes. By reducing human errors and implementing modular production, we

can effectively improve production efficiency and quality, meeting both current and future customer expectations.

(3) Global Sales and Product Diversification

In addition to maintaining close relationships with existing customers to understand market changes, we actively propose new solutions to customers through ongoing technology development. Through technical exchanges, we indirectly grasp customer product bottlenecks and potential markets, optimizing existing processes and combining new development technologies to form a flexible and diversified portfolio of modular products, actively rooting in target markets.

4.1.4.2 Long-term Business Development Plan

The outline of our long-term business development plan is as follows:

- (1) Active development and application of new style patents to increase product added value.
- (2) Emphasizing sustainable operations and aiming to establish long-term relationships while gaining the trust of new customers.

A. Generating Direct Transactions

Providing customers with relevant product information and technical services in the most direct and efficient manner.

B. Achieving Repeat Transactions

Aiming for sustainable operations, increasing customer trust and willingness to engage in repeat cooperation through repeated transactions and relationship maintenance.

C. Establishing Cooperative Partnerships

Expanding market segments and strengthening customer relationships by establishing strategic alliances, jointly addressing weaknesses, and enhancing strengths to improve the overall competitiveness of both parties.

(3) Vertical Integration and Providing Comprehensive Customer Services

With complete production technology capabilities and quality systems, we aim to enhance automation equipment ratios through vertical integration, ultimately improving production efficiency and optimizing quality to meet customer demands. We have the ability to propose research and design solutions to customers, satisfying their needs from development to mass production.

(4) Financial Support

Maintaining a solid financial foundation is our business objective. We utilize diversified funding channels to establish the most suitable capital structure to support our daily operations and continuous growth in scale and revenue.

4.2 Marketing & Sales Situation

4.2.1 Market Analysis

1. Sales Regions for Company's Main Products

The sales of our company's products are primarily focused on information technology and electronic manufacturers in Asia, the United States, and Europe. Currently, the majority of our customers are internationally renowned companies and well-known brands.

Unit: NT\$1,000

Year Regions	2023		2024	
	Operating Revenue	%	Operating Revenue	%
Domestic Sales	1,776,568	14.73	2,573,194	18.02
Export Sales	10,286,096	85.27	11,704,993	81.98
Total	12,062,664	100.00	14,278,187	100.00

2. Market Share

(1) Heat Spreader

Jentech's heat sinks are essential electronic components in the packaging industry, providing customers with a vertically integrated production process from mold manufacturing and stamping production to electroplated finished products, along with more competitive and efficient solutions. Our products have a wide range of applications across various industries. However, according to the available industry statistics, there are no specific published market data or sales statistics directly related to our main product, heat sinks.

(2) Semiconductor lead frame

Our main product is LED lead frames. LED technology has a wide range of applications, including mobile phones, automotive lighting, aviation lights, traffic signal lights, and more. However, after researching relevant industry statistics, it is not possible to find specific market share data for the industry in the public market.

3. Market Future Supply and Demand Situation and Growth Prospects

(1) Heat Spreader

The future trends in technology will focus on personalized lifestyles, environmental sustainability, aging societies, and human-machine interface. As computer functions become more diverse, computation becomes more complex

and faster, and new packaging processes emerge, the demand for heat spreaders with excellent heat dissipation capabilities will increase. Currently, our company primarily targets the 3C market and has gradually expanded into various product areas within the 3C sector. We are actively exploring new market applications in communication, servers, gaming consoles, home electronics, automotive electronics, and smartphones, which present opportunities for heat dissipation solutions. The "inverter heat dissipation" market is a growing niche market, and unlike industries affected by economic cycles or price competition, companies in this sector benefit from external market growth. With our established trust and collaboration with international major players, coupled with our commitment to product quality and cost control, the expansion of production capacity will contribute to securing heat spreader orders and become a key driver of our future revenue growth.

(2) Semiconductor lead frame

As a professional LED lead frame manufacturer, our focus is on SMD LEDs. With the increasing demand for high-brightness LED products, we combine high-precision SMD LED lead frames with our expertise in heat dissipation and our capabilities in development, design, and production to offer the most competitive and promising products in the high-brightness SMD LED lead frame market. The growth in downstream packaging manufacturers' demand, driven by the increase in production capacity for high-temperature-resistant LED products, will contribute to our sales and market presence in LED lead frames.

LED technology continues to evolve and develop. We have already gained a certain market share in niche markets such as mobile phones, automotive lighting, aviation lights, and traffic signal lights. In the general lighting market, high-brightness SMD LED products are gradually replacing traditional light sources such as incandescent bulbs, with demand for SMD LED lead frames expected to grow significantly.

With the continuous introduction of advanced foreign process technologies and the presence of foreign technical teams in our company, we have a technological advantage and efficient production capabilities compared to our competitors. This enables us to help our customers ensure stable quality and cost advantages. With the trend of consolidation in the industry, we will continue to grow in the LED lead frame field and collaborate with customers to develop applications such as ceramic substrates and epoxy resin injection products.

4. Competitive Advantage

Jentech has full control over product research and development to market marketing. The analysis of various competitive advantages is as follows:

(1) Vertical Process Integration

Jentech not only specializes in mold and stamping manufacturing but also provides related vertical processes such as surface treatment, metal embedding molding, and assembly. To ensure product quality stability, production is carried out in a clean room environment, and we offer full-process services to meet customers' one-stop shopping needs.

(2) Professional Development Team

We have an international technical team and experienced mold personnel who encourage the application of various new inventions and designs in our products. Through continuous research and development, our company has obtained multiple patents and continues to apply for new inventions or technologies.

(3) Largest domestic supplier of heat spreaders and a competitive professional manufacturer internationally

The major suppliers of heat spreaders in the international market are primarily concentrated in the United States and Japan. However, suppliers in the United States and Japan have relatively high production costs, while our company has gained customer favor with effective cost control and stable product quality, making us competitive in the international market.

(4) Direct contact with market-leading customers for quick access to market information and research support

Since our main customers hold market leadership positions, we can immediately receive market information and engage in research discussions with renowned international companies for support.

5. Favorable and unfavorable factors and corresponding strategies for future development

(1) Favorable factors

A. Globalized layout for balanced development.

B. Obtained IATF16949 certification, advantageous for the active expansion of our company's heat spreaders and LED products in the automotive market.

C. International market deployment, direct communication with major customers, and provision of services.

D. Diversification of product development to mitigate risks.

E. Continued stable growth and expanding scale to attract more talented

individuals to join the team.

- F. Continuous investment in research and development, equipment renewal, factory expansion, and talent cultivation for the 5-10 year planning and layout.

(2) Unfavorable factors

- A. Significant fluctuations in raw material prices, making material costs difficult to control.
- B. Exchange rate fluctuation risks.
- C. Increasing labor costs and high personnel turnover rate in Wuxi Jentech, making recruitment more challenging.
- D. Increasingly broad customer specifications and higher quality requirements, not proportional to price.

(3) Strategies to address challenges

- A. Maintain good interactive relationships with suppliers to ensure stable supply of raw materials and communicate with customers to implement appropriate measures in response to price fluctuations, reducing risks for both parties. Additionally, our company continues to invest in research and development to reduce the use of single metal materials by utilizing various materials or composite materials for stamping, aiming to develop high-value-added products through vertical integration processes.
- B. Strengthen risk management practices among financial personnel, enhance interaction with financial institutions to assess trends in exchange rates and metal raw material prices as references for risk mitigation strategies. Whenever possible, use the same currency for sales revenue to offset procurement expenditures and achieve automatic hedging against exchange rate fluctuations. In terms of sales pricing, negotiate with customers based on international market conditions, sharing risk together.
- C. Continuously improve automation equipment to enhance overall process efficiency and capacity.
- D. Explore alternative materials and improve technology to reduce costs.
- E. Continuously strengthen the company's quality system and process improvement capabilities to increase competitiveness in response to high-quality requirements and the low-profit reality of the market environment.
- F. Maintain continuous research and development of new products to create larger market niches and also focus on the business opportunities of remote office setups.

4.2.2 Important uses and manufacturing processes of the main products.

1. Important uses of the main products

Item	Uses of products
Heat Spreader	Providing thermal dissipation function for high-end packaging, semiconductor components, motors, and inverters.
Semiconductor Lead Frame	Its purpose is to carry the semiconductor chip, and by connecting the positive and negative electrodes on the wire frame to allow current flow, it generates light by combining electrons and holes generated on the chip. The high brightness is achieved through the refraction on the concave surface of the wire frame. It is an essential component in the assembly of light-emitting diodes (LEDs). For wire frames used in mid-power LED packaging, a combination of copper plate and thermosetting plastic is still chosen. Currently, epoxy resin is widely used as the thermosetting plastic material. It can be applied in automotive lighting systems.
Electronic Components	It is a primary mechanism for the central processing unit (CPU) retention. Its purpose is to ensure a good electrical contact between the CPU and the socket, as well as to ensure a good thermal contact between the CPU and the heat sink module.
Communication Connector	It is primarily used for connecting RF circuits in radar systems, microwave communication systems, wireless devices, and electronic instruments. It is also utilized as a connector for coaxial RF cables in cable television networks.

2. Manufacturing processes of the main products.

- (1) Heat Spreader: Raw materials (including aluminum/copper/stainless steel/specific-purpose composite materials, etc.) → Cold forging/stamping → CNC machining → Electroplating with nickel (or gold)/chemical nickel plating/blackening treatment/coating treatment/anodizing treatment/passivation treatment, etc. → Quality inspection → Packaging → Warehousing.
- (2) Semiconductor lead frame: Raw material (copper) → Stamping → Continuous silver electroplating → Forming → Lead forming, die cutting → Quality inspection → Packaging → Warehousing.
Thermosetting epoxy resin pre-molded leadframe: Raw material → Etching → Molding → Electroplating → Packaging → Warehousing.
- (3) Electronic Components: Materials (including stainless steel material/steel material & machining/forged parts & molded parts) → Stamping of main body and components → Automated assembly of main body and components with in-line station quality inspection → Visual quality inspection → Packaging → Warehousing.
- (4) Communication connector: Various raw materials → Lathe machining/stamping/injection molding → Electroplating → Assembly →

Electrical testing → Quality inspection → Packaging → Warehousing.

4.2.3 Supply status of main raw materials:

Supply status of main raw	Supply sources	Supply status
Copper material	Taiwan, Japan, Europe,	Stable
Silver material	Japan, Europe	Stable
Plastic materials	USA, Japan, Europe, Korea	Stable
Iron material	Taiwan, Japan	Stable

All our main raw materials are sourced from qualified suppliers. We ensure a stable supply of high-quality materials through incoming inspections and regular assessments. To maintain market competitiveness and avoid material shortages, we maintain close contact with suppliers of similar products. We request suppliers to adhere to various policies, including environmental safety, ethics, labor standards, and green environmental quality, through the "Supplier Corporate Social Responsibility Advocacy Letter." We prohibit the delivery of metal raw materials from conflict mineral regions and products containing hazardous environmental substances.

4.2.4 The names of customers who accounted for more than 10% of total sales (or purchases) in any of the past two fiscal years, along with their sales (or purchase) amounts and percentages, are as follows:

5.2.4.1. List of major suppliers in the most recent two fiscal years

Unit: NT\$1,000

Year	2023				2024			
Item	Name	Amount	As a % of the annual net purchase	Relations with the Company	Name	Amount	As a % of the annual net purchase	Relations with the Company
1	CompanyA	567,585	13.75	None	CompanyA	959,911	15.92	None
2	CompanyB	136,816	3.32	None	CompanyB	712,444	11.82	None
	Others	3,422,623	82.93	-	Others	4,356,150	72.26	-
	Total	4,127,024	100.00	-	Total	6,028,505	100.00	-

Jentech's purchase items are mainly metal materials such as copper, aluminum, and iron, chemical raw materials used in electroplating processes, and communication products.

In the last two years, except that the amount of purchases from manufacturers A reached more than 10%, the amount of purchases from a single company did not reach 10% of the current year, suppliers is decentralized.

4.2.4.2 Customers accounting for more than 10% of annual net revenue for the most recent years

Unit: NT\$1,000

Year	2023				2024			
Item	Customer	Net revenue	As % of 2023 total net revenue	Relations with the Company	Customer	Net revenue	As % of 2024 total net revenue	Relations with the Company
1	ClientA	1,853,455	15.37	None	ClientA	2,372,712	16.62	None
2	ClientB	1,682,260	13.95	None	ClientB	1,399,819	9.80	None
3	ClientC	807,260	6.69	None	ClientC	1,359,995	9.52	None
	Other	7,719,689	63.99	-	Other	9,145,661	64.06	-
	Total	12,062,664	100.00	-	Total	14,278,187	100.00	-

Explanation of changes:

Jentech's products are mainly exported, and the Asian and North American markets are the main sales areas. The main sales customers in the last two years are all customers in the Asian and North American markets, and there has been no major change.

4.3 Employees' average years in service, age, and educational background distribution

Item		2023	2024	As of March 31, 2025
Number of Employees	Management staff	245	246	265
	General staff	622	932	936
	Production line workers	1,730	2,161	2,286
	Total	2,597	3,339	3,487
Average Age		36.86	36.56	35.72
Average Years of Service		5.64	5.60	5.05
Education (%)	PhD	0.07	0.06	0.06
	Masters	3.43	3.06	2.93
	Bachelor's Degree	29.03	27.62	26.98
	Senior High School	52.83	56.66	56.87
	Below Senior High	14.64	12.60	13.16
	Total	100.00	100.00	100.00

4.4 Data on our environmental protection expense

In the most recent fiscal year and up to the date of printing this annual report, the company has incurred losses due to environmental pollution. These losses include compensation payments and penalties resulting from violations of environmental regulations. The report should provide details such as the date and reference number of the penalties, the specific provisions violated, the nature of the violations, and the content of the penalties imposed. Furthermore, the report should disclose the estimated amounts of current and future potential losses and outline the corresponding measures taken. If it is not possible to reasonably estimate the losses, the report should explain the circumstances that prevent a reasonable estimation:

The total amount of dispositions in fiscal year 2024 and up to the date of publication of the annual report is NT\$260,000.

Taoyuan City Environmental Protection Bureau's inspection of violations of air pollution operation permits:

(1) On September 21, 2024, the inspection (Fu Huan Ji Zi No. 1130355199) was conducted, and it was found that the company violated Article 24, Paragraph 2 of the Air Pollution Control Act. Two new sandblasting machines were found in the work area on the 2nd floor of Building A, and a new pollution source wet sandblasting line was found in the work area on the 1st floor of Building D. Both of these were not listed in the fixed pollution source operation permit. During the inspection, the pressure drop of the scrubber (A008) of the air pollution control equipment in Building D was 83mmH₂O (the permitted operating conditions are 20mmH₂O~60mmH₂O). During the on-site operation of the electroplating facility (E010), the sealing cover of the machine was opened during the operation, and the collection was not sealed. Both operations were not in accordance with the permit. In accordance with Article 62, Paragraph 1, Item 5 of the Air Pollution Control Act, a fine of NT\$100,000 was imposed.

(2) On November 22, 2024, the above-mentioned improvement situation was reviewed (Fu Huan Ji Zi No. 1130374487), and the violation

Article 24, Paragraph 2 of the Air Pollution Control Act stipulates that two new sandblasting machines are to be installed in the work area on the second floor of Building A.

The new wet sandblasting line with pollution source is installed in the operation area of 1st floor of Building D. All of them are in use and have production

The daily report shows that the violation has not been corrected. According to Article 62, Paragraph 1, Item 5 of the Air Pollution Control Act, the fine is NT\$160,000.

In response to the above violations, an application for change of air pollution operation permit has been submitted for the newly installed production line pollution source, the air pollution control equipment has replaced the pressure difference instrument to stabilize the displayed parameters, and the electroplating facilities in the production line must be collected in a closed manner when operating.

4.5 Labor Relations

4.5.1 List any employee benefits plans, continuing education, training, retirement systems, and the status of their implementation as well as labor-management agreements, and measures for preserving employee rights and interests:

1. Implementation of employee benefits plans

In addition to complying with the Labor Standards Act and related regulations, the company regularly conducts employee health check-ups and has established a Welfare Committee to plan and manage the financial aspects of employee welfare throughout the year. The following are some of the other employee welfare measures provided by the company:

- (1) Retirement benefits are handled in accordance with the law.
- (2) All employees are covered by labor insurance and health insurance, and the company also provides group insurance.
- (3) Monthly birthday gifts are given to employees.
- (4) Annual employee trips are organized.
- (5) Employees are entitled to welfare allowances for occasions such as marriage, bereavement, celebrations, and festivals, in addition to the statutory leave provided by the Labor Standards Act.
- (6) Employees receive holiday bonuses during festive occasions such as the Lunar New Year, Labor Day, Dragon Boat Festival, and Mid-Autumn Festival, and lucky draws are held during the year-end banquet.
- (7) Employees are entitled to statutory paid leave.
- (8) Overtime pay is provided in accordance with the law.
- (9) Employee profit-sharing is implemented to allow employees to share in the company's success.
- (10) Depending on the employee's job level, accident insurance ranging from NT\$800,000 to NT\$4,000,000 is provided, giving employees an extra layer of protection.

2. Continuous education, training and development

To enhance employees' professional skills, improve work efficiency, and emphasize product quality, the company develops an annual education and training plan based on departmental managers' input, company operational goals, and employee job requirements. In addition to implementing the annual education and training plan for employees' professional development, the company also organizes periodic management and specialized training courses. When necessary, employees are sent to attend external courses and training programs conducted by external organizations to strengthen the professional capabilities of employees in various departments.

3. Implementation of the retirement system

The company has established a retirement scheme for employees in accordance with the provisions of the Labor Standards Act. Each month, a certain percentage of the total salary is allocated as retirement reserve in accordance with the regulations of the Ministry of the Interior's "Provision and Management Measures for Labor Retirement Reserve," and the funds are deposited and managed in a dedicated account at the Taiwan Bank. When actually paying retirement benefits, the payment or offsetting should be made from the employee retirement fund. If it is insufficient for payment or offsetting, it may be charged as an expense for the current fiscal year.

Starting from July 1, 2005, in compliance with the implementation of the Labor Retirement Pension Act (referred to as the "new system"), employees who were previously covered under the old system and have chosen to apply the new system based on their years of service, or employees who were hired after the implementation of the new system and fall under the defined contribution scheme, the company allocates retirement contributions at a rate of 6% of monthly wages, which are deposited into individual accounts with the Labor Insurance Bureau. The contributions are recorded as expenses for the current fiscal year.

4. Working environment and employee safety protection measures

The company maintains a harmonious and good labor-management relationship. In addition to communication through email, quarterly labor-management meetings are held to facilitate the exchange of opinions and maintain positive interaction between labor and management. The company has not experienced any labor disputes.

- 4.5.2 List any losses suffered by the Company in the most recent fiscal year and up to the annual report publication date due to labor disputes (including any violations of the Labor Standards Act found in labor inspection, specifying the disposition dates, disposition reference numbers, the articles of law violated, the substance of the legal violations, and the content of the dispositions), and disclosing an estimate of possible expenses that could be incurred currently and in the future and measures being or to be taken. If a reasonable estimate cannot be made, an explanation of the facts of why it cannot be made shall be provided:

The Company violated Article 57, Paragraph 2 of the Occupational Safety and Health Facilities Rules and Article 6, Paragraph 1 of the Occupational Safety and Health Act by failing to adopt appropriate equipment or measures such as pressure release, shutoff or isolation to prevent the danger caused by residual pressure of elastic components such as springs, hydraulic pressure, air pressure or vacuum energy storage when the machine stopped running. The Taoyuan City Government imposed a fine of NT\$100,000 on March 18, 2024 in the form of Judgment Shufu Laojian Zi No. 1130071505. Our company has installed relevant equipment or protective measures to prevent the danger caused by residual pressure of elastic components such as springs, hydraulic pressure, air pressure or vacuum energy storage to prevent this situation from happening again.

The Company complies with relevant laws and regulations, but due to differences in interpretation of the law with the competent authority, it violated Article 21, Paragraph 2 of the Gender Equality in Employment Act. On December 17, 2024, the Taoyuan City Government imposed a fine of NT\$20,000 in the form of Administrative Order No. 1130356471. In order to avoid similar situations, our company has adjusted its enforcement methods in accordance with the recommendations of the competent authority.

4.6 Information and Communication Security Management

4.6.1 Organizational Chart of Jentech Information Security

The company has established an Information Security Project Organization and appointed a Chief Information Security Officer (CISO) to oversee the formulation and implementation of information security policies. The Information Security Project members within the organization are responsible for implementing security controls, promoting information security awareness, and enhancing employees' security consciousness. They also collect and improve the information security management system.

The Internal Audit Department conducts annual information security audits to assess the effectiveness of the company's internal control system for information operations.

4.6.2 Jentech Information Security Policy

To implement information security management, the company has established internal control systems and information management procedures. Through the collective efforts of all employees, the following policy objectives are expected to be achieved:

- Ensure the confidentiality and integrity of information assets.
- Ensure data access in accordance with departmental functional norms.
- Ensure the continuous operation of information systems.
- Prevent unauthorized modification or use of data and systems.

- Conduct regular information security audits to ensure the effective implementation of information security measures.

4.6.3 Information and communication security management resources

4.6.3.1 Computer Equipment Security Management

- (1) Computer hosts and backup hard drives are placed in the machine room and managed by personnel designated by the IT department.
- (2) The machine room is equipped with independent air conditioning to maintain the computer equipment in an appropriate temperature environment for operation.
- (3) The machine room is equipped with uninterruptible power supply (UPS) and voltage stabilizers to prevent system crashes due to sudden power outages or ensure uninterrupted operation of computer applications during temporary power outages.

4.6.3.2 Network Security Management

- (1) Our company separates internal and external networks using firewall devices. All global centralized application hosts are located in the physical machine room at the headquarters, and no hosted cloud services are used.
- (2) We have implemented enterprise Virtual Private Network (VPN) equipment, allowing employees to remotely access the company's internal network and information systems. To gain access, employees must apply for a VPN account and login using secure VPN protocols. Usage records are retained for auditing purposes.
- (3) Our email system can perform keyword auditing before outgoing emails and is equipped with an email retention system. All actions related to sending and receiving emails are thoroughly logged and traceable. To address the possibility of specific email server attacks, the email system utilizes special parameters to automatically close services or block IP addresses that exceed predefined limits, ensuring the security of user emails.
- (4) We have implemented web filtering and behavior management devices to control internet access. These devices can block access to harmful or policy-violating websites and content, strengthening network security and preventing improper utilization of bandwidth resources.

4.6.3.3 Virus Protection and Management

- (1) Every computer is equipped with antivirus software, and regular updates are scheduled. The software is set to automatically monitor for threats.

- (2) The email server is configured with email virus protection and spam filtering mechanisms to prevent viruses or spam emails from reaching users' computers.

4.6.3.4 System Access Control

- (1) Employees' access to various application systems is managed through the company's designated system permission application process. After approval from the appropriate supervisor, the IT department creates system accounts and authorizes access based on the requested functional permissions as granted by system administrators.
- (2) Passwords for accounts are required to meet specific criteria, including appropriate strength, length, and a combination of alphanumeric and special characters.
- (3) When colleagues go through the departure process, the IT department deletes their system accounts based on the HR departure notice.

4.6.3.5 Ensuring Continuous Operation of the System

- (1) System Backup: Implement a backup system that performs daily backups. Store a tape backup of the data at an off-site computer room to ensure the security of the system and data.
- (2) Disaster Recovery Drill: Conduct an annual drill to ensure the accuracy and effectiveness of the backup media.
- (3) Lease multiple data lines from telecommunications companies and use bandwidth management equipment to establish a redundant configuration where the two lines are used in parallel, ensuring uninterrupted network communication.

4.6.3.6 Cyber security Awareness and Education Training

- (1) Cybers ecurity Awareness: The IT department periodically provides information security-related messages for awareness purposes.
- (2) Education Training: Regular cybersecurity education training is scheduled annually.

4.6.4 Allocation of Resources for Information Security Management

- (1) Establishing an information system security protection network, including the management of data centers, network equipment, network connections, and personal information devices, to ensure the protection of employee personal data, company confidential information, customer data, and supplier data.
- (2) Conducting annual information security education training and periodically issuing announcements and promoting various information security awareness initiatives. Through continuous training and awareness programs, employee awareness of information security is enhanced.
- (3) Resource allocation: Daily monitoring of system status, weekly verification of backup execution, annual system disaster recovery drills, internal audits

of information cycles, and audits by accountants.

- (4) The Information Security Team consists of a total of 20 members. In the year 2024, four meetings were held to discuss security risks and preventive measures.

5.6.5 In the recent fiscal year and up to the printing date of the annual report, there have been no losses incurred, potential impacts identified, or response measures implemented as a result of significant information security incidents:

Regarding the reporting and handling of information security incidents, Jentech has clearly established procedures for incident notification and response. The Information Security Team is responsible for recording incidents and assigning severity levels. Relevant departments are required to resolve and mitigate the incidents within the target response time. Upon resolution, a root cause analysis and corrective measures are carried out to prevent recurrence. In fiscal year 2024 and up to the date of publication of this annual report, the company has not experienced any major cyberattacks or other significant information and communication security incidents.

5.7 Important Contracts

As of the printing date of the annual report, the valid and recently expired contracts that are still in effect include sales contracts, technical cooperation agreements, engineering contracts, long-term loan agreements, and other significant contracts that may impact shareholder equity. The parties involved, main content, restrictions, and contract start and end dates are as follows:

Type of Contract	Contracting Party	Contract Duration	Primary Contents	Restrictive Clauses
Taoyuan Aerotropolis Land Auction Contract.	Jentech Precision Industrial Co., Ltd. Taoyuan City Government.	2022.9 ~ Pre-announcement of registration cancellation.	Land transaction or Land purchase and sale.	None
Land/House Purchase Agreement	Jentech Precision Industry Co., Ltd. Riben Investment Co., Ltd. Anfeng Industrial Co., Ltd. Mingzhen Investment Co., Ltd.	2023.11.22	Land/House Purchase	None
Engineering procurement contract	Jentech Precision Industry Co., Ltd. Futai Construction Co., Ltd.	2023.9.25	Factory construction project	None

Chapter 5 Review and Analysis of Financial Position and Financial Performance, and Risks Assessment

5.1 Financial position

Unit: NT\$1,000; %

Item	2024	2023	Difference	
			Amount	%
Current assets	9,494,797	9,411,209	83,588	0.89
Property, plant and	4,851,594	4,833,315	18,279	0.38
Intangible assets	11,801	12,667	(866)	(6.84)
Other assets	4,103,680	1,588,458	2,515,222	158.34
Total assets	18,461,872	15,845,649	2,616,223	16.51
Current liabilities	3,420,289	2,785,092	635,197	22.81
Non-current liabilities	383,615	722,276	(338,661)	(46.89)
Total liabilities	3,803,904	3,507,368	296,536	8.46
Share capital	1,429,212	1,408,168	21,044	1.49
Capital surplus	7,636,119	5,348,893	2,287,226	42.76
Retained earnings	5,330,803	4,918,791	412,012	8.38
Other equity interest	70,286	(197,939)	268,225	(135.51)
Non-controlling interests	191,548	860,368	(668,820)	(77.74)
Total equity	14,657,968	12,338,281	2,319,687	18.80

Detailed analysis is not required when difference in the rate of variance does not exceed 20% or the indicated amount does not exceed NT\$ 10 million:

- (1) The increase in other assets was mainly due to higher advance payments for land and equipment.
- (2) The increase in current liabilities was primarily attributed to higher inventory levels in preparation for increased order volume.
- (3) The decrease in non-current liabilities was mainly due to the repayment of long-term borrowings.
- (4) The increase in capital surplus and decrease in non-controlling interests were primarily the result of acquiring a 62.22% equity stake in Jinli and the issuance of shares at a premium.
- (5) The increase in other equity was mainly due to unrealized gains on financial assets measured at fair value through other comprehensive income.

5.2 Financial performance

5.2.1 Analysis of financial performance

Unit: NT\$1,000; %

Item	2024	2023	Difference	
			Amount	%
Operating revenue	14,278,187	12,062,664	2,215,523	18.37
Operating costs	8,912,721	8,020,245	892,476	11.13
Gross profit	5,365,466	4,042,419	1,323,047	32.73
Operating expense	1,566,907	1,365,457	201,450	14.75
Operating profit	3,798,559	2,676,962	1,121,597	41.90
Non-operating income and expenses	446,870	108,583	338,287	311.55
Profit before income tax	4,245,429	2,785,545	1,459,884	52.41
Income tax expense	830,267	533,839	296,428	55.53
Profit for the year	3,415,162	2,251,706	1,163,456	51.67
Other comprehensive income for the year	331,390	51,355	280,035	545.29
Total comprehensive income for the year	3,746,552	2,303,061	1,443,491	62.68

Detailed analysis is not required when difference in the rate of variance does not exceed 20% or the indicated amount does not exceed NT\$ 10 million:

- (1) The increase in gross profit and operating income was mainly due to the increase in revenue from the Company's cooling products.
- (2) The increase in non-operating income and expenses was mainly due to the exchange rate gain on U.S. dollar positions.
- (3) The increase in income tax expense was mainly due to the increase in revenue in 2024 and the increase in estimated income tax expense. .
- (4) The increase in net profit before tax and net profit for the current period was mainly due to the increase in operating income and operating gross profit in 2024.

5.2.2 Sales volume forecast with related assumptions, and possible impact to the Company's financials and operations as well as related response plans:

Based on the operating conditions of Jentech's existing and future customers, taking into account new product development plans and market demand, and ensuring that the scale of the company's production capacity can be matched. At present, the company continues to develop new markets and new customers. In addition to the absolute benefit to the company's development, it is expected that the sales in the coming years should maintain a sustainable growth trend.

5.3 Cash flow

5.3.1 Analysis and explanation of changes in cash flow for the fiscal year 2024

Unit: NT\$1,000

Cash balance 2023/12/31	Net Cash Provided by Operating Activities in 2024	Net Cash Used in Investing Activities in 2024	Effect of exchange rate changes on cash and cash equivalents	Cash balance 2024/12/31	Remedy for liquidity shortfall	
					Investment plan	Financing plan
4,155,623	2,890,676	(4,778,086)	(960)	2,267,253	-	-

Analysis of cash flow

- (1) NT\$2,890,676 thousands net cash generated by operating activities: mainly from net income.
- (2) NT\$2,563,081 thousands net cash used in investing activities: primarily for capital expenditures.
- (3) NT\$2,215,005 thousands net cash used in financing activities: mainly for cash dividend payment.

5.3.2 Corrective measure to be taken in response to illiquidity: Not applicable.

5.3.3 Liquidity analysis for the coming year

Unit: NT\$1,000

Estimated cash and cash equivalents at beginning of year (1)	Estimated net cash flow from operating activities (2)	Estimated cash outflow(3)	Estimated cash surplus (deficit) (1)+(2)-(3)	Estimated remedy for cash deficit	
				Investment plans	Financial plans
2,267,253	4,000,000	350,000	6,617,253	-	-

Liquidity analysis for the coming year

- (1) Cash flow from operating activities: Mainly generate from stable net income.
- (2) Cash flow use in investing activities: The main capital expenditure is for the purchase of land and production equipment required for operations.
- (3) Cash flow use in financing activities: Net cash inflow from financing activities was primarily due to the planned issuance of convertible bonds and the distribution of cash dividends.

5.4 Impact of major annual capital expenditure on financial operations

5.4.1 Major capital expenditures and sources of funds

Unit: NT\$1,000

Project	Actual or Planned Source of Capital	Actual or expected date of project completion	Required amount	Actual or planned use of capital						
				2022	2023	2024	2025	2026	2027	2028
Taoyuan Aerotropolis Plan Priority Industry Exclusive Zone	Fund Raising	2025.01	2,582,358	—	392,254	2,190,104	—	—	—	—
The 13th floor of the Hwa Ya Technology Park office building in Taoyuan	Own funds	2028.09	370,677	111,000	—	—	—	240,800	—	18,877
The construction project of Building E in the Dayuan Plant 1	Own funds	2028.12	430,117	—	57,428	55,549	104,520	76,380	93,270	42,970

5.4.2 Estimated benefits

The company has purchased land in the Taoyuan Aerotropolis Priority Industry Zone as part of the Aerotropolis project. The plan is to construct our own factory buildings on this land, which will increase our production capacity and enhance stable profits in the future. Additionally, the ongoing construction of Building E in the Dayuan Plant 1 is expected to be completed and accepted by 2028. With existing funds, we plan to purchase machinery and establish production lines, with the benefits expected to gradually materialize in the second half of 2029. These significant capital expenditures are aimed at meeting the growing demands of our business, expanding capacity, and improving production efficiency.

5.5 The Company's reinvestment policy for the most recent fiscal year, the main reasons for the profits/losses generated thereby, the plan for improving re-investment profitability, and investment plans for the coming year

1. Investment policy

The Company's current reinvested businesses are all 100% invested subsidiaries. The supervision and management of subsidiaries have been stipulated in the internal management system to regularly monitor the operating conditions of subsidiaries. The company's reinvestment policy is mainly to meet the sales demand and reduce production costs. In 2024, the profits of overseas

factory operations are still stable. In the future, the company will continue to strengthen the management of overseas production bases in order to reduce the total cost; in addition, the company will continue to strive to improve the production process and maintain the profit target of the reinvested business.

2. Main cause of investment income (loss) and improvement plan during the recent fiscal year.

As of Dec 31, 2024. Unit: NT\$1,000

Name of investee	Investment amount	Main business activities	2024 Recognized (Losses) Profits	Main cause of income (loss)	Improvement plan	Investment plan for the coming year
Elix International Co., Ltd.	664,49	Equity investments	225,90	Equity investments	-	-
Kenly Precision Industrial Co., Ltd.	3,212,85	As a production and operation base in Taiwan	91,98	Stable Operation	-	-
Kenly International Technology Co.,Ltd.	393,59	Equity investments	(25,057)	Lower demand leads to lower sales and losses	Integrate resources and reduce operating costs	-
Kenly Global Co.,Ltd.	3	International trade business	-	Stable Operation	-	-
Mettip Taiwan co., Ltd.)	14,77	Focus on automatic control equipment engineering and surface treatment	1,614	Stable Operation	-	-
Wuxi Jentech Precision Industrial Co., Ltd.	665,732 (USD20,306)	As a production and operation base in China	239,964 (RMB53,876)	Stable operation	-	-
Jiaxing Kenly Precision Electronics Co., Ltd.	148,549 (USD4,531))	As a production and operation base in China	29,685 (USD924)	Stable Operation	-	-
Nantong Jentech Precision Industrial Co., Ltd	262,280 (USD8,000)	As a production and operation base in China	(54,494) (USD(1,697))	The capacity utilization rate was low in the initial stage of operation, resulting in losses.	Integrate resources to improve profitability	-

3. Investment plan for the coming year: None.

5.6 Risks analysis and assessment

5.6.1 The effect upon the Company's profits (losses) of interest and exchange rate fluctuations and changes in the inflation rate, and response measures to be taken in the future

5.6.1.1 Effects of interest rate

In the fiscal years 2024 and 2023, the company incurred interest expenses of NT\$ 13,607 thousand and NT\$ 24,242 thousand respectively, while interest income amounted to NT\$ 96,642 thousand and NT\$ 107,570 thousand respectively. These figures represent interest expense to net operating income ratios of 0.10%, 0.20%, 0.68%, and 0.89% respectively. The impact of interest rate fluctuations on the company's profit and loss remains limited. In the future, the company will regularly assess bank loan interest rates and maintain good relations with banks to secure preferential rates, thereby reducing interest expenses.

5.6.1.2 Effects of exchange rate

The Company's foreign currency income is greater than foreign currency expenditures, and there may be adverse effects when the exchange rate fluctuates significantly. In addition to adopting the strategic principle of "natural risk avoidance".

The Company will monitoring the impact to foreign exchange rate from global macro-economic change and building up a necessary hedge mechanism. Otherwise, The Company maintain close contact with the foreign exchange department of the bank to understand the trend of exchange rate changes, and will moderately use short-term loans, foreign exchange contracts and other tools to avoid the risk of exchange rate fluctuations.

5.6.1.3 Effects of changes in inflation rate on the Company's profits (losses) and response measures to be taken in the future

The Company quotation basis for customers is to simultaneously reflect changes in raw material prices. Therefore, the change in inflation rate does not cause significant effects on the operations of the Company.

5.6.2 The Company's policy regarding high-risk investments, highly leveraged investments, loans to other parties, endorsements, guarantees, and derivatives

transactions; the main reasons for the profits/losses generated thereby; and response measures to be taken in the future

1. Jentech has no highly risky and highly leveraged investments or loaning to others. If Jentech engages in these transactions in the future, it will be handled in accordance with the company's various management measures.
2. Jentech has formulated the "Procedures for Acquisition or Disposal of Assets", "Procedures for Capital Loans to Others" and "Procedures for Endorsement and Guarantee ", which have been passed by resolutions of the shareholders' meeting.
3. In 2024, because of Nantong Jentech Precision operational turnover needs, Kenly Precision endorse Nantong Jentech Precision guarantee, its balance was NT\$ 254,975 thousand and NT\$ 89,560 thousand by the end of 2024 and the end of March 2025 respectively. Kenly Precision provided endorsement and guarantee for its subsidiaries according to “Procedures for Endorsement and Guarantee”.
4. The Company undertakes derivative commodity transactions such as forward foreign exchange contracts, exchange rate option contracts and foreign exchange contracts to avoid exchange rate fluctuation risks. Derivatives are initially recognized at fair value, and subsequently re-measured at fair value on the balance sheet date, and the gains or losses resulting from subsequent measurement are directly included in profit or loss.

5.6.3 Research and development work to be carried out in the future, and further expenditures expected for research and development work

Jentech has always provided the best solution and high-quality products for the heat dissipation problems of LED lighting and automotive products. The research and development projects that are expected to be invested in the future are also aimed at the development of new materials, new products, and new processes to improve product quality. With the continuous improvement of the company's existing process technology, it is necessary to find cost-improved technology and manufacturing solutions and shorten the development time. It has always been the goal of Jentech to increase the competitiveness of customers in the market and production costs by improving the process and production efficiency. Its future specific R&D plans and projects are as follows:

Business fields	Preject	Estimated production schedule
Semiconductor Chip Cooling Development	Provision of Cooling Solutions	2020~2025

Development of Automotive Liquid Cooling Module	Development of Next-Generation Cooling Components for Electric Vehicles	2019~2025
Development of Advanced Driver Assistance System (ADAS) Components for	Mechanical Structure Development	2024~2026
Development of New Etching Process Technology	New Structural Design Solutions	2023~2025
Development of Composite Automotive EMC Wire Harness	Integrated IC/LED lead frame Solutions	2023~2025
Mechanical Structure Development of PHLM	Development and Manufacturing of High-Efficiency Computing Chip Actuation Mechanisms	2020~2025
Development of Automotive leadframe	Research and Development of Automated Manufacturing Processes for Electric Vehicle Wire Harnesses	2023~2025
Development of Electric Vehicle MCU Motor Module Components	High-Power Motor Module Wire Harness Manufacturing Process Proposal	2023~2025
Estimated investment in research and development in the future: Range of ratio of R&D expenses to operating revenue in 7 ~ 10%.		

5.6.4 Effect on the Company's financial operations of important policies adopted and changes in the legal environment at home and abroad, and measures to be taken in response

Jentech always pays attention to the development trend of important domestic and foreign policies and changes in regulations, collects relevant information and actively cooperates with it to fully grasp and respond to changes in the market environment. In the most recent year and as of the date of publication of the annual report, there has been no major impact on the company's financial business.

5.6.5 Effect on the Company's financial operations of development in science and technology (including cyber security risks) as well as industrial change, and measures to be taken in response:

The company always pays attention to the changes in technology related to the industry in which it is located, and assigns special personnel or ad hoc teams to evaluate and study the impact of industry changes on the company's future development and financial business and corresponding measures to ensure its market competitive advantage. Technological changes and industrial changes in the most recent year and up to the publication date of the annual report have no significant impact on the company's financial business.

5.6.6 Events influencing the Company's corporate image in the most recent fiscal year: None.

5.6.7 Merger or acquisition plan in the most recent fiscal year: None.

5.6.8 Plan of expanding capacity in the most recent fiscal year: None.

5.6.9 Risks associated with any consolidation of sales or purchasing operations, and mitigation measures being or to be taken:

Jentech's supplier and customers are concentrated, and it is still actively increasing new raw material suppliers and expanding new customers, stabilizing supply quality and expanding business customers. It is viewed as low risk.

5.6.10 Large volume shares transferred or changed by directors, supervisors, or shareholders with more than 10% shareholdings in the most recent fiscal year: None.

5.6.11 Change of the Company's management in the most recent fiscal year: None.

5.6.12 Litigation, non-litigation incidents or administrative disputes of directors, supervisors, president, shareholders with more than 10% shareholdings, or subsidiaries which could materially affect shareholders' equity or the prices of the Company's securities: None.

5.6.13 Other major risks:

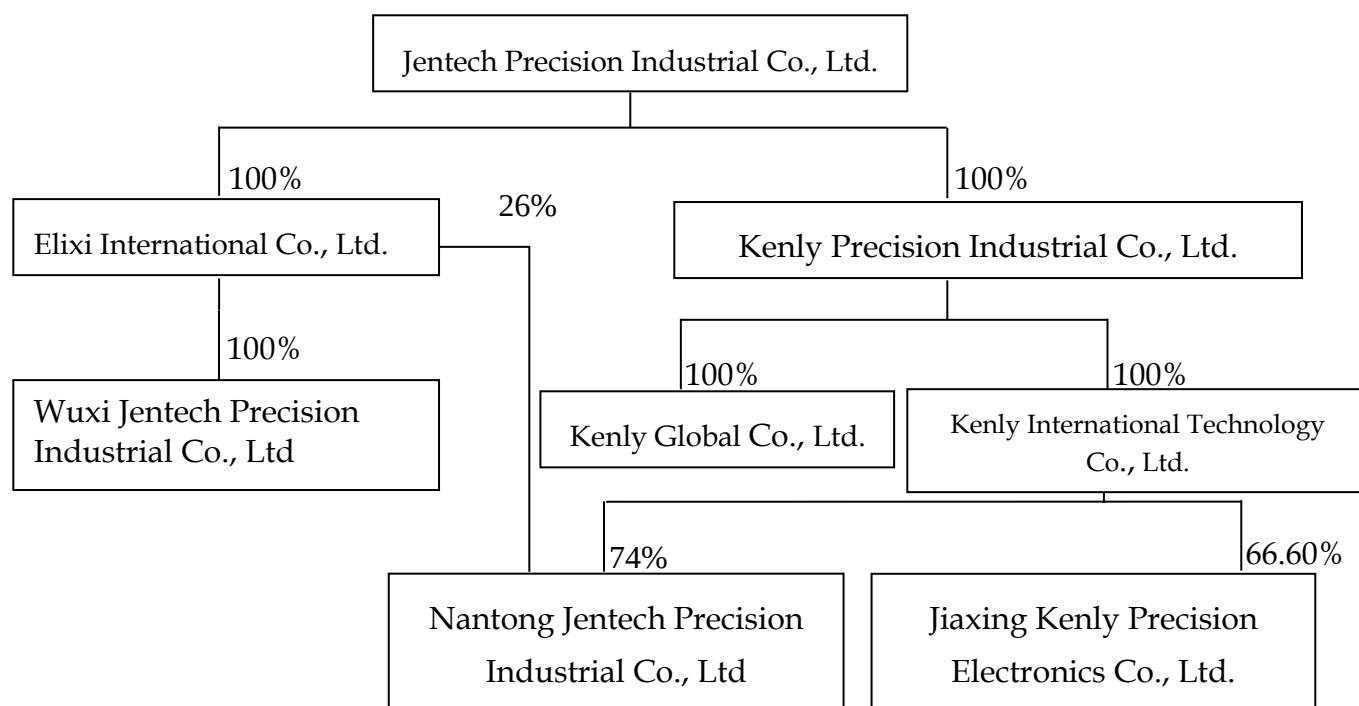
Information security risk: Jentech has set up a dedicated information management unit to carry out daily backup and off-site backup measures for all company data and systems. The network system has various firewalls, anti-virus and hacker defense systems, and has enhanced password control management, and there is no doubt about information security risks.

5.7 Other important matters: None.

Chapter 6 Special Disclosure

6.1 Subsidiaries

6.1.1 Organizational Chart of Affiliated Companies



6.1.2 Affiliated Companies

As of the year ended December 31, 2024

Unit: \$1,000

Company	Date of Incorporation	Location	Paid-in Capital	Major Business Activities
Elix International Co., Ltd.	2007/03/21	Offshore Chambers, P.O. Box 217, Apia Samoa	USD 21,306	Equity investments
Wuxi Jentech Precision Industrial Co., Ltd.	2000/07/12 (Note)	2-1, Junshan Rd, Wuxi National high & new Industrial development zone, Wuxi, JiangSu Province, China	USD 21,800	Manufacturing and sales of molding and electronic components
Kenly Precision Industrial Co., Ltd.	1969/04/08	No.4, Gongye 5th Rd., Pingzhen Industrial Dist., Taoyuan County, Taiwan	TWD 1,394,004	Manufacturing and sales of molding and electronic components
Kenly International Technology Co.,Ltd.	1999/10/08	P.O.Box 3321, Road Town, Tortola, British Virgin Islands	USD 12,779	Equity investments

Company	Date of Incorporation	Location	Paid-in Capital	Major Business Activities
Jiaxing Kenly Precision Electronics Co., Ltd.	2001/07/27	No. 518, Linjin Rd., Lindai Town, Pinghu City, Zhejiang Province, China	USD 8,305	Manufacturing and sales of semiconductor and photoelectric components
Kenly Global Co., Ltd.	2006/05/03	Drake Chambers, Road Town, Tortola, British Virgin Islands	USD 1	International Trading
Nantong Jentech Precision Industrial Co., Ltd	2017/09/27	Room 12284, Building 21 (22), No. 1692 Xinghu Avenue, Development Zone, Nantong City, Jiangsu Province, China	USD 15,300	Research, development and manufacturing of Semiconductor and photoelectric components

Note: Signed an equity transfer contract in September, 2007, transferring all equity to the company.

6.1.3 Shareholders in Common of the Company and affiliates with deemed control and subordination: None.

6.1.4 Business scope of the Company's affiliates

The business scope of the Company's affiliates mainly includes manufacturing and sales of precision molding, electronic components and equity investment,

6.1.5 Information of Directors, Supervisors, and Presidents of Affiliates

As of the year ended December 31, 2024

Company	Title	Name or Representative	Shareholding	
			Shares (Thousand)	%
Elix International Co., Ltd.	Director	Yung-Tsang Chao (Representative of Jentech Precision Industrial Co., Ltd.)	USD 21,306	100%
Wuxi Jentech Precision Industrial Co., Ltd.	Director	Chung-Hsin Chao (Representative of Elix International Co., Ltd.)	USD 20,306	100%
	General Manager / Supervisor	Yung-Tsang Chao (Representative of Elix International Co., Ltd.)		
Kenly Precision Industrial Co., Ltd.	Chairman	Yung-Tsang Chao (Representative of Jentech Precision Industrial Co., Ltd.)	TWD 1,394,004	100%
Kenly International Technology Co., Ltd.	Chairman	Yung-Tsang Chao (Representative of Kenly Precision Industrial Co., Ltd.)	USD 12,779	100%
Jiaxing Kenly Precision Electronics Co., Ltd.	Chairman	Cing-Shun Lu (Representative of Kenly International Technology Co., Ltd.)	USD 4,531	66.6%
Kenly Global Co., Ltd.	Chairman	Guo-Dong Lu (Representative of Kenly Precision Industrial Co., Ltd.)	-	100%
Nantong Jentech Precision Industrial Co., Ltd	Chairman	Yung-Tsang Chao (Representative of Kenly International Technology Co., Ltd.)	USD 8,000	100%

6.1.6 Operational Highlights of Affiliates

As of December 31, 2024
Unit: NT\$1,000 (except for EPS=NT\$)

Company	Capital	Total Assets	Total Liabilities	Equity	Sales	Operating Income (Loss)	Net Income (Loss) (after tax)	EPS (NT\$) (after tax)
Elix International Co., Ltd.	678,378	1,365,484	358	1,365,126	0	(6,229)	225,908	0
Wuxi Jentech Precision Industrial Co., Ltd.	672,599	1,567,959	527,280	1,040,679	1,819,553	302,073	239,963	0
Kenly Precision Industrial Co., Ltd.	1,394,004	1,460,847	222,973	1,237,874	704,710	25,239	65,400	0.47
Kenly International Technology Co., Ltd.	418,957	600,681	0	600,681	0	(136)	(25,068)	0
Jiaying Kenly Precision Electronics Co., Ltd.	276,423	608,470	63,450	545,020	480,687	57,294	44,574	0
Kenly Global Co., Ltd.	33	0	0	0	0	0	0	0
Nantong Jentech Precision Industrial Co., Ltd.	468,168	369,718	47,353	322,365	93,804	(64,535)	(53,590)	0

Note : Foreign currencies are translated into NTD using the exchange rates as of December 31, 2024: USD/NTD= 32.785 and RMB/NTD= 4.478; net income denominated in foreign currencies are translated using the average exchange: USD/NTD= 32.112 and RMB/NTD=4.454.

6.2 Private placement of securities during the most recent fiscal year or during the current fiscal year up to the date of publication of the annual report: None.

6.3 Other matters that require additional description: None.

6.4 Matters that have a significant impact on shareholders' rights or securities prices as stipulated in Article 36, Paragraph 3, Item 2 of the Securities and Exchange Act during the most recent year and up to the date of printing of the annual report: None.