



Sustainability Report 2022

Top Service | Best Quality | High Efficiency | Good Reputation

Contents

Overview

About this Report	1
Reporting Period & Frequency	2
Restatements of Information	2
Independent Third Party Assurance	3
Contact information	3
Letter from the Chairman	4
Sustainable Development Strategy and Policy Commitment	5

Appendix

Global Reporting Initiative Index	65
Sustainability Accounting Standards Board Index	68
Independent Third Party Assurance	69

1 Business Operation

1.1 About Jow Tong Technology	9
1.2 Milestones	11
1.3 Products & Services	11
1.4 Membership Associations	13
1.5 Sustainability at Jow Tong Technology	13
1.6 Stakeholder Engagement	18
1.7 Material Topics Identification	21

2 Company Governance

2.1 Company Structure	37
2.2 Financial Performance	40
2.3 Compliance with Laws and Regulations	40
2.4 Internal Audit and Internal Control System	42
2.5 Risk Management and Ultimate Goals	43

3 Green solutions

3.1 Environmental Sustainability Policy	48
3.2 Greenhouse Gas Emissions Management	49
3.3 Waste Management	52
3.4 Water Resources Management	56

4 Caring for Employee

4.1 Employee Diversity & Inclusion	59
4.2 Employee Rights	63
4.3 Health and Safety Place	66
4.4 Training and Education	73

5 Sustainable Supply Chain

5.1 Procurement Policy and Management	78
5.2 Supply Chain Management	80
5.3 Product Quality and Compliance	85
5.4 Customer Service	86

About this Report

Jow Tong Technology Co., Ltd. (hereinafter referred to as “Jow Tong”) issued its first Sustainability Report in 2023. This is an important Report to demonstrate to the public its practices, performance, strategies, and ultimate goals in terms of its corporate social responsibility.

The business scope of Jow Tong includes tool/fixture design and development, mass production, and assembly for injection molded parts, aluminum/zinc die casting and extrusions, and LSR silicone parts that are used in a broad range of applications, such as medical products, lighting fixtures, LED optics, consumer electronics, smart devices and accessories, etc. Jow Tong also provides service for CNC machining, SMD/SMT, and product finishes including texture, polish, powder coating, painting, and vacuum metalized. Other subsidiaries or reinvested companies are not included. Unless elsewhere specified, information will be disclosed in the report.

Jow Tong has compiled this report based on the GRI Sustainability Reporting Standards 2021 published by the Global Reporting Initiative (GRI) and the SASB standards: Electronic Manufacturing Services & Original Design Manufacturing published by the Sustainability Accounting Standards Board to ensure transparency and consistency of this report. The disclosure principle of this report is in accordance with the Reference options to ensure the objectivity and comparability of this report. Following with the stakeholder communication conclusions, the response is as below.

The short-term ESG goal of Jow Tong is to keep improving the supply chain management, including ensuring suppliers meet Jow Tong’s standards of the economic, environmental, sociality, and governance, conduct risk assessments of human rights of the supplies, and implement procurement management to improve supply chain transparency and sustainability. Meanwhile, Jow Tong will also strengthen green solutions, take energy saving and reducing carbon emissions as the priority task of corporate governance, and reduce the negative impacts on the environment.

Jow Tong’s midterm goal is committed to establishing a more complete ESG management system to further improve the transparency and sustainability. Meanwhile, Jow Tong will implement green design of the products, including product development, application, production, and consumption in accordance with environmental source management to achieve sustainable goals.

Jow Tong will review our ESG management system periodically and make timely adjustments for the achievement of sustainable management. We will continue to pay close attention to international trends of ESG, and actively participate in international and local ESG-related initiatives and programs to most internationalize our ESG management and ensure it complies with local laws and regulations. Furthermore, we will keep good communication and cooperation with stakeholders to create a sustainable and bright future.

Finally yet importantly, we encourage stakeholders from all walks of life to review the Sustainability Report of Jow Tong and understand the results of our corporate sustainable development. You are most welcome to leave your opinions and suggestions to help us improve our management and reach the target of sustainable development.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Reporting Period and Frequency

This Report is a disclosure of the year 2022 (1 Jan 2022 to 31 Dec 2022), and it covers environmental, social, corporate governance, human rights, and other specific actions, and related performance data. The financial information is also a disclosure of the year 2022 (1 Jan 2022 to 31 Dec 2022). The Sustainability Report of Jow Tong Technology will publish annually.

● Publication Date

Current issue: Published in June 2023.

Expected release date for the next issue: June 2024.

Restatements of Information

This Report is the first Sustainability Report issued by Jow Tong, so the company has not made any restatement in the reporting period. ◦

Independent Third Party Assurance

To provide readers with reliable public information in this Report, an independent third party (TUV NORD) has been engaged to provide assurance in accordance with the AA1000 AS:2018 Version 3 Type 1, Moderate Assurance level and GRI Standard to ensure this Report conforms to the principles of inclusivity, materiality, responsiveness, and impact.

The accounting data disclosed in this Report come from the results of Jow Tong's own statistics and investigations. Deloitte & Touche has audited the financial data. For further detailed financial information, please reach out to the contact listed the contact information. Jow Tong compiled the annual financial report in accordance with International Financial Reporting Standards (hereinafter referred to as "IFRSs"), and the monetary unit is the New Taiwan Dollar (NTD).

The greenhouse gas emissions disclosed in this Report is in accordance with ISO 14064-1:2018, and TUV NORD conducted a third party verification on the GHG emissions information. The verified GHG emissions information and this Sustainability Report are published on Jow Tong's website with the approval of Jow Tong's highest governance body.

Jow Tong and TUV NORD are independent organizations, and TUV NORD with Jow Tong, any of its affiliates, and its stakeholders have no conflict of interest. TUV NORD conducted a third party verification based on the scope agreed with Jow Tong, and does not assume any relevant legal or other responsibilities. Jow Tong is responsible for responding to any questions from the intended users of this Report.

Contact Information

In order to save energy, reduce carbon emissions, and protect our environment and the earth, Jow Tong is dedicated to implementing paperless operations. This Report is published in digital form on the official website for reader's reference. Any feedback will be welcomed, please contact us:

Jow Tong Technology Co., Ltd.

Contact: Ming Hui, Huang

Tel: +886-253-8888 ext. 201

Fax: +886-243-0939

E-mail: ming-hui-huang@jow-tong.com.tw

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix



Letter from the Chairman

Due to the impact of the pandemic in the past few years, all enterprises have faced unfavorable operating factors such as a global shortage of workers and materials, skyrocketed freight costs, etc. Although Jow Tong continues to face operational challenges, we still uphold the business philosophy of integrity, quality, efficiency, and responsibility. With the efforts and hard work of all employees, Jow Tong has not only been able to keep standing firm in this economic turmoil, but furthermore, by expanding and adjusting the company's organizations, we maintained steady growth against adversities.

Facing increasingly severe climate issues, Jow Tong is committed to eco-friendly management. In addition to continuing the existing policies, we will take continuous action with regard to environmental sustainability, including waste management, recycling material management, investment in green equipment, environmental protection, and other aspects. To align with international trends, Jow Tong complies with international conventions and environmental regulations scrupulously.

As a responsible corporation, Jow Tong established the Sustainability Committee in 2022 to lead all employees and supply chain partners to make continuous efforts in environmental sustainability, social participation, and corporate governance. We strongly believe that our efforts with corporate sustainability will enable us to create unlimited possibilities!

總經理 林忠宏

Sustainable Development Strategy and Policy Commitment



Short-term

Refer to ISO 14064-1:2018

Refer to GRI Standard 2021

To exercise due-diligence and suppliers shall also make a commitment to social responsibility.

Mid-term (2030)

Promotion of RBA
Promotion of SA 8000
Promotion of Carbon Neutrality

Long-term (2050)

Promotion of
zeo-emission

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix



Environment

- 1.Refer to circular economy principles, develop and manufacture low-carbon products and eco-products to improve the energy efficiency of the plant.
- 2.Control the total amount of greenhouse gases and reduce emissions, and reduce energy consumption to achieve the goal of environmental sustainability.
- 3.Plan on water resource construction and recycling system to reduce wastewater discharge and improve usage efficiency.
- 4.Strengthen Jow Tong's disaster prevention capabilities and strategies for emergencies and risks such as floods, drought, and electricity shortages.

- 1.Keep developing and manufacturing low-carbon products. Quantified emission reduction of energy consumption, greenhouse gas emissions, and usage of water resources to strengthen the comparability.
- 2.In order to avoid the loss caused by the force majeure of extreme weather, enhance continuously Jow Tong's natural disaster prevention capabilities, and take strategies that are more effective.

- 1.Reaching Net Zero Emissions by 2050 is a global carbon reduction goal. Jow Tong works continuously together with supply chain partners to achieve the goal of environmental sustainability.
- 2.Take active actions with supply chain partners to reduce consumptions and emissions gradually such as water resources, energy consumption, and equipment operation to avoid unnecessary consumption.



Economy

- 1.Carry out supplier environment assessment, and establish green supply chains. The low-carbon emission suppliers are Jow Tong's preferred partners to reduce our carbon footprint.
- 2.Review the procurement policy and revise as needed. Establish the Supplier Social

- 1.Work with suppliers on carbon reduction management to achieve the goal of a green supply chain.

- 1.Evaluate the necessity of carbon trade and establish relevant policies.
- 2.Promotion of Circular Economy and encourage supply chain partners to engage with it.



Social

- 1.Conduct supplier corporate social responsibility evaluation.
- 2.Conduct the preliminary planning of the Occupational Safety and Health office.
- 3.Review the existing employee training and make adjustments as needed. Implement ESG education and training.
- 4.Review a clear career development and planning with employees.
- 5.Make a commitment to care and help the high-risk group and the disadvantaged. Carry out caring activities periodically.

- 1.Invite suppliers to participate RBA training and SA 8000 training.
- 2.Evaluate the importation of ISO 45001 and implement ISO 45001 training.
- 3.Ensure every employee receives ESG education and training.
- 4.Establish a fair remuneration system.
- 5.Create a friendly community environment and improve the company image.

- 1.Continuously improve and optimize labor relations.
- 2.Develop and plan ISO 45001 system of Jow Tong.
- 3.Continuously conduct employee training and encourage employees' self-directed learning.
- 4.Pay close attention to social welfare issues. Engage with social welfare organizations to further the common good and general welfare and achieve social justice.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix

The statement and policy commitment of Jow Tong's sustainable development strategy

- The above commitments have been approved by Jow Tong's highest governance body.
- The above commitments also applied to Jow Tong's stakeholders.
- The targets of the above commitments are in compliance with Material Topics of GRI Standards.
- The responsibilities for implementing the above commitments are allocated to the different teams by the Sustainability committee.
- The above commitments are integrated with Jow Tong's strategies, operational policies, and operational procedures by announcements and communication to the Chief of Sustainability abd employee training.
- The above commitments are disclosed on Jow Tong's website-<http://www.jttel.com.tw/molding-about.html>
- The fulfillment of the above commitments by business partners is supervised by Jow Tong's procurement team and Supplier Responsibility commitment.
- Online training for the fulfillment of the above commitments is implemented for suppliers.
- The above commitments are disclosed on Jow Tong's website.

ES CAPABILITIES APPLICATIONS ABOUT US CONTACT

ABOUT US

Overview

JOW TONG TECHNOLOGY CO. LTD. was founded in Tainan, Taiwan in 1992 and specializes in precision mold R&D, manufacturing, and mass production as one-stop service. With over 25 years of professionalism in the industry, we are committed to providing OEMs/ODMs services to satisfy any client with different demands in the industries of consumer electronics, medical, LED (indoor and outdoor fixtures) and automobiles.

Quality policy
Top service
Best quality
High efficiency
Good reputation

Environmental Policy
Comply with environmental regulations
Focus on pollution prevention
Waste reduction control
Improved efficiency
Develop green products

Quality assurance
Best quality

Social responsibility policy
Respect and insist on BSCI and SA8000, ISO45001 code of action and promote ESG, ISO14064, ISO14067, ISO14000 as the target standard.
Abide by national laws, Labor Standards Act, international agreements and various codes of acts signed with customers.
Continue improvement of social responsibility undertaken.
Publicize social responsibility behaviors to all those who care about the company

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix



1 Business Operation

- 1.1 About Jow Tong Technology
- 1.2 Milestones
- 1.3 Product & Services
- 1.4 Membership associations
- 1.5 Sustainability at Jow Tong Technology
- 1.6 Stakeholder Engagement
- 1.7 Material Topics



Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix

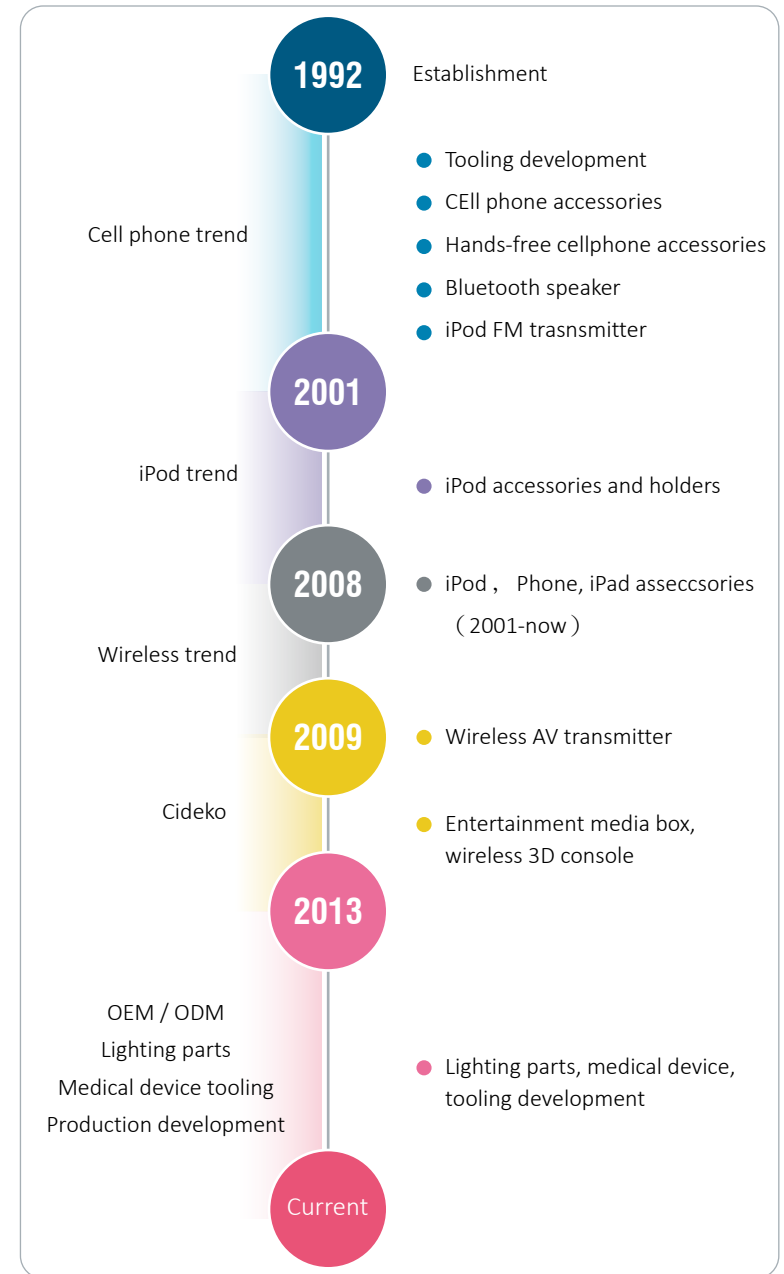
1.1 About Jow Tong Technology

Company	昭通科技股份有限公司
English name	Jow Tong Technology Co., Ltd.
Established year	1992
Capital (100M)	1.53M
Chairman	LIN,JHONG-HONG
General Manager	LIN,JHONG-HONG
Numbers of employee	46
Headquarter	46, Lane 337, Chung Cheng Rd., Yung Kang Dist, Tainan City 710, Taiwan, R.O.C
Land area	933 平方公尺 (square meter)
Land area & Building area	933 平方公尺 (Land area : 933 square meter ; Building area : 770.28 square meter)

Building Appearance



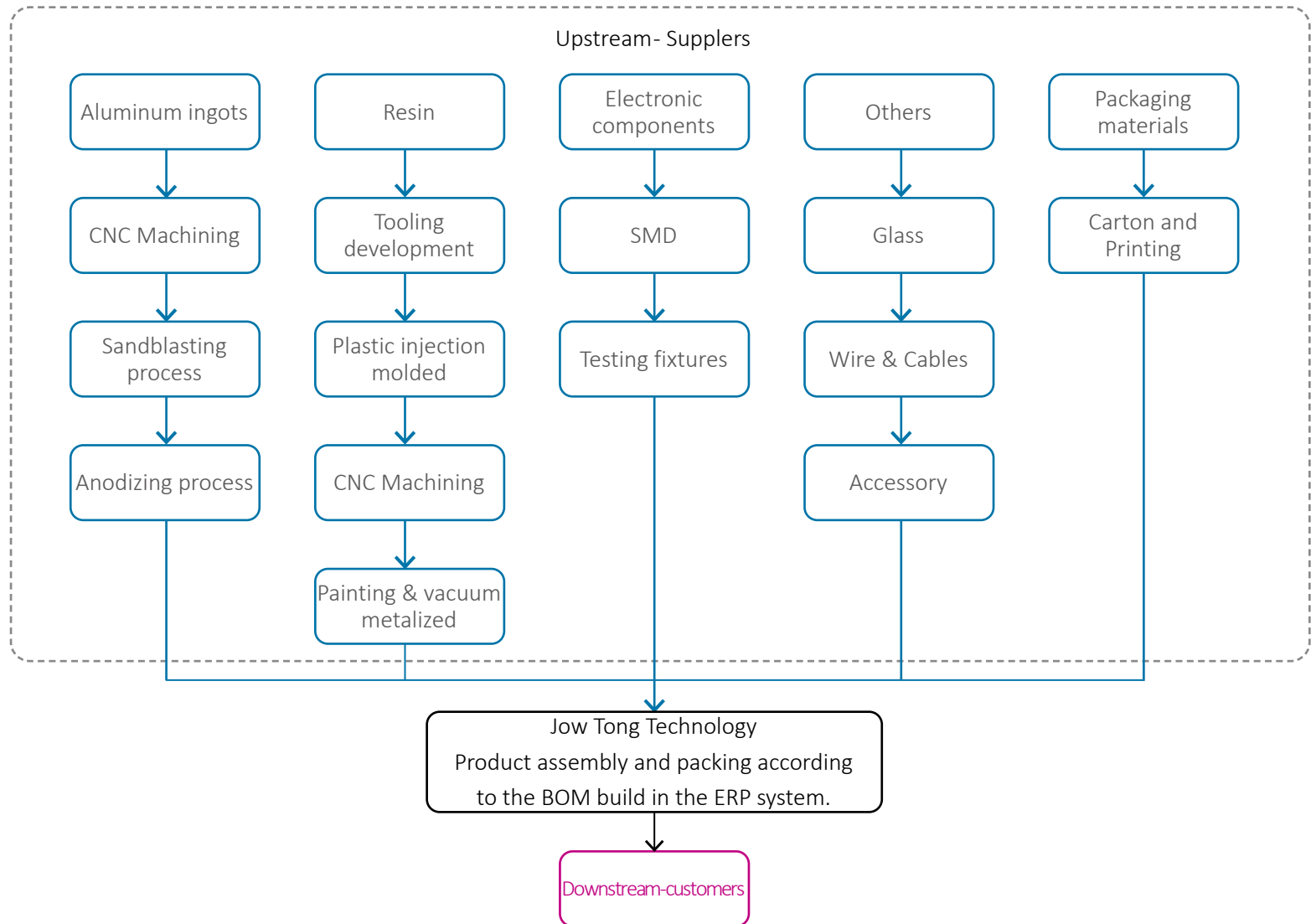
1.2 Milestones



1.3 Product & Services

Due to the full sector classification has not been released in GRI Standards 2021, Jow Tong identified the sector with reference to the SASB standards: Electronic Manufacturing Services & Original Design Manufacturing for reporting. The products and services of Jow Tong are listed as below:

The Value Chain Chart of Jow Tong



Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix

Contents

Overview

1. Business Operation

2. Company Governance

3. Green Solutions

4. Caring for Employees

5. Sustainable Supply Chain

Appendix

Main product service and operating market

Type	Product Description	Sale Market	Q'ty	Unit	Recyclable Q'ty(PCS)	Recyclable percentage
Product	Parts of lighting fixtures	United States	481,790	PCS	386,351	80.19%
Product	iPad kiosk accessories	United States	30,350	PCS	30,350	100%
Product	Water-electrolyzed bottle	United States	1,892	Sets	1,892	100%
Product	Battery pack housing	Taiwan	99,886	PCS	99,886	100%
Product	Wearable device	United States	1,650	PCS	1,650	100%
Tooling	Zinc die casting tooling	United States	10	EA	10	100%
Tooling	Plastic injection tooling	United States	36	EA	36	100%

According to the above chart, the main products of our downstream customers are lighting fixture parts, iPad kiosk accessories, water-electrolyzed bottle, battery pack housing, wearable device, and tooling of zinc die casting and plastic injection. Most of these products are sold to the industries of LED manufacturing, water-electrolyzed bottle, and iPad kiosk manufacturing in the United States and the rest is sold to the battery industry in Taiwan. Jow Tong upholds the business ethics of limited resources and circular economy, we are dedicated to developing green products. 80% of the products that listed above are recyclable.

1.4 Membership associations

Associations	Membership
Taipei Computer Association	Member
Taiwan Industry-Academia-Research for Collaboration-Integration-Development Association	Member

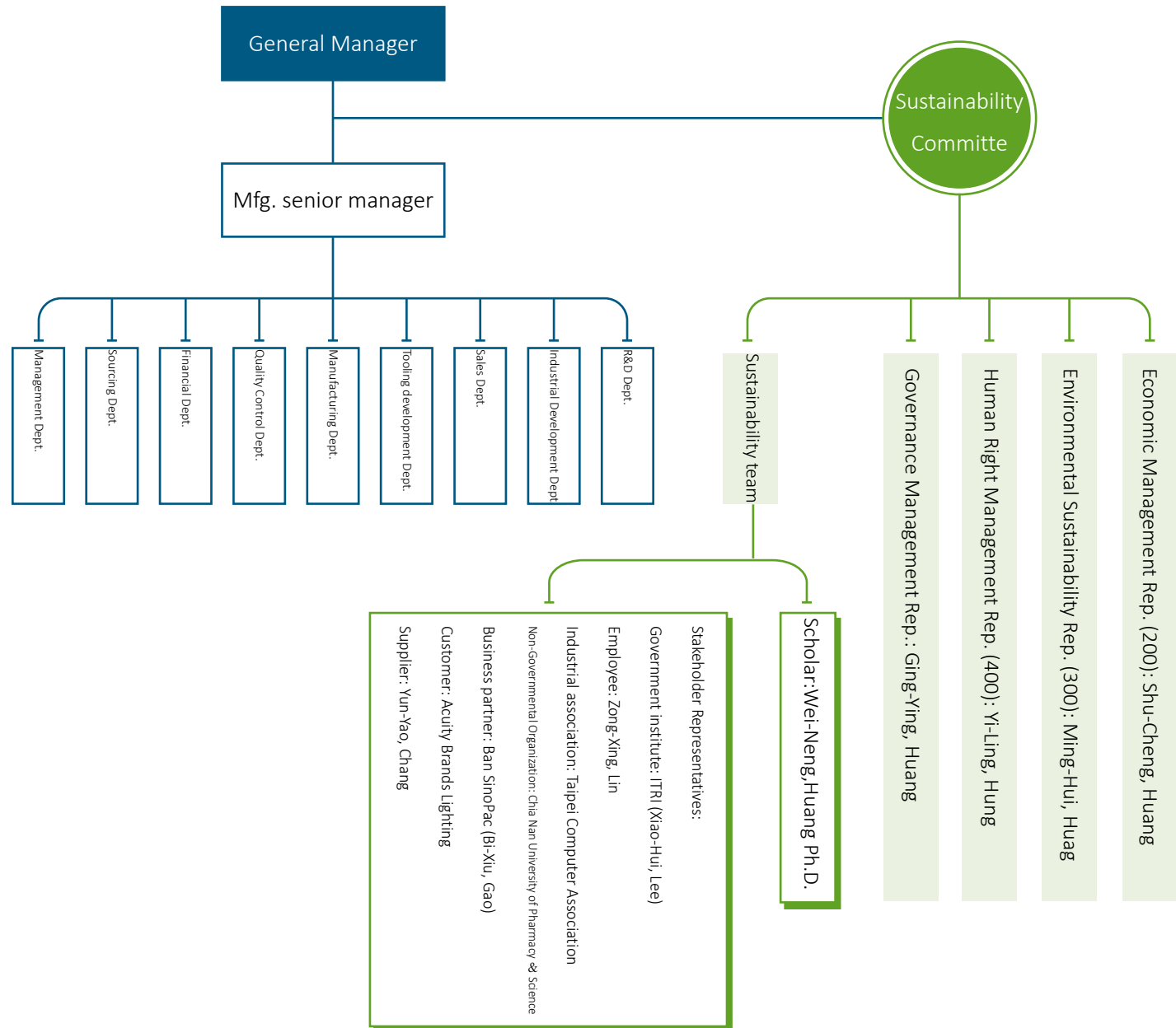
1.5 Sustainability at Jow Tong Technology

As a way to demonstrate Jow Tong's commitment to sustainable development, we established Sustainability Committee. The Sustainability committee is led by the Chief and holds meetings periodically to ensure and review the performance of sustainability-related operations. Five sub-committees are established under the Sustainability Committee, and they are "Economic management", "Environmental Sustainability", "Human rights management", "Governance management", and "Sustainability management". These five sub-committees guide the management indicators of the three aspects of economy, environment, and society, and supervise the management performance.

Jow Tong followed the "P-D-C-A" (plan-do-check-act) management method to identify stakeholders periodically, collect the material topics and performance that stakeholders are concerned about and report to the Sustainability Committee. The Board of Directors carries out the resolution and provides the necessary resources based on the relevant performance and resolution plans submitted by the Sustainability Committee at the annual meeting.

By conducting risk management, instilling low-carbon values, respecting human rights, and taking social responsibility, we implemented sustainable strategies and achieve the goals step by step.

Organizational Structure of the Sustainability Committee



Contents

Overview

1. Business Operation

2. Company Governance

3. Green Solutions

4. Caring for Employees

5. Sustainable Supply Chain

Appendix



Contents

Overview

1 .Business Operation

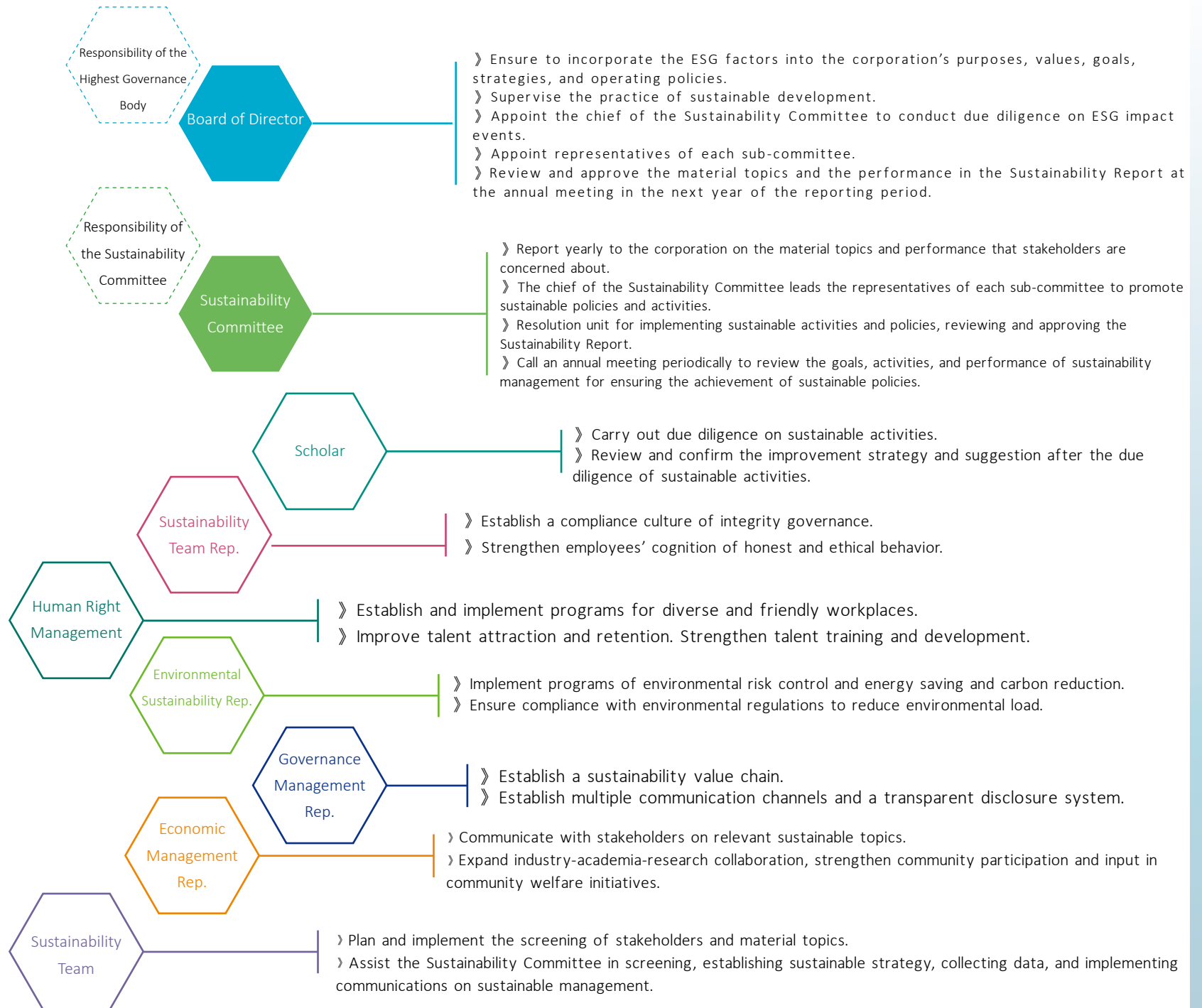
2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix



Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Procedures for the highest governance body appointment and approval of reported information.

1 The designated representative	➔	Assign a specific person or team of Jow Tong to review and approve the reported information. This designated representative can be a member of the highest governance body or a specific regulatory unit.
2 Internal audit	➔	Ensure internal audits are implemented during the reporting establishment. The purpose of the internal audit is to review and verify the accuracy, reliability, and consistency of the report. An internal team, professional consultant, or an independent audit department is to complete this internal audit.
3 Audit and compliance	➔	Ensure that the report complies with the GRI Standards 2021 and other applicable regulations and standards. Ensure that Jow Tong's Sustainability Report includes the required disclosure information and comply with relevant requirement and regulations.
4 Resolution process	➔	Establish a clear resolution process to ensure the reported information is reviewed and approved by the highest governance body. The resolution process of Jow Tong includes meetings, resolution timetables, and audit procedures for reported information.
5 Report evaluation and feedback	➔	Establish a feedback system to allow the highest governance body to receive feedback and advisement on reported information. Jow Tong ensures the comments, suggestions, and any other feedbacks are processed and recorded properly in accordance with ISO 9001 internal audit procedure and file preservation procedure.
6 Transparency and disclosure	➔	Ensure transparency and disclosure in the review and approval process by the highest governance body. It includes the definition of review and approval procedure and role. Jow Tong shall disclose the sign-off or approval of the Report by the highest governance unit.
7 Continuous improvement	➔	Establish a system for continuous improvement to continuously optimize the review and approval procedure so that Jow Tong can ensure to improve the quality and the accuracy of reported information by the annual evaluation.

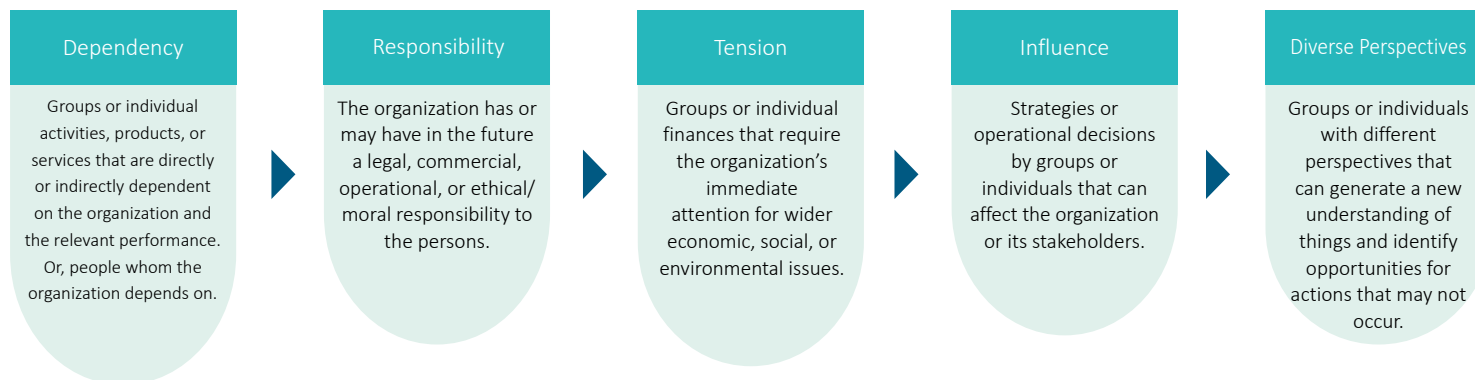


1.6 Stakeholder Engagement

Stakeholder Identification

Jow Tong listens to the voices of stakeholders through various communication channels. Except to incorporate the suggestions and the material topics of concern to our stakeholders into Jow Tong’s operation strategies, these are used as a reference for the disclosure information in this Report to respond to stakeholders’ demands and expectations. Furthermore, these are also used as an important basis for planning the corporate social responsibility.

The Sustainability Committee of Jow Tong identified stakeholders in accordance with the AA1000 Stakeholder Engagement Standards 2015 (AA 1000 SES 2015) and based on the impact response of Jow Tong to the material topics and the requirement of stakeholder inclusivity. The Sustainability Committee also discussed with the corporate directors and consultants to pass the resolution of the stakeholder identification.



Pursuant to the above analysis, Jow Tong has identified seven types of stakeholders, and they are customers, employees, banks (business partners), industrial associations, suppliers, non-governmental organizations, and government institutes.



Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Stakeholders communication and engagement

Given that stakeholder engagement is one of the important portions of Jow Tong’s sustainable management, in addition to maintaining communication with stakeholders through daily business, we also established a variety of channels with our stakeholders, including make phone calls, call a meeting, satisfaction survey, on-site visit, participation in associations, and questionnaires. In addition, we eliminated culture differences, sexual inequality, and unequal power factors to allow stakeholders can directly participate in stakeholder communication and ensure stakeholder engagement effectiveness, so we could respond to stakeholders’ demands and expectations. Jow Tong listed 32 material topics on the questionnaire with reference to the GRI standards and SASB principles, and used the questionnaire to conduct a materiality analysis of “topics of concern to Jow Tong’s stakeholders”. The analysis is as below.

Stakeholder Engagement Analysis

Sakeholders	Topic of concern	Communication Channels	Communication Frequency
Employees ----- 12 questionnaires	⊙ Occupational Health and Safety	⊙ Employee training	⊙ Irregularly
	⊙ Training and Education	⊙ Employee Work Rules	⊙ Anytime
	⊙ Employment	⊙ Labor-Management Meeting ⊙ Questionnaires	⊙ Quarterly ⊙ Anytime
Government Institues ----- 1 questionnaire	⊙ Emmisions	⊙ Sustainability Report	⊙ Yearly
	⊙ Waste	⊙ Waste/wastewater-air pollution submission and audit	⊙ Irregularly
	⊙ Supplier chain management	⊙ Propaganda of governments orders	⊙ Yearly
	⊙ Labor Rights and Occupational Health and Safety	⊙ Sustainability committee contact ⊙ Audit of labor condition ⊙ Questionnaires	⊙ Anytime ⊙ Irregularly ⊙ Anytime
	⊙ Privacy and Security	⊙ Customer Satisfaction Survey	⊙ Yearly
Customer ----- 4 questionnaires	⊙ Child Labor	⊙ Customer's Audit on Jow Tong	⊙ Irregularly
	⊙ Product service information and labeling	⊙ Sustainability Report	⊙ Anytime
	⊙ Anti-corruption	⊙ Questionnaires	⊙ Anytime
Business Partners ----- 6 questionnaires	⊙ Economic Performance	⊙ Yearly Financial Statements	⊙ Yearly
	⊙ Waste	⊙ Market Observation Post System	⊙ Yearly
	⊙ Emissions	⊙ Waste/wastewater-air pollution submission and audit	⊙ Irregularly
	⊙ Procurement expenses on suppliers	⊙ Sustainability Report ⊙ Questionnaires	⊙ Yearly ⊙ Anytime
Suppliers ----- 10 questionnaires	⊙ Supply Chain Management	⊙ Promotion of Sustainability management to Suppliers	⊙ Yearly
	⊙ Customer Health and Safety	⊙ Conduct audits of Supplier sustainability management performance	⊙ Yearly
	⊙ Product service information and labeling	⊙ Supplier Social Responsibility Commitment ⊙ Questionnaires	⊙ Anytime ⊙ Anytime

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix

Non-governmental organizations ----- 5 questionnaires	<input type="radio"/> Emmissions <input type="radio"/> Waste <input type="radio"/> Occupational Health and Safety <input type="radio"/> Economic Performance	<input type="radio"/> Make a call <input type="radio"/> Occupational Health and Safety <input type="radio"/> Sustainability Report	<input type="radio"/> Irregularly <input type="radio"/> Anytime <input type="radio"/> Yearly
Industrial associations ----- 1 questionnaires	<input type="radio"/> Supplier chain management <input type="radio"/> Customer Health and Safety <input type="radio"/> Product service information and labeling	<input type="radio"/> Make a call <input type="radio"/> Communication Software <input type="radio"/> Email <input type="radio"/> Sustainability Report	<input type="radio"/> Yearly <input type="radio"/> Yearly <input type="radio"/> Anytime <input type="radio"/> Yearly

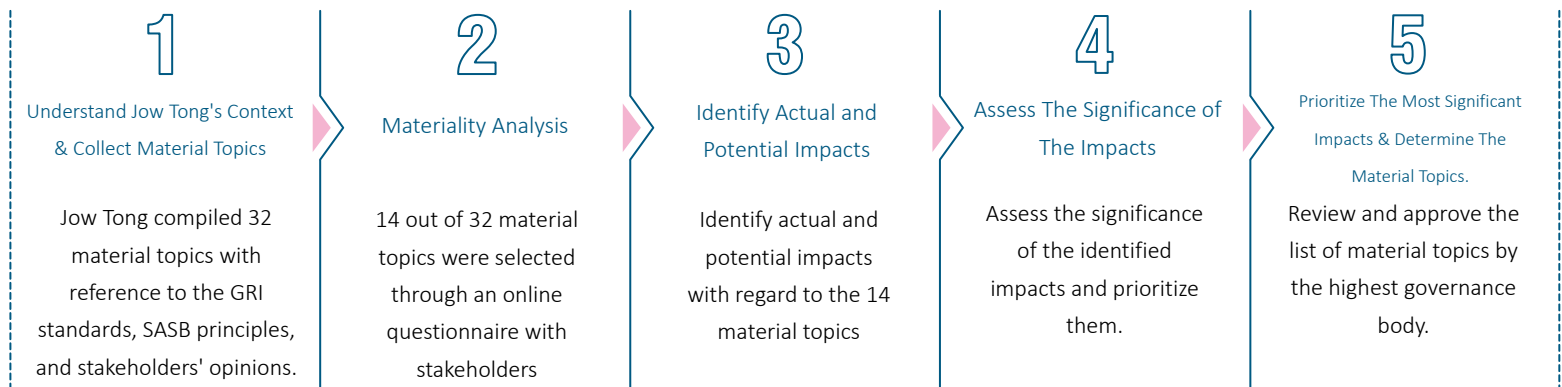
1.7 Material Topics

Material Topic Identification

Jow Tong identified the material topics based on the reporting principles and reported information guidelines of GRI Standards. Due to sustainability topics covering a wide range, we collect the topics of concern to our stakeholders by means of the following sources.

External	Internal
GRI Sector Standards, GRI 200, GRI 300 and, GRI 400 Series Standards, SASB Standards: Electronic Manufacturing Services & Original Design Manufacturing	Sustainable Policy of Jow Tong
Stakeholders' opinions and feedback	Operational Strategy and Goal of Jow Tong

Process to determine material topics



Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Analysis of Material Topics identification results

Jow Tong compiled 32 material topics with reference to the GRI Standards, and 14 material topics were selected by stakeholders based on the questionnaire statistics.



The actual and potential impacts of 14 topics of concern to stakeholders

Identifying Actual Impacts		Positive Impacts	Negative Impacts
GRI204	Procurement Practice	Jow Tong has a higher proportion of domestic procurement, thereby increasing the local economic value and creating more employment opportunities.	Jow Tong has a higher proportion of domestic procurement may lead to the lack of comparability of the price or performance between the domestic market and international markets, and missing opportunities to reduce costs and improve product technique.
GRI305	Emissions	Monitoring emissions with data to effectively reduce emissions and slow down climate change.	During the process of demanding emission reductions, the communication frequency between upstream and downstream increased, which indirectly leads to an increase in carbon emissions.
GRI306	Waste	Waste treatment is commissioned to the recycling companies, and recycling records are available for effective waste management.	Different types of waste cannot be collected by the recycling companies at the same time but need to be processed in batches, which increase the waste gas and carbon emissions amount.
GRI308	Supplier Environmental Assessment	The production environment of suppliers is inspected periodically and cooperates with relevant requirements to reduce emissions produced during production.	Smaller suppliers might be eliminated due to non-compliance with relevant requirements, indirectly leading to employment opportunities declined.
GRI401	Employment	Labor-Management Meeting is called periodically and channels are set up for employees to express their opinions, so as to facilitate efficient operation and fulfill employee benefits.	Since not all employees are able to attend every meeting, there might be gaps in the timing of receiving notification of policy changes, resulting in delays in policy implementation or damage to employee benefits.
GRI403	Occupational Health and Safety	Regular physical check-ups to protect the health and safety of employees. Records are available for tracking.	Regular physical check-up items for all employees are the same, and no specific items to carry out per the individual conditions of employees, which might lead to employees cannot detect related diseases that are caused by work in time.
GRI404	Training and Education	Hold internal employee training and arrange for employees to participate in external courses to enhance employees' workplace competitiveness.	Limited slots are available for external courses, which might lead to different views or opinions on related issues between the management and grassroots employee.
GRI414	Supplier Social Assessment	Relevant questionnaires are provided to suppliers for supplier social assessment and achievement of audit purposes.	Smaller suppliers might be eliminated due to non-compliance with relevant requirements, indirectly leading to employment
GRI304	Biodiversity	Waste is collected by the recycling companies and no effluent is generated, which can effectively reduce environmental pollution and avoid the ecological crisis.	Exhaust gas is generated by waste incineration by recycling companies, which might lead to air quality degradation and release harmful substances.
GRI418	Customer Privacy	Customer information is used only when necessary to ensure that it is not leaked by human errors.	Exchange of relevant customer lists with other industrial companies is not allowed in accordance with the customer privacy policy, which hinders in development of potential customers.
GRI302	Energy	LED tubes have been installed gradually for the lighting equipment to reduce power consumption and achieve energy savings.	The brightness of LED tube gradually decreases under long-term use, resulting in insufficient brightness of the workplace environment and employees' eyestrain problem.
Identifying Actual Impacts		Positive Impacts	Negative Impacts

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

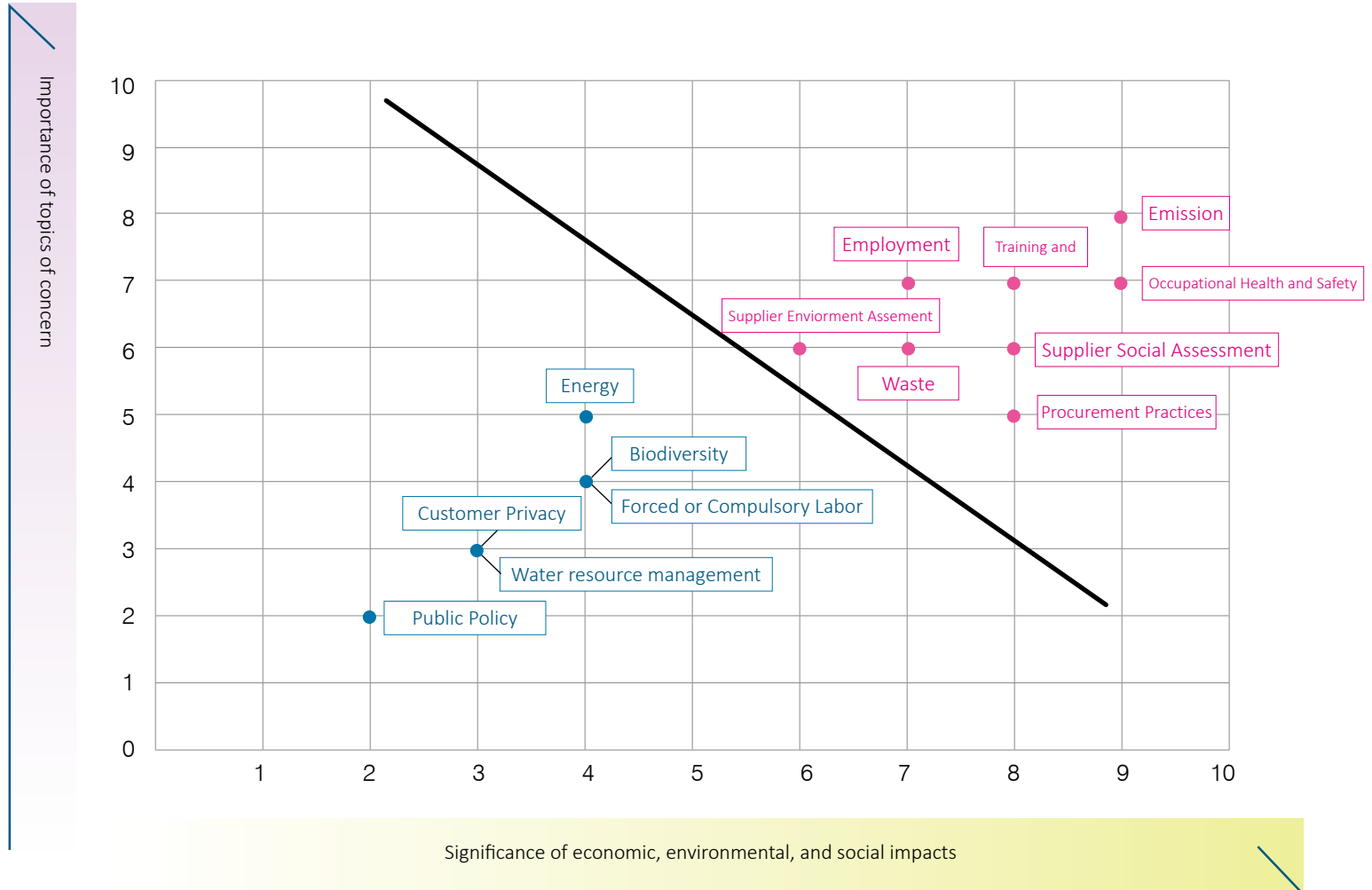
Appendix

GRI303	Water and Effluents	No effluent is generated during Jow Tong’s production, so the possible pollution or leakage during discharge or storage could be avoided.	Since no effluent is generated during Jow Tong’s production, we have no effluent treatment procedure be established. Thus, it is difficult to have standards to regulate downstream suppliers.
GRI409	Forced or Compulsory Labor	Jow Tong acts in compliance with the “Labor Standard Act”, with 8 hours per shift, 5 shifts per week, and has public holidays following the relevant provision. Employees are not forced to work overtime and are free to plan private time.	A reduction in production capacity might happen when the large quantity of orders or short-term understaffed.
GRI415	Public Policy	Work on photovoltaic electricity project to increase green energy and facilitate the use of renewable energy.	The photovoltaic electricity project might cause fish farms or agricultural land to be shaded by solar panels, which results in crop yields decreasing or land cannot be planted.

Identifying Potential Impacts	Positive Impacts	Negative Impacts
GRI204 Procurement Practices	Increase the local economic value and create more employment opportunities.	Lose the motivation to develop and design our own product.
GRI305 Emissions	Reduce greenhouse gas emissions and alleviate climate change.	Indirectly increase hidden carbon emissions and accelerate global warming.
GRI306 Waste	Effectively control the pollution caused by waste and alleviates global warming.	Waste incineration that processed by the assigned recycling companies indirectly increases greenhouse gas emissions and pollutes the environment.
GRI308 Supplier Environmental Assessment	Effectively screen qualified suppliers to mitigate the impact on the environment.	Smaller suppliers might be eliminated due to non-compliance with relevant requirements.
GRI401 Employment	Promote company cohesion within employees and strengthen operational efficiency.	Reduce employees’ willingness to work and affect company operations.
GRI403 Occupational Health and Safety	Provide employees with a safe workplace to avoid occupational injuries.	Occupational diseases that accumulated by long-term work might not be detected in time per regular physical check-ups.
GRI404 Training and Education	Enhance employees ability to improve company operational efficacy.	Employer and employees have different opinions. It might not be able to reflect the training that is of concern to employees.
GRI414 Supplier Social Assessment	Enhance human rights protection of suppliers’ employees.	Smaller suppliers might be eliminated due to non-compliance with relevant requirements.
GRI304 Biodiversity	Avoid pollution to accelerate global warming and impacts on the environment.	Air pollution might affect the quality of life of local residents.
GRI418 Customer Privacy	Enhance customers’ confidence in Jow Tong’s privacy policy to facilitate stable cooperation.	Lose opportunity of development of potential customers.
GRI302 Energy	Effectively control power consumption to save energy.	The insufficient brightness of the workplace environment might affect production and lead to occupational disasters.
GRI303 Water and Effluents	Water management prevents company operations from the effects of water scarcity.	Persuade suppliers to jointly promote water management is difficult.

With reference to the analysis of the actual and potential of the positive and negative impacts of the above fourteen material topics, the senior executive and the Sustainability Committee voted and the material topics with more than half of the votes were determined to the Eight Material Topics in 2022. The Board of Directors approved report disclosure.

According to the voting results, the significance of the impacts is divided into two areas as in the matrix below, highly significant and potentially significant.



Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Guidance to disclosures on material topics

Jow Tong believes the priority of carrying out sustainable management is to ensure the Sustainability Committee has the further understanding of the company context. In the Sustainability Committee, Jow Tong assigns the representative of environmental sustainability to be the senior executive of Jow Tong. With reference to SASB Standard-Electronic Manufacturing Services & Original Design Manufacturing to understand the material topics of concern to this sector and identified the Materiality Analysis in water resource management, waste management, labor practice, labor condition, product life cycle, and material management. Jow Tong believes the priority of carrying out sustainable management is to ensure the Sustainability Committee has the further understanding of the company context. In the Sustainability Committee, Jow Tong assigns the representative of environmental sustainability to be the senior executive of Jow Tong. With reference to SASB Standard-Electronic Manufacturing Services & Original Design Manufacturing to understand the material topics of concern to this sector and identified the Materiality Analysis in water resource management, waste management, labor practice, labor condition, product life cycle, and material management.

Jow Tong identified the actual and potential impacts in accordance with GRI Sector Standards and Topic Standards of 200, 300, and 400 series. Sustainability Committee and the scholar assessed the actual and potential impact with reference to GRI Sector Standards, and stakeholders ranks the significance of these impacts. The conclusion of identifying and evaluating the impact was finally drawn.

The senior executives are one of the important stakeholders with regard to impact identification. Since they manage the entire company, they can provide a more comprehensive and detailed analysis of the impacts. The senior executives are responsible for conducting impact identification independently and periodically at Sustainability Committee Meeting. In this way, the senior executives are able to analyze the resource of impacts, assess the performance, and update relevant measures in time as soon as any effects were reported by other stakeholders. In addition, the joint participation of senior executives, stakeholders, and scholars in impact assessment to ensure the objectiveness and completeness of the assessment and allow the company has better response to any impacts and challenges.

In accordance of GRI Standards Jow Tong believes the impact identification and assessment shall be the efforts and joint participation of the senior executives, stakeholders, and scholars so that we could ensure the objectiveness, completeness, and accuracy of the assessment. Thus, an efficient Sustainability Committee and a participation mechanism allow the company to deal with any impact or challenge and achieve the sustainable management goals.

Additionally, a transparent report mechanism is essential for disclosing the performance and progress of Jow Tong's sustainable management to public, and for stakeholders understanding Jow Tong's efforts. The report mechanism is established with reference to GRI Standards to ensure the objectively and comparability of the Report.

Jow Tong pays close attention to the company context and industrial material topics, and fulfill sustainable commits with an efficient impact identification and assessment. Disclosure of the performance and progress of Jow Tong's sustainable management to public through a transparent report mechanism, as so to demonstrate our efforts and achievement on sustainable management to stakeholders and jointly promote the Sustainable Development.

Disclose and Prioritize the Eight Material

Jow Tong call meetings with scholars to discuss the material topics, and review them with information users. Stakeholders are asked to rank the eight material topics in order of the significance of the impacts by using an online questionnaire for Jow Tong prioritizing the topics in the Report. The Board of Directors of Jow Tong conducts the final approval on reporting the material topics.

Jow Tong values stakeholders' concerns to the material topics. The AA 1000 Standards was adopted to respond the Materiality Analysis. Jow Tong analyses the actual and potential impacts in regard to the concerns and stakeholders' rank in every material topics to have a comprehensive understanding of stakeholders' concerns.

The severity of impacts of each material topic with regard to economic, environment, and social are reviewed by the Sustainability Committee and scholars. The material topics with high concerns and high severe impacts and the SASB standards are both disclosed in the Report to ensure the Report's completeness and sustainability context. The further information can be found in the corresponding chapters in this Report.

Jow Tong sends materiality questionnaires to its stakeholder to understand the importance. Count the sum of the score of each topic, and rank them in descending order from the highest score to the lowest.

Material Topics	Materiality Description	GRI Standards
Emissions	Adopt carbon reduction measures to reduce GHG emissions.	GRI305
Employment	Harmonious employment is conducive to the overall company operation.	GRI401
Occupational Health and Safety	A friendly workplace protects employees' work environment right.	GRI403
Training and Education	Talent training programs are conducive to employees' potential, company cohesion and competitiveness.	GRI404
Supplier Social Assessment	Ensure products are in compliance with regulations and make attempts to corporate social responsibilities with suppliers.	GRI414
Waste	Reduce environmental hazards.	GRI306
Supplier Environmental Assessment	Use Eco-friendly raw materials to minimize environmental hazards.	GRI308
Procurement Practices	High proportion of local procurement can drive regional output value and increase economic value.	GRI204

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix



Contents

Overview

1 .Business Operation

2 .Company Governance

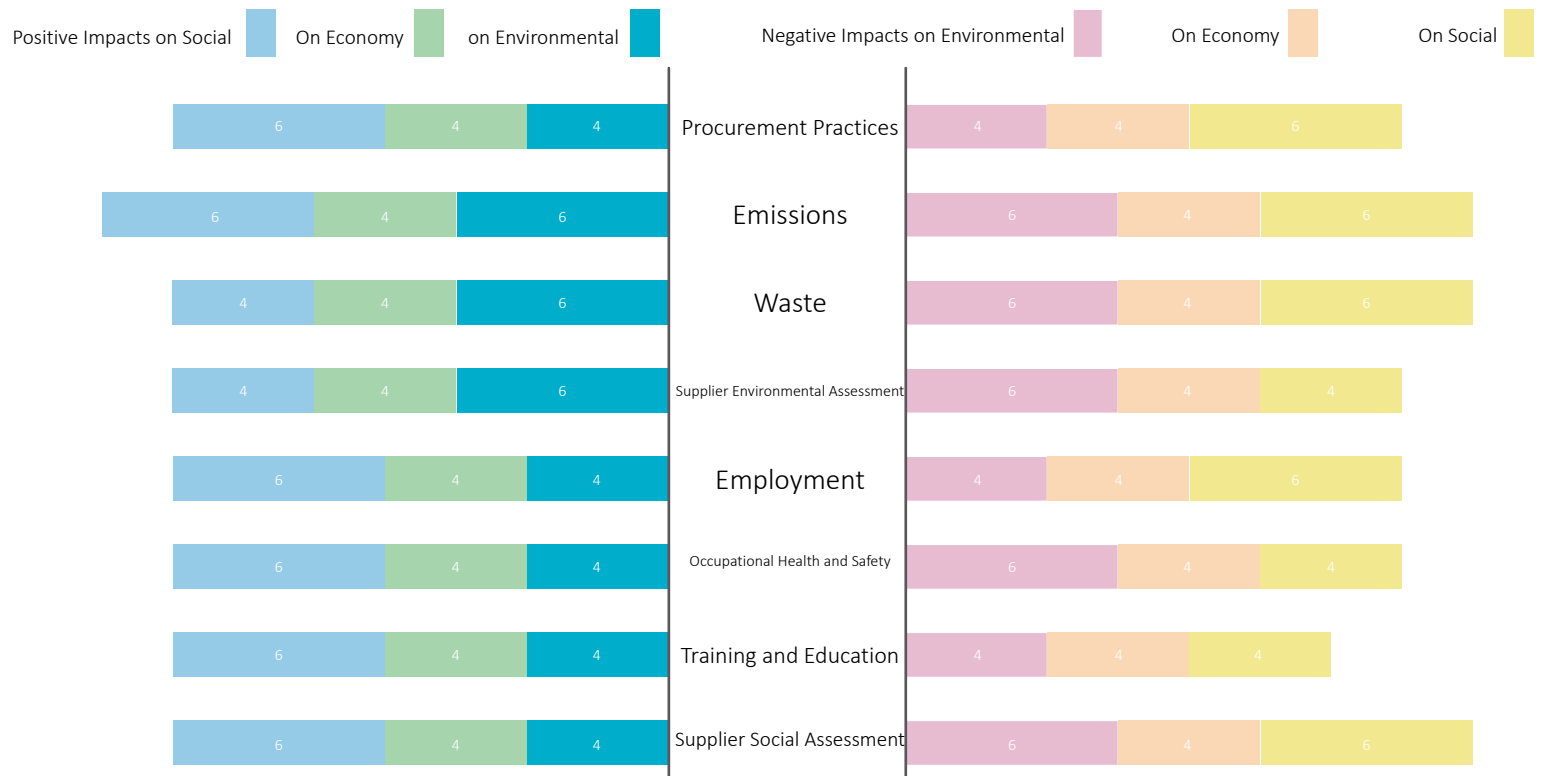
3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Positive and Negative Impacts of the Eight Material Topics



(This Report is the first Sustainability Report issued by Jow Tong, so there's no change in comparison)

The Eight Material Topics



Scopes and Boundaries of the Material Topics

Jow Tong identified the impacts of each material topic and who will be affected, and the boundaries for these material issues are as follows:

Legend	
NA	Not applicable
●	Full disclosure in the Report
--	Information not available

Policy and Commitment	GRI / SASB	Value Chain of Jow Tong					SDGs	
		Upstream		Jow Tong Company	Downstream Customers	Major stakeholder affected		
		Suppliers	Contractors					
Energy Conservation and Carbon Reduction	Product Design for Improving Efficiency	SASB	●	--	●	--	Government Institutes, Suppliers, Customers	
	Emissions	GRI 305	●	--	●	--	Government Institutes, Suppliers, Employees	
Green Production	Procurement Practices	GRI 204	●	--	●	--	Suppliers, Non-governmental Organizations	
Green Production and Sustainable	Waste	GRI 306	●	--	●	--	Government Institutes, Suppliers	
	Supplier Environmental Assessment	GRI 308	●	--	●	--	Government Institutes, Suppliers	
	Supplier Social Assessment	GRI 414	●	--	●	--	Government Institutes, Suppliers	
Sustainable Environmental Protection	Supplier Social Assessment	GRI 401	●	--	●	--	Employees	
Equal and Safe Workplace	Training and Education	GRI 404			●		Employees	

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Material topics correspond to the United Nations Sustainable Development Goals

The Sustainable Development Goals (SDGs) of the United Nations has become an international common sustainable development language, and it also indirectly brings business opportunity for the company in the future.

Based on the material topics identified in accordance with GRI Standards, Jow Tong evaluated the relevance of SDGs according to the risks to human and the environment and the efficient product, service or investment. It is expected to make the most important contribution to the SDGs.

Jow Tong is dedicated itself to improving the sustainable strategy, comprehensively promoting economic growth, social equality, and environment protection to demonstrating its sustainable value.

Since 2022, Jow Tong has identified priority projects related to the SDGs and disclosed the sustainable performance from of Jow Tong from the product life cycle and value chain. We took into actions that respond to the SDGs and integrate these goals into daily activities. We will continue to review and adjust the priority of the sustainable development goals in order to win the recognition of investors and stakeholders and create our sustainable values.

The materials topics and their strategy, policy, and goals are detailed on the corresponding sections of this Report, for our stakeholders to learn more about our effort and performance on Jow Tong's sustainable development. With the transparent and open information disclosed in this Report, we hope to enhance stakeholder's engagement and strengthen their confidence in Jow Tong. We believe that only in this way we can achieve the sustainable development goals and create a better future.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix



2 Company Governance

2.1 Company Structure

2.2 Financial Performance

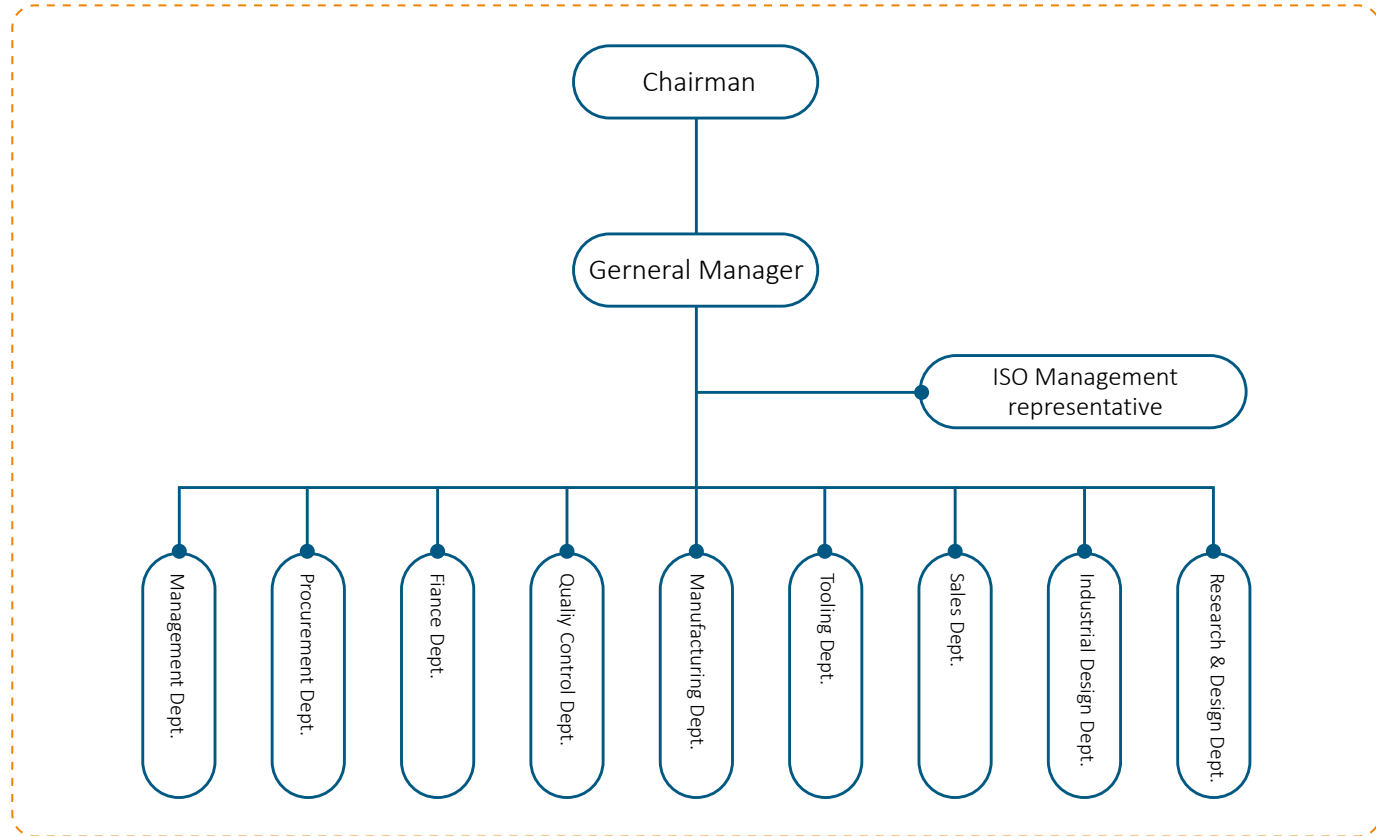
2.3 Compliance with Laws and Regulations

2.4 Internal Audit and Internal Control System

2.5 Risk Management and Ultimate Goals



2.1 Company Structure



Board of Directors

Jow Tong has a board of directors, the chairman of the board is the chairman of the highest governance structure, and its members include a chairman (and general manager), a supervisor, and a director. The chairman of Jow Tong also serves as the general manager, hence no executive conflict. The members of the board of directors are elected by the nomination and selection of the temporary shareholders meeting, and the selection process is based on the articles of association. The term of the members of the board is 3 years and they are all eligible for re-election.

However, in order to ensure the sustainable development of the company, Jow Tong plans to establish a complete board of directors, director and supervisor election methods in 2024 to enhance the strength of the company's highest governance body. This measure will help to improve the independence and effectiveness of the board of directors and ensure the robustness and transparency of the company governance structure. Jow Tong will continue to focus on the improvement and enhancement of corporate governance in order to achieve the company's sustainable development goals.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Jow Tong Board of Directors Profile

Job Title in board of Directors	Name	Gender	Age	Term	Equity	Job Title in Company	Business experience				Proficiency impactful to the organization		
							Finance	Management	Sales	R&D	Governance analysis	Social science	Environment analysis
Chairman	LIN, JHONG-HONG	Male	Above 50	2021.11.28 to 2024.11.27	153,000	General Manager	✓	✓	✓	✓	✓	✓	✓
Supervisor		Female	Above 50	2021.11.28 to 2024.11.27	153,000	Assistant manager of finance dept.	✓	✓			✓		✓
Executive director	HUANG, MING-HUEI	Male	Above 50	2021.11.28 to 2024.11.27	153,000	Assistant manager of manufacturing dept.				✓		✓	✓

Notes:

1. During the disclosure period of the report, Jow Tong did not set up an independent director;
2. During the disclosure period of the report, Jow Tong did not have directors from vulnerable groups;
3. During the disclosure period of the report, Jow Tong’s board of directors had no representatives of interested parties;
4. The chairman, supervisor, and executive director of Jow Tong have no conflicts of interest;
5. The chairman, supervisor, and executive director of Jow Tong did not serve on other boards of directors;
6. Jow Tong has no cross-shareholding with suppliers and other stakeholders;
7. The controlling shareholder of Jow Tong is the chairman and supervisor;
8. There is no outstanding balance between Jow Tong and interested parties;
9. In response to the diversification of the governance structure, Jow Tong will optimize the governance structure in 2023.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

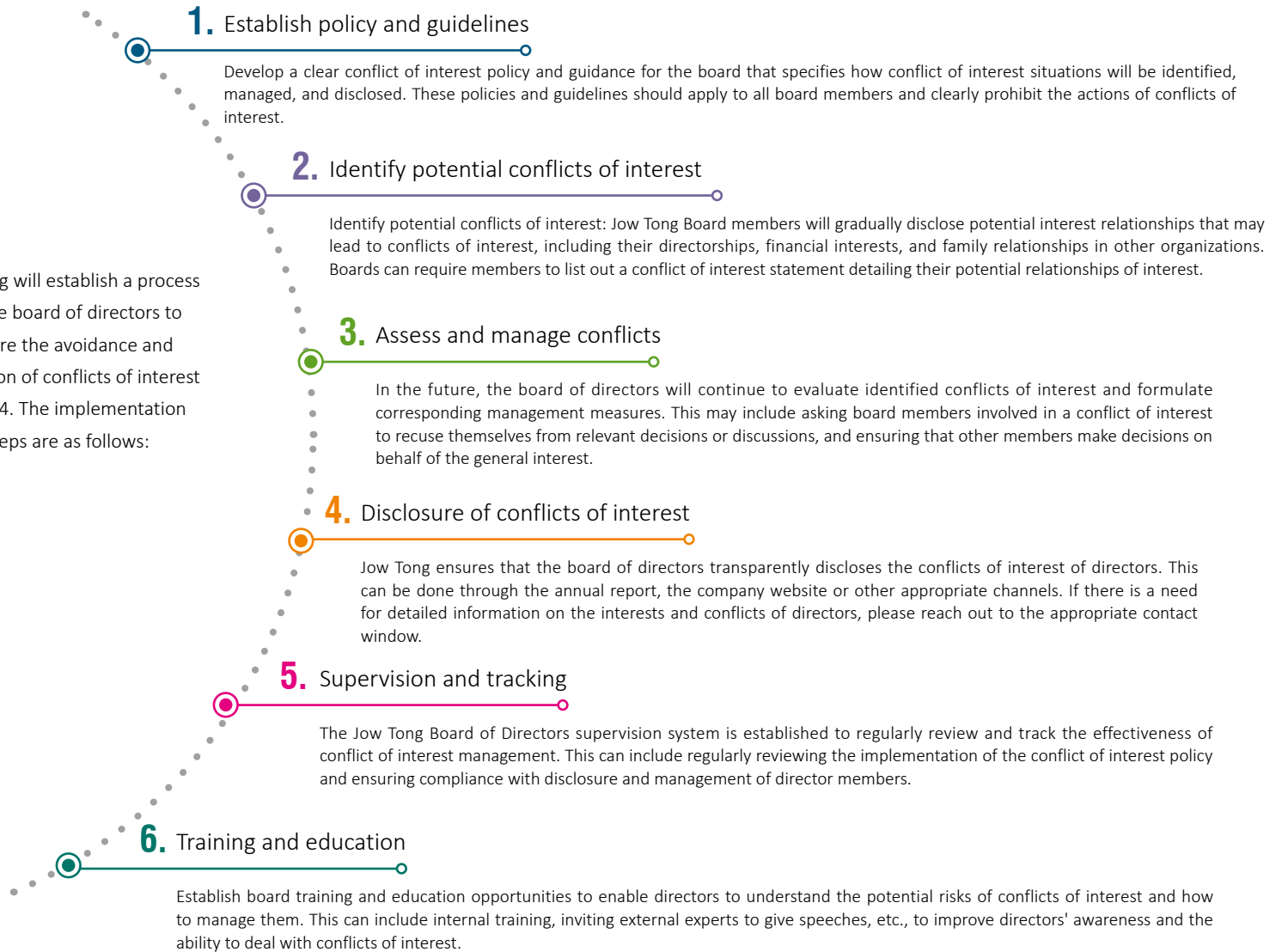
4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Process for the board to ensure the avoidance and mitigation of conflicts of interest

Jow Tong will establish a process for the board of directors to ensure the avoidance and mitigation of conflicts of interest in 2024. The implementation steps are as follows:



Education and Training for Board of Directors

A part of Jow Tong's board of directors participated in the education and training of SA 8000 and ISO 14001 in 2022. In order to better implement the corporate governance system, it is estimated that in 2024, the self-evaluation method of the board of directors, as well as related management methods such as organizational regulations and rules of procedure for the remuneration and audit committees, will be established. Should there be economic, environmental, and crowd (society) training courses related to operations, we will take the initiative to inform all members of the board of directors of training opportunities and enhance the strength of corporate governance.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix



2.2 Financial Performance

Currency: Yuan (NTD)

Jow Tong's 2022 annual profit and loss statement

Item	Total	%
Revenue	96,803,144	100
Profit and loss after tax	12,360,091	12.768

2.3 Compliance with Laws and Regulations

Following the trajectory of the development of the international situation, Jow Tong abides by international norms and operates under national laws and regulations. During the reporting period, there were no major sanctions or fines that violated the regulations and laws of the competent authority. Jow Tong also set up a complaint system to provide stakeholders with communication with the highest governance unit of Jow Tong on key major events. During the disclosure period of the report, Jow Tong had no sanctions or fines for key major incidents, and there were no complaints through complaint channels.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix

違反勞動法令事業單位 (雇主) 查詢系統

縣市/單位別: 自然人性名 / 事業單位名稱(負責人): 處分日期: ~

法規名稱: 第 條

下載格式: ODS

勞動基準法 / 工會法

序號	主管機關	公告日期	處分日期	處分字號	事業單位名稱(負責人) / 自然人姓名	違反法規條	違反法規內容	罰鍰金額	備註說明
查無資料									

共0頁, 跳至第 頁

性別工作平等法 / 職業安全衛生法 / 就業服務法 / 中高齡者及高齡者就業促進法

序號	主管機關	公告日期	處分日期	處分字號	事業單位名稱(負責人) / 自然人姓名	違反法規條	違反法規內容	備註說明
查無資料								

勞工退休金條例 / 勞工職業災害保險及保護法

序號	主管機關	公告日期	處分日期	處分字號	事業單位名稱(負責人) / 自然人姓名	違反法規條	違反法規內容	處分金額 / 罰鍰金	備註說明
查無資料									

共0頁, 跳至第 頁

列管污染源資料 (含裁處資訊) 查詢系統

首頁 / 依關鍵字查詢結果 (列表) / 違反法令筆數及罰鍰統計表 (裁處統計)

違反法令筆數及罰鍰統計表 (裁處統計)

友誼列印 資料下載

本頁面提供查詢之「裁處資訊」係由本署環境衛生局「環保稽查處分管制系統」彙集各級環保機關針對列管污染源所執行員罰鍰之裁處資訊，尚對裁處資訊內容有疑義或需進一步瞭解其情形者，請洽詢該列管污染源所在地之轄區環保局，或開立該裁處案件之執行機關。裁處案件向本署提起訴願者，倘欲瞭解本署訴願會之決定及相關資料，請連結至本署「環保訴願專頁」查詢。

本系統公開之資料，不構成任何政府申述、保證或暗示其同意、認可、推薦或批准意思表示，本署對於本系統公開之資料內容正確性及完整性，不負擔保之責，使用者如因使用本系統之資料而受損害或損失，或因此導致使用者或第三人遭受損害或損失而尋求賠償者，本署不負任何賠償或補償之責。

管制編號	裁處公司名稱	資料年度	裁處總筆數	罰鍰總金額	明細
R14A1457	聯通科技股份有限公司	-	0	NT\$ 0	-
合計			0	NT\$0	

*罰鍰總金額僅計算含有實際罰鍰之裁處案件，不包含意見陳述結果為「撤銷並另立裁處費」或訴願結果為「撤銷並另立裁處費」、「原處分撤銷」、「實體撤銷」四種狀態之案件，上述四種狀態案件未列入總計金額。

2.4 Internal Audit and Internal Control System

Jow Tong has established a complaint channel for employees, customers, and suppliers, following the PDCA (Plan-Do-Check-Act) cycle for internal auditing and control in the identification of complaints. If the company determines that a complaint has caused or contributed to negative impacts, an immediate response will be initiated to address those impacts and strengthen internal control, thus enhancing operational efficiency. The management team of Jow Tong's administration department is responsible for regular monitoring, ensuring continuous and effective implementation. Experience reviews and records would be presented during internal audit meetings or sustainability committee meetings. In August 2023, Jow Tong will invite potential stakeholders who may use the complaint mechanism to participate in the design, review, operation, and improvement of the company's remedial measures for negative impacts.

If individuals have concerns regarding the business practices of the organization or wish to provide feedback on Jow Tong's policies and practices related to responsible business conduct, they can follow the complaint/report channels and procedures for resolution.

Complaint/report Channels (including employees, customers, and suppliers)

Dept/Contact	Management/ HUANG,SHU-JHEN. Assistant Manager
Phone	06-2538888 ext. 168
Fax	06-2430939
E-mail	jane-huang@jow-tong.com.tw

2.5 Risk Management and Ultimate Goals

Jow Tong has implemented the ISO 9001 system and conducts regular risk management based on the "Organizational Environmental Issues and Risk Management Measures" table. Following the Plan-Do-Check-Act (PDCA) cycle, the company addresses internal and external issues for effective risk control.

The key external issues are described as follows:

- (1) Customer-related issues: Product price competitiveness, product quality, and on-time delivery fulfillment.
- (2) Supplier/Contractor-related issues: On-time delivery fulfillment and product liability.
- (3) Government-related issues: Compliance with regulations and occupational health and safety.

The internal issues of concern are described as follows:

- (1) Employee-related issues: Product liability, product quality and technical research and development, environmental management and performance (energy, water resources, emissions, waste, etc.), talent training and education, confidentiality, and non-competition obligations.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Jow Tong's Organizational Environmental Issues and Risk Impact Management Measures Table

Established Date	2023 / 2 / 18	Review	Established by
Revised Date			ZONG SING, LIN
Revision	1		

No.	(1) Collecting and identifying the needs and expected issues of internal and external stakeholders							(2) Risk Assessment (Early Stage)				(3) Risk & Opportunity (Material Topics)			(4) Risk Assessment (Late Stage)		
	Executing Dept.	Types 1.External Topics 2.Internal Topics	Themes (Concerns/ Requirements/ Expectations)	Issue Descriptions	Possible effects	Interested party	Topics(Risk/ Opportunity)	Impact (S)	Incidence (F)	Risk	Material Topics	Responsible Dept.	Risk Management	Actions (Target/Goal)	Impact (S)	Incidence (F)	Risk
1	Procurement	External Topics	Supplier management	Limited Supplier Options for Required Raw Materials in Production	Unstable supply	Supplier	Risk	3	1	3							
2	Procurement	External Topics	Cost raise of materials	Raised prices of raw materials due to pandemic. Need to raise product price due to increased cost. Resulting a reduction in competitiveness.	Price adjustment	Supplier Customer	Risk	3	2	6							
3	Manufacturing	Internal Topics	Lack of labor	Need to increase production capacity due to increased orders, which the current workforce cannot cope	Lead time	Jow Tong	Risk	2	1	2							
4	Manufacturing	External Topics	Faulty of silicone resin	Faulty silicone resin from supplier that resulted in an increase in defective silicone products.	cost rise	Jow Tong	Risk	2	1	2							
5	Manufacturing	Internal Topics	Outdated production equipment	Outdated equipments that are unable to fully support the production of new products, and requires maintenance or replacement.	Production halt	Jow Tong	Opportunity	3	1	3							
6	Management	Internal Topics	Occupational health and safety	The relevant professionals have not attended the required retraining courses as stipulated by regulations.	Occurrence of occupational accidents and the increase in labor	Employee	Risk	2	1	2							
7	Management	External Topics	Related regulations	The Basic Wage Review Committee of the Ministry of Labor has decided to adjust the monthly basic wage to 26,400 NTD, and the hourly basic wage to 176 NTD, effective from January 1, 2023.	Raised labor cost	Jow Tong Employee	Risk	2	1	2							
8	Management	Internal Topics	Human resource	Shortaged of silicone machine operators, requires overtime to fulfill order demands	Raised labor cost	Employee	Risk	2	1	2							
9	R&D	Internal Topics	Lack of employees	Workload of R&D engineers increases as more projects exist and lack of R&D personals, unable to complete product development in time.	Delayed development schedule	Employee	Risk	2	1	4							
10	R&D	External Topics	Design change	New product feature or modification of industrial design by customer during production stage, resulting re-design of product.	Product unable to ship due to change of design	Customer	Risk	2	1	2							
11	Quality Control	Internal Topics	Correction and Prevention	Faulty during production.	Increase time	Employee	Opportunity	2	1	2							
12	Quality Control	External Topics	Product inspection	Vendor didn't conduct inspection in accordance with the standards of the published approval letter.	Occurrence of defective parts in the market	Supplier	Risk	2	2	4							
13	Quality Control	External Topics	Failed/returned units	Upon receiving returned units, evaluate failed units and causes.	customer complaint	Customer	Risk	2	1	2							
14	Sales	Internal Topics	Training and development	Sales reps. lack the ability to develop new customers	No increment in sales	Jow Tong	Risk	2	2	4							
15	Sales	External Topics	Competitiveness of Product Prices	Quote cost raised due to international factors and raised domestic labor cost, negatively affects the willingness of customer placing orders	Order lost	Customer	Risk	3	2	6	O	Sales Dept.	Take Risk	The senior management accepts the risk	2	2	4
Implementation steps: (1) Identification of Issues: Each department/unit identifies "organizational environmental issues" and "stakeholder concerns." (2) Risk Assessment: Each department/unit conducts risk assessment for the identified issues. (3) Determining Material Topics: The Document Management Center compiles the data and submits it to the "Management Review Meeting." When an issue is determined to be "material," mark it with "O" and assign an executing unit. (4) Response Measures and Plans: The executing unit proposes response measures for "material topics" and includes them in the objectives and plans table of the executing unit. Process: Initiating Unit (Proposal) → Department Manager (Review) → Executing Unit (Consolidation) → Meeting Decision (Material Topics) → Related Units (Propose Response Measures) → Senior Manager (Approval) → Executing Unit (Filing)																	

Contents

Overview

1. Business Operation

2. Company Governance

3. Green Solutions

4. Caring for Employees

5. Sustainable Supply Chain

Appendix

Contents

Overview

1 .Business Operation

2 .Company Governance

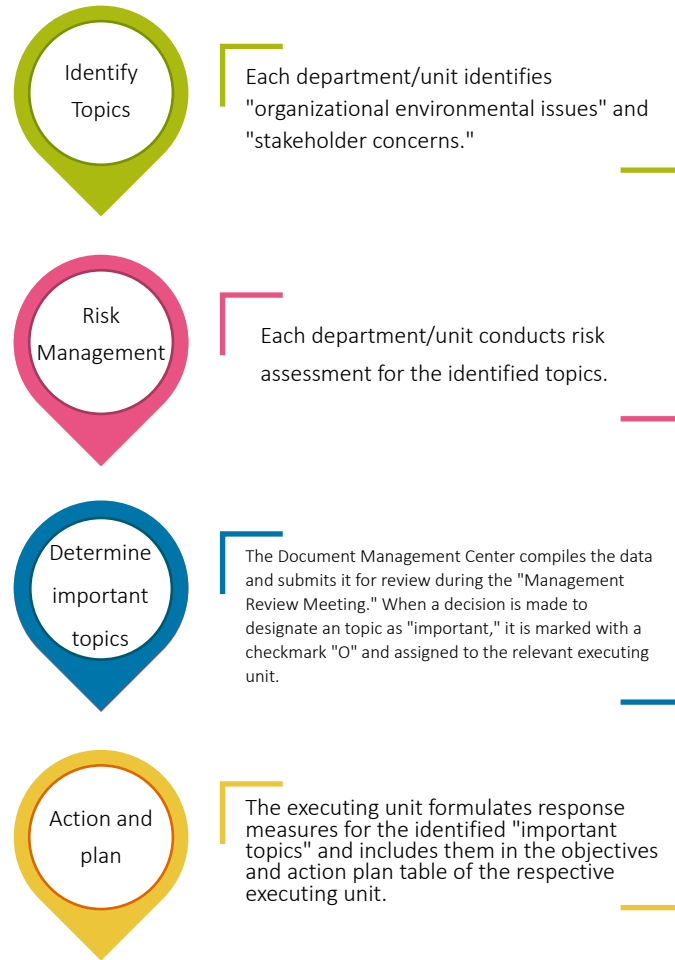
3 .Green Solutions

4 .Caring for Employees

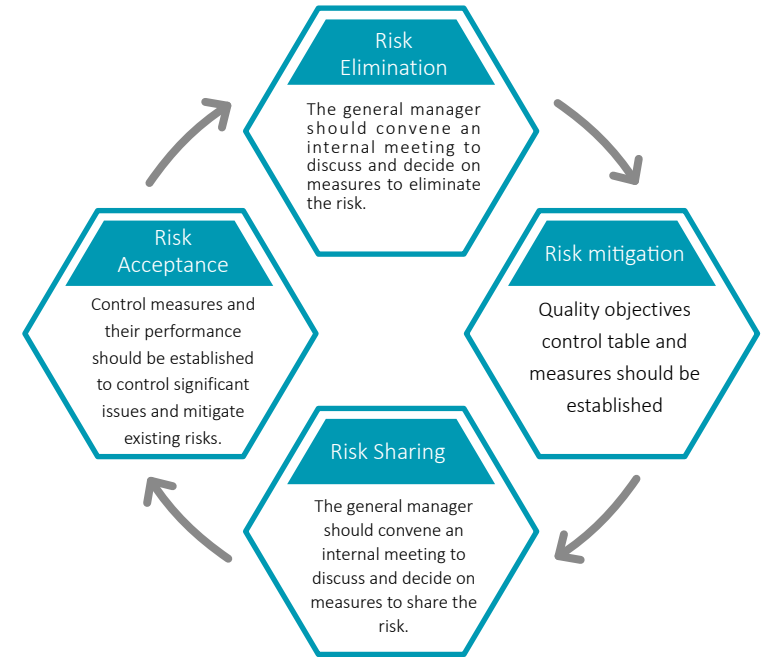
5 .Sustainable Supply Chain

Appendix

Jow Tong's Implementation Steps for Risk Impact Management



Jow Tong's Risk Impact Assessment and Mitigation



- The risk score is calculated by multiplying the impact and occurrence values in the "Organizational Environmental Issue and Risk Management Action Plan" document.
- If the multiplication value is 9, improvement measures should be proposed.

Furthermore, Jow Tong has not yet established a whistleblower clause, which will be carried out in August 2023.

Ultimate Goals

Looking ahead, Jow Tong has a clear vision and plan for the future. By 2050, achieving net-zero emissions has become a global carbon reduction goal, and Jow Tong is already preparing to move towards a green and environmentally friendly direction. Jow Tong has a strong background and expertise in electronic manufacturing services and original design manufacturing industries. Currently, the company focuses on product integration applications, environmentally friendly product manufacturing and planning, and supporting the development of green and healthy new businesses, including assisting startups. Leveraging its strengths and diverse integration, Jow Tong aims to showcase innovation and creativity. The company is committed to both preserving traditions and exploring new possibilities, striving to create a more environmentally friendly and sustainable future.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix



3 Green Solutions

3.1 Environmental Sustainability Policy

3.2 Greenhouse Gas Emissions Management

3.3 Waste Management

3.4 Water Resources Management



Environmental Sustainability



Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Corresponding Material topics

Emissions, Waste, and Water Resource Management

Corresponding SDGs

Contents	Overview	1 .Business Operation	2 .Company Governance	3 .Green Solutions	4 .Caring for Employees	5 .Sustainable Supply Chain	Appendix	Corresponding Material topics	Emissions, Waste, and Water Resource Management	Corresponding SDGs	7 AFFORDABLE AND CLEAN ENERGY	12 RESPONSIBLE CONSUMPTION AND PRODUCTION	13 CLIMATE ACTION
								Corresponding					
Materiality Analysis	Emissions	<p>The importance of greenhouse gas emissions is that they directly cause climate change and severe effects on the economy, society, and environment. Greenhouse gas emissions are directly related to the rise of global temperature and extreme climate events and also caused severe damage to food production, biodiversity, natural resources, water resources, and marine ecosystem.</p> <p>Businesses need to recognize the impact of their emissions on the global climate and take proactive measures to reduce greenhouse gas emissions, contributing to global efforts to mitigate climate change. By reducing emissions, businesses can not only decrease their environmental and financial risks but also enhance their brand image, improve market competitiveness, meet societal expectations for corporate social responsibility and sustainable development, and contribute to a sustainable future.</p>											
	Waste	<p>The importance of waste management for businesses is self-evident. In today's era of limited resources and severe environmental issues, businesses need to properly handle the waste they generate to reduce their environmental burden. Adequate waste management can lower environmental risks for businesses, minimize their impact on ecosystems, enhance corporate image and reputation, and play a proactive role in sustainable development. Additionally, waste management can create business opportunities, such as generating added value through waste recycling and reuse, or implementing green manufacturing to improve product competitiveness in the market. In summary, waste management is not only a legal and moral responsibility for businesses but also a necessary step towards achieving sustainable development.</p>											
Policy/strategy	Water Resources	<p>Furthermore, considering the industry context, it is essential to quantitatively understand the water management practices based on the SASB's TC-ES-140a.1 framework and propose water conservation strategies for the future.</p> <ul style="list-style-type: none"> Develop relevant management measures for environmental sustainability. Conduct education and training programs and implement administrative management practices. Promote energy conservation among employees through awareness campaigns and initiatives. 											
Goals and Objectives	Greenhouse Gas	Short-term	Conduct an inventory of greenhouse gas emissions and implement educational training programs in accordance with ISO 14064-1 for Jow Tong.										
		Medium-term	Develop a reduction plan in accordance with ISO 14064-2, and assess the feasibility of product carbon footprint and carbon neutrality using ISO 14067 for Jow Tong.										
Goals and Objectives	Waste	Priority Goals	Reduce waste generation effectively by enhancing production management and improving production efficiency.	Short-term	Reduce waste generated during manufacturing by 10%, and use limited resources to properly plan waste classification.								
				Mid-term	Reduce waste generated during manufacturing by 20%, and planners look for ways to improve.								
Goals and Objectives	Waste	Secondary Goals	Set goals for reducing defective and scrapped products, and reducing consumption of consumables	Long-term	Reduce waste generated during manufacturing by 30%, and find ways to improve								
				Short-term	Weekly business meetings discuss to the causes of defective products and formulate improvement plans.								
Goals and Objectives	Waste	Long-term	Reduce scrap by 1% annually.										
		Water Management	Short-term	Implement a water management mechanism by 2024									
Goals and Objectives	Water Management	Mid-term	Conduct a comprehensive analysis of water consumption										
		Long-term	Develop a water conservation plan aimed at reducing water consumption by 10%.										
Management system and compliance programs	Emissions	Conduct regular audits, awareness campaigns, and improvements based on the internal management procedure defined in ISO 14064-1:2018.											
	Waste	The Process Performance and Environment, Health, and Safety (EHS) Control Chart is implemented to monitor and control the waste generated during monthly production activities, ensuring the short-term goal targets are met.											
Performance and Adjustments	Water Management	The implementation of water management mechanism in 2024											
	Preventive and Remedial Measures	<ul style="list-style-type: none"> Follow the PDCA (Plan-Do-Check-Act) cycle to conduct effectiveness assessments. Short-term goals include re-establishing ISO 14001 certification and obtaining verification from partner suppliers. 											
Stakeholder Engagement	Preventive and Remedial Measures	<ul style="list-style-type: none"> Implement energy-saving equipment Adhere to environmental regulations Company policy advocacy Implement corrective and preventive actions 											
Stakeholder Engagement	Stakeholder Engagement	Engagement with Employees and Suppliers	Grievance Channel	Email: jane-huang@jow-tong.com.tw									

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

3.1 Environmental Sustainability Policy

Jow Tong is committed to complying with environmental regulations and places a strong emphasis on pollution prevention and waste reduction in our operations. We continuously strive to improve our environmental protection efforts and develop green products to minimize our impact on the environment. To achieve this goal, we actively promote measures such as energy conservation, carbon reduction, waste reduction, and resource recycling to minimize the environmental footprint of our production processes. We also continually assess and improve the effectiveness of our environmental protection policies to ensure compliance with the latest environmental trends and regulatory requirements.

In our development across the economic, social, environmental, and governance aspects, we are dedicated to maintaining environmental stability and raising employee awareness. We actively engage in community environmental activities and collaborate with stakeholders to promote environmental protection and achieve sustainable development. By working together, we aim to preserve the environment and achieve our goal of sustainable development.



Seven Types of Greenhouse Gas Emissions Statistics for Jow Tong

Emissions for each scope	CO2	CH4	N2O	HFCs	PFCs	SF6	NF3
Scope 1	7.6641	3.4512	0.2457	6.3116	-	-	-
Scope 2	108.7127	-	-	-	-	-	-
Scope 3	945.1743	-	0.0546	-	-	-	-
Emission equivalent in metric tons of CO2e/year	1,061.551	3.4512	0.3003	6.3116	0.0000	0.0000	0.0000

3.2 Greenhouse Gas Emissions Management

GRI305 Emissions

3-3	Management of material topics
305-1	Direct (Scope 1) GHG emissions
305-2	Energy indirect (Scope 2) GHG emissions
305-3	Other indirect (Scope 3) GHG emissions
305-4	GHG emissions intensity
305-5	Reduction of GHG emissions
305-6	Emissions of ozone-depleting substances (ODS)
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other significant air emissions
2-24	Embedding policy commitments

Per ISO 14064-1 standard, the definition and classification of greenhouse gases are based on the seven defined gases: carbon dioxide (CO2), methane (CH4), nitrous oxide (N2O), hydrofluorocarbons (HFCs), perfluorocarbons (PFCs), sulfur hexafluoride (SF6), and nitrogen trifluoride (NF3). Our greenhouse gas inventory and emissions data are reported based on the reference year 2022. We use the IPCC 2021 AR6 GWP, and our operations do not involve the emission of substances that deplete the ozone layer.

Organization boundary settings

Based on the recommendations of ISO 14064-1:2018 and the requirements of the Greenhouse Gas Inventory Protocol, it is suggested that using the operational control approach, the greenhouse gas emissions resulting from the facilities managed or operated by Jow Tong located at No. 46, Lane 337, Zhongzheng Road, Yanxing Village, Yongkang District, Tainan City, are 100% included in Scope 1 and Scope 2. As for Scope 3 to Scope 6, a sampling approach will be adopted, with a tolerance of up to 5% for any differences.

Report on Boundary Setting and Emissions of Various (Jow Tong conducted its first greenhouse gas inventory, with the baseline year set as 2022)

Scope type	Emission source type	Type description	Emission volume and intensity	
Scope 1	Type 1, direct emission	Directly from sources owned or controlled by the company itself. Such as production equipment and fuel use	17.6726 metric tons of CO2e The greenhouse gas emission intensity ratio of 0.1826 CO2e per million revenue	
Scope 2	Type 2, energy indirect emission	The company's indirect greenhouse gas emissions result from the use of imported or externally purchased electricity, heat, or steam.	108.7127 metric tons of CO2e. The greenhouse gas emissions intensity ratio of 1.1230 CO2e per million in revenue	
Scope 3	Type 3, logistic indirect emission	Include emissions generated from upstream raw materials and downstream product transportation, as well as emissions from employee commuting and business travel.	540.9886 metric tons of CO2e. The greenhouse gas emissions intensity ratio of 5.5886 CO2e per million in revenue.	Greenhouse gas emission intensity ratio: 9.7644 CO2e per million revenue.
Scope 4	Type 4, material/ service indirect emission	The upstream emissions associated with the company's products or services include greenhouse gas emissions generated during the extraction, processing, and manufacturing activities of the raw materials and components used in the production of those products or services.	404.2403 metric tons of CO2e. The greenhouse gas emissions intensity ratio of 4.1769 CO2e per million in revenue.	
Scope 5	Type 5, product usage indirect emission	Indirect greenhouse gas emissions associated with the use, leasing, and disposal of the company's products by customers.		
Scope 6	Type6, other indirect emission	Indirect greenhouse gas emissions from other sources, which do not fall under the other five categories		

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix



Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Greenhouse Gas Reduction Strategies

As the baseline year for greenhouse gas emissions, in 2022, Jow Tong plans to implement energy-saving measures and reduce electricity consumption starting in 2023. These measures will include the establishment of an energy management system to monitor energy usage and the application of energy-efficient technologies. The goal is to achieve emission reduction targets through these initiatives.

Implementing 7S activities (scope 1) (scope 2) (scope 3)	<ul style="list-style-type: none"> By organizing, arranging, cleaning, and maintaining a clean and orderly workspace, to improve efficiency and reduce unnecessary energy consumption. Regular cleaning and maintenance of machinery and equipment to ensure optimal operating efficiency. Conduct regular reviews of electricity usage and implement improvement measures.
Equipment aspect(scope 1)	<ul style="list-style-type: none"> Improve equipment efficiency, perform maintenance on equipments, reduce refrigerant effusion. To monitor the operation of air conditioning systems and ensure their proper functioning, and perform regular maintenance.
Transportation aspect (scope 3)	<ul style="list-style-type: none"> Promote green transportation policy, such as increase the usage of public transportation. The adoption of electric or hybrid vehicles, to reduce reliance on traditional gasoline or diesel-powered vehicles. Also adopt efficient route planning and delivery methods to reduce greenhouse gas emissions associated with transportation.

3.3 Waste Management

GRI 306 Waste

3-3	Management of material topics
2-27	Compliance with laws and regulations
306-1	Waste generation and significant
306-2	Management of significant waste-related impacts
306-3	Waste generated
306-4	Waste diverted from disposal
306-5	Waste directed to disposal

During the reporting period, Jow Tong did not generate any hazardous waste. All waste materials were entrusted to the qualified cooperation with Zewei Environmental Protection Co., Ltd. for off-site disposal. Jow Tong does not engage in the direct disposal of waste. To strengthen waste management, monitor waste trends, improve environmental hygiene, safeguard employee health, and fulfill social responsibilities in achieving waste resource utilization, stabilization, harmlessness, and economic viability, Jow Tong has established the "Waste Management Regulations."

Waste Classification Statistics (Based on the year 2022)

Jow Tong's Waste Generation and Disposal in the Year 2022

Waste component	Hazardous/Non-hazardous	Generated	Disposal method
Mixed plastic	Non-hazardous	0.075	Incineration treatment by operators
Mixed paper waste	Non-hazardous	0.0175	Incineration treatment by operators
Usual waste	Non-hazardous	1.681	Incineration treatment by operators
Total	--	1.7735	--

Notes:

- The above data represents the total amount for the year 2022.
- The mentioned waste includes the total recorded amount from January to December of 2022.
- All the mentioned waste was disposed of off-site by qualified operators.
- There is no business waste included in the data that was recycled and reused.

Contents

Overview

1 .Business Operation

2 .Company Governance

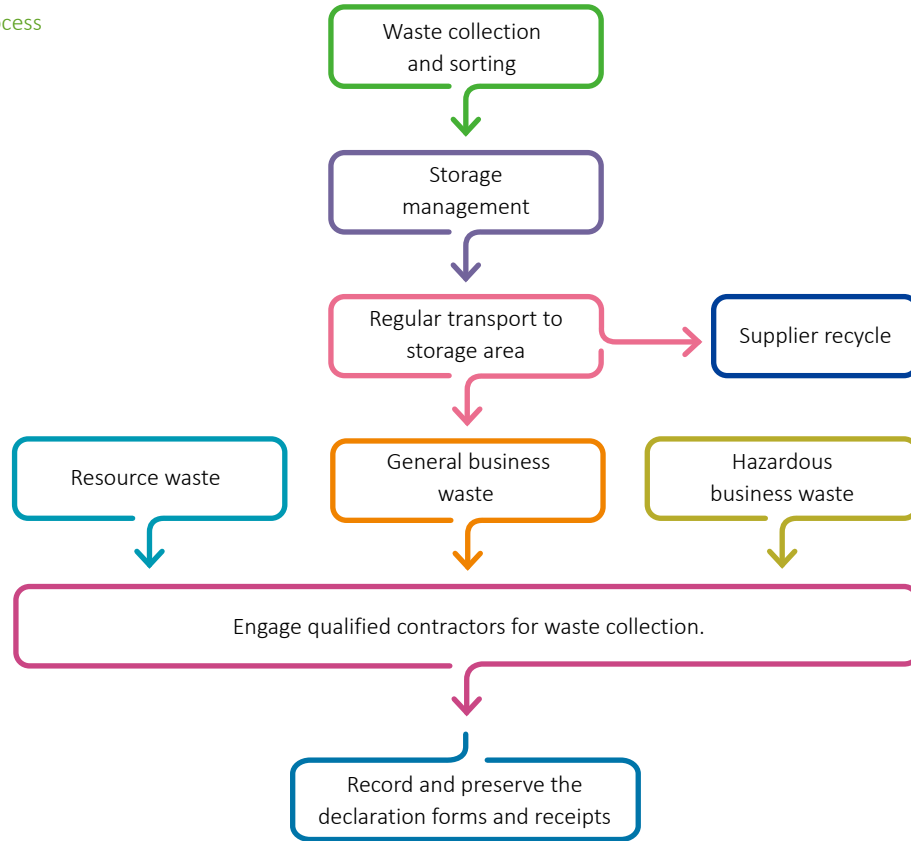
3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Waste disposal process



Waste management Mechanism

During the reporting period, Jow Tong did not produce any hazardous waste. All waste generated was handled by qualified external waste management companies. In order to strengthen waste management, track waste trends, improve environmental hygiene, safeguard employee health, and fulfill our social responsibilities by achieving waste resourcefulness, stabilization, harmlessness, and economic viability, we have established a "Waste Management Program" with the following contents:

3.1 Classification definition:

3.1.1	Hazardous industrial waste: Waste generated by industrial institutions that possess toxicity or hazardous characteristics, with concentrations or quantities sufficient to impact human health or cause environmental pollution
3.1.2	General industrial waste: Various types of waste generated by industrial institutions that are not classified as hazardous industrial waste.
3.1.3	Resource waste: Waste materials that are designated by the government for recycling and reuse, such as waste paper, used batteries, scrap iron, aluminium, etc
3.1.4	Storage: Refers to the act of keeping business waste in a designated location or storage facility until it is cleared for disposal.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

3.1.5	Disposal: Refers to the collection and transportation of business waste.
	Compatibility: Refers to the absence of the following effects when business waste comes into contact with containers, materials, or when two types of business waste are mixed:
3.1.6	(1)Fire or explosion from the generation of heat or from intense reactions (2)Generation of flammable fluids or hazardous fluids (3)Absence of degradation of container materials would lead to a reduction in pollution control effectiveness
3.2. Waste disposal process	
3.2.1	According to the Waste Clean-up Act and the composition of waste generated within the company, the waste is classified into general industrial waste, hazardous industrial waste, and recyclable waste. The management representative categorizes the waste based on its composition and registers the various treatment methods in the waste classification table. Once approved by the management representative, the waste classification table is publicly announced throughout the entire company.
3.2.2	The waste is classified into seven categories: a. plastic waste, b. recyclable waste, c. paper waste, d. glass waste, e. kitchen waste, f. general waste, and g. bulky waste.
3.2.2.1	Each department is responsible for collecting and sorting the generated waste according to its category and transporting it to the designated storage area for neat storage.
3.2.2.2	The packaging containers generated by each department are sorted and sent to the designated storage area for storage.
3.3. Waste storage management:	
3.3.1	The storage areas should be labeled in Chinese or other appropriate signage to facilitate identification and handling.
3.3.2	Different types of waste should be stored separately. The planning of storage, disposal, and transportation should be carried out by the Personnel and General Affairs department.
	Storage methods for general business waste and resource waste should comply with the following regulations:
3.3.3	(1)Storage containers or facilities should be kept clean and intact at all times. The waste contained in them should not be scattered, released, or leaked, causing contamination of the ground or emitting foul odors. (2)The storage location, containers, and equipment should be compatible with the stored waste. Incompatible wastes should be stored separately. (3)The storage containers should be clearly labeled with the type of waste they contain
	The storage methods for hazardous industrial waste shall comply with the following regulations:
3.4	(1)Hazardous industrial waste should be securely packaged or sealed in fixed packaging materials or containers. These containers should be placed inside storage facilities and labeled with the following information: the name of the generating organization, storage date, quantity, composition, and appropriate markings indicating the characteristics of hazardous industrial waste (refer to Annex 3). (2)Storage containers or facilities should be compatible with hazardous industrial waste. If necessary, lining materials or other protective measures should be used to reduce corrosion, erosion, or other potential impacts. (3)Storage containers or packaging materials should be kept in good condition. If there is a risk of severe rusting, damage, or leakage, they should be replaced immediately. (4)Storage is limited to a period of two years. If the storage period exceeds two years, an application for an extension must be submitted to the competent authority of the storage facility's location at least three months before the expiration.
3.5	The waste storage facility should be equipped with devices to prevent the entry of surface water, groundwater, and infiltrating water.
3.6	The management department should assign personnel to be responsible for cleaning the waste storage area, ensuring that there is no scattering or
3.7	Fire safety facilities should be installed in the storage area to prevent fire incidents. In the event of a fire, it should be managed in accordance with the
3.8	Outsourcing of waste disposal and reporting
3.8.1	When the amount of waste stored in the storage area reaches a certain level, the Management Division should notify qualified clearing organizations to remove the waste. The clearing organizations should be included in the vendor management system. Hazardous industrial waste should be cleared by Class A Category 1 clearing contractors, while general industrial waste should be cleared by Class B or C Category 1, or Class B Category 2 clearing contractors. When outsourcing the clearing process, the Personnel and General Affairs Department should record relevant information such as the date, type, quantity, vehicle licence plate, clearing organization, clearing personnel, and disposal organization in the "Waste Clearing Record Form." They should also retain the disposal proof for the cleared industrial waste. For the clearing of resource waste, relevant information should also be recorded.

3.4 Water Resources Management

As a non-water-intensive entity, water resource management is not considered a significant subject of disclosure in the GRI reporting framework for Jow Tong. However, following the guidance of SASB (TC-ES-140a.1), Jow Tong has chosen to disclose its water usage in the report. During the reporting period, the total water consumption was 736 kilotonnes. In the future, the company will continue to educate its employees about the importance of daily water conservation. Given the challenges posed by global climate change, the development and distribution of water resources have become crucial issues. Jow Tong will establish specific management approaches to reduce total water consumption and promote water conservation.

Jow Tong is committed to establishing a comprehensive water conservation management system. This system will include monitoring and analyzing water usage, setting water conservation goals, implementing water-saving measures, and regularly evaluating their effectiveness. Additionally, the company will focus on increasing employee awareness and understanding of the importance of water conservation. This will be achieved through regular water conservation education and training programs, as well as the creation of informative posters and materials promoting water-saving practices. Jow Tong aims to effectively manage water usage and minimize waste by implementing these measures, contributing to environmental sustainability and the conservation of water resources.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix



Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix



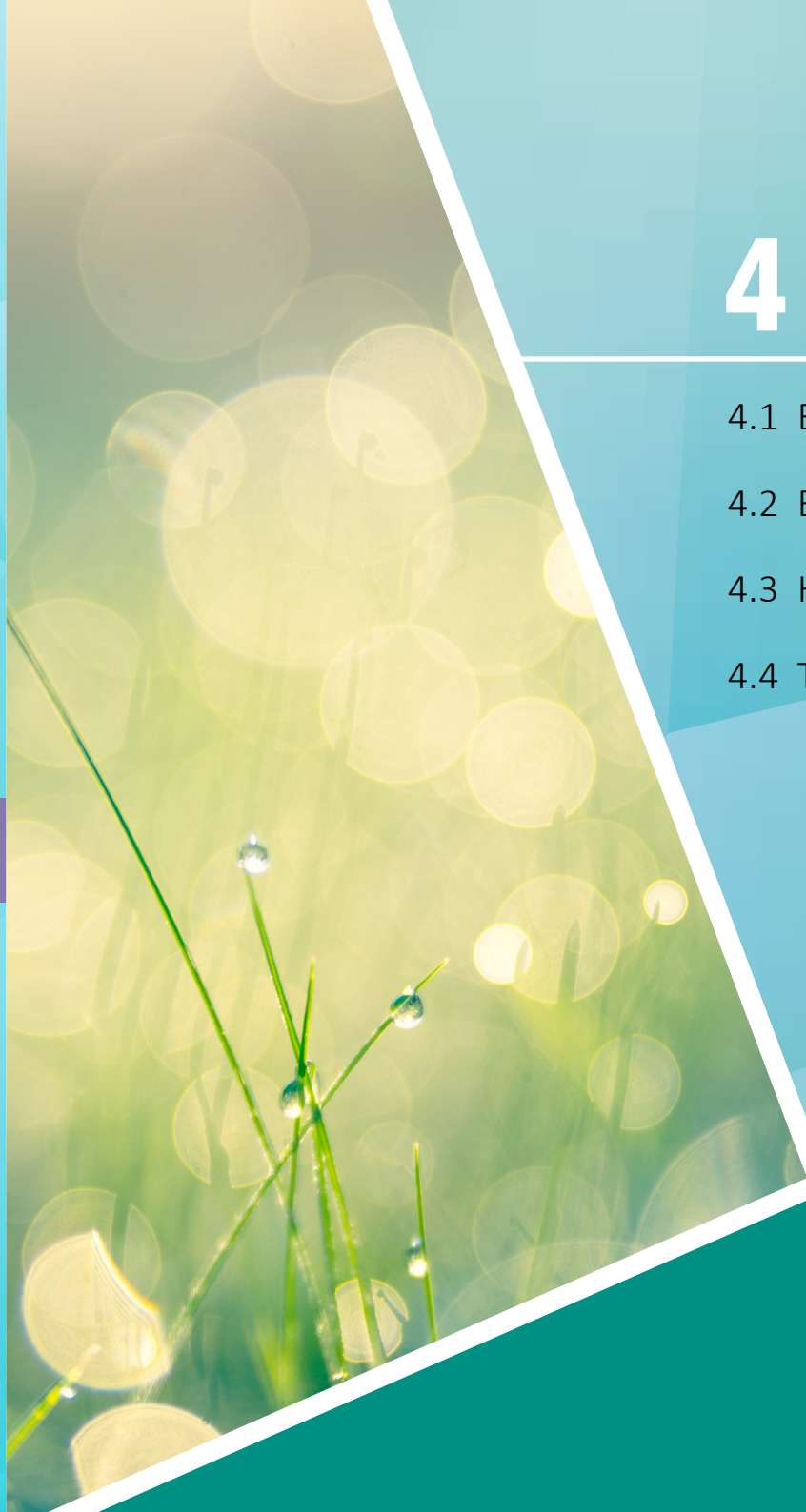
4 Caring for Employee

4.1 Employee Diversity & Inclusion

4.2 Employee Rights

4.3 Health and Safety Place

4.4 Training and Education



Employee Right and OSH Management



Corresponding	Employment, Occupational Health and Safety, Training and	Corresponding SDGs
Materiality Analysis	<p>Employees are one of the important assets of the company. The protection of employees’ rights can enhance the company cohesion and improve operational performance for the company. By planning, implementation, evaluation, and improvement measures to achieve the objective of health and safety management. In this way, the company can provide employees with a safe and healthy workplace to protect their right to life and work. To strengthen employees’ abilities, Jow Tong is committed to providing a complete training and education mechanism. Every employee can obtain the necessary knowledge and skills by participating in comprehensive training courses as so to improve operating efficiency.</p>	
Management Goals	<ul style="list-style-type: none"> Facilitate harmonious relations between labor and management Implement decent work Fulfill company social responsibility 	
Goals and Objectives	Short-term	Jow Tong is committed to training and strengthening core competency of employees to facilitate low employee turnover and enhance the group cohesion of the company.
	Mid-term	In compliance with laws and regulations, Jow Tong will provide systematic employee learning and development plans to improve employee’s competitiveness.
	Long-term	The company will provide employees with corresponding benefits according to the revenue growth of the company. In addition, implement a comprehensive employee training to retain employees, and enhance the competitiveness of employments and the company.
Policy	<p>In compliance with laws and regulations, Jow Tong is continuously improving internal communications. It believes that the employees can strengthen their competency by unremitting learning and training so as to manufacture high quality products to meet expectations of the company, customers, and employees. Eventually, Jow Tong can become the leading company in the industry. Goals and plans were established by Jow Tong to attain the above objectives. It provides proper training courses to strengthen employee’s competitiveness and skill. It believes that every employee has the potential to become the core competency of the company. With proper training and cultivation, facilitate the company development to achieve a win-win situation. Jow Tong commits itself to providing each employee with systematic and professional training, cultivation, guidance, and all necessary resources so as to employees can obtain various technologies and knowledge required to effectively perform company tasks, thereby improve productivity. Jow Tong provides on-the-job training and expects to carry out a systematic and effective training mechanism by means of the comprehensive processes and measures that included training requirements, work analysis, course planning, implementation, and performance evaluation. With continuous improvement, training efficiency can be improved and employee competitiveness can be enhanced.</p>	
Management system and compliance programs	Conduct regular inspections in accordance with the Labor Standards Act, Act of Gender Equality in Employment, and Occupational Safety and Health Act.	Grievance Channel • Grievance Contact: jane-huang@jow-tong.com.tw
Performance and Adjustment	<ul style="list-style-type: none"> Conduct efficient performance evaluation in accordance with PDCA management method. Adopt SA8000 measures and obtain assurance issued by independent third party SA8000 	
Preventive and Remedial Measures	<ul style="list-style-type: none"> Coordinate with employees periodically and actively improve. By means of establishment of grievance channel to understand whether there is any human rights violation and the potential risks. If so, corresponding remedial measures shall be implement immediately to prevent more severe violation. 	

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix

GRI 401 Employment	
3-3	Management of material topics
2-7	Employees
2-8	Workers who are not employees
2-19	Remuneration policies
2-20	Process to determine remuneration
2-21	Annual total compensation ratio
2-27	Compliance with laws and regulations
2-30	Collective bargaining agreements
401-1	New employee hires and employee turnover
401-2	Benefits provided to full-time employees (exclude temporary or PT employees)
401-3	Parental leave

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

4.1 Diversity and Inclusion

As of December 31, 2022, Jow Tong has a total number of 46 full-time employees, including 39 Taiwanese employees and 7 migrant workers pursuant to the company’s labor insurance information, and there are no non-employee workers. During the reporting period, the number of employees has only slightly fluctuation, which has no significant impact on the overall operating efficiency. Most of the employees are from Tainan City where the company is located, which not only provides employment opportunities to local society but also promotes the development of the local economy.

Jow Tong attaches great importance to the benefits and rights of employees, and maintains full monitoring and management of working conditions. In compliance with Labor Standard Act and International Labor Standards, Jow Tong well protects employees’ rights to working hours, revenue, occupational health and safety. Furthermore, it believes that talents are the most important assets of the company. By means of providing comprehensive occupational development and learning opportunities to facilitate employees increasing self-worth and career growth. In 2022, there were no idle days due to employee strikes or work stoppages

In the future, Jow Tong will continue to pay close attention to employees’ rights and benefits, and improve the training and development of employees to enhance their occupational skills and increase job satisfaction. In addition, we will actively promote a diversified and inclusive workplace, facilitate communication and cooperation among employees, and create a positive company culture. These measures will boost employees’ work efficiency and creativity, and further promote the sustainable development of Jow Tong.

Information of employees and non-employees' workers

• During the disclosure period of the report at Jow Tong	Native	Migrant	Total
Number of employees (head count / FTE)	39	7	46
Number of permanent employees (head count / FTE)	39	7	46
Number of temporary employees (head count / FTE)	0	0	0
Number of non-guaranteed hours employees	0	0	0
Number of full-time employees (head count / FTE)	39	7	46
Number of part-time employees (head count / FTE)	0	0	0

Workforce information of employees and non-employees by gender

• During the disclosure period of the report at Jow Tong	Female	Male	Other	Not Disclosed	Total
Number of employees (head count / FTE)	25/1 Migrant	21/6 Migrants	0	0	46
Number of permanent employees (head count / FTE)	25/1 Migrant	21/6 Migrants	0	0	46
Number of temporary employees (head count / FTE)	0	0	0	0	0
Number of non-guaranteed hours employees	0	0	0	0	0
Number of full-time employees (head count / FTE)	25/1 Migrant	21/6 Migrants	0	0	46
Number of part-time employees (head count / FTE)	0	0	0	0	0

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix

New Employee Hires and Employee Turnover

During the reporting period of 2022, there were nine new employees and eleven of employee turnover. The reasons for resignation are mostly due to employees’ family circumstances and the company’s production adjustments.

Numbers of New Employee (By age group, gender and region)			
	Under 30 years olds (1)	30-50 years old (4)	Over 50 years old(0)
Male (native)	1	2	--
Male (migrant)	3	--	--
Female (native)	1	2	--
Female (migrant)	--	--	--

Note: The rate of new employee hires during the reporting period by age group is 10.9% of people under 30 years old, 8.7% of people is 30-50 years old, and 0% of people over 50 years old; the rate of new employee hires during the reporting period by gender is 13% of male and 6.5% of female.

Numbers of Employee Turnover (By age group, gender and region)			
	Under 30 years olds (2)	30-50 years old (8)	Over 50 years old(1)
Male (native)	1	4	1
Male (migrant)	1	--	--
Female (native)	--	4	--
Female (migrant)	--	--	--

Note: The rate of employee turnover during the reporting period by age group is 4.3% of people under 30 years old, 17.4% of people is 30-50 years old, and 2.2% of people over 50 years old; the rate of new employee hires during the reporting period by gender is 15.2% of male and 8.7% of female.

4.2 Employee Rights

Working and Employment Right Protection

Legal Recruitment Channels	Recruit talents through the electronic system of job banks, such as 104 job bank, 1111 job bank. Send invitation, interview, and audit In compliance with relevant laws and regulations.New employees must be selected or audited by the supervisors, and they can be hired only after the supervisor verified the new employees meet the qualification of the job.
Fair Performance Evaluation	Implement two-way communication between management and labors and facilitate employees’ development plan. Conduct fair and reasonable performance evaluation to be the basis of a pay raise or promotion.

Remuneration policies and determination process

The remuneration policy of the senior executives of Jow Tong is a fixed pay. During the reporting period, three employees got a raise of 3% to 8% pursuant to the performance evaluations. There are no sign-on bonuses or recruitment incentive payments. Jow Tong processes termination payments and retirement benefits in compliance to relevant laws and regulations. In addition, clawback mechanism was established. Payments of previously received compensation that the senior executives are required to make to their employer if the Company did not make profit.

The remuneration is determined by the senior executives of Jow Tong in compliance with the relevant laws and regulations, considers the pay scale of the industry and the long-term employee growth, after fairly and reasonably evaluating the employee’s education, experience, competency, and performance, the pay is negotiated and agreed on labor and management. The pay shall not be lower than the statutory minimum wage. Jow Tong carries out the elements of decent work and the concept of ‘equal pay for equal work’, the remunerations between female employees and male employees are not much different. No remuneration consultants are involved in determining remuneration. To maintain the stability of long-term employment of employees, Jow Tong will hold regular labor-management meetings to collect and evaluate the opinions to enhance the remuneration policies and determination.

Annual Total Compensation Ratio

Position	Numbers		Annual total compensation		Average		Median		Median to average ratio	
	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male
Management	1	4	540,000	2,178,000	540,000	544,500	540,000	540,000	1	0.99
Non-management	11	10	4,935,468	4,884,000	448,679	488,400	420,000	468,000	0.936	0.958
Direct labor	12	7	3,768,000	2,214,000	314,000	316,286	315,000	303,000	1.003	0.957
Indirect labor	12	14	5,475,468	7,062,000	456,289	504,429	423,996	486,000	0.929	0.963

Employee Benefits

Leave	Annual Leave	Maternity Leave	Marriage Leave	Sick Leave	Funeral Leave	Period Leave	Business Leave
	Personal Leave	Injury Leave	Family Care Leave	Paternity Leave	Epidemic Leave	Prenatal Check-up	Parental Leave
Compensation	Year-end Bonus	Labor Day Bonus	Mid-Autumn	Year-end Party	Birthday Cash Gift	Annual Physical	
Insurance	Labor Insurance	National Health Insurance	Labor Pension Fund	Group Accidental Death and			

Jow Tong is located in Yong-Kang District, Tainan City. Both native and migrant employees work in the facility. The employee benefit system is detailed as follows:

Leave Management System and Employee benefit	Jow Tong established the leave management system and employee benefits in accordance with Labor Standards Act, every employee is entitled to annual leave, marriage leave, funeral leave, official leave, injury leave, paternity leave, prenatal checkup, maternity leave, sick leave, period leave, personal leave, family care leave, epidemic leave, and parental leave. The compensation includes year-end bonus, labor day bonus, Mid-Autumn Festival bonus, year-end party incentive, birthday cash gift, and annual physical check-up.
Retirement provision	In compliance with Labor Standard Act and Labor Pension Act, Jow Tong contributes six percent of the salary as employees’ retirement pension every month and ensure the labor retirement eligibility for every employee. Employees can apply for pensions from the Bureau of Labor Insurance when they attain the eligibility age and requirements.
Employee Insurance	Employees are entitled to labor insurance, national health insurance, group medical insurance, group accidental death and dismemberment insurance, and annual physical check-up.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Parental Leave Measure	In accordance with Act of Gender Equality in Employment, employees are entitled to maternity leave, prenatal check-up, parental leave, and family care leave. In addition, employees are eligible for taking leave without pay to care for young children and entitled to maternity cash gift.
Child Care Benefit Program	In addition to providing maternity congratulations gift, in accordance with the Gender Equality in Employment Act, employees are entitled to maternity leave, prenatal check-up leave, parental leave, and other rights such as family care leave. If there is a need to take care of young children, employees can also apply for parental leave without pay. Employees regardless gender or position are eligible for taking leave without pay to care for your children. Both male and female employees can apply as needed.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Employee Parental Leave in 2022

Gender	Male	Female
Total number of employees that were entitled to parental leave	1	1
Total number of employees that took parental leave	1	1
Total number of employees that returned to work in the reporting period after parental leave ended	1	1
Total number of employees that returned to work after parental leave ended that were still employed 12 months after their return to work	1	1

Harmonious Labor/Management Relations

Although Jow Tong has neither set up trade unions nor signed up collective bargaining agreements, the company has established Employee Work Rules for elaborating the protection of employee right and employee benefit. The Employee Work Rules will be distributed to the new employee when the first day on the job. In addition, two-way open communication channels are adopted, such as communicating applications and labor-management meetings, to allow employees to propose their requests and help management notice employees' physical and mental conditions. In this way, it's expected that both labor and management can maintain a good interactive relationship and enhance the company cohesion.



4.3 Health and Safety Workplace

GRI 403 Occupational Health and Safety

3-3	Management of material topics
403-1	Occupational health and safety management system
403-2	Hazard identification, risk assessment, and incident investigation
403-3	Occupational health services
403-4	Worker participation, consultation, and communication on occupational health and safety
403-5	Worker training on occupational health and safety
403-6	Promotion of worker health
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships
403-8	Workers covered by an occupational health and safety management system
403-9	Work-related injuries
403-10	Work-related ill health

Occupational Health and Safety

In order to establish a friendly and healthy workplace, Jow Tong has assigned Class-1 manager of Occupational safety and health affairs to monitor the company's safety and health and emergency response. Additionally, Jow Tong's occupational safety and health management has obtained CQI /IRCA ISO 45001 Lead Auditor certification. The certificated personnel will be jointly implement and maintain the company's occupational safety and health management to ensure its effectiveness.

The short-term goal is to establish an occupation safety and health committee in the first half of 2024, and hold regular meeting to enhance employee participation and communication. This will also help the company collect employee' safety and healthy suggestions, establish relevant management plans, and document records in order to continuous improvement and supervision, prevent occupation disasters, and ensure to provide employees with a safe and health work place.

The mid-long term goal is to establish an effective ISO 45001 occupational safety and health management system and set up units and personnel. By means of planning, implementing, evaluating, and improving to attain the management goals and continuous improve management efficiency.

Jow Tong promises to strictly abide by ISO 45001 standards, and actively review and improve the occupation safety and health management system as so for protecting employees, property, and environment. According to the list of employees, the proportion of non-employee workers is 0% and the full-time employees is 100%. The maintenance of occupational health and safety does not exclude any type of workers.

For hazard identification, risk assessment, and incident investigation, Jow Tong established an occupation health and safety management system in accordance with ISO 45001 Standards and OHS Standards to attain the purposes of management and improvement of occupation health and safety.

Contents

Overview

1 .Business Operation

2 .Company Governance

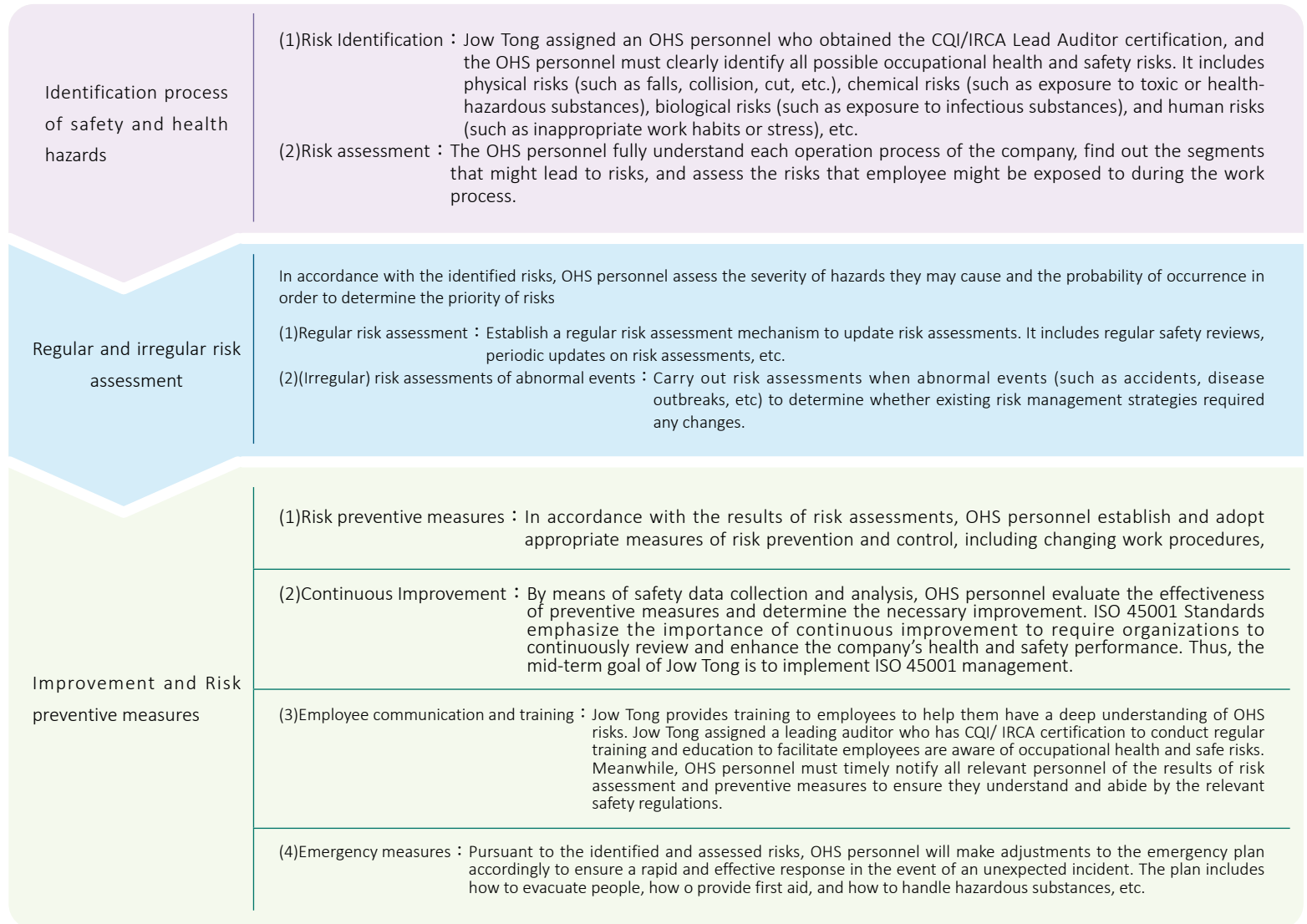
3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix

Identifying and managing risks in accordance with the principles of ISO 45001 or OHS (Occupational Health and Safety) management standards involves the following steps:



Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix



Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix



In accordance with the disclosure requirements of GRI 403-2, Jow Tong’s mid-long term goals in Hazard identification, risk assessment, and incident investigation are as follows:

Work-related Hazards Identification and Risk Assessment Process	Jow Tong is strictly in compliance with the processes used to identify work-related hazards and assess risks on a routine and non-routine basis. It includes a risk assessment of all occupational activities, workplaces, and possible emergencies. Jow Tong’s professional health and safety team who have received professional training and have professional knowledge in this field carry out the assessments. The risk assessment process of Jow Tong includes identifying hazards, assessing the hierarchy of risks, and applying risk control measures. The assessment results are used to determine the necessary control measures in order to eliminate hazards and minimize risks.
Process for Workers to Report Work-related Hazards and Hazardous Situations	Jow Tong provides an open and easy-to-use platform for workers to report work-related hazards and hazardous situations. Reports can be submitted anonymously to ensure workers are protected against any possible reprisals or retaliation. Jow Tong encourages all workers to actively report possible hazardous situations and promises to conduct serious investigations and response to each report.
Policies and Process for Workers Leaving Hazardous Work Situations	Jow Tong is aware that workers have the right to remove themselves from work situations that they believe could cause injury or ill health. The company has established unambiguous policies and processes to allow workers to stop work safely as needed. The processes are known to all workers, and the company promises all workers who use the processes properly are protected against reprisals in any form.
Work-related Incident Investigation Process	Jow Tong conducts comprehensive investigations when work-related incidents occur to identify hazards, assess risks relating to the incidents, and determine the necessary improvement measures. The investigation process includes collecting and analyzing incidents, identifying hazard sources, assessing risks, and determining corrective actions. These investigation results are used to continuously improve Jow Tong’s occupational health and safety management system. The professional team of Jow Tong ensures all investigations are fair and impartial, and all investigation results are used to improve the working environment and working conditions. Jow Tong had no work-related hazards and incidents during the reporting period.

In accordance with the disclosure requirements of GRI 403-7, Jow Tong’s measures for prevention and mitigation of occupational health and safety impacts directly linked by business relationships are as below:

Supply Chain Management	Jow Tong’s supply chain management strategy is crucial for the prevention and mitigation of occupational health and safety impacts. The company requests all suppliers and partners to conform to its occupational health and safety standards and carry out periodic supplier audits to ensure compliance.
Product Design and Development	In the phase of product design and development, Jow tong accesses risks that the product may pose to the health and safety of workers, and adopt appropriate measures to mitigate these risks, including choosing safer materials, improving production processes, or providing clear user guidelines and safety warning.
Customer Support and Learning	Jow Tong provides comprehensive customer support and an online learning platform to ensure that our products and services will not pose a threat to the health and safety of customers during use. Customer service is always ready to help customers with essential safety information and suggestions during working hours

Jow Tong is dedicated to providing a safe and healthy workplace and will continue to improve the occupational health and safety management system to ensure that Jow Tong’s workers are protected against work-related hazardous impacts. In addition, the company will also continuously monitor and evaluate the health and safety performance, and prevent work-related incidents by means of hazard identification and risk assessment.

In the future, Jow Tong will pay special attention to the following points when implementing ISO 45001.

Risk-Based Thinking	ISO 45001 emphasizes risk-based thinking, which means that organizations need to identify the risks and opportunities in their operations and take into account these during the decision-making processes.
Employee Participation	In accordance with ISO 45001, employee participation shall be fully accommodated into the establishment and implementation of the OH&S management system. This means that employees have opportunities to provide feedback and play a role in the risk assessment and decision-making processes.
Leadership and Commitment	An organization’s senior executives play important roles in the implementation of ISO 45001. They must to provide clear direction and commitment to occupational health and safety policies and ensure that resources are available.

Furthermore, in the future, when adopting OHS or ISO 45001, Jow Tong will take into account:

Documentation	Keep and maintain complete documentation and records. This may include risk assessment results, implementation of preventive measures, employee training, incident reports, etc.
Key Performance Indicators	In order to continuously improve employee occupational health and safety performance, organizations shall establish key performance indicators (KPIs). This may include incident rates, employee health, and training performance. Regulatory Compliance: Jow Tong ensures compliance with the local regulations of the country where it is located, and all preventive measures and processes comply with regulatory requirements.

Work-related Injuries and Ill Health

Jow Tong had no work-related injuries, work-related ill health, incidents, and close calls during the reporting period, therefore, there were no casualties. In the future, the company will be continuously committed to providing employees with a happy, healthy, and safe workplace, and carry out preventive management of employee health. Especially for employees with special processes, carry out work-related ill health prevention and hazard assessment.

According to Jow Tong’s attendance system and employee inventory, the company has no non-employment workers. Employees work in two shifts, with 8 hours per shift and 5 days per week. National holidays are in accordance with the Labor Standard Act).

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix



Employee Health Promotion

Jow Tong attaches a lot of importance to employee health. The company provides every employee with annual physical check-ups. The participants and expenses of the physical check-up during the reporting period are as below:

Participants and Expenses of Physical Check-ups		
	Regular Physical Check-Up	Particular Physical Check-Up
Check-Up Items	Urine test, blood analysis, liver function screening, gallbladder function screening, renal function screening, blood glucose, lipid profile, and chest X-Ray	N-Hexane screening & ionizing radiation screening
Participants	41	5 and 1
Expenses	1000	Bureau of Labor Insurance provides subsidies of 200 NTD and 1,300NTD for these two particular physical check-ups.

In accordance with the guidance of GRI 403-3, Jow Tong has ensured to maintain the confidentiality of employees’ personal health-related information and keep the records on file safely by implementing the following measures.

- (1) Only authorized personnel can access and process employees’ personal health-related information.
- (2) Employees’ personal health-related information shall be processed immediately after physical check-ups are finished, and keep the information on file in a secure and specific storage facility.
- (3) Authorized personnel who can access and process employees’ personal health-related information must have received relevant training on confidentiality and data security.
- (4) Ensure the system and equipment storing health-related information have been protected by information security measures, such as encryption, firewall, antivirus software, etc.
- (5) Strictly comply with local privacy laws and regulations and ensure the health-related information is not be accessed or disclosed by unauthorized personnel.
- (6) The company ensures that employees’ work-related injuries and ill health discovered by physical check-ups are not used for any unfavorable treatment to employees.
- (7) Jow Tong’s training on OH&S during the reporting period :
 - [A] New employees- 9 new employees were trained for 3 hours on the company’s OH&S code of conduct, company introduction (organization, products, and services), employee work rules, fire prevention, environmental sustainability policies, ISO 9001 and ISO 14001 quality and environmental policies and goals, SA8000 standards, social responsibility measures, and work process.
 - [B] Incumbent employees- All employees were trained for 1 hour on the company’s OH&S code of conduct and watched promotional videos of occupational health and safety. The purpose is to help employees learn more about relevant knowledge and concepts so as to use it in work and also improve their awareness of self-protection.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix



In compliance with the requirements of GRI 403-6, Jow Tong carried out some measures for promotion of employee health. Including but not limited to the following points :

Physical Check-Up and Health Monitoring	Provided employees with an annual physical check-up and health monitoring in August 2022. Including physical check-up, disease screening, health questionnaires to understand employees' health status, and Tainan Municipal Hospital conducted a follow-up service.
Health Care Promotion	Jow Tong has dedicated itself to healthcare promotion so as to facilitate employees valuing their personal health, being fully aware of the importance of health, actively participating in health promotion activities, and establishing a healthy lifestyle and working environment.

In accordance with the guidance of GRI 403-4, Jow Tong will establish a comprehensive OH&S management system for employee participation, consultation, and communication by January 2024. Jow Tong's planning is as below:

Employee participation	Establish an employee participation mechanism to ensure that employees have the opportunity to participate in the decision-making and implementation of OH&S management system. For example, Jow Tong will ask for the participation of employee representatives while setting up the OH&S Committee, and keep communicating with employee representatives at the annual OH&S meeting.
Consultation	Jow Tong shall ensure that all decisions are made only after having consultations with employee representatives. For example, the company publishes relevant information on the company's internal website for employees' review and invites them to give feedback and suggestions
Communication	Periodical communication with employees can facilitate Jow Tong's establishment of an effective OH&S management system. The company will hold OH&S Day and other activities every year to raise employees' attention and awareness. In addition, the company shall establish a safety reporting system to allow employees can anonymously report any safety concerns and opinions. This will help the company to quickly discover and solve issues, while enhancing employees' confidence in the company's OH&S management system.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix



4.4 Employee Training and Education

GRI 404 Training and Education

3-3	Management of material topics
404-1	Average hours of training per year per employee
404-2	Programs for upgrading employee skills and transition assistance programs
404-3	Percentage of employees receiving regular performance and career development reviews

In order to strengthen employees' knowledge and competency and improve the efficiency and quality of the company's operation, Jow Tong established the "Employee Training and Knowledge Management Measures" to provide education and training for new employees and incumbent employees, and uses "Training Record" to evaluate the training efficiency.

Due to the impacts of the pandemic, Jow Tong only arranged internal employee education and training during the reporting period of 2022. Only a small number of personnel received the training. There were one male full-time employee and two female full-time employees. The average training hours were 12 hours. All three of them are native employees, as shown in the table below.

Internal Employee Training and Education in 2022

	Under 30 years old	30-50 years old	Over 50 years old	Total
Male	0	0	1	1
Female	1	1	0	2
Total	1	1	1	3

In response to the hot topics of reducing carbon emissions and sustainable development, Jow Tong hired external lecturers to educate and train employees on greenhouse gas inventory and ESG sustainability report.



ISO 14064-1: 2018 Specification with guidance at the organization level for quantification and reporting of greenhouse gas emissions and removals



CSR & ESG report compilation Training Course

Contents

Overview

1 .Business Operation

2 .Company Governance

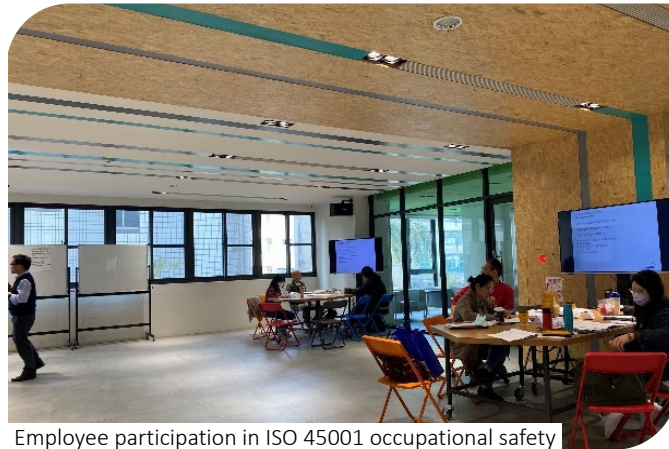
3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Jow Tong sent a senior executive to participate in OH&S training course in December 2022 (the participant has successfully passed all the course assessment requirements for ISO 45001: 2018 Lead Auditor OH&S Management Systems Training Course from 2023-02-06 to 2023-02-10), which will help the company promote and maintain OH&S Management system. With the pandemic slowed down, Jow Tong will strengthen employee training on identifying work-related hazards and enhance employees’ response to emergencies, and minimize the negative impacts of OH&S directly related to operations.



Employee participation in ISO 45001 occupational safety training courses and obtaining certificates.

In addition, Jow Tong’s short-term goal of training and education is to process ISO 14001 and SA 8000. External lecturers have been hired to the company to conduct internal education and training for employees since December 2022. A senior executive has been received the certification of ISO14001: 2015 Lead Auditor (Enviornmental Management Systems) Training Course and ISO 45001 : 2018 Lead Auditor OH&S Management Systems Training Course.

Jow Tong provides the employee turnovers with guidance to seek relevant competency training on the website of “Taiwan Jobs”, so as to facilitate continued employability to employee turnover who are still productive. As for incumbent employees, there are 15 male employees (32.6%) and 24 female employees (52.17%) who received a regular performance and career development review during the reporting period.



Percentage of Employees Receiving Regular Performance and Career Development

	Under 30 years old	30~50 years old	Over 50 years old	Total
Male	6	9	6	21
Female	3	15	7	25
Total	9	24	13	46

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix



Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix



5 Sustainable Supply Chian

5.1 Procurement Policy and Management

5.2 Supply Chain Management

5.3 Product Quality and Compliance

5.4 Customer Service



Sustainable Supply Chain



Corresponding Material topics	Procurement Practices, Supplier Environmental Assessment, Supplier Social Assessment	Corresponding SDGs
Contents	<ul style="list-style-type: none"> The company's procurement decisions directly affect the environmental, social, and economic benefits of the supply chain. The company shall establish procurement policies and practices, to ensure its procurement behaviors comply with the company's values and sustainable development goals. 	
Overview	<ul style="list-style-type: none"> The company's suppliers may have negative impacts on the environment. The company shall assess and monitor the environmental performance of its suppliers to ensure the environmental performance of its supply chain meets the company's requirements and sustainable development goals. The company's suppliers may involve social issues such as human rights and employee rights. The company shall assess the social performance of its suppliers to ensure the social performance of its supply chain meets the company's requirements and sustainable development goals. 	
1 .Business Operation	<ul style="list-style-type: none"> Ensure that suppliers use raw materials that comply with laws and regulations and customer requirements. Ensure the product compliance with laws and regulations and avoid hazardous incidents. 	
2 .Company Governance	<ul style="list-style-type: none"> Conduct periodic assessments and identification of suppliers' environmental and social impacts. Irregular random inspections and assessments of suppliers' environments to ensure they meet company's requirements. Suppliers' environments shall be inspected periodically to ensure that they meet the company's requirements. 	
3 .Green Solutions	<ul style="list-style-type: none"> Establish improvement goals and keep communicating and coordinating with suppliers to ensure that they comply with company's environmental requirements. Suppliers are required to comply with 70% of company's environmental requirements. 	
4 .Caring for Employees	<ul style="list-style-type: none"> Relevant agreements are required to be signed by suppliers. Conduct periodic assessments and identification of suppliers' environmental and social impacts. Suppliers are required to improve and comply with 90% of company's environmental requirements. By means of the introduction of ISO 14001, Sustainable development, ISO14064, ISO 9001, SA 800 to improve the company's social and environmental responsibilities, ensure product and service qualities, and continuous enhance the company's competitiveness, so as to strengthen Jow Tong's clients' trust and sense of identify. 	
5 .Sustainable Supply Chian	<ul style="list-style-type: none"> Facilitate cross-function collaboration and strengthen upstream and downstream partnerships. Suppliers are continuously required to sign the Supplier Social Responsibility Agreement. 	Grievance Channel • Email address: jane-huang@jow-tong.com.tw
Appendix	<ul style="list-style-type: none"> Conduct efficiency evaluation in accordance with ISO 9001 and relevant regulations. Regular meetings are held to review the achievement of goals. Establish management evaluation mechanism in accordance with the Plan-Do-Check-Act management method. 	
Management system and	<ul style="list-style-type: none"> The company's products had not been produced in violation of relevant environmental regulations. There is no case where the products were pulled from the shelves and prohibited from sale. The implementation of the improvement plans shall be controlled and reviewed annually, and the progress shall be evaluated against the achievement of goals. 	
Performance and Adjustment	<ul style="list-style-type: none"> Conduct regular supplier inspections to discover issues and require corrections. Hold meetings with suppliers to continuously communicate, coordinate, and improve. By means of the establishment of a grievance channel to discover any human rights violations and identify the possible risks. If so, carry out necessary adjustments to the response measures at any time to prevent the violation from intensifying. 	
Preventive and Remedial Measures	<ul style="list-style-type: none"> Suppliers' self-assessment • Suppliers' scorecard • Irregular communication and promotion 	
Stakeholders Engagement		

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix

GRI 204 Procurement Practices	
3-3	Management of material topics
204-1	Proportion of spending on local suppliers
GRI 308 Supplier Environmental Assessment	
3-3	Management of material topics
308-1	New suppliers that were screened using environmental criteria
308-2	Negative environmental impacts in the supply chain and actions taken
GRI 414 Supplier Social Assessment	
3-3	Management of material topics
414-1	New suppliers that were screened using social criteria
414-2	Negative social impacts in the supply chain and actions taken

5.1 Procurement Policy and Management

Stable profit is the basic requirement for the sustainable development of a company! Without continuous profitable operations, the company will lose its manpower and competitiveness. Furthermore, the economic output value will be also affected. Procurement is crucial to the company’s product quality. An inappropriate procurement will affect the company’s sales and reputation. In response to European Union environment policy and Jow Tong’s clients’ requirements, Jow Tong is strongly committed to working with suppliers to attain the ultimate goals of low carbon environmental protection and eco-friendly operations. Taking into consideration the product life cycle, Jow Tong is devoted to developing green products by means of reducing materials and reducing environmental hazards.

Jow Tong introduced ISO 9001 Quality Management System and received the certificate from TUV NORD to strengthen the company’s requirements and management for material selection and production. As for supplier selection, Jow Tong established the “Supplier Social Responsibility Agreement” and cooperates with suppliers who signed the agreement, so as to work together with suppliers for the supply chain social responsibility. Jow Tong also established the “Procurement Management Measures” to conduct procurements properly. There is no negative impact on the environment and society when suppliers supply to Jow Tong.

ISO 9001:2015 Certificate



Contents

Overview

1 .Business Operation

2 .Company Governance

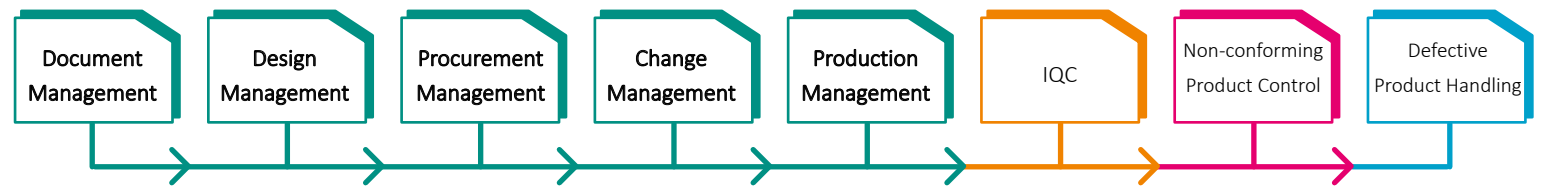
3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Procurement Flowchart



Spending On Local Suppliers in 2022

The following table indicated that the percentage of Jow Tong’s procurement that is spent on local suppliers in Taiwan is 86.01%, which drives the domestic economic output value, creates job opportunities, and fulfills the company’s social responsibility.

	Procurement Spending in Taiwan (Yuan)	Total Procurement Spending (Yuan)
Plastic parts & Hardwares	24,531,198	24,837,999
Tooling & Fixtures	7,391,637	7,391,637
Electronics	11,152,129	17,852,217
Total	43,074,964	50,081,853

Description of the management of risks associated with the use of critical materials in 2022.

Jow Tong has conducted the risk management on critical materials uses, and the details are as below.

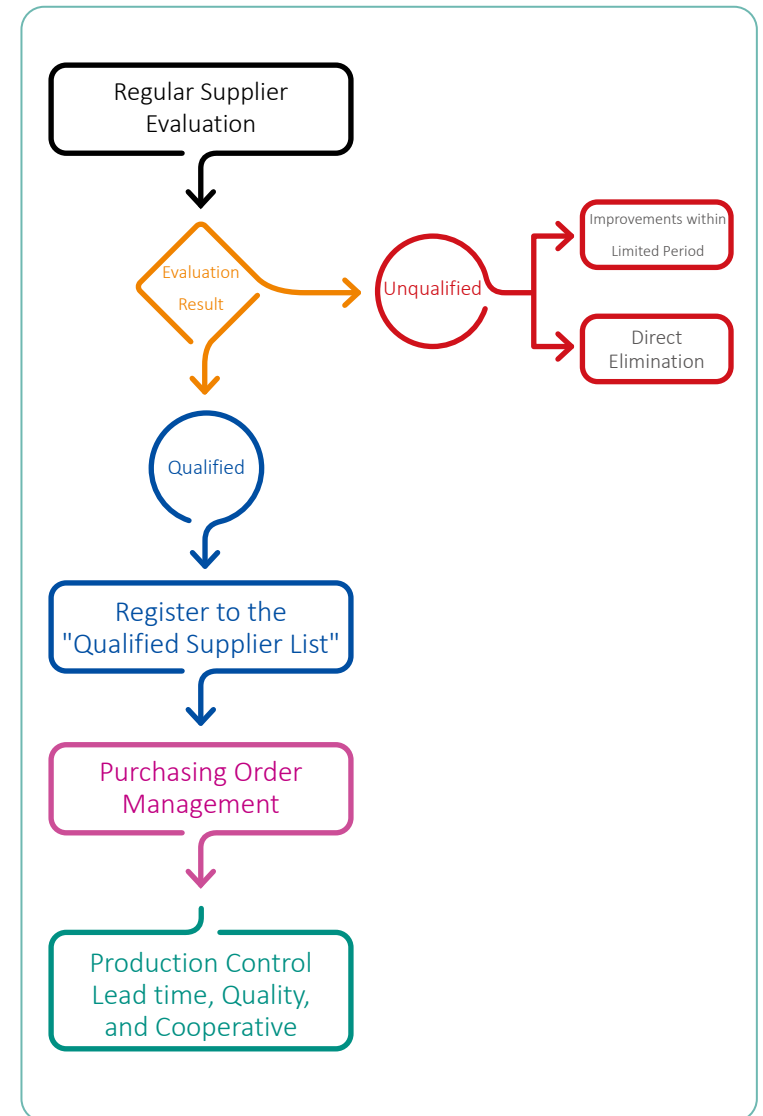
No.	(1) Jow Tong's internal and external issues/ Interested party requirements and expectation/ The identification and determination of internal and external issues							(2) Risk Assessment (Early Stage)				(3) Risks and Opportunities (Material Topics) Countermeasures			(4) Risk Assessment (Late Stage)		
	Dept.	Type 1. External Issues 2. Internal Issues	Topics (Material topics/ Requirements/ Expectation)	Issue Description	Possible Effects	Interested party	Topics (Risks; Opportunities)	Impact (S)	Incidence (F)	Risks	Material Topics	Responsible Dept.	Risk	Countermeasures (Goals/Indicators)	Impact (S)	Incidence (F)	Risks
1	Procurement Dept.	External Issues	Supply chain management	Only a few suppliers to choose from for the raw materials required for production.	Unstable supply	Suppliers	Risks	3	1	3							
2	Procurement Dept.	External Issues	Price rise in raw material	The price of raw materials keep rising due to the effects of pandemic, which affects the company's product costs. The company was forced to adjust product prices, resulting in a decrease in competitiveness.	Price adjustment	Suppliers Customers	Risks	3	2	6	0	Procurement Dept.	Take the risk	The senior management accepts the risk	2	2	4

5.2 Supply Chain Management

Jow Tong strengthens supply chain management, conducts due diligence, and evaluates the compliance of supplier's manufacturing activities with relevant requirements to prevent human rights violations caused by its own operations and the negative effects of human rights violations caused by suppliers. By implementing these measures, the company can mitigate operation risks and expand its customer base. Furthermore, since Jow Tong's products are mainly exported to the United States, this also helps enhance Taiwan brand image. Jow Tong selects suppliers in accordance with the "Code of Conduct – Responsible Business Alliance" (RBA), and signed the "Supplier Social Responsibility Agreement" with 26 of its commonly used suppliers (accounting for more than 90%). Jow Tong's commonly used suppliers are those who comprehensively Jow Tong spent a relatively high amount of procurement and frequently cooperate with them. In addition, the company established the "Procurement Management Measures" for strengthening its procurement management.

During the reporting period, there is no negative impact on the environment and society when suppliers supply to Jow Tong. In the future, in addition to completing the signing of the "Supplier Social Responsibility Agreement" with more suppliers, the company will select new suppliers in accordance with international environmental and social standards, and work with suppliers to enhance human rights management policies to attain the sustainable development goals.

Supplier Management Flowchart



Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Supplier Screening with Environmental Criteria

Jow Tong has established a supplier evaluation mechanism, including supplier self-evaluation and Jow Tong procurement personnel evaluation. During the reporting period, 26 suppliers have completed the environmental impact assessment by Jow Tong, most of them are located in Tainan City, and the others are located in Taipei City, New Taipei City, Taoyuan City, Taichung City, Kaohsiung City, and Changhua City. According to the evaluation results, all 26 suppliers are qualified suppliers, and there is no significant actual impact or potential negative impact. In addition, no suppliers have found any violation records according to the search results on the website of the “Pollutant Release and Transfer Register” of the Taiwan Environmental Protection Administration. 100% of the suppliers contracted with Jow Tong subject to due diligence processes for environmental impacts.

Supplier Screening with Environmental Criteria

Percentage of new suppliers that were screened using environmental criteria	100%
Numbers of suppliers assessed for environmental impacts	26
Number of suppliers identified as having significant actual and potential negative environmental impacts	0
Significant actual and potential negative environmental impacts identified in the supply chain	Smaller suppliers might be eliminated due to non-compliance with relevant requirements
Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which improvements were agreed upon as a result of assessment.	0% (There is no non-compliance supplier)
Percentage of suppliers identified as having significant actual and potential negative environmental impacts with which relationships were terminated as a result of assessment, and the termination reason	0% (There is no non-compliance supplier)

In compliance with European Union environment policy and Jow Tong’s client’s requirements, Jow Tong established the “List of Hazardous Substance Use Restriction” in Jow Tong’s products and the “Supplier Code of Conduct” to jointly facilitate compliance with laws and regulation, protection of earth environment, and mitigation of ecological effects. The Company established the “Green Solutions Management

European Union Environment Policy

- 1-1 RoHS: Restriction of Hazardous Substances
- 1-2 REACH: Concerning the Registration, Evaluation, Authorization and Restriction of Chemicals
- 1-3 NP: Nonylphenol
- 1-4 PAHs: Polycyclic Aromatic Hydrocarbons
- 1-5 Phthalates

Jow Tong gives priority to complying with the environmental protection requirements. If the Company’s customer has other specific compliance requirement, Jow Tong will bring it into action on a case-by-case basis.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix

Social Standard Screening Supplier Mechanism

Jow Tong has established a supplier evaluation mechanism, including supplier self-evaluation and Jow Tong procurement personnel evaluation. During the reporting period, 26 suppliers have completed the environmental impact assessment by Jow Tong, most of them are located in Tainan City, and the others are located in Taipei City, New Taipei City, Taoyuan City, Taichung City, Kaohsiung City, and Changhua City. According to the evaluation results, all 26 suppliers are qualified suppliers, and there is no significant actual impact or potential negative impact. In addition, no suppliers have found any violation records according to the search results on the website of the “Institutions (Employers) Violating the Labor Standard Act” of the Taiwan Ministry of Labor. These suppliers comply with Labor Standard Act, the Act of Gender Equality in Employment, Occupational Safety and Health Act, Labor Pension Act, and Labor Occupational Accident Insurance and Protection Act. 100% of the suppliers contracted with Jow Tong are subject to due diligence processes for environmental impacts.

Supplier Screening with Social Criteria

Percentage of new suppliers that were screened using social criteria	100%
Number of suppliers assessed for social impacts	26
Number of suppliers identified as having significant actual and potential	0
Significant actual and potential negative social impacts identified in the supply chain	Smaller suppliers might be eliminated due to non-compliance with relevant
Percentage of suppliers identified as having significant actual and potential negative social impacts with which improvements were agreed upon as a result of assessment	0% (There is no non-compliance supplier)
Percentage of suppliers identified as having significant actual and potential negative social impacts with which relationships were terminated as a result of assessment, and the termination reasons	0% (There is no non-compliance supplier)

5.3 Product Quality and Compliance

All employees of Jow Tong cautiously and prudently carry out tasks at every stage of product design and development, raw materials, production, quality control, shipment to customers, and customer service. Jow Tong has introduced ISO 9001 and received the certificate from an independent third party to set up a comprehensive quality control mechanism. The company implements the P-D-C-A management method, strengthens quality control personnel communication ability and competency, conducts quality control mechanism and document control, improves product sand services quality, and enhances competitiveness in domestic and foreign markets.



Quality Policy

ISO9001 : 2015 Certification



5.4 Customer Service

Customers are crucial to corporate operations, and Jow Tong values every customer’s opinion! By means of customer satisfaction survey to understand where need to be improved and strengthened, so as to better meet customer requirements and improve the Company’s product and service qualities.

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix



Global Reporting Initiative Standards Index

Statement of Use	Jow Tong has reported in accordance with the GRI standards for the period 2022/01/01 to 2020/12/31.
GRI used	GRI Standards
Applicable GRI Sector Standard(s)	Not applicable

GRI Standards	Disclosure	Page	Ellipsis	Reason	Description
General Disclosures					
	2-1 Organizational details	7			
	2-2 Entities included in the organization's sustainability reporting	1.7.29			
	2-3 Reporting period, frequency and contact point	2			
	2-4 Restatements of information	2			This Report is the first Sustainability Report issued by Jow Tong, so the Company has not made any restatement in the reporting period.
	2-5 External assurance	2			
	2-6 Activities, value chain and other business relationship	8.9.23			
	2-7 Employees	44.45			
	2-8 Workers who are not employees	44			
	2-9 Governance structure and composition	26.29			
GRI 2: General Disclosures 2021	2-10 Nomination and selection of the highest governance body	26			
	2-11 Chair of the highest governance body	26			
	2-12 Role of the highest governance body in overseeing the management of impacts	11.26.27.28			
	2-13 Delegation of responsibility for managing impacts	10.11			
	2-14 Role of the highest governance body in sustainability reporting	11.12			
	2-15 Conflicts of interest	27.28			
	2-16 Communication of critical concerns	30			
	2-17 Collective knowledge of the highest governance body	28			
	2-18 Evaluation of the performance of the highest governance body	11.12.13.20			
	2-19 Remuneration policies	46.47			
	2-20 Process to determine remuneration	46.47			
	2-21 Annual total compensation ratio	46.47			
	2-22 Statement on sustainable development strategy	4			

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix

GRI Standards	Disclosure	Page	Ellipsis	Reason	Description
GRI 2: General Disclosures 2021	2-23 Policy commitments	4.5.6.14			
	2-24 Embedding policy commitments	4.5			
	2-25 Processes to remediate negative impacts	30.31.32.33			
	2-26 Mechanisms for seeking advice and raising concerns	2.31			There were no complaints from customers or suppliers during the reporting period.
	2-27 Compliance with laws and regulations	30.31			
	2-28 Membership associations	9			
	2-29 Approach to stakeholder engagement	13			
GRI 3: Material Topics 2021	2-30 Collective bargaining agreements	48			Jow Tong has neither set up trade unions nor signed up collective bargaining agreement.
	3-1 Process to determine material topics	15			
	3-2 List of material topics	22			
	3-3 Management of material topics	22.35.43.58			
GRI 204: Procurement Practices 2016					
GRI 3: Material Topics 2021	3-3 Management of material topics	58.59			
204-1	Proportion of spending on local suppliers	60			
GRI 305: Emissions 2016					
GRI 3: Material Topics 2021	3-3 Management of material topics	58.59			
305-1	Direct (Scope 1) GHG emissions	36			
305-2	Energy indirect (Scope 2) GHG emissions	36			
305-3	Other indirect (Scope 3) GHG	36			
305-4	GHG emissions intensity	37			
305-5	Reduction of GHG emissions	38			
305-6	Emissions of ozone-depleting substances (ODS)	36			No ozone-depleting substances were produced during the production.
305-7	Nitrogen oxides (NOx), sulfur oxides (SOx), and other signification air emissions	36			
GRI 306 : Waste 2020					
GRI 3: Material Topics 2021	3-3 Management of material topics	35.38			
306-1	Waste generation and significant waste-related impacts	40			
306-2	Management of significant waste-related impacts	38			
306-3	Waste generated	38			
306-4	Waste diverted from disposal	38.39.40			
306-5	Waste directed to disposal	38.39			
GRI 308: Supplier Environmental Assessment 2016					

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chian

Appendix

GRI Standards	Disclosure	Page	Ellipsis	Reason	Description
GRI 3: Material Topics 2021	3-3 Management of material topics	58.59.61			
308-1	New suppliers that were screened using environment criteria	59.62			
308-2	Negative environmental impacts in the supply chain and actions taken	59.61			
GRI 401: Employment 2016					
GRI 3: Material Topics 2021	3-3 Management of material topics	43.63			
401-1	New employee hires and employee	44.45.46			
401-2	Benefits provided to full-time employees that are not provided to temporary or part-time employees	47.48			
401-3	Parental leave	48			
GRI 403: Occupational Health and Safety 2018					
GRI 3: Material Topics 2021	3-3 Management of material topics	43.49			
403-1	Occupational health and safety management system	49.50.52.54			
403-2	Hazard identification, risk assessment, and incident investigation	32.33.49.50.51.56			
403-3	Occupational health services	53			
403-4	Worker participation, consultation, and communication on occupational health and safety	49.53.54			
403-5	Worker training on occupational health and safety	49.55.56			
403-6	Promotion of worker health	53.54			
403-7	Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	49.51.56			
403-8	Workers covered by an occupational health and safety management system	49			
403-9	Work-related injuries	53			
403-10	Work-related ill health	53			
GRI 404: Training and Education 2016					
GRI 3: Material Topics 2021	3-3 Management of material topics	43			
404-1	Average hours of training per year per employee	55			
404-2	Programs for upgrading employee skills and transition assistance programs	56			
404-3	Percentage of employees receiving regular performance and career development reviews	56			
GRI 414: Supplier Social Assessment 2016					
GRI 3: Material Topics 2021	3-3 Management of material topics	58.63			
414-1	New suppliers that were screened using social criteria	59.63			
414-2	Negative social impacts in the supply chain and actions taken	59.61			

Sustainability Accounting Standards Board Index

Disclosed Topic	Code	Category	Accounting Metrics	UOM	Page	Descriptions
Water Management	TC-ES-140a.1	Quantitative	1. Total water consumed 2. Total water consumed, the percentage of each in regions with High or Extremely High Baseline Water Stress	Thousand cubic meters (m ³), Percentage (%)	41	The Company's water consumed in regions with high or extremely high baseline water stress was 0.
Waste Management	TC-ES-150a.1	Quantitative	Amount of hazardous waste from manufacturing, percentage recycled	Metric tons (t), Percentage (%)	38	
Labor Practices	TC-ES-310a.1	Quantitative	Number of work stoppages and total days idle	Number, Days idle	44	
	TC-ES-320a.1	Quantitative	1. Total recordable incident rate (TRIR) 2. Near miss frequency rate (NMFR) for (a) direct employees and (b) contract employees	Rate	51	The near miss frequency rates (NMFR) for direct employees and contract employees were 0.
Labor Conditions	TC-ES-320a.2	Quantitative	1. Percentage of entity's facilities audited in the RBA Validated Audit Process (VAP) or equivalent, by (a) all facilities and (b) high-risk facilities 2. Percentage of (2) Tier 1 supplier facilities audited in the RBA Validated Audit Process (VAP) or equivalent,	Percentage (%)		N/A. TC-ES-320a.2 will be introduced by the Company from August 2023.
	TC-ES-320a.3	Quantitative	Non-conformance rate with the RBA Validated Audit Process (VAP) or equivalent and associated corrective action rate for (a) priority non-conformances and (b) other non-conformances, broken down for (i) the entity's facilities and (ii) the entity's Tier 1 supplier facilities	Rate		N/A. TC-ES-320a.3 will be introduced by the Company from August 2023.
Product Lifecycle Management	TC-ES-410a.1	Quantitative	Weight of end-of-life products and e-waste recovered, percentage	Metric tons (t), Percentage (%)	9	
Materials Sourcing	TC-ES-440a.1	Discussion and Analysis	Description of the management of risks associated with the use of critical materials	n/a	60	

Contents

Overview

1 .Business Operation

2 .Company Governance

3 .Green Solutions

4 .Caring for Employees

5 .Sustainable Supply Chain

Appendix

Independent Third Party Assurance

Chinese Version



確信聲明書

聯通科技股份有限公司永續報告書

台灣德國北德威特國際顧問股份有限公司(簡稱 TUV NORD)接受聯通科技股份有限公司(以下簡稱聯通科技)的委託，根據 AA1000 保證標準第三版(含 GR1 永續性標準原則 (GR1 原則) 及相關標準標準，執行 2022 年永續報告書查驗(以下稱永續報告書)。

聲明範圍及日期標準

1) 確信報告由聯通科技 2022 年永續報告書披露範圍一致，報表期間為 2022 年 1 月 1 日至 2022 年 12 月 31 日。
2) 依照 AA1000 保證標準第三版第一應用類型查驗聯通科技公司披露 AA1000 實質性原則的表，不包含對於報告書披露的資訊數據之可信賴度的查驗。

預期使用者

本聲明書的預期使用者為聯通科技的利害關係人。

保證標準與等級

依照 AA1000 保證標準第三版的「第一應用類型」，中度保證等級的要求。

意見聲明

聯通科技公司參考 GR1 永續性標準與 AA1000 包容性、重大性、回應性與衡量的相關原則，永續報告書內容呈現了高階主管的承諾、利益相關者的需求與期待，公眾期望以及董事會及中層提出的國際標準與此類一般性考量相關事項。

查驗方法

我們的查驗服務係根據前述國際標準與 TUV NORD 永續報告書查驗規定，就永續報告書的查驗進行規劃與執行，我們的查驗包含下列活動：

- * 如報告中提及，收集相關證據以支持聲明。
- * 確認本或或國家法規限制，公眾期望以及董事會及中層提出的國際標準與此類一般性考量相關事項。
- * 文字於 GR1 原則應與報告書中下章查驗與報告內容相符合。

圖 1 頁，共 3 頁



* 與經理和相關工作人員就公司對於利害關係人關注議題進行對話。
* 與資深主編與管理、收買資訊與報告書的相關人員對話。
* 確認重要的組織發展與國際外部管理標準。
* 針對 AA1000 (2018) 實質性原則及其他標準標準表進行查驗。

結論

報告書中對於包容性、重大性、回應性與衡量等 AA1000 實質性原則查驗結果如下：

包容性

聯通科技公司透過問卷和討論方式，識別利害關係人及其關注之主題，經利害關係人的認可，ESG 永續委員會及外部專家進行多方論證，決定重大主題、非重大主題的處理，係由利害關係人的關注程度及影響程度以及公司考量管理與衡量的重要性，由 14 項關注主題演進成兩項重大主題。

重大性

聯通科技公司參考 GR1 原則的指引，綜合考量公司的影響程度，完整涵蓋公司的重大風險及機會並界定出報告書重大主題優先順序。

衡量的

聯通科技公司的永續報告書清楚說明永續性與組織策略的關係及重大主題對應的績效指標及其達成情況，充分回應利害關係人關注的重大主題。

衡量的

聯通科技公司的永續報告書完整的識別出重大主題，足以反映組織在經濟、環境及社會(社會)的顯著影響，並已建立驗證的流程以監督、量測與衡量的影響性，透過公司的治理建立中、長期的風險策略規劃。

GR1 永續性標準原則

聯通科技公司的永續報告書，參考 GR1 1-GR1 3 適用原則及 GR1 200 系列、GR1 300 系列及 GR1 400 系列的標準原則，符合應有的標準要求。

圖 2 頁，共 3 頁



限制

聯通科技公司的財務報告由會計師事務所之勤業信聯合會計師事務所查驗。
此查驗報告並不包含聯通科技公司的所有資訊。
此查驗數據來自台灣德國北德威特國際顧問股份有限公司(TUV NORD)第三方查驗。

獨立聲明與功能

TUV NORD 集團是監督、測試與認證的領導者，在全球超過 70 個以上的國家和專業事務所提供服務，服務內容包含管理系統與產品證明；品質、環境、社會與道德及訓練；企業永續報告查驗。
TUV NORD 與聯通科技公司無利益關係之關係，且執行查驗報告書查驗與聯通科技公司或其任何附屬機構無利害關係人並無利益衝突。關於聯通科技公司的永續報告書，TUV NORD 依據前述查驗方法有誠實的查驗與執行報告，不負責或提供任何有關法律及其他之責任，預期使用者對於報告書內容的任何問題，由聯通科技公司負責回應。

查驗團隊由 ISO 9001、ISO 14001、ISO 14064-1、ISO 45001、SA 8000、ISO 50001、ISO 27001 等經驗豐富的主任師員組成，並透過 AA1000 AS v3 實質性標準的 CSAP 查驗查驗資格認證，查驗團隊根據其資格、衡量的知識以及專業的技能，於本報告中提供專業意見。


Jack Yeh
總經理

查驗日期：2023 年 06 月 05 日
台灣德國北德威特國際顧問股份有限公司
台灣 10609 台北市敦化北路 2 段 333 號 2 樓 A1 室



圖 3 頁，共 3 頁

English Version



Assurance Statement

Jon Tong Technology Co., Ltd. Company Sustainability Report

TUV NORD Taiwan Co., Ltd. (hereinafter referred to as TUV NORD) was commissioned by Jon Tong Technology Co., Ltd. (hereinafter referred to as Jon Tong Technology) to perform the 2022 Sustainability Report Verification (hereinafter referred to as Sustainability Report) in accordance with the AA1000 Assurance Standard Version 3 and refer to the GR1 Sustainability Reporting Standards (GR1 Standards) and related assurance standards.

The Scope of Statement and Assurance Standards

1) The scope of assurance is consistent with the scope of disclosure in Jon Tong Technology company 2022 Sustainability Report, which covers the period from 1 January 2022 to 31 December 2022.
2) Verification of Jon Tong Technology company compliance with the AA1000 Principles of Accountability in accordance with the AA1000 Assurance Standard, Third Edition, Application Type 1. This does not include verification of the reliability of the information/data disclosed in the report.

Intended Users

The intended users of this statement are the stakeholders of Jon Tong Technology company.


Assurance Type and Level

In accordance with the requirements of the AA1000 Assurance Standard Version 3, Type 1, Moderate of Assurance Level.

Opinion Statement

Jon Tong Technology company refers to the GR1 sustainability reporting and AA1000 accountability principles of inclusivity, materiality, responsiveness and impact. The sustainability report presents the commitment of top management, the needs and expectations of stakeholders. To achieve sustainability performance indicators by stakeholders' engagement.

Page 1 of 4



Methodology

Our verification services are planned and performed in accordance with the above mentioned assurance standards and the TUV NORD Sustainability Report Verification Agreement for verification of sustainability reports.

Our verification includes the following activities:

- * Collect objective evidence of relevant performance metrics, as mentioned in the report.
- * Assessment of expectations of local or national regulations, international standards as set forth in public opinion and/or expert opinion are relevant to each general consideration.
- * Document review records and report content assessment in the context of GR1 criteria application requirements.
- * Interviews with managers and related staff on issues of concern to the company's stakeholders.
- * Interviews with personnel involved in sustainability management, information gathering and report preparation.
- * Review significant organizational developments and review internal and external audit findings.
- * Review AA1000 (2018) Principles of Accountability and other compliance requirements.

Conclusion

The results of the AA1000 accountability standard for inclusivity, materiality, responsiveness and impact in the report are set out below.


Inclusivity

Jon Tong Technology company identifies stakeholders and their concerns through the questionnaire and discussions, then decides on material topics after engagement with stakeholders, ESG Sustainability Committee and external experts. The selection of these material topics is based on the degree of concern and influence of stakeholders and the financial impact and response of company. To address from 14 concern topics into 8 material topics.

Materiality

Jon Tong Technology company refers to the GR1 Guidelines to fully disclose the company's material risks and opportunities, taking into account the degree of impact on the company and practices the materiality of the report.

Page 2 of 4



Responsiveness

Jon Tong Technology company Sustainability Report clearly describes the relationship between sustainability and organizational strategy and the performance metrics corresponding to the materiality and their achievement status, and subsequently addresses the main issues of concern to stakeholders.

Impact

The Jon Tong Technology company sustainability report fully identifies materiality that reflect the significant economic, environmental, and people (social) impacts on the organization. The company has established a robust process to monitor and measure the impact and establish short-, medium-, and long-term strategic planning through corporate governance.

GR1 Sustainability Reporting Standards

Jon Tong Technology company sustainability report refers to the GR1 1- GR1 3 universal Standards and the GR1 200 Series, GR1 300 Series and GR1 400 Series topic standards, and meet the requirements for disclosure.

Limitation

The financial report of Jon Tong Technology company was certified by Deloitte & Touche, the accounting firm appointed by the company.
The boundary of carbon emission verification report includes Jon Tong Technology company Taiwan plant.
The data of carbon emission verification was verified by TUV NORD Taiwan Co., Ltd. third party.

Independent Statement and Competence

TUV NORD Group is a leader in the supervision, testing, and certification. It operates businesses and provides services in more than 70 countries around the world. The service include management systems and product certification, quality, environmental safety, social and moral audits and training, corporate sustainability report assurance.
TUV NORD and Jon Tong Technology Company are mutually independent organizations, and there is no conflict of interest with Jon Tong Technology Company or any of its affiliates or interested parties when performing the verification of the sustainability report.
Regarding the sustainability report of Jon Tong Technology Company, TUV NORD is based on the Jon Tong Technology Company verification agreement, and does not assume any legal or other responsibilities. Jon Tong Technology Company is responsible for responding to any questions that intended users concerned.

Page 3 of 4



The verification team is composed of experienced chief reviewers such as ISO 9001, ISO 14001, ISO 14064-1, ISO 45001, SA 8000, ISO 27001, etc., and has received the CSAP verification practice qualification certification of AA1000 AS v3 accountability training. The verification team is based on his qualifications, extensive knowledge and experience in the industry provide professional advice in this assignment.

Jack Yeh
General Manager

查驗日期：2023 年 06 月 05 日
TUV NORD Taiwan Co., Ltd.
Room A1, W. No. 333, Sec. 2, Tsin Hsin S. Rd., Taipei 10609 Taiwan, R.O.C.



Page 4 of 4

Contents

Overview

1. Business Operation

2. Company Governance

3. Green Solutions

4. Caring for Employees

5. Sustainable Supply Chain

Appendix



Sustainability Report 2022



Jow Tong Technology

<http://www.jttel.com.tw>

46, Lane 337, Chung Cheng Rd., Yung Kang Dist,
Tainan City 710

Tel : 886-6-2538888

Fax : 886-6-2538999