

The operation of corporate governance and the reasons for the differences with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies.

Evaluation Items	Implementation Status			Reasons for the differences with the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies
	Yes	No	Summary of the description	
1. Does the company stipulate and release its Corporate Governance Best-Practice Principles according to the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies”?	V		The Company has stipulated the “Corporate Governance Best Practice Principles”, and “Procedures for Ethical Management and Guidelines for Conduct” according to the “Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies”, to preserve the rights of shareholders and stakeholders.	No difference
2. The company’s equity structure and shareholders’ rights and interests				
(1) Does the company stipulate internal operating procedures to conduct matters in regard to the shareholders’ recommendations, doubts, disputes and litigation, and implement it based on these procedures?	V		(1) The Company has a spokesperson and an investor relations mechanism responsible for handling shareholder suggestions and inquiries. If there are legal issues involved, they will be referred to the Company’s legal personnel or professional legal advisors for handling.	No difference
(2) Has the company a list of major shareholders who actually control the company and a list of shareholders who control these major shareholders?	V		(2) The Company has dedicated personnel to handle related matters and has entrusted a professional share registry agency to handle share-related affairs in accordance with the law. Therefore, the Company can identify the major shareholders and the list of major shareholders.	
(3) Does the company create, implement, and manage the risk and its firewall mechanism	V		(3) The Company has stipulated “Rules of	

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<p>between the related companies?</p> <p>(4) Has the company stipulated internal regulations that prohibit insiders from buying and selling securities with unpublished information in the market?</p>	V		<p>Supervision and Management to the Subsidiaries”, “Management of Related Parties Transaction” and “Rules Governing Financial and Business Matters Between this Corporation and its Affiliates”. There are exclusive people responsible for the finance, business, and account of the affiliates and all the operations are independent, concurrently supervised and audited by the parent company, which manages the risk efficiently.</p> <p>(4) In order to prevent insider trading, the Company has stipulated “Procedures for Handling Material Inside Information and Prevention of Insider Trading” to regulate the avoidance of conflicts of interest related to internal personnel’s duties and to prevent them from using undisclosed information known to them or leaking it to others.</p>	
<p>3. Composition and duties of the board of directors</p> <p>(1) Does the Board establish a diversity policy, and specific management goals and implement them accordingly?</p>	V		<p>(1) The board of directors of the Company approved “Corporate Governance Best Practice Principles” on April 7, 2022. Article 26 of the said Principles formulates a diversified policy for directors, which emphasizes professional knowledge and skills, as well as evaluation</p>	No difference

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(2) In addition to founding the Remuneration Committee and Audit Committee according to the laws and regulations, does the company voluntarily create other committees with similar functions?	V		<p>conditions based on the ideal goals of corporate governance.</p> <p>(2) The Company has resolved to establish the Sustainable Development Committee on November 8, 2023, with responsibilities including setting the annual sustainable development plan and strategic direction, approving the sustainability report, and ensuring the realization of sustainable development goals such as corporate governance, environmental protection, and social welfare.</p>	
(3) Does the Company stipulate performance assessment regulations and assessment methods for the board of directors and conduct the performance assessment on a yearly basis, and does the results of the performance assessment report to the board of directors for the reference of individual directors' salary and nomination of reappointment?	V		<p>(3) The board of directors of the Company has approved "Rules for Performance Evaluation of Board of Directors and Functional Committees" on October 28, 2021, which stated that the internal and external evaluation results of the board of directors should be completed by the end of the first quarter of the next year. At least once every three years, an external independent institution or team of external experts and scholars should conduct a performance evaluation of the board of directors and the directors. The evaluation will cover at least the following five aspects:</p> <p>i. Participation in company operations</p>	

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(4) Does the company regularly assess the independent status of the certified public accountant?	V		<p>ii. Improving the quality of the decision-making of the board of directors</p> <p>iii. Composition and structure of the board of directors</p> <p>iv. Selection and ongoing education of directors</p> <p>v. Internal controls</p> <p>(4) The Company's audit committee and board of directors shall evaluate the independence and competency of the CPA at least once a year and requires the CPA to provide a "Statement of Absolute Independence" as well as AQIs, and the evaluation of the AQIs in accordance with Note 1. After confirming that the accountant has no other financial interests or business relationships with the Company other than signing and tax-related expenses, and that the accountant's family members do not violate independence requirements, the appointment and fees of the accountant shall be deliberated. The evaluation of the independence of the CPA was conducted at the meeting of the board of directors on March 7, 2025.</p> <p>Note 1: CPA independence evaluation standards</p>	

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			Evaluation Item	Results	Independence	
			The certified public accountant has no direct or material indirect financial interest in the Company.	Y	Y	
			The certified public accountant does not have a significant business relationship with the Company.	Y	Y	
			The certified public accountant has no potential employment relationship with the Company in connection with the audit.	Y	Y	
			The certified public accountant has not incurred	Y	Y	

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			any contingent fees in connection with the audit.		
			The certified public accountant has not borrowed or lent money to or from the Company.	Y	Y
			The certified public accountant has not received any gifts or gratuities of material value from the Company or its directors or officers (the value of which exceeds normal standards of social courtesy).	Y	Y
			The certified public accountant	Y	Y

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			has not provided audit services to the Company for seven consecutive years.			
			The Certified Public Accountant does not hold any shares of the Company.			
			The certified public accountant, his/her spouse or dependent relatives, and his/her audit team did not hold any directorships, managerial positions, or positions of significant			

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			(5)	influence on the audit case during the audit period or within the last two years, and he/she has confirmed that he/she will not hold any of the aforementioned positions in the future audit period.		
4. Does the company appoint a suitable number of competent personnel and a supervisor responsible for corporate governance matters (e.g, including but not limited to providing information for directors and supervisors to perform their functions, assisting directors and supervisors with compliance, handling work related to meetings of the board of directors and the shareholders' meetings, and producing minutes of board meetings and shareholders' meetings)?	V			The Company has, as resolved by the board of directors, established a corporate governance officer position, which is concurrently held by a senior manager in the finance department who is a certified public accountant. Its main responsibilities include handling matters related to the board of directors and shareholders' meetings in accordance with the laws, preparing minutes of the board of directors and shareholders' meetings, assisting directors in their appointment and continuing education, providing necessary information for directors to perform their duties, and assisting directors in complying with		No difference



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			laws and regulations.	
5. Does the company have a communication channel with stakeholders (including but not limited to shareholders, employees, customers, and supply vendors) and create a stakeholder area on the Company's website, and appropriately react and respond to important corporate social responsibility issues to stakeholders?	V		The company has established a spokesperson and investor relations system as a communication channel with stakeholders and has set up a contact section on the company website for exchanging opinions at any time.	No difference
6. Does the Company entrust a professional share agency to conduct the affairs in regard to the shareholders' meeting?	V		We appointed Fubon Securities Co., Ltd. as the agent for stock affairs, handling the relevant matters of shareholders' meetings.	No difference
7. Information disclosure				
(1) Has the company set up a website to disclose information on financial business and corporate governance?	V		(1) The Company has disclosed the information of the financial, business and corporate governance on the Company's website of the stakeholder's zone.	No difference
(2) Does the Company use other approaches for information disclosure (such as creating an English website, designating a person to be responsible for collecting and disclosing the Company's information, implementing the spokesperson system, and uploading videos of the investor conferences on the Company's website)?	V		(2) The Company has designated a dedicated person to be responsible for the collection and disclosure of the information of the Company and has implemented a spokesperson system in accordance with regulations. The Company website is: <a href="https://www.jv-holding.com">https://www.jv-holding.com</a>	No difference
(3) Does the Company announce and declare the		V	(3) The Company has completed the	(3) The Company has completed the

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annual financial report within two months after the end of the fiscal year, and announce in advance and declare the first, second and third quarter financial reports as well as the monthly operating report before the deadline?			announcement and filing of the financial report before the regulatory deadline and subsequent actions will be evaluated based on actual needs to assess whether to advance the related operational schedule if necessary.	announcement and filing of the financial report in accordance with the regulatory deadline and subsequent actions will be evaluated based on actual needs to assess whether to advance the related operational schedule if necessary.
8. Does the Company have other important information that can help investors to understand the operation of corporate governance (including but not limited to employees rights, employees care, investor relations, relationships with suppliers, stakeholders' rights, training for directors and supervisors, the implementation status of risk management policy and risk measurement standard, the implementation of customer policy, the liability insurance purchased by the Company for the directors and supervisors, etc.)	V		<p>(1) Employee rights: The Company has established a labor-management meeting and an employee welfare committee to protect employee rights and promote related welfare and has established relevant regulations in accordance with labor laws to fulfill its responsibility of caring for employees.</p> <p>(2) Employee care: The Company values the relationship between employers and employees, regularly holds birthday parties and dinners for new employees, and listens to employee opinions in a timely manner. The Company also, valuing the physical condition of its employees, subsidizes annual health checkups, continues to improve the office environment, moves towards international standards, and ensures that all employees can complete their work according to their will without physical or psychological coercion, and without discrimination based on race,</p>	No difference

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			<p>gender, age, religion or political orientation.</p> <p>(3) Investor relationship: The Company has a spokesperson and an investor relationship mechanism responsible for handling related opinions or issues from investors.</p> <p>(4) Supplier relationship: The Company has signed relevant procurement contracts with suppliers and maintains good communication and relationships.</p> <p>(5) Rights of stakeholders: The Company has a spokesperson and an investor relations mechanism, and stakeholders can communicate through the Company's website, telephone, email, and other means.</p> <p>(6) Director training: The directors of the Company have professional backgrounds and relevant practical management experience, and the Company not only arranges relevant director courses in accordance with legal regulations, but also plans seminars on corporate governance topics.</p> <p>(7) Implementation of risk management policies and risk measurement standards: The Company focuses on the development of green energy industries, values the importance of compliance</p>	

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			<p>with relevant regulations, and continuously promotes and reviews internal standard operating procedures to reduce and avoid any possible risks.</p> <p>(8) Implementation of customer policies: The Company provides a business contact person on its website and has a customer service mailbox to provide inquiry or consultation services, maintains good relationships with customers, and collaboratively creates the best interests.</p> <p>(9) Directors' liability insurance: The Company has purchased liability insurance for its directors.</p>	
9. Please state the improvement of the company's corporate governance and propose the priority matters and measures for reinforcement from among those which have not been improved, according to the evaluation results of the current year issued by the Corporate Governance Center of the Taiwan Stock Exchange Corporation:				
1.3	Does the Company have the Chairman, majority of the Directors and the Convener of the Audit Committee attending the Ordinary General Meetings in person and disclosing the attendance list in the Hansard?			Improvements will be made at the 2025 Annual General Meeting.
1.19	Are the Company's shareholders' meetings streamed live online or uploaded with uninterrupted audio recordings after the meetings?			The 2025 Annual Meeting of Shareholders will be broadcast live online.
2.2	Has the Company formulated a policy on diversity of board members and disclosed the specific management objectives and implementation status of the diversity policy on the Company's website and annual report?			Relevant information has been disclosed on the Company's website and annual report.

2.9	Does the company have a succession plan for board members and key management, and does it disclose its operation on the company's website or in its annual report?	It is intended to be published on the Company's website once the relevant systems and operations are in place.
2.15	Does the Company disclose on the Company's website the separate communications between the independent directors and the head of internal audit and accountants (e.g., the manner, matters and results of communications regarding the Company's financial reports and financial and business conditions, etc.)?	It is intended that the aforementioned communications will be disclosed on the Company's website.
2.17	Does the Board of Directors of the Company regularly (at least once a year) assess the independence and suitability of the certified public accountants with reference to the Audit Quality Indicators ( AQIs ) and disclose the assessment process in detail in the annual report?	The Company has assessed the independence and suitability of the certified public accountants based on the foregoing indicators, which are disclosed in the annual report.
3.5	Does the Company upload its annual financial report in English before the 18th day of the annual general meeting of shareholders?	It is intended that the English version of the annual financial report will be uploaded 18 days prior to this year's meeting.
4.3	Does the company regularly disclose the specific ESG programs and implementation results on the company's website, annual report or sustainability report?	It is intended to disclose such matters on the Company's website, annual report or sustainability report.
4.7	Has the Company uploaded the English version of the sustainability report on the Market Observation Post System and the Company's website?	It is intended to upload the English version of the 2024 Sustainability Report to the Market Observation Post System and the Company's website.
4.9	Do the company's website and annual report disclose the various employee benefits, retirement systems and their implementation?	The foregoing will be disclosed on the Company's website and annual report.
4.10	Do the company's website and annual report disclose the protection measures for employee	The foregoing will be disclosed on the

	safety and working environment and their implementation?	Company's website and annual report.
4.11	Does the company disclose the amount of water used and the total weight of waste in the past two years?	The foregoing will be disclosed in the 2024 sustainability report.
4.13	Has the company established an environmental management system and disclosed the implementation status on the company's website, annual report or sustainability report?	The foregoing will be disclosed in the 2024 sustainability report.
4.25	Has the company disclosed its GHG Scope 1 and Scope 2 emissions for the past two years?	The foregoing will be disclosed in the 2024 sustainability report.