

# 05

## Create An Inclusive Society

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## 5.1 Human Capital

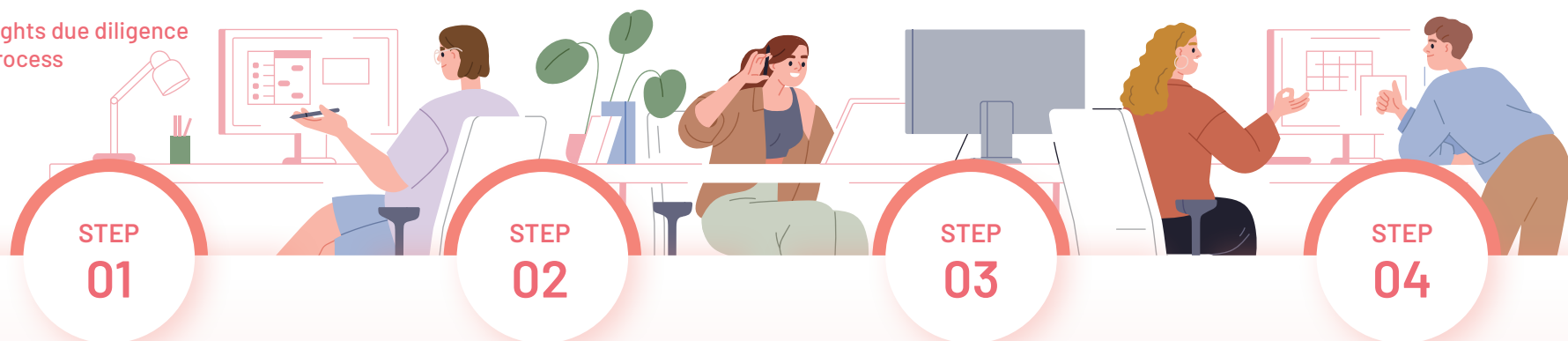
### Human Rights Policy

The Company has established its “human rights policy.” We adhere to international standards, including the Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, the core labor standards outlined in the ILO Declaration on Fundamental Principles and Rights at Work, and applicable local laws and regulations. J&V Energy explicitly prohibits any actions that infringe upon or violate human rights and commits to policies for the prohibition of human trafficking, forced labor, and child labor. The human rights policy of the Company was implemented after being approved by the Board and published on [the Company's website](#).

### Human rights due diligence survey

To realize the implementation of the human rights policy, J&V Energy carried out human rights risk identification based on the United Nations Guiding Principles on Business and Human Rights and distributed the “human rights due diligence survey questionnaires” to internal employees. Regarding the scope of the questionnaire survey, a total of 43 supervisors of different departments represented all employees to participate in the questionnaire survey, and a total of 43 valid questionnaires were recovered, with a recovery rate of 100%. By doing so, we examined the occurrence points of the overall human rights risks and main risk issues for the benefit of implementing human rights due diligence and formulating mitigation and remedial measures.

#### ◆ Human rights due diligence survey process



STEP 01



#### Focus on and identify human rights issues

Refer to relevant international human rights covenants, track international human rights trends, analyze human rights issues of concern of sustainability rating institutions, and design the annual survey questionnaire.

STEP 02



#### Human rights risk assessment

Regularly assess the human rights risk ratio of various material issues of concern for our operations and the supply chain to identify potential human rights risks.

STEP 03



#### Confirm human rights risks

Divide the level of risk into low, medium, and high to identify high-risk human rights issues in our operations.

STEP 04

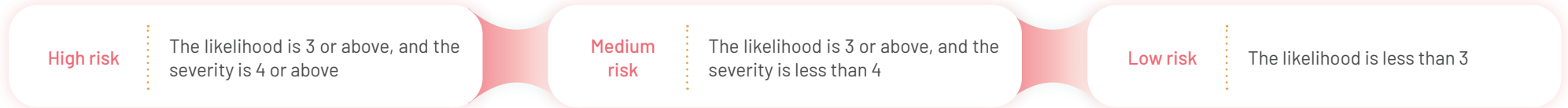


#### Formulate risk remedial measures

Establish improvement targets for high-risk human rights issues, adopt corresponding mitigation or remedial measures, and regularly track the achievements of the measures.

## ◆ Human Rights Risk Identification Results

The “human rights risk matrix” was generated based on the results of the human rights due diligence survey questionnaires, and human rights risks are divided into three levels based on the following standards:



In 2024, the Company's overall human rights risk level was low risk; however, it responded to three main risk issues, including “occupational safety and health,” “anti-discrimination and anti-harassment,” and “freedom of speech and complaint channels.”



## ◆ Main human rights risk mitigation and remedial measures

According to the three main risks identified in the Company's human rights due diligence survey in 2024, the Company carried out relevant alert and mitigation measures, and relevant information is described in the following table.

Human rights risk issue	Risk level	Mitigation measures (prevention in advance)	Remedial measures (handling afterward)
Occupational safety and health	Low	<ul style="list-style-type: none"> <li>Establish the Occupational Safety and Health Committee</li> <li>Introduce the ISO45001 occupational safety and health management system</li> <li>Provide occupational healthcare services and regularly plan for health inspections that are more favorable than the regulations every two years</li> <li>Organize occupational safety education and training</li> <li>Organize regular physical and mental improvement activities, including physical and mental health consultation services and workplace violence prevention lectures</li> </ul>	<ul style="list-style-type: none"> <li>Implement various employee welfare policies</li> <li>Regularly implement occupational safety and health education and training</li> <li>Provide diverse external training information platforms related to occupational safety to employees</li> </ul>
Anti-discrimination and anti-harassment	Low	<ul style="list-style-type: none"> <li>Establish the anti-discrimination and anti-harassment policy for the management to make promises and set itself as an example to implement it throughout the entire Company</li> <li>Set up an exclusive employee complaint and sexual harassment handling channel to avoid secondary injuries to victims</li> <li>Carry out friendly workplace and sexual harassment prevention promotion and organize workplace unlawful infringement and sexual harassment prevention education and training</li> </ul>	<ul style="list-style-type: none"> <li>Conduct investigations and convene workplace unlawful infringement complaint handling committee meetings based on the Regulations for the Management of Workplace Unlawful Infringement and impose punishment and report based on the requirements. Provide protection, arrangement, and assistance to victims.</li> </ul>
Freedom of speech and complaint channels	Low	<ul style="list-style-type: none"> <li>Regularly convene labor-management meetings to provide channels for employees to communicate with the Company</li> <li>Set up work complaint and consultation channels</li> </ul>	<ul style="list-style-type: none"> <li>Conduct investigations for internal and external complaint cases. If it is confirmed that relevant requirements are violated after the investigation, make disposals according to relevant requirements under the "Regulations for Rewards and Punishment of J&amp;V Energy."</li> </ul>

## ◆ Human Rights Policy Training

To allow employees, other external workers, suppliers, and external stakeholders to understand the content of J&V Energy's human rights policy, new employees shall read the human rights policy data when reporting to work, and we also adopt bulletin announcements, employee opinion mailboxes, and other different methods to carry out education and training to allow all personnel to understand their rights, interests, and corporate specifications. In addition, various policies are disclosed on the Company's website and in the Sustainability Report. In 2024, we implemented human rights education and training for a total of 204 hours.

## ◆ Communication and Remedial Measures for Human Rights Policy or Cases

The Company has established an employee opinion mailbox to allow all workers and external stakeholders to communicate with the dedicated department regarding various human rights events, including policy improvement recommendations, potential risk alerts, and human rights violation complaints. To maintain just review and investigation procedures for complaint or whistleblowing cases, labor and management representatives jointly formed a cross-departmental team responsible for investigating and reviewing human rights events and establishing improvement measures.

There was no discrimination, harassment, employment of child labor or forced labor, or other human rights events in 2024. Also, the Company regularly performs audits of all cooperating companies each year to confirm whether they violate human rights to comply with the human rights spirit of the Company.

In 2024, we implemented human rights education and training for a total of **204** hours.

There was **no** discrimination, harassment, employment of child labor or forced labor, or other human rights events in 2024.

## ◆ Workplace Sexual Harassment Prevention

To protect the Company's employees, job applicants, or service personnel from sexual harassment in the work and service environment, we adopted appropriate preventive, corrective, disciplinary, and handling measures. To protect the rights, interests, and privacy of parties involved, we established the regulations according to the Act of Gender Equality in Employment, Regulations for Establishing Measures of Prevention, Correction, Complaint and Punishment of Sexual Harassment at Workplace, and Sexual Harassment Prevention Act.

The Company has established a Sexual Harassment Complaint Investigation Committee composed of labor representatives and management representatives to handle sexual harassment complaints. The Complaint Investigation Committee has one chairperson, who is also the chairperson of meetings. If the chairperson is unable to host the meeting due to other causes, he/she may appoint another member to act on his/her behalf. There shall be three to five members, and the female representatives of the Committee shall be no less than half of the members, and a single gender shall be no less than one-third of the members; experts and scholars may be engaged as members, subject to the requirements. There was no report of sexual harassment in 2024.

### ◆ Employee Sexual Harassment Complaint Handling Channel



**Note 1:** During the investigation of a sexual harassment incident, depending on the physical and mental condition of the party involved, the Company may take the initiative to refer the person to or provide psychological counseling, medical and legal assistance.

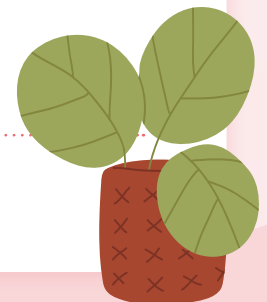
**Note 2:** There shall be no inappropriate differentiated treatment against persons who complain, inform, denounce, file a lawsuit, testify, provide assistance, or otherwise participate in the investigation, trial, or other procedures of a sexual harassment case.

**Complaint Channel**

- Complaint hotline: (02)2657-0355 #7995
- E-mail: [885@jv-holding.com](mailto:885@jv-holding.com)

**Acceptance Unit**

Human Resources Team,  
General Operations Department



## Human Resources Management

J&V Energy deems its employees the most important assets; therefore, we adopt the labor regulations of the places where our operations are located as the foundation for formulating human resources management regulations, reward systems, and working rules. We regularly review the latest regulations to protect the basic labor rights and interests of our employees. The Company has specified a prohibition on child labor, discrimination, workplace harassment, and forced labor, and has established independent complaint channels to provide a safe, equal, and free working environment for employees.

The Company focuses on educational background, experience, ethics, and enthusiasm during recruitment, while also prioritizing the protection of working rights for individuals with physical or mental disabilities. Employees with the same job level are entitled to equivalent welfare measures, salary standards, and education and training system, and there is no difference due to gender, age, and nationality. We regularly implement performance evaluations each year to serve as the basis for employee retention, promotion, salary adjustments, or bonus distribution.

## Employee Structure

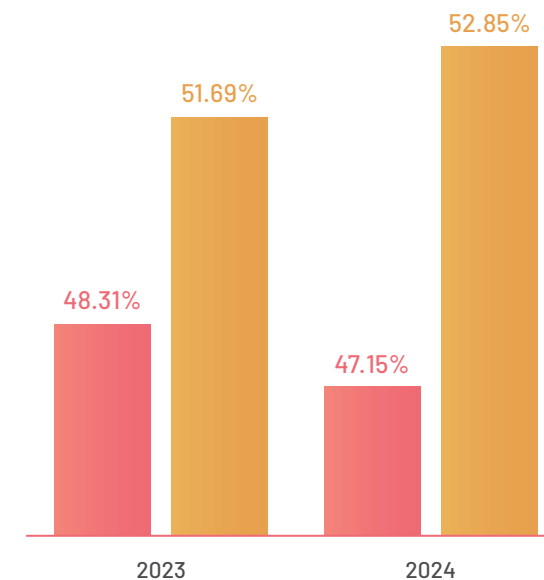
As of the end of 2024, the Group has a total of 472 employees (of which 349 persons are employees of subsidiaries). J&V Energy's parent company has 123 full-time employees, and there are a total of five commissioned professional consultants who are non-employee workers. The gender ratios of employees are 52.85% and 47.15% for males and females, respectively, and employees who are between 30 and 50 years old account for 79.67%. We actively promote a workplace culture of diversification and inclusiveness and recruit persons with physical or mental disabilities to ensure their working rights; the group accounts for 1.63% of all employees. In addition, J&V Energy is committed to creating a working environment of gender equality, cultivating young talents, and attracting the new generation to join so as to facilitate corporate innovations and provide diverse development opportunities.

Apart from global deployment and investment expansion, we extensively recruit international elites, facilitate employee diversification, and realize the workplace value of diversification and inclusiveness to create a corporate culture of competitiveness and sustainable development.

### ◆ Employee Structure of J&V Energy

	2023						2024					
	Female		Male		Total		Female		Male		Total	
Nationality	Local	Foreign	Local	Foreign	Local	Foreign	Local	Foreign	Local	Foreign	Local	Foreign
Official employees	57	0	60	1	117	1	58	0	64	1	122	1
Temporary employees	0	0	0	0	0	0	0	0	0	0	0	0
Full-time employees	56	0	60	1	116	1	58	0	64	1	122	1
Part-time employees	1	0	0	0	1	0	0	0	0	0	0	0
Employees with no guaranteed hours	0	0	0	0	0	0	0	0	0	0	0	0
Total number of employees	57		61		118		58		65		123	

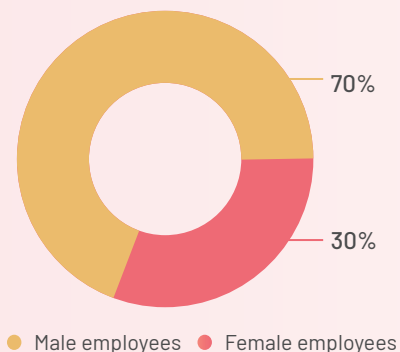
● Ratio of female employees ● Ratio of male employees



Note: For foreign employees, the nationality is Hong Kong and Singapore in 2023 and 2024, respectively.

### ◆ Employee Structure of Subsidiaries

	2024					
	Female		Male		Total	
Nationality	Local	Foreign	Local	Foreign	Local	Foreign
Official employees	104	0	226	15	330	15
Temporary employees	0	0	4	0	4	0
Full-time employees	104	0	226	15	330	15
Part-time employees	0	0	4	0	4	0
Employees with no guaranteed hours	0	0	0	0	0	0
Total number of employees	104		245		349	



Definition description:

- Official employee: Those with an indefinite term for their labor contracts (indefinite contract).
- Temporary employee: Those with a fixed term for their labor contracts (term contract).
- Full-time employee: Employees with weekly working hours reaching the definition of weekly working hours for full-time employees under local regulations.
- Part-time employees: Employees with weekly working hours not reaching the definition of weekly working hours for full-time employees under local regulations.
- Employees with no guaranteed hours: Employees with non-fixed weekly working hours (i.e., employees on call).

**Note 1:** The data on subsidiaries includes Greenet Co., Ltd., Recharge Power Co., Ltd., Weisheng Envirotech Co., Ltd., and Nexus Materials, Inc.

**Note 2:** The gender ratio of the subsidiary is 70.20% and 29.80% for males and females, respectively. Weisheng Envirotech's on-site engineers are mainly males, reflecting industry characteristics. In the future, we will increase the practicing ratio of females through talent recruitment and cultivation plans to facilitate gender equality.

### ◆ Job Level Structure of J&V Energy

Job level		Senior supervisor	Middle supervisor	Primary supervisor	Primary personnel	Total
Total number of employees at all job levels		4	11	12	96	123
Ratio of the total number of employees of all job levels to all employees (%)		3.25%	8.94%	9.76%	78.05%	100%
Diversification indicator						
Gender	Male (person)	3	7	7	48	65
	Ratio of males	2.44%	5.69%	5.69%	39.02%	52.85%
	Female (person)	1	4	5	48	58
	Ratio of females	0.81%	3.25%	4.07%	39.02%	47.15%
Age	29 (inclusive) or below (person)	0	0	0	17	17
	Age range ratio	0.00%	0.00%	0.00%	13.82%	13.82%
	30 to 50 (person)	3	11	10	74	98
	Age range ratio	2.44%	8.94%	8.13%	60.16%	79.67%
	51 (inclusive) or above (person)	1	0	2	5	8
Age range ratio	0.81%	0.00%	1.63%	4.07%	6.50%	
Indigenous people		0	0	0	0	0
Physical or mental disabilities		0	0	0	2	2

**Note:** The table is calculated based on personnel of the same category (i.e., ratio of male primary personnel = number of male primary personnel ÷ total number of employees)

### ◆ Job Level Structure of Subsidiaries

Job level		Senior supervisor	Middle supervisor	Primary supervisor	Primary personnel	Total
Total number of employees at all job levels		17	36	24	272	349
Ratio of the total number of employees of all job levels to all employees (%)		4.87%	10.32%	6.88%	77.94%	100%
Diversification indicator						
Gender	Male (person)	14	21	12	198	245
	Ratio of males	4.01%	6.02%	3.44%	56.73%	70.20%
	Female (person)	3	15	11	75	104
	Ratio of females	0.86%	4.30%	3.15%	21.49%	29.80%
Age	29 (inclusive) or below (person)	0	1	3	62	66
	Age range ratio	0.00%	0.29%	0.86%	17.77%	18.91%
	30 to 50 (person)	9	29	11	168	217
	Age range ratio	2.58%	8.31%	3.15%	48.14%	62.18%
	51 (inclusive) or above (person)	8	6	10	42	66
Age range ratio	2.29%	1.72%	2.87%	12.03%	18.91%	
Indigenous people		0	0	1	5	6
Physical or mental disabilities		0	2	0	6	8

**Note 1:** The table is calculated based on personnel of the same category (i.e., ratio of male primary personnel = number of male primary personnel ÷ total number of employees of subsidiaries)

**Note 2:** The data on subsidiaries includes Greenet Co., Ltd., Recharge Power Co., Ltd., Weisheng Envirotech Co., Ltd., and Nexus Materials, Inc.

## New and Resigned Employees

We possess a comprehensive recruitment system. We hope employees and the Company can jointly grow with co-prosperity while respecting employees who opt for career changes. J&V Energy recruited a total of 28 new employees in 2024, including 13 males and 15 females. In addition, the resignation rate was reduced by approximately 3.1% compared to 2023. A total of 16 employees resigned, including 8 males and 8 females. Resignation reasons include family care, relocation of domicile, and a change in career path. The retention rate was 81.36%, representing a slight decrease compared to the preceding year, and the main reason was the transfer of human resources of the Green Energy Business Department to the subsidiary Greenet in October 2024. To protect employees' rights and interests and optimize the recruitment system, supervisors of the responsible department have interviews with all resigned personnel to understand the concrete resignation reasons to serve as a reference for subsequent improvements in human resources management. We continue to provide diverse communication channels to in-service employees and improve the employee welfare system progressively to retain talent.

Dismissal Notice Period of J&V Energy: If the Company encounters any material operational change (i.e., adjustments to the operating organization, adjustments to human resources requirements, force majeure, or the consideration of the incompetence of employees)

Work for over three months but less than one year

10 days ahead

Work for over one year but less than three years

20 days ahead

Work for over three years

30 days ahead

### Overview of J&V Energy's New Employees

Gender	Age	2022				2023				2024			
		Nationality		Total	New hire ratio (%)	Nationality		Total	New hire ratio (%)	Nationality		Total	New hire ratio (%)
		Local	Foreign			Local	Foreign			Local	Foreign		
Male	29 (inclusive) or below	4	0	22	27.50%	8	0	30	25.42%	3	0	13	10.57%
	30-50 years old	18	0			16	0			9	1		
	Above 51 (inclusive)	0	0			6	0			0	0		
Female	29 (inclusive) or below	6	0	18	22.50%	11	0	27	22.88%	3	0	15	12.20%
	30-50 years old	11	0			15	0			12	0		
	Above 51 (inclusive)	1	0			1	0			0	0		
Total		40	0	40	50.00%	57	0	57	48.30%	27	1	28	22.77%

Note 1: Unit: person

Note 3: New hire ratio (%) = number of new employees of the category ÷ total number of employees of the category of the year x 100%

Note 2: For foreign employees, the nationality is Singapore in 2024

### Resignation Overview of J&V Energy

Gender	Age	2022						2023						2024					
		Nationality		Total	Resignation ratio (%)	Self-resignation ratio (%)	Nationality		Total	Resignation ratio (%)	Self-resignation ratio (%)	Nationality		Total	Resignation ratio (%)	Self-resignation ratio (%)			
		Local	Foreign				Local	Foreign				Local	Foreign						
Male	29 (inclusive) or below	2	0	10	12.50%	10.00%	1	0	7	5.09%	5.90%	0	1	8	6.50%	5.69%			
	30-50 years old	6	0				5	0				7	0						
	Above 51 (inclusive)	2	0				1	0				0	0						
Female	29 (inclusive) or below	4	0	9	11.25%	10.00%	0	0	12	10.20%	9.35%	2	0	8	6.50%	5.69%			
	30-50 years old	5	0				10	0				4	1						
	Above 51 (inclusive)	0	0				2	0				1	0						
Total		19	0	19	23.75%	20.00%	19	0	19	16.10%	15.25%	14	2	16	13.00%	11.38%			

Note 1: Unit: person

Note 3: Resignation ratio (%) = number of employees resigned in the category ÷ total number of employees x 100%

Note 2: For foreign employees, the nationality is Hong Kong and Thailand in 2024.

Note 4: Self-resignation ratio (%) = number of employees self-resigned in the category ÷ total number of employees x 100%

### Overview of New Employees of Subsidiaries

2024

Gender	Age	Local	Foreign	Total	New hire ratio (%)
Male	29 (inclusive) or below	14	3	17	27.22%
	30-50 years old	53	8	61	
	Above 51 (inclusive)	16	1	17	
	Subtotal	83	12	95	
Female	29 (inclusive) or below	12	0	12	12.89%
	30-50 years old	29	0	29	
	Above 51 (inclusive)	4	0	4	
	Subtotal	45	0	45	
Total		128	12	140	40.11%

Note 1: Unit: person

Note 2: The data on subsidiaries includes Greenet Co., Ltd., Recharge Power Co., Ltd., Weisheng Envirotech Co., Ltd., and Nexus Materials, Inc.

Note 3: New hire ratio (%) = number of new employees of the category ÷ total number of employees of subsidiaries x 100%

### Overview of Resigned Employees of Subsidiaries

2024

Gender	Age	Local	Foreign	Total	Resignation ratio (%)	Self-resignation ratio (%)
Male	29 (inclusive) or below	22	0	22	22.35%	20.06%
	30-50 years old	44	0	44		
	Above 51 (inclusive)	12	0	12		
	Subtotal	78	0	78		
Female	29 (inclusive) or below	8	0	8	11.17%	9.74%
	30-50 years old	27	0	27		
	Above 51 (inclusive)	4	0	4		
	Subtotal	39	0	39		
Total		117	0	117	33.52%	29.80%

Note 1: Unit: person

Note 2: The data on subsidiaries includes Greenet Co., Ltd., Recharge Power Co., Ltd., Weisheng Envirotech Co., Ltd., and Nexus Materials, Inc.

Note 3: Resignation ratio (%) = number of employees resigned in the category ÷ total number of employees of subsidiaries x 100%




Note 4: Self-resignation ratio (%) = number of employees self-resigned in the category ÷ total number of employees of subsidiaries x 100%

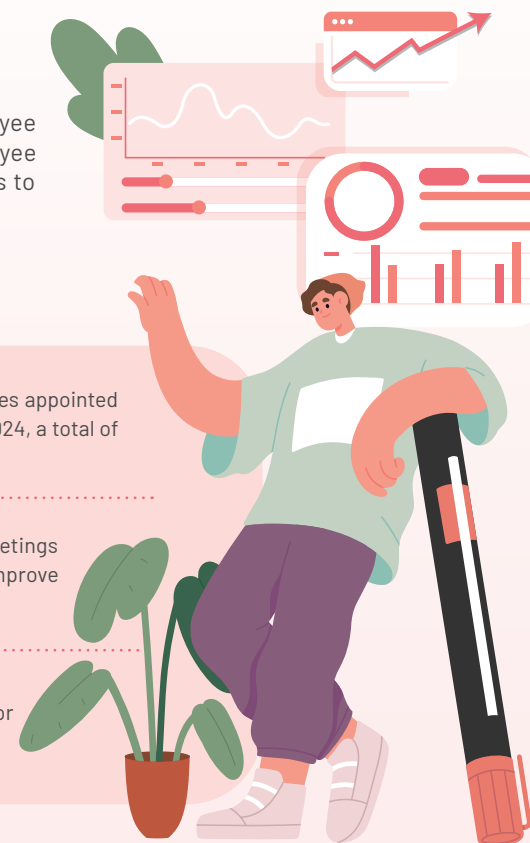
## Collective Bargaining

### ◆ Labor-Management Co-prosperity, Create A Harmonious Environment

J&V Energy is committed to establishing harmonious and equal labor-management relations and creating unblocked and diverse employee communication platforms. We ensure that employees' opinions can be reflected immediately through labor-management meetings, Employee Welfare Committee meetings, and employee opinion mailboxes and continue to optimize labor environments and labor-management systems to protect the rights and interests of both parties.

#### ◆ Employee Communication Channels

Communication channel	Description
 <p><b>Labor-management meeting</b></p>	All employees formally voted to elect labor representatives to form a bargaining platform, with representatives appointed by the management to ensure that the rights, interests, and opinions of both parties are fully discussed. In 2024, a total of four labor-management meetings were convened.
 <p><b>Employee Welfare Committee Meetings</b></p>	According to relevant laws and regulations and the Regulations for Employee Welfare of the Company, meetings are convened once every three months. We formulated and amended various employee welfare plans to improve employees' well-being. In 2024, a total of four Employee Welfare Committee meetings were convened.
 <p><b>Employee Opinion Mailbox</b></p>	Provide an internal e-mail mailbox and a physical opinion box to allow employees to reflect their opinions or propose recommendations to ensure instant responses and improvements.



#### ◆ Statistics of Employees' Opinions and Feedback in 2024

Communication channel	Number of opinion cases	Number of cases handled	Number of cases not yet handled
Labor-management meeting	1	1	0
Employee Welfare Committee Meetings	0	0	0
Employee Opinion Mailbox	0	0	0

### ◆ Promote a fair workplace and implement the anti-discrimination and anti-harassment policy

The Company is committed to creating a working environment with respect, diversity, and safety, and it adopts a zero-tolerance policy for any form of discrimination and harassment. To protect the rights, interests, and dignity of all employees, the Company has formulated the "anti-discrimination and anti-harassment policy," which was formally implemented after being approved by the Board. The policy is disclosed on [the Company's website](#) to ensure that all employees can be fairly treated and be respected and protected in the workplace. Through such measures, J&V Energy continues to promote an open and transparent communication culture to ensure that employees' opinions are heard so as to jointly create a healthy working environment with sustainable development.

## 5.2 Remuneration and Welfare

### Material Topic Employee welfare and remuneration

#### Corresponding GRI Indicators

GRI 401 Employment	GRI 402 Labor/ Management Relations	GRI 405 Diversity and Equal Opportunity
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#### Positive impact

- Improve work satisfaction
- Improve employees' loyalty
- Improve production capacity
- Facilitate health and happiness

#### Negative impact

- Increase corporate burden and eliminate other resources
- Internal inequality and inability to have equally allocated welfare
- Over-dependence on welfare and a passive attitude
- Losses generated from legal and compliance risks



#### Policy/strategy

#### Importance to J&V Energy

- Attract and retain talent
- Improve employees' morale
- Reduce cost lost
- Improve corporate image
- Facilitate teamwork
- Respond to legal and social responsibilities

The Company adheres to a fair and reasonable remuneration system and duly plans for the Company's labor costs under the precondition of giving equal consideration to market competitiveness, talent retention, and employee incentives. The purpose of our remuneration and welfare policy is to attract and retain outstanding talent, improve employee satisfaction and loyalty, and ensure the stability of the long-term development of the Company.

- Regularly conduct salary surveys to ensure that the remuneration is more favorable than the market standard, improving the attraction.
- Conduct salary adjustments and promotions based on performance evaluations and distribute performance bonuses and project rewards to provide incentives to employees for their growth.
- Regularly examine the internal salary structure to ensure fairness and report to the Board regarding the remuneration planning to maintain corporate governance.
- Provide share subscription and ESOP to improve employees' sense of belonging to ensure long-term investment and joint growth with the Company.

#### Short-, mid-, and long-term targets

##### Short-term (2 to 3 years)

- Implement market and internal salary surveys and competitiveness adjustments.
- Strengthen the annual performance bonus system and launch project bonuses and allowance plans.
- Provide short-term welfare improvement measures (i.e., add maternity leave or increase flexible working hours and other substantive welfare).
- Promote the ESOP for all employees.

##### Mid-term (3 to 5 years)

- Provide appropriate duties and remuneration growth system based on functions.
- For high-performance talents and key positions, provide additional salary or annual leave, and other adjustment ranges to improve the retention rate.
- Strengthen employee incentive systems (i.e., optimizing the share option subscription system or the shareholding plans for additional bonuses).
- Increase club subsidies, nursery allowance, and other optimized welfare systems.

##### Long-term (above 5 years)

- Strengthen in-depth functional analysis and provide a more suitable career growth system.
- Provide generous stock grants or share subscription plans with an inspection system for high-performance employees.
- Establish long-term retirement and better resignation welfare systems.
- Improve the corporate brand of the employer to attract high-end talents.

#### Performance in 2024

##### Salary

- Provide the share subscription plan through a capital increase of J&V Energy, and the participation rate reached 60%.
- Promote the ESOP for all employees, and the participation reached 69%.
- The average salary adjustment range reached 4.28%, which was more favorable than the bonus and salary adjustment range in the market.

##### Welfare

- Add 5 days of paid sick leave.
- Add the number of days of maternity leave, pregnancy checkup leave, and paternity leave: Adjust the number of days of maternity leave, pregnancy checkup leave, and paternity leave to 70 days, 8 days, and 10 days, respectively.
- Increase the flexible working hours on Friday.
- Provide self-paid group insurance for employees' family members.

#### Preventive or Remedial Measures

- Imbalanced remuneration standards: Conduct regular salary surveys, design a flexible remuneration system, and increase the total compensation value (bonuses, equity, and welfare).
- Excessive remuneration costs: Adopt a performance-oriented floating remuneration and set up a cost alert system to ensure financial health.
- Equity incentive risk: Release the equity in batches and differentiate the distribution based on position and seniority to steadily retain talent.
- Welfare fails to comply with the requirements: Allow employees to participate in the discussion, make regular adjustments, and optimize welfare in line with market trends.

## Equal and generous remuneration

J&V Energy values talent retention and talent cultivation, and is committed to providing salary conditions with competitiveness and comprehensive employee welfare. The salary standards of the Company were established with reference to local regulations, conditions among peers, local living standards, and other conditions. The Company strictly complies with the principles of gender equality, diversification, and inclusiveness, prohibits any form of differentiated treatment due to gender, ethnicity, language, religion, party, or marital status, and implements equal remuneration. With this basis, male and female employees of the Company are entitled to the treatment of equal basic salary.

Regarding the remuneration standard of new employees, the salary level for recruitment is approved based on "education and background," "professional knowledge and skills," "professional qualifications," and "personal performance." After joining the Company, performance evaluations are regularly conducted each year to adjust salaries and provide promotion opportunities based on work achievements, contributions, performance, and duty growth. For those with outstanding performance, a flexible salary adjustment and reward system is established. The remuneration structure of the Company includes basic salaries, meal allowances, performance bonuses, and other benefits. The annual salary adjustment and bonus distribution are allocated based on the Company's operating achievements and individual performance. We aim to motivate employees to grow together with the Company through an attractive and generous salary system, fostering a workplace environment that promotes sustainable development.

In 2024, the ratio of the total remuneration of the individual with the highest remuneration to the median total remuneration of all employees (excluding the individual with the highest remuneration) was 13.72. The ratio of the range of changes in the total remuneration of the individual with the highest remuneration to the median of the range of changes in the average total remuneration of other employees of the Company was 8.1.

In response to the downward adjustment to bonuses due to the adjustments to the operating income in 2024, the range of downward adjustment to the total remuneration of the individual with the highest remuneration was 8.1 times the range of average downward adjustment to other employees, showing that the management assumes the responsibility of a higher range of adjustments under the operating pressure of the organization and the fair allocation principle.

### ◆ Remuneration Ratio by Gender

Job level	Male	Female
Senior supervisor	1	1.60
Middle supervisor	1	0.96
Primary supervisor	1	0.96
Primary personnel	1	0.89

Note 1: The basic salaries plus remuneration of male employees is 1.

Note 2: The definition of a senior supervisor is a supervisor above the level of a deputy general manager; the definition of a middle supervisor is a supervisor with a level of the highest supervisor of a department; the definition of a primary supervisor is a supervisor with a level of a supervisor of a department; the definition of primary personnel is general employees who are not supervisors.

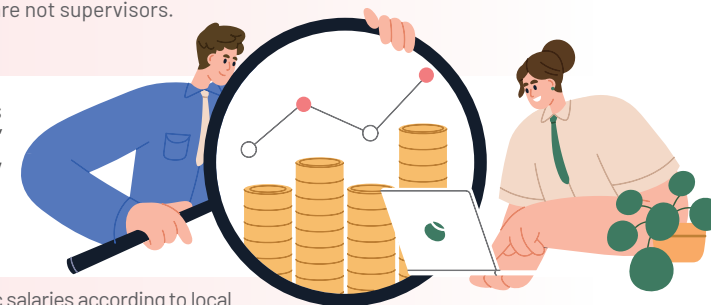
The Company strictly adheres to relevant requirements under local labor laws and regulations at the places where its operations are located. In Taiwan, the standard basic salaries are more favorable than the basic salaries stated in the "Labor Standards Act," and the Company complies with the local minimum salary specifications in other operating regions. In 2024, the average monthly basic remuneration of primary personnel at material business locations was 2.39 times higher than the statutory basic salaries.

### ◆ Ratio of Salary of Primary Personnel to Statutory Minimum Salaries

	Male	Female
Basic salaries of primary personnel	NT\$69,778	NT\$61,974
(Statutory) minimum salaries of primary personnel	NT\$27,470	NT\$27,470
Exceed the multiple of the statutory minimum salaries	2.54	2.26

Note 1: The monthly basic salaries according to local laws and regulations in Taiwan in 2024 were NT\$27,470.

Note 2: Based on the equivalent comparison basis, the table only includes full-time employees employed in 2024. With reference to the definition of key words of the Directorate General of Budget, Accounting and Statistics, Executive Yuan, a "full-time employee" refers to a person with working hours that reach the normal working hours stated by a company or statutory working hours. Suppose the normal working hours are not stated, a person with an average weekly working hours of over 35 hours. On the contrary, such persons are "part-time employees" (personnel with daily or weekly working hours that are significantly lower than those of full-time employees who may be part-time personnel or personnel with hourly rates).

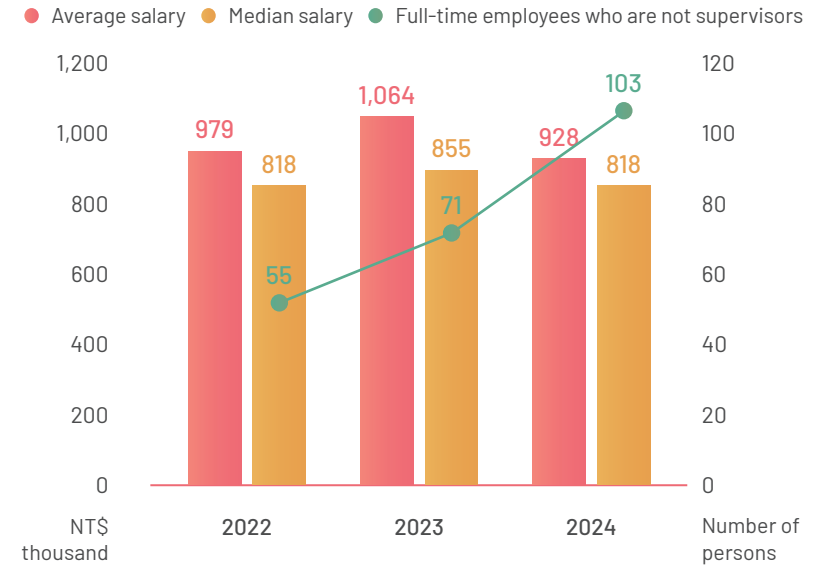


In 2024, the number of full-time employees who are not supervisors was 103, and their “average salaries” and “median salaries” were NT\$928 thousand and NT\$818 thousand, respectively. During the year, the increase in primary personnel decreased as compared to the preceding year due to the adjustments to the bonus rules.

◆ Average Annual Salary Income and Median of Non-Supervisors

	Unit	2022	2023	2024
Average salaries of full-time employees who are not supervisors	NT\$ thousand	979	1,064	928
Median salaries of full-time employees who are not supervisors	NT\$ thousand	818	855	818
Total salaries of full-time employees who are not supervisors	NT\$ thousand	53,821	75,542	95,588
Full-time employees who are not supervisors	Number of persons	55	71	103

- Note 1:** Non-supervisors refer to the number of employees employed in Taiwan after deduction of managers, part-time employees, and those who joined the Company for less than six months (including locals and foreigners), and the average number of persons is adopted for calculation.
- Note 2:** Total salary refers to an accrual basis, including basic salary, overtime payments, various allowances and bonuses, and employee remuneration; however, it does not include the estimated expensed amount of share-based payment.
- Note 3:** According to the Articles of Incorporation, the Company appropriated 1% of its profit (NT\$11,414 thousand) as the remuneration of employees in 2024. As the list of distributions is not yet determined, the amount is estimated based on the distribution ratio of the remuneration in 2023.



Comprehensive Welfare Measures



We deem employees material assets and adopt a transparent, equal, and friendly workplace culture as our long-term internal development indicator. We actively implement various innovative welfare measures, improve employees' cohesion and market competitiveness, and formulate multiple welfare measures (i.e., leave welfare, insurance, gift money for marriage, funerals, and childbirth that are more favorable than laws and regulations). In addition, the Company has established its Employee Welfare Committee, which is responsible for promoting and planning various employee welfare measures; full-time employees are entitled to the abovementioned welfare. The welfare fund is a fixed expenditure of the Company, and the employees appropriate the welfare fund to the account of the Employee Welfare Committee for the payment of various activities or subsidies. The Employee Welfare Committee regularly tracks the use of the welfare fund and employees' feedback to ensure that the welfare fund is duly utilized.

J&V Energy actively promotes multiple SDGs and actively implements SDG5 “Gender Equality” to create a workplace environment of gender equality under the catchphrase of “green energy, women power, and your power” through diverse training and welfare measures and was awarded the “Taipei City Workplace Gender Equality Certification,” exhibiting its spirit to implement DEI (diversity, equality, and inclusion) and the recognition of its improvement of advancing female rights and interests in workplace

◆ Taipei City Workplace Gender Equality Certification





**Statutory basic welfare**

1. Labor insurance and health insurance
2. Family care leave
3. Comfortable nursery rooms
4. On-site medical/nursing services



**Welfare more favorable than laws**

1. Group accident insurance and group medical insurance
2. 5 days of paid sick leave each year
3. 70 days of maternity leave, 8 days of pregnancy checkup leave, and 10 days of paternity leave
4. Flexible working hours and leaving work early before the long vacation for the three major Chinese festivals
5. J&V Energy's Family Day



**Exclusive corporate welfare**

1. Employee bonus
2. Employee stock ownership plan (ESOP)
3. Annual promotion and salary adjustment
4. Job rotation mechanism
5. Performance bonus and case development bonus
6. Comprehensive education and training and domestic continuing education subsidies
7. Bonuses and gifts for the three major Chinese festivals
8. Employee dormitory
9. Health inspections
10. Subsidies and allowances for marriage, childbirth, hospitalization, and funeral
11. Domestic and foreign company trips
12. Year-end banquet/spring party
13. Cross-department gatherings and afternoon tea from time to time
14. Monthly birthday activities and birthday gift money
15. Diverse club activities
16. Free TPBL tickets
17. 2 days of massage every week
18. Teambuilding activities from time to time (Christmas gathering, beach cleaning, J&V Energy Sports Day, and private sessions at cinemas)
19. Provide diverse snacks and beverages for employees to enjoy at any time

**◆ Jointly Create the Future and Share the Achievements**

Set up the ESOP system and established the ESOP Committee to improve the recognition of employees with the Company and the long-term development confidence.

Employees set aside a fixed amount from their salaries, and the Company provides bonuses at a rate of 1:1 to be deposited into an exclusive trust account on a monthly basis for investment in the Company's stocks. Through this system, employees not only become shareholders of the Company who share the operating achievements with the Company, but also accumulate their retirement assets through stable savings.

The participation rate of the ESOP in 2024 was 69%.

**◆ Worry-Free Pregnancy, Care for Family**

Create a healthy, safe, and friendly working environment, care for the requirements of employees and their families, and provide flexible and friendly leave/attendance policies, including:

- 70 days of maternity leave
- 8 days of pregnancy checkup leave
- 10 days of paternity leave
- Family care leave
- 1 day of J&V Energy's Family Day

In addition, we actively create a friendly workplace that supports pregnant employees and provide the following measures:

- Adopt flexible work arrangements to assist pregnant employees in relieving their work burden
- Provide healthcare during the pregnancy period, encourage regular pregnancy checkups, and provide necessary support
- Offer a supportive breastfeeding environment and set up nursery rooms to ensure worry-free breastfeeding spaces
- Provide discounts for employees' children and enter into cooperation agreements with neighboring educational institutions to provide tuition discounts and special benefits
- Support family care, and employees can apply for work-from-home or bring children to work if children at home need assistance due to other reasons

**◆ Employees may bring their children to work if there are special circumstances at home**



### ◆ Diverse Clubs, Energetic Workplace

Encourage employees to form clubs to facilitate the exchanges between employees and healthy physical and mental development. To support the operation of clubs, the Company provides subsidies of NT\$10,000 quarterly for employees to participate in diverse activities to improve work-life balance. Currently, there are the basketball club, badminton club, board game club, and other clubs in place, attracting 35 employees' active participation.

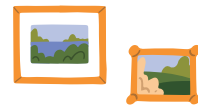
The Company actively promotes sports-related welfare. Apart from providing club subsidies, employees may also participate in the home games of the "Taoyuan Leopards Professional Basketball Team" for free to experience the sensation of games at close proximity, thereby improving employee cohesion, increasing their recognition of the Company, and fostering an energetic workplace culture.



### ◆ Live Healthily and Happily, Sustainable Workplace

We value employees' health and workplace well-being, incorporate sports into our corporate culture, and promote sustainable development. The Company has established the "J&V Energy Carbon Reduction Day" and jointly organized the "J&V Energy Carbon Reduction Cup 3x3 Basketball Tournament" to encourage employees to actively participate in sports to create a healthy workplace. We invited five basketball star players from Taoyuan Leopards Professional Basketball Team, including Huang Zhen, Gao Jin-Wei, Lin Xin-Kuan, Liu Yuan-Kai, and Wang Zhe-Yu, to have basketball games with employees to jointly respond to low-carbon actions so as to realize the sustainability commitment of the Company through health and energy.


In 2024, the Company received the "iSports Enterprise Certificate" awarded by the Sports Administration, Ministry of Education.



◆ We were awarded the iSports Enterprise Certificate for creating a favorable workplace environment

## ◆ Healthy and Sports, Well-being of All

We value employees' health and team cohesion and organize J&V Energy Sports Day each year. In 2024, with "Build, Home" as the theme, all employees participated in various fun competitions passionately to improve physical and mental health through sports while cultivating teamwork and the spirit of mutual support. The activity not only improves employees' exchanges but also enhances the cohesion of the Company so as to jointly build a working environment with energy and a sense of belonging.

 YouTube



## ◆ Healthy Workplace with the Companionship of Nursing Practitioners

To care for employees' physical and mental health and create a worry-free workplace environment, we cooperated with Cathay Health Center to provide on-site occupational care services for contracted physicians and nursing practitioners to have health interviews with employees and track and understand the health conditions instantly to ensure work safety without any concern. In 2024, a total of 124 persons received health interviews.

In addition, the Company organized 4 health lectures, with themes covering workplace female health, first-aid knowledge, and others, to improve employees' health awareness, and there were a total of 38 participants. By doing so, we can create a workplace with a focus on both care and health.



## ◆ Enjoy Travel and Expand Vision

To improve employees' happiness and international vision, the Company provides foreign company trips each year to allow employees to relax apart from work and motivate innovative thinking through experiencing diverse cultures. Meanwhile, the trips also facilitate cross-department exchanges and improve teamwork and cohesion.

The Company encourages employees' active participation, and employees who have been with the Company for one year or above are entitled to full subsidies for the trip, allowing all employees to participate in the rich and colorful experience without any burden. Our footprint is spread across Southeast Asia, the U.S., and Japan. Employees can expand their international vision and accumulate precious memories while exploring the world.



### ◆ Phu Quoc Island, Vietnam



### ◆ Chiang Mai, Thailand



## ◆ Retirement Welfare System

J&V Energy values employees' long-term development and is committed to providing a comprehensive retirement welfare system to ensure that employees possess stable living guarantees after the end of their careers. The Company appropriates pension for employees according to regulations; employees are entitled to different pension systems based on the system applicable. For those who adopt the old pension system, the pension will be distributed from the "labor pension fund account" when they fulfill the retirement conditions. For those who adopt the new pension system, the Company appropriates pension to the "labor pension personal account" monthly for employees to manage so as to ensure economic safety and self-planning after retirement.

We are deeply convinced that the efforts and contributions of all employees are the major force for corporate growth. Therefore, when employees retire at retirement age, the Company will organize retirement parties to show its sincere appreciation through formal ceremonies to pay tribute to partners who will commence their new lives and recognize their contributions and achievements during their careers. We hope to allow all employees to work without concern and exert their value in the workplace through comprehensive retirement planning and hope for them to enjoy a rich and merry retirement life. For the details of the pension appropriation amount, please refer to [page 148 of the annual report](#).

Retirement System		Appropriation status
Old system	According to the Labor Standards Act and Labor Pension Act in Taiwan, employees in Taiwan who joined the Company before June 30, 2005 (inclusive) accumulate the seniority of pension under the old system. Employees who joined the Company after July 1, 2005 (inclusive) accumulate the seniority for pension under the new system.	None
New system		According to the "Labor Pension Act," 6% of the total salaries are appropriated to the "labor pension personal account" with the Bureau of Labor Insurance each month.

## Friendly Parenting Workplace

J&V Energy is committed to creating a comprehensive, family-friendly environment and providing supportive measures that exceed regulatory standards, enabling employees to achieve a favorable balance between their career and family life. We provide parental leave that is better than that of the regulations, including 7 weeks of paid maternity leave, 8 days of paternity leave, 10 days of pregnancy checkup leave, and nursery leave without pay to ensure that new parents can welcome the arrival of new lives without fuss.

Furthermore, the Company provides childbirth subsidies to relieve the economic burden of parenting, allowing the children of employees to enjoy quality care. For work arrangements, the flexible working hour system and work-from-home application system allow employees with children to flexibly allocate their time, caring for both work and family needs. At the same time, to allow female employees who are in the breastfeeding period to work without concern, the Company has particularly set up nursery rooms that are equipped with refrigerators and freezers to provide a comfortable and convenient breastfeeding environment. Through such careful measures, we can create a healthy and inclusive workplace for employees to allow employees with children to continue to develop in the Company and jointly grow with the Company.



### ◆ Unpaid Parental Leave Applications in the Most Recent Three Years

Year	2022			2023			2024		
	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of employees qualified to apply for unpaid parental leave A	0	2	2	0	1	1	3	1	4
Number of employees who applied for unpaid parental leave during the year B	0	2	2	0	0	0	0	0	0
Number of employees expected to be reinstated from unpaid parental leave during the year C	0	0	0	0	2	2	0	0	0
Number of employees reinstated from unpaid parental leave during the year D	0	0	0	0	1	1	0	0	0
Number of employees reinstated from unpaid parental leave in the previous year E	0	0	0	0	0	0	0	1	1
Number of employees reinstated from unpaid parental leave in the previous year and continued working for one year F	0	0	0	0	0	0	0	0	0
Reinstatement rate from unpaid parental leave of the year % (D/C)	-	-	-	-	50	50	-	-	-
Retention rate from unpaid parental leave of the year % (F/E)	-	-	-	-	-	-	-	-	-

Calculation method:

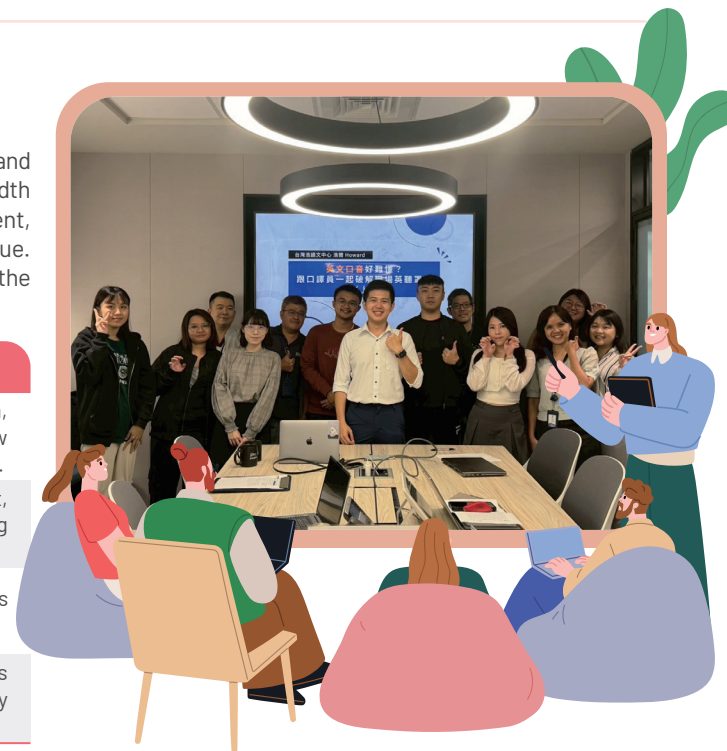
1. Number of employees to be reinstated = number of employees expected to be reinstated from unpaid parental leave during the year.
2. Number of employees retained in N (N) = number of employees reinstated in year N-1 and still in service on December 31, N.

## 5.3 Diverse Development

### Cultivation and Training

J&V Energy is committed to the sustainable development of talents and is deeply convinced that continuously advanced education and training are the key to facilitating the growth of employees and co-prosperity with the Company. We provide courses with depth and width through diverse learning channels and key function-oriented training strategies, covering professional skills, sustainable development, innovative thinking, and leadership cultivation, to ensure that employees can adapt to industry evolution and continue to create value. Through continuously optimizing the training resources and learning models, we comprehensively improve employees' abilities, drive the stable development of the Company, and join hands with employees to move toward a sustainable future.

Learning Channel	Description
New Employee Education and Training	We provide new employees with courses on the Company's organization, management system, working environment, safety and health, sexual harassment prevention, and others to assist new employees in shortening the adjustment period and showing their capabilities as soon as practicable.
Internal Education and Training	We invite department supervisors and employees to open up courses with a wide range of content, allowing employees to better understand the work of each department and fostering tacit understanding for teamwork.
Management Training Courses	External lecturers are hired to offer courses on time management and logical thinking. Case studies and role-playing methods are used to improve overall management efficiency and leadership skills.
External Education and Training	We encourage employees to participate in professional courses based on their work requirements and provide them with course subsidies to enhance their professional capabilities and thereby enhance the Company's industrial competitiveness.



#### ◆ Overview of Classes, Number of Participants, and Training Hours

In 2024, the Company organized 33 internal training courses, with cumulative internal training hours reaching 1,733 person-hour. The growth in the total training house showed an increase in the investment in training. In addition, the Company encourages employees to apply for external training to enhance their learning effects through key functions targeting. In general, the training hours per person of 19.27 hours were equivalent to those of the preceding year. In the future, we will continue to optimize our training strategies and introduce digital learning and personalized development plans to ensure that the training content is more closely aligned with business requirements and personal development, thereby improving the quality and efficacy of talent cultivation.

#### ◆ Overview of Education and Training

Effect / year	2023	2024
Total investment in education and training	NT\$587,360	NT\$656,260
Total training hours of all employees	2,287 hours	2370.5 hours
Average training hours per person (person-hour)	19.38 hours	19.27 hours

Note: Average training hours per employee = total training hours/number of employees at the end of the year

## ◆ Average Training Hours by Gender

In 2024, the Company continued to promote a diverse and inclusive learning environment to ensure that all employees can receive adequate training resources. Throughout the year, the average training hours of female employees were 21.91 hours, representing an increase of 22.7% from 2023; the average training hours of male employees were 16.92 hours, and the changes were mainly due to the new employees at the end of the years, and they are connecting to opportunities to participate in internal training courses. In the future, the Company will continue to provide appropriate training resources to facilitate the sustainability of the development of overall talent.

### ◆ Average Training Hours of J&V Energy by Gender

Gender / year	2023	2024
Average training hours of males	20.80	16.92
Average training hours of females	17.86	21.91

Note: Average training hours = total training hours of each gender ÷ number of employees of each gender

In 2024, the Company continued to optimize the training strategies, introduced the high-performance learning model for management, and emphasized the improvement in training benefits instead of purely accumulating hours. The management's learning method has transitioned from traditional courses to diverse training models over time, and we ensure the continuous improvement of professional capabilities and leadership skills among supervisors through in-depth training and personalized learning resources, further supporting sustainable corporate development.



### ◆ Average Training Hours of J&V Energy by Job Level

Job level / year	2023	2024
Management	21.70	19.61
Non-management	18.69	19.17
Total	19.38	19.27

### ◆ Description of J&V Energy's Education and Training Classification

Item / category		Management		Non-management	
Unit / gender		Male	Female	Male	Female
Number of people trained	persons	18	10	47	48
Total training hours	hours	348	201	752	1,069.5
Average training hours	hour/person	19.3	20.1	16	22.3
Total training expenses	NT\$	113,237	80,002	174,265	288,754
Average training expenses	NT\$/person	6,291	8,000	3,708	6,016

### ◆ Description of Subsidiaries' Education and Training Classification

Item / category		Management		Non-management	
Unit / gender		Male	Female	Male	Female
Number of people trained	persons	29	21	154	52
Total training hours	hours	246	140	1,130	362
Average training hours	hour/person	8.5	6.7	7.3	7.0
Total training expenses	NT\$	31,715	9,875	155,706	19,496
Average training expenses	NT\$/person	1,094	470	1,011	375

**Note:** The data on subsidiaries includes Greenet Co., Ltd., Recharge Power Co., Ltd., Weisheng Envirotech Co., Ltd., and Nexus Materials, Inc.

### ◆ Employee Transition Assistance Policy

Retired employees may lose their focus in life after leaving the workplace, experience anxiety due to the absence of economic income, and face increased time spent with family members, as well as a decline in physiological functions. They may also encounter interaction issues and care issues with family members. Therefore, to assist employees in preparing for retirement in advance, J&V Energy provides consultation, lectures, and training courses to employees regarding issues related to retirement or a second career to help employees understand issues they may face in retirement life and plan their retirement.

For employees who are dismissed due to internal adjustments by the Company or force majeure, the Company aims to reduce employees' mental and economic pressure during the unemployed transition period and assist them in finding their next job. To achieve this, the Company pays severance payments according to the law and provides one-on-one consultation.

## Performance Evaluation

The Company has its Regulations for Performance Evaluation of Employees. It conducts evaluations at the end of the probation period for new employees and the annual performance evaluation for existing employees, aiming to reflect on their work performance and provide positive feedback to set self-transcending targets for the following year.

In addition, the Regulations for Rewards and Punishments of Employees were stated in the human affairs rules. If workplace performance or behaviors of employees meet or fail to meet the reward and punishment standards of the Company, an announcement will be made after supervisors from different departments submit their reward and punishment reports to the General Manager for determination. The reward and punishment records of employees and the results of the annual performance evaluation are the basis for the promotion, salary adjustment, or bonus allocation of employees.

In 2024, all new employees will go through the probation period evaluation, and in the annual performance evaluation, except for employees who have not passed the probation period and employees who are on leave without pay before the evaluation of the year, the remaining employees will complete the annual performance evaluation.

### ◆ Completion Status of Annual Performance Evaluation of J&V Energy by Job Level and Gender

Job level	Female			Male		
	Number of employees	Number of employees under the evaluation	Ratio	Number of employees	Number of employees under the evaluation	Ratio
Senior supervisor	1	1	1.72%	3	3	4.62%
Middle supervisor	4	4	6.90%	7	7	10.77%
Primary supervisor	5	5	8.62%	7	7	10.77%
Primary personnel	48	48	82.76%	48	48	73.85%
Total	58	58	100%	65	65	100%

Note: Ratio = number of employees under the evaluation by job level and gender ÷ total number of employees by job level and gender

### ◆ Completion Status of Annual Performance Evaluation of Subsidiaries by Job Level and Gender

Job level	Female			Male		
	Number of employees	Number of employees under the evaluation	Ratio	Number of employees	Number of employees under the evaluation	Ratio
Senior supervisor	3	2	1.92%	14	13	5.31%
Middle supervisor	15	14	13.46%	21	19	7.76%
Primary supervisor	11	10	9.62%	12	12	4.90%
Primary personnel	75	67	64.42%	198	183	74.69%
Total	104	93	89.42%	245	227	92.65%

Note 1: Ratio = number of employees under the evaluation by job level and gender ÷ total number of employees by job level and gender

Note 2: The data on subsidiaries includes Greenet Co., Ltd., Recharge Power Co., Ltd., Weisheng Envirotech Co., Ltd., and Nexus Materials, Inc.

## 5.4 Workplace Safety

### Material Topic Occupational safety and health

#### Corresponding GRI Indicators

GRI 403 Occupational Health and Safety

#### Importance to J&V Energy

Occupational safety and health is a topic that we and our stakeholders attach great importance to. We protect the health and safety of all employees and external suppliers and are committed to creating a “zero” occupational disaster work environment and strictly complying with occupational safety regulations.

#### Positive impact

A sound occupational safety system and occupational safety training can effectively reduce the occurrence of workplace accidents, minimize occupational injuries and diseases, improve the Company's reputation, mitigate the risk of litigation, and avoid penalties.

#### Negative impact

If an employee suffers an occupational accident, the Company may incur medical expenses for functional injuries and face government fines, which can damage its corporate image and lead to a loss of trust from investors and other stakeholders.



#### Policy/strategy

Comply with laws and regulations related to occupational safety and health, establish healthy communication channels, and promote the full participation of employees. Provide employees with education and training related to environmental safety and health awareness and sound environmental safety and health and continue to create a safe, worry-free, and healthy workplace for employees.

### Short-, mid-, and long-term targets

#### Short-term (2 to 3 years)

- Regularly conduct regulation identification, update the Company's management documents and actively perform the audits of the Company's internal operations to ensure that the Company will not violate regulations.

#### Mid-term (3 to 5 years)

- Continue to apply for the ISO 45001 occupational safety and health system and engage a third party for verification. Conduct an evaluation of the business expansion scope of the Company, preset occupational safety and health that may occur, and formulate countermeasures in advance to optimize the Company's occupational safety and health system.

#### Long-term (above 5 years)

- Build a sustainable, disaster-free and healthy workplace and culture and move toward the goal of zero work-related injuries and zero occupational disasters.

### Performance in 2024

- The Company introduced the ISO 45001 occupational safety and health system and set up the Occupational Safety and Health Office in 2024 and dedicated personnel to implement the requirements of regulations, including the four major plans of establishing the Occupational Safety and Health Committee, implementing operating environment monitoring, engaging on-site nursing practitioner and physician services, and promoting labor health protection. Find out operations with risks through regular internal audits and formulate improvement measures to improve management performance to achieve various occupational safety and health targets.

### Preventive or Remedial Measures

- Analyze past events in which the Company was punished due to the violation of laws and regulations, amend the Company's management documents and operating methods, actively carry out regulation identification and audits, and respond to risks arising from the updates of regulations or the expansion of the Company's scale.

## Occupational Safety and Health Management

Workers are one of the important members of the operating activities of the Company. Any safety or health risk at the workplace may have material impacts on the Company's economy or the health and life of employees or external workers. J&V Energy adopted the PDCA (plan, do, check, and act) circulation concept as the basis for its management structure in accordance with the local Occupational Safety and Health Act and ISO 45001 occupational safety and health system standards of different business locations to build the occupational safety and health system of J&V Energy. It also established its Occupational Safety and Health Committee to identify possible risks in all operating environments, established management regulations and control procedures to implement regulation identification, education and training, operating environment monitoring, contractor management, and other occupational safety and health work matters, and regularly implemented internal audits to effectively prevent the occurrence of various incidents and protect the health and safety of workers.

Definition description: External workers refer to all workers who are in the field of the Company or who implement work items designated by the Company outside of the field, other than employees (i.e., raw material suppliers, equipment repair/maintenance providers, and external consultants).

### ◆ Scope of the Environmental Safety and Health System

The occupational safety and health management system is established at the following business locations of J&V Energy, the parent company, and they have passed the verification of external third parties. Please refer to the table for the management system standards adopted by the business locations and the number of persons and ratio covered.

Business locations	Occupational safety and health management system verification standards	applicable field	Scope of workers covered <sup>Note 1</sup>			
			Employees (person)	Ratio <sup>Note 2</sup>	External workers (person)	Ratio <sup>Note 3</sup>
Taipei Office	ISO 45001	All workplaces of the location	98	100%	0	0%
Yongkang Office	ISO 45001	All workplaces of the location	7	100%	0	0%
Xuejia Office	ISO 45001	All workplaces of the location	18	100%	0	0%

**Note 1:** The Company adopts the number of persons in the occupational disaster statistics of the Occupational Safety and Health Administration to calculate the number of persons covered by the occupational safety and health system, and the number of persons was audited internally and externally.

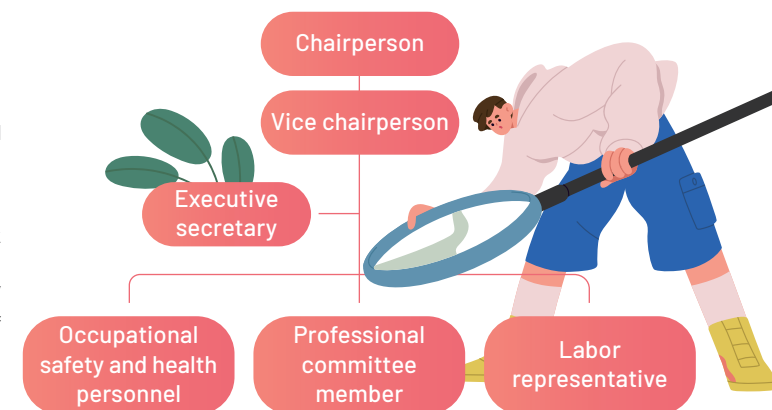
**Note 2:** Ratio of employees covered = (number of employees/total number of workers) x 100%

**Note 3:** Ratio of external workers covered = (number of external workers/total number of workers) x 100%

## Organizational Structure of the Occupational Safety and Health Committee

The Occupational Safety and Health Committee of J&V Energy comprises laborers and management, and there are a total of 10 members. The General Manager is the chairperson, and there are a total of 5 labor representatives, accounting for 50% of all members. The Occupational Safety and Health Committee regularly convenes meetings once a quarter, and it is responsible for reviewing the Company's occupational safety and health management regulations, the implementation effectiveness of various management procedures, occupational safety and health education and training plans, and occupational disaster investigation reports. In 2024, a total of 4 Occupational Safety and Health Committee meetings were convened.

A management team was established under the Occupational Safety and Health Committee to be responsible for regularly implementing risk assessment procedures and plans, promoting occupational safety and health policies, and arranging annual education and training plans, occupational health services, and health improvement activities. The Company has established its "environmental safety and health policy" to provide safe and healthy workplaces, reduce the risk and occurrence of occupational injuries and diseases, and achieve the target of zero occupational disasters while complying with local and international regulations and standards related to environmental protection and occupational safety and health and actively responding to other requirements from relevant stakeholders. The environmental safety and health policy of the Company was implemented after being approved by the Board and published on [the Company's website](#).



## ◆ Worker Communication and Reporting System

The management team has an independent reporting system, allowing workers to provide feedback or communicate or consult about occupational safety and health matters anonymously through the hotline or the dedicated email ([885@jv-holding.com](mailto:885@jv-holding.com)). When foreign employees propose any communication and consultation requirements, employees with foreign language proficiency or commissioned interpreters shall serve as the primary contact to facilitate effective communication.

Furthermore, according to the specifications of the Company's Environmental Safety and Health Handbook, we encourage employees, suppliers, or contractors to actively report hidden concerns of safety and health existing in workplaces. If there is any immediate risk of a high likelihood of occurrence at present, workers may also stop the operations and evacuate to a safe venue without harming other workers while reporting to the supervisor of the department and the occupational safety and health management team. The management team shall immediately implement an investigation after receiving any report to evaluate the likelihood of the hazard and the level of danger to formulate the handling measure and report to the Occupational Safety and Health Committee for review, and the investigation and resolution results shall be announced to all workers of the Company. Employees or external workers who report voluntarily can receive performance rewards to encourage workers to report potential occupational safety and health risks, so as to jointly monitor and reduce the occurrence of dangerous incidents.

## Occupational Safety and Health Risk Assessment

J&V Energy formulates its Procedures for Hazard Identification and Risk Assessment Management based on local occupational safety and health regulations at the places where the business is located, and the occupational safety and health management team under the Occupational Safety and Health Committee is responsible for the implementation. Professional hazard identification and assessment training is also performed for the occupational safety and health management team regularly to encourage members to obtain relevant external certificates.

To ensure the appropriate implementation of occupational safety and health, the occupational safety and health management team examines the workplaces of business locations and upstream and downstream suppliers at different places to classify risks into high risk, low risk, and risk with positive improvement benefits based on the level of danger and severity, likelihood of hazard occurrence, and existing protective facilities, assess possible material occupational disasters or occupational diseases, set control measures to reduce risk or make improvements for high-risk items or risk items with positive improvement benefits, regularly examine the deficiencies of the management structures, convene examination meetings to optimize the process, and report the improvement progress at the upcoming meeting to ensure the circulation and improvement of occupational safety and health management measures.

Apart from the regular risk assessment, when there are material changes in the equipment or operating procedures of workplaces, severe occupational disaster incidents, or material complaints from workers, the Company conducts additional risk assessment for such non-regular incidents and corrects the risk level initially determined and executes preventive measures to immediately respond to and prevent the occurrence of disasters.

### ◆ High-Risk Items in Workplaces of J&V Energy and Control Measures

Business locations	Risk item	Hazard type	Control measure
Taipei Office	A/Cs and electrical equipment in office environments and communication and coordination of office work.	Fire, electrification, or other emergencies, mental pressure, and unlawful infringement	<ul style="list-style-type: none"> <li>Establish emergency response management procedures</li> <li>Regularly perform the maintenance of A/Cs and electrical equipment</li> <li>Set up fire detectors and other fire control facilities</li> <li>Establish the unlawful infringement prevention plan</li> <li>Provide employee mailbox/hotline and other complaint channels</li> <li>Provide interviews with physicians, nursing practitioners and massagers and pressure relief channels</li> <li>Carry out relevant education and training</li> </ul>
Xuejia Office in Tainan	Development and maintenance of power generation project sites.	Fire, electrification, or other emergencies	<ul style="list-style-type: none"> <li>Establish construction project site work safety incident emergency management regulations</li> <li>Set up fire extinguishers, fire blankets, and other fire control equipment for venues with fire</li> <li>Set up residual current circuit breakers (RCCB)</li> <li>Construction site patrol inspection/training from time to time</li> </ul>

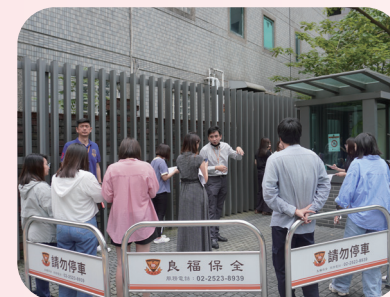


## Occupational safety education and training

Occupational safety and health education, training, and promotion are the basis for improving the safety and health awareness of employees and contractor personnel. All employees of J&V Energy shall receive general, occupational safety education and training each year, and knowledge and skill training are organized for employees and external workers based on the work patterns and working environments of different departments to enhance employees' safety awareness and prevent the occurrence of disasters.

Category	Course content	Trainee	Total training hours/times
General training	General occupational safety education and training, including regulation summary, occupational safety and health concepts, working code, SOPs, emergency response and management, and general fire and first aid knowledge.	All employees/ new employees	376 hours/ 8 times
Unlawful infringement and occupational hazards	Occupational disasters caused by unlawful infringement and occupational disease prevention (i.e., workplace bullying prevention and gender equality awareness promotion).	All employees	204 hours/ 2 times
Emergency response drills	Emergency response training for dangerous situations (i.e., fire drills, evacuation drills, and visiting disaster prevention halls).	All employees/ members of the emergency response team	137 hours/ 4 times

### Emergency response drills



### Occupational Health Services and Health Improvement Activities

Based on the evaluation of working environments and work nature, ergonomic hazards and unlawful infringements are factors that may cause material risks to employees. To reduce the contact of excessive risk factors during the course of operations of employees, J&V Energy provides adjustable office chairs, massager appointments, and employee complaint channels to employees. We arrange for in-service employees to receive physical health inspections that are more favorable than the regulations each year according to the year to regularly track the body conditions of employees for the benefit of early response and treatment. The Company also cooperates with medical clinics and institutions. If employees have symptoms related to occupational diseases, they can visit the cooperating medical departments for tests and treatment.

For personal health improvement, J&V Energy provides general physical health inspection subsidies once every two years to full-time employees and tracks and manages employees with mid-to-high levels of health inspection anomalies. Considering the age of employees, the health inspection value in the most recent three years, and the common material diseases from the survey of the Department of Health, common personal health risks include the lack of sports, unhealthy diet, mental pressure, ergonomic hazards, and other physical and mental risk factors. Therefore, J&V Energy arranges health lectures, cancer prevention screening, and inquiries with contracted physician/nursing practitioner each year, establishes relevant subsidy regulations to encourage employees to establish different clubs, and organizes J&V Energy Carbon Reduction Cup 3x3 Basketball Tournament, J&V Energy teambuilding - Build, Home, and other health-promoting activities to promote new healthcare knowledge and encourage employees to cultivate the habit of sports to improve physical, mental, and spiritual health.




◆ We were awarded the Health Improvement Label for caring for employees' physical and mental health

## Contractor Safety and Health Regulations

Except for requiring all business locations to strictly comply with local occupational safety and health regulations, J&V Energy also requires suppliers to comply with the contractor safety and health management regulations and Supplier Code of Conduct, specifying that the management of the safety and health of construction personnel shall be confirmed before starting the construction and that relevant construction insurance shall be arranged.

In addition, the Company also organized multiple sessions of environmental safety and health education and training for new and existing suppliers (i.e., the description of J&V Energy's occupational safety and health specifications, general safety and health training, emergency response drills for high-risk contractor operations, and sharing the management experience of the Company's safe and healthy workplace) to jointly build a safe and healthy working environment with the supply chain.



In 2024, there were **no** occupational injuries or occupational safety incidents that occurred to contractors.



## Occupational Injury and Occupational Disease

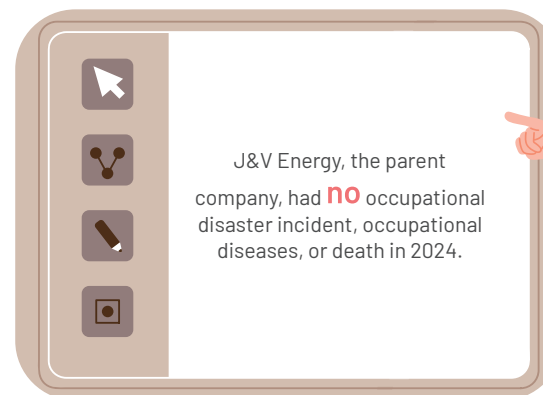
J&V Energy values the work safety and health of its employees and complies with occupational safety and health regulations according to the law. The occupational safety and health unit sets occupational safety and health management goals, provides employees with environmental safety and health knowledge, improves environmental safety and health education and training, builds a sustainable, disaster-free, and healthy workplace environment, and achieves the targets of zero work injuries and zero occupational disasters. The Company introduced the ISO 45001 occupational safety and health management system in 2024 and passed the external audit verification implemented by a third-party international verification institution in July of the same year to create a better working environment for employees, prevent occupational injuries and health hazards related to work, which is the optimal way to demonstrate the Company's corporate social responsibility.

### ◆ Occupational Safety and Health Incident Investigation Process

J&V Energy has formulated the standard reporting procedures for occupational safety and health incidents. When an occupational safety and health event occurs, the injured, the supervisor of the work field, or other on-site staff shall immediately make disposals and reactions based on the occupational safety and health management process. On-site personnel shall immediately report to the Occupational Safety and Health Office through the occupational disaster reporting system, describe the nature of the incident, the identity of the injured, the location of the incident, the reason for the incident, and the injury level of the person. After the Occupational Safety and Health Office receives the report, it will classify the level based on the severity and concurrently inform the HR Department, General Manager, medical institution or governmental competent authority, and assist in the investigation of the working environment at the time, personnel operations, and whether the SOP has any deficiency or anomaly. After the occurrence reason for the incident is clarified, the Occupational Safety and Health Office shall report to the occurrence department of the incident and the Occupational Safety and Health Committee regarding the incident investigation achievements and improvement plans to jointly resolve the working environment or SOP improvement measures and announce the disposals after the investigation and the subsequent improvement results to employees and suppliers. Within three months of the incident, the training will be enhanced, and the new control policies will be implemented.

### ◆ Occupational Disaster Record

Through education, training, promotion, and safety control, there were 0 occupational disaster incidents of employees of J&V Energy in the most recent two years. In the future, we will continue to optimize the management measures, and the target is to maintain a working environment with zero occupational diseases each year.



### ◆ Employee Occupational Injury and Occupational Disease Statistical Table of J&V Energy in the Most Recent Two Years

Statistical item (unit)	2023	2024	
Total working hours (hour)	183,304	252,448	<b>Note 1:</b> Occupational injury or death rate = person-time of occupational injury or death ÷ total working hours x 200,000.
Person-time of occupational injury or death (time)	0	0	<b>Note 2:</b> Severe occupational injuries refer to occupational injuries that make employees unable to or hard to recover to the healthy status before injuries within six months, excluding the number of deaths.
Occupational injury or death rate <sup>Note 1</sup>	0%	0%	<b>Note 3:</b> Severe occupational injury rate = person-time of severe occupational injury ÷ total working hours x 200,000.
Person-time of severe occupational injury (time) <sup>Note 2</sup>	0	0	<b>Note 4:</b> The number of persons of recordable incidents refers to all occupational injury incidents, including severe occupational injuries and occupational injuries or death.
Severe occupational injury rate <sup>Note 3</sup>	0	0	<b>Note 5:</b> Recordable incident rate: person-time of recordable occupational injuries ÷ total working hours x 200,000.
Person-time of recordable incidents (time) <sup>Note 4</sup>	0	0	<b>Note 6:</b> Occupational disease occurrence rate = number of occupational diseases ÷ total working hours x 200,000.
Recordable incident rate <sup>Note 5</sup>	0%	0%	
Number of occupational diseases (case)	0	0	
Occupational disease occurrence rate <sup>Note 6</sup>	0	0	

### ◆ Description of False Alert Incident

There were 0 false alert incidents during the year. The Company will continue to reinforce the SOP for on-site staff and management systems to avoid causing disaster in the future.

To reinforce occupational safety and health management in workplaces, we strictly adhere to high standards, comprehensively control the safety and health management procedures for all operations, ensure that each part complies with the highest standards, and continually improve risk control measures to create a safe and worry-free working environment. For one recorded occupational injury or death incident that occurred in the subsidiary in 2024, J&V Energy duly supervised the subsidiary in proposing and implementing occupational safety improvement measures, including strengthening the risk assessment system, improving safety training frequency and implementing the SOP to prevent the recurrence of similar incidents, further strengthening occupational safety management.

### ◆ Employee Occupational Injury and Occupational Disease Statistical Table of Subsidiary Weisheng Envirotech Co., Ltd

Statistical item (unit)	2024	
Total working hours (hour)	605,637	<b>Note 1:</b> Occupational injury or death rate = person-time of occupational injury or death ÷ total working hours x 200,000.
Person-time of occupational injury or death (time)	1	<b>Note 2:</b> Severe occupational injuries refer to occupational injuries that make employees unable to or hard to recover to the healthy status before injuries within six months, excluding the number of deaths.
Occupational injury or death rate <sup>Note 1</sup>	33.02%	<b>Note 3:</b> Severe occupational injury rate = person-time of severe occupational injury ÷ total working hours x 200,000.
Person-time of severe occupational injury (time) <sup>Note 2</sup>	0	<b>Note 4:</b> The number of persons of recordable incidents refers to all occupational injury incidents, including severe occupational injuries and occupational injuries or death.
Severe occupational injury rate <sup>Note 3</sup>	0	<b>Note 5:</b> Recordable incident rate: person-time of recordable occupational injuries ÷ total working hours x 200,000.
Person-time of recordable incidents (time) <sup>Note 4</sup>	1	<b>Note 6:</b> Occupational disease occurrence rate = number of occupational diseases ÷ total working hours x 200,000.
Recordable incident rate <sup>Note 5</sup>	33.02%	<b>Note 7:</b> The employee occupational accident rate of Greenet, Recharge Power, and Nexus Materials in 2024 was 0.
Number of occupational diseases (case)	0	
Occupational disease occurrence rate <sup>Note 6</sup>	0	

◆ Description of the Occupational Injury Incident of Subsidiary Weisheng Envirotech Co., Ltd



Occupational Injury Incident

The operator of Weisheng Envirotech Co., Ltd, who resides in the Dihua Sewage Treatment Plant, discovered that there was foam coming out from the floor of the secondary clarifier when conducting the regular patrol inspection at 11:00 a.m. on March 3, 2024, and he/she instructed other operators to jointly clean the foam on the floor. During the cleaning process, an operator wanted to make adjustments as he/she discovered that the cover of the secondary clarifier was floated; however, he/she accidentally dropped into the secondary clarifier together with the cover. For the incident, two other on-site operators immediately asked personnel on duty at the Central Control Office to report to the fire control department and immediately thew a pole and lifebuoy for emergency rescue; however, the rescue failed. Subsequently, the fire control department arrived at the site at 11:07 a.m. for rescue. After draining the water of the secondary clarifier, the victim was discovered at 4:11 p.m.; the victim was rescued and hoisted onto the floor at 5:10 p.m.; it was evaluated that the victim was evidently dead at 5:15 p.m., and the victim was handed over for subsequent handling.



Disposal method

1. Pin ring screws on the vertical column at the secondary clarifier No. 5, and dedicated occupational safety personnel shall hang the safety brake on the ring screws before work.
2. When there is no operation, implement access control to prohibit personnel from entering.



Improvement Operating Process

I. Personal safety protective measures:

1. During operations, personnel shall wear the safety-oriented back harness that is hung on the safety brake for operation.
2. Wear personal safety protective equipment: safety helmets and safety boots.

II. Safety and health education and training:

1. Opening operation safety and health education and training.
2. Anti-fall safety and health education and training.
3. Informing of hazards before operations.

III. Safety and health operating process:

1. Before conducting secondary clarifier operations, check the number of operators and inform of hazards.
2. Before entering into a plant, ensure that the covers for openings are duly covered. The dedicated occupational safety personnel shall install the safety brake, and operators shall duly wear the safety-oriented back harness that is hung on the safety brake for operation.
3. For operation in clarifiers, check the number of operators before and after the operation in clarifiers.
4. After completing the operation, check the number of operators and confirm that the covers of the openings are properly in place. After removing the hook on the safety brake, the dedicated occupational safety personnel shall remove the safety brake and resume the secondary clarifier control operation.



◆ External Workers

There were no occupational disaster incidents or deaths of external workers in the workplaces of J&V Energy in 2024. Through education, training, promotion, safety control, and supplier audits in recent years, J&V Energy's recordable incident rate for external workers during the year was 0. J&V Energy will continue to enhance supplier promotion and training, and the target is to maintain the recordable incident rate of external workers at 0.

## 5.5 Social Investment

### Material Topic

### Local community engagement

#### Corresponding GRI Indicators

GRI 413 Local Communities

#### Importance to J&V Energy

J&V Energy complies with the green energy policy and satisfies diverse land use strategies to develop and establish renewable energy project sites in countries/cities/areas through aquaculture innovation, green energy development, local co-prosperity, and ecological protection. It continues to promote green energy education through the influences of ecological monitoring, ecological compensation, and sports games to break the public's myths about renewable energy, accumulate positive viewpoints and social influence, and jointly realize the target of energy transition with stakeholders.

#### Positive impact

Project site development combines local communities, ecology, and environment, which not only creates more employment opportunities, but also attracts and retains local youths, and facilitates local prosperity.

#### Negative impact

If the Company fails to duly communicate with local communities, it may affect the viewpoint of stakeholders regarding the Company, which not only produces operational hindrances but also may harm corporate goodwill.



#### Policy/strategy

As a green energy leader valuing the environment, green energy, sports, and education, J&V Energy cares for the disadvantaged, engages in communities, promotes sports, health, and education, and combines the forces of customers, local communities, environmental protection groups, and the general public to jointly protect the earth.

### Short-, mid-, and long-term targets

#### Short-term (2 to 3 years)

- Expand green energy education promotion areas
- Expand sports and public welfare promotion items
- Expand into more diverse communication channels

#### Mid-term (3 to 5 years)

- Organize volunteer activities at material project sites and locations and call upon employees to jointly join community care activities.
- Deepen local management and improve the sense of recognition through participating in diverse local activities.

#### Long-term (above 5 years)

- Jointly promote environmental sustainability, social participation, and other activities with cooperating partners.
- Combine ecological conservation with green energy education, including ecological environment education, environmental greening, and ecological establishment.

### Performance in 2024

- Deepen the connection between project sites and local communities, including procuring the catch from fishery and electricity symbiosis fields, prioritizing the purchase of local public welfare groups' products, and other actions.
- Continue to donate PV systems to remote townships and organize green energy education workshops through the Green Energy Sustainability Rooting Program.
- Adopt innovative green energy education patterns and create the first image creation education camp with fishery and electricity symbiosis as the core of designs.
- Except for continuing to organize the Earth Hour, Earth Day, and International Coastal Cleanup, we expanded our environmental protection items and adopted forests to assist in forestation and nurturing work.
- Supported the "Asian Cat Revival Documentary" of Sanlih Entertainment Television to jointly promote the importance of wild animal protection.
- Continued to support basic sports, sponsored diverse sports items, exhibited support to domestic sports diversification regardless of age, gender, and identity, and helped sports talents chase their dreams courageously.

### Preventive or Remedial Measures

- Set out offices in counties/cities in which the project sites are located, regularly appointed employees to visit local communities to communicate with residents regarding issues related to renewable energy and development directions to facilitate exchanges and cooperation.
- For project site operations, the Company has established a comprehensive emergency report and response system to ensure that rapid response can be made when any accident occurs and minimize the effects on the rights and interests of community residents.

## Social Investment Strategy

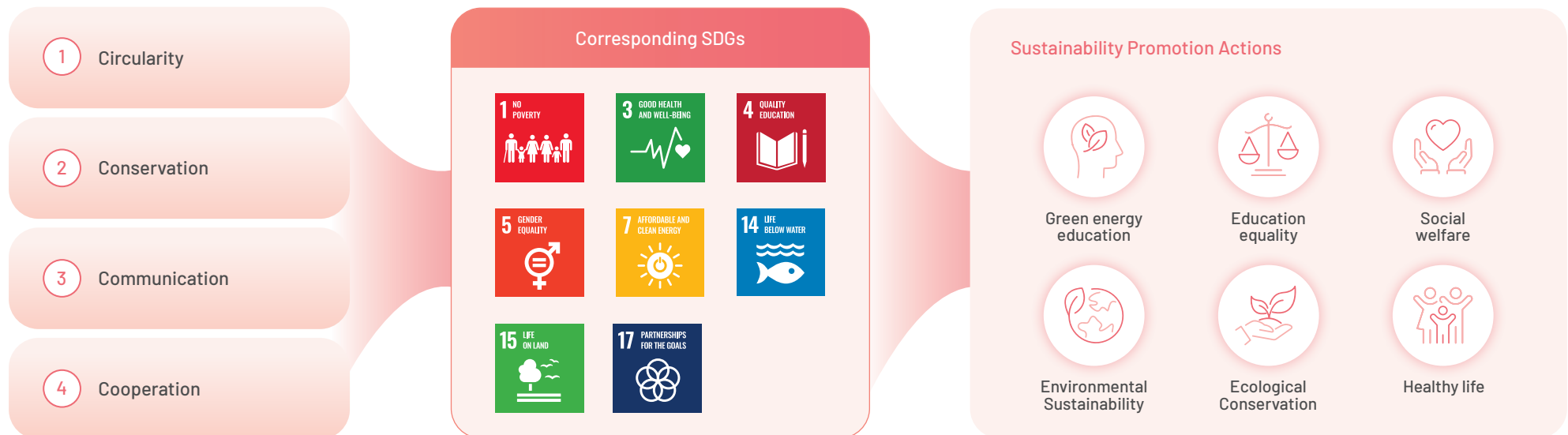
The ever-changing sustainability issues include the initiative of carbon reduction at the beginning and the promotion of net zero carbon emissions, carbon credit trading, and biodiversity in recent years. Enterprises are required to make arrangements in advance and grasp new knowledge while promoting diverse corporate social responsibility activities to catch up with the global sustainability trends with high efficiency.

J&V Energy is committed to responding to stakeholders, investing its corporate resources in social participation, and adopting the Sustainable Development Goals (SDGs) of the UN as the social participation guidelines of the Company. We believe that sustainability is not just a slogan, but a long-term commitment. Therefore, the Company set circularity, conservation, communication, and cooperation as the "4C Sustainability Strategy" and makes long-term investments in green energy education, education equality, social welfare, environmental sustainability, ecological conservation, healthy life, and other behaviors related to corporate social responsibility based on the strategy.

Through practices, we connected and responded to the "SDGs of the UN," including SDG1. "No Poverty," SDG3. "Good Health and Well-being," SDG4. "Quality Education," SDG5. "Gender Equality," SDG7. "Affordable and Clean Energy," SDG14. "Life below Water," SDG15. "Life on Land," and SDG17. "Partnerships for the Goals" to improve the well-being of stakeholders, create positive social value, and reduce human rights hazards and other negative effects in the hope of jointly creating positive influences with partners in different sectors to allow society to move toward the prospect of inclusiveness and the common good.



### ◆ 4C Sustainability Strategy



In 2024, the total funding invested by J&V Energy in social participation projects was NT\$16,124,421, and the breakdown of the funding is set out in the figure below:

Category	Amount (NT\$)
Sports promotion	5,624,814
Adaptive education	5,000,000
Social welfare	2,293,484
Environmental protection	2,277,283
Environmental education	658,825
Community participation	170,015
Community education	100,000



## Social Participation Achievements

### ◆ Community participation

J&V Energy invested in the establishment of PV project sites and energy storage system project sites in 13 domestic counties/cities. To allow their stable operations, we consider it important to communicate with landlords and obtain their trust during the development period and construction period of project sites and the operating period after completion. Therefore, we set up offices in counties/cities in which large-scale project sites are located and regularly appoint employees to visit local communities to communicate with residents regarding issues related to renewable energy and development directions to improve exchanges and cooperation and improve the trust of the locals in the Company's team. Furthermore, during the operating period of project sites, we continue to give back to townships and villages to support local building and community activities and organize education and public welfare activities.

#### 🔗 Friendly Procurement of Local Catch

J&V Energy invested in the largest fishery and electricity symbiosis field in Taiwan in Beimen District in Tainan City. The harvest period of the catch is right before Chinese New Year each year. The Company continues to procure clams, shrimps, milkfish, and other premium catch from cooperating landlords and aquaculture farmers to make Chinese New Year gift boxes for customers. Through stable procurement, we not only support the livelihood of local fishermen but also ensure freshness and tastiness straight from the origins. Meanwhile, we actively promote the abundant achievements of fishery and electricity symbiosis, promote environmental sustainability, and co-prosperity with the fishery industry to create a win-win situation for green energy and local development.



#### 🔗 Support the Disadvantaged and Local Agricultural Products

J&V Energy adheres to corporate social responsibility and prioritizes the purchase of public welfare groups' products to support social welfare departments with actions so as to convey warm and meaningful care. In 2024, we procured gift boxes from the Children Are Us Foundation and sheltered workshops as gifts for the three major Chinese festivals and procured pomelos from petty farmers in Hualien as good wishes for the Mid-Autumn Festival. Through public welfare procurement, we not only support social welfare groups and disadvantaged groups but also hope to jointly create a society with more warmth to convey care and kindness.



## ◆ Environmental education

### 🌱 Green Energy Sustainability Rooting Program

J&V Energy has been actively implementing the vision of building a low-carbon and sustainable homeland through innovation, energy creation, and the co-creation of a green economy since its establishment. The Company has long been committed to promoting the popularization of renewable energy in Taiwan. By combining green energy innovation with a people-centered approach, it seeks to generate positive social benefits and long-term value. In alignment with the United Nations Sustainable Development Goal SDG 7 – “Ensure access to affordable, reliable, sustainable and modern energy for all” – the Company has launched the J&V Energy Sustainability Rooting Program.

Since 2017, J&V Energy has initiated a series of public welfare projects in New Taipei City, Yunlin, Chiayi, Tainan, Hualien, Taitung, and Orchid Island. Churches and schools were selected as the starting points for promoting sustainability. Leveraging the influence of religious institutions and the educational role of schools, the program aims to instill the concepts of environmental sustainability and respect for the planet in students, parents, families, local communities, tribes, and residents. These actions have gradually expanded social awareness and fostered collective consensus.

Through Green Energy Education Workshops, the Company educates participants on the principles of solar photovoltaic (PV) power generation and the applications of renewable energy. In addition to classroom learning, participants are invited to take part in the hands-on installation of solar power systems at public welfare project sites. This not only enhances learning effectiveness and strengthens global citizenship but also empowers individuals to recognize that everyone can take part in sustainability initiatives.



Across **16** sites in **7** counties/cities in Taiwan

Donated solar PV systems

Total installed capacity: **29 kW**  
 Total green electricity generated: **33,000 kWh**

Estimated annual savings  
 for recipient organizations:  
**NT\$11,400**

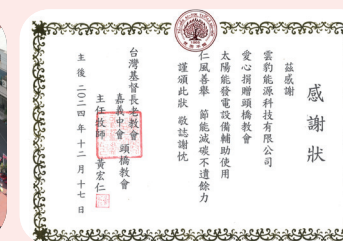
Annual carbon reduction:  
**16.6** metric tons  
 Equivalent to planting: **1,004** trees

Green Energy Education  
 Workshops

Total participants to date:  
**43,978** people

### TouQiao Taiwan Presbyterian Church in Minxiong Township, Chiayi County

In 2024, J&V Energy developed a fishery and electricity symbiosis field in Chiayi. Adhering to the concepts of giving back to local communities, local communication, and community care, we donated 3kW PV power generation equipment to the TouQiao Taiwan Presbyterian Church in Minxiong Township, Chiayi County, which will generate electricity to supply the tutoring class of the church to reduce electricity consumption burden while helping the church to realize the targets of environmental protection and energy conservation. This is also the dual commitment of the Company to implement environmental protection and social welfare by exerting its core professional capabilities. More importantly, through a series of green energy sustainability rooting actions, we incorporated green energy knowledge into local communities, inspired the attention and participation in sustainable development of the next generation to light up hope with PV, open up the new sustainability vision of our children, and jointly create infinite green possibilities of Taiwan in the future.



### 🌊 Fishery and Electricity Symbiosis Education Camp

#### Train “Green Energy Storyteller” through Creative Videos

▶ YouTube

To promote the positive impact of fishery and electricity symbiosis, J&V Energy launched Taiwan's first educational camp centered around this concept – the “J&V Energy Fishery and Electricity Symbiosis Video Creation Camp”, held during the summer of 2024 at Tainan Municipal Beimen Junior High School. In collaboration with Scientific Monthly, the camp featured a well-structured curriculum combining green energy knowledge with hands-on learning. Students from Beimen Junior High School were guided from the ground up to understand the principles and concepts of fishery and electricity symbiosis. Leveraging the popular medium of short-form videos, students engaged in scriptwriting, filming, and editing to produce creative works infused with green energy knowledge. Through this immersive experience, a new generation of “Fishery and Electricity Symbiosis Storytellers” was cultivated, pioneering an innovative approach to renewable energy education.



## ◆ Environmental protection

### Greener Tomorrow

J&V Energy initiated “Greener Tomorrow” and adopted SDG 12.8 “ensure that people everywhere have the relevant information and awareness for sustainable development and lifestyles in harmony with nature” as the core target to customize the built-in sustainability DNA for employees and, in turn, expand green influences, reverse the existing conditions, and realize true new life of sustainability.

#### World Wildlife Day

[YouTube](#)

The Formosan clouded leopard is at the top of the food chain in the mountains and forests, and it has an in-depth effect on the biodiversity of the forest ecosystem. However, under the challenge of global climate change and the increasingly intensified losses of habitats, endangered species (i.e., Formosan clouded leopards) urgently need our treasure and protection, just like sustainable energy.

J&V Energy is committed to promoting comprehensive sustainable development and actively participating in the protection of the work of biodiversity. To respond to wild animal conservation, we supported the “Asian Cat Revival Documentary” of Sanlih Entertainment Television to jointly promote the importance of wild animal protection. The “Asian Cat Revival Documentary” covered three major themes of Bengal tigers, Formosan clouded leopards and leopard cats, and iriomote cats; it actively exhibited how different countries shall restore these rare species and explored how to realize co-existence between environmental conservation and economic development. Since the establishment of the Company, it has named itself after the endangered “Formosan clouded leopards,” symbolizing our close connection with these animals and demonstrating our commitment to ecological conservation.



#### Earth Hour

[YouTube](#)

In response to the Earth Hour, J&V Energy joined the sustainability partner initiative for three consecutive years and produced a promotional video for Chairman Liao Fu-Sheng, General Manager Chao, Shu-Min, Deputy General Manager Tan Yu-Xuan, and Chief of Sustainability and spokesperson Chang, Jian-Wei to represent the Company to support the largest global public welfare carbon reduction action. We also invited the exclusive Leopard Girls of the Taoyuan Leopards Professional Basketball Team to jointly call for energy conservation and carbon reduction by the public.

#### One-hour lights-off during lunch break (since 2022)

Saved approximately  
**76,000 kWh** of electricity

Reduced **38 tons** of carbon missions

Equivalent to the annual carbon absorption of  
**3,166 trees**



#### Earth Day

Earth Day “Less Plastic is Better than More”! In response to the global plastic reduction trends, J&V Energy held a theme day for the home game of the Taoyuan Leopards Professional Basketball Team, adopted “Leopard Team Plastic Reduction” as the theme, called upon over 5,000 fans on-site to use eco-friendly containers, and combined the basketball team and Leopard Girls to respond to circular product charitable bazaar. The income from the charitable bazaar was fully donated to the “Taiwan Environmental Information Association” to promote circulation, reduce carbon emissions, support environmental groups, and achieve multiple positive benefits.



#### International Coastal Cleanup

Regarding the “J&V Energy Clean Beaches and Reduce Marine Waste to Protect the Marine Ecosystem” activity, with the guidance of General Manager Chao, Shu-Min and Chief of Sustainability and spokesperson Chang, Jian-Wei, we became ocean cleaners at the coastal lines at Section 2, North Shore, Yongan Fishing Harbor, Taoyuan City, and the Sunset Platform, Anping, Tainan City. We also invited an overseas business partner to jointly respond. CEO Mike M. Consenheim of SolarNRG, the largest solar power company in the Philippines, visited Taiwan for the first time to participate in a beach cleaning activity. Hundreds of the Company's employees in the south and in the north jointly “picked up” nearly **600kg** of waste to protect the environment of the earth through actions.



 Jointly Plant A Merry Future

**Restore Windbreak**

There are thousands of horsetail trees, millettia pinnata, hibiscus tiliaceus, tournefortia argentea, and coconut palms planted at the windbreak located at Haomei Village, Budai Township, Chiayi County, and the total area of forestation is nearly 3 hectares; the windbreak is deemed the green wall to protect the homeland by local residents. For a decade, we had achievements in promoting beach restoration together with the force of the church and local residents. Furthermore, we won the 2022 "Top 100 Destination Sustainability Stories" and the "National Environmental Education Award" due to our long-term investments in environmental sustainability actions. The trees not only can withstand the northeast monsoon, flying sand, and salt spray, but also prevent the coastline erosion, and improve the living quality of local residents and fishpond aquaculture environments.



In response to the planting action, J&V Energy joined hands with local residents and personnel of the church, a total of **300** persons, to physically participate in the forestation action and planted a total of over **1,000** horsetail trees and coconut palms, completing the coastal planting and forestation target.



**Forest Conservation Plan**

The Company cooperated with the Forestry and Nature Conservation Agency (FANCA) and adopted the forests of 1.07 hectares in the basin of Shimen Reservoir in Daxi District, Taoyuan City, to assist in forestation and nurturing work. With the professional forestation, nurturing, and management of the Hsinchu Branch, FANCA, the coverage of the forest was strengthened, and functions of water conservation and water clarification were exerted to improve the carbon absorption ability of the forest, help mitigate and adapt to climate change, effectively improve biodiversity, and contribute to beautiful Taiwan and the sustainability of earth.

**Conservation achievements**

**Location**

**Bajie Section, Daxi District, Taoyuan City**

**Area**

**1.07** hectares

**Work items**

Plant **94** trees, perform mowing **3** times, and remove weeds **1** time

**Tree planted**

Formosan sweet gum

**Current conditions and operating method**

For the initially existing Taiwan zelkova and Griffiths ash, the weed hazard in partial areas resulted in vacancies of the forest, and the work to nurture a multi-layered forest was performed; the initially existing trees we kept and planted on the vacant land. As weeds grew vigorously in the forest, and there are mile-a-minute weeds, replanting, mowing, and weed removal work have been continuously conducted for the benefit of growing a dense forest.

## ◆ Adaptive education

### CountryEDU Charity Foundation

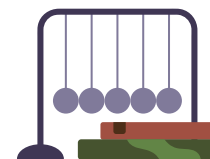
J&V Energy invested in building PV project sites and energy storage system project sites in 13 domestic counties/cities. It not only commits to promoting the development of local renewable energy but also actively cares for the education of students and talent cultivation so as to facilitate local co-prosperity and co-existence. We have long been caring for the education requirements for non-mountain and non-city areas and remote areas. We are deeply aware of the geological conditions and restrictions of such schools, and students relatively lack learning resources and opportunities. In particular, students in high schools who are at the key turning point for higher education or employment specifically require sufficient resources and guidance. Therefore, the Company supported the establishment of the CountryEDU Charity Foundation. Since its establishment in 2022, the Foundation has shared diverse self-learning viewpoints and methods with students through its three-stage course design, encouraging them to make good use of the core reform items of the 108 Curriculum - learning history files- to formulate personalized self-learning plans, deepen their knowledge, explore their interests, and create a vast future.

Prospect: Allow all youths between 16 and 18 years old in Taiwan to have the right to choose their career regardless of their family background and realize the balanced development of the cultivation of Taiwanese.

Mission: Empower youths in non-mountain and non-city areas and remote areas in Taiwan, cultivate them to become persons with purposes, and develop a career prospect that combines personal meaning, altruism, and helping others.

#### What We Found

- **Imbalanced resources:** During the course of education, local students often lack access to information and resources compared to their urban counterparts, resulting in a limited ability to accumulate diverse experiences on the path to higher education.
- **Urban-rural gap:** High school students in rural areas and from disadvantaged families often choose to join universities in other counties/cities to gain sufficient resources, resulting in talent outflow in such areas, intensifying the urban-rural gap.
- **Mismatch between education and employment:** The resource and information gap at the education site restricts students' opportunities for diverse exploration, and students are, therefore, lost when choosing departments in universities. They do not understand what they are learning for, resulting in the inability to accumulate the functions required for work.
- **Parents' problems:** Parents can only rely on their past experience and knowledge; however, they often cannot provide recommendations to children regarding understanding themselves and society, which restricts children's future imagination and choices.
- **Schools' difficulties:** The 108 Curriculum encourages students to nurture their talents. However, the courses are limited to the resource acquisition ability of schools and the time and efforts of teachers, and it is hard to provide learning plans with different resources. Therefore, students' exploration lacks diversity.
- **Career confusion:** With exploration lacking self-interest and enthusiasm, children have uncertainties about careers and life when choosing departments in universities.



#### Students reached

Education Service Achievements in 2024  
**5,617** persons

Accumulated data since the establishment  
**15,335** persons

#### Students who received in-depth guidance

Education Service Achievements in 2024  
**567** persons

Accumulated data since the establishment  
**1,069** persons

#### Sessions of lectures and workshops

Education Service Achievements in 2024  
**31** sessions

Accumulated data since the establishment  
**92** sessions

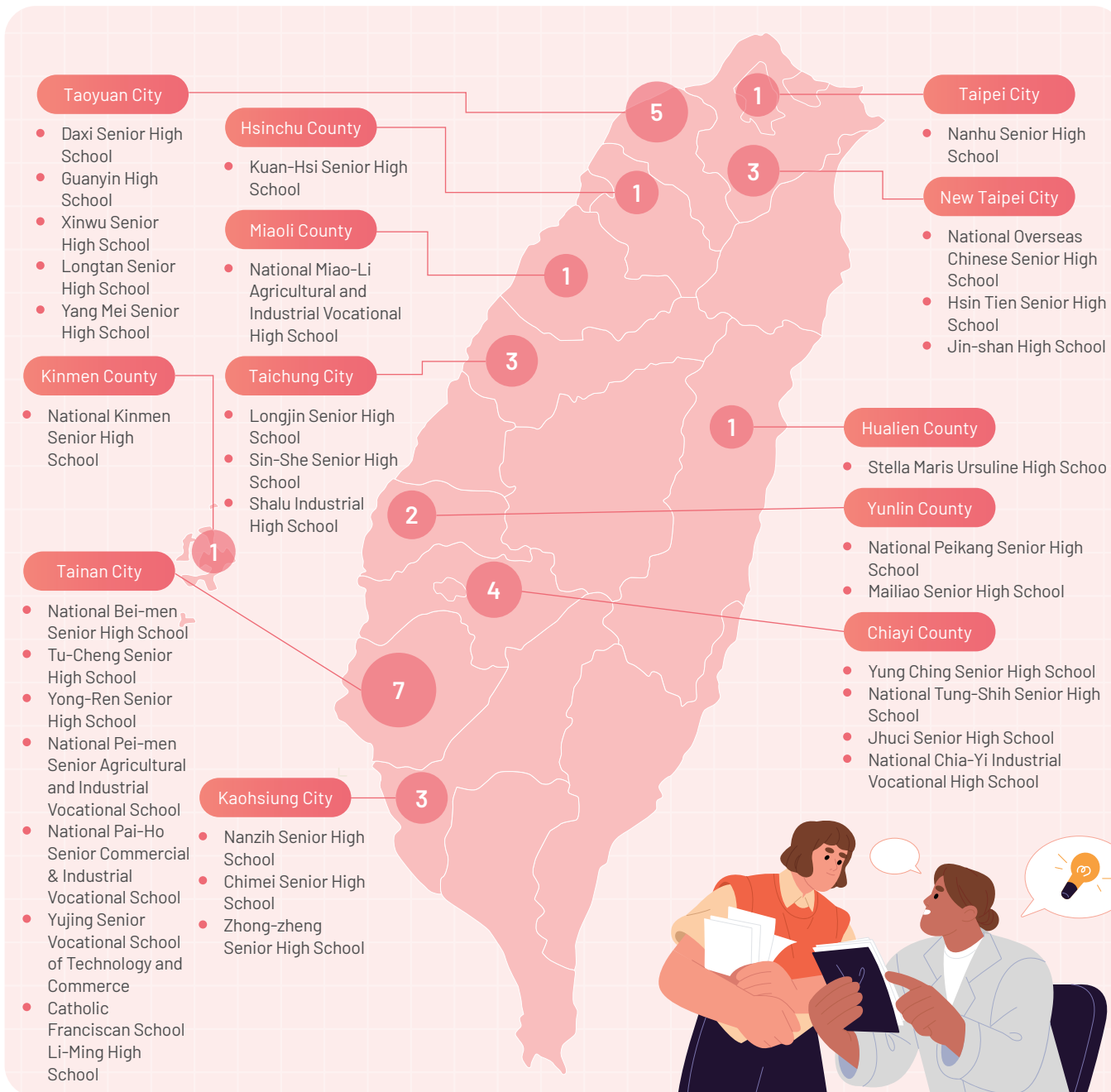
#### Career facilitator training

Education Service Achievements in 2024  
**15** persons

Accumulated data since the establishment  
**42** persons

Cooperated with **12** counties/cities and **32** high schools/vocational high schools





### What We Can Do

- Walk into the campus to develop the personal talents of students: Lecturers and teaching assistants of the Foundation visited local high schools to guide and accompany high school students based on individual interests and personalities to develop personal talents and cultivate self-learning capabilities.
- Enter universities to cultivate practical talents: The Foundation cooperated with departments of colleges and universities and incubation centers to introduce talent incubation and cultivation courses to cultivate new-generation talents through students' start-up clubs and other practical fields.
- Connect to workplaces and introduce resources and opportunities of the industry sector: The Foundation assisted students in matching with different levels of industries and helped students connect education and employment by way of participation through scholarships, fellowships, and internship opportunities provided by donating enterprises.
- Systematic courses: Include course introduction sessions in the form of theme lectures, learning history campus workshops, and diverse learning courses to accompany students in starting from exploring themselves and completing the learning history files step by step.
- Celebrity topic lectures: Celebrities and experts in different industry sectors are invited to share their lives and careers and have close interactions with students, bringing diverse future cognitions and imaginations of the world to students.
- Learning requirement survey: Through qualitative and quantitative surveys, the Foundation gained an in-depth understanding of high school students' patterns and learning and, in turn, gave real-time feedback to adjust the content and teaching methods of the series courses on a rolling basis and create appropriate learning environments.



## ◆ Sports promotion

J&V Energy adheres to the spirit of ESG, starts out from diverse green energy, and supports various sports to create a friendly sports environment for Taiwan and implement a sustainable commitment to common social well-being. Since its establishment, we have been actively implementing corporate social responsibility, investing in public welfare to help disadvantaged groups, supporting basic sports, and helping sports talents chase their dreams courageously in the hope of bringing positive energy to the sports culture.

We supported sports items in recent years, including professional basketball, senior league, football, volleyball, and tennis, to fully exhibit support for domestic sports diversification regardless of age, gender, and identity. With the sports influence, we allow more people to know J&V Energy while promoting the importance of renewable energy to the sustainable environment and improving the environmental protection awareness of the domestic public to bring a win-win situation for the sports environment and sustainable development.

### Establish the J&V Energy Professional Basketball Team Bring on the Upsurge in Sports

J&V Energy invested in the establishment of the Taoyuan Leopards Professional Basketball Team in 2021 to inject the corporate culture of innovation, vigor, and edutainment into basketball team management. The Company joined forces with Taiwan Beer Basketball Association for 2023-2024 to participate in the T1 League games with the name "Taoyuan Leopards Professional Basketball Team" and won the championship of the T1 League with the forceful alliance, recording the first championship of the team and leading basketball in Taiwan to reach a new height.

In addition, J&V Energy transitioned from the energy industry to establish the Taoyuan Leopards Professional Basketball Team, marking the first instance in the domestic energy sector. With Taoyuan City as the base, we utilized innovative management models and recruited NBA stars Dwight Howard and DeMarcus Cousins to join Taoyuan Leopards Professional Basketball Team in the 2022-2023 season and 2023-2024 season, and recorded an ultra-high box office with an occupancy rate of 15,000 persons at the home game at the Multipurpose Gymnasium of National Taiwan Sport University and a number of online viewers for the Chinese live broadcast on YouTube breaking through 258,056 persons, shocking the international basketball sector and recording the common pride of Taiwanese. Tens of thousands of fans of the professional basketball team came to know the parent company, J&V Energy and indirectly allowed external parties to understand the importance of renewable energy to a sustainable environment. Through sports, we exerted our sustainable influence and jointly realized our vision of a low-carbon, sustainable homeland.


 YouTube

## ◆ Social Benefits of Sports Promotion

Sponsorship item	Persons contacted
Taoyuan Leopards Professional Basketball Team	3,574,765
The Asian Tournament	343,463
Taipei Leopard Futsal Team	17,561
Volleyball team of Tainan Municipal Syuejia Junior High School and Huazong Cup National Volleyball Tournament	7,590
Why Not Me sponsorship	386,377
CTBC Brothers High School Baseball Championship	1,842,828
Taipei OEC Open	6,977
4 x 4 Children's Football Game	63

**Note:** The persons contacted include the number of teams, the number of on-site audiences, and the number of online audiences.





**Support Children's Soccer from An Early Age**

J&V Energy has long been supporting the development of children's football and has expanded from Taiwan to overseas. It sponsored Keisuke Honda, a Japanese football superstar, to visit Taiwan to promote the "4 x 4 Football Game." During the event, Keisuke Honda even joined the game to play with young players and taught them the skills. Meanwhile, through the match between young players from Taiwan and Japan, the game provided precious exchange and learning opportunities. We hope to allow young players in Taiwan to have the opportunity to go abroad to participate in international games through the "4 x 4 Football Game" promoted by Keisuke Honda, a Japanese football legend.



**J&V Energy Supports Black Panther and National High School Baseball Tournament**

J&V Energy has been sponsoring the "CTBC Black Panther Flag Cup National High School Baseball Tournament" for three consecutive years since 2022. In 2024, it sponsored the "12th CTBC Black Panther Flag Cup National High School Baseball Tournament" to provide young athletes with an opportunity to express themselves and challenge their limits, hoping to help more students with a passion take root in sports. Through the combination of renewable energy and baseball games, we allow more audiences to learn about our determination and efforts to support sports.



**Taipei Leopard Futsal Team Promotes Professional Futsal**

J&V Energy provided the title sponsorship for the "Taipei Leopard Futsal Team," invested in Chinese Futsal League One (FS1), and adopted the professional basketball model to manage the team to combine the players, the team, and support step by step in the hope of allowing the achievement of professional futsal in Taiwan.



**Sponsor Volleyball, Basketball, and Tennis Games to Facilitate the Development of Diverse Sports**

J&V Energy has long been promoting diverse sports items. We sponsored "Why Not Me," "Taipei OEC Open," and "Volleyball Team of Tainan Municipal Syuejia Junior High School and Huazong Cup National Volleyball Tournament" to encourage athletes to strive for more honors and take root in youth sports by supporting youth sports events in the hope of integrating green energy and sports through more forms in the future to implement corporate social responsibility through diverse angles.

