JETWELL COMPUTER CO., LTD.

2025 Sustainability Report

Publication Date: August 5, 2026
Company Website: http://www.jetwell.com.tw
Report Access: http://mops.twse.com.tw

Stock Code: 3147

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Notice to readers

The English version of this sustainability report is an abridged translation of the Chinese original and is for reference only. In case of any discrepancy, the Chinese version shall prevail

Contents

About This Report

Scope and Principles

This report discloses information on Jetwell Computer Co., Ltd. (hereinafter "Jetwell," "the Company," or "we"). Overseas subsidiaries and other subsidiaries in Taiwan are not included. Where the reporting boundary differs, supplementary explanations are provided in the relevant sections. Going forward, Jetwell will gradually include the Group's subsidiaries in its sustainability reports to present a more comprehensive account of the Group's sustainability performance.

The reporting period is fiscal year 2025 (January 1 to December 31, 2025). The report covers specific practices and performance data across governance, social and environmental dimensions. To enhance comparability and completeness, certain performance data extend back to 2023 or earlier, while some disclosures extend through 2025. The scope of financial data is consistent with the consolidated financial statements and comprises publicly disclosed information audited by PwC Taiwan.

Basis of Preparation

This is Jetwell's Sustainability Report. It has been prepared in accordance with the latest GRI Standards issued by the Global Reporting Initiative (GRI) (GRI Standards 2021), the Rules Governing the Preparation and Filing of Sustainability Reports by TPEx Listed Companies, the Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies, and the requirements for climate-related information applicable to TPEx-listed companies. It describes the Company's corporate social responsibility practices and performance and discloses this information to stakeholders. Please refer to the appendices for the relevant content indexes.

Data Sources, Management and Assurance

The data and information used in this report were collected and provided by the responsible departments, and were then submitted to the Sustainability Working Group for overall planning, consolidation, editing and revision. Upon completion, the draft was reviewed by the President and the Sustainability and Risk Management Committee to ensure the accuracy and completeness of the report. The final report was approved by the Board of Directors on August 5, 2026.

The information and statistical data in this report are based on the Company's internal statistics and surveys. Financial data are drawn from the audited consolidated financial statements. All financial figures are presented in thousands of New Taiwan dollars. Data collection, measurement and calculation methods are primarily based on applicable regulatory requirements. Where no specific regulatory requirements apply, international standards are used; where no applicable international standards exist, industry standards or practices are referenced.

No third-party assurance has been performed on this report.

Publication Schedule

Jetwell publishes a Sustainability Report annually and simultaneously discloses relevant information in the "Investors and Stakeholders" section of its website.

Previous report issued: August 2025

Current report issued: August 2026

Next report scheduled for issue: August 2027

Contact Information

We welcome any comments or suggestions regarding this report or Jetwell's sustainable development. Please contact us using the information below.

Contact: Sustainability Team

Email: ESG@mail.jetwell.Com.tw

Tel.: (07) 345-8011, ext. 350

Electronic report access: http://mops.twse.com.tw

Company website section: Investors and Stakeholders

https://www.jetwell.com.tw/investor.php

Address: 20F.-1, No. 502, Jiuru 1st Rd., Sanmin Dist., Kaohsiung City, Taiwan

Message from Management

Dear Stakeholders, Business Partners and Colleagues:

In 2025, the global economy maintained steady industry momentum, driven by AI applications, while technological innovation and sustainability trends continued to evolve rapidly. Amid this global shift toward sustainability, Jetwell fully recognizes the responsibilities that companies must shoulder in this era.

In 2025, industries worldwide placed greater emphasis on sustainable development. This focus extends beyond environmental protection to integrated strategies encompassing social responsibility and corporate governance. We have always believed that corporate success is founded on ethical management, employee collaboration and an enduring commitment to the future.

Environmental Responsibility

Jetwell recognizes that environmental protection is an inescapable corporate responsibility. We have adopted the GHG Protocol to conduct a systematic inventory of GHG emissions from our operations. Our carbon reduction plan encompasses a range of energy conservation measures, including switching off lights at scheduled times, upgrading office lighting to energy-efficient fixtures, and replacing air-conditioning equipment with models bearing the energy conservation label, thereby reducing energy consumption and carbon emissions. We will continue to improve energy efficiency and explore additional feasible measures to further reduce the Company's carbon footprint.

Social Responsibility

We regard every employee as one of the Company's most valuable assets and are therefore committed to fostering a healthy and supportive workplace. Jetwell continues to improve employee satisfaction and promote diverse learning and development opportunities. Our training programs focus on professional capabilities and personal growth, enabling employees to realize their full potential in serving customers and the value chains to which they contribute. We consistently consider matters from the customer’s perspective and build partnerships for shared growth through constructive engagement. We also actively participate in community initiatives and strive to set a positive example of corporate social responsibility.

Corporate Governance

A transparent and efficient corporate governance framework is the foundation of our sustainable development. Guided by the principle of ethical management, Jetwell seeks not only to contribute to social well-being and build an enduring enterprise, but also to uphold integrity in service as a core value. We are committed to fostering a culture of mutual trust among employees, emphasizing individual accountability, autonomy and coordinated communication across the organization. We strengthen our risk management strategies and follow a rigorous compliance framework to safeguard investors’ rights and interests and ensure that every corporate decision meets high ethical standards.

Professional Excellence

Jetwell firmly believes that quality is the lifeblood of an enterprise. We are recognized in the industry for distributing and providing high-quality computer hardware, software, peripherals and related services, and we consistently deliver first-rate technical and professional services to customers. To fulfill our commitment to excellence, we actively encourage employees to participate in professional training, with particular emphasis on enhancing technical capabilities. We currently employ numerous certified engineers and Project Management Professional (PMP) personnel. This demonstrates our firm commitment to professional competence and enables customer satisfaction to exceed expectations.

Creating a Sustainable Future Together

We believe that strong ESG performance will drive Jetwell’s long-term value creation. We will continue to strengthen communication with investors and business partners and invite all stakeholders to witness our progress in environmental, social and governance matters. We look forward to achieving more ambitious environmental and social goals and continuously enhancing our corporate governance.

I sincerely thank you for your trust and support. Looking ahead, we will continue to serve all stakeholders with integrity, professionalism and dedication, and work together to create a sustainable environment and a better future.

Chapter 1 Corporate Sustainability

1.1 About Jetwell

1.1.1 Company Profile

Jetwell Computer Co., Ltd. is a pioneer in the information technology industry, specializing in comprehensive computer systems integration services. By providing customers with high-quality computer products, professional technologies and exceptional service, Jetwell differentiates itself from industry peers. Our highly qualified employees, comprehensive service capabilities and unwavering commitment exemplify the standards and excellence expected of a professional systems integrator. Through the collective efforts of our people, Jetwell has become one of Taiwan’s leading professional computer systems integrators.

Company Information	
Full Company	JETWELL COMPUTER CO., LTD.
Date Established	October 14, 1991
Company	20F.-1, No. 502, Jiuru 1st Rd., Sanmin Dist., Kaohsiung City, Taiwan
Market	TPEx-listed company (stock code: 3147; listed on May 29, 2018)
Industry	Information Services
Business Scope	Manufacture of computers and peripheral equipment, data storage media and office machinery; installation of machinery and
Chairman	Chih-Chung Li
President	Cheng-Sun Tseng
Paid-in Capital	NT$436,868 thousand
Headquarters	Kaohsiung, Taiwan
Headquarters	20F.-1, No. 502, Jiuru 1st Rd., Sanmin Dist., Kaohsiung City, Taiwan

■ Operating Locations

Region	Company Name	Address	Business Scope
Taiwan	JETWELL COMPUTER CO., LTD.	20F.-1, No. 502, Jiuru 1st Rd., Sanmin Dist., Kaohsiung City; 13F., No. 421, Songshan Rd., Xinyi Dist., Taipei City 15F.-4, No. 191, Yong' an Rd., Taoyuan Dist., Taoyuan City No. 66, Jiaqin S. Rd., Zhubei City, Hsinchu County 7F., No. 11, Ln. 314, Minquan Rd., Taichung City 13F., No. 1-79, Zhonghua Rd., Yongkang Dist., Tainan City	Manufacture of computers and peripheral equipment, data storage media and office machinery; installation of machinery and computer equipment; telecommunications engineering; information software services; and wholesale of information software
	Zong Yi Information Co., Ltd.	20F.-1, No. 502, Jiuru 1st Rd., Sanmin Dist., Kaohsiung City, Taiwan	Trading of telecommunications, computer and peripheral equipment
Mainland China	Suzhou Zongxun Computer Integration Co., Ltd.	Room 3001, Building 3, Xinghui 1976 Technology Industrial Park, No. 2 Luoxiang Rd., Gusu Dist., Suzhou, Jiangsu Province, China	R&D and sales of computer hardware and software
Vietnam	ZONE WANG SYSTEM CO., LTD.	Unit I2, 11F., Golden King Building, No. 15 Nguyen Luong Bang St., Tan Phu Ward, District 7, Ho Chi Minh City	Trading of telecommunications, computer and peripheral equipment
United States	JETWELL INFOTECH COMPANY LLC	100 S CHURCH AVE STE 100 TUCSON AZ 85701	Trading of telecommunications, computer and peripheral equipment
Japan	JETWELL SYSTEM (Japan) Co., Ltd.	2-8-14-504 Akasaka, Minato-ku, Tokyo	Trading of telecommunications, computer and peripheral equipment
Malaysia	JETWELL SYSTECH (M) SDN. BHD.	E-22-2, LORONG BAYAN INDAH 2, BAY AVENUE, 11900 BAYAN LEPAS, PENANG	Trading of telecommunications, computer and peripheral equipment

Region	Company Name	Address	Business Scope
Taiwan	Zongguan Management Consulting Co., Ltd.	No. 7, Aly. 4, Ln. 121, Zhongzheng 1st Rd., Lingya Dist., Kaohsiung City	Investment and management consulting
Germany	JETWELL SYSTECH(GER) GmbH	CharlottenstraBe 34 01099 Dresden	Trading of telecommunications, computer and peripheral equipment

1.1.2 Participation in Industry Associations

Jetwell actively participates in relevant domestic and international industry associations to facilitate information sharing and keep abreast of the latest industry developments and trends. The associations in which Jetwell held membership in 2025 are listed below:

No.	Association	Membership Status
1	Kaohsiung Computer Association	General Member
2	Taipei Computer Association	General Member
3	Hsinchu Computer Association	General Member
4	Kaohsiung Industrial Association	General Member
5	Kaohsiung Harbor City Association of Listed and TPEx-listed Entrepreneurs	General Member

1.1.3 Economic Performance

In 2025, Jetwell's annual consolidated revenue reached NT$8,171,509 thousand, representing growth of approximately 57.05% over the preceding year. The increase was primarily driven by customer procurement demand for AI servers and from the technology and financial sectors.

■ Financial Performance for the Past Three Years

(Unit: NT$ thousand)

Component	2023	2024	2025
Direct Economic Value Generated	4,036,278	5,203,240	8,171,509

Component		2023	2024	2025
Operating Revenue	Operating Revenue	3,989,155	4,972,744	8,171,063
	Interest Income	30,188	32,809	22,767
	Other Income	11,946	30,253	8,336
	Other Gains and Losses	4,989	167,434	(30,657)
Direct Economic Value Distributed		3,957,107	4,924,195	8,098,538
Operating Costs		3,285,557	4,230,113	7,189,580
Employee Wages and Benefits		372,924	389,747	468,950
Payments to Providers of Capital		208,357	212,663	303,437
Payments to Government		90,109	91,606	136,256
Community Investments		160	66	315
Economic Value Retained		79,171	279,045	72,971

Note: The data in this table are derived from the audited consolidated financial statements for each year. Payments to providers of capital include only actual cash dividend payments and interest expenses and exclude stock dividends.

1.2 Corporate Sustainability Governance Structure

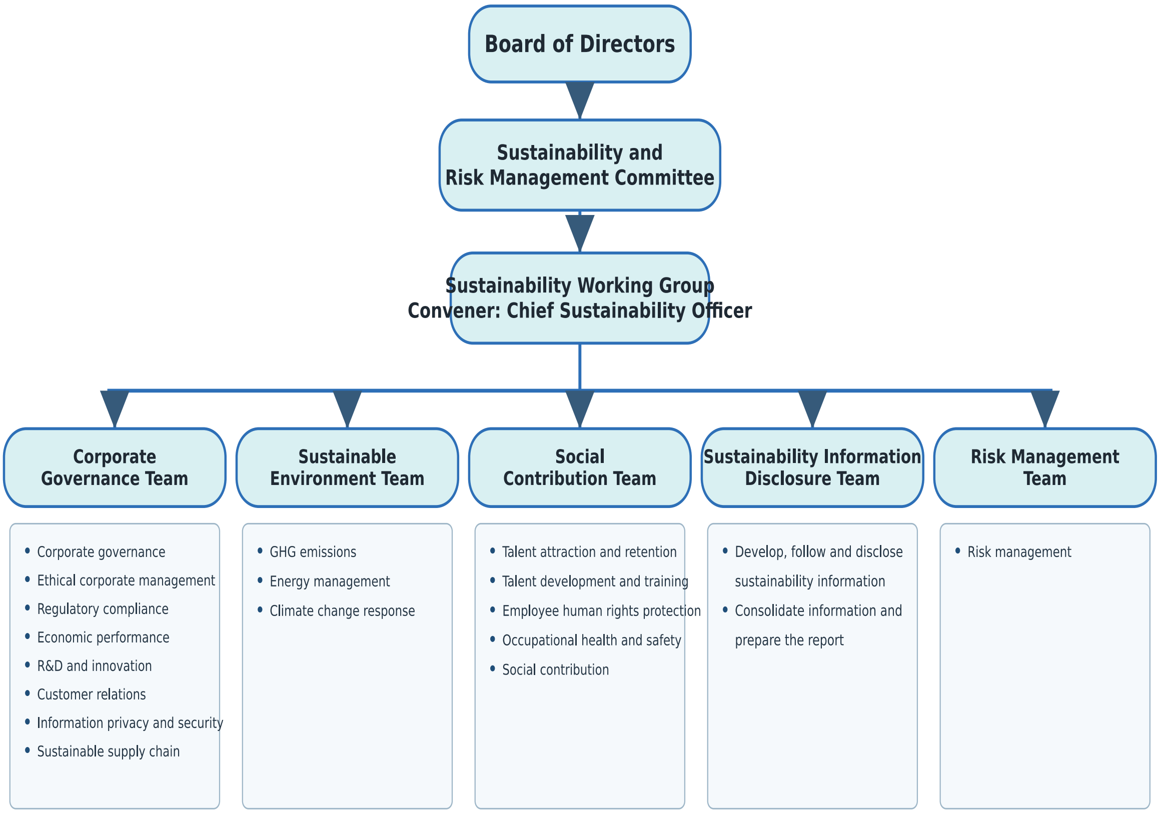
Guided by integrity and ethical management, Jetwell has progressively strengthened the functions of its Board of Directors. The Board has established the Audit Committee, Remuneration Committee, Nomination Committee, and Sustainability and Risk Management Committee. The Audit Committee is responsible for matters relating to financial reporting, internal control and audit. The Remuneration Committee oversees remuneration policies and programs for directors and senior management. The Sustainability and Risk Management Committee is responsible for strategies and practices relating to environmental protection and social responsibility, as well as decision-making and oversight concerning the Company's impacts on the economy, environment and people. To further strengthen corporate sustainability and risk management mechanisms, the Company established the Sustainability Committee in September 2024 as a functional committee under the Board. In August 2025, the Board amended and renamed the “Sustainability Committee Charter” as the “Sustainability and Risk Management Committee Charter,” thereby reconstituting the committee as the unit dedicated to the Company's sustainable development. The committee comprises three independent directors and is supervised by the Board. The Company also appointed a Chief Sustainability Officer to ensure the implementation of sustainability-related initiatives.

The Sustainability and Risk Management Committee oversees a Sustainability Working Group comprising 5 working teams: Corporate Governance, Sustainable

Environment, Community Engagement, Sustainability Information Disclosure, and Risk Management. The teams consist of department heads and staff members, enabling effective resource integration and implementation of the sustainability strategy across departments.

The Sustainability and Risk Management Committee meets at least once a year. Its meetings primarily review the results achieved by each working team in advancing sustainable development targets and plan future strategic priorities. Meetings are also convened from time to time to discuss specific issues. The committee reports to the Board at least annually. In 2025, the committee held 2 meetings, with an in-person attendance rate of 100%.

■ Sustainable Development Governance Structure



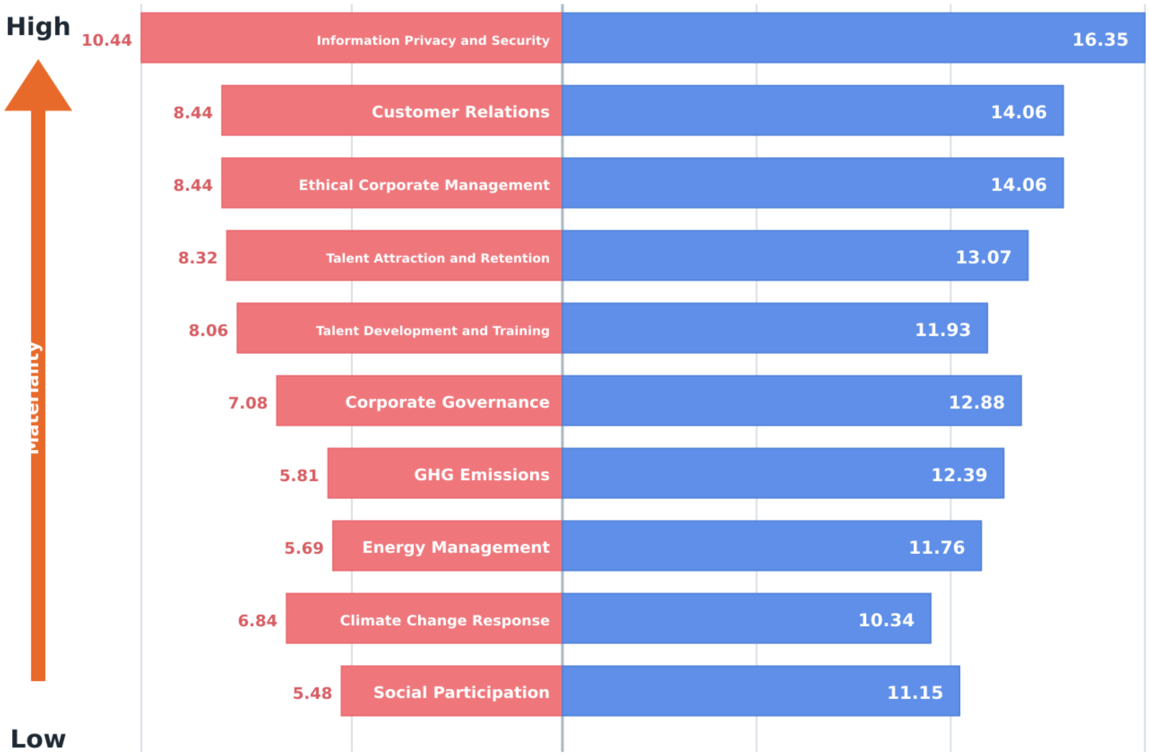
1.3 Identification and Analysis of Material Topics

To ensure that the information disclosed in the Sustainability Report meets stakeholder needs, the Company applied the GRI Standards 2021 material topic determination process. Through 4 principal steps— "understanding the organization's context," "identifying actual and potential impacts of sustainability topics," "assessing the significance of impacts," and "reporting disclosures on sustainability topics"—the Company identified the material topics for this annual Sustainability Report. This process also enabled us to review the Company's current sustainability status, establish short-, medium- and long-term targets for material topics, and continue advancing and implementing sustainability policies that create shared value for the environment and society.

■ Material Topic Analysis Process

Understand the Organization's Context	Identify Actual and Potential Impacts of Sustainability Topics	Assess the Significance of Impacts	Report Disclosures on Sustainability Topics
Based on the characteristics of the Company's industry and topics of internal concern, and with reference to the GRI Standards, domestic and international sustainability trends, industry benchmarks and peer information, the Company cross-referenced these sources to identify common industry topics and consolidated them into 10 sustainability topics.	Employees assessed the actual and potential positive and negative impacts of the Company's sustainability topics on the economy, environment and society, including people and human rights. For each topic, the scale and likelihood of positive impacts and the scale and likelihood of negative impacts were multiplied separately and then summed to determine the overall level of impact.	Following discussion, the Sustainability Working Group approved the scoring results. Drawing on past operating experience, it assessed the significance and likelihood of the impacts and ultimately identified Jetwell's 9 material sustainability topics.	The Sustainability Working Group conducted an integrated assessment of these 9 material sustainability topics and established the relevant management approaches, tracking mechanisms and performance results.

■ Ranking of Impacts of Jetwell’ s Sustainability Topics



■ Impact Boundaries of Material Topics

Material Topic	Impact on Jetwell's Operations	Corresponding Chapter	Corresponding GRI Standard
Information Privacy and Security	Positive impact: Enhancing information security management, maintaining ISO 27001 certification, and strengthening information security defenses can effectively reduce information security risks, prevent information leakage, counter a range of potential threats, and increase the Company's overall security and trustworthiness. Negative impact: Failure to implement information security management effectively could expose the Company to data leakage and various potential threats, resulting in financial losses and reputational damage.	Chapter 4 Product Innovation and Customer Service	GRI 2: General Disclosures GRI 3: Information Privacy and Security
Customer Relations	Positive impact: Jetwell's principal business is the integration of information networks, server systems and infrastructure. The Company's focus on customer privacy and information security enhances its corporate reputation. Data analytics and professional consulting services also strengthen customer satisfaction and loyalty, thereby supporting stable, long-term partnerships. Negative impact: Failure to adequately protect customer privacy and information security could lead to data breaches and severely damage the Company's reputation and customers' trust. In addition, failure to provide a positive customer experience could reduce customer loyalty	Chapter 4 Product Innovation and Customer Service	GRI 418: Customer Privacy

Material Topic	Impact on Jetwell's Operations	Corresponding Chapter	Corresponding GRI Standard
	and satisfaction and adversely affect the Company's operations and goodwill.		
Ethical Corporate Management	Positive impact: Jetwell consistently upholds the highest ethical standards of fairness, integrity and honesty and requires all managers and employees to observe principles of integrity in every activity. This supports a strong corporate image, enhances corporate value and competitiveness, earns investors' trust in the Company, and safeguards investors' investment decisions. Negative impact: Corruption or unethical conduct within the Company would seriously damage its reputation, undermine the trust of investors and business partners, and in turn affect its investment appeal and capital market performance. Such conduct could also erode corporate culture, lower employee morale, cause talent attrition, and increase operating risks through regulatory violations, adversely affecting the Company's long-term stability and sustainable development.	Chapter 2 Sustainable Business Operations	GRI 205: Anti-corruption GRI 206: Anti-competitive Behavior
Talent Attraction and Retention	Positive impact: By complying with labor-related laws and regulations, Jetwell protects employee rights, motivates and retains outstanding talent, and enhances the Company's competitiveness. The Company conducts regular performance appraisals and has established salary and bonus rules to ensure that employee contributions and performance are clearly recognized and rewarded. This promotes employees' continued	Chapter 5 A Harmonious, Healthy Workplace	GRI 401: Employment

Material Topic	Impact on Jetwell's Operations	Corresponding Chapter	Corresponding GRI Standard
	growth and fulfillment and supports the Company's stable, long-term development. Negative impact: Failure to provide salary levels commensurate with operating capacity and competitive with industry peers could increase employee turnover and adversely affect the Company's stable, long-term development.		
Talent Development	Positive impact: Jetwell regularly provides pre-employment orientation and on-the-job education to enhance employees' professional skills, leadership capabilities and career development. It has also established professional training plans and diverse continuing-education incentives that encourage self-development and the exchange of experience with other companies. These measures cultivate outstanding managerial and professional talent, strengthen corporate competitiveness, and advance the Company's stable, long-term development and fulfillment of corporate social responsibility. Negative impact: Insufficient training opportunities or resources could leave employees without adequate skills or motivation for career development, leading to the loss of outstanding talent, lower employee satisfaction and loyalty, and weaker operating performance. It could also adversely affect the industry's talent environment.	Chapter 5 A Harmonious, Healthy Workplace	GRI 404: Training and Education
Corporate Governance	Positive impact: Corporate governance helps improve operating efficiency. To protect shareholders' rights and interests, strengthen	Chapter 2	GRI 2: General Disclosures

Material Topic	Impact on Jetwell's Operations	Corresponding Chapter	Corresponding GRI Standard
	Board functions, respect stakeholder rights and interests, and enhance information transparency, the Company has established an effective corporate governance framework and discloses relevant information on the Market Observation Post System. Negative impact: Failure to implement corporate governance mechanisms, or inappropriate procedures and guidelines for ethical corporate management, could result in material deficiencies or breaches of integrity and prevent stakeholder rights and interests from being adequately protected.	Sustainable Business Operations	GRI 405: Diversity of Employees and Equal Opportunity
GHG Emissions Energy Management Climate Change Response	Positive impact: Jetwell reduces GHG emissions through GHG inventories and carbon reduction planning. Energy management and energy conservation strategies also help address potential economic losses associated with energy-related risks at operating locations. Negative impact: Failure to manage GHG emissions and energy use effectively in the course of operations would adversely affect the environment and damage the Company's image.	Chapter 3 Environmental Sustainability	GRI 201: Economic Performance GRI 302: Energy GRI 305: Emissions

1.4 Stakeholder Engagement and Communication

With reference to the five principles of the AA1000 Stakeholder Engagement Standard (AA1000SES), Jetwell defines its stakeholders as groups that have a significant influence on the Company, including customers, shareholders and other investors, suppliers, employees, government agencies and communities. In its day-to-day operations, the Company engages with stakeholders through diverse channels, including telephone communications, meetings and satisfaction surveys. The Company responds through this report to material topics raised by stakeholders.

Stakeholder	Importance to the Company	Topics of Concern	Engagement Frequency and Response Methods	Actual Engagement Performance in 2025	Contact Channel
Shareholders/ Investors	The Company protects the lawful rights and interests of all shareholders, ensures that they have adequate rights to information, participation and decision-making on material Company matters, and treats every shareholder fairly.	• Corporate Governance • Ethical Corporate Management • Regulatory Compliance • Risk Management • Economic Performance	1. Annual general meeting: 1 time per year 2. Annual Report and Sustainability Report: 1 time per year 3. Investor conference: 2 times per year 4. Market Observation Post System: Regularly/as needed 5. Company website, "Investors and Stakeholders" section: As needed	1. Convened 1 annual general meeting 2. Published the Annual Report and Sustainability Report 1 time each year on the Market Observation Post System 3. Held 2 investor conferences 4. Published 4 quarterly financial reports on the Market Observation Post System 5. Disclosed 16 Chinese-language material information items and 14 announcements	Contact: Investor Relations Email: Govern2102@mail.jetwell.com.tw

				6. Published 12 monthly revenue announcements on the Market Observation Post System 7. Updated the "Investors and Stakeholders" section of the Company website as needed	
Employees	Employees are the foundation of the Company's operations. We are committed to providing a respectful, caring and supportive work environment and competitive remuneration and benefits, and to working together to create a better future.	• Talent Attraction and Retention • Talent Development • Protection of Employee Human Rights • Occupational Health and Safety	1. Labor-management meetings: At least 1 time per quarter 2. Management meetings: As needed 3. Employee Welfare Committee: 1 time per quarter 4. Employee performance appraisals: 1 time per quarter 5. Employee education, training and awareness meetings: Regularly/as needed 6. Employee suggestion mailbox	1. Held 16 labor-management meetings 2. Convened management meetings as needed 3. Held 4 Employee Welfare Committee meetings 4. Conducted 4 employee performance appraisals 5. Held employee education, training and awareness meetings as needed 6. Employee suggestion mailbox available on an ongoing basis	Email: Govern2102@mail.jetwell.com.tw

Suppliers	Suppliers are key partners in the Company's sustainable development. Through close communication, the Company strives to reduce collaboration risks, optimize its cost structure, and ensure the delivery of high-quality services.	• Ethical Corporate Management • Occupational Health and Safety • Product Quality and Safety • Information Privacy and Security • Sustainable Supply Chain	1. Supplier evaluations and audits: Regularly 2. Document correspondence: As needed 3. Contracts: Regularly 4. On-site visits by designated personnel: As needed 5. Meeting participation: As needed 6. Email: Immediate	1. At least 1 supplier evaluation and audit each year 2. Document correspondence/contract execution as needed 3. Visits by designated personnel/meeting participation/email communication as needed	Email: Govern2102@mail.jetwell.com.tw
Customers	Customers are central to the Company's sustainable development. We build highly satisfactory partnerships and continuously provide high-value-added products and solutions to	• Customer Relations • Product Quality and Safety • Information Privacy and Security • R&D and Innovation	1. Customer service hotline: Immediate 2. Visits by designated personnel/telephone/email: As needed	1. Real-time customer service hotline: Immediate 2. Visits by designated personnel/telephone/email communication as needed	Email: Govern2102@mail.jetwell.com.tw Customer Service Hotline 0809-036336

	achieve shared growth.				
Government Agencies	The Company complies with government requirements, implements policy requirements, communicates proactively, seeks consensus, and collaborates with government agencies to create a new landscape for sustainable industry development.	• Corporate Governance • Regulatory Compliance • Ethical Corporate Management • Risk Management • Climate Change Response and GHG Management	1. Official correspondence or letters: As needed 2. Telephone communication: Immediate 3. Updates to the website, Market Observation Post System and ESG digital platform: As needed 4. Policy seminars, forums and public hearings: As needed	1. Official correspondence or letters as needed 2. Real-time telephone communication 3. Website, Market Observation Post System and ESG digital platform updated as needed 4. Policy seminars, forums and public hearings held as needed	Email: Govern2102@mail.jetwell.com.tw
Communities	Through participation in community initiatives, the Company gives back to society and enhances its positive corporate impact.	• Community Engagement	1. Community and environmental activities: As needed	1. Community and environmental activities held as needed	Email: Govern2102@mail.jetwell.com.tw

Chapter 2 Sustainable Business Operations

2.0 Sustainable Business Policy

Jetwell places sustainable development at the core of its values and actively participates in green energy and environmental protection initiatives to address global challenges such as climate change and biodiversity loss. We continuously improve our products and services to meet customer needs while striving to reduce adverse environmental impacts.

In corporate governance, we uphold the principles of ethical corporate management, strengthen risk management, internal audit and internal control systems, and enhance financial information transparency, thereby establishing a sound foundation for sustainable business operations.

In social responsibility and employee care, the Company is committed to fostering a workplace that respects human rights and promotes diversity, equality and inclusion. We also emphasize occupational safety and employee training and development. Through volunteer organizations, we participate in community development and support disadvantaged groups, deepen positive community relations, and promote shared social well-being.

We aspire to be a company that makes positive contributions to society and the environment and to work with all business partners to achieve sustainable development goals.

Jetwell's Board of Directors is the highest governance body. The Board has established the Audit Committee, Remuneration Committee, Sustainability and Risk Management Committee, and Nomination Committee. The Audit Committee is responsible for matters relating to financial reporting, internal control and audit. The Remuneration Committee oversees remuneration policies and programs for directors and senior management. The Sustainability and Risk Management Committee is responsible for the Company's environmental protection and social responsibility strategies and practices, as well as decision-making and oversight concerning the Company's impacts on the economy, environment and people. The Nomination Committee establishes standards for the professional diversity and independence of directors and senior executives, reviews the qualifications of candidates for director, independent director and senior executive positions, and assesses their independence.

2.1 Corporate Governance

project	content
Policy, Commitments, and Importance	To ensure the company's sustainable operation, Jetwell Computer places great importance on transparency in its operations and governance. To this end, the company continuously strengthens the functions of the Board of Directors and optimizes its corporate governance mechanisms, aiming to maximize the interests of both the company and its shareholders. A "Code of Corporate Governance Best Practice" has been established to ensure an effective governance system. Furthermore, to facilitate effective communication and coordination among relevant parties, the company has set up robust communication channels and mechanisms involving independent directors, the Audit Committee, and the internal audit supervisor; the convener of the Audit Committee reports to the shareholders' meeting on the status of communications with the internal audit supervisor. In addition to conducting self-assessments of the internal control system, the Board of Directors, the Audit Committee, and management annually review the self-assessment results of various departments and quarterly examine audit reports to ensure their feasibility.
Responsible entity	Board of Directors
Short-, medium-, and long-term goals	Short term (2026–2027): ● Total director training hours exceed 42 hours. ● Average attendance rate of the Audit Committee reaches 90%. ● Average attendance rate of the Remuneration Committee reaches 90%. ● ESG assessment score exceeds 70 points. ● A majority of directors and the convener of the Audit Committee personally attend the Annual General Meeting of Shareholders. Medium- to long-term (after 2028): ● Maintain ESG ratings and strive to rank within the top 21%. ● Ensure no major regulatory violations occur. ● Implement corporate governance assessments, actively communicate with stakeholders, and continuously deepen the corporate culture of sustainable governance.
Action Plan	● To ensure effective communication and oversight, meetings of the Audit Committee and the Board of Directors are held at least once per quarter, fostering dialogue between the head of internal audit and the independent directors. Detailed reports on internal audit activities are presented during these meetings, and the audit plan for the upcoming year is approved at year-end. ● The Audit Committee is composed entirely of independent directors; its purpose is to strengthen the Board's oversight function, enhance governance performance, and ensure the effectiveness of oversight operations.

project	content
	● The Audit Committee is composed entirely of independent directors; its purpose is to strengthen the Board's oversight function, enhance governance performance, and ensure the effectiveness of oversight operations.
Effectiveness assessment	● The Company discloses information regarding the Board of Directors in its annual report and on its official website, and conducts self-assessments in accordance with the "Board of Directors Performance Evaluation Procedures" to ensure operational transparency and efficiency. ● A self-assessment under the corporate governance evaluation system is conducted annually to ensure the effectiveness of corporate governance and drive continuous improvement. ● Contact information for investors and stakeholders is provided on the Company’ s official website to facilitate timely communication and ensure their needs are heard and addressed. ● An independent audit unit has been established to comprehensively oversee various operational activities through internal audit mechanisms, ensuring compliance and operational effectiveness. ● Annual Board evaluations are conducted to enhance the effectiveness of corporate governance. An internal performance evaluation for 2025 showed scores exceeding 85 points across the board—covering the Board of Directors, the Audit Committee, the Compensation Committee, and individual directors—demonstrating that the Board operates with maturity and meets corporate governance standards.
Grievance mechanism	● Provide channels for lodging complaints and reports, including telephone and email. ● Govern2102@mail.jetwell.com.tw。

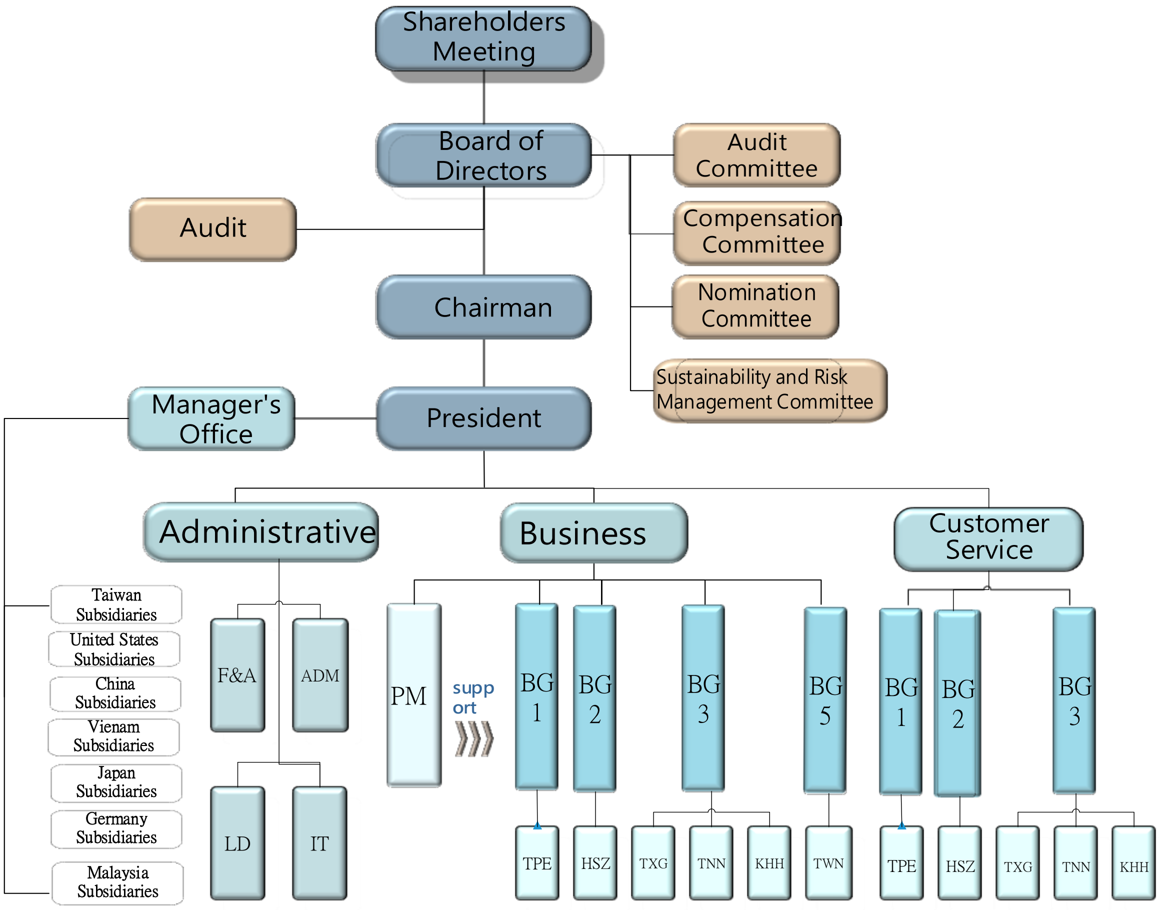
2.1.1 Corporate Structure and Board Composition

In accordance with Article 20 of the “Corporate Governance Best Practice Principles for TWSE/TPEx Listed Companies,” the Company has established a Board diversity policy to ensure effective corporate governance and strengthen the Board's functions and structure. Based on the Company's operating model and needs, the Board has formulated appropriate principles for diversity of backgrounds and is progressively diversifying the selection of Board members. Through diverse recruitment strategies, we attract talent with different professional backgrounds, skills and industry experience, further strengthening the synergies between corporate governance and operations.

The Board comprises 7 members, including 4 directors and 3 independent directors. Independent directors account for 42.86% of the Board and are selected according to rigorous standards to ensure that they can exercise independent judgment free from external influence or conflicts of interest. Board members generally serve three-year terms and may be re-elected. Members range from 60 to 70 years of age and have professional backgrounds in electronic information technology, finance, accounting and tax management. Each director has extensive industry experience and capabilities in areas such as finance, law, environmental science and social responsibility. This diversity enables the Board to consider strategies from multiple perspectives when setting the Company's business direction. The Company values diversity and inclusion, and members of its governance body are diverse in both gender and professional expertise. The Board includes 4 female directors, representing 57.12%.

The Company encourages Board members to pursue continuing education to strengthen their professional capabilities and competencies, ensure a thorough understanding of current industry trends and regulatory changes, apply the latest management strategies, broaden their corporate governance perspectives, and enhance their judgment and responsiveness to the broader market environment. During the year, Board members actively attended a range of training courses, seminars and forums. The overall director attendance rate in 2025 was 95.92%.

organizational chart



■ Annual Director Training

Each year, the Company arranges director training courses to enhance knowledge of corporate governance, regulatory compliance, risk management, the economy, climate change, environmental and social topics, and to strengthen the Board's risk management capabilities. In 2025, all directors completed a total of 66 training hours, averaging more than 9 hours per director.

Title	Director/Supervisor	Training Institution	Course Title	Training Period	Training Hours	Compliant
Chairman	Chih-Chung Li	Taipei Exchange	2025 Insider Shareholding Awareness Seminar for TPEx-listed and Emerging Stock Companies	2025.08.07	3	Yes
Chairman	Chih-Chung Li	Taiwan Academy of Banking and Finance	Corporate Governance Forum (Session 129)	2025.09.30	3	Yes
Director	Yung Lin	The Institute of Internal Auditors, Chinese Taiwan	Key Internal Control and Internal Audit Practices for Regulatory Compliance	2025.10.21	6	Yes
Director	Yung Lin	The Institute of Internal Auditors, Chinese Taiwan	Risk-Based Internal Auditing Methods and Practice	2025.10.29	6	Yes
Director	Shu-Chyuan Tu	Taiwan Stock Exchange	2025 Cathay Sustainable Finance and Climate Change Summit	2025.07.09	6	Yes
Director	Mao-Chung Shieh	Taipei Exchange	First Taipei Session of the 2025 Insider Shareholding Awareness Seminar for TPEx-listed and Emerging Stock Companies	2025.07.22	3	Yes
Director	Mao-Chung Shieh	The Institute of Internal Auditors, Chinese Taiwan	Analyzing Financial Statements and Enhancing Operating Performance from an Operational Audit Perspective	2025.11.03	6	Yes
Independent Director	Li-Na Fang	The Institute of Internal Auditors, Chinese Taiwan	Legal Liability Analysis of Greenwashing and False Sustainability Reports	2025.08.18	6	Yes
Independent Director	Yu-Ling Chang	The Institute of Internal Auditors, Chinese Taiwan	Practical Seminar on Corporate Contracts from the Perspective of Operating Cycles	2025.09.24	6	Yes
Independent Director	Yu-Ling Chang	The Institute of Internal Auditors, Chinese Taiwan	Risk-Based Internal Auditing Methods and Practice	2025.10.29	6	Yes
Independent Director	Chao-Hui Su	Taipei Exchange	2025 Insider Shareholding Awareness Seminar for TPEx-listed and Emerging Stock Companies	2025.08.07	3	Yes

Independent Director	Chao-Hui Su	The Institute of Internal Auditors, Chinese Taiwan	Key Practical Seminar on Sustainability Information Management and Internal Control and Audit	2025.09.03	6	Yes
Independent Director	Chao-Hui Su	The Institute of Internal Auditors, Chinese Taiwan	The Era of Intelligent Auditing: AI System Audits and AI-Assisted Auditing	2025.09.19	6	Yes

■ Board Members and Backgrounds

Title	Director	Gend	Age	Election	Term	Principal Education and	Other Key Positions
Chairman	Chih-Chung Li	Male	60-70	2025.05.29	3	B.S., Department of Textile Engineering, Feng Chia University Plant Manager, Tongyou Fiber Industry Co., Ltd. Lecturer, Vanung Institute of Technology Head of Training Department, Zhongying Computer Co., Ltd.	Chairman, Zong Yi Information Co., Ltd.
Director	Mao-Chung Shieh	Male	60-70	2025.05.29	3	B.S., Department of Electronic Engineering, National Taiwan Ocean University Chairman, Newegg Taiwan Inc. Chairman, Newegg Inc.	Director, Zhongmao Investment Co., Ltd. Director and President, Taiwan Commate Computer Inc. Supervisor, Nuro Technology Inc.
Director	Bestcom Infotech Corp.	Corporate Director					

Title	Director	Gend	Age	Election	Term	Principal Education and	Other Key Positions
	Representative of Corporate Director: Shu-Chyuan Tu	Male	60-70	2025.05.29	3	M.S., Computer Engineering, California State University, USA B.S., Computer Engineering, National Chiao Tung University	Senior Vice President, Group Business Development and Strategy, Synnex Technology International Corporation Chairman and Representative of Corporate Director, Bestcom Infotech Corp. Independent Director, Nuvoton Technology Corporation Representative of Corporate Director, DigiTimes Inc. Representative of Corporate Director, Chia Jung Marketing Co., Ltd.
Director	Yi Zong International Investment Co., Ltd.	Corporate Director					

Title	Director	Gend	Age	Election	Term	Principal Education and	Other Key Positions
	Corporate Director Representative: Yung Lin	Female	60-70	2025.05.29	3	Department of Accounting and Statistics, National Taichung Institute of Technology Graduate Credit Program, Department of Information Management, National Kaohsiung First University of Science and Technology Director, Dachong Electronics Co., Ltd.	Director, Yi Yong International Investment Co., Ltd.
Independent Director	Li-Na Fang	Female	60-70	2025.05.29	3	Ph.D., National Kaohsiung Normal University Professor and Director of the Teaching Center, National Kaohsiung Normal University Professor and Director of the Graduate Institute of Chinese Studies, National Kaohsiung Normal University Professor, Chinese Culture University	Ph.D./Professor
Independent Director	Chao-Hui Su	Female	60-70	2025.05.29	3	Graduate Institute of Human Resource and Knowledge Management, National Kaohsiung Normal University EMBA, University of Liège, Belgium	Chairman, Tai Shun Co., Ltd.

Title	Director	Gend	Age	Election	Term	Principal Education and	Other Key Positions
Independent Director	Yu-Ling Chang	Female	60-70	2025.05.29	3	Department Chair, National Kaohsiung Normal University Dean, College of Liberal Arts, National Kaohsiung Normal University Director, Graduate Institute of Language and Culture, National Kaohsiung Normal University Director, Language Education Center, National Kaohsiung Normal University	Ph.D./Professor

The current Board term runs from May 29, 2025 to May 28, 2028. The Board comprises 7 directors, including 3 independent directors. There are 4 female directors, representing 57.14% of the Board.

2.1.2 Nomination and Selection of Board Members

Under the Company's Articles of Incorporation, the Board comprises 7 directors, each serving a three-year term. Directors are nominated under a candidate nomination system and elected by shareholders from the list of candidates using a cumulative voting system with named ballots. Elected directors may be re-elected. At least 3 Board seats must be held by independent directors. Matters relating to independent directors' professional qualifications, shareholdings, restrictions on concurrent positions, nomination and election methods, exercise of authority, and other relevant matters are handled in accordance with the regulations of the securities authority.

In addition, the Articles of Incorporation provide that the Board shall elect a Chair from among the directors by a majority vote at a meeting attended by at least two-thirds of all directors. The Chair represents the Company externally. The Company's current Chairman is Chih-Chung Li, and the President is Cheng-Sun Tseng.

To avoid conflicts of interest, Jetwell's "Ethical Conduct Guidelines for Directors, Supervisors and Managers" require directors to recuse themselves from discussion and voting on Board proposals in which they or the legal entity they represent have an interest that could be detrimental to the Company. The Company's conflict-of-interest prevention policy is set out in its "Procedures and Guidelines for Ethical Corporate Management." Awareness activities help directors, managers and employees understand how to prevent unethical conduct and comply with the relevant requirements. Employees may learn about operating requirements through regular departmental meetings, awareness videos and email, and may communicate with management at departmental meetings. Any suspected violation may be reported to the chief internal auditor by telephone, email or other communication channels. The identity of the whistleblower and the contents of the report are kept strictly confidential.

2.1.3 Functional Committees

To strengthen corporate governance and ensure that material Board proposals can be effectively discussed and conflicts of interest appropriately managed, the Company has established the Audit Committee, Remuneration Committee, Sustainability and Risk Management Committee (Note), and Nomination Committee. The functions and composition of each functional committee are set out in the table below.

Note: On August 4, 2025, the Board resolved to rename the “Sustainability Committee” as the “Sustainability and Risk Management Committee.”

■ Functions and Composition of Functional Committees

Functional	Principal Responsibilities and Oversight Matters	Component	Implementat
Audit Committee	The Audit Committee's principal annual focus is to assist the Board in overseeing the quality and integrity of the Company's accounting, audit, financial reporting and financial control processes. The Audit Committee's annual responsibilities and principal activities include: 1. Establishing or amending the internal control system in accordance with Article 14-1 of the Securities and Exchange Act. 2. Assessing the effectiveness of the internal control system. 3. Establishing or amending procedures for material financial and business activities under Article 36-1 of the Securities and Exchange Act, including the acquisition or disposal of assets, derivatives transactions, lending funds to others, and endorsements or guarantees for others. 4. Matters involving directors' personal interests. 5. Material asset or derivatives transactions. 6. Material loans of funds, endorsements or guarantees. 7. Offering, issuing or privately placing equity-type securities. 8. Appointment, dismissal or remuneration of the independent auditor. 9. Appointment or dismissal of the heads of finance, accounting or internal audit.	The committee comprises Li-Na Fang, Chao-Hui Su and Yu-Ling Chang and shall have at least 3 members. Li-Na Fang serves as convener, and at least 1 member must possess accounting or financial expertise.	In 2025, the committee held 6 meetings, with an actual attendance rate of 93.33% for all members.

Functional	Principal Responsibilities and Oversight Matters	Component	Implementat
	10. The annual financial report signed or sealed by the Chairman, managers and chief accounting officer, as well as those requiring review and attestation by an accountant. 11. quarterly financial reports reviewed or audited by the CPA. 12. Other material matters required by the Company or the competent authority.		
Remuneration Committee	The Company's Remuneration Committee comprises 3 members, all of whom are independent directors. It meets at least 2 times a year to fulfill the following responsibilities: 1. Regularly evaluating and determining the remuneration of directors and managers. 2. Establishing and regularly reviewing policies, systems, standards and structures for the performance evaluation and remuneration of directors and managers. 3. The most recent resolution was submitted to the Board on December 17, 2025. 4. Reviewing the Remuneration Committee Charter from time to time and recommending amendments.	The committee comprises three independent directors: Li-Na Fang, Chao-Hui Su and Yu-Ling Chang.	In 2025, the committee held 2 meetings, with an actual attendance rate of 100% for all members.
Sustainability and Risk Management Committee	The Sustainability and Risk Management Committee comprises 3 members, all of whom are independent directors. It meets at least 2 times a year to fulfill the following responsibilities: 1. Reviewing sustainable development and risk management policies and frameworks, as well as the overall risk management mechanism and its implementation effectiveness. 2. Reviewing management reports on sustainable development and material risk topics. 3. Reporting to the Board at least annually on the implementation of sustainable business operations and risk management. The most recent report was submitted to the Board on December 17, 2025. 4. Regularly reviewing matters relating to the committee charter and submitting proposed amendments to the Board.	The committee comprises three independent directors: Li-Na Fang, Chao-Hui Su and Yu-Ling Chang.	In 2025, the committee held 2 meetings, with an actual attendance rate of 100% for all members.

Functional	Principal Responsibilities and Oversight Matters	Component	Implementat
Nomination Committee	The Company's Nomination Committee comprises 3 members, currently including two independent directors and one director. It meets at least 1 time a year to fulfill the following responsibilities: 1. Establishing standards for the diverse professional knowledge, skills, experience and gender backgrounds, as well as the independence, required of Board members and senior executives, and using those standards to identify, review and nominate candidates for director and senior executive positions. 2. Developing the organizational structures of the Board and its committees; evaluating the performance of the Board, each committee, each director and senior executives; and assessing the independence of independent directors. 3. Establishing and regularly reviewing director training plans and succession plans for directors and senior executives. 4. Establishing and amending the Company's Corporate Governance Best Practice Principles.	The committee comprises 3 members, a majority of whom must be independent directors.	The committee was newly established in December 2025 and had not commenced operations during the year.

2.1.4 Performance Evaluation

To implement corporate governance and enhance the functions of the Board, the Company has established performance objectives for the Board to improve its operating efficiency. Under the "Regulations Governing Performance Evaluations of the Board and Functional Committees," the Company has established a self-evaluation schedule requiring the Board to complete its self-evaluation by the end of the first quarter of the following year. Where necessary, Board performance evaluations may be conducted by an external professional independent institution or a team of external experts and scholars and completed by the end of the first quarter of the following year. The Chairman is authorized to approve the evaluation schedule and methodology. Where an external performance evaluation has been conducted for the year, an internal performance evaluation may be waived.

As part of the self-evaluation process, directors complete the "Board Performance Self-Evaluation Questionnaire" and the "Individual Director Performance Self-Evaluation Questionnaire"; Audit Committee members complete the "Audit Committee Performance Self-Evaluation Questionnaire"; Remuneration Committee members complete the "Remuneration Committee Performance Self-Evaluation Questionnaire"; and Sustainability and Risk Management Committee members complete the "Sustainability and Risk Management Committee Performance Self-Evaluation Questionnaire." These questionnaires are used to collect information on Board activities. The Company's corporate governance unit (Administration Department) then collects the questionnaires, records the evaluation results in accordance with the scoring criteria for each indicator, and submits a report to the Board for review and improvement.

The Board performance self-evaluation and individual director performance self-evaluation results for the year indicated strong performance. The Company will use these results as a basis for continuous improvement and for enhancing the effectiveness of Board operations.

Scope of Evaluation	Evaluation Method	Evaluation Criteria	Evaluation Result
Board of Directors	Board Performance Self-Evaluation Questionnaire	1. Participation in the Company's operations; 2. Improvement of the quality of Board decisions; 3. Board composition and structure; 4. Election and continuing education of directors; 5. Internal control	Excellent Average score: 96.4 Full score: 100

Scope of Evaluation	Evaluation Method	Evaluation Criteria	Evaluation Result
Individual Directors	Individual Director Performance Self-Evaluation Questionnaire	1. Understanding of the Company's objectives and missions; 2. Awareness of directors' responsibilities; 3. Participation in the Company's operations; 4. Management of internal relationships and communication; 5. Directors' professional expertise and continuing education; 6. Internal control	Excellent Average score: 95.2 Full score: 100
Audit Committee	Audit Committee Performance Self-Evaluation Questionnaire	1. Participation in the Company's operations; 2. Awareness of Audit Committee responsibilities; 3. Improvement of the quality of Audit Committee decisions; 4. Audit Committee composition and member selection; 5. Internal control	Excellent Average score: 96.2 Full score: 100
Remuneration Committee	Remuneration Committee Performance Self-Evaluation Questionnaire	1. Participation in the Company's operations; 2. Awareness of Remuneration Committee responsibilities; 3. Improvement of the quality of Remuneration Committee decisions; 4. Remuneration Committee composition and member selection	Excellent Average score: 96.2 Full score: 100
Sustainability and Risk Management Committee''	Sustainability and Risk Management Committee Performance Self-Evaluation Questionnaire	1. Participation in the Company's operations; 2. Awareness of Sustainability and Risk Management Committee responsibilities; 3. Improvement of the quality of Sustainability and Risk Management Committee decisions; 4. Sustainability and Risk Management Committee composition and member selection	Excellent Average score: 97.5 Full score: 100

2.1.5 Remuneration of the Board and Senior Executives

1. Remuneration Policy for the Board and Senior Executives

The policy for director remuneration is based on the Company's Articles of Incorporation, which provide for remuneration of up to 2% of annual profit. In practice, director remuneration is currently determined within the 2% limit based on annual profitability, while also taking account of the Company's operating results and each director's contribution to the Company's performance to ensure reasonable remuneration. The relevant amounts are proposed by the Remuneration Committee, approved by resolution of the Board, and then submitted to the shareholders' meeting for processing.

The remuneration policy for the President and Vice Presidents is based on the Company's remuneration philosophy, industry benchmarks and individual performance evaluation criteria. These criteria include financial indicators, such as achievement rates for Company revenue, profit before tax and profit after tax, and non-financial indicators, such as responsibilities as a business group head and material deficiencies relating to regulatory compliance or operational risk within the departments under their supervision. Remuneration also reflects the responsibilities assumed, contributions to the Company and individual operating performance, with reference to industry levels.

2. Procedures for Determining Remuneration

Under the Company's Articles of Incorporation, director remuneration may be appropriated only when the Company is profitable; employee remuneration is appropriated based on the Company's profitability and the percentages stipulated in the Articles of Incorporation. The procedures for determining remuneration follow the Company's performance evaluation rules. Performance evaluations and the reasonableness of remuneration are reviewed by the Remuneration Committee and the Board. The remuneration system is reviewed as appropriate in light of actual operating conditions and applicable laws and regulations to balance sustainable business operations with risk control. Remuneration for the President and Vice Presidents is determined according to their positions, responsibilities, contributions to the Company and operating performance, with reference to industry levels.

3. Relationship with Operating Performance and Future Risks

Under the Company's Articles of Incorporation, director remuneration may not exceed 2% of annual profit; however, any accumulated losses must first be offset. Remuneration standards for the President and Vice Presidents are based on the Company's operating conditions, individual operating performance and performance evaluation results, with reference to industry levels. Under the Company's bonus rules, remuneration is linked to corporate operating performance and achievement of individual objectives. As both operations and profitability grew compared with the preceding year, the amounts and proportions of remuneration also increased. The Company also considers future operating risks and their positive relationship with operating performance to balance sustainable business operations and risk control. Accordingly, the remuneration arrangements are not expected to encourage directors, the President or Vice Presidents to exceed the Company's risk limits in pursuit of remuneration, thereby avoiding inappropriate circumstances in which remuneration is paid while the Company incurs losses.

In determining remuneration, the Company considers overall operating performance, future operating risks and development trends, as well as the time devoted by each individual, the responsibilities assumed, achievement of individual objectives, attainment of the Company's short- and long-term business goals, and the Company's financial position. These factors are used to assess the reasonableness of the relationship between individual performance, the Company's operating performance and future risks. Performance evaluations and the reasonableness of remuneration are reviewed by the Remuneration Committee and the Board. The remuneration system is reviewed as appropriate in light of actual operating conditions and applicable laws and regulations to balance sustainable business operations with risk control.

2.1.6 Sustainability Governance

The Board is the Company's highest governance body. In addition to conducting business in accordance with laws and regulations, the Articles of Incorporation and shareholders' meeting resolutions, matters including the Company's annual and semiannual financial reports, assessments of the effectiveness of the internal control system, appointment or dismissal of CPAs, appointment or dismissal of managers, and strategic plans must be approved by the Board. The Board convenes multiple regular and special meetings each year. With respect to economic, environmental and social topics related to corporate governance, the Board authorizes the Chairman to assign responsibilities by level or directly delegates matters to the relevant units.

■ Sustainable Development Proposals Reported to and Advanced by the Board in 2025

Date	Agenda Item Reported to the Board
2025/7/24	The Board appointed the members of the Sustainability and Risk Management Committee.
2025/08/04	Approved amendments to the "Sustainability Committee Charter" and renamed it the "Sustainability and Risk Management Committee Charter."
2025/08/04	The Company's 2024 Sustainability Report was scheduled for completion and, following review by the Sustainability and Risk Management Committee upon submission by the Sustainability Working Group, was to be submitted to the Board for resolution.
2025/12/17	The Board approved the establishment of the position of Chief Sustainability Officer.

2.2 Ethical Corporate Management

2.2.1 Ethical Corporate Management Policy

Item	Description
Policies, Commitments and Importance	The Company has established the "Ethical Corporate Management Best Practice Principles," which were approved by the Board and the shareholders' meeting. The Company's quality policy is "Professionalism, Integrity, Responsiveness and Sharing." The Company has always valued and upheld the highest standards of fairness, integrity and honesty and therefore requires all managers and employees to observe these principles in all activities. To reduce the risk of non-compliance, we regularly provide regulatory education and awareness programs for employees to strengthen their knowledge and compliance awareness. This supports risk management, protects the Company's reputation and fosters a positive corporate image.
Responsible Unit	Administration Department
Short-, Medium- and Long-term Targets	Short term (2026–2027): ● Every new employee is required to sign a confidentiality agreement and complete 100% of the required on-the-job training. ● No violations of ethical conduct requirements or the Ethical Corporate Management Best Practice Principles occurred. ● An annual internal audit plan for "Ethical Corporate Management Operations" has been established and is implemented once a year. Medium to long term (2028 onward): ● Ethics and integrity training is provided to all employees once a year.
Action Plans	● When employees join the Company, the Human Resources unit provides a detailed explanation of the Company's corporate social responsibility approach and ethical corporate management policy and requires them to sign an integrity and ethics commitment. ● Awareness videos are produced and Company-wide internal training is organized to strengthen understanding of ethical corporate management. ● Auditors regularly examine compliance with the relevant systems to ensure implementation of the ethical corporate management policy. ● Implementation is reported to the Board regularly. ● The Company cooperates with reputable TWSE- and TPEx-listed suppliers and immediately terminates cooperation upon discovering an integrity violation. ● The Company strictly complies with applicable laws and publishes ethical and environmental requirements to promote sustainable development.
Effectiveness Evaluation	● In 2025, every new employee signed a confidentiality agreement. ● The participation rate for anti-corruption training in 2025 was 88.77%. ● The 2025 internal audit identified no instances of corruption. ● No integrity-related reports were received in 2025.

Item	Description
Grievance Mechanism	Complaints may be submitted by email to esg@mail.jetwell.com.tw.

Jetwell consistently upholds the principle of ethical corporate management and has established several guidelines, including the "Ethical Conduct Guidelines for Directors, Supervisors and Managers," "Ethical Corporate Management Best Practice Principles," and "Procedures and Guidelines for Ethical Corporate Management," to ensure that all employees fully understand and observe professional ethics. The Company emphasizes respect for confidentiality agreements with customers and prohibits the casual acceptance of gifts or special entertainment. Jetwell also strictly follows relevant government policies and actively fulfills its corporate social responsibility. We seek to work with customers, suppliers, business partners and other entities with which we conduct business to support values centered on integrity.

Jetwell regards laws and regulations, including the Company Act, Securities and Exchange Act, Business Entity Accounting Act, and rules applicable to TWSE- and TPEx-listed companies, as the foundation of ethical corporate management. The "Ethical Conduct Guidelines for Directors, Supervisors and Managers," "Ethical Corporate Management Best Practice Principles," and "Procedures and Guidelines for Ethical Corporate Management" serve as the basis for implementation. Employees who discover unethical conduct must report it to management immediately. In both internal and commercial activities, we implement the ethical corporate management policy and require suppliers to meet the ethical standards expected by society of responsible enterprises. The provision or acceptance of improper benefits is prohibited, and protecting the Company's reputation is treated as a paramount responsibility.

Jetwell has established the "Procedures for Handling Material Inside Information and Preventing Insider Trading" to manage insider trading risks and amended the "Corporate Governance Best Practice Principles" in 2022. These rules expressly provide, among other matters, that directors may not trade the Company's shares during the closed periods of 30 days before the announcement of annual financial reports and 15 days before the announcement of each quarterly financial report. They also seek to prevent improper information disclosure. Company insiders have been clearly informed that insider trading is strictly prohibited, and the Company promotes compliance with the relevant rules. In 2025, employee participation in internal education and awareness training totaled 258 person-times and 1,548 hours. Participation by directors and managers totaled 11 person-times and 93 hours.

In 2025, Jetwell conducted a comprehensive corruption risk assessment and did not identify any business activities with a significant risk of unethical conduct, demonstrating our firm commitment to ethical corporate management. To ensure that all employees understand anti-corruption requirements and can put them into practice in day-to-day operations, the Company provides anti-corruption education and training to all employees each year to demonstrate the effectiveness of annual anti-corruption communication.

■ Percentage of Internal Personnel Receiving Anticorruption Education and Training

Employee Category	Number of Employees Receiving Anti-corruption Training	Total Number of Employees in the Category	Percentage of Employees Receiving Anti-corruption Training
Board of	7	7	100%
Managers	43	43	100%
General	211	244	87%
Total	261	294	89%

2.2.2 Whistleblowing Mechanism

The Company encourages internal and external parties to report unethical or improper conduct. The relevant facts must be investigated promptly. Where a violation of applicable laws, regulations or the Company's ethical corporate management policies and rules is substantiated, the individual concerned must immediately be required to cease the conduct and appropriate action must be taken. Where necessary, the Company may seek damages through legal proceedings to protect its reputation, rights and interests. Depending on the seriousness of the reported matter, the Company may grant the reporter an award or commendation. Internal personnel who make false reports or malicious allegations are subject to disciplinary action and, in serious cases, dismissal.

Submission of a Report	● The Company has established and publicized independent internal reporting mailboxes and hotlines on its corporate website and intranet, or may engage an independent external organization to provide reporting mailboxes and hotlines, for use by internal and external parties. ● A reporter should provide at least the following information: ✓ The reporter's name and national identification number; reports may also be submitted anonymously. The reporter should also provide an address, telephone number and email address at which the reporter can be reached. ✓ The name of the subject of the report or other information sufficient to identify that person. ✓ Specific evidence that can be investigated.
Investigation	The Company's responsible unit shall handle reported matters in accordance with the following procedures: ● A matter involving a general employee shall be reported to the department head; a matter involving a director or senior executive shall be reported to an independent director. ● The Company's responsible unit and the manager or personnel receiving the report shall investigate the relevant facts immediately, with assistance from regulatory compliance or other

	relevant departments where necessary.
Case Handling	● Where it is substantiated that the subject of a report has violated applicable laws or the Company's ethical corporate management policies and rules, the individual shall immediately be required to cease the conduct and appropriate action shall be taken. Where necessary, the matter shall be reported to the competent authority, referred to the judicial authorities for investigation, or damages shall be sought through legal proceedings to protect the Company's reputation, rights and interests. ● Where a reported matter is substantiated, the relevant Company units shall be instructed to review the related internal control systems and operating procedures and propose corrective measures to prevent recurrence.
Case Closure	● Written records of the receipt, investigation process and investigation results of a report shall be retained for 5 years and may be stored electronically. If litigation relating to the reported matter arises before the retention period expires, the relevant records shall continue to be retained until the litigation is concluded. ● The Company’s responsible unit shall report the reported matter, the manner in which it was handled, and subsequent review and improvement measures to the Board. ● Grievance cases in 2025: None.

2.3 Risk Management

2.3.1 Risk Management Framework and Responsibilities

To enhance corporate governance and risk control capabilities, the Company applies layered management at different levels and has established a range of internal rules to assess and manage risks across the Company. These measures enable it to respond to a rapidly changing external environment, minimize the impacts of risk, capture future development opportunities, and realize its vision of sustainable development.

■ Jetwell Risk Management Framework and Responsibilities

Organization	Scope of Responsibilities
Board of Directors	Ensures that material risks are identified, determines the principal strategic direction for material risks, and enables the organization to exercise effective control and allocate resources appropriately.
Sustainability and Risk Management Committee	Uses analytical methods and materiality principles to comprehensively identify risk sources and categories; assesses corporate governance, economic, social, environmental and climate change dimensions; establishes relevant management policies; and regularly reviews their applicability.
Senior Management	Implements the risk policies and resource allocations approved by the Board, coordinates cross-departmental risk management matters, and tracks each unit’s progress toward risk management objectives.
Internal Audit Office	Audits routine risk management activities.
Other Departments	Consolidate and carry out routine risk management activities.

Risk Management Process:

1. Risk Identification and Scope Definition
   With reference to historical experience and future scenarios, internal and external risk factors are collected in accordance with the principle of materiality. Process and scenario analyses are combined to comprehensively identify potential risk events and define their scope.
2. Risk Analysis and Criteria Development
   The Sustainability and Risk Management Committee (Risk Management Team) establishes qualitative and quantitative measurement criteria. Taking existing controls and peer cases into account, it assesses the probability, level of impact and risk value of each risk event.

3. Risk Evaluation and Comparison with Risk Appetite
   Risk appetite (tolerance) and corresponding levels are developed and submitted to the Board for approval. The results of risk analysis are compared with the risk appetite to determine the priority for addressing each event.
4. Risk Response and Strategy Development
   Taking strategic objectives, stakeholder perspectives and organizational resources into account, specific response measures, contingency plans and response strategies are developed for risks at each level.
5. Risk Monitoring, Review and Improvement
   The performance of risk management processes and response measures is reviewed regularly to ensure that the risk mechanism remains closely linked to the organization’ s key processes. Improvement recommendations are proposed to enable ongoing, rolling optimization and adjustment.

2.3.2 Key Risks and Response Strategies

Each year, the Company’ s risk assessment unit collects information on industry risk trends and holds regular risk management meetings with Company departments to identify potential operating risks from different perspectives. Risk factors are categorized, and the Company’ s existing response strategies and status are reviewed to ensure that all potential risks remain within reasonable control and do not cause severe financial, reputational or production impacts. In 2025, Jetwell identified 5 principal operating risks: market risk, credit risk, liquidity risk, information security risk and climate change risk. The table below presents the Company’ s management policies and response strategies for these risks.

■ 2025 Risk Items and Future Response Strategies

Market Risk	Credit Risk	Liquidity Risk	Information Security Risk	Climate Change Risk
Foreign Exchange Risk: ● As a multinational company, Jetwell is exposed to foreign exchange risk arising from multiple currencies, principally the US dollar, renminbi, Japanese yen and	● The Company's credit risk is the risk of financial loss arising when a customer or counterparty to a financial instrument fails to fulfill its contractual obligations. It arises principally from counterparties’ failure to settle	Cash flow forecasts are prepared by the Finance Department under the responsibility of	We value all stakeholder groups, including employees, customers and suppliers. We promote	We recognize the impact of climate change on the Company's sustainable business operations and pay

Vietnamese dong. ● Management has established policies to manage foreign exchange risk relative to each entity's functional currency. The Finance Department hedges the Company's overall foreign exchange exposure. Foreign exchange risk arises when future commercial transactions or recognized assets or liabilities are denominated in a currency other than the functional currency of the relevant entity. <u>Price Risk:</u> ● The equity instruments that expose the Company to price risk are financial assets measured at fair value through other comprehensive income. To manage the price risk of equity investments, the Company diversifies its portfolio in accordance with limits established by the Company. ● Jetwell primarily invests in equity instruments issued by domestic companies. The prices of these instruments	accounts receivable in accordance with the agreed payment terms. ● Jetwell manages credit risk at the Company level and transacts only with banks and financial institutions of sound credit standing. Under the Company's internal credit policy, each new customer is subject to management review and credit risk analysis before payment and delivery terms and conditions are established. Internal risk control assesses customer credit quality by considering financial condition, past experience and other factors. ● Under the Company's credit risk management policy and based on past collection experience, a contractual payment is deemed to be in default when it is more than 360 days past due under the agreed payment terms. ● The Company groups customer accounts receivable according to credit terms and applies the simplified approach, using a provision matrix to estimate expected credit losses. ● After completing collection procedures, the Company writes	the President. Jetwell monitors the Company's liquidity requirements and forecasts to ensure sufficient liquidity for operating needs and maintains adequate undrawn committed borrowing facilities at all times so that the Company does not breach applicable borrowing limits or covenants.	information security management to protect the security and privacy of relevant information assets, ensure the confidentiality, integrity and availability of information and data, and comply with applicable information laws, thereby supporting the Company's sustainable operations and information environment.	particular attention to the material risks and opportunities that climate change may create for operations, including the core elements of governance, strategy, risk management, and metrics and targets. Related response measures are planned and implemented in accordance with Chapter 3, "3.1 Climate Change Risk Management."

are affected by uncertainty regarding the future value of the investees. Cash Flow and Fair Value Interest Rate Risk: ● The Company's interest rate risk arises from short-term borrowings. Borrowings issued at floating rates expose the Company to cash flow interest rate risk. This exposure is partially offset by cash and cash equivalents held at floating rates; accordingly, interest rate risk does not have a material impact on the Company.	off financial assets for which there is no reasonable expectation of recovery. The Company nevertheless continues legal recovery proceedings to preserve its creditor rights.			

2.3.3 Internal Audit

The Company is committed to establishing an effective and comprehensive internal control system to ensure operating efficiency, reliable financial reporting and regulatory compliance. The internal control system is designed, implemented and reviewed to achieve the following objectives:

1. Effectiveness and efficiency of operations;
2. Reliable, timely and transparent reporting that complies with applicable requirements; and
3. Compliance with applicable laws and regulations.

The internal audit unit is independent and reports directly to the Board to ensure the independence and objectivity of its operations. Through routine and special audits, internal audit personnel perform a range of review procedures, including examining and evaluating the effectiveness and appropriateness of the existing internal control system; reviewing implementation of policies, business plans and work plans; reviewing compliance with policies, laws, regulations, rules and procedures; reviewing the safeguarding of assets; examining and evaluating the economical and effective use of resources; reviewing the reliability and completeness of operating information; and following up on the implementation of corrective actions.

The internal audit unit is staffed by full-time auditors. The chief internal auditor and audit personnel meet statutory qualification requirements and continue to develop their professional knowledge and skills to ensure audit quality. The appointment or dismissal of the chief internal auditor requires the consent of the Audit Committee and approval by the Board, thereby maintaining the independence and impartiality of the audit function. No auditor concurrently performs routine operating duties, preserving the objectivity of internal audit.

The audit unit performs audit work in accordance with the annual audit plan approved by the Board. The plan is developed based on identified risks and may be adjusted as necessary. The chief internal auditor regularly reports to the Audit Committee and the Board on audit progress and on deficiencies in the internal control system and the results of corrective actions. The 2025 audit identified no material deficiencies. Internal audit personnel also make all required filings with the competent authority within statutory deadlines and review the quality of internal control system implementation.

2.4 Regulatory Compliance

Jetwell regards compliance with the laws and regulations of each jurisdiction in which it operates as a fundamental operating principle. We recognize that non-compliant operations could not only severely affect the Company’s operations and reputation, but also increase external environmental and social costs. We therefore place particular emphasis on complying with the regulations of the competent authorities in areas including corporate governance, environmental protection and labor rights.

We continuously monitor regulatory developments across relevant fields and adjust operating and management strategies as appropriate through regular audits and reviews. To reduce the risk of employee non-compliance, we regularly conduct education, training and awareness activities to strengthen employees’ regulatory knowledge and compliance awareness. These measures effectively reduce compliance risk while supporting a positive corporate image. In 2025, Jetwell was not involved in any

legal proceedings relating to anti-competitive behavior, antitrust or monopolistic practices, and no material fines relating to environmental or social matters occurred.
The Company defines a material violation as follows:

1. A single incident resulting in a fine of NT$1 million or more.
2. An environmental or human-caused major accident involving a criminal penalty.

Chapter 3 Environmental Sustainability

Climate Change Response, Energy Management and GHG Emissions

Item	Description
Policies, Commitments and Importance	In support of the government's net-zero emissions target and efforts to improve energy efficiency, the Company designated 2024 as its base year, began conducting an annual GHG inventory in 2024, and has promoted an office energy conservation and carbon reduction program. We will conduct regular reviews and adjust carbon emissions management strategies and climate change response measures as appropriate.
Responsible Unit	Sustainable Environment Team
Short-, Medium- and Long-term Targets	**Short term (2025–2026):** ● Comply with government regulations and continue conducting GHG inventories. **Medium term (2027–2029):** ● Reduce GHG emissions per unit of revenue by 1% each year compared with the base year. ● Complete third-party verification of GHG emissions in compliance with government regulations. **Long term (2030 onward):** ● Following the government's carbon reduction plan, strive to reduce carbon emissions so that, by 2030, GHG emissions per unit of revenue are 6%±2% lower than in the base year, thereby supporting the Company's sustainable development and fulfilling its environmental responsibility.
Action Plans	● Conduct the GHG inventory in advance of the regulatory timetable. ● Implement an office energy conservation and carbon reduction program, including the use of energy-efficient equipment and promotion of energy conservation awareness.
Effectiveness Evaluation	● During the year, the Company conducted a comprehensive inventory of climate-related risks and opportunities based on climate-related financial disclosure guidance. ● During the year, the Company introduced GHG Protocol-based Scope 1 and Scope 2 inventory procedures at all of the entity's operating locations.
Grievance Mechanism	Complaints may be submitted by email to esg@mail.jetwell.com.tw.

3.1 Climate Change Response

3.1.1 Climate Governance

Jetwell is a professional provider of comprehensive computer systems integration services and operates in the relatively low-carbon information services industry. We respond proactively to climate change and environmental challenges, take concrete action to fulfill our commitments to environmental protection and sustainable development, and enhance the Company's competitiveness. For the first time this year, we used the four core elements of climate-related financial disclosures governance, strategy, risk management, and metrics and targets to identify climate-related risks and opportunities and develop corresponding strategies that improve the Company's adaptive capacity and resilience in relation to climate matters.

The Board is Jetwell's highest climate governance body. It promotes and determines the strategic direction of the Company's climate-related initiatives and oversees the implementation of climate action across the Company. The Board also plays a key role in approving the Company's climate commitments and targets, discusses trends in climate-related risks and opportunities from time to time, and develops comprehensive, specific strategies for key climate risks to support stable and sustainable business operations. To strengthen Jetwell's management and identification of climate-related risks and opportunities, the Company established the Sustainability and Risk Management Committee in 2024 as a functional committee under the Board. The committee comprises three independent directors and is supervised by the Board. The committee elects a convener from among its members, who serves as meeting chair, and meets at least once a year. Meetings primarily discuss the Company's key climate-related opportunities and risks, sustainability strategies, and project implementation performance, and the results are reported to the Board. The Sustainability and Risk Management Committee assists in implementing the climate risk management policies and targets approved by the Board, regularly reviews climate risk response plans and implementation results submitted by the Sustainable Environment Team, monitors progress toward the Company's climate response targets and actions, and facilitates communication and integration concerning the Company's climate governance status. In 2025, the Company also appointed a Chief Sustainability Officer to ensure implementation of sustainability-related initiatives.

To reduce the operational and financial impacts of climate change, identify key climate-related risks and opportunities, respond proactively to current trends and enhance climate resilience, the Sustainability and Risk Management Committee oversees a Sustainability Working Group comprising 5 working teams: Corporate Governance, Sustainable Environment, Community Engagement, Sustainability Information Disclosure, and Risk Management. Each team is led by a senior manager from the relevant department. The Sustainable Environment Team is primarily responsible for consolidating information on Jetwell's current climate-related matters and holding ESG meetings with operating locations from time to time. It assesses peer trends in key climate-related risks and opportunities and, based on each location's current response to climate risks, helps connect resources and provide recommendations to enhance the Company's climate resilience. For the sustainable development governance structure, please refer to Section 1.2, "Corporate Sustainability Governance Structure."

3.1.2 Climate Risk Management

To maintain an understanding of current key climate-related opportunities and risks, the Sustainability and Risk Management Committee collects peer sustainability reports annually and convenes the Sustainability Working Group regularly. The Sustainable Environment Team gathers information from relevant units on their annual responses to climate risks and interviews those units to understand their views on the magnitude and likelihood of impacts associated with each climate topic. The team then consolidates and identifies Jetwell's annual key climate-related risks and opportunities and reports the results to the Sustainability and Risk Management Committee for discussion. The Board ultimately approves the results and establishes the corresponding strategies.

Collect Topics	Identify Risks and	Develop Response	Track and Manage
• Topics in Industry Sustainability Reports • International Trends	• Interview relevant units to analyze the climate-related risks and opportunities they face. • Determine the	• Develop corresponding preventive strategies for key risks and opportunities. • Assess the financial	• Establish carbon reduction targets and regularly track and review carbon reduction

3.1.3 Climate Change Response Strategies

To formulate key climate change strategies, the Company first identifies its key climate-related risks and opportunities for the year. In 2025, Jetwell followed climate-related financial disclosure guidance and reviewed peer reports and international trends to compile climate topics specific to Jetwell. Through discussions between the Sustainable Environment Team and relevant units concerning the topics actually faced and the measures taken in response, the Company ultimately identified 6 key climate-related risks and opportunities: 2 transition risks, 2 physical risks and 2 climate-related opportunities. The results specify the short-, medium- and long-term time horizons for each risk and opportunity, together with current impacts and future response strategies, as follows:

■ Jetwell's Key Climate-related Risks and Opportunities and Response Strategies

Risk/Opportunity Dimension		Topic	Impact Time Horizon	Current Status of Climate-related Risk/Opportunity	Response Measures	Financial Impact
Transition Risk	Policies and Regulations	Enhanced Emissions-reporting Obligations	Short Term Medium Term Long Term	Regulations require the reporting or disclosure of GHG inventory and climate change information, as well as third-party verification. Failure to report or disclose within the required timeframe may result in fines.	Jetwell formally introduced GHG inventory procedures in 2024 to obtain a comprehensive understanding of emissions from its operations. This will serve as the basis for future carbon reduction. Going forward, the Company will obtain third-party verification in accordance with regulatory requirements to ensure the accuracy of inventory data.	1. Conducting a GHG inventory and engaging a third party to perform verification may increase the Company's expenses in the short, medium and long term. 2. Failure to disclose within the required timeframe may result in fines and higher expenses and losses.
Transition Risk	Market	Changes in Customer Behavior	Medium Term Long Term	As the climate changes and awareness of climate change increases, customers may show a stronger preference for low-carbon products and services and may adjust their procurement policies accordingly. Failure to meet market expectations could reduce market share. As the	1. In response to increasingly intense competition in the low-carbon market, the Company actively represents low-carbon products to meet market demand. 2. By representing and distributing low-carbon products such as cloud	If the products represented by the Company are not low-carbon, or if the Company is unable to introduce low-carbon digital transformation solutions, its competitiveness in low-carbon products may weaken, resulting in lower revenue.

Risk/Opportunity Dimension		Topic	Impact Time Horizon	Current Status of Climate-related Risk/Opportunity	Response Measures	Financial Impact
				market increasingly focuses on low-carbon products, the products represented by the Company must meet the needs of the market and stakeholders to remain competitive.	solutions, data center optimization tools, supply chain management software and resource management systems, and leveraging the expertise and integration capabilities of its professional team, the Company improves operating efficiency and reduces carbon emissions.	
Physical Risk	Acute	Increasing Severity of Extreme Weather Events Such as Typhoons and Floods	Short Term	The increasing frequency and severity of extreme weather events such as typhoons and floods could significantly affect the Company's operations, including through supply chain disruption, work stoppages and equipment damage. The Company is strengthening supply chain diversification to reduce disruption risk and has established an emergency response team to handle	1. Use risk maps and conduct regular reassessments of operating locations, taking local flood protection capacity and overall climate risk into account. 2. Strengthen supply chain management and work with suppliers to develop emergency response plans that ensure stable inventory supply. 3. Regularly inspect and upgrade critical equipment	1. Extreme weather could disrupt transportation and operations, resulting in lower revenue and higher costs, expenses and losses. 2. Extreme weather could affect data center operations and network stability, causing service interruptions or degraded performance and thereby reducing customer satisfaction. The Company therefore needs to invest in

Risk/Opportunity Dimension		Topic	Impact Time Horizon	Current Status of Climate-related Risk/Opportunity	Response Measures	Financial Impact
				extreme weather emergencies efficiently.	to prevent damage caused by climate factors.	more efficient infrastructure and disaster recovery systems to strengthen its response capabilities, which would increase operating costs and capital expenditure.
Opportunity	Innovative Products and Services	Representation of Low-carbon Products and Services	Short Term Medium Term Long Term	As demand for low-carbon products increases, the Company enhances its competitiveness by representing and distributing low-carbon products, meeting customer needs, responding to market trends, and supporting customers' low-carbon transformation.	By representing and distributing low-carbon products such as cloud solutions, data center optimization tools, supply chain management software and resource management systems, and leveraging the expertise and integration capabilities of its professional team, the Company improves operating efficiency and reduces carbon emissions.	By representing and distributing low-carbon products, the Company improves operating efficiency and reduces carbon emissions, thereby enhancing market competitiveness and brand value. The provision of professional services that meet customer needs also helps expand the customer base and strengthen customer loyalty, ultimately driving sales growth and higher revenue.

3.1.4 Metrics and Targets

To implement and strengthen the Company's climate governance actions and commitments, the Company has established specific targets for key climate risks and carbon reduction and reviews its climate response progress through annual performance reviews. Where targets are not met, measures are adjusted dynamically to ensure that the Company continues to strengthen its climate response. Jetwell's climate-related targets and progress are presented below:

Key Indicator	Time Horizon	Year	Target Description	Progress
2030 GHG Emissions Reduction Target (2024 base year)	Medium Term	2027–2029	Reduce GHG emissions per unit of revenue by 1% each year compared with the base year.	In Progress
	Long Term	2030 onward	Following the government's carbon reduction plan, strive to reduce carbon emissions so that, by 2030, GHG emissions per unit of revenue are 6%±2% lower than in the base year, thereby supporting the Company's sustainable development and fulfilling its environmental responsibility.	In Progress

2030 Carbon Reduction Action Plan	Long Term	2030 onward	**Green Operations and Energy Management** Introduce smart meters and energy management systems to monitor abnormal electricity use in offices and retail locations in real time. Maintain indoor air-conditioning settings at operating premises between 26°C and 28°C. Promote electronic invoices, digital contracts and paperless office processes to reduce Scope 3 carbon emissions associated with waste. **Low-carbon Equipment and Space Optimization** Replace aging air-conditioning equipment with Grade 1 energy-efficient inverter air conditioners, achieving a replacement rate of 100% by 2030. Convert all office lighting to LED fixtures bearing the energy conservation label and use scheduled timers. **Green Supply Chain and Low-carbon Services** Prioritize procurement of local goods to reduce transportation distance and require suppliers to reduce excessive packaging. Promote reusable packaging materials and green transportation in logistics and distribution.	Planned
2030 Carbon Reduction Strategies	Long Term	2030 onward	Improve energy efficiency and increase the share of renewable energy, or procure renewable electricity and certificates. Introduce an energy management system and smart monitoring to optimize air-conditioning and high-energy-consuming equipment. Assess an internal carbon management mechanism and incorporate carbon costs into operating decisions.	Planned

3.2 Energy and GHG Management

3.2.1 Energy Management

As global environmental awareness increases, governments and companies around the world are actively pursuing carbon reduction. In support of Taiwan's net-zero emissions policy, Jetwell implements an office energy conservation and carbon reduction program and conducts GHG inventories. By establishing an energy policy, setting carbon reduction targets and implementing relevant measures, Jetwell seeks to contribute to Taiwan's goal of achieving net-zero carbon emissions by 2050.

3.2.2 Overview of Energy Use

In 2025, Jetwell's total energy consumption was 5,386.55 GJ. Jetwell's principal business is information services, and its primary energy source is purchased electricity, which accounts for approximately 80% of total energy consumption. Gasoline and diesel used by Company vehicles account for the remaining approximately 20%.

Total Energy Consumption within the Organization		2024	2025
Non-renewable Fuels	Gasoline (liters)	47,452.42	47,242.67
	Diesel (liters)	37.10	37.10
Purchased Energy	Purchased Grid	986,211.56	1,078,897.00
Total Calorific Value of Energy Consumed (GJ)		5,064.05	5,386.55
Energy Intensity (GJ/NT$ million revenue)		1.12	0.66

註1： Scope of energy consumption data: All operating locations of the reporting entity.

註2： Calorific values: gasoline = 7,609 kcal/L and diesel = 8,642 kcal/L. The fuel calorific values are sourced from the calorific values for vehicle gasoline and diesel published by the Climate Change Administration, Ministry of Environment. Electricity = 860 kcal/kWh; the electricity calorific value is sourced from the Bureau of Energy, Ministry of Economic Affairs, Table of Calorific Values per Unit of Energy Product.

3.2.3 GHG Management

In 2025, Jetwell introduced GHG Protocol-based inventory procedures and inventoried GHG emissions at all operating locations of the reporting entity. Jetwell's total GHG emissions in 2025 were 626.37 metric tonnes of CO2e. Scope 1 accounted for 19.56% of total emissions and arose primarily from gasoline and diesel used by Company vehicles. Scope 2 accounted for 80.44% and arose primarily from electricity used in offices. Total GHG emissions intensity was 0.000076 metric tonnes of CO2e per NT$ million of revenue.

The Company has designated 2024 as the base year for its GHG inventory. It will continue conducting inventories, gradually expand the organizational boundary to include subsidiaries within the consolidated financial statements, and plan for third-party assurance. To strengthen operational resilience and extend its sustainability impact, the Company has established a medium-term reduction target: from 2027 to

2029, GHG emissions per unit of revenue will be reduced by 1% each year compared with the base year.

■ 2024 and 2025 Scope 1 and Scope 2 GHG Emissions and Intensity

Category	2024 Emissions (metric tonnes of CO2e)	%	2025 Emissions (metric tonnes of CO2e)	%
Scope 1	126.1919	21.26	122.5248	21.26
Scope 2	467.4643	78.74	503.8449	78.74
Total GHG Emissions	593.6562	100.00	626.3697	100.00
GHG Emissions Intensity (metric tonnes of CO2e/NT$ million revenue)	0.13		0.06	

Note 1: Scope 1 and Scope 2 inventories were conducted in accordance with the GHG Protocol. The boundary was set using the operational control approach, and 2024 inventories covering all Jetwell operating locations were used as the base year. The GHGs included CO2, CH4, N2O and HFCs.

Note 2: GHG emission factors were sourced from the Environmental Protection Administration's 2025 GHG Emission Factors. GWP values were sourced from the IPCC Sixth Assessment Report (2022). The 2025 electricity emission factor announced by the Energy Administration, Ministry of Economic Affairs, was 0.467 kg CO2e/kWh.

3.2.4 Emissions Reduction and Energy Conservation Measures

Jetwell fully recognizes the importance of energy conservation and carbon reduction and actively takesaction to advance its reduction targets. In 2024, the Company optimized operating practices for equipment such as lighting timers and multifunction office machines. Beginning in 2024, the Company planned to launch an office lighting replacement program, progressively replacing conventional lights with energy-efficient LED fixtures. This is expected to further reduce office electricity consumption and carbon emissions and contribute to environmental sustainability.

Energy Conservation Initiative	Description and Plan
Scheduled Lighting Shutdowns	Implemented Continuously Each Year
Optimized Operating Practices for Multifunction Office Machines and Other Equipment	Implemented Continuously Each Year
Replacement of Office Lighting with Energy-efficient Fixtures	Implemented Progressively from 2024
Replacement with Air-conditioning Equipment Bearing the Energy Conservation Label	When aging equipment is replaced, install air-conditioning units bearing the energy conservation label.

3.3 Waste Management

3.3.1 Waste Management System

As an information services provider, Jetwell generates two principal types of waste in its day-to-day operations: general domestic waste generated by office employees and general industrial waste, primarily packaging materials such as cardboard boxes from customer orders. As the Company has no manufacturing processes or factories, it generates no hazardous waste. Jetwell is committed to reducing waste generation and actively promotes resource recovery and reuse as part of its contribution to environmental protection. The Company handles waste as follows:

Domestic waste: Waste is sorted in accordance with government requirements and placed in garbage trucks or designated building waste bins for collection by sanitation crews.

Designated recyclable waste: Waste is first sorted for recycling. Recyclable resources are collected by recycling vehicles, provided to local communities for handling, or transported to an Environmental Protection Bureau recycling station.

Waste Type	Waste Item	Waste Collected (metric tonnes)			Treatment Method
		2023	2024	2025	
Non-hazardous Waste	Domestic Waste (Note)	94.75	98.51	102.56	Off-site; Incineration
Total Waste Weight		94.75	98.51	102.56	–
Waste Intensity (metric tonnes/NT$ million revenue)		0.0257	0.0218	0.0125	–
Annual Change in Waste Intensity		(9%)	(15%)	(37%)	–

Note: According to the Ministry of Environment, average daily general waste generation per person was 1.359 kg/day in 2023, 1.373 kg/day in 2024 and 1.4 kg/day in 2025.

3.3.2 Waste Reduction

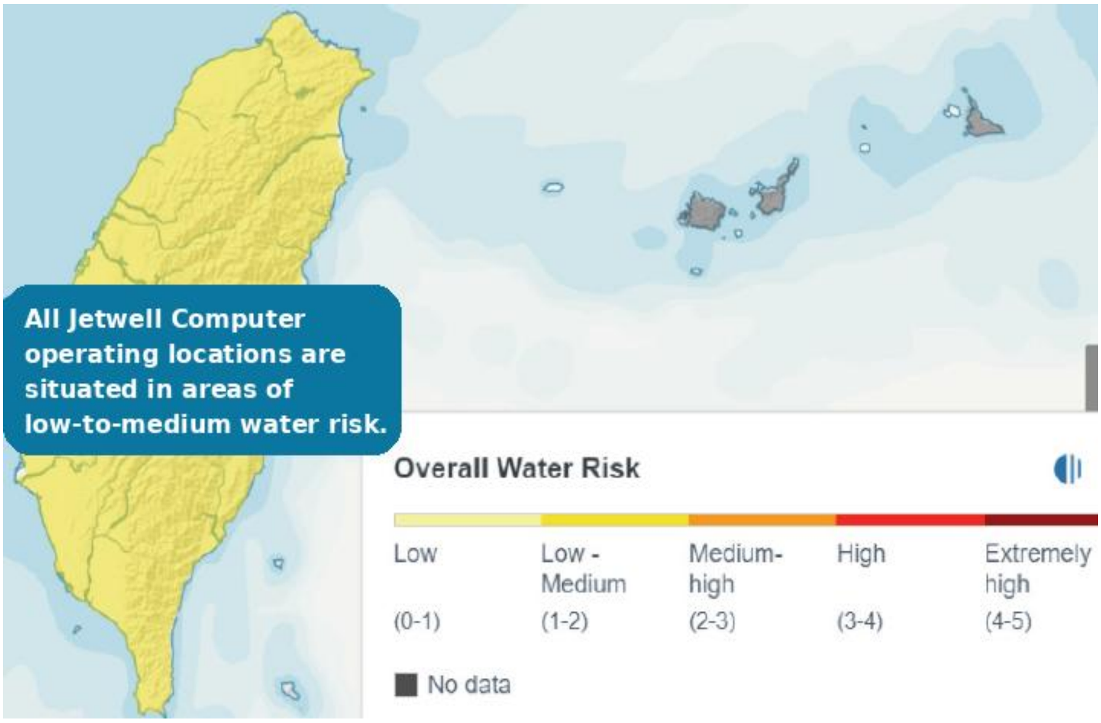
Reduction Measure	Description and Plan
Waste Sorting and Reduction	To reduce paper waste, wastepaper recycling boxes have been placed near printers. Employees may deposit non-confidential, single-sided wastepaper in the boxes for reuse.
Reduction of Single-use Waste	Employees are encouraged to bring reusable cups and bags to reduce the use of disposable paper cups and plastic bags.

3.4 Water Resources Management

3.4.1 Water Risk Assessment

As extreme climate conditions have intensified in recent years, uneven global rainfall distribution has become the norm. The frequency and severity of torrential rain, droughts and floods continue to exceed historical records, affecting not only water for daily living but also increasing the risk of supply chain instability and business interruption. Water risk management has therefore become a material operating consideration for companies.

The Company recognizes that water is a precious resource shared globally. As a practitioner of green office operations, we are committed to improving water-use efficiency at our operating locations and actively promoting a culture of water conservation. The Company operates exclusively in office environments and generates no industrial process wastewater. Water is used primarily for employees' drinking needs, air-conditioning cooling, pantries, restrooms and other domestic purposes, and the Company does not withdraw large volumes of water. Nevertheless, to assess water risks at each Jetwell operating location, the Company used the Aqueduct Water Risk Atlas in 2025 to analyze and identify the level of water stress at each location. The results showed that none of Jetwell's operating locations is situated in an area of highwater stress. This indicates that the Company's operational water withdrawal does not compete with local communities for water and has not caused significant adverse impacts on local ecosystems. Going forward, we will continue monitoring changes in water stress at each operating location to reduce the impacts of our operations on the external environment.



3.4.2 Water Withdrawal and Water Withdrawal Intensity

All water withdrawn at Jetwell's operating locations is supplied by third-party municipal water utilities. Operations use water only for employees’ domestic needs and do not use process water. The Company does not extract groundwater in areas designated by the Ministry of Economic Affairs as “water-stressed areas.” All domestic wastewater is discharged to sewer systems or other designated systems in accordance with local regulations and does not cause significant chemical or physical impacts on surrounding ecosystems or shared water bodies.

Based on actual water meter readings in 2025, Jetwell’s total water withdrawal was 3,468 million liters and water withdrawal intensity was 0.0004, down from 0.0005 in 2024.

Water Category	Water Withdrawal/Discharge Destination Classification	2023	2024	2025
Water Withdrawal (million liters)	Withdrawal from Municipal Water Utilities	1.87	1.91	3.46
Water Withdrawal Intensity (million liters/NT$ million revenue)		0.0004	0.0005	0.0004

Jetwell will comply with applicable regulations of Taiwan's Ministry of Economic Affairs and Ministry of Environment, comprehensively adopt sensor-operated fixtures bearing the Water Efficiency Label, and prevent concealed leaks through regular pipeline inspections and data monitoring, thereby implementing its daily reduction targets.
Jetwell's water management policy primarily encompasses compliance with environmental regulations, promotion of employee water conservation campaigns, and implementation of water conservation.
Jetwell Water Resources Management Policy and Short-, Medium- and Long-term Targets
Short-term target (Year 1): Conduct a comprehensive review of current water use and reduce water withdrawal intensity by 1% year on year.
Medium-term target (Years 3–5): Replace all aging water-intensive equipment and achieve 100% coverage of water-saving fixtures.
Long-term target (Years 5–10): Assess rainwater harvesting or reclaimed water systems and progress toward a water-circular office.
Specific Action Plans:
Equipment upgrades: Replace all faucets with sensor-operated models bearing the Water Efficiency Label and install dual-flush water-saving toilets.

Air-conditioning optimization: Clean cooling towers regularly and increase cooling-water cycles of concentration to reduce losses through evaporation and discharge.
Smart monitoring: Install separate water meters by floor or zone and use real-time data anomaly detection to identify concealed leaks.
Green awareness: Post water conservation messages in pantries and restrooms to encourage employees to turn off taps promptly.
Routine maintenance: Regularly inspect pipelines and water supply facilities to prevent water loss through leaks.
Performance tracking: Establish annual water-use reduction targets and continuously optimize performance.

Chapter 4 Product Innovation and Customer Service

4.1 R&D and Innovation

4.1.1 Principal Products and Services

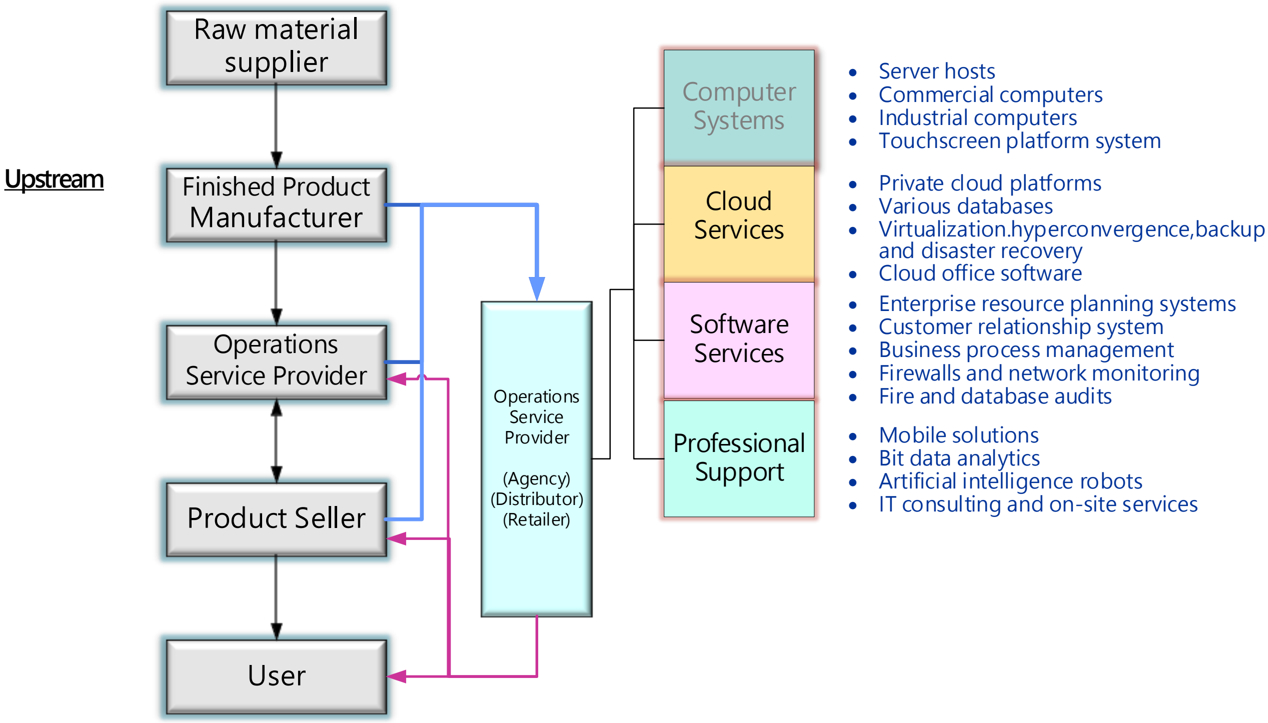
Jetwell is principally engaged in information systems integration, including the distribution and systems integration of computer software and hardware. As a comprehensive operating service provider, it also offers network planning, design and installation, professional technical maintenance, consulting services, software design and other end-to-end services.

The Company operates in a project- and technology-intensive industry. Upstream participants in the industry value chain are primarily well-known domestic and international software developers, hardware manufacturers and other major brands. Midstream participants consist mainly of software and hardware distributors, including domestic TWSE- and TPEx-listed companies such as Synnex, Bestcom, Dunxin, MetaAge, Unitech and Genuine. Downstream activities encompass the sale, maintenance and technical support of information products and related equipment for end customers.

The Company's products and services focus on various types of servers and computers, peripherals, information equipment leasing services, network products, cloud and software sales services, agency and integration of application software, and integrated hardware and software solutions, including information security services, green energy planning and implementation, and the implementation and integration of enterprise application systems and related hardware and software. Our offerings can be customized to customer needs and have a wide range of applications, including cloud computing, artificial intelligence (AI), the Artificial Intelligence of Things (AIoT), 5G networks, solar EPC, green energy, energy storage systems, smart factories, smart manufacturing and manufacturing execution systems (MES), and disaster prevention image-recognition and early-warning systems.

The Company's products and services have relatively high technical barriers. Its service teams comprise professionally certified project managers and system engineers who deliver high-quality service to customers.

■ Relationships among Upstream, Midstream and Downstream Industry Participants



4.1.2 R&D Personnel and Investment

Jetwell's business involves planning, configuring and implementing computer system hardware and software and providing customers with integrated solutions and other technology applications. As an information services integrator, the Company benefits from strong market demand arising from the global wave of smart technologies and AI-driven digital transformation, which continues to support business momentum. Although Jetwell is not a manufacturer and does not conduct hardware product R&D, it continues to invest in solution development, innovative applications, technology integration, software applications for specific operating environments, and emerging technologies. In line with revenue growth, the Company is also planning to increase budgets for technical R&D personnel and peripheral hardware equipment.

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4.1.3 Future R&D Outlook

Jetwell is a leading domestic information services provider. Its downstream customers include government agencies, educational institutions, the maritime and transportation sectors, healthcare providers, manufacturers, distributors, financial and securities institutions, telecommunications companies, and high-technology companies. The Company provides sales planning, implementation, technical consulting, maintenance, and education and training across a range of product lines. Although competition in the technology sector is intense, the Company's strengths in systems planning and product maintenance technologies make its products and services less susceptible to substitution. Based on consolidated customer needs and observations of technology trends, the Company plans to develop the following six categories of new products and services.

1. Development and Application of Enterprise Application System Products:
   - Artificial Intelligence (AI) and ChatGPT Application Solutions
   - High-performance Computing (HPC) and High-performance Graphics Processing Unit (GPU) Solutions
   - Robotic Process Automation (RPA) Solutions
2. Development and Application of Cloud System Products
3. Enterprise Resource Planning, Customer Relationship Management, Business Process Automation Management, and Human Resource Management Systems
4. Solar Energy Integrated Planning and System Project Implementation
5. Smart Factory and Smart Manufacturing Solutions
6. ESG Software Development, Implementation and Deployment

4.2 Customer Relations

Item	Description
Policies, Commitments and Importance	Jetwell's principal customers include well-known companies and organizations across a wide range of industries and fields, including government agencies, academic and research institutions, healthcare institutions, the electronics industry, food industry and manufacturing sector. The Company maintains close contact with customers and has established a professional customer service team and comprehensive sales and service system to provide high-quality, end-to-end services that help customers strengthen competitiveness and create greater product value. The Company is committed to delivering outstanding product solutions and service quality to enhance its competitiveness and advance together with customers and the broader industry.
Responsible Unit	Customer Service Team
Short-, Medium- and Long-term Targets	Short term (2026–2027): ● Contact at least 2,360 customers each month through visits and other communications. ● Reactivate transactions with at least 200 inactive customers each year. ● Add 150 customers each year. Medium term (2028–2030): ● Contact at least 3,480 customers each month through visits and other communications. ● Reactivate transactions with at least 250 inactive customers each year. ● Add 280 customers each year. Long term (2031 onward): ● Contact at least 4,680 customers each month through visits and other communications. ● Achieve more than 2,000 transacting customers each year. ● Continue advancing quality management and improvement in accordance with the Company's internal quality control procedures and policies.
Action Plans	● For customer relationship management, each sales manager oversees customer relationships and sales performance, and the Company reviews the performance of each sales unit quarterly. ● Track progress through regular meetings. ● Use performance bonuses to motivate employees, build stable long-term customer relationships and promote sustainable development.
Effectiveness Evaluation	● Contact at least 2,360 customers each month through visits and other communications. ● Reactivated transactions with 200 inactive customers. ● Added 150 new customers.
Grievance Mechanism	Customer service hotline: 0809-036336; Operations service email: stake2102@mail.jetwell.com.tw

4.2.1 Customer Feedback, Complaints and Improvements

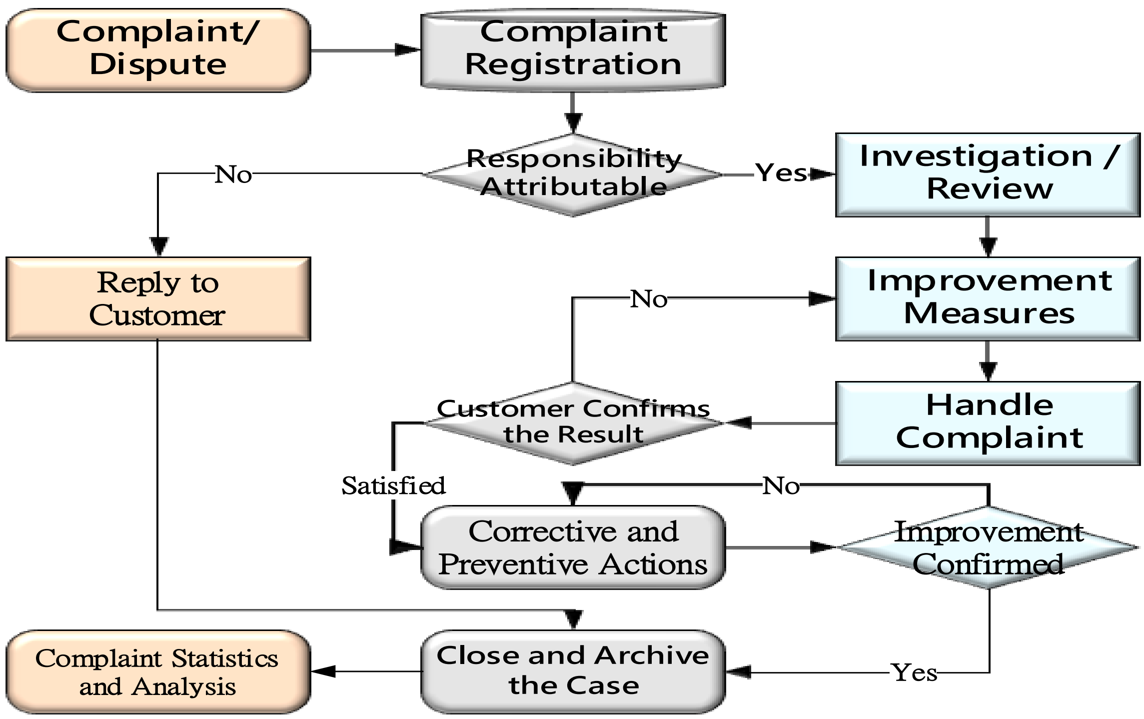
Customer feedback is highly valuable information that we take seriously. We review it regularly as a basis for improvement and for fostering strong customer relationships. It helps us understand the strengths and weaknesses of our products and services, increase customer satisfaction and loyalty, and monitor market trends and the competitive environment.

To understand customer views on the Company’s products, technologies, quality, delivery schedules and services, Jetwell developed an information management system to maintain and manage records of customer feedback, complaints and repair requests. Upon receiving customer feedback, the customer service unit assigns the case to the appropriate contact in the relevant internal business unit, which then helps the customer resolve the issue.

To protect customer rights and respond promptly to customer needs, the Company provides a complaint hotline and email address, with designated personnel responsible for handling complaints. Customer cases can be accepted every day, and the Company responds to complaints within 36 hours to help customers resolve issues effectively and further strengthen its professional and reliable brand image.

In 2025, the Company’s customer complaint primarily concerned a matter unrelated to product quality or safety, namely delivery timing. The Company subsequently continued to follow up with the original manufacturer and distributor to advance the delivery schedule and meet the customer’s expected delivery date as closely as possible, thereby improving the situation and maintaining a strong cooperative relationship with the customer.

■ Customer Complaint Handling Process



Customer complaint handling results for 2025 were as follows:

Item	Description
Total Customer Complaints	1 case
Principal Category	Product Functionality (UOF functionality did not meet customer expectations)
Response Rate within 36 Hours	100%
Cases Closed/Closure Rate	1 case/100%

The Company received 1 customer complaint in 2025. Jie Hao Industrial Co., Ltd., a customer in Tainan, reported that UOF functionality did not achieve the expected results. Upon receiving the report, the customer service unit immediately assigned the case to the responsible sales manager for follow-up. The issue was confirmed and communicated with the customer within half a day, and the case was successfully closed. The response rate within 36 hours was 100%.

4.2.2 Product Quality Management

Jetwell distributes information products and integrates hardware and software; it does not engage in manufacturing. The Company continues to select products from well-known domestic and international manufacturers to provide customers with the latest, safest and most suitable products. For the Company, supplier quality and supplier management are closely linked to product quality. More detailed information on supplier management is provided in the supplier management section. In 2025, the Company did not violate any laws or regulations relating to the health and safety impacts of products and services and will continue working to maintain this record.

4.2.3 Customer Recognition and Achievements

Customers	Radiant Opto-Electronics Corporation	Kaizhou Filter Materials	Taiwan Wacker International
Project Name	IT Implementation for Overseas Plants in Malaysia and Switzerland	Full-site IT Implementation for a New Plant	Salesforce CRM Implementation and Bidirectional Integration with SAP
Project Overview	In support of its global expansion, Radiant Opto-Electronics Corporation was simultaneously establishing new plants in Malaysia and Switzerland. Cross-border IT infrastructure planning, procurement and implementation had to be completed within an extremely short timeframe. Pre-implementation testing in Taiwan also had to be completed before the Christmas and New Year holidays, after which equipment was shipped to the respective locations by sea and air for installation. Jetwell helped the customer integrate and test the infrastructure in Taiwan and complete cross-border IT infrastructure planning and implementation within the short schedule, improving the stability and reliability of the overall enterprise server environment and successfully achieving the project's objectives.	Kaizhou Filter Materials' new plant was developed from the ground up and required comprehensive IT infrastructure, including plant cabling, a server room, networks, information security, access control, surveillance and communications. The customer clearly stated its intention to pursue an IPO and required the system architecture to comply with ISO 27001 information security management requirements, placing extremely high expectations on the systems integrator's professionalism and integrity.	Taiwan Wacker International has been engaged in the fruit trade for more than 40 years, with a trading network spanning more than 10 major markets. When sales personnel allocated fruit order sheets, they had to perform manual cross-system checks, resulting in data discrepancies, allocation errors and low operating efficiency.
Solution	1. Provided one-stop integrated services covering hardware procurement, software licensing, system implementation and on-site	1. Implemented structured cabling throughout the plant, including fiber-optic and network cabling, with a 39 m² raised floor for	1. Introduced the Salesforce CRM platform and established real-time bidirectional data integration with SAP.

Customers	Radiant Opto-Electronics Corporation	Kaizhou Filter Materials	Taiwan Wacker International
	overseas support. 2. Implemented network infrastructure including Fortinet firewalls and Cisco switches. 3. Deployed Dell PowerEdge R760 servers with the VMware Cloud Foundation Edge virtualization platform and a Dell ME5084 SAN storage system. 4. Jetwell's local Malaysian subsidiary is only 15 minutes from the plant and provides immediate on-site support.	cable management. 2. Built a professional server room featuring hot and cold aisles, an environmental monitoring system and an EATON 93ETX-20K (20 KVA) UPS. 3. Designed the information security architecture in accordance with ISO 27001 requirements and replaced three items of equipment that were no longer under warranty. 4. Introduced a Shinkong Security FK-5-1-12 automatic gas fire-extinguishing system to protect core equipment. 5. Implemented 22 access-control points, access control for 3 elevators, and a license-plate recognition system covering 2 motorcycle lanes and 1 automobile lane. 6. Customized meeting rooms and a POLY IP Phone communications system integrated with UOF meeting-room management.	2. SAP → Salesforce: Automatically synchronizes customer data, product master data and purchase order information. 3. Salesforce → SAP: Automatically returns allocation results and creates sales quotations and inventory transfer requests. 4. Multi-layer validation logic: The total quantity on allocation sheets must equal the purchase order quantity before a case can be closed, ensuring quantity accuracy. 5. Dual-track update mechanism: Real-time triggered updates and daily scheduled synchronization ensure consistency between the two systems. 6. Customized an allocation web page and PDF reports to replace manual report preparation.
Customer Recognition	1. A single point of contact for integrated services simplified cross-border procurement and communication and shortened the	1. Compliance with ISO 27001 requirements established an information security governance foundation for the customer's	1. End-to-end digitization of allocation eliminated manual cross-system reconciliation and significantly reduced sales

Customers	Radiant Opto-Electronics Corporation	Kaizhou Filter Materials	Taiwan Wacker International
	implementation schedule. 2. Enterprise-grade storage and virtualization platforms significantly improved the plant's IT resilience and availability. 3. Veeam backup combined with a RAID 10 architecture ensured uninterrupted manufacturing data and prevented data loss. 4. The local Malaysian location reduced the response time and cost associated with cross-border equipment failures.	planned IPO. 2. Gas fire suppression, access control and license-plate recognition provided three layers of protection, comprehensively enhancing personnel and asset safety. 3. Plant-wide cabling and smart meeting-room planning improved cross-departmental communication efficiency. 4. The transition of customer support technologies for the construction and maintenance of the customer's existing systems proceeded smoothly, substantially increasing mutual trust.	processing time. 2. Bidirectional synchronization between SAP and Salesforce enabled sales personnel to access the latest information at any time. 3. Customized PDF reports standardized formats and enhanced professionalism and traceability. 4. The integrated architecture is highly flexible and can continue to scale in response to business growth.
Related Links	Company Website	Company Website	Company Website

Since becoming TPEx-listed in 2018, Jetwell has continued to secure procurement orders and recognition from large corporate customers through transparent financial capabilities, a comprehensive portfolio of original-manufacturer certifications, and professional technical service capabilities. Jetwell also continuously strengthens service quality. Our professional customer support services cover all of Taiwan and include professional education and training, mobile device management technology transfer, telephone technical support provided by professional technicians in Taiwan to avoid language barriers, and free pickup and delivery for repairs. Enterprise services include iPad leasing, managed MDM back-end services, recycling of retired equipment, project-specific spare material and equipment planning, and 24/7 operations. Through excellent service quality and professional technical capabilities, Jetwell serves as a dependable partner for corporate customers, earns the trust of original-manufacturer partners and customers, grows together with customers, and

responds to future business opportunities, thereby supporting stable operations and continued development. For additional customer case studies, please visit: https://www.jetwell.com.tw/case.php
Jetwell was also selected as an Apple Featured Reseller. For the feature article, please visit the Apple Enterprise Applications Guide website: https://www.applemobility.tw/ This season's featured dealer -Jetwell computer-4/

Recognized by the Ministry of Finance as a “2025 Outstanding Business Entity for Uniform Invoice Usage”🎉
This recognition reflects our long-standing implementation of:
✔️The Uniform Invoice System
✔️Lawful and Compliant Operational Management
✔️A Corporate Culture of Integrity and Transparency
We thank all employees for their efforts and our customers and partners for their continued trust and support.
Jetwell Computer will continue to apply its professional AI × IT services to support enterprises in achieving steady growth and advancing toward a digital future.

Jetwell Computer Receives Two Major HPE FY25 Partner Awards🎉
🏆HPE FY25 Best Partner Award
🏆HPE FY25 Outstanding Business Partner Breakthrough Award
These honors recognize Jetwell Computer’s professional capabilities in integrated AI and IT solutions, enterprise digital transformation, and cloud and data center services. They also demonstrate the results of the Company’s long-term, in-depth collaboration with HPE in creating outstanding value for customers.
We thank the HPE team for its strong trust and support and sincerely

4.3 Information Privacy and Security

Item	Description
Policies, Commitments and Importance	Information security and customer privacy are critical to the Company's operations, while government regulations on personal data protection are becoming increasingly stringent. An information security incident could significantly erode customer trust and expose the Company to substantial fines and legal proceedings, adversely affecting its market image and competitiveness. The Company has therefore established a comprehensive information security management system and conducts information security education and training to implement and promote information security management.
Responsible Unit	Information Technology Department
Short-, Medium- and Long-term Targets	Short term (2026 - 2027): ● Conduct information security education and training regularly. ● Obtain and maintain valid ISO 27001 certification. ● 0 material information security incidents. Medium term (2028 - 2030): ● Establish, improve or adjust the Company's information security defense mechanisms and systems. ● 0 material information security incidents. Long term (2031 onward): ● Continuously improve and update information security measures and technologies. ● Obtain and maintain valid ISO 27001 certification. ● 0 material information security incidents.
Action Plans	● Enhance employees' awareness of personal information protection and their information security capabilities. ● Conduct education and training on personal data protection and information security management. ● Obtain third-party quality certification for information management, such as ISO certification. ● Strengthen the Company's information security defense mechanisms and hardware and software intrusion monitoring systems.
Effectiveness Evaluation	● The Company conducted 5 internal training sessions on personal data protection and information security management, with 243 attendances and 729 total training hours. The training covered all employees at the Taiwan headquarters and branches. Employees receiving training represented 81.54% of the total workforce. ● The Company participated in 3 external training sessions on personal data protection and information security management, with 3 attendances. ● The Company obtained the following information management quality certification: ISO 27001:2022. ● In 2025, the Company received no substantiated complaints concerning breaches of customer privacy or losses of customer data.
Grievance Mechanism	Contact Unit: Information Technology Department Email: IT@mail.jetwell.com.tw

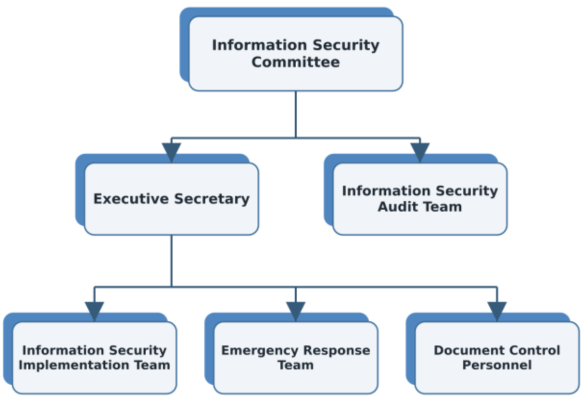
4.3.1 Information Security Management Structure and Responsibilities

Information security and protection are critically important. A leak of customers' personal data would undermine customer trust and damage the Company's image, while a leak of internal Company data or an external system intrusion could result in substantial financial losses and government fines, reducing the Company's competitiveness.

As a company operating in the information technology industry, Jetwell attaches great importance to information security and continuously strengthens its protection mechanisms. It has established a dedicated Information Security Committee and four principal information security policies: strengthening employees' information security knowledge, preventing information leakage, implementing routine operations and maintenance, and ensuring service availability. These policies support an information and communications security environment that enables the Company to respond to cyberattacks and protect information.

The Company has established the "Internal Control System—Computer Information Management Cycle," together with the "Information Security Management Regulations," "Information System Recovery Plan," "Account Application Management Regulations," "Computer Room Management Guidelines," "Personal Data Protection Management Regulations," and other relevant management rules. Information security activities are conducted in accordance with these rules, and employees are required to observe information-use precautions to implement information security management.

■ Company Information Security Organization Structure



4.3.2 Information Security Management Strategy

The Company has established an Information Security Committee and convenes a management review meeting each February to review information security activities for the preceding year. The Information Technology Department is responsible for planning, implementing and promoting information security management. Internal auditors also conduct regular and ad hoc information security audits and reviews each year and report the audit results to the Board regularly.

All Company information systems are equipped with firewalls and antivirus software to monitor and prevent external intrusion, and the Company has obtained ISO 27001 information security management certification.

With respect to the implementation of information security systems and the resources committed to management, the Internal Audit Office is the unit responsible for auditing information and communications security management. If an audit identifies a deficiency, the audited unit is required to propose corrective measures and an improvement plan. Where improvements are required, implementation performance is tracked regularly. The audit unit conducts regular and ad hoc information security audits and reviews each year and reports the audit results to the Board regularly.

The Company also provides information and communications security education and training each year and renews its ISO 27001 information security management certification annually.

The Company's six information and communications security policies are as follows:

1. Maintain the security and sustainable operation of all information systems.
2. Prevent intrusion and damage by hackers and viruses.
3. Establish control mechanisms to prevent intentional misconduct or unlawful use.
4. Establish confidentiality mechanisms to prevent leakage of confidential information.
5. Establish operating procedures to prevent incidents caused by human error.
6. Strengthen information and communications security awareness through regular education and training.

■ Jetwell Information Security Management Dimensions and Strategies

Item	Information Security Dimension	Management Strategy
1	Physical Security Management	Protect the Company's information assets and surrounding facilities and reduce risks arising from environmental security issues.
2	Document Management	Ensure the confidentiality, integrity and availability of documents.
3	Information Assets	Protect all types of information assets against harm caused by human error, intentional acts, natural disasters and other risks.
4	Personnel Security and Education and Training	Regulate personnel security management and education and training to reduce information security incidents arising from insufficient information security awareness.
5	Communications and Operations Management	Prevent information from being damaged, or unexpectedly or unlawfully modified, in insecure network environments, thereby ensuring the security, availability and integrity of information systems and data.
6	Access Control Management	Protect information assets and reduce the risk of unauthorized system access.
7	System Development and Maintenance	Security management for information system development, testing and maintenance.

Item	Information Security Dimension	Management Strategy
8	Outsourcing Management	Ensure the security of outsourced information operations.
9	Security Incident Management	Ensure that information security incidents are reported promptly in accordance with established procedures, necessary response measures are taken, and an incident learning mechanism is established to reduce the resulting damage.
10	Business Continuity Management	Ensure business continuity and reduce the impact of major failures or disasters on critical business processes.
11	Information Security Audit	Establish independent audit requirements to determine whether the control objectives, measures, processes and procedures for each activity comply with applicable laws and the organization's information security requirements.
12	Corrective Action and Continual Improvement Management	Take corrective and continual improvement measures to address deficiencies and potential risks arising during operation of the information security management system (ISMS), prevent recurrence of similar incidents, and achieve continual improvement.
13	Monitoring and Measurement Management	Evaluate information security performance and the effectiveness of the information security management system to ensure that information security objectives remain compliant and appropriate.
14	Risk Assessment and Management	Establish risk assessment and management requirements for the information security management system (ISMS), providing common risk assessment criteria for the units responsible for, custodians of, and users of the Company's information processes, thereby enabling effective risk control and preventing information security threats.

■ Jetwell Customer Privacy and Confidential Data Protection Mechanism

Item	Protection Mechanism
1	Systems that process personal data are required to operate through a confidential data protection platform for processing, storage and privacy configuration, thereby protecting customer data.
2	Access controls are established for the receipt, transmission, retention and use of customer data, with management differentiated by confidentiality level.
3	Critical information is masked and subject to access restrictions to implement data protection.
4	Controls over USB portable storage devices and abnormal data access are strengthened to prevent data loss caused by human factors.
5	External file transmission is subject to external transfer controls and supervisory approval.

In 2025, the Company experienced no substantiated incidents involving breaches of customer privacy or losses of customer data.

The Company respects the privacy rights of stakeholders, including customers, suppliers and employees, and has established a privacy protection policy. It implements rigorous personal data privacy and security management and protection measures, establishes a data governance system, defines data standards and classifications, and implements data access-right controls and review mechanisms. These measures ensure that data access and sharing are properly managed and protected and that data availability, integrity and confidentiality are maintained. The policy applies to all subsidiaries, customers and suppliers. Please refer to the Company’s website for its privacy policy.

4.3.3 Information Security Incident Reporting and Response Process

Jetwell Computer has established an information and communications security environment to respond to cyberattacks and protect information, strengthened its information security protection equipment, and regularly reviews its information and communications security protection plans. To date, the Company has not incurred losses due to any material information and communications security incident and does not expect to incur losses from such incidents in the future. The following reporting, disclosure, and response mechanisms have been established for material information security incidents:

1. Establish an Information and Communications Security Incident Reporting and Response Team
2. Operate in accordance with the “Information Security Management Regulations” and the “Information System Recovery Plan”
3. Information and Communications Security Incident Response Procedures
   (1) Information and communications security incident reporting: Information and communications security monitoring tools, antivirus software, and systems are used to clarify the impact of an incident and identify the impact on each unit. This information serves as the basis for completing incident reports at each stage and making any material-information disclosures required by the competent authorities.
   (2) Development of response strategies and plans: When a material information and communications security incident occurs damage control, recovery, and evidence preservation plans are developed based on the circumstances of the incident.
   (3) Implementation of damage control: Based on the response strategies and plans developed by the Intelligence and Planning Team, information technology and information and communications security personnel are mobilized to conduct emergency recovery and damage control, prevent subsequent attacks, and contain the spread of damage.
   (4) Recovery operations: Based on the recovery arrangements developed by the Intelligence and Planning Team, system rebuilding, vulnerability scanning, security patching, and other recovery activities are completed.

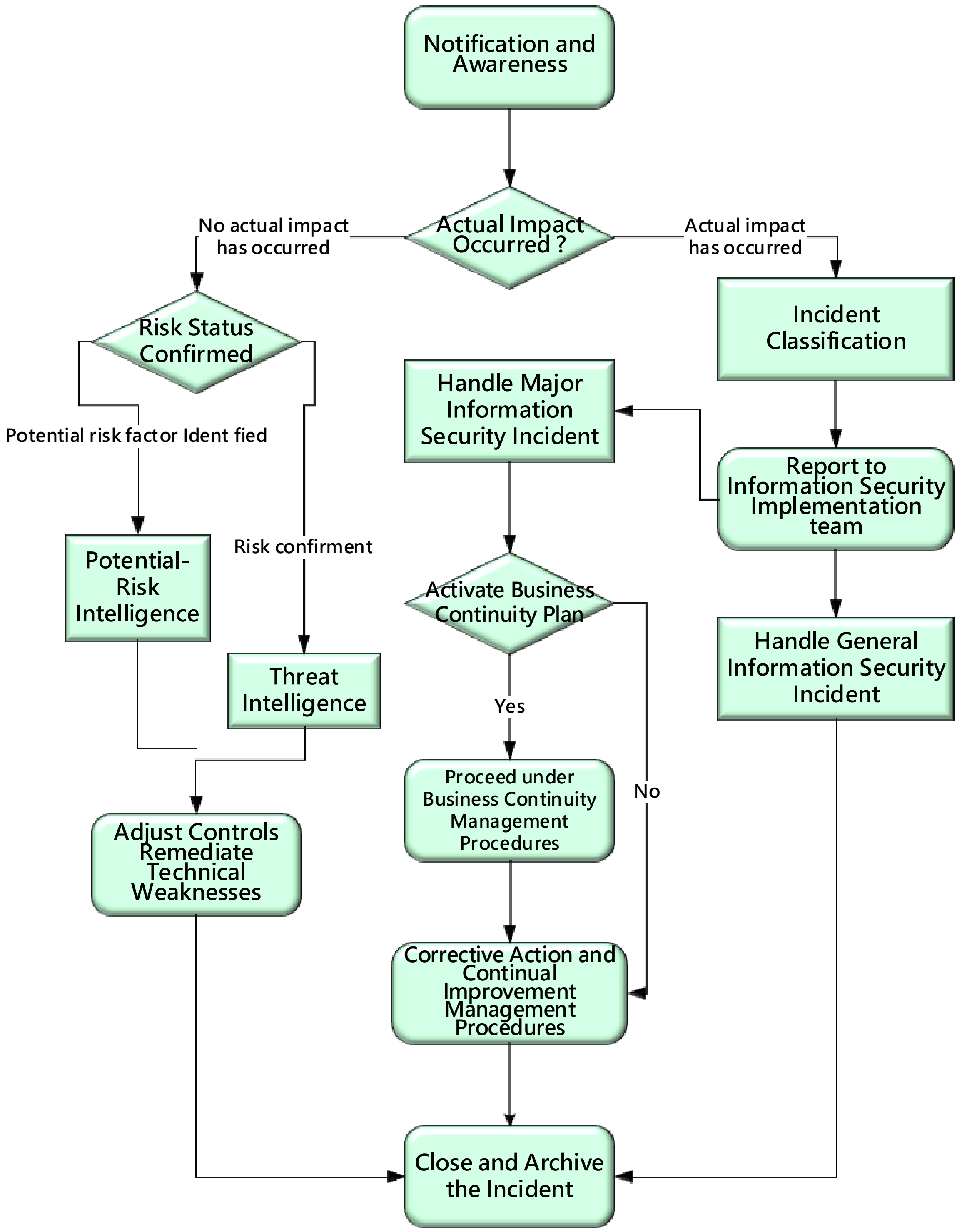
(5) Implementation of damage control: Based on the response strategies and plans developed by the Intelligence and Planning Team, information technology and information and communications security personnel are mobilized to conduct emergency recovery and damage control, prevent subsequent attacks, and contain the spread of damage.

(6) Recovery operations: Based on the recovery arrangements developed by the Intelligence and Planning Team, system rebuilding, vulnerability scanning, security patching, and other recovery activities are completed.

■ Information Security Incident Reporting and Handling Unit

Information Security Incident Item	Reporting Unit
Detection, Isolation, and Impact Assessment	Information Technology Department
Incident Handling Report	Information Technology Department
Incident Records and Recurrence Prevention	Information Technology Department

■ Information Security Incident Reporting and Handling Process



Responsibilities Division of Responsibilities		Description
All Personnel		Become aware of a matter involving information security.
Emergency Response Team	Information Security Response Team	Determine whether an information security situation constitutes an information security incident based on whether an actual impact has occurred. If the organization has not yet confirmed, based on the intelligence received, that a risk exists, classify the information as potential-risk intelligence. If the organization has confirmed that the risk described in the intelligence exists, classify the information as threat intelligence. If an actual impact has occurred, classify the information security incident by severity.
		Assess the severity level of the information security incident and record it on the Information Security Incident Report Form.
		Collect evidence relating to the information security incident and determine whether to activate the business continuity plan. Complete the Cybersecurity Intelligence Management Form and identify the items and methods for improvement. Refer to the Business Continuity Management Procedures and activate the relevant business continuity management procedure.
		Resolve the incident or implement improvement measures in accordance with the Corrective Action and Continual Improvement Management Procedures.
		Close the incident; where necessary, pursue accountability in accordance with applicable laws and regulations.

4.3.4 Information Security Education and Training

Employees' information security awareness is essential to corporate governance and information security protection. To enhance employees' information security knowledge and keep them abreast of technological developments, the Company conducts information and communications security education and training each year. In 2025, the Company held a total of 5 internal information security training sessions, with 243 attendances and 729 total training hours. External information security training courses recorded 3 attendances and 6 total training hours.

■ Information Security Training Statistics

Information Security Training Category and Course Title	2023		2024		2025	
	Attendances	Total Training Hours	Attendances	Total Training Hours	Attendances	Total Training Hours
Internal Training Course: Information Security Awareness	285	855	252	756	243	729
External Training Courses: Impact of AI on Information Security and Response Measures — E-Course					1	2
External Training Courses: Hacker Attack Methods and Key Defense Measures — E-Course					1	2
External Training Courses: Cyberattack and Defense Technologies, Post-incident Handling, and Remedial Measures — E-Course					1	2
External Training Course: ISO 27001:2022 Lead Auditor Transition Training	–	–	2	32	-	-
Total	285	855	254	788	246	735

4.4 Sustainable Supply Chain

4.4.1 Supply Chain Management

To safeguard product quality and the quality of services provided by suppliers, Jetwell Computer has established supply chain management policies and related supplier management mechanisms. These measures are intended to reduce the potential impacts and risks that the supply chain may pose to the Company's operations and improve operational efficiency. The Company has also published its "Supplier Code of Conduct" on its website as part of its efforts to fulfill its social responsibilities.

Supply Chain Management Approach

Critical materials are essential to the Company's operations. Accordingly, the Company has established the following supply chain management approaches for identifying critical suppliers and preventing shortages of critical materials:

1. Identification and assessment of critical suppliers: The Company identifies critical suppliers based on criteria including the importance of the materials supplied, the Company's level of dependence on the supplier, the availability of substitutes, and market impact.
2. **Sustainable Supplier Management Policy**
   Jetwell Computer is committed to integrating sustainability principles into procurement decisions and supply chain management. The Company considers environmental impacts and works with suppliers to build a sustainable supply chain. To fulfill social responsibilities and advance sustainable supply chain development together with suppliers, the Company considers whether prospective suppliers comply with the following supplier management policy:
   (1) In conducting their business, suppliers shall use raw materials in a manner that protects natural resources. Subject to product quality requirements, suppliers shall give priority to recycled, reusable, or reused raw materials to reduce adverse environmental impacts and shall avoid the use of environmentally hazardous substances.
   (2) Suppliers shall establish specific environmental protection and energy conservation measures, shall not cause material adverse environmental impacts or violate environmental laws and regulations, and shall effectively embed a corporate culture of environmental sustainability by protecting the planet and conserving resources.
3. Supply Chain Monitoring and Early-warning System
   (1) Maintain safety stock or adopt a vendor-managed inventory (VMI) model.
   (2) Diversify supplier sources to reduce single-supplier risk.
   (3) Establish a supply chain early-warning system to monitor suppliers' fulfillment capabilities in real time.
   (4) Use market and supplier information to identify the risks of market volatility or

supply disruptions at an early stage.

4. Contingency Plan
    (1) Preselect alternative suppliers or materials.
    (2) Maintain reserves of critical raw materials to respond to unexpected demand.
5. Ongoing Communication and Collaboration
    (1) Maintain close communication with suppliers and conduct regular business reviews.
    (2) Work with suppliers to improve production processes and enhance delivery capabilities.

Supplier Management Practices

The Company has established clear supplier management procedures to screen and select qualified suppliers that meet its requirements, thereby helping maintain stable supply chain quality. The supplier management procedures are described below:

1. Supplier Management Procedures:
    (1) Supplier selection mechanism: Establish clear evaluation criteria, including supply capacity, price competitiveness, on-time delivery, and quality assurance.
    (2) Tiered management: Classify suppliers as critical suppliers or regular suppliers based on their importance and cooperation performance, and apply differentiated management strategies.
    (3) Periodic reviews: Conduct annual supplier reviews and financial soundness checks, among other assessments.
2. Risk Management Mechanisms:
    (1) Diversified sources of supply: Avoid dependence on a single supplier and identify backup suppliers to diversify risk.
    (2) Supply chain early-warning system: Monitor raw material prices, logistics status, and supplier fulfillment in real time to identify potential risks in advance.
    (3) Contingency plans: Develop response measures, such as alternatives for critical materials and procurement plans for alternative locations.
3. Collaboration and coordination mechanisms—information sharing: The Company uses supply chain management systems, such as enterprise resource planning (ERP) and supplier relationship management (SRM) systems, to share demand, order, and inventory information in real time. To manage the quality of supplier products effectively, the Company communicates with suppliers on three quality-related dimensions: ensuring consistency, reducing risk, and strengthening collaboration. The Company also provides suppliers with explanatory documents and standards specifying product delivery specifications, inspection standards, and technical requirements, thereby helping both supplier products and the Company’s products maintain excellent and stable quality.

■ Key Points for Quality Communication Between the Company and Suppliers

Communication Item	Communication Objective
Ensure Consistency	Suppliers must understand product quality standards and customer requirements to prevent quality issues arising from misunderstandings.
Reduce Risk	Communicate at an early stage to identify and resolve potential issues promptly, thereby reducing the risk of production disruptions or product recalls.
Strengthen Collaboration	Establish a shared language and common quality objectives to foster closer collaboration.

4.4.2 Supplier Screening and Evaluation

Jetwell Computer's principal business is the provision of computer systems integration services and peripheral product services. In response to sustainability trends, customer demand for sustainable procurement and green products is increasing.

The Company reassesses its supply chain screening process each year. Environmental management criteria include environmental permit reports, pollution prevention and resource conservation, hazardous substances, wastewater and solid waste, material controls, and air emissions. If a supplier is found not to comply with the Company’s supplier management requirements, the Company may terminate the contract or disqualify the supplier. The supply chain screening and management mechanisms cover all Company suppliers. The Company also regularly communicates relevant requirements to suppliers and works with supplier partners to advance environmental protection, employee human rights, and occupational health and safety.

Description of the Company's Sustainable Supplier Evaluation Procedures

Suppliers are evaluated annually. The procurement and quality assurance units assign written scores based on each supplier’s monthly delivery quality, delivery accuracy, level of cooperation, environmental performance, and occupational health and safety performance, and record the results in the “Supplier Evaluation Form.” The evaluation score is the sum of the scores for quality, delivery, cooperation, environment, and occupational health and safety. To help ensure that employees throughout the Company’s supply chain are treated with respect and dignity, that workplaces are safe, that business operations are ethical, and that social and environmental responsibilities are fulfilled, suppliers that cause material social or environmental impacts are placed on the non-renewal list. The Company has established a “Supplier Code of Conduct” requiring suppliers to comply with requirements relating to labor practices, including young workers, nondiscrimination, and working hours; health and safety, including occupational injuries; the environment; ethics; and management systems, as well as the laws and regulations of the countries and regions in which they operate.

Current Implementation of Supplier Evaluations

The Company assigns suppliers to four grades—A, B, C, and D—based on their evaluation scores, from highest to lowest. Grade A is the highest rating, while cooperation with Grade D suppliers is discontinued. The definitions of each grade are provided below.

Grade	Score	Response Measures
A	8 Points or Above	Continue Procurement
B	7–8 Points (Excluding 8 Points)	Maintain Current Operations but Require the Supplier to Continue Strengthening Its Management Mechanisms
C	6–7 Points (Excluding 7 Points)	Reduce Procurement Volume and Audit the Supplier, Requiring Improvements
D	Below 6 Points	The Procurement Management Team Discusses Measures Such as Suspending Procurement or Revoking Qualified Supplier Status

2025 Supplier Evaluation Status

In 2025, the Company completed supplier evaluations. Grade A included 33 suppliers, accounting for approximately 91% of the total procurement value; Grade B included 65 suppliers, accounting for approximately 6%; and Grade C suppliers accounted for approximately 3%. For Grade C suppliers, the Company reduced procurement volume and conducted audits requiring improvements. No suppliers were rated Grade D in this evaluation. During the year, 139 supplier commitment letters were signed by qualified suppliers.

4.4.3 Procurement Practices

Since its establishment in 1991, Jetwell Computer has kept pace with customers' business development needs and established overseas operating locations in China, Vietnam, Europe, the United States, and other regions to provide customers with more timely and comprehensive services. Nevertheless, in keeping with its commitment to maintaining deep roots in Taiwan, the Company' s headquarters and key operating locations remain in Taiwan.

Jetwell Computer gives priority to working with environmentally conscious green suppliers. Through these partnerships, the Company promotes electricity conservation, water conservation, and waste reduction in upstream product activities. The Company also considers geographic factors and increases local procurement wherever possible to reduce the carbon footprint associated with product transportation, enhance the resilience and flexibility of supply chain services, and create more local employment opportunities for domestic workers. In 2025, local procurement accounted for 98.38% of total procurement.

To date, 302 information technology equipment products represented by the Company or incorporated into solutions planned with its assistance have received

Taiwan Energy Label certification. The Company continues to prioritize the introduction of energy-efficient, low-energy green products, implement carbon management at source, and work with customers to advance their net-zero emissions targets.

Jetwell Computer's Inclusion in the Green Supply Chain Supplier List: https://greenlifestyle.moenv.gov.tw/about

■ 2023–2025 Procurement Data (Unit: NT$ thousand)

Year	2023	2024	2025
Net Procurement from Local Suppliers	2,948,188	3,743,699	6,374,178
Total Net Procurement	3,038,746	3,826,118	6,479,080
Local Procurement Percentage	97.02%	97.85%	98.38%

Chapter 5 Harmonious and Healthy Workplace

5.1 Protection of Employee Human Rights

5.1.1 Advancing Human Rights Protection in the Workplace

With reference to the United Nations Universal Declaration of Human Rights, Jetwell Computer formulated and published on its official website statements including the "Human Rights Policy Statement" and the "Supplier Commitment to Human Rights and Environmental Sustainability." The Company is committed to protecting workplace health and safety, prohibiting unlawful discrimination and forced labor, eliminating child labor, and complying with human rights-related laws and regulations issued by the governments of the jurisdictions in which it operates.

The Company has also established policies including the "Employee Grievance Handling Procedures," the "Workplace Sexual Harassment Prevention, Grievance, and Disciplinary Measures," and an annual employee satisfaction survey to prevent forced labor, harassment, discrimination, and other human rights violations or unlawful conduct in any form. Communication and grievance mechanisms, including service hotlines and labor-management meetings, provide employees with channels through which to express concerns. The Company keeps the identity of complainants and information relating to grievances confidential to protect employee rights and interests. In 2025, Jetwell Computer received no human rights-related grievances and recorded no incidents of discrimination, forced labor, or child labor.

To enhance employees' awareness of human rights, Jetwell Computer includes topics such as anti-harassment, nondiscrimination, sexual harassment prevention, the prohibition of child labor, and the prohibition of forced labor in its internal training and requires all employees to complete relevant training courses regularly. In 2025, human rights-related training totaled 3,147 hours, with 1,049 attendances. In keeping with its policy commitment to protecting human rights, Jetwell Computer will continue to promote workplace diversity and human rights education and awareness.

Based on an assessment conducted in 2025, none of the Company's operating locations or critical suppliers was identified as being at material risk of child labor or forced labor.

■ 2025 Training Courses Related to the Promotion of Human Rights Protection

Course Title	Attendances	Training Hours
Workplace Bullying Awareness	251	753
Occupational Health and Safety Education and Training	258	774
Sexual Harassment Prevention	251	753

Trade Secret Protection Awareness	258	774
First-aid Skills Training Outline	31	93

5.1.2 Workforce Structure and a Diverse Workplace

Jetwell Computer values workplace inclusion and diversity. In 2025, the Company had a total of 294 employees, all of whom were permanent full-time employees. Non-employee workers consisted of outsourced cleaning personnel. By employee level, the Company had 11 senior executives, including 1 woman, representing 9.09% of all senior executives. In terms of minority groups, the workforce in 2025 included 3 employees with disabilities, 3 Indigenous employees, and 7 foreign-national employees. The average tenure of all Jetwell Computer employees was 9.32 years.

■ Employee Composition

Region	Gender	Permanent Full-time Employees					
		2023	Percentage	2024	Percentage	2025	Percentage
Taiwan	Men	185	66%	182	63%	185	63%
	Women	95	34%	105	37%	109	37%
Total		280	100%	287	100%	294	100%
*Percentage of Employees with Disabilities: 1.03%							

■ Composition of Non-employee Workers

Region	Worker Type	2023	2024	2025	Type of Work and Contractual Relationship with the Company
Taiwan	Cleaning Personnel	2	2	2	Office cleaning services provided under contracts with outsourced service providers

■ 2025 Diverse Workforce Composition

Employee Category	Under 30 Years of Age		30–50 Years of Age		Over 50 Years of Age		Total
	Men	Women	Men	Women	Men	Women	
Managers	–	–	14	4	24	6	48
General Employees	33	24	92	64	22	11	246
Total	33	24	106	68	46	17	294
Percentage (By Gender)	11.22%	8.16%	36.05%	23.14%	15.65%	5.78%	100%
Percentage (By Age)	19.39%		59.18%		21.43%		100%

Note: Managers are defined as employees at section-chief level or above.

■ Employee Ethnicity Indicators

Category	Percentage of Total Employees (%)	Percentage of Management Positions (%)
Republic of China Nationality	96.59	100
Foreign Nationality	2.38	0
Indigenous Peoples	1.03	0

5.1.3 Effective Communication Channels

Although Jetwell Computer currently has no labor union formed by Company employees, it regularly convenes labor-management meetings each quarter to provide employees with effective communication channels. The Company's labor-management meetings comprise representatives of both labor and management, with labor representatives accounting for 50% of all representatives. In 2025, a total of 16 labor-management meetings were held to discuss matters including alternative working-hour arrangements under statutory requirements. The outcomes of these meetings applied to 100% of employees. To make communication between labor and management more convenient, Jetwell Computer uses a dedicated unit's email address and the bulletin board on its intranet as communication channels, enabling employees to provide timely feedback and express their views.

In addition, any adjustment or change to labor conditions must be approved at a labor-management meeting, and advance notice of any changes to operating activities complies with local laws and regulations. For example, the minimum notice period required of the Company under the Labor Standards Act depends on an employee's length of service: employees who have worked continuously for more than three months but less than one year must be given 10 days' advance notice; employees who have worked continuously for more than one year but less than three years must be given 20 days' advance notice; and employees who have worked continuously for more than three years must be given 30 days' advance notice. If an employee is dismissed without the notice required above, the Company shall pay wages in lieu of notice for the applicable notice period.

The Company provides multiple channels, including a suggestion box, a dedicated grievance hotline, and email, and employees can communicate openly with managers at all levels to build consensus and maintain harmonious labor-management relations. In 2025, the Group experienced no labor disputes or related losses.

Employee Satisfaction Survey

Survey Objective: To foster sound labor-management relations and understand employees' satisfaction with the measures and policies currently provided by the Company, thereby providing a reference for the Administration Department and senior management in strengthening internal customer service.

In April 2026, the Company conducted its 2025 employee satisfaction survey through an anonymous online questionnaire. The survey covered five dimensions: compensation and benefits; work environment and safety; career development; corporate culture and internal communication; and sustainable operations and organizational identification. Responses were scored on a scale of 1 to 5, with 5 indicating "very satisfied." The results showed an overall employee satisfaction score of 4.39, equivalent to an average overall satisfaction score of 8.75 out of 10.

Target Group	All Employees
Topics	Compensation, Employee Benefits, Work Environment and Safety, Career Development, Corporate Culture and Internal Communication, Sustainable Operations and Organizational Identification, and Suggestions
Number of Survey Participants	256
Coverage Rate	91.4% Target Participation Rate: 85% or Above
Achievement Status by Dimension	Compensation and Benefits: 87% Work Environment and Safety: 84% Career Development: 88% Corporate Culture and Internal Communication: 90% Sustainable Operations and Organizational Identification: 89%
Unit Responsible for the Survey	Human Resources Unit
Survey Frequency	Once a Year
Survey Period	2025/01/01-2025/12/31
Overall Satisfaction	4.39 Points (Minimum: 1; Maximum: 5)
Improvement Measures	Follow-up Improvement Measures Based on the 2025 Survey Results: *Compensation and Benefits: Continue to maintain competitive compensation growth in line with the advantages of the technology industry and preserve the benefits of a diverse employee welfare structure, while seeking to provide more meaningful salary increases.

Improvement Measures	*Employee Development: Provide diverse learning channels and broaden the range of continuing education options. Continue to enhance employees' professional capabilities to support sustainable talent development and corporate growth. *Promotion System: Strengthen job rotation mechanisms, develop interdisciplinary talent, and enhance employee skills and career development through multi-skilled learning, thereby promoting a more diversified promotion system. *Internal Communication: Improve managers' communication approaches by focusing on listening skills, nonviolent communication, emotional management, and other core capabilities to make interactions more comfortable. *Career Development: Enhance managers' problem-solving and coaching capabilities, help employees improve their professional skills at work, support the development of specific expertise and the attainment of professional certifications, and provide continuing education opportunities.

5.2 Talent Attraction and Retention

Item	Description
Policies, Commitments and Importance	Jetwell Computer has established comprehensive job-grade and compensation systems and offers salaries above industry levels to maintain external competitiveness. At the same time, the Company has defined job levels and grades and established an appropriate salary structure to maintain internal equity. The Company also provides comprehensive benefits that enable employees to maintain physical and mental well-being, engage fully in their work, perform at their best, improve satisfaction, and reduce the intangible costs arising from excessive employee turnover.
Responsible Unit	Administration Department
Short-, Medium- and Long-term Targets	Short term (2025–2026): ● Maintain a return-to-work rate of 70% and a retention rate of 80% following unpaid parental leave. ● Conduct campus recruitment 2 times each year. Medium term (2027–2029): ● Maintain a return-to-work rate of 80% and a retention rate of 90% following unpaid parental leave. ● Conduct campus recruitment 2 times each year. Long term (2030 onward): ● Maintain a return-to-work rate of 100% and a retention rate of 100% following unpaid parental leave. ● Conduct campus recruitment 2 times each year.
Action Plans	● Review salaries and implement salary adjustments each year based on peer and market salary survey results, the Company’s operating conditions, and individual performance. ● Link the compensation management system to performance management results and determine various bonus items based on operating performance and individual performance.
Effectiveness Evaluation	● In 2025, both the return-to-work rate and retention rate following unpaid parental leave were 100%. ● Campus recruitment was conducted 2 times in 2025. ● Establish an outstanding employee selection system. In 2025, 11 employees received Outstanding Employee Awards.
Grievance Mechanisms/Channels	The Company holds regular labor-management communication meetings and provides the employee grievance mailbox suggest@mail.jetwell.com.tw. Employee grievances and related positive and negative feedback are addressed, after which each department develops relevant improvement or preventive measures.

5.2.1 New Hires and Employee Turnover

In 2025, Jetwell Computer hired 64 new employees, while 57 employees left the Company, resulting in an annual turnover rate of approximately 19.39%. An analysis of the reasons for employee departures found that the main factors were differences between the nature of the work and prior expectations, family considerations, health factors, and personal career development plans. The Company will therefore strengthen explanations of job responsibilities during interviews to help ensure that applicants' understanding is consistent with actual conditions. It will also provide support such as unpaid leave and continuing education subsidies to offer employees assistance across a broader range of needs and improve retention. All women who left the Company did so to accommodate family schedules. The Company will continue to offer diverse working-hour arrangements, unpaid parental leave, and lactation room facilities to reduce the turnover rate among women employees.

■ New Hire Statistics

Region	Gender	Age	2023		2024		2025	
			Number of New Hires	New Hire Rate (%)	Number of New Hires	New Hire Rate (%)	Number of New Hires	New Hire Rate (%)
Taiwan	Female	Under 30 Years of Age	10	3.57%	14	4.88%	17	5.78%
		31–50 Years of Age	20	7.14%	12	4.18%	13	4.42%
		Over 51 Years of Age	–	–	–	–	–	–
	Male	Under 30 Years of Age	31	11.07%	16	5.57%	14	4.76%
		31–50 Years of Age	16	5.72%	12	4.18%	17	5.78%
		Over 51 Years of Age	6	2.14%	2	0.70%	3	1.02%
Total			83	29.64%	56	19.51%	64	21.76%

Note: New hire rate = [(Number of new employees in each category during the year)/(Total number of employees at year-end)] × 100%

■ Employee Turnover Statistics

Region	Gender	Age	2023		2024		2025	
			Number of Departures	Turnover Rate (%)	Number of Departures	Turnover Rate (%)	Number of Departures	Turnover Rate (%)
Taiwan	Female	Under 30 Years of Age	9	3.22%	6	2.09%	15	5.10%
		31–50 Years of Age	16	5.71%	10	3.48%	12	4.08%
		Over 51 Years of Age	–	–	1	0.35%	–	–
	Male	Under 30 Years of Age	21	7.50%	11	3.83%	17	5.78%
		31–50 Years of Age	25	8.93%	14	4.88%	10	3.40%
		Over 51 Years of Age	3	1.07%	7	2.44%	3	1.03%
Total			74	26.43%	49	17.07%	57	19.39%

Note: Turnover rate = [(Number of new employees in each category during the year)/(Total number of employees at year-end)] × 100%

5.2.2 Comprehensive Compensation System

Jetwell Computer provides employees with a transparent and equitable compensation system. Employee remuneration does not differ on the basis of gender, age, ethnicity, nationality, or other such factors. The Company establishes salary-setting standards and its compensation system based on employees' academic and professional backgrounds, professional knowledge and skills, length of service and experience, and individual performance. In 2025, material differences in the Company's overall female-to-male remuneration ratio across certain job grades were primarily attributable to differences in individual performance bonuses.

In 2025, the average salary of the Company's full-time non-managerial employees was NT$1,094 thousand, while the median salary was NT$734 thousand. Compared with 2024, the average salary increased by NT$138 thousand and the median salary increased by NT$68 thousand. Overall, salary levels increased steadily, reflecting positive adjustments to the salary structure and a stable growth trend.

■ Female-to-Male Remuneration Ratio

	2023	2024	2025
	Women: Men	Women: Men	Women: Men
Managers	1.05：1.00	1.56：1.00	1.56：1.00
General Employees	1.00：1.00	1.08：1.00	1.01：1.00

■ Female-to-Male Base Salary Ratio

	2023	2024	2025
	Women: Men	Women: Men	Women: Men
Managers	1.05：1.00	1.56：1.00	1.20：1.00
General Employees	1.00：1.00	1.08：1.00	0.91：1.00

註1： Managers are defined as employees at section-chief level or above.
註2： Remuneration includes base salary, shift allowances, overtime pay, meal allowances, unused leave bonuses, quarterly bonuses, three-festival bonuses, year-end bonuses, profit-sharing bonuses, and directors' remuneration.

■ Average and Median Salaries of Full-time Non-managerial Employees

(Unit: NT$ thousand)

Item	2023	2024	2025
Full-time Non-managerial Employees (Number of Employees)	251	266	268
Average Salary of Full-time Non-managerial Employees	938	956	1,094
Median Salary of Full-time Non-managerial Employees	660	610	734

5.2.3 Diverse Employee Benefits

In addition to complying with the laws and regulations of each operating location to protect employees' fundamental rights and interests—including employee insurance, pensions, and leave—Jetwell Computer has established an Employee Welfare Committee. During the year, the Committee held five meetings to discuss employee welfare matters and promote and provide a diverse range of benefits exceeding statutory requirements. These benefits include subsidies for weddings, funerals, and celebratory occasions; continuing education subsidies; educational grants; scholarships for employees' children; travel subsidies; childbirth allowances; employee discount programs; occasional movie screenings; various lectures; and arts and culture magazines available at Company premises. These measures are intended to strengthen employee cohesion and promote harmonious labor-management relations. In 2025, the Company spent NT$7,386 thousand on employee benefits.

Jetwell Computer has established employee retirement regulations in accordance with the Labor Standards Act. Each month, the Company contributes 2% of total salaries to a pension reserve account at the Bank of Taiwan. Since July 1, 2005, the Company has maintained a defined contribution pension plan under the Labor Pension Act for employees of Republic of China nationality. For employees who elect to participate in the pension system under the Labor Pension Act, the Company contributes 6% of their monthly salary to their individual accounts at the Bureau of Labor Insurance. Pension benefits are paid from employees' individual pension accounts and accumulated earnings as either monthly pension payments or a lump-sum payment.

Jetwell Computer’s Articles of Incorporation provide that, based on the profit for the year, 0.5% to 10% shall be allocated as employee remuneration. At least 50% shall be reserved for “rank-and-file employees” who are not managerial officers, for salary adjustments or the distribution of remuneration. Eligible employees of subsidiaries may also receive employee remuneration. In 2025, the Company's Board of Directors resolved the amount to be allocated, which was reported at the 2026 shareholders’ meeting. Further details are provided in the Company’s annual report.

Retirement Systems and Implementation Status	New System	Old System
Applicable Legal Basis	Labor Pension Act	Labor Standards Act
Contribution Method	6% deposited into individual pension accounts at the Bureau of Labor Insurance	2% deposited in a dedicated account at the Bank of Taiwan in the Company’s name
Contribution Amount	NT$11,534 thousand contributed in 2025	Cumulative labor pension reserve of NT$8,370 thousand

The Company has established an Employee Stock Ownership Trust Committee. After completing one year of service, full-time employees may determine the amount they wish to contribute each month to purchase Company shares through regular fixed-amount investments. Based on the amount contributed by each employee and the Company's quarterly earnings ratio, the Company provides a matching contribution of 20%–30% as a shareholding incentive. In 2025, there were 118 employee participations, and the Company contributed NT$2,309 thousand.

■ Employee Benefit Item

Item	2025 Utilization (Attendances)	Amount Invested (Unit: NT$ thousand)
Death Benefit	1	11
Funeral Assistance	14	39
Hospitalization Subsidy	8	23
Childbirth Gift	8	29
Wedding Gift	2	6

Employee Welfare Committee Continuing Education Assistance and Educational Grants	42	40
Three-festival Gift Allowances	298	1,003
Birthday Gift Allowance	297	89
Employee Travel	267	5,329
Spring Banquet	298	521
Year-end Banquet	296	296
Employee Stock Ownership Trust	118	2,309
Employee Discount Programs	5	79

5.2.4 Parental Leave

Jetwell Computer operates a five-day workweek with two regular days off, and employees who have completed one year of service are entitled to annual leave in accordance with the Labor Standards Act. Employees who need an extended period of leave for childcare, a serious illness, a major personal event, or other qualifying circumstances may apply for unpaid leave in accordance with the law and return to work when the leave period expires, enabling them to balance personal and family caregiving needs. The Company has established the "Regulations for Implementing Unpaid Parental Leave for Raising Children" in accordance with applicable laws to protect employees' right to apply for unpaid parental leave. A consultation contact is available to assist employees with applications under the Gender Equality in Employment Act and the Regulations for Implementing Unpaid Parental Leave for Raising Children. In 2025, both the return-to-work rate and retention rate following unpaid parental leave were 100%, demonstrating the Company's commitment to creating a secure work environment in which employees need not worry that childcare responsibilities will affect their careers.

Unpaid Parental Leave Statistics

Item	Men	Women	Total
2025—Employees Eligible to Apply for Unpaid Parental Leave (A)	4	2	6
2025—Employees Who Applied for Unpaid Parental Leave (B)	4	2	6
2025—Employees Expected to Return from Unpaid Parental Leave (C)	4	2	6
2025—Employees Who Returned from Unpaid Parental Leave (D)	2	1	3
2024—Employees Eligible to Apply for Unpaid Parental Leave (A)	0	2	2
2024—Employees Who Applied for Unpaid Parental Leave (B)	0	2	2
2024—Employees Expected to Return from Unpaid Parental Leave (C)	0	1	1
2024—Employees Who Returned from Unpaid Parental Leave (D)	0	1	1
2023—Employees Who Returned from Unpaid Parental Leave (E)	1	1	2
2023—Employees Still Employed 12 Months After Returning from Parental Leave (F)	1	1	2
Unpaid Parental Leave Application Rate (B/A)	–	100%	100%
Return-to-work Rate (D/C)	–	100%	100%
Retention Rate (F/E)	100%	100%	100%

Note: As of the end of 2025, the return-to-work rate for employees whose scheduled return date had arrived was 100%; 3 employees remained on unpaid parental leave.

5.3 Talent Development and Training

Item	Description
Policies, Commitments and Importance	The Company continues to listen to employees and improve its development programs. Through education and training and a mentoring system, employees are supported in learning and growing effectively. Each year, the Company budgets for internal and external employee training to enhance professional skills and leadership capabilities, while encouraging employees to pursue self-development. To strengthen industry competitiveness, the Company also provides certification allowances and an incentive system that encourages continuing education, promotes professional certification, recognizes improvements in employees' professional capabilities, and supports career development and employment stability.
Responsible Unit	Administration Department
Short-, Medium- and Long-term Targets	Short term (2025–2026): ● Increase average training hours by 2% compared with 2024. Medium term (2027–2029): ● Increase average training hours by 3% compared with 2024. Long term (2030 onward): ● Increase average training hours by 5% compared with 2024. ● Increase the promotion of women to middle-management positions in the future and implement gender equality in the workplace.
Action Plans	● Improving talent development and training programs can enhance employees' work skills and professional knowledge, increase their flexibility and value, promote corporate innovation and competitiveness, and improve employee satisfaction and retention. ● Provide employees with diverse and extensive learning channels and development resources, including on-the-job training, classroom training, job instruction, and job rotation.
Effectiveness Evaluation	● Employee training recorded 2,340 attendances in 2025. ● Average training hours per employee were 26.09 hours in 2025.
Grievance Mechanism	Through regular labor-management communication meetings and the employee grievance mailbox suggest@mail.jetwell.com.tw, the Company responds to employee grievances and related positive and negative feedback, after which each department develops relevant improvement or preventive measures.

5.3.1 Talent Development Management

As an information services provider operating in an environment of rapid technological development and external change, Jetwell Computer considers the enhancement of employees' professional knowledge and skills essential to maintaining its leading position in the industry. The Company therefore provides employees with diverse internal training courses, including legally required occupational health and safety education and training and professional courses on information security and information technology. It also offers continuing education assistance to encourage employees to participate in external training. In 2025, internal education and training totaled 7,673 hours and recorded 2,340 attendances, while external training totaled 1,097 hours and recorded 166 attendances. Average training hours per employee were 26.09 hours.

■ Average Training Hours over the Past Three Years

	2023		2024		2025	
	Attendances	Total Training Hours	Attendances	Total Training Hours	Attendances	Total Training Hours
Information Security Awareness	285	855	252	756	243	729
Insider Trading Regulations	288	864	249	747	258	774
Trade Secret Protection Awareness	287	861	249	747	258	774
Sexual Harassment Prevention and Gender Equality Awareness	287	861	249	747	251	753
Workplace Bullying Awareness	290	870	249	747	251	753
Microsoft Anti-corruption Education and Awareness	287	861	249	747	254	762
Occupational Health and Safety Management Awareness	291	873	234	702	258	774
Corporate Social Responsibility and Ethical Corporate Management Awareness	289	867	249	747	258	774

Supplier Code of Conduct Course	58	174	58	174	58	174
Labor Affairs Bureau Occupational Accident Awareness Video	0	0	0	0	0	0
Fire Safety Education Seminar	0	0	0	0	31	93
Emergency Response to Unexpected Workplace Accidents and Disasters	0	0	0	0	54	216
First-aid Skills Training Outline	36	36	34	68	0	0
External Professional and Technical Training	0	0	124	988	121	962
GHG Inventory Internal Audit Training					6	18
Manager Training					39	117
Director Training					23	69
Total	2,398	7,122	2,196	7,170	2,363	7,742

Gender	Employee Category	2023			2024			2025		
		Number of Employees	Total Training Hours	Average Training Hours	Number of Employees	Total Training Hours	Average Training Hours	Number of Employees	Total Training Hours	Average Training Hours
Men	Managers	34	816	24	34	816	24	38	981	25.82
	General Employees	151	3824	25.32	148	3702	25.01	147	4,182	28.45
Women	Managers	9	216	24	9	216	24	10	288	28.80
	General Employees	86	2266	26.35	96	2436	25.38	99	2,222	22.44
Total		280	7122	25.44	287	7,170	24.98	294	7,673	26.09

Note: To more fully present Jetwell Computer's investment in the education and training of each employee, average training hours are calculated using the following formula to facilitate comparison over the three-year period: total employee training hours ÷ total number of employees at year-end.

5.3.2 Performance Evaluation Mechanism

Under Jetwell Computer' s "Performance Management Procedures," performance evaluations are conducted every six months and are accompanied by performance discussions with employees. The evaluations focus on measuring the execution of past work assignments and setting future work objectives. Evaluation results serve as a basis for compensation adjustments, promotions, and career development planning. Each year, personnel promotions are considered with reference to the previous year' s evaluations to help ensure transparent, fair, and comprehensive promotion channels.

The evaluation process begins with an employee self-assessment, followed by a review by the employee' s manager based on performance and progress toward objectives. This two-way communication model is used to evaluate and manage employee performance and build mutual understanding and consensus between labor and management. In 2025, 77.53% of the Company's regular employees completed an annual performance evaluation. Employees who did not participate were either in their probationary period or had returned from unpaid leave during the year and had worked for fewer than three months; all other employees completed the evaluation.

■ Please Provide the Company' s Performance Evaluation Items or Procedures

Evaluation Item	Evaluation Details
Shared Values	Whether employees' work attitudes are consistent with the Company's shared values, which comprise six dimensions: loyalty, enthusiasm, teamwork, innovation, customer satisfaction, and sharing.
Company Profitability and Growth	Whether employees' actual work performance and contributions effectively support the achievement of the Company's operating objectives and their individual work objectives.
Employee Development Program Performance	Whether managers provided their subordinates with effective resources and opportunities for learning and growth during the past year. Indicators include participation in plans, project responsibility, acting assignments, and education and training.
Work Objective Plan	Work objectives and action plans for the next six months. The direct manager or the manager two levels above provides recommendations or revises the plan to align it with the Company's operating objectives.
Annual Work Plan	The individual's principal work performance objectives established at the beginning of the period, performance measurement criteria, and work results during the period.

■ Employees Subject to Regular Performance Evaluations in 2025

Gender	Employee Category	Employees Included in the Evaluation Process	Employees Who Completed the Evaluation	Evaluation Rate
Men	Managers	38	38	100%
	General Employees	147	147	100%
Women	Managers	10	10	100%
	General Employees	99	99	100%
Total		294	294	100%

Note: Employee data are presented as of December 31, 2025, the end of the reporting period.

5.4 Occupational Health and Safety

5.4.1 Occupational Health and Safety Policy and Management System

Guided by the ISO 45001:2018 occupational health and safety management system and government regulations, the Company has established operating procedures including the "Safety and Health Work Rules," the "Occupational Health and Safety Management Plan," and the "Occupational Health and Safety Management Guidelines." These occupational health and safety procedures apply to all workers—including employees, contractors, and visitors—at all operating locations in Taiwan (Kaohsiung, Taipei, Taoyuan, Hsinchu, Taichung, and Tainan), representing 100% coverage of the Company's workplaces.

The Company continues to implement a range of occupational health and safety programs. For example, an Occupational Health and Safety Committee has been established at the headquarters and each operating location and meets regularly every three months. Employee representatives elected through an open process must account for the statutory number of labor representatives on each Committee, supporting the effective functioning of occupational health and safety meetings. Key agenda items include workplace safety and health management policies, oversight of occupational health and safety performance, and updates on occupational safety regulations. In addition to participation through their representatives, employees may submit comments to unit managers or labor representatives on the Occupational Health and Safety Committee through the Company's service hotline, email, and other channels for discussion at Committee meetings. Occupational health and safety laws, regulations, and requirements are also communicated promptly through the Company's electronic bulletin board, internal publications, education and training, and other means, helping ensure that all employees have ready access to occupational health and safety information.

5.4.2 Occupational Accident Investigation Procedures

To maintain and improve workplace safety, Jetwell Computer has established the "Accident Reporting and Investigation Operating Standards." If a workplace presents an imminent danger, the person responsible for the workplace shall immediately suspend operations and direct personnel to withdraw to a safe location. Workers who identify a dangerous situation in the workplace may also stop work and withdraw to a safe location without being subject to disciplinary action.

If a Company worker experiences an occupational accident, personnel at the scene shall immediately notify the responsible department and initiate emergency response measures. The manager of the unit in which the accident occurred then convenes relevant units to form an investigation team. Through personnel interviews, equipment inspection and analysis, reviews of relevant documents and records, reconstruction of the accident scene, and other methods, the team identifies the cause of the accident and proposes corresponding corrective and preventive measures. The responsible unit continuously monitors and follows up on implementation to make every effort to prevent a recurrence.

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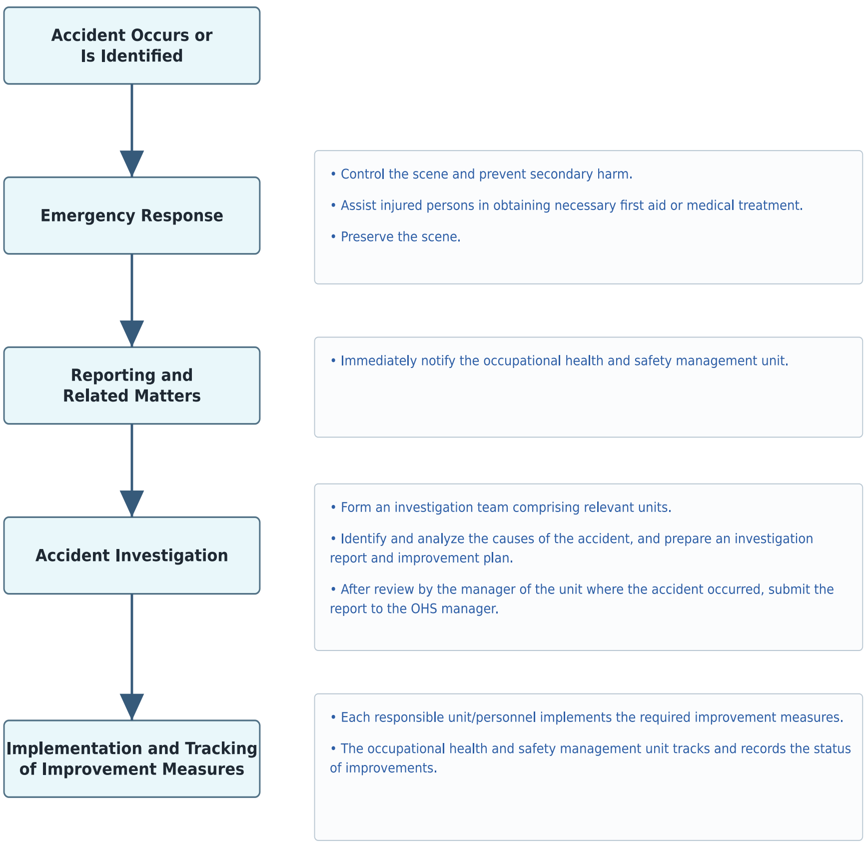

5.4.3 Occupational Health and Safety Education and Training

To strengthen employees' familiarity with the Company's safety and health management mechanisms and applicable regulations, the Company plans a series of occupational health and safety education and training courses based on government regulations and the needs of different positions. These include on-the-job training for occupational health and safety supervisors, occupational health and safety management personnel, supervisors of hazardous operations, fire safety managers, first-aid personnel, Occupational Health and Safety Committee members, and general employees. In 2025, the Company conducted 7 occupational health and safety training sessions across its operating locations in Taiwan, recording 343 attendances and 1,083 total training hours.

■ 2025 Occupational Health and Safety Education and Training

Course Category	Training Hours	Training Attendances	Number of Sessions	Total Training Hours (Training Hours × Attendances × Number of Sessions)
Internal Training Courses: Fire Safety Education Seminar	3	31	1	93
Internal Training Courses: First-aid Personnel Education and Training	4	54	1	216
Internal Training Courses: General Safety and Health Education and Training	0.6	258	5	774

5.4.4 Occupational Health Services and Health Promotion Activities

To foster a culture in which employees value health promotion, Jetwell Computer regularly conducts employee health examinations, health education seminars, and other activities. In addition, pursuant to the Occupational Safety and Health Act, the Company implements four major worker health protection programs: The Ergonomic Hazard Prevention Program, the Prevention Program for Diseases Induced by Abnormal Workloads, the Prevention Program for Unlawful Infringement in the Performance of Duties, and the Maternal Health Protection Program. These programs help establish a healthy and safe workplace, enhance employee well-being, and lay a sound foundation for the Company's sustainable development.

Item	Action Plans	Performance
Ergonomic Hazard Prevention Program	■ Regularly provide free employee health examinations. ■ Regularly provide on-site physician consultation services. ■ Regularly assess employees' physical condition using a Musculoskeletal Injury Questionnaire and apply tiered management. ■ Provide each employee with an adjustable chair that can be set to the required height to help prevent lower-back and back pain. ■ Provide a variety of sports clubs. ■ Organize employee road races, walking events, mountain hikes, weight-loss competitions, and other activities.	■ Provide on-site health services by a nurse each month. ■ Organize monthly badminton activities for employees. ■ Organize monthly yoga activities for employees. ■ Participate in charity road races.

Item	Action Plans	Performance
Prevention Program for Diseases Induced by Abnormal Workloads	■ Use an annual mental health assessment questionnaire to identify employees' psychological stress and plan stress-relief activities based on the results. ■ Implement an Employee Assistance Program (EAP) that provides employees with a comprehensive support system through diverse professional consultation services available without time restrictions. Consultation topics include marriage, family, parent-child relationships, and financial planning. ■ Identify persons at high risk of diseases induced by abnormal workloads each quarter and arrange physician interviews for high-risk cases or coordinate work adjustments with the Human Resources Department and the relevant unit manager. ■ Conduct stress-relief courses and seminars. ■ Provide stress-relief spaces and services, such as a relaxation room and massage services.	■ Conduct regular employee health examinations. ■ Interview employees based on the mental health assessment questionnaire. ■ Conduct health seminars.
Prevention Program for Unlawful Infringement in the Performance of Duties	■ Conduct sexual harassment prevention seminars. ■ Conduct education and awareness programs on workplace diversity and human rights. ■ Establish relevant handling procedures and provide a dedicated grievance hotline. ■ Provide assistance and consultation programs for employees who experience unlawful infringement.	■ Conduct sexual harassment prevention seminars annually.
Maternal Health Protection Program	■ Provide a breastfeeding-friendly environment and equipment. For example, the lactation room is equipped with a baby bottle sterilizer, a refrigerator dedicated to breast milk, and baby bottle detergent, as well as an access control system to enhance security. ■ Conduct maternal health seminars. ■ Provide maternity uniforms and permit flat shoes. ■ Provide maternity leave and paternity leave exceeding statutory requirements. ■ Offer pregnant employees work-from-home arrangements and flexible and multiple working-hour options. ■ Provide return-to-work assistance measures. ■ Provide contracted childcare facilities.	■ Establish a lactation room. ■ Contracted Childcare Facilities

Item	Action Plans	Performance
Safety and Health Plans for Managers at Each Workplace	■ Regularly inspect buildings, the work environment, and equipment safety in accordance with the law. ■ Maintain adequate lighting and provide emergency backup power. ■ Place firefighting equipment in visible, readily accessible locations and inspect it regularly. ■ Provide medical first-aid equipment, including first-aid kits and emergency rescue equipment.	■ Occupational Health and Safety Supervisor ■ Occupational Health and Safety Management Personnel

- The Company's occupational physician and occupational health nurse assist in implementing worker health protection programs.
- The Company's occupational physician and occupational health nurse provide employee health consultations.

5.4.5 Occupational Injuries and Occupational Diseases

Jetwell Computer recorded no occupational injury incidents or occupational diseases from 2023 to 2025, and no fatalities or serious occupational injuries resulting from occupational injuries occurred. With a target of "zero occupational accidents," Jetwell Computer continues to monitor occupational injury cases and workplace safety issues and improve the management of occupational injuries and diseases and related supporting measures.

■ Occupational Injury and Disease Data for the Past Three Years

Year	Total Hours Worked—Note 1	Lost Days—Note 2	Recordable Occupational Injuries		Serious Occupational Injuries		Number of Occupational Diseases	Work-related Fatalities—Note 5
			Number	Rate—Note 3	Number	Rate—Note 4		
2023	557,760	–	–	–	–	–	–	–
2024	574,000	–	–	–	–	–	–	–
2025	578,592	–	–	–	–	–	–	–

Note1:Total hours actually worked by all workers: total annual working days multiplied by daily working hours for all personnel other than the employer, including employees and non-employee workers.
Note2:Lost days: The number of days during which an injured person is temporarily unable to return to work. Total lost days exclude the day of injury and the day on which the person returns to work, but include all intervening days, including Sundays, holidays, and days on which the business entity suspends operations, as well as any full days on which the person is unable to work after returning due to the occupational accident.
Note3:Recordable occupational injury rate = [Number of recordable occupational injuries (number of persons with occupational injuries + number of fatalities resulting from occupational injuries) × 200,000]/Total hours worked.
Note4:Serious occupational injury rate = [Number of serious occupational injuries (excluding fatalities) × 200,000]/Total hours worked.
Note5:Includes the number of fatalities resulting from occupational injuries and occupational diseases.
Note6:Employee data are presented as of the last day of each reporting year.

5.5 Social Contribution

In addition to emphasizing product quality, environmental protection, and employee welfare, Jetwell Computer actively fulfills its corporate social responsibilities and is committed to giving back to society. The Company participates in public-interest activities through diverse means, including encouraging employees to take part in beach cleanups, blood drives, and other community services. Through concrete action, the Company seeks to support society and demonstrate its sense of corporate responsibility and positive influence.

■ Public-interest Activities in 2025

Activity Name/BeneficiaryAssistance Provided	Activity Highlights
Activity: Adoption of Cijin Beach in Kaohsiung Participants: 38 Beach Waste Removed: 2.36 metric tonnes	

Activity Name/Beneficiary/Assistance Provided	Activity Highlights
	Activity: Blood Drive Kaohsiung Jetwell/Da-Le Blood Donation and Roast Chicken Campaign Patients Requiring Blood Transfusions — March 24, 2025 Participants on the Day: 136; Blood Donated: 241 Bags

Travel Itinerary	Travel photos
The company thoughtfully curated a nature-focused journey that allowed us to fully release physical and mental tension; it was also a profound learning experience that deepened our understanding of the local ecosystem and biodiversity. From low-carbon sustainability to the healing power of connecting with nature, every aspect of the trip enabled us to personally experience the philosophy of "coexisting in harmony with nature."	

Appendix 1 GRI Standards Content Index

Statement of Use	Jetwell Computer has reported in accordance with the GRI Standards for the period January 1 to December 31, 2025.
GRI 1 Used	GRI 1: Foundation 2021
Applicable GRI Sector Standard(s)	None

GRI Standard	Disclosure	Section	Page	Additional Information
GRI 2: General Disclosures 2021				
GRI 2: General Disclosures 2021	2-1 Organizational details-	1.1.1 Company Profile		
	2-2 Entities included in the organization’ s sustainability reporting-	About This Report		
	2-3 Reporting period, frequency and contact point-	About This Report		
	2-4 Restatements of information-	—		No such circumstances
	2-5 External assurance-	About This Report		No such circumstances
	2-6 Activities, value chain and other business relationships-	4.1.1 Principal Products and Services		
	2-7 Employees-	5.1.2 Workforce Structure and a Diverse Workplace		
	2-8 Workers who are not employees-	5.1.2 Workforce Structure and a Diverse Workplace		

GRI Standard	Disclosure	Section	Page	Additional Information
	2-9 Governance structure and composition-	2.1.1 Corporate Structure and Board Composition		
	2-10 Nomination and selection of the highest governance body-	2.1.2 Nomination and Selection of Board Members		
	2-11 Chair of the highest governance body-	2.1.6 Sustainability Governance		
	2-12 Role of the highest governance body in overseeing the management of impacts-	2.1.6 Sustainability Governance		
	2-13 Delegation of responsibility for managing impacts-	1.2 Corporate Sustainability Governance Structure		
	2-14 Role of the highest governance body in sustainability reporting-	1.3 Identification and Analysis of Material Topics 2.1.6 Sustainability Governance		
	2-15 Conflicts of interest-	2.1.2 Nomination and Selection of Board Members		
	2-16 Communication of critical concerns-	2.1.6 Sustainability Governance		
	2-17 Collective knowledge of the highest governance body-	2.1.1 Corporate Structure and Board Composition		
	2-18 Evaluation of the performance of the highest governance body-	2.1.4 Performance Evaluation		
	2-19 Remuneration policies-	2.1.5 Remuneration of the Board of Directors and Senior Executives		
	2-20 Process to determine remuneration-	2.1.3 Functional Committees 2.1.5 Remuneration of the Board of Directors and Senior Executives		

GRI Standard	Disclosure	Section	Page	Additional Information
	2-21 Annual total compensation ratio-	—		This information is considered sensitive and is therefore not disclosed.
	2-22 Statement on sustainable development strategy-	Message from Management		
	2-23 Policy commitments-	2.2.1 Ethical Corporate Management Policy		
	2-24 Embedding policy commitments-	2.2.1 Ethical Corporate Management Policy		
	2-25 Processes to remediate negative impacts-	2.2.2 Whistleblowing Mechanism		
	2-26 Mechanisms for seeking advice and raising concerns-	2.2.2 Whistleblowing Mechanism		
	2-27 Compliance with laws and regulations-	2.4 Regulatory Compliance		
	2-28 Membership associations-	1.1.2 Participation in Industry Associations		
	2-29 Approach to stakeholder engagement-	1.4 Stakeholder Engagement and Communication		
	2-30 Collective bargaining agreements-	—	—	The Company has not established a labor union and therefore has not entered into a collective bargaining agreement.
GRI 3: Material Topics 2021				
GRI 3: Material Topics 2021	3-1 Process to determine material topics	1.3 Identification and Analysis of Material Topics		
	3-2 List of material topics	1.3 Identification and Analysis of Material Topics		
	3-3 Management of Information Privacy and Security	4.3 Information Privacy and Security		

GRI Standard	Disclosure	Section	Page	Additional Information
	3-3 Management of Customer Relations	4.2 Customer Relations		
	3-3 Management of Ethical Corporate Management	2.2 Ethical Corporate Management		
	3-3 Management of Talent Attraction and Retention	5.2 Talent Attraction and Retention		
	3-3 Management of Talent Development and Training	5.3 Talent Development and Training		
	3-3 Management of Corporate Governance	2.1 Corporate Governance		
	3-3 Management of GHG Emissions	3 Environmental Sustainability		
	3-3 Management of Energy Management	3 Environmental Sustainability		
	3-3 Management of Climate Change Response	3 Environmental Sustainability		
200 Economic Indicators				
GRI 201 (2016)：Economic Performance	201-1 Direct economic value generated and distributed	1.1.3 Economic Performance		
	201-2 Financial implications and other risks and opportunities due to climate change	3.1 Climate Change Response		
	201-3 Defined benefit plan obligations and other retirement plans	5.2.3 Diverse Employee Benefits		
GRI 204 (2016)：Procurement Practices	204-1 Proportion of spending on local suppliers	4.4.3 Procurement Practices		

GRI Standard	Disclosure	Section	Page	Additional Information
GRI 205 (2016)： Anti-corruption	205-1 Operations assessed for risks related to corruption	2.2.1 Ethical Corporate Management Policy		
	205-2 Communication and training about anti-corruption policies and procedures	2.2.1 Ethical Corporate Management Policy		
	205-3 Confirmed incidents of corruption and actions taken	2.2.1 Ethical Corporate Management Policy		
300 Environmental Indicators				
GRI 302 (2016)： Energy	302-1 Energy consumption within the organization	3.2.2 Overview of Energy Use		
	302-3 Energy intensity	3.2.2 Overview of Energy Use		
	302-4 Reduction of energy consumption	3.2.4 Emissions Reduction and Energy Conservation Measures		
GRI 303 (2018)： Water and Effluents	303-1 Interactions with water as a shared resource	3.4.1 Water Risk Assessment		
	303-2 Management of water discharge-related impacts	3.4.2 Water Withdrawal and Water Withdrawal Intensity		
	303-3 Water withdrawal	3.4.2 Water Withdrawal and Water Withdrawal Intensity		
GRI 305 (2016)： Emissions	305-1 Direct (Scope 1) GHG emissions	3.2.3 GHG Management		
	305-2 Energy indirect (Scope 2) GHG emissions	3.2.3 GHG Management		
	305-4 GHG emissions intensity	3.2.3 GHG Management		
	305-5 Reduction of GHG emissions	3.2.4 Emissions Reduction and Energy Conservation Measures		

GRI Standard	Disclosure	Section	Page	Additional Information
GRI 306 (2020)：Waste	306-1 Waste generation and significant waste-related impacts	3.3.1 Waste Management System		
	306-2 Management of significant waste-related impacts	3.3.1 Waste Management System		
	306-3 Waste generated	3.3.1 Waste Management System		
	306-4 Waste diverted from disposal	3.3.1 Waste Management System		
	306-5 Waste directed to disposal	3.3.1 Waste Management System		
400 Social Indicators				
GRI 401 (2016)：Employment	401-1 New employee hires and employee turnover	5.2.1 New Hires and Employee Turnover		
	401-2 Benefits provided to full-time employees	5.2.3 Diverse Employee Benefits		
	401-3 Parental leave	5.2.4 Parental Leave		
GRI 402 (2016)：Labor/Management Relations	402-1 Minimum notice periods regarding operational changes	5.1.3 Effective Communication Channels		
GRI 403 (2018)：Occupational Health and Safety	403-1 Occupational health and safety management system	5.4.1 Occupational Health and Safety Policy and Management System		
	403-2 Hazard identification, risk assessment, and incident investigation	5.4.2 Occupational Accident Investigation Procedures		
	403-3 Occupational health services	5.4.4 Occupational Health Services and Health Promotion Activities		

GRI Standard	Disclosure	Section	Page	Additional Information
	403-4 Worker participation, consultation, and communication on occupational health and safety	5.4.1 Occupational Health and Safety Policy and Management System		
	403-5 Worker training on occupational health and safety	5.4.3 Occupational Health and Safety Education and Training		
	403-6 Promotion of worker health	5.4.4 Occupational Health Services and Health Promotion Activities		
	403-7 Prevention and mitigation of occupational health and safety impacts directly linked by business relationships	5.4.2 Occupational Accident Investigation Procedures		
	403-9 Work-related injuries	5.4.5 Occupational Injuries and Occupational Diseases		
	403-10 Work-related ill health	5.4.5 Occupational Injuries and Occupational Diseases		
GRI 404 (2016)： Training and Education	404-1 Average hours of training per year per employee	5.3.1 Talent Development Management		
	404-2 Programs for upgrading employee skills and transition assistance programs	5.3.1 Talent Development Management		
	404-3 Percentage of employees receiving regular performance and career development reviews	5.3.2 Performance Evaluation Mechanism		
GRI 405 (2016)： Diversity and Equal Opportunity	405-1 Diversity of governance bodies and employees	2.1.1 Corporate Structure and Board Composition 5.1.2 Workforce Structure and a Diverse Workplace		

GRI Standard	Disclosure	Section	Page	Additional Information
	405-2 Ratio of basic salary and remuneration of women to men	5.2.2 Comprehensive Compensation System		
GRI 406(2016)：Non-discrimination	406-1 Incidents of discrimination and corrective actions taken	5.1.2 Workforce Structure and a Diverse Workplace		
GRI 408(2016)：Child Labor	408-1 Operations and suppliers at significant risk for incidents of child labor	5.1.1 Advancing Human Rights Protection in the Workplace		
GRI 409 (2016)：Forced or Compulsory Labor	409-1 Operations and suppliers at significant risk for incidents of forced or compulsory labor	5.1.1 Advancing Human Rights Protection in the Workplace		
GRI 418(2016)：Customer Privacy	418-1 Substantiated complaints concerning breaches of customer privacy and losses of customer data	4.3.2 Information Security Management Strategy		

Appendix 2 Climate-related Information for TPEx-listed Companies

Item	Disclosure Item	Section	Page
1	Describe the Board of Directors' and management's oversight and governance of climate-related risks and opportunities.	3.1.1 Climate Governance	
2	Describe how the identified climate-related risks and opportunities affect the Company's business, strategy, and financial position over the short, medium, and long term.	3.1.3 Climate Change Response Strategies	
3	Describe the financial impacts of extreme climate events and transition actions.	3.1.3 Climate Change Response Strategies	
4	Describe how the processes for identifying, assessing, and managing climate-related risks are integrated into the overall risk management system.	3.1.3 Climate Change Response Strategies	
5	If scenario analysis is used to assess resilience to climate change risks, describe the scenarios, parameters, assumptions, analytical factors, and principal financial impacts considered.	Under Planning	
6	If a transition plan for managing climate-related risks has been established, describe the content of the plan and the metrics and targets used to identify and manage physical and transition risks.	Under Planning	
7	If internal carbon pricing is used as a planning tool, describe the basis for setting the price.	Under Planning	
8	If climate-related targets have been established, describe the activities covered, GHG emission scopes, planning horizon, and annual progress toward achievement. If carbon offsets or renewable energy certificates (RECs) are used to achieve the targets, describe the sources and quantities of the carbon reduction credits offset or the number of RECs used.	Under Planning	
9	GHG Inventory and Assurance Status	3.2.3 GHG Management	

JETWELL COMPUTER CO., LTD.
2025 Sustainability Report

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