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About This Report

This is the sustainable development report issued by J&B International Inc. (Cayman) (hereinafter referred to as J&B). It is expected to present through the report J&B's sustainable governance strategies and achievements of specific practices in various aspects of corporate social responsibility.

Editing Principles

The content of the report is prepared with reference to the Global Standards released by the Global Reporting Initiative (GRI) and the United Nations' Sustainable Development Goals (SDGs)

Report Period and Cycle

The information disclosure period of this report is from January 1, 2022 to December 31, 2022, and similar information will be regularly published on our official website in June each year. The next publication date is scheduled to be June 2024.

Contact Unit

You may download the complete report from the official website of J&B - ESG. If you have any questions or suggestions about this report, please feel free to contact us.

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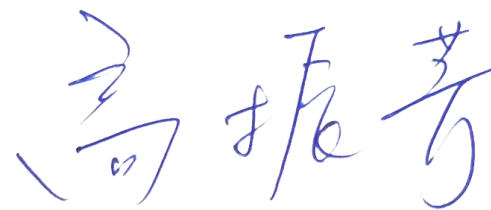
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Extension and Opportunities of ESG

1. Using organizational behavior to drive the Company to transform, grow, innovate, and create corporate values.
2. Balancing environmental regulations with market economy through supervision companies will result in increased costs, and many external costs need to be internalized and disclosed to investors through financial statements.
3. Governing the Company with attention to both environmental protection and profitability; in addition to valuing shareholder interests, the value recognized by employees is important. Different stakeholders may have different perspectives, but transparency can lead to consensus. Transparency can enable the Company to demonstrate its performance and risk management on ESG issues, thereby enhancing the trust in and support for the Company and promoting the achievement of ESG sustainable development goals.

Chairman



In recent years, the extreme global climate has been rampant, causing a huge environmental impact on human lives. The frequent occurrence of disasters such as the rainstorm in South Africa, the heatwave in India and the flood in Sydney has made thousands of people lose their homes, and the global shortage of water and energy is also becoming increasingly serious. These emerging risks are constantly emerging, posing extreme crises and challenges to all parts of the world, and there is an urgent need to take action to address them. Carbon emission reduction has become a consensus in the global fight against climate change, and J&B's goal for carbon reduction. We adhere to the principle of "sustainability" and achieve environmental goals by reducing carbon emissions. We make efforts in the following four aspects:

1. Global layout of low-carbon supply chain: We collaborate with global supply chain alliances to use green and environment friendly processes to reduce carbon emissions, energy consumption and water waste, and implement a supply chain mechanism of local production and sales to reduce carbon emissions from transportation.
2. Low carbon products: With leading research and development technology and excellent design and development capabilities, we continue to research and develop environment friendly and low-carbon products, and work together with customers to reduce carbon emissions.
3. Digitization: We optimize information systems, improve operational performance, enhance enterprise competitiveness, create a digital fabric library to reduce carbon emissions, use technology to calculate product carbon emissions, establish digital operational thinking, import process automation projects, and recruit digital professionals to achieve energy conservation and carbon reduction.
4. Green action culture: Every year, we promote green awareness and green action culture through carbon reduction actions such as cleaning beaches, cleaning mountains and recycling waste textile. Through practical participation in activities, the concept is internalized and deeply rooted in every employee to be willing to contribute to sustainable carbon reduction, which in turn affects everyone around them and expands the influence of the entire carbon reduction and green action culture!

Sustainability is not only J&B's corporate responsibility, but also our mission!

J&B's team will also continue its efforts to develop the sustainable value of the enterprise.

CEO



Governance -Robust governance- | -Innovation and R&D capability-



0 incident of professional ethics violations.



The total class time for directors, auditors and senior executives is **165** hours, and the attendance rate is **100%**.



The number of patent certifications grew by **200%**

Society -Friendly workplace-

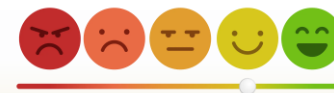


The average education and training hours for employees reached **7.4** hours.



Zero violation of labor treatment and human rights.

Customer satisfaction

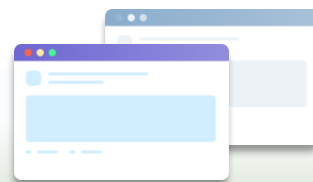


8.96 points (out of 10 points)

Environment -Co-prosperity with the environment- | -Digitization-



Green products account for **48%** of growth in revenue.



15 large-scale system optimization projects









Completion of **25** categories of BPM electronic signature.

ESG Development Experimental Group

J&B established the "ESG Development Experimental Group" in early 2021 to integrate and promote corporate social responsibility work, with AVP Lin, Meng-Ting serving as the general convener and Special Assistant Lui, Yan-Yi as the deputy general convener, responsible for formulating and supervising corporate social responsibility strategies. There are four committee members responsible for promoting various social welfare, green and sustainable activities, maintaining diverse media, and compiling the sustainability report.

The members of the "ESG Development Experimental Group" communicate and coordinate with stakeholders to compile a report on the issues of concern to major stakeholders, and hold a meeting to discuss and decide on the theme of the sustainability report. The content of the sustainability report is compiled by the ESG committee, reviewed by department heads, and then submitted to the senior management of the enterprise for review, in order to confirm that the issues disclosed in the sustainability report meet the needs of stakeholders and clearly explain the effectiveness of sustainable operations implemented by J&B during the reporting year.

In order to respond to global sustainable development trends, comply with climate change response related laws, and meet the growth needs of the Company, J&B is expected to establish a dedicated "ESG Sustainable Development Committee" in August 2023. The primary task is to plan and implement greenhouse gas inventory to ensure compliance with international norms and the implementation of sustainable thinking, in order to continuously create value for stakeholders.

 <p>General Convener - AVP of Product Department</p> <ul style="list-style-type: none"> Responsible for the annual corporate environmental protection action plan Green product design and development Green supply chain management Editor in Chief of sustainability report's environmental issues 	 <p>Deputy General Convener - Special Assistant to CEO</p> <ul style="list-style-type: none"> Responsible for corporate sustainability strategy Stakeholder identification Corporate governance text writing Review by the editor in chief of the corporate sustainability report 	 <p>Member - Senior Manager of Management Department</p> <ul style="list-style-type: none"> Responsible for the annual corporate related social activity plan Editor in Chief of sustainability report's social issues Employee benefits and training
 <p>Member - Deputy Manager of Product Department</p> <ul style="list-style-type: none"> Green product design and development. Green and environmental protection supply chain management 	 <p>Member - Senior Brand Specialist</p> <ul style="list-style-type: none"> Text writing of the green value chain of the sustainability report. Visual arrangement of corporate sustainability report. Responsible for maintaining and managing the sustainability column of the enterprise's official website. Production and presentation of diversified media. 	 <p>Member - Brand Assistant</p> <ul style="list-style-type: none"> Sustainable activity photography. Production and presentation of diversified media.



Major Topic Management

J&B regards corporate sustainable operations as a crucial strategic goal and a driving force for J&B's growth. We believe that communication and engagement with stakeholders can help the Company achieve sustainable development and gain a better understanding of the issues that our stakeholders (shareholders, customers, employees and suppliers) are concerned about. Through the matrix of major issues, we can understand the issues that stakeholders are concerned about, formulate directions, and establish action plans to respond to the needs of stakeholders and jointly pursue a sustainable future.

The Company follows the GRI Standards and AA1000 AS V3 Stakeholder Agreement Standards to establish a systematic process and manage major sustainability issues and goals.

Steps for J&B's Sustainability Strategy

Step 1: Identify major issues.

Based on the United Nations Sustainable Development Goals (SDGs), and by referring to GRI Standards, organizational strategic development goals, and SASB industry issues of concern, identify issues that affect the Company's sustainable development, and summarize sustainability issues that affect the Company through internal meetings, exchange and feedback.

Environmental issues

- ❑ Developing natural and biodegradable raw materials
- ❑ Global green supply chain
- ❑ Recycling and reuse of textile waste
- ❑ Recycling of wastewater
- ❑ Digitized online platform
- ❑ Effective utilization of water resources
- ❑ Online library
- ❑ Green product innovation and R&D

Social issues

- ❑ Labor human rights and labor relations
- ❑ Gender ratio of senior managers
- ❑ Talent management and learning development
- ❑ Happy workplace employee salary and benefits
- ❑ Social welfare (industry-academia cooperation/donation of waste fabrics)
- ❑ Workplace employee safety

Climate change and adaptation

- ❑ Carbon reduction strategy
- ❑ Energy management

Corporate governance

- ❑ Risk Control
- ❑ Strengthening the functions of the board of directors
- ❑ Enhancing the corporate sustainable value
- ❑ Conforming to international standards
- ❑ Complying with relevant laws and regulations
- ❑ Increasing investment in research and development
- ❑ Establishing the defense for patents
- ❑ New market and new customer development
- ❑ Deepen the customer base of medical textiles and professional work attire
- ❑ Vertical integration and M&A of supply chain in Southeast Asia



Step 2: Identify stakeholders.

Based on the five principles of AA 1000AS V3 Stakeholder Engagement Standard (SES): dependence, responsibility, influence, tension, and diverse perspectives, four major stakeholders are identified in this report: employees, customers, suppliers and investors.

Step 3: Stakeholder engagement and communication, and identification of concerned issues that affect the organization and stakeholders.

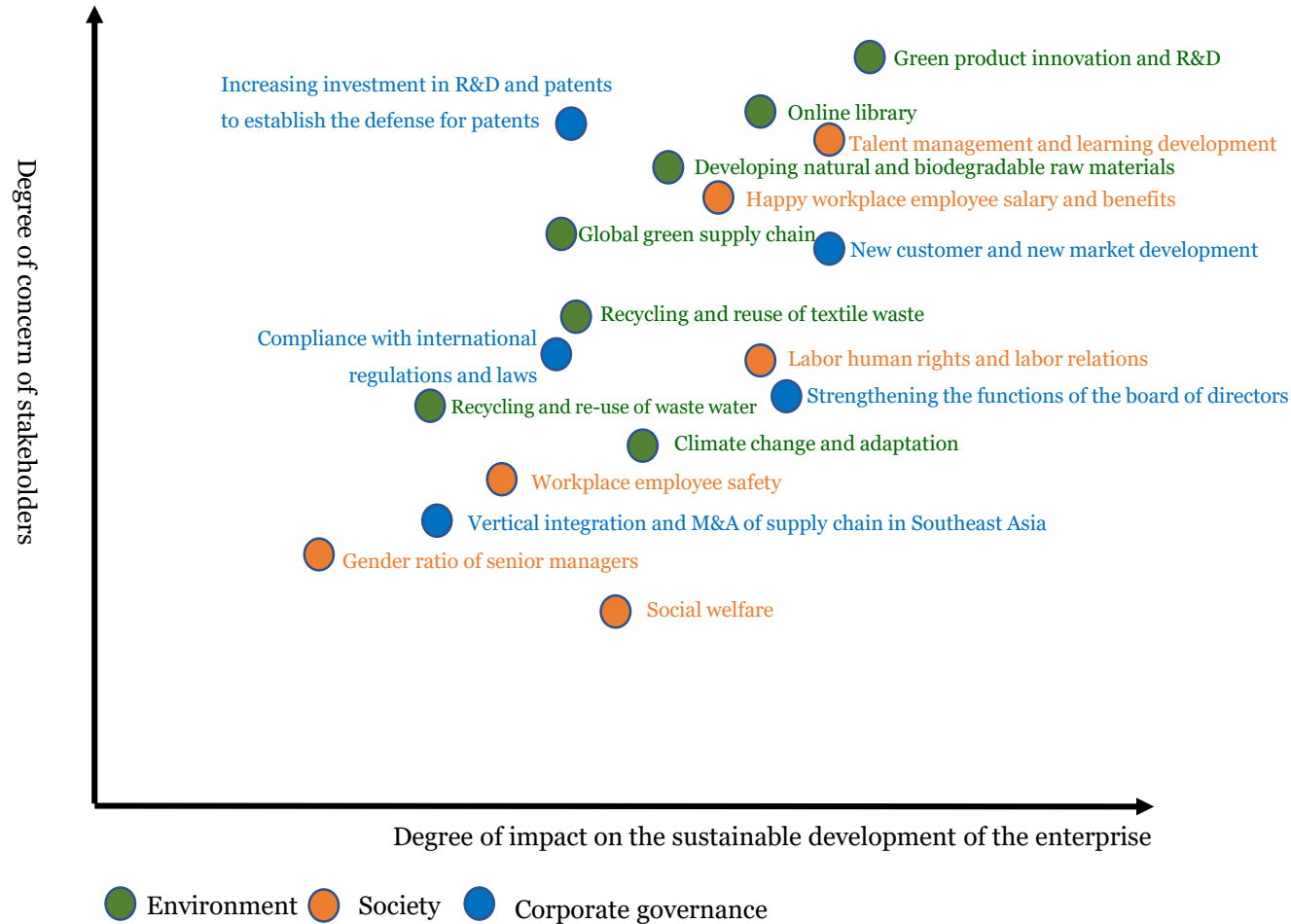
Communication and engagement with stakeholders is the key to determining major themes. The Company uses interviews and communication methods such as shareholders' meetings, board meetings, strategic meetings, business review and analysis meetings, research and development meetings, ESG group meetings, business meetings, labor meetings and online employee meetings to understand the level of attention each stakeholder has on various issues, in order to serve as an important basis for determining major themes.

Stakeholders	Total score of individual items					Total score	Order	Importance	Explanation
	Dependence	Responsibility	Influence	Diverse perspectives	Tension				
1. Employees	4	4	4	4	4	20	1	High	<ul style="list-style-type: none"> ■ Dependence: Stakeholders who directly or indirectly rely on the organization's activities, products or services, or whose operations also rely on them. ■ Responsibility: The organization has legal, commercial, operational or moral responsibilities towards stakeholders now or in the future. ■ Influence: Stakeholders who have an impact on the organization or its operations. ■ Diverse perspectives: Stakeholders have different perspectives and views which can assist the organization in understanding the current situation and identifying new opportunities, and enable the organization to development of action plans. ■ Tension: Stakeholders will immediately focus on financial, economic, social, or environmental issues from the organization.
2. Customers	4	4	4	4	3	19	2	High	
3. Suppliers	4	4	4	4	3	19	2	High	
4. Investors	4	4	4	3	4	19	2	High	
5. Labor union	1	0	0	1	0	2	4	Low	
6. Government	1	1	0	0	0	2	4	Low	
7. Community	1	0	0	0	0	1	5	Low	
8. Research institutions	1	0	0	2	0	3	3	Low	
9. Non-government organizations	1	0	0	0	0	1	5	Low	

Step 4: Create a matrix of major issues.

Based on the statistical results of stakeholder attention and operational impact on the company, a major theme matrix for J&B was drawn. This result was decided by the ESG team after holding a meeting to ultimately connect with the United Nations Development Goals (SDGs) to confirm the 13 major themes that affect J&B.

Through significance analysis, 13 major themes were identified, and their context and completeness were evaluated by the ESG Experimental Group with reference to the GRI criteria to echo the major themes belonging to J&B. Additionally, the reporting requirements are followed to collect internal information, data and management policies, so that important information of interest to stakeholders is fully disclosed in the report.



Item	Major topic	Direction of attention
Sustainable governance	Business Performance	Improving performance, and maintaining the interests of all stakeholders to ensure the sustainable development of the enterprise.
	Strengthening corporate governance and risk control	Establishing and improving the Company's risk control system to achieve stable business operations.
	Customer satisfaction	Emphasizing customer service and feedback to improve customer satisfaction.
Development of innovative products	Establishing the defense for patents	Increasing investment in research and development and patents, strengthening innovation research and development capabilities and product development capabilities.
Green environmental protection	Green products	Continuously developing green products, with the goal of creating a sustainable environment for human life, and collaborating with suppliers to establish green processes. J&B hopes to achieve the sustainability of the earth's environment through the concept of reducing carbon emissions via continuous improvement action plans.
	Supplier management	
	Recycling and reuse of textile waste	
	Green procurement (environment friendly materials)	
	Digital library	

Item	Major topic	Direction of attention
<p style="text-align: center;">Climate change and adaptation</p>	<p style="text-align: center;">Greenhouse Gas Inventory and Carbon Reduction Action Plan</p>	<ol style="list-style-type: none"> 1. To understand the organization's greenhouse gas emissions situation, the Company expects to begin conducting an inventory of greenhouse gas emissions within the organization in 2024. 2. J&B organizes greenhouse gas inventory in accordance with the ISO 14064-1:2018 standard and five major principles (relevance, completeness, consistency, accuracy and transparency). 3. Greenhouse gas inventory procedures: Establishing a promotion group, setting organizational boundaries, deciding the base year, identifying and quantifying emission sources, establishing emission inventories, managing data quality, establishing documented procedures, and conducting internal verification processes. 4. Organizational greenhouse gas inventory goal: to complete greenhouse gas inventory by 2026 and greenhouse gas verification by 2027. 5. After fully examining its own greenhouse gas emissions, J&B plans greenhouse gas control measures and implements greenhouse gas reduction plans to achieve its energy-saving and carbon reduction goals.

Item	Major topic	Direction of attention
Happy workplace	Talent management and learning development Employee Salary and Benefits	Putting people first, J&B regards excellent talents as the key core competitiveness of the enterprise, and also regards employees as one of the important stakeholders. Therefore, the Company invests diversified resources in talent recruitment, in-service internal and external training, the incentive compensation system and employee benefits and expects employees to continue injecting energy into the enterprise.
	Human Rights Protection	To ensure that employees receive fair development opportunities and enjoy a friendly workplace, the Company adheres to internationally recognized labor rights, and provides gender equality and smooth communication and appeal channels, hoping to provide employees with the most comprehensive care.
	Occupational Safety and Health Management	The Company is committed to preventing occupational accidents, promoting occupational disease prevention and health promotion, establishing a safe and secure work environment, taking care of the health of all employees and creating a safe workplace, in order to move towards the goal of sustainable development.
Green Public Welfare	Charity support	Fulfill social responsibilities and bring positive forces to society

J&B has determined the four major stakeholders through AA1000AS V3 Stakeholder Engagement Standards, and is well aware of the importance of stakeholders to the Company and the responsibilities they bear. Therefore, in order to strengthen the connection with stakeholders and adjust company policies in a timely manner to respond to their expectations, the Company communicates and negotiates with stakeholders through various means and channels, regularly reports the communication situation of various stakeholders to high-level management meetings, and uses their feedback as a reference for formulating corporate social responsibility policies and related plans. The response methods and plans for relevant major themes are detailed in each chapter.

Stakeholders	Meaning to J&B	Issue of concern	Communication channel	Communication frequency
Employees	J&B puts people first and values talent development and employee relationships. We regard employees as the key core competitiveness.	<ul style="list-style-type: none"> ■ Talent management and learning development ■ Employee Salary and Benefits ■ Occupational Safety and Health Management 	Internal meeting Labor-management meeting Annual performance evaluation Welfare Committee meeting Training Employee meeting Occupational safety and health lecture Employee complaint mailbox Monthly report	Monthly Quarterly Annually Quarterly Irregular Irregular Annually Irregular Monthly
Customers	J&B is committed to providing high-quality products and services to meet customer needs and expectations, emphasizes customer relationship maintenance, and creates maximum value for customers.	<ul style="list-style-type: none"> ■ Customer privacy and information security ■ Customer satisfaction ■ Quality products and innovative green products 	Customer satisfaction survey Customer meetings Information collection, customer meetings and R&D meetings Exhibitions	Annually Irregular Irregular Weekly Irregular

Stakeholders	Meaning to J&B	Issue of concern	Communication channel	Communication frequency
Suppliers	Suppliers are crucial factors that affect the development and manufacturing process of J&B' s products. Therefore, the quality of suppliers also directly affects the development of J&B' s sustainable operation. Through the supplier management system, mutual benefit can be created, and business risks and costs can be reduced.	<ul style="list-style-type: none"> ■ Supplier management ■ Green procurement 	Suppliers	Monthly
Investors	Investors are the solid backing of J&B, and through stable and transparent management, we provide the maximum benefits for investors.	<ul style="list-style-type: none"> ■ Business Performance ■ Strengthening corporate governance and risk control 	Shareholders' meeting Corporate briefing Company annual report Board of directors Training for board members	Annually Annually Annually Quarterly Irregular

■ Investor relationship window:

- Spokesperson: Chiang, Chao-Ming, AVP of Finance
- Acting Spokesperson: Chen, Chia-Mei, Senior Manager of Management Department



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ESG Indicators	United Nations Sustainable Development Goals	J&B's actual action goals and actions
 <p>Environment</p>	 <p>6 CLEAN WATER AND SANITATION</p>  <p>7 AFFORDABLE AND CLEAN ENERGY</p>  <p>12 RESPONSIBLE CONSUMPTION AND PRODUCTION</p>  <p>14 LIFE BELOW WATER</p>  <p>13 CLIMATE ACTION</p>	<ul style="list-style-type: none"> ● Design and development of low-carbon products: To develop green products, J&B has set the goals of reducing carbon emissions by 60% by 2030, and environment friendly products accounting for 90% of total revenue (research and development of low-carbon, water saving, and chemical and additive free environment friendly products). ● Improving the recycling and reuse rate of textile waste fabrics (using waste fabric recycling to make business cards and gifts). ● Cooperating with the supply chain strategic alliance and the global supply chain alliance to establish a green supply chain system, and using green and environment friendly processes to reduce carbon emissions. ● Digital Automation ● Promoting organizational actions of reducing greenhouse gas emissions: Encouraging employees to take public transportation, evaluating the feasibility of organizing comprehensive use of energy-saving appliances within three years. ● We expect to complete the feasibility evaluation of carbon reduction actions with stakeholders' "employees" in 2023, and develop and implement carbon reduction methods based on the survey results. The feasibility evaluation items for investigating employee carbon reduction actions is: <ul style="list-style-type: none"> - Work from home one day every week (reducing carbon emissions from employee commuting). - Switching off air conditioning in the office one day every week (reducing refrigerant usage and greenhouse gas emissions). - Encouraging employees to use environment friendly products and tableware (refusing to use plastic bottles).

ESG indicators	United Nations Sustainable Development Goals	J&B's actual action goals and actions
 <p>Society</p>	 <p>5 GENDER EQUALITY</p>  <p>16 PEACE, JUSTICE AND STRONG INSTITUTIONS</p>  <p>17 PARTNERSHIPS FOR THE GOALS</p>	<ul style="list-style-type: none"> ● Increase the proportion of high-level female supervisors and employees. ● Communicating and negotiating with employees on a monthly basis through the monthly corporate report, and sharing transparent information about the Company. Regularly holding labor-management meetings to enhance internal communication channels and improve employee cohesion. ● Being devoted to social welfare, the Company uses its own ability for joint prosperity with the society; the target of our investment in public welfare activities is to directly and indirectly benefit 1 million people within three years. ● Emphasizing the development of employee functions and enhancing competitiveness, with annual training hours of no less than 100 hours per person.
 <p>Company Governance</p>	 <p>8 DECENT WORK AND ECONOMIC GROWTH</p>  <p>9 INDUSTRY, INNOVATION AND INFRASTRUCTURE</p>  <p>13 CLIMATE ACTION</p>  <p>17 PARTNERSHIPS FOR THE GOALS</p>	<ul style="list-style-type: none"> ● Strengthen the functions of the board of directors and enhance corporate value. Strengthening the diversity of the board of directors, supervising the enterprise, and assisting in its management and operation, in order to effectively support the sustainable operation of the enterprise. ● To complete greenhouse gas inventory in 2027 and make it consistent with the scope of the financial statements, and complete verification in 2029. ● Annual financial reports must comply with international regulations. ● Complete the construction of the green factory in Vietnam's production areas in the second quarter of 2025. ● Enhance customer satisfaction

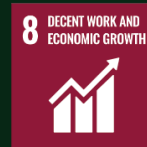


1.1 J&B and Sustainability Concept

1.2 Business Performance

1.3 Ethical Corporate Management

1.4 Risk Control



GRI 102-1, 102-2, 102-3, 102-4, 102-5, 102-6, 102-7,
GRI 201-1

1.1 J&B and Sustainability Concept

J&B International was established in 1999 as a fabric solution supplier for international sports, leisure, and outdoor activity brands. J&B continues to uphold the business philosophy of "satisfying customers, employees and suppliers" and the vision of "becoming the most influential textile enterprise in the world". We continue to deeply cultivate international sports, leisure, and outdoor activity brands, and continuously innovate and develop high-tech textile products to improve the quality of life for all people around the world, and make human life more comfortable and convenient.

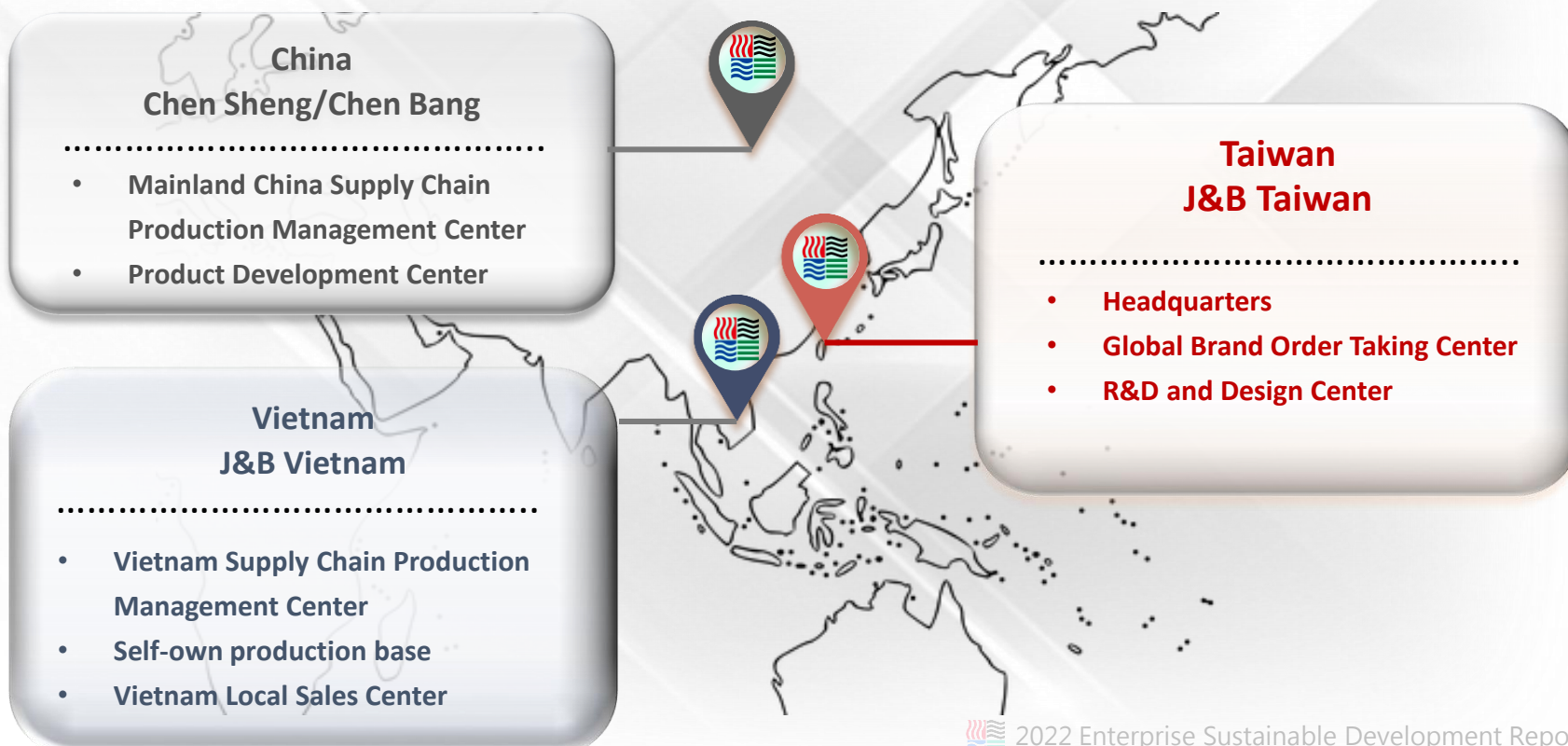
J&B will take sustainable environmental protection, carbon emission reduction and global supply chain strategic alliance, and digitalization as its business focuses, and provide customers with diversified services for one-stop consumption, continuous innovate business models, high competitive fabric solutions, and supply services for global sports and leisure brands, and continuous innovate and develop high-tech textile products based on our three core competitiveness (R&D capabilities, design and development, and integrated services), We also utilize efficient resource management to achieve our business goals of "excellent quality" and "perfect service", making our products highly favored by domestic and foreign customers.

As lifestyle changes, people's demand for clothing functions has evolved from warmth and aesthetics to advanced needs such as environmental protection, temperature regulation, health promotion and physiological observation. This has increased the depth and breadth of products, extended the patent product niche to focus on "differentiation" and "added value enhancement" to strengthen product competitiveness, in order to lay a foundation for the future. For this, J&B plans ahead to create brand value for customers, deeply cultivate domestic and foreign supplier partners to provide employment opportunities, enhance social economy, and create the happiest enterprise in the world.

1.1 J&B and Sustainability Concept

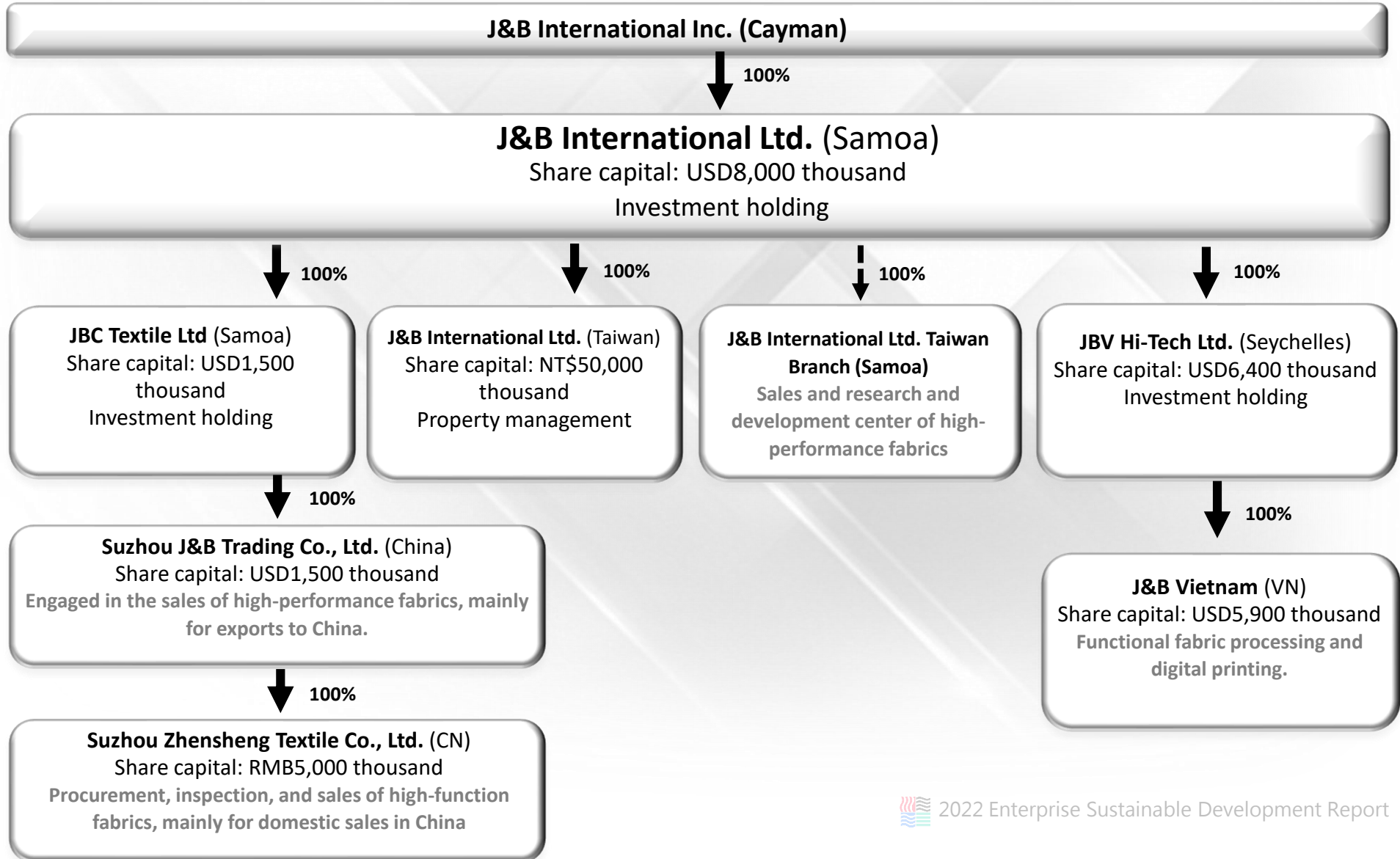
1.1.1 J&B Group Layout

J&B has gradually established overseas bases for its sustainable survival and development of the enterprise, responding to market demand, strengthening global operations research, improving production efficiency, providing the best service for brand customers, and enhancing supplier partners and product competitiveness. Suzhou J&B Trading Co., Ltd. was established in China in 2002, and a subsidiary, J&B Vietnam Hi-Tech Company Limited, in 2017. Public listing was also planned since 2018. The Company has been established for more than 20 years, gradually moving from a focus on the trade business model to a leading manufacturer of global fabric solutions; we adheres to the business mission of "living for excellence, and creating unlimited possibilities", hoping to make specific contributions to the environment and society through the promotion of sustainable development of the enterprise.



1.1 J&B and Sustainability Concept

1.1.1 J&B Group Layout



1.1 J&B and Sustainability Concept

1.1.2 Board of directors of J&B

1.1.2.1 Purpose of Setting Up the Board of Directors

The main responsibility of the board of directors is to supervise the Company and disclose material information. Secondly, it is to maintain the Company's operations and create maximum benefits for shareholders. Thirdly, it makes resolutions on important matters such as capital expenditure, reinvestment and dividend distribution. Finally, the management must propose company strategies to the board of directors, and the board needs to review the progress of the strategies and make appropriate adjustments. The CEO, based on the business policies by board resolutions, comprehensively manages the Company's overall strategy, production, sales and operational goal planning and execution. J&B's board of directors consists of 4 directors and 3 independent directors. The board of directors shall convene a meeting as scheduled in accordance with the provisions of the Company's articles of association and relevant laws and regulations, and exercise its powers.

To enhance the response of board members to current regulations and changes in the global business environment, the Company hires external experts every year to conduct director training lectures, with themes including "practical problems of unconventional transactions that directors and supervisors should pay attention to", "responsibilities of directors and supervisors for false financial reports", "perspectives of directors and supervisors' responsibilities - discussing corporate governance from the KY case", "prevention of insider trading and countermeasures", etc. In 2022, all directors approved the proposal of 12 hours of further education for each director in accordance with the "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies".

Audit Committee members

Chairman and convener	Hsiao, Yu-Ren
Member	Li, Kuo-Chuan
Member	Ying, Chun-Chung

Board members

Chairman	Kao, Chen-Fang
Director	Hsiao, Chi-Wei
Director	Wang, Ching-Sung
Director	Liu, Wan-Fa
Independent Director	Hsiao, Yu-Ren
Independent Director	Li, Kuo-Chuan
Independent Director	Ying, Chun-Chung

Remuneration Committee members

Chairman and convener	Ying, Chun-Chung
Member	Li, Kuo-Chuan
Member	Hsiao, Yu-Ren

1.1 J&B and Sustainability Concept

1.1.2 Board of directors of J&B

1.1.2.2 Members and Backgrounds of J&B's Board of Directors

Title	Name	Education	Experience
Chairman	Kao, Chen-Fang	<ul style="list-style-type: none"> Bachelor of Computer Science, Tamkang University 	<ul style="list-style-type: none"> Business Manager, Business Department, Formosa Taffeta Co., Ltd.
Director and President	Hsiao, Chi-Wei	<ul style="list-style-type: none"> Bachelor of Business Management, Chung Yuan Christian University 	<ul style="list-style-type: none"> Sales Manager of Kuang Chan Textile Factory Co., Ltd.
Director	Wang, Ching-Sung	<ul style="list-style-type: none"> Bachelor of Statistics, National Chung Hsing University 	<ul style="list-style-type: none"> Assistant Manager, Business Department, Pacific Construction Co., Ltd. Finance VP, J&B International Ltd.
Director	Liu, Wan-Fa	<ul style="list-style-type: none"> Yilan Toucheng High School 	<ul style="list-style-type: none"> Director of Wuqi Factory, Tah Hsin Corp. Vice President, Shanghai Jinpeili Textile Fabric Technology Co., Ltd. Chairman, Taiwan Semi-cleaning Technology Corp.
Independent Director	Hsiao, Yu-Ren	<ul style="list-style-type: none"> PhD, Finance Department, National Central University Master of Finance, Yuan Ze University 	<ul style="list-style-type: none"> Current positions: Deputy Dean of the School of Management, Taipei Medical University; Professor, In-service Education Program of the Advanced Master of Management in Biotechnology, School of Management, Taipei Medical University; Independent Director, Genomics BioSci & Tech Co., Ltd.; Supervisor of the seventh term, Taiwan Financial Engineering Association.
Independent Director	Ying, Chun-Chung	<ul style="list-style-type: none"> Management Science Research Institute, Tamkang University 	<ul style="list-style-type: none"> Currently Senior Manager, Review Section of the Risk Management Department, Orix Taiwan Corporation. Senior Manager, Finance Division and Risk Management Division, Orix Taiwan Asset Management Corporation. Compensation Committee member and Independent Director of Kaulin MFG. Co., Ltd. Finance Section Head, Business Department, Pacific Construction Co., Ltd.
Independent Director	Li, Kuo-Chuan	<ul style="list-style-type: none"> Bachelor of Statistics, National Chung Hsing University 	<ul style="list-style-type: none"> Advisor, Haushi Integrated Marketing Co., Ltd. Chairman, Orix Insurance Agency Co., Ltd. Vice Chairman, Orix Auto Leasing Taiwan Corporation President, Orix Taiwan Corporation President, Orix Taiwan Asset Management Corporation ORIX AMC (HK) & ORIX Investment Service (Beijing) Co. President of Greater China for NPL & related business

1.1 J&B and Sustainability Concept

1.1.2 Board of directors of J&B

1.1.2.2 Members and Backgrounds of J&B's Board of Directors

Title	Director name	Nationality	Gender	Age	Industry experience/professional ability								Employee identity	
					Operational judgement	Accounting and financial analysis	Business management	Crisis management	Industrial knowledge	International market view	Leadership ability	Decision making ability		
Chairman	Kao, Chen-Fang	ROC	Male	60~69 years old	V	V	V	V	V	V	V	V	V	●
Director and President	Hsiao, Chi-Wei	ROC	Male	40~49 years old	V	V	V	V	V	V	V	V	V	●
Director	Wang, Ching-Sung	ROC	Male	50~59 years old	V	V	V	V	V	V	V	V	V	●
Director	Liu, Wan-Fa	ROC	Male	60~69 years old	V	V	V	V	V	V	V	V	V	
Independent Director	Hsiao, Yu-Ren	ROC	Male	40~49 years old	V	V	V	V	V	V	V	V	V	
Independent Director	Ying, Chun-Chung	ROC	Male	50~59 years old	V	V	V	V	V	V	V	V	V	
Independent Director	Li, Kuo-Chuan	ROC	Male	60~69 years old	V	V	V	V	V	V	V	V	V	

1.1 J&B and Sustainability Concept

1.1.2 Board of directors of J&B

1.1.2.3 Remuneration Committee

The Company's "Compensation Committee" consists of three members, with the independent directors serving as convener to assist the board of directors in formulating policies, systems, standards and structures for performance evaluation and compensation of directors, supervisors and managers, as well as salary policies related to performance evaluation, salaries, bonuses, employee dividends, incentive systems, and payment methods for directors and supervisors. The recommendations will be submitted to the board of directors for discussion. In 2022, a total of 3 meetings were held, with a member attendance rate of 100%.

1.1.2.4 Audit Committee

The Company has an "Audit Committee" consisting of a total of three independent directors, with the purpose to supervise the effective implementation of the Company's accounting, financial reporting, and internal control over accounting statements, as well as the Company's compliance with relevant laws and regulations, and potential risk management.

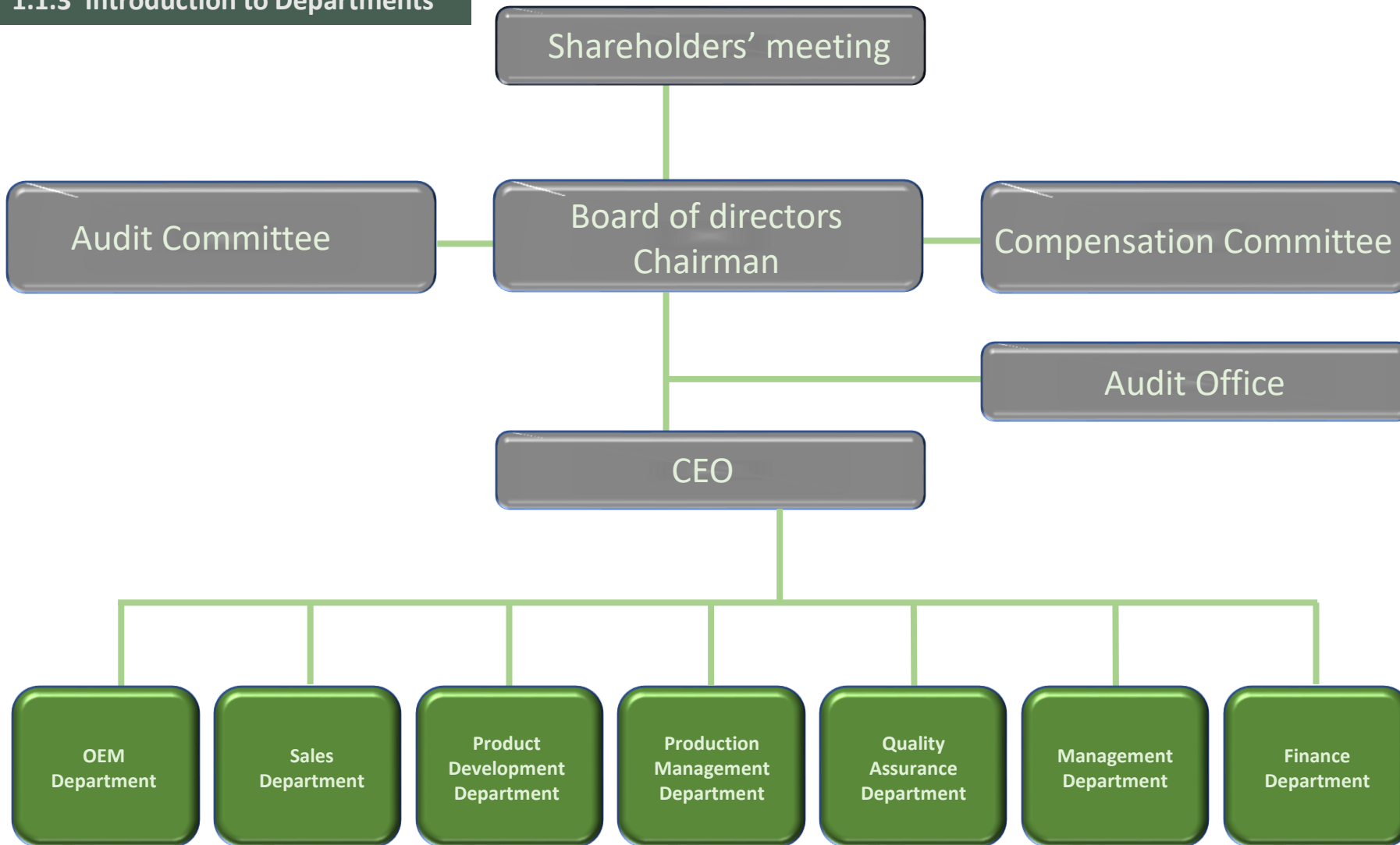
In 2022, a total of 4 Audit Committee meetings were held, with a 100% member attendance rate.

1.1.2.5 Shareholders' Rights and Benefits

To ensure the rights and interests of each shareholder, J&B adheres to the provisions of the Company Act, Securities and Exchange Act, and other relevant laws and regulations, and treats all shareholders equally. All recognition discussion, and election proposals in the shareholders' meeting are voted on a case by case basis. Shareholders can exercise their voting rights to participate in company decision-making, and the voting results are promptly disclosed in the meeting to ensure the principle of fairness and openness.

1.1 J&B and Sustainability Concept

1.1.3 Introduction to Departments



1.1 J&B and Sustainability Concept

1.1.4 Departments and Responsibilities

Major Departments	Key Responsibilities
Board of directors	Implementing the resolutions of the shareholders' meeting, and deciding on the Company's business plan and investment plan within the scope authorized by the shareholders' meeting.
Remuneration Committee	Establishing and regularly reviewing policies, systems, standards and structures for performance evaluation and compensation of directors and managers. Regularly evaluating and determining the content and amount of compensation for directors and managers, and providing recommendations to the board of directors.
Audit Committee	Supervising the business and finance of the Group, responsible for the proper presentation of financial statements and the effective implementation of internal controls.
Audit Office	Responsible for the evaluation and execution of various audit businesses and internal controls of the Company, and proposing improvement suggestions and continuously tracking improvement progress.
CEO' s Office	Formulation of the Company's business vision, goals and policies. Integration of the Company's business management system, and establishing and assisting in the formulation of Company rules and regulations. Investment value and feasibility analysis of new businesses. Advocacy for corporate culture and decision-makers' management philosophy, and inspiration of the spirit of all employees. Vertical and horizontal integration of the operations of various departments of the Company.
Sales Department	Formulation and implementation of the Company's annual business goals and plans. Sales and promotion of various products. Business information collection and market development, analysis and forecasting. Customer financial credit evaluation and investigation, and relationship maintenance, reception and various matters. Order reception, shipment payment, and after-sales service processing.
Product Development Department	Market demand exploration and product creativity, positioning and conceptualization to achieve the commercialization goal. Integration of resources and coordination of the needs of both research and sales to design and complete competitive products. Product packaging, image and advertising production, and preparation for exhibition products. Product material data establishment and product library management. Product patent research and application. Leading supplier management.
Production Management Department	Raw material procurement and negotiation, and management of import and export volume. Supplier delivery time management for each phase. Warehouse management of raw materials, semi-finished products and finished products. Checking and confirmation of suppliers' accounts payable, and processing of purchase allowance.

Major Departments	Key Responsibilities
OEM Department	Research and development of OEM manufacturing technology. Production and manufacturing management of OEM orders. Line side warehouse management. Manufacturing and production equipment operation and maintenance.
Quality Assurance Department	Identification and recording of product and quality control system problems, and inspection, supervision, control and implementation of management systems such as metrological quality inspection standard. Production process management and recording of samples to ensure quality control of order production. Tracking of supplier production process and exception elimination.
Management Department	Planning and management of organizational human resource development. Compilation and integrated planning of company rules and regulations. Overall digital process optimization. Administrative and general affairs management, environmental protection, public security, and labor health and safety work. Information integration and security management.
Finance Department	Coordination of fund utilization, accounting, and tax related affairs. Ensuring the timeliness and accuracy of accounting and various reports, and analyzing, mitigating and reducing tax risks. Centrally responsible for investment evaluation and fund planning. Management of stock affairs operations and investor information. Establishment and improvement of financial and accounting management and operation systems.

1.1 J&B and Sustainability Concept

1.1.5 J&B's Functional Committees

For the sound development of the organization, J&B has established various sustainable operating organizations as follows:

Organization Name	Establishment date	Purpose of establishment
Labor-Management Committee	June 1, 2020	The labor-management meeting is a channel within an enterprise that allows workers to participate in the company's management. Establishing a labor-management meeting can achieve the goal of coordinating labor relations, promoting labor cooperation, and preventing various labor problems from happening in the future. In order to facilitate the convening of labor-management meetings by enterprises according to law and promote communication between labor and management, a special zone has been established for both parties to follow.
Occupational Safety and Health Committee	July 1, 2020	Committed to providing employees with safe, comfortable, low environmental load, and the most efficient operational services; making occupational safety and health management as a differentiating competitive advantage, and having it internalized in the organization's operational management system.
Employee Welfare Committee	September 1, 2021	Setting up employee benefit measures through the joint allocation of employee welfare funds by the enterprise and employees to encourage employee morale and strengthen the cooperation between labor and management.
Compensation Committee	June 24, 2022	The Compensation Committee is a specialized working organization established by the board of directors in accordance with the resolution of the shareholders' meeting. It is mainly responsible for formulating evaluation standards for company directors and managers, conducting evaluations, and formulating and reviewing compensation policies and plans for company directors and managers. It is accountable to the board of directors.
Audit Committee	June 24, 2022	A committee composed of members of the Company's board of directors, with the purpose of supervising the Company's accounting and financial reports and financial statements.

1.2 Business Performance

J&B maintains a consistent and stable business strategy to stabilize its revenue, and utilizes the three core competencies of "design and development", "research and development capabilities" and "integrated services" as its main operating principles. The operational performance over the years has proven that J&B's operational strategy has gained recognition from brand customers, and has prompted us to continuously improve and innovate, break through the old framework and exceed our limits.

The Company sets annual sales and net profit budgets every year, and holds monthly business review and analysis meetings to report operating conditions. It reviews and adjusts business objectives, allowing the management to fully grasp operational and market dynamics, and monitor the budget to achieve performance goals.



1.2 Business Performance

1.2.1 Financial Performance

2022 Business Plan Implementation Results and Budget Execution Status

The net operating revenue of the Company for 2022 was NT\$1,163,503 thousand, mainly due to the impact of China's pandemic lockdown on production and shipment. Additionally, due to the slower than expected inventory reduction of brand customers, the figure decreased by NT\$193,930 thousand or 14.29% from that in 2021. The operating profit was NT\$60,779 thousand, a decrease of NT\$69,838 thousand or 53.47% from that in 2021. The net profit was NT\$5,7043 thousand in 2022, a decrease of NT\$38,566 thousand or 40.34% from that in 2021. The earnings per share after tax in 2022 was NT\$2.33.

Budget execution status: The expected operating revenue for 2022 was NT\$1,590,994 thousand, and the actual operating revenue was NT\$1,163,503, with an achievement rate of 73.13%.

Unit: NT\$ thousand			
Item/Year		2022	2021
Financial revenue and expenditure	Operating revenue	1,163,503	1,357,433
	Gross profit from operations	286,988	360,938
	Profit (loss) from operations	55,150	130,617
	Profit after tax	56,437	95,609
Profitability	Return on assets (%)	7.67	13.22
	Return on equity (%)	13.05	23.95
	Ratio of operating profit to paid-in capital (%)	22.54	54.46
	Ratio of pre-tax profit to paid-in capital (%)	30.50	50.96
	Net profit rate (%)	4.83	6.68
	Basic earnings per share (NT\$)	2.31	3.99

1.2 Business Performance

1.2.2 Green Product Performance

In 2022, the revenue of green products was NT\$620,291,000, an increase of 48% from 2021. The Company has obtained certifications from GRS, Bluesign, Higg Index, Oeko Tex and Global Organic Textile Standard, and continues to create green products and practice green living.



1.2.2.1 Green product revenue proportion

Year	Annual Total Turnover of Environmental Products (NT\$)
2021	418,743,000
2022	620,291,000

Growth rate of environmental protection product revenue in 2022 compared with that in 2021:

48%

1.2 Business Performance

1.2.3 Outstanding Enterprise Award

J&B participated in the selection of the Outstanding Enterprise Managers Association of the Republic of China and was selected for the 21st Outstanding Enterprise Golden Peak Award. The evaluation committee affirmed J&B's outstanding performance in sustainable development, talent cultivation, product diversification, business performance, and vision culture.



1.3 Ethical Corporate Management

To implement the concept of ethical corporate management, strengthen the demonstration of ethics and moral values, and establish a corporate culture of ethics first, J&B has established ethics as one of the Group's values, which is also its sustainable business policy. The Company engages in commercial activities based on the principles of fairness, honesty, trustworthiness and transparency. In order to implement the ethical corporate management policy and actively prevent unethical behavior, in accordance with the "Ethical Corporate Management Best Practice Principles for TWSE/GTSM Listed Companies" and relevant laws and regulations of the places where the Company and group enterprises and organizations operate, the Company has formulated its Ethical Corporate Management Best Practice Principles. It requires employees to adhere to a reasonable and pragmatic business philosophy and prohibit any behavior that is unethical or illegal, or harms the Company's reputation. We strictly implement relevant measures and regulations to maintain a strict discipline and integrity, which are also the important foundation for creating a sustainable business environment.

1.3.1 Legal Compliance System and Audit Mechanism

J&B requires regular inspection of the internal compliance status of the Company to effectively reduce the risk of legal risks through regular inspections. For projects that are prone to missing items, they are listed as the focus of annual audits, and relevant regulations that may involve criminal liability of directors and managers, damage to corporate image or interests, and significant civil and administrative liabilities are the primary scope of priority management and audit implementation. Legal compliance is coordinated and commanded by the Management Department of the Company, and relevant internal audit mechanisms are established. Since the implementation of the compliance system and audit mechanism, the audit results have been mostly good, effectively achieving the goal of managing and responding to the Company's operational risks.


1.3 Ethical Corporate Management

1.3.2 Legal Compliance Status

In 2022, there were no major environmental, social or economic disciplinary incidents in the Company, and zero minor disciplinary incidents for work safety and environmental protection; the total amount of fines was zero.


1.3.3 Scope of the Current Legal Compliance System

1



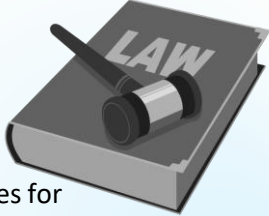
Collecting legal changes and keeping track of legal change trends at all times.

2



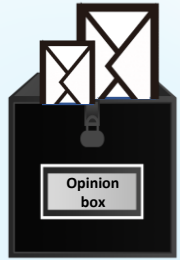
Providing legal inquiries to resolve employees' doubts.

3




Professional legal compliance courses for legal training and legal compliance verification.

4



Setting up various reporting channels and the employee feedback mailbox for various violations, and improving the Company's internal workflow by proactively reporting potential violations internally.

5



Effectively establishing standard procedures for handling violations.

1.4 Risk Control

A complete internal control system can improve internal self-management and inspection, enabling the Company to improve its operations. The Company requires all units and departments to comprehensively follow the "Measures for Internal Control System and Management Regulations" for internal review and improvement of audit deficiencies.

The Company has established a sound internal control system and accounting system, which are approved by the board of directors. The Company has also appointed dedicated personnel of the Audit Office which is under the board of directors to draft an audit plan for the following year, or conduct project audits as necessary based on the risk assessment results. They will conduct audits according to schedule and submit audit reports. If any internal control deficiencies or anomalies are found, they will make suggestions and track them until improvements are completed, to ensure the continuous and effective implementation of the internal control system, and to serve as a basis for reviewing and revising the internal control system.

The auditors adhere to a detached and independent spirit, take an objective and fair stance, and exercise due professional attention to perform their duties. In addition to regularly reporting the audit business to the Audit Committee members, the audit supervisor attends the board meeting to report audit issues.





- 2.1 Customer Relationship Maintenance
- 2.2 Comprehensive One-stop Service
- 2.3 Customer Cooperation Cases
- 2.4 Customer Satisfaction Survey
- 2.5 Project Improvement Plan
- 2.6 Customer Privacy Protection



GRI 418-1

2.1 Customer Relationship Maintenance

J&B adheres to its long-term mission of "satisfying customers, employees and suppliers", and is committed to establishing a long-term, stable, sustainable, and mutually beneficial relationship with customers. J&B regards customer feedback and suggestions as both a driving force for growth and an opportunity for innovation.

J&B regards customers as one of the important stakeholders, so through customer satisfaction surveys or any feedback from customers, all the units of the Company work together, and improve customer satisfaction or respond to customer problems through diverse communication methods to providing the most professional technical assistance and services to ensure and gain customer trust and satisfaction.

In addition, J&B also has the most direct face-to-face communication with customers through irregular customer visits and exhibitions, continuously explores the future demand development trends of the market, and has established a consensus and long-term stable partnership with customers. Tailoring products for customers is one of J&B's core competitiveness. Through biweekly meetings for new product development, monthly meetings of Innovation and R&D Office, and monthly meetings for new product launches, we discuss cross departments about how to create innovative products that are market differentiated and innovative while meeting customer needs.





2.1 Customer Relationship Maintenance

2.1.1 Green Gifts

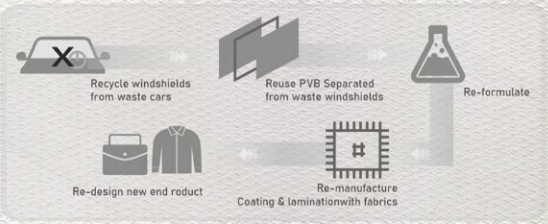
■ Sustainable Christmas gift:

Be a partner, Be a friend

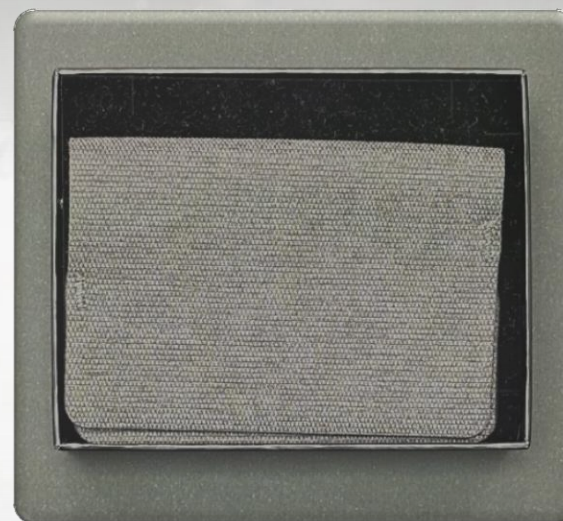
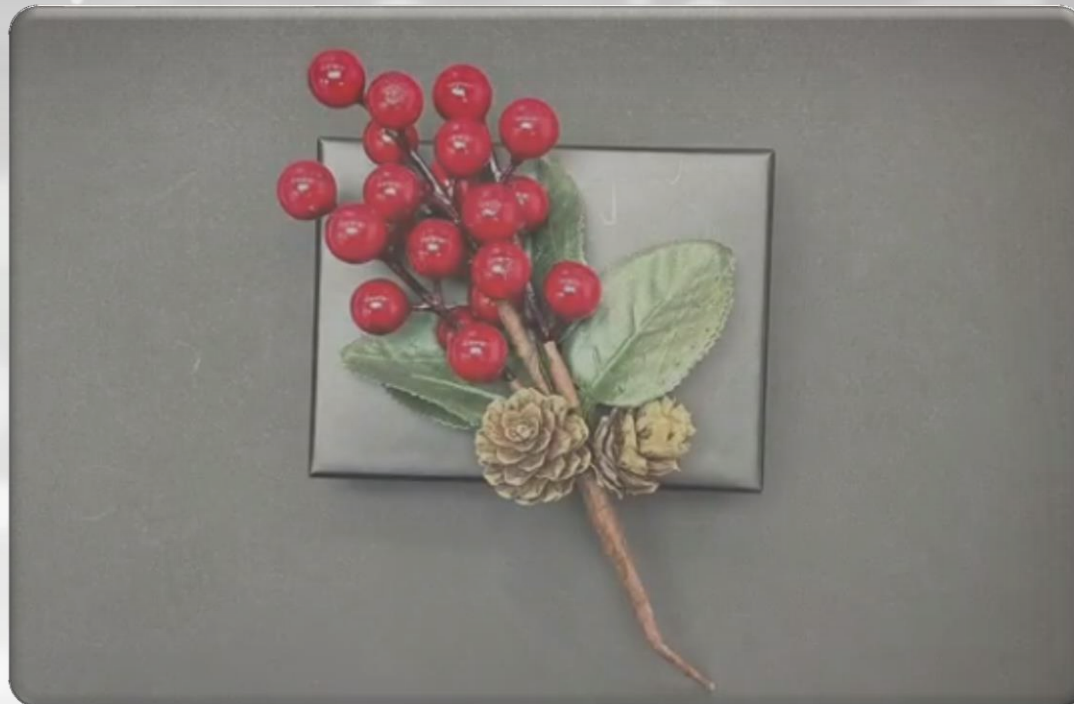
The dark rocky texture absolutely reveals an urban casual image. The cotton blended mélange fabric & sustainable Re-PVB coating reminds us to protect the Earth wherever we go.

Process



RE-PVB coating
 Excellent weatherability & anti-hydrolysis
 Patents applying in US, Europe, Taiwan, & China.



2.2 Comprehensive One-stop Service

J&B provides a comprehensive one-stop service, focusing on customer loyalty. From the initial stage of product development to the completion stage, we continuously communicate with customers and are committed to services and solving problems, ensuring that the materials, quality, delivery time, and inspection and testing meet customer standards, in order to continuously improve customer satisfaction.

In addition, J&B's production team has rich production experience and professional technical capabilities to provide the most complete and rapid technical services in real-time, and the Company is committed to dealing with various problems that may occur during customers' production processes to make them worry-free, trouble-free and save their time, and provides high-quality customer service.

J&B continuously realizes customer wishes and meets customer needs through the professional skills of the Innovation and R&D Center talents and the concerted efforts of the team, with the value of "the big team first", to assists customers in solving material and technical problems, thereby achieving mutual growth with customers.



2.3 Customer Cooperation Cases

Case 1: J&B X NIKE

We are committed to developing environment friendly products, and worked with NIKE to develop the Ecotony fabric, which combines the advantages of nylon and cotton, and replaces the softness of real cotton with natural cotton-feel yarn. This fabric is used for pants and provides excellent comfort when worn directly. The production process is more environment friendly. It not only reduces the use of water resources, but is also less prone to producing suspended solids such as cotton fiber, making it more friendly for employees and the environment. In the future, we will also continue to upgrade our technology, operations and management.

- ❑ **Execution status in 2022: The customer has successfully placed orders, with a cumulative order volume of approximately 110,000 yards.**



2.3 Customer Cooperation Cases

Case 2: J&B X NIKE Catalyst X Clot

As a business partner of NIKE, we are not only committed to maintaining communication and serving customer needs, but more importantly, taking environmental measures to reduce the impact on the environment. We jointly innovated the co-branded product line of NIKE CATALYST APPAREL DESIGN and CLOT, using different yarn combinations and the delicacy of special machine discharge patterns. The innovative production process is different from the traditional dyeing process, effectively reducing energy consumption in the manufacturing process and practicing environmental protection. This series of products is applied to outerwear without the need to sew inner lining, saving manpower and materials. The appearance is straight and neat with a comfortable feel. It not only feels comfortable and looks fashionable, but also contributes to green environmental protection.

- ▣ **Execution status in 2022:** The customer has successfully placed orders, with a cumulative order volume of approximately 10,000 yards.



2.4 Customer Satisfaction Survey

In 2022, J&B conducted its first annual customer satisfaction survey. Different evaluation items were formulated and key item evaluation weights were set; the survey results were thoroughly analyzed, quantified data was used to understand customer needs and feedback, and specific improvement action plans were proposed for the Company's annual major project plan.

After empirical investigation, customer satisfaction reached 81% this year, with a good performance in customer satisfaction.

The key lies in the fact that the business personnel have both received high recognition from customers for their "real-time customer demand processing" and "after-sales service". This not only reflects the focus on customers, but also reflects J&B's professional knowledge and pursuit of excellence. At the same time, there is still room for improvement in "price competitiveness" and "control of development sample accuracy", which will be included in the annual major improvement plan to meet customer expectations for products and services.



2.4 Customer Satisfaction Survey

Customer satisfaction analysis and survey items

Customer satisfaction with J&B's service is reflected in aspects such as product development ability, product quality, understanding of customer needs, and problem-solving ability. The following 10 items are used as analysis factors for customer service satisfaction, including:



Stability of product quality



Whether the product specifications, types and new product development capabilities meet customer needs.



Whether all the new samples provided to the customer meet its needs.



Whether the correctness of the new samples developed and submitted meets customer needs.



Competitiveness of product prices



Whether the customer is satisfied with the timeliness of email response by business and related personnel.



Whether customers are satisfied with the demand handling by business and related personnel.



Whether the business personnel have a clear understanding of the customer's various needs.



Whether the customer is satisfied with the problem-solving abilities of the business personnel.



After-sale service

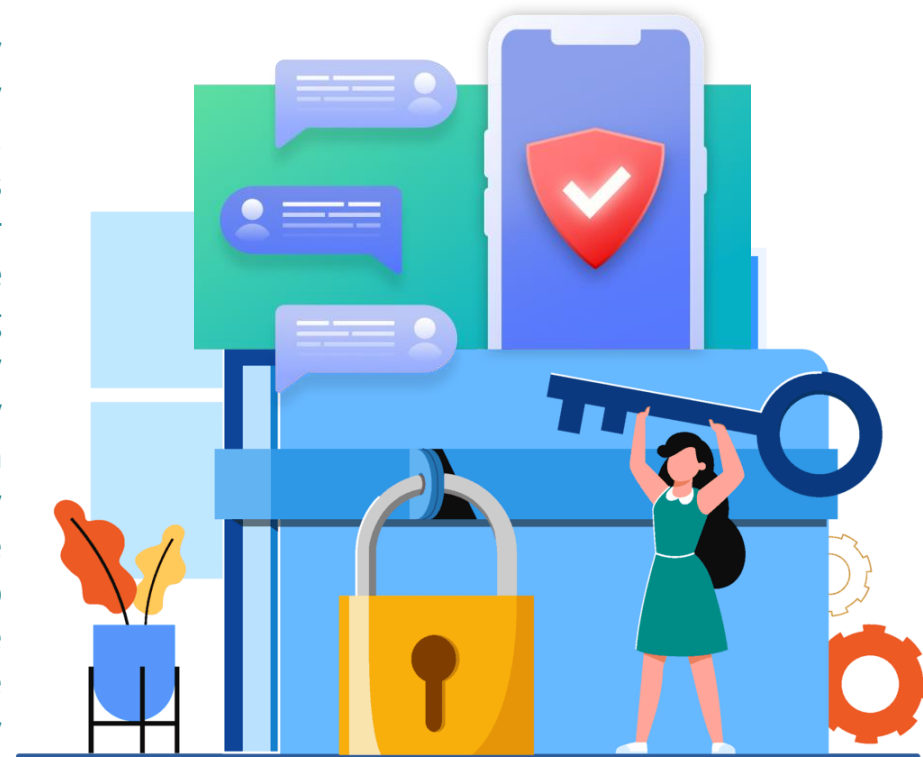
After the analysis of the questionnaire response, the Company's product diversity, after-sales service, business personnel's handling of customer needs, and the timeliness of response, have all received recognition from customers with good performance. There is room for improvement in terms of price competitiveness and the accuracy of new sample development.

2.5 Project Improvement Plan

According to the results of the annual customer satisfaction survey, the price competitiveness and accuracy of new sample development need to be improved. J&B immediately convened a customer satisfaction survey results meeting to review with senior executives of various departments, and immediately established a "Customer Satisfaction Improvement Project" to appoint project leaders, establish the accountability mechanism, and achieve improvement goals and evaluation standards. We hope to continue the partnership with customers to grow together, and optimize our services.

2.6 Customer Privacy Protection

The Company is well aware that protecting customer privacy and confidential commercial information is an important responsibility that an enterprise should shoulder. Therefore, we gradually construct and improve information security policies, goals, processes and procedures every year to ensure the completeness of the information security system. We also conduct regular internal and external audits to ensure the effectiveness of the information security system. At the same time, through training and internal promotion of the latest information security information, we enhance employees' information security awareness and strengthen information security management. In the future, the Company will continue protecting the data privacy and security of customers, suppliers and individuals with the highest standards to ensure that no information is subject to external attacks or leaks, and we will always maintain and update the information security system to enhance customer confidence and trust. As of the end of 2022, the Company has not received any complaints related to infringement of customer privacy or data. J&B will continue being committed to protecting customer privacy and ensuring the security and confidentiality of customer information.





- 3.1 Corporate Resource Planning System
- 3.2 Quality Management
- 3.3 Sustainable Supply Chain
- 3.4 Green and Innovative Products
- 3.5 Environmental Protection Certification
- 3.6 Sustainable Development

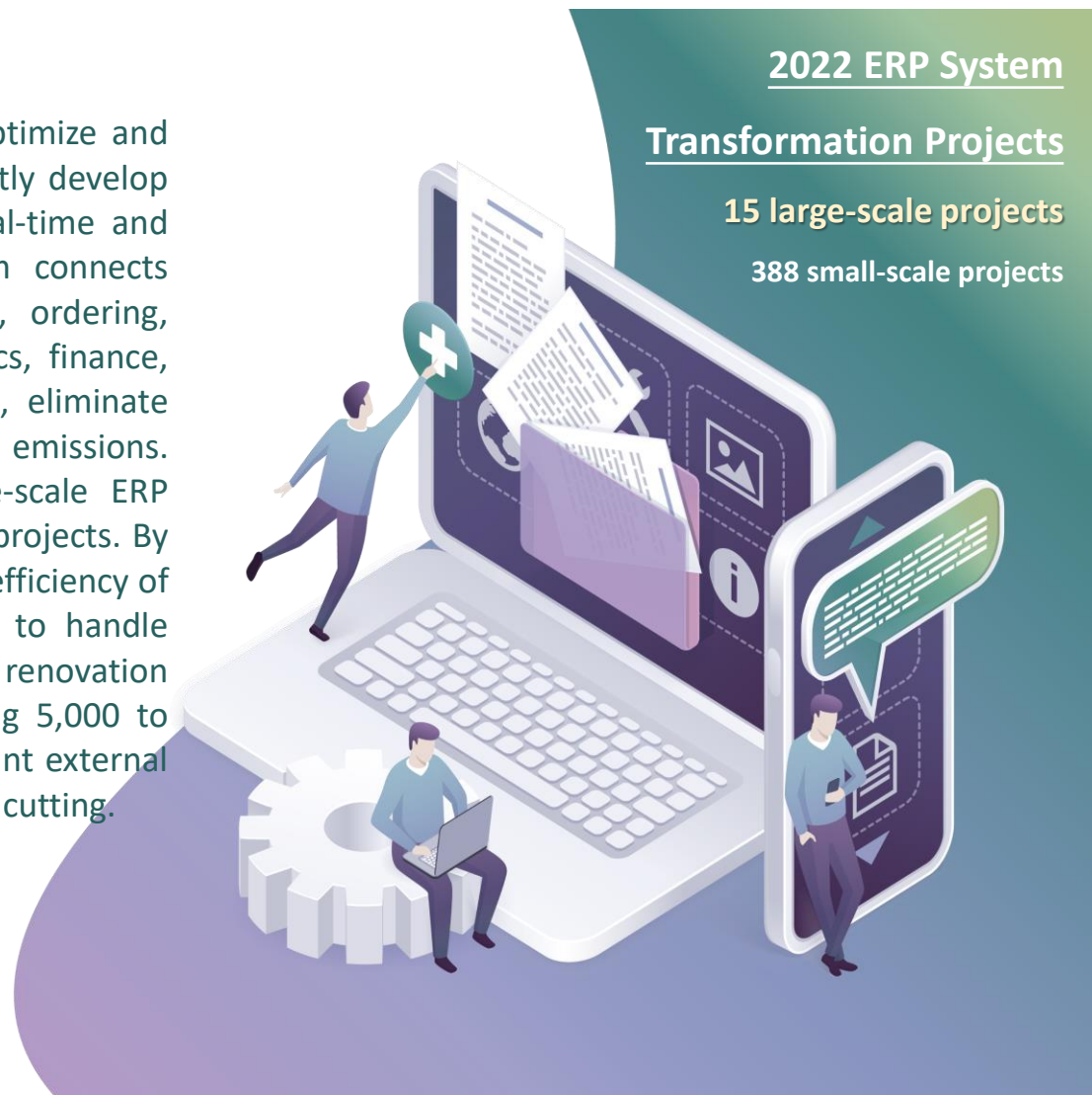


GRI 204-1, 307-1 and 308-2

3.1 Corporate Resource Planning System

3.1.1 ERP System

J&B aims to achieve digital overall planning, optimize and upgrade operational efficiency, and independently develop the ERP system to provide customers with real-time and accurate services and responses. This system connects various links such as development, sampling, ordering, procurement, shipment, quality control, logistics, finance, etc. to achieve comprehensive systematization, eliminate paper-based operations, and reduce carbon emissions. In 2022, we successfully completed 15 large-scale ERP system renovation projects and 388 small-scale projects. By using tools such as BPM, we have improved the efficiency of signing off and have dedicated project teams to handle departmental needs. It is estimated that these renovation projects can save substantive benefits of saving 5,000 to 10,000 hours per year, while generating significant external benefits such as human error avoidance and cost cutting.



3.1 Corporate Resource Planning System

3.1.1 ERP System

2022 ERP System Transformation Projects

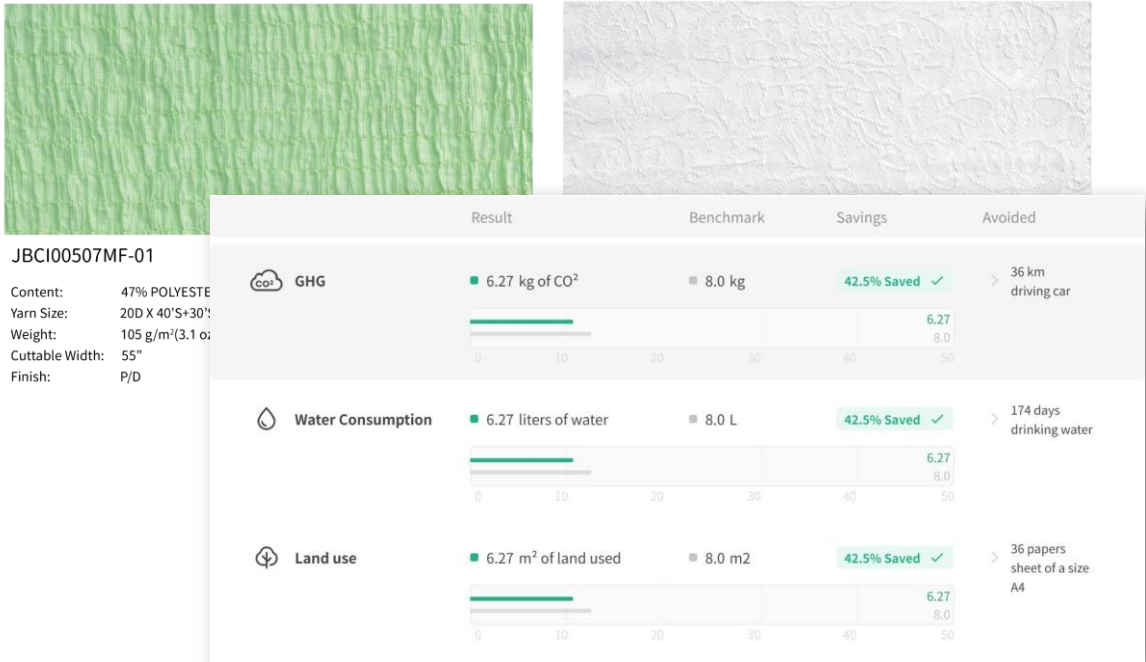
15 large-scale projects:

1	Basic information of informal material numbers	9	Processing of batch suspension of items on the shipment notice
2	Quotation of informal material numbers	10	Automatic generation of purchase customer complaint form and email notification for customer order complaint form
3	Quotation of formal material numbers	11	Automatic transfer of QC order to warehouse order
4	Transfer of informal material numbers to formal batch	12	Supplier evaluation
5	Procurement price verification	13	Diversified trade order transfer
6	Outsourced procurement price verification	14	Development application form
7	Batch update calculation of formal material numbers' unit prices	15	Coloring sheet
8	Automatic generation of the purchase customer complaint form for purchase verification rejection or outsourced verification rejection		

3.1 Corporate Resource Planning System

3.1.2 Online Library Providing Carbon Emission Estimation

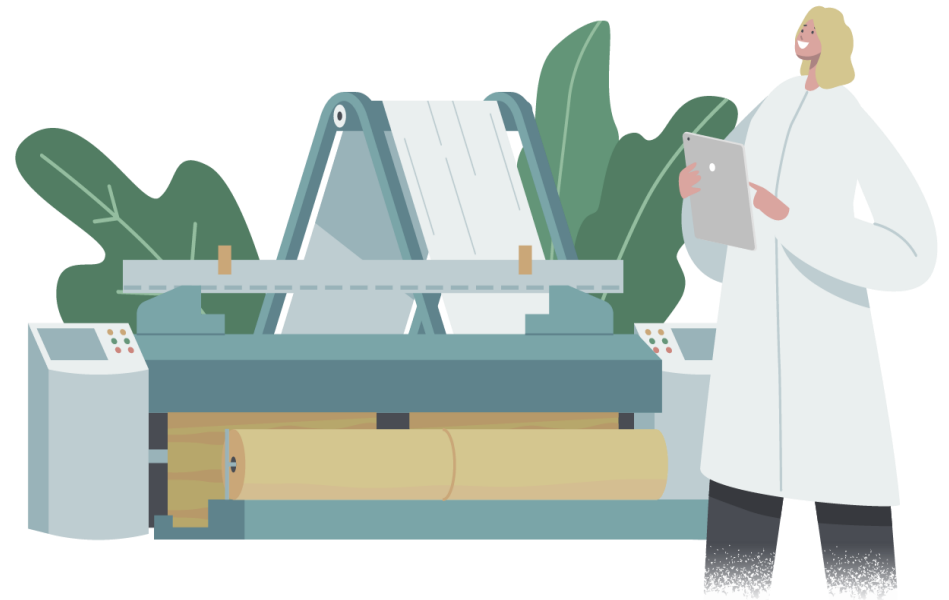
J&B collaborated with Frontier and Germany's Made2flow to provide carbon emission estimation. This is an estimation method that has been certified by a third party in Switzerland. By uploading the composition of the fabric, yarn count and so on, the databases of Gabi, Simapro and other software are compared to produce a result. At present, there are nearly 300,000 data records in the overall database that have been checked based on ISO 14067. All algorithms have artificial intelligence, which will become more accurate with the widespread use. Its greatest value lies in providing brands with relative reference values during the development stage of fabric selection. It has been used by LEVIS, H&M, C&A, etc. for tracking and estimating carbon emissions and environmental impact data.



3.2 Quality Management

J&B is committed to integrating the supply chain and internal processes to meet the standards of the market and brand customers, and to meet the quality requirements of internal and external stakeholders. The Company attaches great importance to interacting with all brand customer to understand their quality requirements and transform them into benchmarks for internal sample development and manufacturing processes, which serve as gatekeepers to satisfy brand customers and win their trust and recognition. Continuous improvement is a consensus among employees of the Company, which is translated into action to promise the quality to brand customers.

In order to achieve the goal of immediate and effective quality management and improvement, J&B has integrated its existing quality management system. The Company has set quality goals, including achieving excellent performance in customer quality indicators, and convening at least one senior executive meeting every year to advocate policies and discuss quality strategies and resources.



3.2.1 Internal Inspection Process



3.2 Quality Management

3.2.2 Advantages and Benefits of Internal Fabric Inspection



Ensuring functionality

Internal inspection of functional fabrics can ensure their functionality, such as waterproofing, breathability, tearing, etc. to ensure that the product meets customer needs and requirements.



Improving production efficiency

Internal inspection can be used to identify problems in the production process and provide solutions, thereby improving production efficiency and speed.



Enhancing quality

Internal inspection can be used to detect defects and deficiencies in the fabric to enable timely repair and improvement to enhance product quality.



Promoting continuous improvement

Internal inspection of functional fabrics can provide valuable feedback and suggestions to help the organization improve and innovate products, thereby maintaining a competitive advantage.



Reducing costs

Internal inspection of functional fabrics can identify problems before production, thereby reducing the cost of reproduction and processing due to product issues.



Compliance with standards

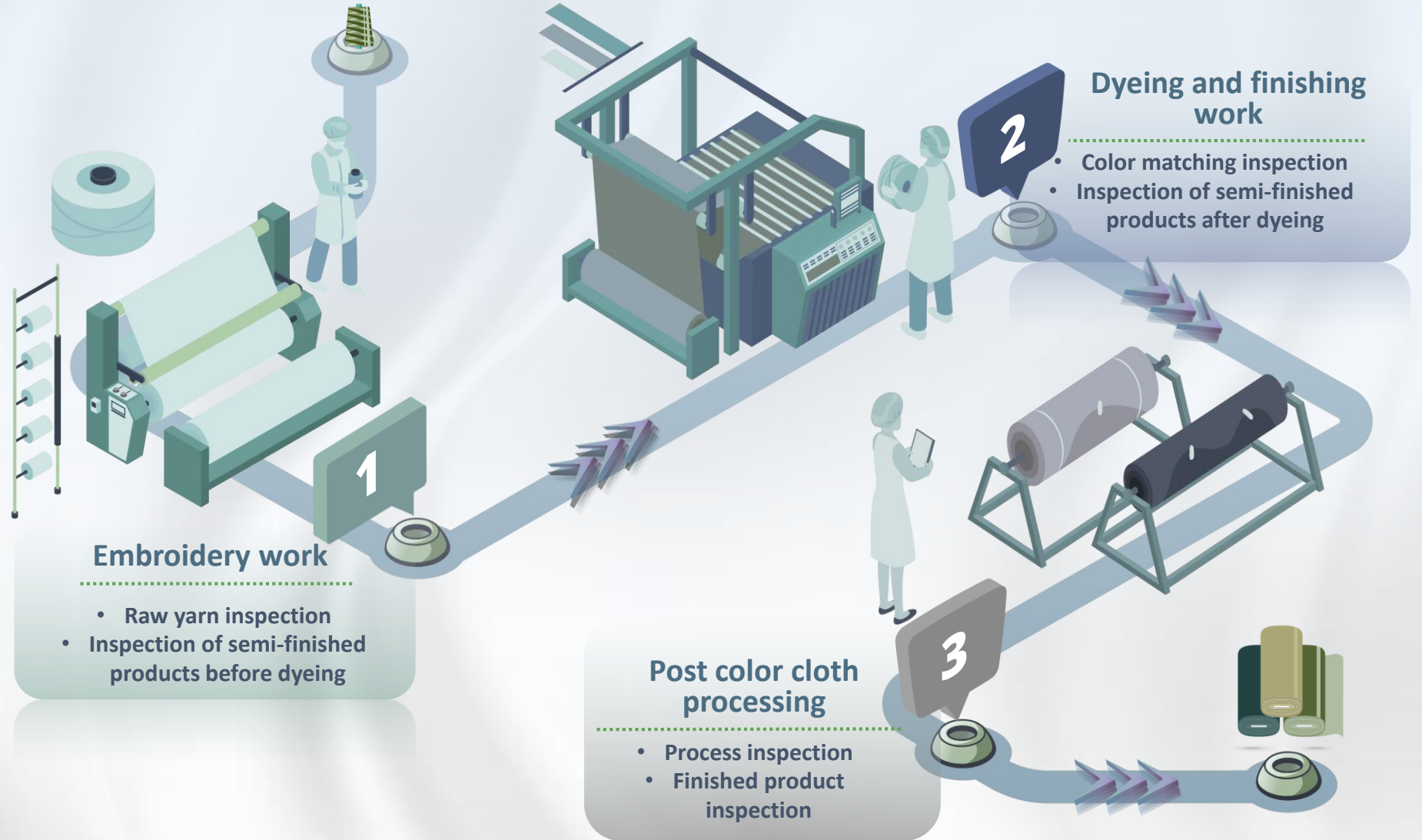
Internal inspection can ensure that products comply with relevant standards and regulations, such as environmental standards and safety standards, thereby reducing legal risks and social responsibility.

33,751 internal laboratory inspections in 2022.



3.2 Quality Management

3.2.3 Production Quality Management Procedures



3.3 Sustainable Value Supply Chain

J&B is committed to establishing long-term stable and mutually beneficial relationships with suppliers. We require all suppliers to strictly control product quality and ensure that their products meet the quality specifications and price requirements of brand customers, in order to meet their expectations for quality and price. This approach not only helps brand customers, suppliers, and J&B achieve win-win benefits, but also lays a solid foundation for sustainable development.

In addition, J&B regularly evaluates suppliers, and audits and eliminates them from multiple aspects such as quality, price, and service. At the same time, we continue collaborating with suppliers with outstanding professional technology or partners in other fields to jointly develop new products, improve product competitiveness, and further expand the sustainable supply chain.

In the past few years, global multinational enterprises have coveted the cheap productivity of mainland China and excessively relied on the supply chain of mainland China. In the past two years, the US-China trade war and the rising production costs in mainland China have shifted and reshaped the layout of the global supply chain. The issue of supply chain restructuring became more prominent during the COVID-19 period, and various countries have reconsidered how to avoid the impact of the pandemic on key production links. To flexibly respond to changes in the world, J&B actively integrates with its geopolitical partners, established a sustainable supply chain of long-term stable cooperation with suppliers, and strengthened the elasticity and resilience of the supply chain to cope with the complexity of this new norm.

At the same time, we have also exerted our influence and completed the "sustainability questionnaire survey" on our top three major suppliers. We audit and also advocate the importance of environmental protection and environmental safety and health improvement, and value human rights, in order to work together with suppliers to fulfill the corporate social responsibility, cope with market competition, share benefits and risks, and create a common value system.



3.3 Sustainable Value Supply Chain

3.3.1 Sustainability Questionnaire

J&B uses a sustainable questionnaire to understand the current situation and implementation difficulties of suppliers in the three ESG aspects of environment, society and governance. Based on the statistical analysis of the feedback from the sustainability questionnaire, J&B has formulated a prioritized supplier policy and expects to work together with supply chain partners to achieve sustainable development. The following are the responses to the sustainability questionnaire by important suppliers of J&B:



All suppliers comply with J&B's Code of Conduct and environmental regulations in various countries, including the prohibition of child labor and forced labor.



All suppliers holding local legal wastewater discharge licenses comply with standards such as bluesign, GRS and J&B's regular factory inspection standards, comply with environmental regulations, formulated management measures, and promoted wastewater reduction with effective treatment and control of discharge.



Compliance with international standards such as Standard 100 by Oeko tex/ZDHC/Clean Chain bluesign/OEKOTEX-100/Higg FEM for hazardous substance management, control and use.



All suppliers holding local legal waste management licenses aim to achieve sustainable resource utilization and rationalize cleaning costs. In terms of management, the main focus is on process waste reduction, the reuse of textile sludge for power generation, and the use of incineration and burial as the last resort.



Committed to managing energy use, greenhouse gas emissions and air pollution control, while developing reduction plans and measures. In addition to implementing the green energy plan, we will regularly provide supporting documents on various carbon emissions and carbon footprints of the factory.



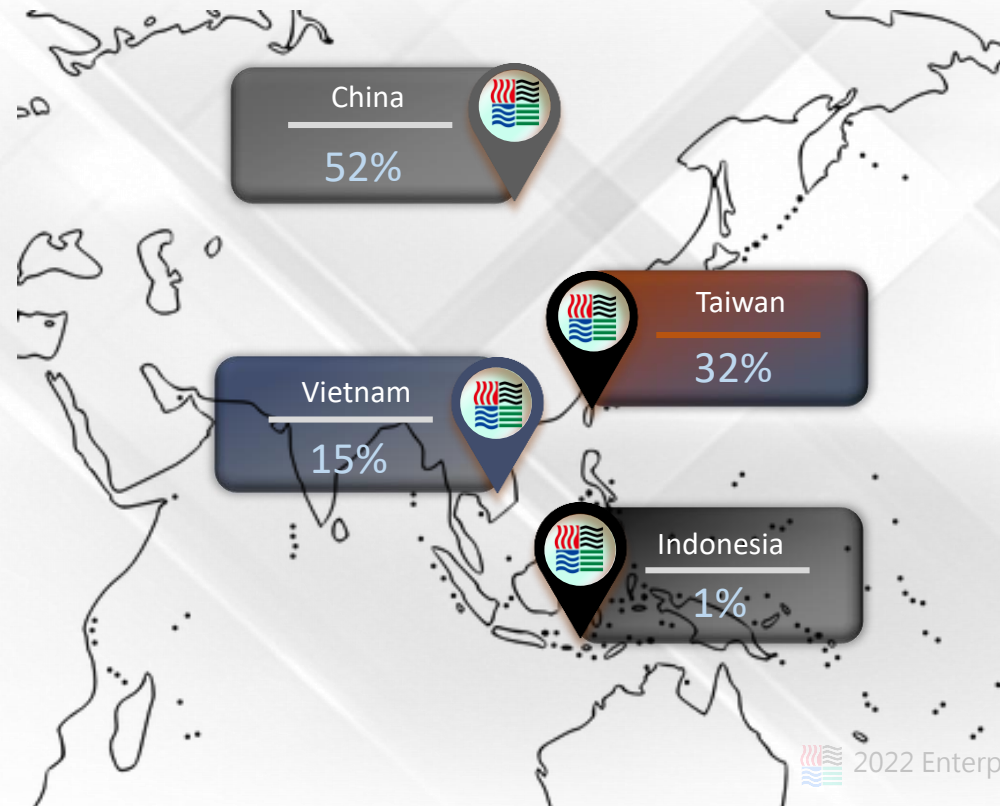
Actively participating in local communities and social welfare, investing in resources and participating in various activities, such as donating fabrics to schools, childcare homes and nursing homes, regularly cleaning mountainous areas and beaches, etc.

3.3 Sustainable Value Supply Chain

3.3.2 Supply Chain Risk Management

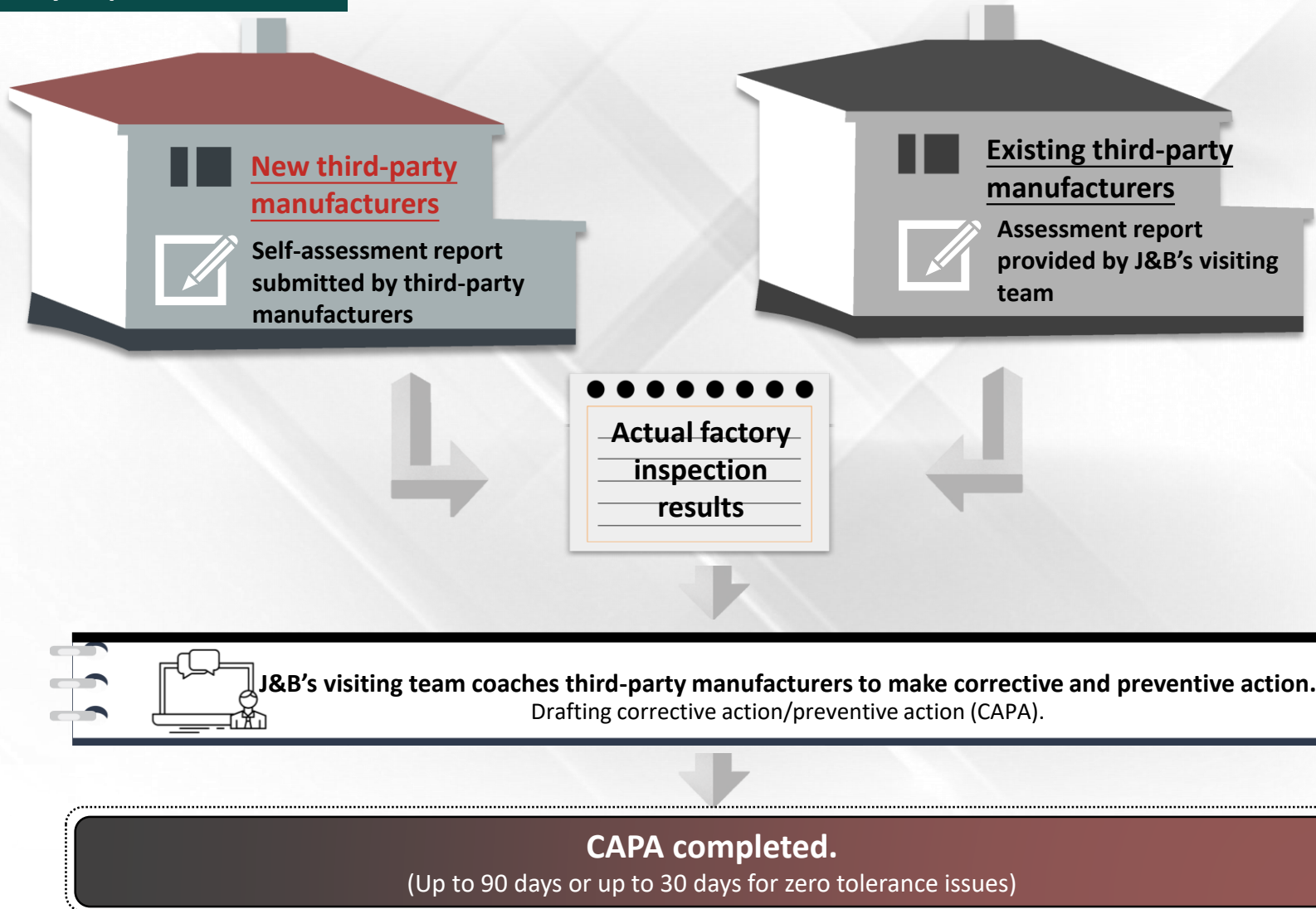
The Company and its subsidiaries have been investing in the Vietnamese market since 2017. This international layout not only improves order flexibility and production stability, but is also expected to reduce global supply chain risks. In recent years, Vietnam has enjoyed preferential tax refunds for ready-made clothing. Under brand requirements, the main production force of ready-made clothing factories has expanded to Southeast Asia such as Vietnam and Indonesia. The Company has an advantage in pre layout before the pandemic, and the end product is international sports and leisure brand ready-made clothing. With the continuous and vigorous development of sports clothing and the prosperity of sports and outdoor leisure activities around the world, the fashion design for sports clothing and the innovation of various sports functional clothing are gaining popularity, and it is expected that market demand will maintain a stable growth.

Proportion of overseas suppliers:



3.3 Sustainable Value Supply Chain

3.3.3 Factory Inspection Process



3.3 Sustainable Value Supply Chain

3.3.4 J&B Supplier Evaluation Plan

1. Operational Ethics		
1-1	Transparency	The evaluator is given full access to the site, workers and records of the facility.
1-2		Accurate and authentic payroll documents and attendance records of the facility are provided for review.
1-3	Unauthorized Subcontracting	Unauthorized subcontracting is used for the facility.
1-4	Validity of Business License	The facility does not have any zero-tolerance violations related to: a) no legal business license for operation; b) attempting to bribe the evaluator; c) revenging the workers interviewed.
1-5		The business license and other necessary facility documents for lawful operation are valid and consistent with the actual operation (department, address, etc.).
1-6	Anti-bribery	A copy of a written anti-bribery policy or statement of commitment confirming the nature and implementation of the organization's reasonable level of control over any bribery/fraud risks it faces.
1-7	Verification of social enterprise responsibility	For the certification by the third-party social responsibility system, a valid copy of the document is required.
2. Intellectual Property		
2-1		The number of intellectual property/patents owned by the organization in terms of products and services.
2-2	Intellectual Property Rights	Confirm that the organization requires employees who have access to or use intellectual property, patent projects or other confidential information to sign a confidentiality agreement.
3. Labor Compliance		
3-1	Child Labor	The factory currently does not have employees under the age of fifteen (15) or who violate the minimum employment age or compulsory education age required by local laws.
3-2	Age Verification/Historical Child Labor	The factory reviews, verifies and saves age proof documents and other relevant employment information for all employees. Any employee hired by the factory has not been under fifteen (15) years old in the past, or has violated the local minimum working age or compulsory education age at the time of employment.
3-3	Labor Contracts	Confirm that there is a review mechanism within the organization to ensure that all employees meet the official minimum employment age standards, and have signed an employment contract. All employees will receive a copy of the employment contract in accordance with legal requirements.
3-4	Human Trafficking and Prison Labor	For this facility, there is no use of any type of involuntary labor who is trafficked, imprisoned (not in accordance with International Labor Organization Convention No. 29), mortgaged, or contracted at the facility itself or at the broker.
3-5	Forced Labor	The facility does not have zero-tolerance violations related to the following employment relationships: a) illegal labor (without legally required work permits, such as foreign immigrant workers); b) punishment by termination; c) withholding government documents (such as passports, identity documents, etc.); d) workers paying excessive recruitment fees; e) employment relationship deposit; f) forced overtime; g) unreasonable restrictions on movement and fundamental freedoms.
3-6	Harassment and Abuse	No tolerance of any form of corporal punishment, sexual harassment, salary deduction, verbal abuse or psychological abuse.

3.3 Sustainable Value Supply Chain

3.3.4 J&B Supplier Evaluation Plan

3-7	Freedom of Association	The factory respects employees' freedom of association and the right for collective bargaining. No employee shall be harassed, intimidated or retaliated against when striving for the freedom of association or collective bargaining.
3-8z	Record Keeping - Salary/Time	This facility ensures that all legally required payroll/attendance records are kept intact for at least 12 months, and can be kept for a longer period if required by law.
3-9	Time recording system	This facility has a time recording system to track workers' attendance rate and working hours (including overtime).
3-10	Long overtime	All employees' overtime hours are within the limit allowed by applicable laws or agreements, whichever is more stringent. The total working time per week is controlled within 60 hours.
3-11	Rest days	All employees are entitled to at least one day of rest (24 hours) every seven days or according to applicable legal requirements, whichever is more stringent.
3-12	Minimum wage/overtime wage	Ensure that the wages paid for normal working hours are at least in accordance with the local statutory minimum wage or industry wages agreed upon in the collective bargaining agreement (CBA), whichever is higher. All overtime hours (OT) are subject to local legal requirements or contractual agreements, whichever is higher, including paid leaves.
3-13	Deferred payments	All compensation shall be paid promptly before the statutory deadline. If the law does not specify a deadline, compensation shall be paid within at least thirty days.
4. Physical Security and Environmental Certification		
4-1	Physical Security	Confirm that all windows and doors leading to external and restricted areas have a locking mechanism, and all entrances and exits are equipped with guards or remote monitoring devices to prevent illegal entry.
4-2	Third Party Occupational Health and Safety System Management Compliance Certificate	If the organization has a third-party occupational health and safety system management certification, or is registered as a member in the relevant safety plan of its facility location, a copy of the valid certificate must be provided.
4-3	Building Safety/Certification	There is no indication that structural collapse may occur inside or outside the building (including dormitory buildings), such as significant large cracks or sagging on walls and floors.
4-4		The facility has obtained legal certificates/reports/permits for all applicable buildings (including dormitory buildings).
4-5	Number of Exports and Unblocked Exports	Confirm that the organization's facilities (production workshop, office area, warehouse, dormitory, etc.) have sufficient emergency exits, and all emergency exits are unlocked to ensure that employees can escape unhindered in the event of a fire or other situations.
4-6	Fire/Lighting Equipment	Fire protection equipment/systems shall be provided in accordance with local legal requirements and maintained in good/easy to use condition, and all emergency evacuation exits shall be confirmed unlocked or unblocked, and emergency lighting equipment shall be operable, with sufficient and complete lighting equipment.

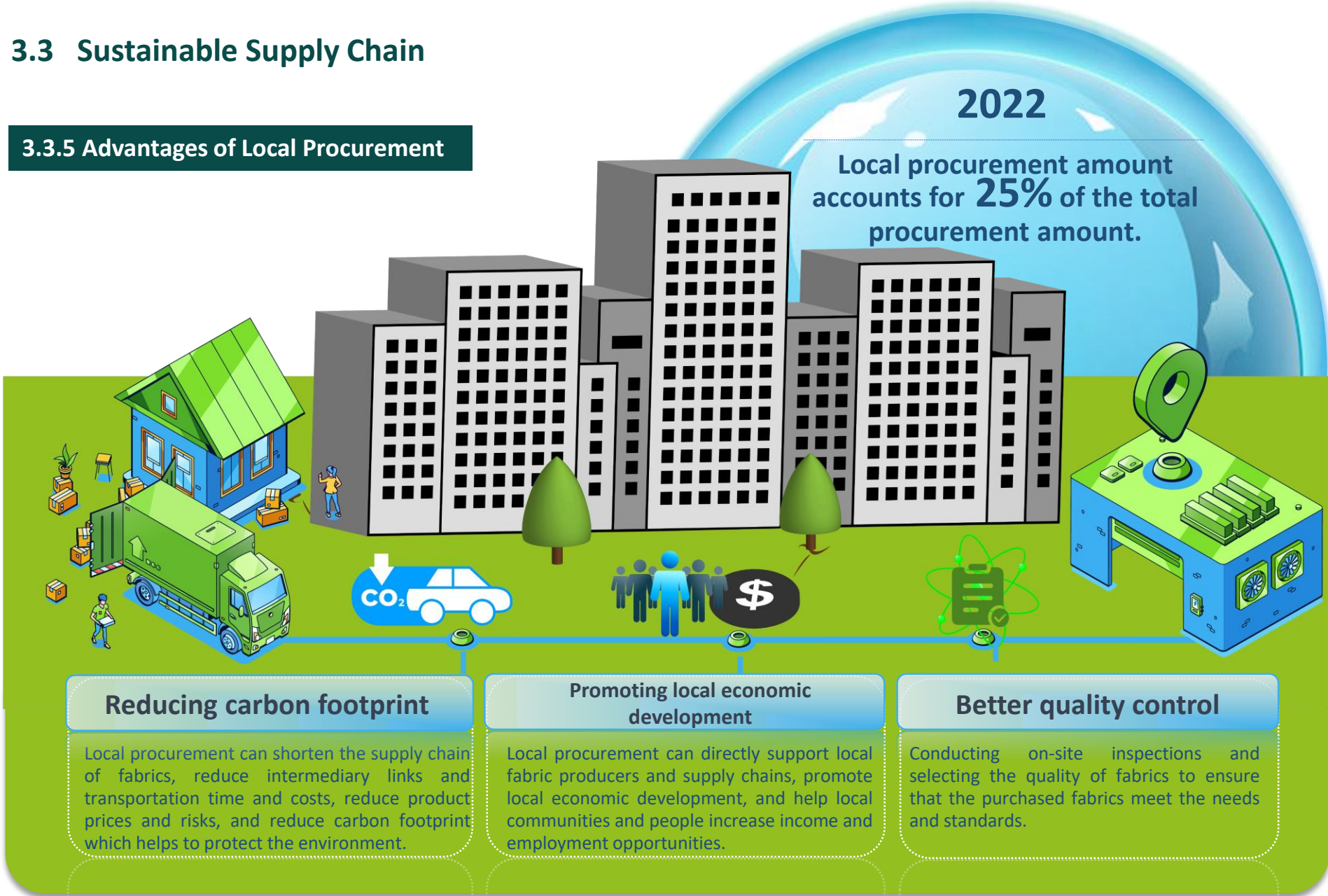
3.3 Sustainable Value Supply Chain

3.3.4 J&B Supplier Evaluation Plan

4-7	Copy of Health and Safety Records	Copy of accident management procedures and records related to occupational safety issues within the organization.
4-8	Evacuation	The evacuation route shall remain unobstructed, so employees can directly escape out of the building. A factory floor plan shall be provided which clearly indicates escape exits, fire equipment and emergency contact information
4-9	Third party environmental and energy certification/environmental permit	Confirm that the facility has all legally required environmental permits, licenses, approvals and/or other registrations. If the organization has third-party environmental or energy system management certification, provide a copy of the valid certificate.
4-10	Resource recycling for utilization	Confirm that the organization implements appropriate measures, including introducing new technologies where feasible, to save, reduce or recycle raw materials, energy, water and other consumption.
4-11	Chemical Safety	This facility complies with all applicable requirements related to chemical safety: a) Chemicals are registered per legal requirements when applicable; b) Chemicals are stored in a separate covered area equipped with appropriate level II containers, fire extinguishers, safety signs, ventilation devices, explosion-proof lights, chemical handling and disposal instructions, and personal protective equipment for workers; c) All chemical safety data sheets (SDS) are easily accessible; d) Chemicals have appropriate labeling; e) An eye wash table and/or shower is provided when applicable; f) Other applicable legal requirements.
4-12	Machine Safety	The facility shall comply with all applicable requirements related to machine safety as listed below: a) Professional machinery and equipment have all necessary and latest licenses/permits (forklifts, cargo elevators, boilers, compressors, etc.); b) Professional equipment operators (for forklifts, cargo elevators, boilers, electricians, thermal engineers, welding, etc.) have obtained permits and received training in safety operating procedures as required by law; c) Use appropriate machine protective and safety devices at operating points and for potentially hazardous components; d) Machines and equipment have appropriate emergency stop switches, when applicable; e) Other applicable legal requirements.
4-13	Segregation of Dormitory and Production area/Warehouse	The dormitory shall be segregated from the production area and warehouse.
4-14	Fire Alarm	Fire alarms shall be installed if required by local law.
4-15	Serious Pollution	The facility does not have serious environmental pollution, which is understood to be widely spread from the site and its impact will be very difficult to correct, or the correction cost of the pollution is high, including but not limited to the discharge of untreated industrial wastewater and illegal landfill and on-site incineration of waste.

3.3 Sustainable Supply Chain

3.3.5 Advantages of Local Procurement



3.4 Green and Innovative Products

3.4.1 Materials Used

J&B's main product material is long fiber, which integrates functional and fashionable characteristics for sports, outdoor and urban ecological innovative fabrics with continuing innovation. The Company invests 1% to 3% of its annual revenue in R&D and innovation. Adhering to environment friendly policies and complying with international brands' sustainable environmental policies, we use environment friendly materials and engage in the development of materials that are more environment friendly, as well as develop fluorine-free water repellence treated fabrics combined with simple production to reduce the use of chemicals. In recent years, extreme weather has become a common climate pattern under global climate change, leading to a significant increase in demand for composite functional textiles. J&B further develops long fiber, short fiber, and knitted products to provide a differentiated foundation for composite functional products, and demonstrates its strength in high-performance composite textiles through cross-field integration and innovation and the use of new material technology.

Unit: NT\$ thousand

Year	R&D expenditure	Sales amount	Proportion of R&D expenditure
2022	23,783	1,163,503	2.0%
2021	21,265	1,357,433	1.6%



3.4 Green and Innovative Products

3.4.1 Materials Used

Environmental protection has become a global issue, and people's demand for environment friendly materials is also increasing. Taiwan's textile products have begun to use recyclable materials, such as recycled polyester fibers and biodegradable materials, to meet consumers' demand for environment friendly products. J&B's environmental protection starts from the source, and continues to the R&D of new environment friendly functional materials such as yarn and membrane materials, with the sustainability of the entire life cycle considered. Therefore, we have developed GRS certified recycled fishing nets, yarns from land and sea PET bottles, biodegradable yarn and membrane materials, recycled clothing yarn with an endless life cycle, biodegradable yarns, zero agricultural waste banana paper yarns, pineapple leather, and hygroscopic agents from kitchen was. At the same time, we combined environmental protection and functionality and developed fluorine-free water repellent yarns, raw drawn yarns, ECOTONY 2.0, and Vent-Lite fluorine-free, water pressure resistant, moisture permeable and breathable film. We make breakthroughs in innovative environmental and functional raw materials from all aspects, provide a more comfortable consumer experience and pursue products that pose zero harm to the environment and human body.

ABOUT PAPER YARN

The Philippines used eroded palm plantations to enhance the economic prosperity of its farmers. It's cultivated within a natural ecosystem of sustainable mixed agriculture and forestry.

Abaca Cultivation
Abaca is a species of banana that grows in the Philippines. It has a growth period of 12-25 months, and can be harvested every 3-6 months.

Paper Making
With over 60 years of paper manufacturing technology to process the long fibers of the Abaca plant, it is certified by ISO9001.

Paper Slitting
By adopting high-precision slitter machines, we slit paper into five thin paper tapes.

Paper Twisting
Twisting five thin paper tape into thinner and stronger paper yarn. This allows wider applications in the textile industry.

Support Eco-Life: Leathers Beyond Your Expectations

It has a low impact on the environment by not using animal skins and toxic tanning. It has the same luxurious textures as real leathers. Let the beauty of ethics be the

- Partial bio based & bio-degradable
- Eco-friendly & Non-toxic
- Zero Waste
- Washable & Water resistant
- Benefit farming communities
- Unique pattern from pineapple leaf shredding

Creora® Bio-based Spandex

VENT-LITE
made of e-spinning membrane, the membrane's microscopically fine fibers are placed closely on top of each other and provides waterproofness and wind resistance with maximum breathability and offers a high level of wearing comfort.

ECOTONY 2.0
Eco-friendly and soft touch.

Physical Property

Physical Property	Unit
Basic Weight	g/m
Air permeability	cfm
Hydrostatics	mmH2O
MVTR	g/m ² /24h

Main material

BREATHABILITY
AIR PERMEABILITY, WATERPROOF, SKIN

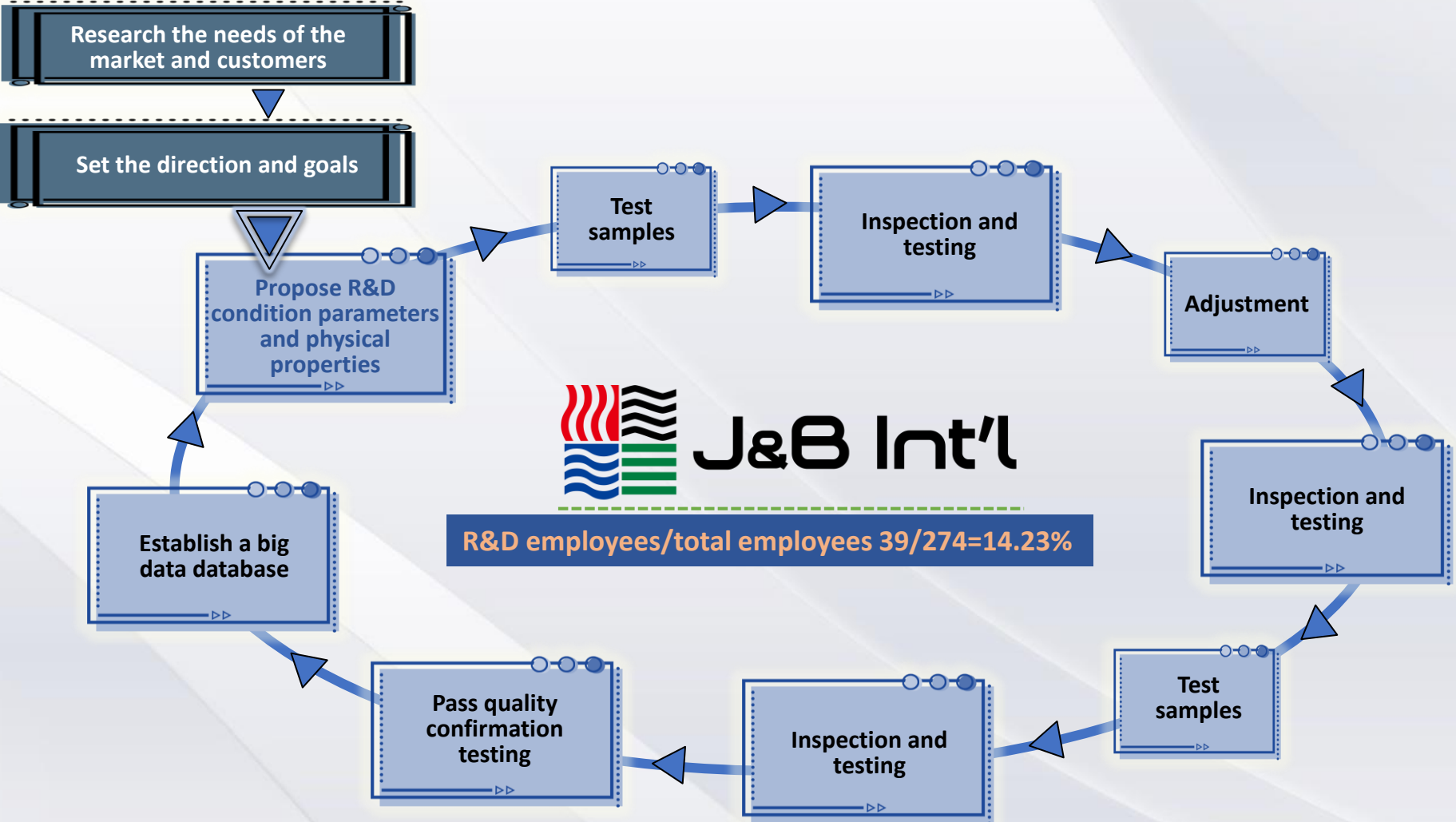
COTTON-LIKE
Cotton-like feel and softness. It feels like what you like about cotton - soft and plush, and is even more durable, lasting and stretchable.

ADVANCED TECH
You'll get great feel and feeling comparable with mechanical stretch.

ECO-FRIENDLY
1. Keep the materials in the close loop, a mono-material and spandex fiber type.
2. Free of harmful processing and water waste during process.

3.4 Green and Innovative Products

3.4.2 Development Quality Management Procedures



J&B Int'l

R&D employees/total employees 39/274=14.23%

3.4 Green and Innovative Products

3.4.3 Annual Green Product Sales Champion

The graphic features a central dark grey rectangular area with a gold border. At the top center is a gold crown above a large gold number '1' surrounded by a laurel wreath, with the word 'WINNER' below it. Below this is the year '2022' in gold. A gold ribbon banner contains the product code 'JBCB00049DR' flanked by two green recycling symbols. Below the banner, the following text is displayed: 'Sales quantity 1,568,918 yards', 'Sales amount NT\$66,001,716', and '100% recycled nylon'. The entire graphic is framed by a large green circular arrow and decorated with green leaves and water droplets.

1
WINNER
2022

JBCB00049DR

Sales quantity 1,568,918 yards
Sales amount NT\$66,001,716
100% recycled nylon

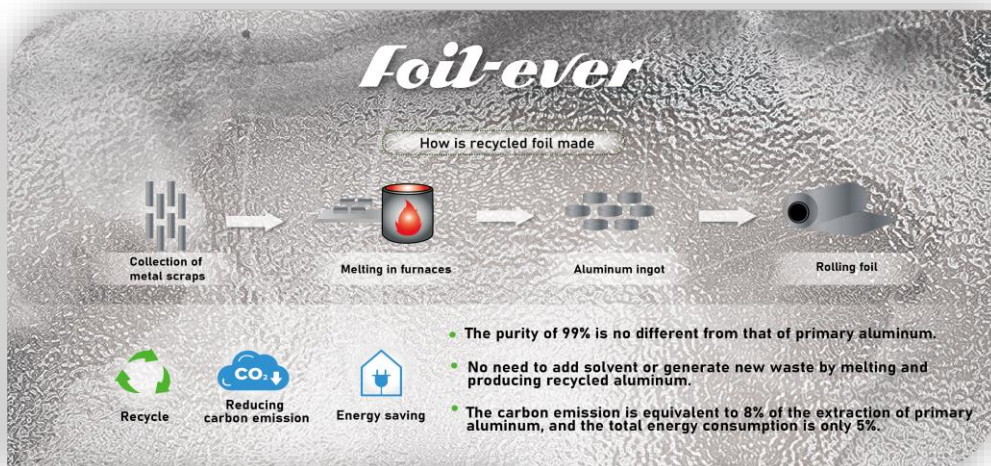
3.4 Green and Innovative Products

3.4.4 Green and Innovative Products

■ Recycled foil

Recycled aluminum is melted to produce metal stamping; there is no need to add solvents or generate new waste during the manufacturing process,

The carbon emissions are equivalent to 8% of the primary aluminum extracted with a total energy consumption of only 5%, and it has won the ECO Technology Innovation Award in the 2022 China Ecological Competition.



ECO材料产品开发大奖

一等奖	
公司名称	作品名称
佛山市翔泰纺织有限公司	肆意归真
二等奖	
山东南山智尚科技股份有限公司	听闻远方
波司登羽绒服有限公司/ 苏州振邦贸易有限公司	流光溢彩
三等奖	
苏州佐染纺织有限公司	苍茫雪山
意大利XLANCE s.r.l 纤维/ 烟台业林纺织印染责任有限公司	优纤荟萃·化繁为简
浙江盛泰服装集团股份有限公司	源远流长

3.4 Green and Innovative Products

3.4.4 Green and Innovative Products

Product Recycling

Ocean recycled yarn

RECYCLED FISHING NET

Global Recycled Standard

You don't want to be suffocated, either do the marine lives.

Fishermen work hard to live, but marine lives need breathing too, the existence of both parties is crucial to us. However, the strength of the nylon shouldn't be a weapon as fishing nets that against lives, but it acts well as fabric to protect us from various external environments.

30% Be the best on record, **30%** of real recycled fishing net nylon used

10% Stronger is better, **10%** stronger than the ordinary nylon fabrics

Less carbon emission, less fossil fuel consumption
Cleaner air and water

The green yarn string communities and natural lives together - Green light refracting gillnets and other fishing nets purchased from fishing communities increase their revenue stream.

Recycled polyester yarn is used to produce imitation cotton.

Dottony touch and skin-mapping, the fabric keeps all what you like about cotton - soft and plush, and is even more durable, springy and stretchable.

ECOTTONY
LIVE A COMFORT ECO LIFE: EXTREMELY SOOOTH AND SUSTAINABLY

2.0

ADVANCED TECH
Easy to move around in and feeling comfortable 24/7 with mechanical stretch.

ASTM D2594	ASTM D4964	ASTM D4964
Elastic recovery rate test	Instantaneous elastic recovery rate test	Elastic recovery rate test
Economy 2.0: 99%	Economy 2.0: 91%	Economy 2.0: 70% (70% recovery)
Paper & Plastics: 98%	Paper & Plastics: 86%	Paper & Plastics: 432.80g
Recycled: 95%	Recycled: 84%	Paper & Plastics: 1566.95g
Recovery (%)	Recovery (%)	Stress and test (g)

ECO-FRIENDLY

- Keep the materials in the close loop: a mono-material and spandex free cycle
- Free of NaOH deweaving and water waste during process
- Actually reduce GHG emission up to 1tons per 1ton garment compared with conventional spandex

Recycled yarn from restructured readymade clothing

PHOESTER

RECYCLED POST-CONSUMER YARN FROM GARMENTS

Garments → Fabric → Yarn → Chip → Garments

Recycled Waste Material equivalent to **150** million pieces of T-shirts

Reduced CO₂ equivalent to a car running **1,670** times around the globe

Reduced Water equivalent to **65** million bottles of water (300ml)

Recycled adhesive fabric from the PVB of recycled automotive glass lamination

and more than 12,000 tons wasted PVB are generated each month. It is a huge waste resource to consider a solution for sustainability.

Here we recycle PVB from the middle of these waste windshields and the hi-tech process has obtained patents in several countries. Furthermore, the sustainability & safety of PVB are verified by GRS, CFV & REACH.

Due to the unique weatherability & hydrolysis resistance, PVB is an excellent material to replace PU & PVC for package & eco leather clothing.

RE-PVB

Glasses → PVB → Re-manufacture Coating & lamination with fabrics → Re-design new end product

Recycle windshields from waste cars → Reuse PVB Separated from waste windshields → Re-formulate

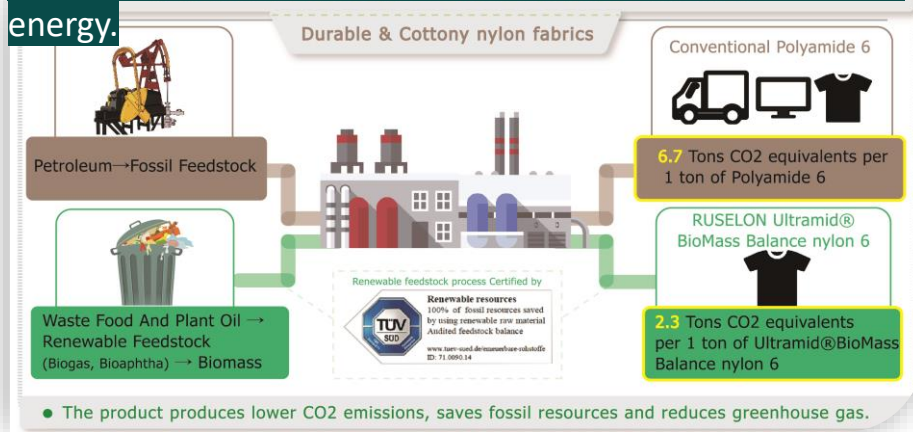
REACH, Global Recycled Standard, CFV

3.4 Green and Innovative Products

3.4.4 Green and Innovative Products

Waste recycling:

Converting kitchen waste and vegetable oil into renewable energy.



Non-toxic water repellent from kitchen waste reprocessing
FOOD WASTES PFC FREE DWR

BACK TO NATURE & BEYOND FLUORINE-FREE

- Natural waste from food processing, and based on plant-derived.
- Active component made from > 90% bio carbon
- Free of PFAS-based, APEOs and halogenated compounds
- Bluesign® approved
- GOTS 6.0 approved additive by ECOCERT Greenlife
- No impairment of the fabric's appearance or handfeel
- Retains the fabric's inherent breathability and comfortable wear features

bluesign® SYSTEM PARTNER
GOTS GLOBAL ORGANIC TEXTILE STANDARD

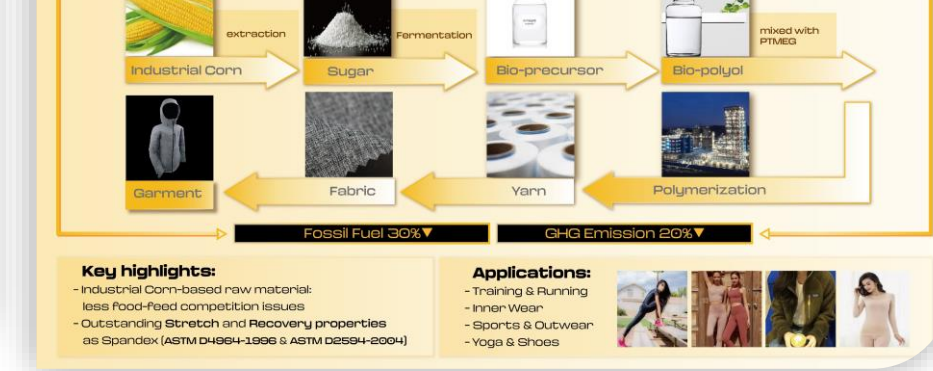
Carbon reduction products:

Zero carbon fabric

Carbon-Zero Fiber

With a vision to accomplish the Net-Zero emission by 2050, we unceasingly put Net-Zero into practice from Reduction, Engagement and Offset. *Carbon-Zero* Lyocell & Modal with efficient close loop production and traceability (by TextileGenesis™) greatly help approach reduction of CO₂ emissions by 50% by the year of 2030. We can also indirectly support the verified carbon reduction projects through using the Carbon-Zero materials. Right materials make our products and the world a better place to live.

Making industrial corn into elastic fabrics with low-carbon process.



3.4 Green and Innovative Products

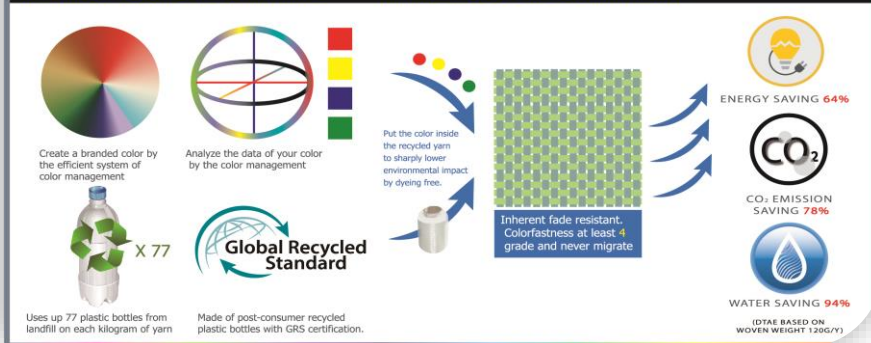
3.4.4 Green and Innovative Products

■ Solution dyed

Solution dyeing is more water and energy efficient than traditional dyeing.

ASTE WITH VIBRANT COLOR. THE BEST WASTE TREATMENT

The minimum of customized colors is 300KG per color with the surcharge now. However, please note if you're using this on warp, the greige minimum is 6,600Y with the surcharge due to beam limitation.



■ Biodegradability.

Reduce waste and environmental pollution.



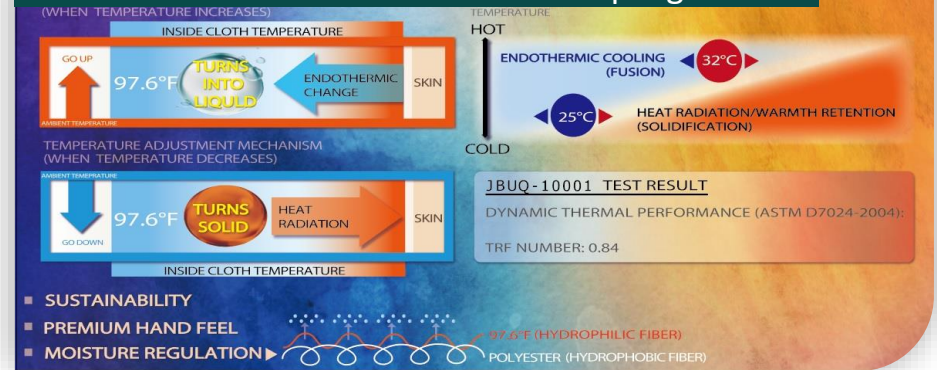
■ plant dyes

Plant dyeing is healthier, more environment friendly and non-toxic than traditional dyeing.




■ Body temperature regulation.

One garment is suitable for various temperatures, reducing the demand and consumables for multiple garments.



3.5 Environmental Protection Certification

J&B is committed to environmental protection, promoting green processes, and increasing the number of green supply chains year by year. To ensure that suppliers meet environmental requirements, we strictly screen our partners every year and require them to have environmental certifications such as bluesign and GRS. J&B traces the entire process from raw materials and weaving to dyeing, verifies that the production conforms to the sustainable process, and properly manages the waste gas and wastewater during the process to reduce the discharge of toxic substances and reduce environmental impact.

bluesign® is an ecological and environmental protection standard jointly formulated by representatives of the EU academic community and industry, and environmental protection and consumer organizations. The authorized textile brands and products under this logo represent that their processes and products meet the requirements of environmental protection, health and safety (EHS), which is one of the latest global environmental standards and provides consumer safety protection.

J&B obtained bluesign® certification in 2013 and became a partner of the bluesign® system; the certification is continuously updated annually to ensure that ecological and economic goals are achieved in accordance with the principle of sustainability.



Up to 2022,
the Company has 210 products certified by bluesign®.

3.5 Environmental Protection Certification



GRS is a global recycling standard that follows the principle of product traceability, and requires that the raw material composition of the product contain at least 20% recycled fibers. In addition to raw materials, companies must comply with stricter regulations, including social responsibility, pollution prevention and treatment, and chemical restrictions.

J&B Taiwan and Vietnam obtained the GRS certification in 2021, and continue to renew the certificate annually to work together with suppliers for sustainability. We plan to obtain GRS certification for China by 2023.

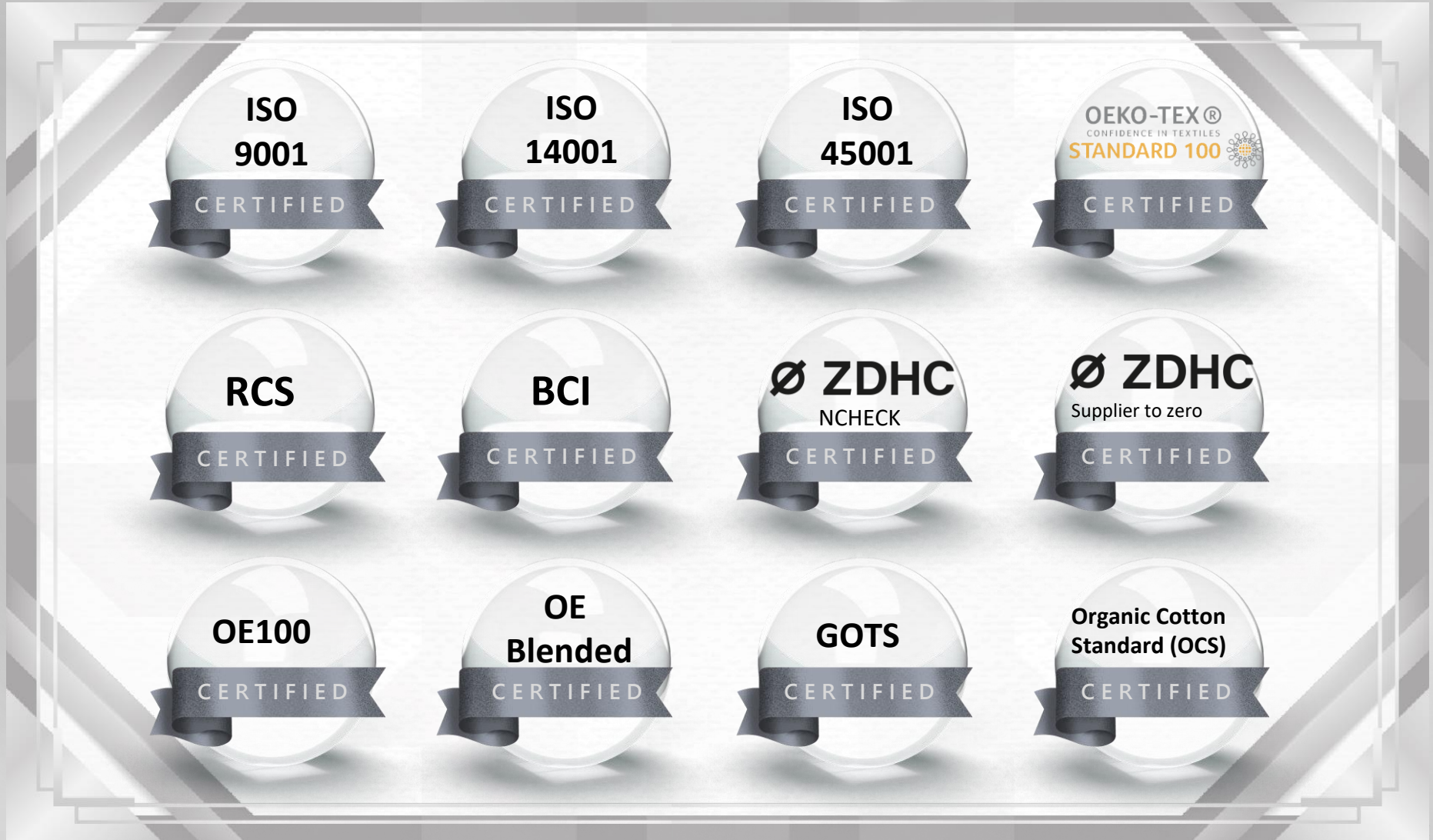


Higg Index is formed by the Sustainable Apparel Coalition, which is composed of brand merchants, retailers, non-governmental organizations and academic experts. Since 2018, J&B has required factories to use Higg Index for environmental self-assessment and to establish annual environmental performance quantification and standardization based on actual data. As of 2022, 13 factories in J&B have completed 100% of the Higg Index self-assessment, and will continue to conduct self-assessment, and track and strengthen their environmental protection measures.

We plan to complete the Higg application for Vietnam by 2023.

3.5 Environmental Protection Certification

In order to promote sustainable development of the environment and enhance market competitiveness, J&B and its suppliers have joined hands in sustainable operation, and jointly developed environmental certification. To date, we have obtained the following certifications:



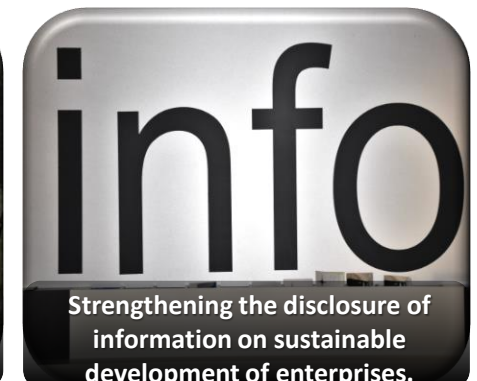
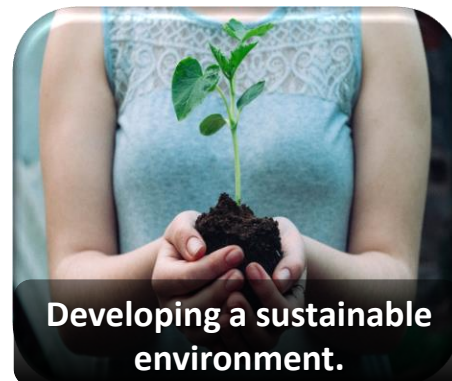
3.6 Sustainable Development

Feeling that global warming is becoming increasingly severe, the textile industry is one of the key industries that is being paid attention to. However, Taiwan's textile industry is facing factors such as aging equipment and increasing labor age, which will lead to a gradual decrease in production efficiency. Enterprises should fulfill their social responsibilities and cultivate the environmental protection concept of their employees from within the enterprise, and take strategic actions to maximize product development efficiency, sales efficiency and customer service, while encouraging manufacturers to invest in ecological conservation, in order to work together to contribute to the ecological and environmental protection of the earth.

In addition to the GRS Global Recycled Standard certification and the textile environmental standard certification from bluesign, the Swiss environmental certification agency with the highest global environmental standards, the Company and its subsidiaries have added other certification targets, and expect that the subsidiaries will also obtain self-assessment standards from GRS and HIGG EFM in 2024.

In the future, we will continue to develop innovative applications and services from the perspectives of new business models, new products or services, new markets, and research and development, in order to fulfill our mission of saving the earth and continuously accumulate sustainable green competitiveness.

In order to fulfill ESG and implement corporate citizenship spirit in business decisions, J&B has formulated the Sustainable Development Best Practice Principles in September 2022, and promises to adhere to the following principles:



3.6 Sustainable Development

3.6.1 Sustainable Policies and Objectives

	Solar energy		Wind power		Other sustainable power generation Ex: Using palm shells as a fuel for biomass power generation, which can not only reduce carbon dioxide emissions, but also promotes more stable power generation.		Steam pipes and dyeing machines are equipped with insulation cotton to maintain the insulation effect, which can reduce steam consumption by 1000 tons per year, (1 ton of steam will generate 0.308 ton of carbon emissions, thus reducing 308 tons of carbon emissions annually)		Reduction of carbon emissions by 20% by 2025. Reduction of carbon emissions by 60% by 2030.	
	2022	Three-year plan	2022	Three-year plan	2022	Three-year plan	2022	Three-year plan	Actions in 2022	Future plans
Main Suppliers of the Group		V						V	Energy saving	Developing renewable energy
Main Supplier A of the Group		V						V	Energy saving	Developing renewable energy
Main Supplier B of the Group		V						V	Energy saving	Developing renewable energy
Main Supplier C of the Group	V			V		V	V		Green Power Plan	Reduction of carbon emissions by 20% by 2025.
Main Supplier D of the Group								V	Energy saving	Developing renewable energy
Main Supplier E of the Group		V		V		V		V	Energy saving	1. Developing renewable energy. 2. Choosing continuous steam distillation process, using efficient additives, shortening the treatment time for high-temperature events, reducing energy consumption, and reducing carbon emissions
Main Supplier F of the Group							V		1. Energy saving. 2. Renewable energy reaching 20% of power generation.	1. Developing renewable energy. 2. Product design for 100% recycling.
Main Supplier G of the Group		V				V			Energy saving	Developing renewable energy
Main Supplier H of the Group		V		V		V		V	Energy saving and utilization of steam reaching 50% of power generation.	Developing renewable energy
Main Supplier I of the Group	V								Energy saving	

3.6 Sustainable Development

3.6.1 Sustainable Policies and Objectives



Improving waste reduction and recycling.

- Increasing the Group's recycling volume by 20%.
- Continuously utilizing waste for regeneration, with a 20% increase from that in 2022.

No illegal incidents related to wastewater in 2022.





- 4.1 Talent Recruitment, Employment, Training and Development
- 4.2 Salary and Benefits
- 4.3 Employee Relationship Management
- 4.4 Occupational Safety and Health Management
- 4.5 Talent Sustainability Action



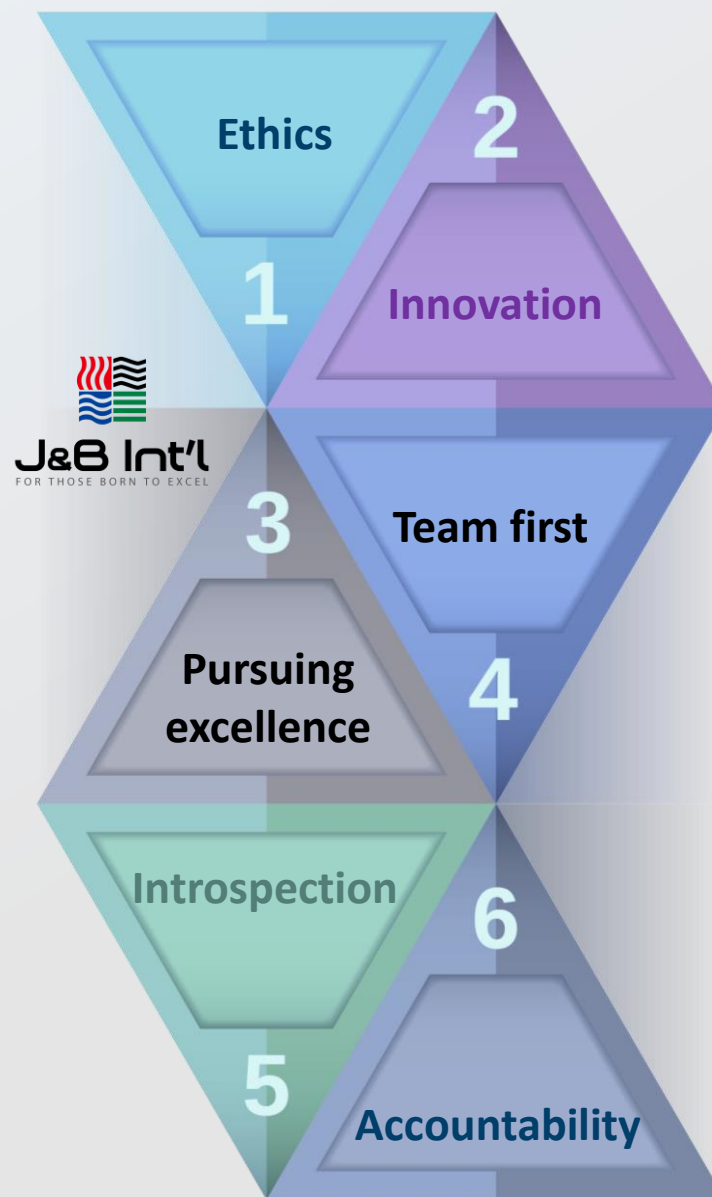
GRI 401-2 , 402-1, 403-1, 403-3 , 403-5 and 404-1

J&B is deeply aware of the importance of human resources for the development of corporate operations. Therefore, it is committed to creating a healthy, safe and friendly work environment, providing competitive compensation and benefits, diversified talent development systems, comprehensive employee care, and open and transparent communication channels. The Company also advocates a positive incentive culture and shares business results with all employees.

Since 2019, J&B has conducted interviews with external professors and consultants, as well as senior executives and employees, and summarized six values that are universally agreed upon by all employees, expecting that employees' behavior and norms in various work areas will meet the standards required by these values.

At the end of each year, J&B collects employees' performance in terms of values through self-evaluation, peer evaluation and supervisor evaluation, and provides relevant feedback and evaluation to employees every year.

J&B adheres to the six major values and works together with employees to create a company that gives employees a sense of belonging. We advocate that value is equal to salary to enhance employee competitiveness, and strive together to achieve excellence in the enterprise. Through systematic learning and career planning, employees can fully unleash their potential, adapt to their needs, grow themselves, promote the growth of the team, and ultimately make the Company a more outstanding enterprise.



4.1 Talent Recruitment, Employment, Training and Development

We are well aware that talents are the core resource of J&B. To maintain high competitiveness, J&B upholds its six values, continues to innovate, and creates new industrial value. We actively attract diverse and outstanding talents, provide internal and external training to help improve employee competitiveness, and establish an excellent team that develops and grows independently.

4.1.1 Recruitment Policy

J&B recruits elites based on the principle of diversity and equality, and employs professionals in various fields and management experts. In response to the integration of global resources, we provide equal employment opportunities and a friendly work environment regardless of gender, nationality, religion, language, age, social status or political stance.

The Company recruits diversified and diverse elites from all fields; in addition to general recruitment methods, we actively develop various recruitment channels, such as participation in various industry and government recruitment activities (e.g., training media at the Textile Research Institute and the Industrial Technology Research Institute) and intern projects, and actively increase the exposure of recruitment through peer introductions and social media to introduce proactive and outstanding talents to the team; we also guide the distribution of rewards and bonuses through various performance incentive projects to create a good performance together and share business results to continuously strive for growth.

Each overseas operating base plans and recruits personnel based on the manpower required for its organizational development, accelerates the localization of organizational management, and deepens the connection with the local community. The Company adopts a development plan of "selection, cultivation, utilization and retention" to cultivate talents and enhance its competitiveness.

Item/Year		2020	2021	2022
Employee Structure	Average age	33.65	34.41	36.83
	Average service years	3.56	3.52	4.39



4.1 Talent Recruitment, Employment, Training and Development

4.1.2 Structured Employee Training System

In order to enhance competitiveness and stimulate employees' work potential, J&B regularly holds annual training courses and add new courses according to business needs, in order to cultivate talents from all fields. The business supervisors, various departments and the human resources unit jointly promote the training plan, assist employees in achieving work goals, and enhance the capability of the company to work together to achieve its overall business goals.

Training types:

New employee training	Management training for reserve and supervisory personnel (strategic planning course)	EHS training (Environment, Health and Safety)
General education and training	Professional courses	Special professional and technical training



Before planning annual training courses for each department, a comprehensive analysis of the overall, level-specific and individual training needs is conducted. The analysis focuses on the following aspects:

(I) Organization/Task Aspect

- 1. Annual strategies or goals
- 2. Internal and external regulations and norms
- 3. Customer complaints or audit deficiencies
- 4. Reasons for equipment abnormalities

(II) Personnel Aspect

- 1. Composition of response personnel
- 2. Development of personnel functions
- 3. Optimization of personnel performance

4.1 Talent Recruitment, Employment, Training and Development

4.1.3 Inheritance of Company Knowledge and Skills

1. New Employee Orientation Training

J&B started its new employee training in 2021, covering topics such as company strategic goals, introduction to departmental workflows, human resources, general affairs, information systems, finance and textile overview.

This training program allows new employees to quickly understand the Company's important operational directions and learn important cross-departmental work processes, in order to improve the Company's overall perspective and smooth cross-departmental cooperation.

In 2022, the Company further developed the dedicated personnel introduction project, using dedicated counselors to accelerate the integration of new talents into the team to instantly improve organizational strength.

In addition, new employee orientation courses are conducted through the video conferencing system or software which synchronize online training and screen recordings with students from various bases of the Group to learn and communicate together, without being limited by time and space, thus allowing new employees to quickly adjust and integrate into the team.



Importing event feedback	No. of hours
Corporate governance, vision, goals and operational processes	1
Systems and measures for personnel attendance and employee rules.	1.5
Understanding of each department and operation related instructions.	4
Textile overview and introduction to the testing process.	1.5
ERP, information security, expense application, and general affairs related operations.	2
Subtotal	10
Early conversion rate of new employees in 2022 (number of new employees ending their probation periods early/number of new employees)	%
Taiwan	71%
China	75%

4.1 Talent Recruitment, Employment, Training and Development

4.1.3 Inheritance of Company Knowledge and Skills

2. Corporate Operation and Transformation Training

In conjunction with the conversion of the Company's internal ERP (Enterprise Resource Process System) and the launch of the newly developed system, relevant system training will also be arranged to ensure that each employee operates in accordance with the process specifications, and there are no errors in the work due to the operation of different personnel.

The Company invests heavy resources in training the “Seven Habits of Efficient Managers” course to enhance supervisors' management and leadership thinking. In response to the 2023 listing plan, tools related to the seven habits are posted in supervisors' offices. The coaching style guidance is also provided for the "Goal Strategy Action" team training to strengthen the competitiveness of corporate leaders.



4.1 Talent Recruitment, Employment, Training and Development

4.1.3 Inheritance of Company Knowledge and Skills

3. On-the-Job Training

J&B conducts regular and irregular internal training to enable employees to continuously improve their skills and knowledge.

(1) Each department launches its annual training plan.

The internal training courses of J&B cover general education, environmental safety and health (EHS) training, strategic planning, etc. that are under the responsibility of the human resources unit. In addition, each department head starts planning the next year's courses in September each year.

(2) External Training Subsidy Plan

J&B encourages employees to develop their own interests. After external training is approval by the department head, the Company provides subsidies for the training expenses for employees who have been in service for at least one year to provide employees with more flexible and diverse learning channels (but there are different subsidies depending on the length of service and professional title).

If the company designates personnel for external training due to special needs (such as ISO certification or sustainability manager), the training fees will be fully borne by the Company. J&B also encourages employees to return to the Company to serve as trainers after external training, and share the training contents with department colleagues, in order to share more diverse knowledge and deepen the learning of external training.

(3) Knowledge Sharing

The department regularly holds periodic meetings, product sharing meetings and other activities to provide employees with the opportunity to exchange and learn by sharing their professional knowledge and experience.

	2022Accumulated training hours (TW+SZ) 2023Training hours
Total	1,341.5
Average	7.4



4.1 Talent Recruitment, Employment, Training and Development

4.1.3 Inheritance of Company Knowledge and Skills

4. Addition of 14 Digital Learning Videos

14 digital learning videos are recorded and produced using ZOOM and DingTalk, covering topics such as information security, pricing, budgeting, and customer and department introductions for new employee training, to allow employees to learn through online learning platforms according to their work hours and pace.

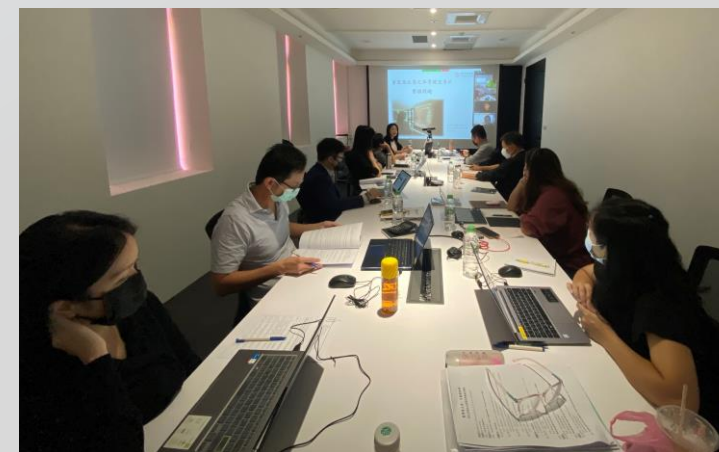
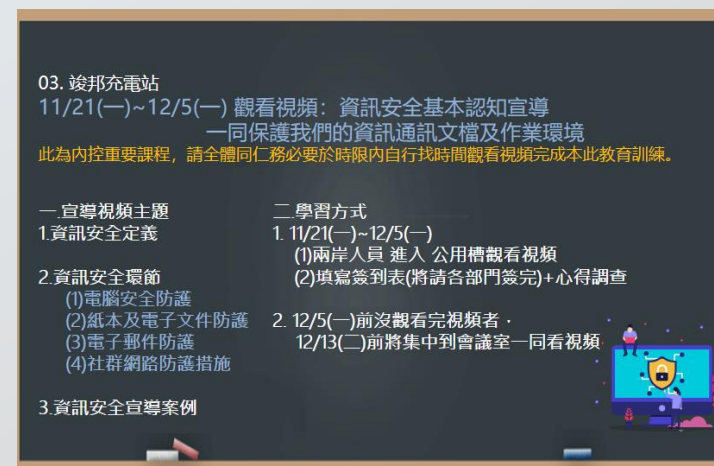
5. Promoting the Department Assistant Program

The company focuses on cultivating employees and enhancing their competitiveness, and actively invests in talent development and deputy cultivation programs. In order to implement the deputy training plan, J&B arranges for the department deputies to undergo the Hogan evaluation to understand their potential development into department supervisors, and begins conducting courses on leadership and strategic management to enhance the deputies' competence.

6. Continuing Study Courses for Directors and Supervisors

In response to the regulations of the regulatory authorities for listing as well as for the management aspect of directors and supervisors, J&B has arranged a series of training courses (4 sessions in 2022) for directors and supervisors on topics such as corporate governance, financial risk control, accounting and related regulatory matters, in order to ensure the Company's stable operations.

Through these measures, J&B is committed to passing its experience and knowledge to enable employees to continuously improve their knowledge and skills, so as to respond to constantly changing market and industry trends.

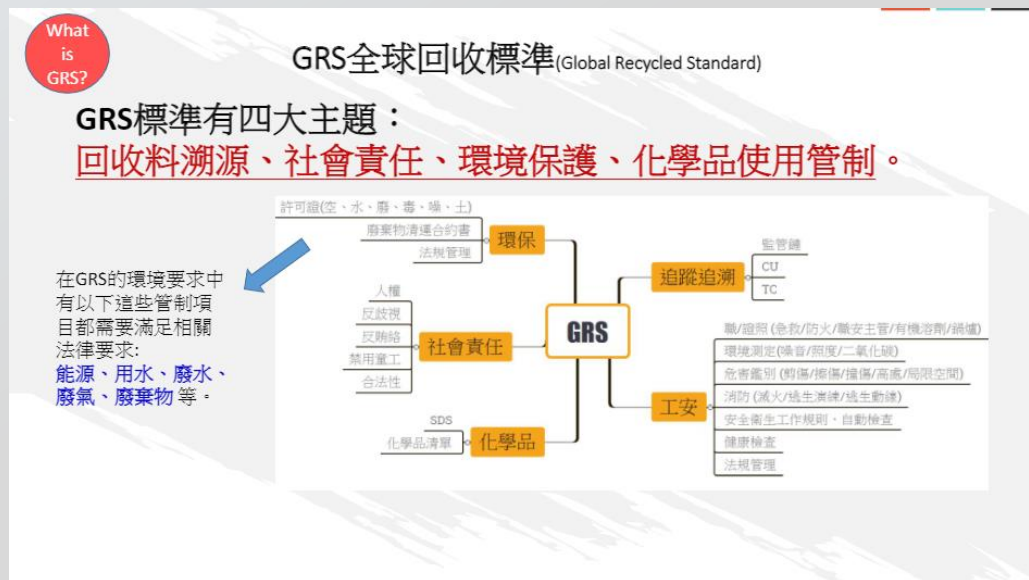


4.1 Talent Recruitment, Employment, Training and Development

4.1.4 GRS (Global Recycling Standards) Training

To implement J&B's environmental sustainability policy, we have internally arranged GRS (Global Recycling Standards) training to promote the Company's emphasis on sustainable development and enhance execution. This training focuses on the identification and management of recycled materials to further enhance employees' environmental awareness and reduce the impact on the environment.

At the same time, through GRS training, we actively implement the Company's sustainable operation and look forward to increasing employees' awareness of the supply chain of recycled materials, product sustainability, and responsible manufacturing processes, in order to promote the Company's green economy development, and contribute to the maintenance of the ecological balance of the earth.



4.1 Talent Recruitment, Employment, Training and Development

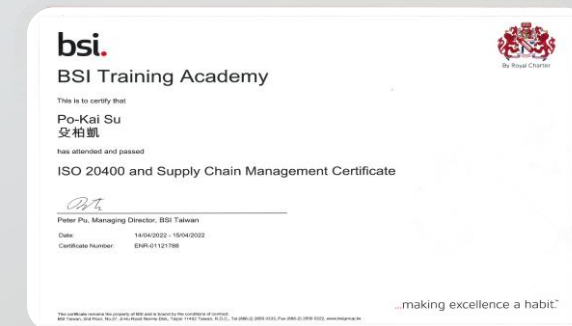
4.1.5 Certification Training on Corporate Sustainability and Talent Sustainability

In order to implement J&B's policies of valuing enterprise sustainability and sustainable talent development, we actively encourage employees to participate in various professional certification training.

Regarding corporate sustainability, our employees have participated in courses such as Enterprise Sustainability Manager Certification Training Course, ESG Report GRI Training on Sustainability Report, and ISO 20400:2017 and PAS 7000:2014 Sustainable Procurement and Supply Chain Management Establishment.

Regarding talent sustainability, employees have participated in courses such as ATD American Talent Development Association Virtual Curriculum Teaching Design, Virtual Training and Guidance, and Accelerated Learning Center Accelerated Learning Workshop (AL).

Through these training programs, we can enhance the professional knowledge and skills of our employees, strengthen their understanding of and contribution to sustainability management, and implement the Company's sustainable business goals.



4.1 Talent Recruitment, Employment, Training and Development

4.1.6 Internal Lecturer Training and Inheritance

J&B develops together with its employees, values talent development, and passes down good work principles. We select internal experts as lecturers to regularly impart professional knowledge and skills, create team value, and enhance enterprise competitiveness to enable all employees to work and grow together.

According to the "Education and Training Management Measures" and the "Internal Lecturer Qualification Management Measures", the CEO, department heads and the Management Department will evaluate and review the internal lecturer qualifications. The four dimensions of evaluation include professionalism, methodological and systematic thinking, teaching enthusiasm, and workload. After receiving internal lecturer qualification training, 8 employees successfully passed the 2022 internal lecturer qualification evaluation.

On the eve of Teacher's Day, J&B publicly praised the certified internal lecturers to all employees in order to reward them. The Company hopes that more outstanding employees will join the ranks of internal lecturers and continuously improve their professional skills and personal abilities, so that the Company can continue to grow and achieve a true win-win situation.



4.1 Talent Recruitment, Employment, Training and Development

4.1.7 Marine Environment Advocacy Education

In response to World Ocean Day on June 8, J&B invited employees to watch the 2021 documentary “Seaspiracy”.

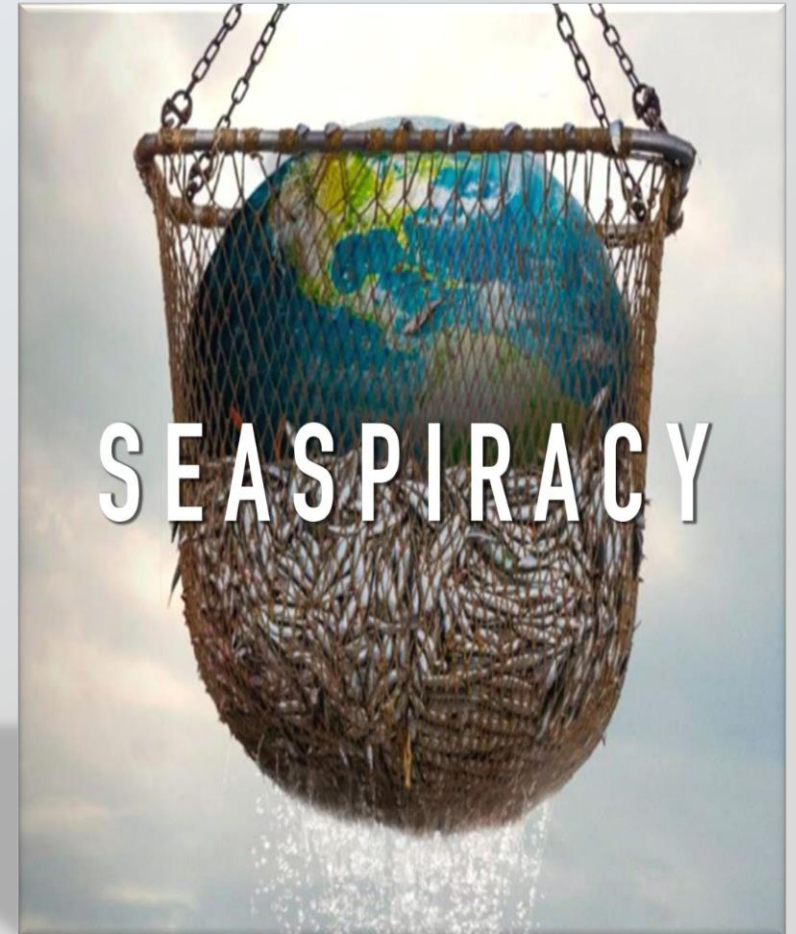
It has been 30 years (up to 2022) since World Oceans Day was first proposed at the United Nations Conference on Environment and Development in 1992. However, our destruction, pollution and fishing of oceans are approaching their limits.

This documentary explores the impact of humans on marine life, as well as various marine environmental issues, including plastic pollution, lost fishing nets, and overfishing. It advocates an end to the consumption of overfished fish, which is thought-provoking.

We encourage employees to have a deeper understanding and understanding of ocean issues by watching this documentary, and to practice the following ocean conservation actions in their daily lives:

- 🚫 Avoid consuming overfished fish.
- ☀️ Use ocean friendly sunscreen.
- 🌍 Practice reduction of plastic consumption and reduce the use of plastic products in daily life.
- 🏖️ Participate in beach cleaning activities.
- ♻️ Use products recycled from the ocean.
- 💡 Practice low-carbon living for energy conservation and carbon reduction.

We believe that each of these small ocean-friendly actions can alleviate the harm caused to the ocean, and assist in restoring its health, making the future of humanity brighter.



4.2 Salary and Benefits

The external competition is becoming increasingly severe, and the human resources development and competitiveness of employees will be the most important and valuable asset in the future digital intelligence era. J&B deeply understands that human resource development will be an important cornerstone for the future development of the enterprise. Therefore, since its establishment, J&B has attached great importance to employee compensation and various benefits, and invested various resources, hoping to establish a mutual-trust and mutual-benefit relationship between employees and the enterprise, in order to provide customers and suppliers with better service and value together.

4.2.1 Analysis of Management Personnel

The gender ratio of female management personnel in the Company has increased by **1.6%** in 2022. Management personnel include Assistant Managers, Managers, Assistant Vice Presidents, Vice Presidents and the President.

		The Management	
		Male	Female
		Male	Female
2021	Taiwan	8	4
	China	4	3
	Vietnam	3	1
	Subtotal	15	8
	Total	23	
	Percentage of subtotal	65.22%	34.78%
2022	Taiwan	7	4
	China	4	2
	Vietnam	3	2
	Subtotal	14	8
	Total	22	
	Percentage of subtotal	63.64%	36.36%

4.2.2 Investment in Employee Welfare

In 2022, in addition to allocating fixed welfare expenses to the Employee Welfare Committee, the Company provides employees with subsidies for quarterly dinners, monthly afternoon tea, birthday gifts, various large-scale activities, health checks, and three-festival gifts. The average welfare subsidy for each employee in Taiwan exceeds NT\$30,000.

In addition, various special bonuses such as the newcomer introduction bonus and the new customer development bonus are included. In terms of for employee cultivation welfare, the Company also allocates internal lecturer teaching fees and provides training subsidies for external training courses to motivate employees to improve themselves and create value.

4.2 Salary and Benefits

4.2.3 High-Quality Work Environment

In response to the increase in the number of employees, new office areas have been added with high-quality, clean and safe decoration equipment. Brand new refrigerators, and steamers, etc. have been purchased to provide employees with a better work environment. A nursing room is also added for professional mothers to use.

The available office areas has been increased, and the efficiency of each person's use of the area has increased by **26.53%**. The original medium and large conference rooms have expanded from 2 to 4 to provide better communication and meeting space for employees.

3.09 pings per person before 2022.

3.91 pings per person after 2022.

26.53% improvement in floor utilization efficiency per person.

4.2.4 Expansion of Eligible Employees for Friendly Childcare Benefits

Originally working mothers are qualified to apply; from 2022 onwards, it was expanded to include caregivers: employees with children attending grades one to six of primary schools (the applicant is not required to have a mother status) may apply for the benefit of three time slots of flexible commuting.



4.2 Salary and Benefits

4.2.5 2022 Employee Health Check Program and Occupation Care Program for Protection of Employees' Physical and Mental Health

Annual Employee Health Check Plan	Item	Unit	Remarks
Personnel to be checked	100	persons	
Eligible for subsidy	74	persons	
Number of people applying for expense reimbursement	52	persons	
Total subsidy amount	NT\$388,000		
Health check ratio of employees subsidized	71.23%		
Health check ratio of employees including those not subsidized	52.00%		
Employees hired after April 2020	26	persons	New Employee Physical Examination Form

With the assistance of occupational safety and health personnel, the electronic physical examination file of the Company's in-service employees for 2022 was prepared for analysis and grading.

Total subsidy amount applied for	NT\$175,806	
Number of qualified applicants	95	persons
Total number of applicants	88	persons
Application ratio	92.6%	

4.2.6 Physical and Mental Health Subsidies

For projects that contribute to the physical and mental health development of employees, subsidies can be obtained upon application. The subsidies for physical and mental health and self-improvement activities include sports courses or items, books, concert or exhibition tickets, and movie tickets.)



4.2 Salary and Benefits

4.2.7 Regular Dinner Gatherings, Christmas Dinners and Other Festive Activities

The Management Department and the Employee Welfare Committee hold regular and irregular dinners and other activities, allowing employees to relax and share their life and work experiences with each other during busy work, and at the same time enhancing the friendship and the overall cohesion and loyalty of the team.



A Christmas dinner party was originally planned to be held in Suzhou, but was cancelled due to the pandemic, and Christmas gifts were distributed instead.



4.2 Salary and Benefits

4.2.8 Employee Sports and Leisure Activities

J&B firmly believes that employees' achievement of personal success is part of our mission.

We value the physical and mental health of our employees, and believe that this is an important element in driving the success of the Company. Therefore, we arrange for our employees to participate in external sports courses, allowing them to have the opportunity to relax their minds and bodies through sports courses after their tight work schedules, and further experience and learn how to manage stress, improve concentration, and maintain physical and mental health.

We believe that this can not only improve the work performance of our employees, but also enrich their life experience.



4.3 Employee Relationship Management

J&B is committed to creating an open and inclusive communication culture. In order to promote a comprehensive understanding of strategies and business conditions among all employees, the following measures are arranged to promote communication between upper and lower levels to understand each other's expectations and needs. Diverse communication channels not only help to convey and implement company policies and business concepts, but also help employees to quickly respond and provide various positive suggestions and improvement proposals to jointly create a team-oriented and excellence-oriented corporate culture.

4.3.1 One-to-one Communication Mechanism



In order to improve team efficiency and performance, enhance trust and intimacy between teams, enhance effective leadership, and build a feedback and team-growth focused culture, starting from 2021, the CEO has been leading team supervisors to conduct regular one-on-one interviews with employees.

As the interviewer, the supervisor understands the current work, life, and self-development progress of employees by listening, synchronizes information with each other in a timely manner, ensures that employees have a comprehensive and consistent understanding of key events and decisions, and provides guidance and feedback.

In 2022, the CEO held 104 one-on-one interviews (an average of two per week) to increase communication with stakeholders.

4.3 Employee Relationship Management

4.3.2 Publication of Monthly Corporate Report



The Company regularly publishes its monthly report through the online communication platform, providing employees with detailed information on operating conditions, policies and projects, as well as related topics such as J&B's charging stations. The monthly report aims to convey the latest developments and advocacy issues of the Company, while inviting employees to participate in various activities and sharing internal and external learning resources. The Company will respond to the feedback collected from the employee feedback box in the monthly report. In addition, examples related to the Company's values are incorporated in the monthly report, in order to subtly influence employees to follow the expected behavioral standards of the Company.

4.3.3 Employee Opinion Box & Complaint Email Box

The Group has set up a dedicated complaint email box, and all employee complaints will be simultaneously reported to the head of the General Management Office and the head of the Audit Office. It is ensured that all employee complaint channels are unobstructed and are tracked by dedicated personnel. At the same time, a physical employee opinion box is set up in each site to facilitate all employees' provision of timely opinions. Each site's human resources unit will assign dedicated personnel to regularly review, track, process and provide feedback.

4.3 Employee Relationship Management

4.3.5 Labor-Management Meetings

J&B regularly holds labor management meetings four times a year, through which labor and the management coordinate labor relations, agree on the rights, obligations and benefits of both parties, promote labor-management cooperation, prevent labor issues, and engage in negotiations. Through effective communication in labor-management meetings, the Company aims to achieve mutual benefit and enhance the relationship between labor and the management.

4.3.6 Subsidy for Quarterly Department Dinners

To encourage interaction and communication among employees, and enhance friendship and cohesion among them. The Company allows each department to arrange department dinners to enable employees to enjoy delicious food and exchange ideas in a relaxed and joyful atmosphere. This is also how the Company builds a friendly work environment and motivates employee morale.



Specific Topics and Actions Taken

The fourth proposal discussed at the 11th meeting: Give back to the society to care for the disadvantaged, and be enthusiastic about social services.

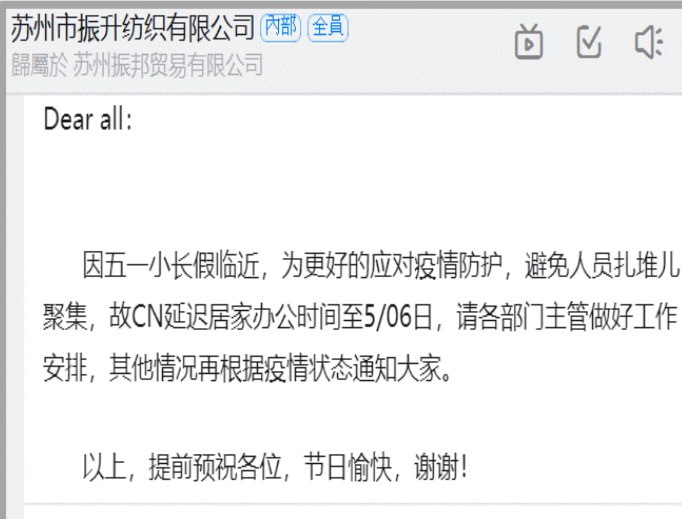
Description: Have visually impaired individuals enter the office for massage every month in response to ESG activities.

Resolution: Access issues such as the space and time; select the best employees or other competitive (activity) projects for 1-3 people per month to provide coupons for massage services by the visually impaired, and provide rewards in compliance with relevant ESG activities.

4.4 Occupational Safety and Health Management

4.4.1 Pandemic Prevention Measures

In response to the COVID-19 pandemic, in addition to strict access control, the Company has working-from-home and working-in-the-office shifts to reduce the risk of pandemic contraction. The Company has also taken the initiative to provide various pandemic prevention materials to employees, distribute free health food to enhance the immunity of employees, and distribute face masks, rapid screening agents, disinfectant alcohol and other pandemic prevention materials. In times of severe pandemic situations, pandemic-prevention related supplies are prepared to respond to various emergency situations. These measures (such as work shifts) can maintain business operations and provide employees with a healthy and safe work environment to the greatest extent possible.



To avoid increasing the risk of infection due to clustering, employees are requested to attend online video conferences at their respective seats. If it is really necessary to hold a face-to-face meeting, a social distance of more than 2 meters is required.



4.4.2 Various Environmental Health and Safety Drills and Training

Dedicated personnel are arranged to participate in internal and external occupational health and safety training to obtain certificates in compliance with the regulations of each base. Regular training on firefighting, evacuation, energy management, waste classification, etc. is arranged within the enterprise.

4.5 Talent Sustainability Action

The cultivation and development of talents has always been a business development goal that J&B attaches great importance to. To strengthen the talent competitiveness of Taiwan, and in response to the ESG trend and the global corporate emphasis on talents and social responsibility, the Company joined the "TALENT, in Taiwan, Talent Sustainability Action Alliance" organized by Wealth Magazine, a well-known industry magazine in 2022. We are committed to the four policies of "Organizational Communication" and "Talent Growth", broke down departmental and hierarchical barriers, established a two-way matrix communication that balances vertical and horizontal aspects, and jointly created a friendly and harmonious workplace atmosphere through continuous innovation in management thinking. We also promote a workplace charging plan, provide complete internal and external courses, assist employees in improving their professional and comprehensive abilities, and drive Taiwan's society to maintain sustainable competitiveness despite the low birth rate.

竣邦國際 正式宣布加入「TALENT, in Taiwan, 台灣人才永續行動聯盟」

人才的培育與發展，一直是竣邦國際重視的營運發展目標。為了強化台灣社會的人才競爭力，同時因應ESG浪潮下、全球企業對人才社會責任的看重，在此關鍵時刻，薩摩亞商竣邦國際股份有限公司正式宣布加入「TALENT, in Taiwan, 台灣人才永續行動聯盟」！

我們承諾《組織溝通》、《人才成長》兩項方針，**#打破部門及層級隔閡**，建立垂直與水平兼顧的雙向矩陣式溝通，透過不斷創新的管理思維共同打造**#友善融洽的職場氛圍**，同步推動**#職場充電計畫**，提供完整的內外部課程，**#協助員工提升各項專業以及綜合能力**，帶動台灣社會在少子化下，保有永續的競爭力。

接下來，我們將與《#天下學習》與《#Cheers快樂工作人》及台灣100家企業持續推動與倡議，希望在不遠的未來，透過人才培育的希望工程，讓每一個工作人，都能有感於培育力、提升職能，創造更好的職涯發展與未來。

Happy employees make successful corporate! J&B Int'l Taiwan is committed to building good quality communications to unite the employees and leadership toward the same goals. We focus on the investment of training and development, growing talents and skills that employees need.

J&B Int'l officially announced to join the project "TALENT, in Taiwan" organized by #CheersMagazine and #CommonWealthLEARNING, striving for career sustainability in Taiwan.

台灣人才永續行動官網 <https://reurl.cc/44MG3j>

#TALENTinTaiwan #人才永續 #Cheers #Leadership #sustainability #career #talent #communications



2022
TALENT,
in Taiwan
台灣人才永續行動

沒有永續的人才，就沒有永續的企業與未來
邀請您共同登聲，結合產官學的力量，
一同推動台灣人才的永續發展。

立即響應





5.1 Green Public Welfare

5.2 Charity Support

5.3 Value Recreation





In order to alleviate the serious impacts of global warming and climate change, governments around the world have actively set carbon reduction goals. However, in order to achieve these goals in the coming decades, there must be thorough planning and corresponding implementation measures.

J&B has always been committed to environmental protection, and integrates the environment, the society and corporate governance (ESG) into the Company's core values. We continue working together with our partners in the field of environmental protection, and dedicate ourselves to land conservation, carbon reduction and environmental education. Based on our ESG report, we have set clear goals and collaborated with upstream and downstream suppliers and customers, hoping that through our efforts, more people will realize the importance of ecology protection and work together to create a more environment friendly future for the earth!

5.1 Green Public Welfare

Mountain Cleaning Activity

To cherish environmental resources, J&B aspires to become the guardian of the earth, and provide high-quality services to customers while protecting the ecological resources of the earth. We should also contribute our efforts to maintaining the earth's environment while obtaining resources from it.

In 2022, J&B held the Love the Mountain and Clean the Mountain event, with the Company's employees actively participating and demonstrating their care for the earth's environment through spontaneous actions. Through this mountain cleaning activity, we hope to convey the concept of protecting the earth.

Awarded the 2022 Green Enterprise Medal

J&B was awarded the "2022 Green Enterprise" medal by the "Organic Association" due to its investment in mountain cleaning and care, staying away from toxins in life and creation of an organic life, and we continuously care for the sustainable health of the earth.



5.1 Green Public Welfare

Responding to Actions Related to World Earth Day on April 22

- On Earth Day, employees initiated the use of eco-friendly lunch boxes to enjoy low-carbon diets to respond to World Earth Day.
- The Company's social media listed several of the "52 Ways to Invest in Planets" for the 52nd anniversary of Earth Day, as part of our daily green initiatives.
- The Company's social media called for 520 to be the "World Bee Day" set by the United Nations; protecting bees is to protect our future and love the next generation

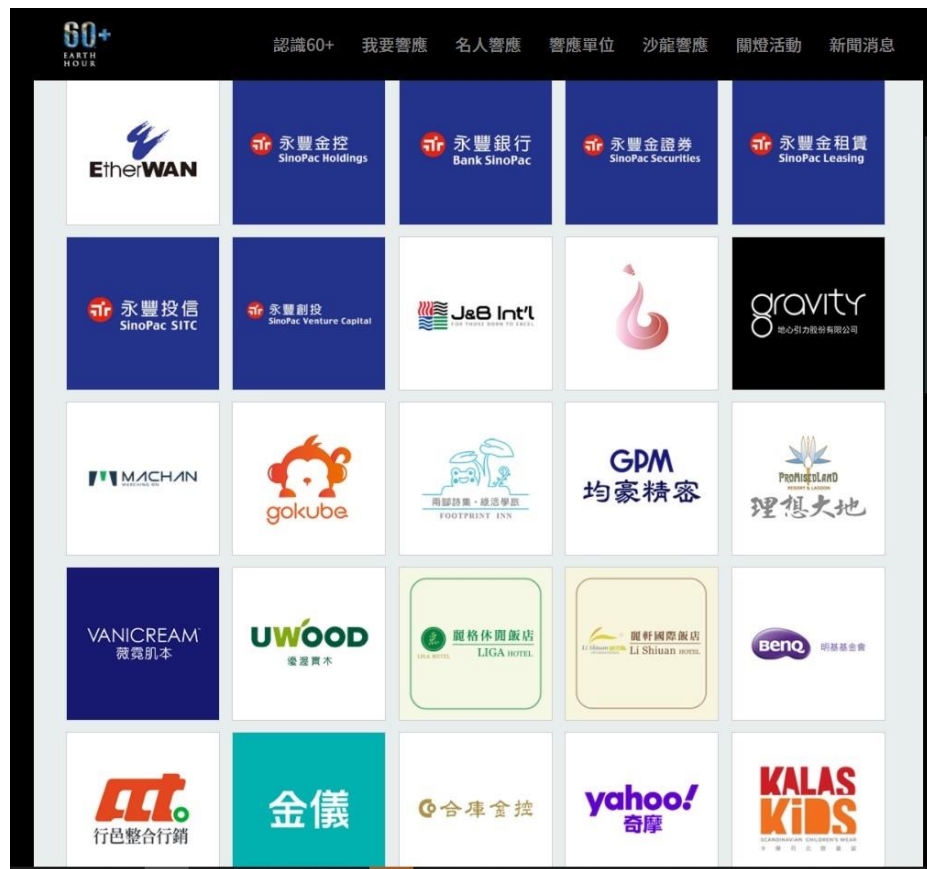


5.1 Green Public Welfare

Responding to Actions Related to World Earth Day on April 22



- The Company participated in the world's largest voluntary public welfare carbon reduction initiative by turning off lights for one hour and turning off unnecessary lights in response to the Earth Hour initiative.



5.2 Charity Support

Material Donation

Old Shoes Save Lives; Donating Clothes and Shoes to Children in East Africa

J&B deeply understands the importance of sustainable environmental development, and our employees spontaneously conducted small-scale fundraising to collect clothes, bags, and shoes for spring and summer seasons. They personally delivered them to the old shoe rescue warehouse and gave idle clothes to children in East Africa.

This insignificant action has a warm significance of reducing the risk of sand fleas harming children in East Africa.

In addition, J&B is also committed to ESG reporting and continuously explores sustainable development solutions for environmental protection, social responsibility and corporate governance. Let's sow the seeds of change for African children and work together for environmental sustainability. For more details, please visit <https://www.step30.org/>.

舊鞋救命 2022 物資募集
4/14(四)~4/18(-)

STEP30

*感謝海運捐贈貨物

倉庫地址 244新北市林口區中山路578號「伯利恆倉庫」收

物資項目	募集方式
<ul style="list-style-type: none"> 具包覆性的鞋子 春、夏季衣物 A4尺寸包包 	<ul style="list-style-type: none"> 使用郵局、物流貨運寄送包裹至倉庫 除募集期間外，親自送至倉庫。(週一至週六，上午10點至下午6點)

捐款支持
銀行：玉山銀行 板橋特區分行 (808)
戶名：社團法人舊鞋救命國際基督關懷協會
帳號：0587-940-010786

官方網站

捐款連結



5.2 Charity Support

Material Donation

■ Send out Fabric Stock with Warmth and Caring in Winter

In October when the fabric stock is to be transferred from the Shulin warehouse to the Zhonghe warehouse, in order to improve the efficiency of using high-quality fabrics stored in the Shulin warehouse, the Company donates fabrics in succession to social welfare groups and volunteers.

Teacher Deng, the owner of Art Tree, and relevant enthusiastic friends used J&B's fabrics as the lining to make quilts, duvet covers, cup bags, and tote bags to provide warmth to disadvantaged families, rural children and homeless people in the cold winter.

This is the sustainable and practical corporate social responsibility performed by J&B, in order to warm up every corner of the society



5.3 Value Recreation

- Providing thick bag cloth to the Kaohsiung Mental Disability Service Association to teach students how to make water bottle bags, so that they can have a special skill of their own.



- Providing Durable Lining for the Sunshine Foundation to produce Various Practical Bags



Corresponding GRI Themes	Impact boundaries			
	Direct impact	Impact due to business relationships		Other indirect impacts facilitated
	J&B	Brand customers	Suppliers	Investors
102-1 Organization Name	●	●		●
102-2 Activities, Brands, Products and Services	●			
102-3 Headquarters Location	●	●	●	
102-4 Location of Operating Activities	●			
102-5 Ownership and Legal Form	●			●
102-6 Market for Providing Services	●	●	●	●
102-7 Organizational Scale	●	●	●	●
201-1 Direct Economic Value Generated and Distributed by the Organization	●		●	●
204-1 Proportion of Procurement Expenses from Local Suppliers	●	●	●	
307-1 Violation of Environmental Regulations	●	●	●	●
308-2 Negative Environmental Impacts and Actions Taken in the Supply Chain	●	●	●	●
401-2 Benefits Provided to Full-time Employees (Excluding Temporary or Part-time Employees)	●	●		
402-1 Minimum Notice Period for Operational Changes	●	●	●	●

Corresponding GRI Themes	Impact boundaries			
	Direct impact	Impact due to business relationships		Other indirect impacts facilitated
	J&B	Brand customers	Suppliers	Investors
403-1 Occupational Safety and Health Management System	●			
403-3 Occupational Health Services	●			
403-5 Training of Workers Related to Workplace Safety and Health	●	●	●	
404-1 Average Number of Training Hours per Employee per Year	●			
418-1 Complaints of Confirmed Infringement of Customer Privacy or Loss of Customer Information	●	●	●	

