

Jinli Group Holdings Limited
Rules Governing the Preparation and Filing of Sustainability Reports

1. Purpose

Based on the "Regulations on the Preparation and Submission of Sustainability Reports by Listed Companies", as a framework for practicing corporate sustainability, we will meet the international trend of balancing the development of the environment, society and corporate governance, shoulder the responsibility of corporate citizens, enhance our contribution to the national economy, improve the quality of life of employees, communities and society, and promote competitive advantages based on corporate sustainability. In order to implement corporate sustainability, we will respect social ethics and pay attention to the rights and interests of other stakeholders. While pursuing sustainable operations and profits, we will pay attention to environmental, social and corporate governance factors and incorporate them into company management and operations.

2. Scope

The scope of the consolidated financial statements of Jinli Group is included. If there are any changes in the scope of the consolidated financial statements, it will also be explained in the perpetual report.

3. Responsible Unit

3.1 The Group Finance Department is a part-time unit to promote the sustainable development of the company. The Group CFO is the convener and works with the heads of various departments to promote the company's sustainable development plan. It is the highest-level sustainable development decision-making center within the company.

3.2 The responsibilities of this unit shall include the following:

- (a) social responsibilities, environmental protection and climate change issues, sustainable development directions and goals, and formulate relevant management guidelines and specific promotion plans.
- (b) Promote and implement the company's integrity management and risk management related work.
- (c) Review of sustainability report.
- (d) Regularly report corporate sustainability performance results to the board of directors.
- (e) Other matters decided by the Board of Directors to be handled by the unit.

4. Procedures

4.1 Preparation standards

Prepare the sustainability report of the previous year in accordance with the general standards, industry standards and major theme standards issued by the Global Reporting Initiatives (GRI). Disclose the major themes and impacts of the economy, environment and people (including their human rights) identified by the company, disclosure items and reporting requirements, and encourage reference to the Sustainability Accounting Standards Board (SASB) standards for disclosure of industry indicator information and the SASB indicator corresponding report content

index.

4.2 Report Contents

- (a) Survey on stakeholder needs and expectations.
The company should respect the rights and interests of stakeholders, identify the company's stakeholders, and set up a stakeholder area on the company website; understand the reasonable expectations and needs of stakeholders through appropriate communication methods, and appropriately respond to important corporate sustainability issues that concern them.
- (b) Major Theme Assessment
Based on the issues raised by stakeholders (including environmental, human (including their human rights) and corporate governance issues), industry-related sustainability issues, GRI standards, etc., we conduct risk assessments based on their impact and influence, identify major topics, and establish relevant performance indicators to manage the identified major topics.
- (c) The items disclosed in the report should be measured and disclosed using the standards that comply with the regulations of the competent authority of the target industry. If the competent authority of the target industry has not issued applicable standards, the measurement method commonly used in practice should be adopted. In addition, the report should correspond the disclosed content to the content index of the GRI standards, and indicate in the report whether each disclosed item has obtained third-party confirmation or guarantee.
- (d) The company's governance of climate-related risks and opportunities, actual and potential climate-related impacts, how to identify, assess and manage climate-related risks, and the indicators and targets used to assess and manage climate-related issues.

4.3 Reporting period

The information disclosure period of the perpetual report is a full calendar year, that is, from January 1 to December 31 of each year, and some disclosed information continues to the following year.

4.4 Report verification and submission process

- (a) The report shall indicate whether each disclosure item has obtained third-party confirmation or guarantee.
 - (b) The final report shall be submitted to the board of directors for approval.
 - (c) The sustainability report shall be published on the company website before August 31 of each year and reported to the public information observation station designated by the competent authority.
- 5. The annual completion of the above-mentioned inventory and confirmation shall be in accordance with the promotion schedule announced by the competent authority.
 - 6. The formulation of these Rules shall be approved by the Audit Committee and submitted to the Board of Directors for approval before being incorporated into the internal control system. The same applies to

revisions.

7. This operating procedure is scheduled for November 12, 2024.