

Employee Benefits, Training and Development, Retirement System and Implementation, Labor-Management Agreements, and Employee Rights Protection Measures

(1) Employee Benefits

The Company provides statutory labor and health insurance, contributions to the labor retirement fund, group insurance, regular employee health examinations, meal allowances, parking subsidies, travel allowances, fuel subsidies for personal vehicles used for business, employee travel subsidies, on-site physician consultation, massage services, year-end banquets, bonuses, employee profit sharing, birthday gifts, Labor Day gift vouchers, and holiday gift vouchers for the Dragon Boat Festival, Mid-Autumn Festival, and Lunar New Year. The Company also implements an employee stock ownership program and offers subsidies for marriage, bereavement, hospitalization, and childbirth. To encourage childbirth, the Company additionally provides a childbirth incentive.

(2) Employee Training and Development

The Company has established the “Training and Education Management Guidelines” to develop employees’ professional knowledge and competencies, enhance work efficiency and quality, and support long-term sustainability and growth. In addition to orientation training for new employees to help them integrate quickly into the organization, department heads and employees may organize corporate-wide or department-specific training programs, workshops, and seminars in response to internal and external business needs. The Company has also adopted the “In-Service Education Management Guidelines” to provide subsidies for employees’ continuing education, thereby strengthening comprehensive training pathways and enhancing professional capabilities and core competitiveness.

(3) Retirement System and Implementation Status

In accordance with the Labor Standards Act, the Company contributes 4 percent of employees’ monthly wages to a dedicated retirement reserve account maintained with the Bank of Taiwan. Following the implementation of the Labor Pension Act (New Scheme), employees who transition from the old system or newly hired employees are covered under the defined-contribution scheme. For employees under the defined-contribution system, the Company contributes no less than 6 percent of monthly wages to individual labor pension accounts at the Bureau of Labor Insurance.

(4) Labor-Management Agreements

All Company regulations comply with the Labor Standards Act. Employees may communicate workplace issues, policies, and environmental conditions with the Company through labor-management meetings, the welfare committee, and employee meetings to maintain constructive labor-management relations. As of the publication date, the Company maintains harmonious labor-

management relations and has experienced no labor disputes.

(5) Employee Rights Protection Measures

The Company has established relevant management guidelines and procedures that clearly define employee rights, obligations, and welfare programs. These policies are regularly reviewed and updated to ensure the protection of all employees' rights and interests.