

## I. Employee Benefits

In addition to providing basic statutory protections, our company established the Employee Welfare Committee on March 12th, 1999, responsible for planning and implementing various employee welfare matters. Furthermore, we emphasize harmonious labor-management relations, provide two-way communication channels, and offer various employee welfare measures, including group insurance, celebration events, employee leisure centers, and club activities. We will continue to adapt and adjust these welfare measures to changes in laws and regulations, societal developments, and the company's operational status. The relevant welfare systems are as follows:

### 1. Flexible Management

- A. Entitlement to advance paid special leave upon employment.
- B. Flexible working hours to accommodate family care or personal further education needs.
- C. One paid day of natural disaster leave annually.

### 2. Employee Care

- A. Free group insurance for employees.
- B. Celebration and condolence bonuses, childbirth congratulations, first-time home purchase congratulations.
- C. Birthday, Labor Day, Dragon Boat Festival, Mid-Autumn Festival red envelope, Chinese New Year red packet upon returning to work.
- D. Quarterly fixed-amount welfare coupons.
- E. On-site medical consultation and massage for visually impaired employees.
- F. Regular free health check-ups.
- G. Subsidized lunch at the employee cafeteria and free dinner during overtime.
- H. Exclusive free parking spaces for cars and motorcycles.
- I. Discounted prices for purchasing company products.
- J. Accessible facilities and a top-notch breastfeeding room in New Taipei City.

### 3. Work-Life Balance

- A. Free use of indoor employee leisure center (fitness, aerobics room, pool, billiards, table tennis, badminton, and basketball courts).
- B. Diverse clubs.
- C. "Wellell Art and Culture Corridor".
- D. Employee Welfare Committee to organize welfare activities.
- E. Partnered shops, hotels, and daycare centers.
- F. Quarterly company-wide celebration events.
- G. Irregular employee travel activities.

- H. Irregular sports events.
- I. Year-end carnival event.

#### 4. Work-Life Balance

- A. Employee education and training (pre-employment training and on-the-job training).
- B. Growth and nurturing programs.
- C. Annual awards for outstanding employees.
- D. Library area with various magazines and books for borrowing.

#### 5. Profit Sharing

- A. Year-end bonus.
- B. Incentive system based on job attributes.

## II. Employee Education and Training System

1. Our company has a comprehensive training framework and system, which aligns with the company's medium and long-term business strategies and annual objectives. It aims to cultivate the talent needed for current and future business development, to enhance employee productivity and operational performance.
2. In addition to encouraging employees to proactively enhance their abilities, we also cooperate with individual career planning to grow together with the company, fostering a culture of lifelong learning within the enterprise.
3. The training courses include pre-employment education and OJT training for new employees, management talent development training, and professional training. We have also established a digital learning system and cultivated internal trainers as an essential channel for knowledge transfer.

## III. Retirement System and Implementation

Our company has established the Employee Retirement Regulations and set up the Employee Retirement Reserve Fund Supervisory Committee. We allocate retirement reserve funds monthly based on the actual payroll to be deposited with the Taiwan Bank for interest use. For those who choose to apply for the new Labor Retirement Pension System, we allocate 6% of their salary to their retirement pension account. For those who voluntarily contribute to the retirement pension, we deduct the voluntary contribution rate from their monthly salary and transfer it to their retirement pension account at the Bureau of Labor Insurance. As for retirement pensions in overseas subsidiaries, we contribute various types of social security funds such as pensions and

medical care based on local government regulations.

Our company complies with the provisions of the Labor Pension Act as follows:

#### 1. Voluntary Retirement

Employees may voluntarily retire under the following circumstances: (For those who choose to apply the Labor Pension Act, they shall follow the provisions of the same Act.)

- A. Employees who have worked for more than 15 years and are over 55 years old.
- B. Employees who have worked for more than 25 years.
- C. Employees who have worked for more than 10 years and are over 60 years old.

#### 2. Mandatory Retirement

The company may not force employees to retire unless they meet one of the following conditions:

- A. Employees who are 65 years old.
- B. Employees who are mentally incapacitated or physically disabled and unable to perform their duties.

Regarding the age specified in the preceding paragraph, for workers who hold positions with special characteristics such as danger and strong physical strength, the company may apply to the competent authority for approval of adjustments. However, the age shall not be less than 55 years.

#### 3. Retirement Pension Standards

- A. For employees whose years of service apply to the Labor Standards Act before and after its amendment, and those who choose to continue applying the "Labor Standards Act" retirement pension provisions or retain the years of service before the Labor Pension Act, their retirement pension standards shall be calculated by Article 84-2 and Article 55 of the Labor Standards Act.
- B. Employees who have years of service as mentioned in the preceding paragraph and are mandatorily retired under Article 35, Paragraph 1, Item 2, of the Labor Standards Act due to mental incapacity or physical disability resulting from performing duties shall receive an additional 20% according to Article 55, Paragraph 1, Item 2, of the Labor Standards Act.
- C. For employees whose retirement pension is subject to the Labor Pension Act provisions, the company shall allocate an amount equal to 6% of their monthly salary to the individual retirement pension account at the Labor Bureau.

#### 4. Labor-Management Agreement

Our company values employee welfare and harmonious labor-management relations, and there have been no labor disputes or losses in the environment of integrated labor

and management and shared interests.

#### 5. Employee Rights Protection Measures

To prevent sexual harassment within the company, we have formulated the "Measures for Preventing and Dealing with Sexual Harassment, Complaints, and Investigation" by the provisions of the Gender Equality in Employment Act to safeguard gender equality in employment and personal dignity. We have also established channels for employee complaints, where employees can provide feedback orally or in writing to the HR department, and appropriate actions will be taken promptly to protect employee rights.