

## Labor relations

The Company's employee welfare measures, advanced study, training, and retirement systems, and the implementation thereof, as well as the agreements and protection of employees' rights and interests:

### 1. Employee benefits:

- (1) There is an Employee Welfare Committee responsible for the planning and implementation of various employee welfare programs. Main welfare measures and implementation: Donation of Dragon Boat Festival, Mid-Autumn Festival, birthday, wedding and childbirth gifts; distribution of bereavement, injury, illness and hospitalization subsidies; insurance and house purchase discounts; organize sports events and other group recreational activities; provide travel subsidies from time to time; appropriate and distribute employee remuneration in accordance with the Company's Articles of Incorporation.
- (2) Adding to the statutory labor insurance and health insurance and labor pension contributions, the consolidated company still purchases group insurance (life insurance, accident insurance, cancer, hospitalization and medical insurance) for its employees.

### 2. Employee continuing education and training:

- (1) The consolidated company has been actively creating a learning environment in 2023, making good use of video conferencing platforms and multimedia tools, and combining offline and online training to provide more convenient and rapid learning of new knowledge. Training courses are also planned based on job levels and work requirements to ensure professional improvement and develop the ability required for each position, and the planning of project training for reserve talents, so as to retain potential talents and cultivate the cornerstone of the Company's future.

- (2) The 2023 education and training situation is as follows:

Unit: NTD thousand

Category		Number of courses	Expenses	Percentage	Number of people	Percentage
Internal training	Internal instructor course	58	95	3%	1,449	23%
	External instructor course	39	122	3%	1,480	23%
Middle manager training course		10	1,074	29%	117	2%
Lifelong learning	Professional training subsidies (subsidies for license obtaining)	25	364	10%	25	1%

	Subsidies for further studies (master's programs)	-	1,174	31%	Current Students: 6 Graduated: 0	-
	General external training subsidy	309	919	24%	313	5%
	Online course	73	-	0%	2,866	46%
	Total	514	3,748	100%	6,256	100%

### 3. Employee code of conduct and ethics:

(1) To maintain the employment order in the workplace and clearly regulate the rights and obligations between employers and employees, all employees shall comply with laws and regulations and the Company's internal control system when dealing with the Company's affairs, as well as adherence to personal integrity and social moral standards, in order to maintain Company assets, interests, and image.

(2) Each employee is expected to do their best to achieve the Company's highest business goals and improve their moral sense. The "Code of Conduct and Ethical Corporate Management Best Practice Principles and Guidelines for Conduct" has been established, which covers the following items:

- Protection of confidential information: The basic information filled in by each employee when applying for a job will only be collected, processed and used internally by the Company. They are also required to sign the "Employee Confidentiality Agreement" upon arrival, pledging not to disclose the Company's business secrets in any form during their employment and after resignation.
- Prohibition of seeking personal gain: Each employee shall not seek personal gain by using the Company's property, information or taking advantage of his/her position, and shall not operate the Company's similar business for himself or for others.
- No solicitation for improper benefits: No employee may ask for gifts, kickbacks, entertainment, or other improper benefits from the Company's trading vendors. Supervisors are not allowed to accept financial gifts in any form from subordinates.
- Fair trade regulations: Every colleague shall treat the Company's purchase (sale) customers, competitors and employees fairly.
- Strict prohibition on insider trading: No employee may use the insider information obtained from the conduct of business for the benefit of others or for personal gain. The Company's financial and business information shall not be released without permission or prior to the disclosure, so as not to affect the rights and interests of other shareholders.

### 4. Retirement system:

(1) The consolidated company has established retirement policies for employees who are officially

employed. The retirement conditions, pension benefits and calculation methods of employees are handled in accordance with the Labor Standards Act, the Labor Pension Act and relevant laws and regulations.

(2) For employees covered by the new pension system, no less than 6% of the employees' monthly salary shall be deposited in the individual pension account of the Bureau of Labor Insurance. In addition, for employees who choose to apply or retain part of their seniority under the old system, a contribution of 3% of their total monthly salary will be made to the employee pension fund, and make up the pension fund in accordance with the regulations of the Labor Standards Act, which is deposited in a special account at the Bank of Taiwan.

#### 5. Occupational health and safety:

(1) The consolidated company is committed to providing employees with a safe, healthy, and comfortable working environment. On December 02, 2018, the consolidated company was awarded the "ISO 45001 Occupational Safety and Health Management System" certification by the international certification organization SGS, and the first TAF certificate in the domestic construction industry. The system continues to be verified on a yearly basis (from 2019 to 2023), and all certifications passed. The Company also stipulates that all departments need to be comprehensively inspected, reviewed, and revised for the ISO 45001 Occupational Health and Safety Management System procedures and standards before the third quarter of each year. By the end of October 2023, the Company has completed the annual inspection, review, and revision of the ISO 45001 Occupational Health and Safety Management System Procedures and Standards, which were announced and implemented after the revision.

(2) Further to the annual safety and health training, promotion, competitions, and drills, the Company has also established annual employee health promotion plans, labor health service plans, and subsidized health exams. The main outcomes are as follows:

- Compliance with relevant laws and regulations and active participation in related organizations:

The Company complies with occupational safety and health related laws and regulations, implement adjustments and responses according to laws and regulations, and actively participates in relevant activities organized by the Occupational Safety and Health Administration, Ministry of Labor and regional labor inspection units, including "National Construction Industry Occupational Safety and Health Promotion Federation", "Construction Industry Occupational Safety and Health Promotion Federation". There were participation in regular meetings and safety and health observation tours of the "Construction Industry Occupational Safety and Health Promotion Association" of the location of each project.

- Formulation of occupational health and safety management plans:

Formulate an occupational safety and health management plan for each project, set up a dedicated unit and full-time occupational safety and health administrator for speculative implementation, set up facilities and equipment in compliance with laws and regulations, conduct regular testing and maintenance, improve the safety of site colleagues, and comprehensively review and improve

personal protective equipment.

- Regular occupational safety and health competitions:

The "Occupational Safety and Health Initiative Management Improvement Appraisal" is conducted every month. Projects compete with each other to encourage projects to actively implement occupational safety and health management, and reward outstanding performance units.

- Occupational health and safety training, promotion, competitions and drills are held from time to time:

Encourage employees to obtain occupational safety and health-related professional certifications, such as: occupational safety and health administrator, construction industry occupational safety and health supervisor, construction manager, hazardous operations manager, special operation (e.g. aerial work platform), first-aid personnel; established QR Code patrol to improve the self-management ability of the site; organize relevant education and training from time to time, such as: ISO 45001 internal auditor training, risk assessment training course, Taiwan Occupational Safety and Health Card. ; organize the selection of outstanding personnel, and each engineering project selects outstanding personnel within the unit, and the final election will take place, and those with outstanding performance will be rewarded.

(3) Work environment and employee safety protection measures:

- Self-management: Occupational safety and health management plans are formulated for each project, and the established and reported occupational safety and health management unit (personnel) is responsible for formulating, planning, supervising, promoting and guiding various occupational safety and health regulations and activities, including controlling personnel, equipment and materials; regular self-inspection of various construction, machinery and equipment with detailed records; provide professional technicians with drawings and calculations for construction; request the operation supervisor of the contractors to supervise and direct the operation on the site.
- Qualified and sufficient first-aid personnel are deployed for all construction projects to investigate the medical and first-aid units and systems around the site. The notification process and the roadmap for medical transportation are included in the emergency response plan.
- Laws and regulations for safety control, access permits, inspection and maintenance of protective equipment, and emergency response measures shall be defined for operations in the construction site of the project relating to noise, elevated construction, hot electric/gas welding, dust, electronics, and constrained spaces.

(4) Occupational safety incident review, improvement, and preventive measures for the consolidated company in 2023:

Year	2020	2021	2022	2023
Number of fatalities due to occupational disasters	0	2	2	0
3 fatalities	0	0	0	0

Number of disasters involving one or more people that required hospitalization	11	1	4	7
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- The were 7 cases of more than 1 person fatalities and required hospitalization in 2023. After review, it was found to be mostly caused by "falling" and "falling over" hazards. On-site improvements were also carried out after the review and the improvement outcomes have been approved by the labor inspection unit of the project area.
  - Management countermeasures: formulate a clear zoning table for engineers on project sites to implement occupational safety management responsibilities; increase elevated work inspections, designate engineers and supervisors to supervise; promote occupational safety checkpoints and QR code patrols in construction areas; assist workers in access to occupational safety cards provide appropriate rewards to subcontractors and occupational safety personnel; strengthen the frequency of inspections based on the progress and risk level of each construction project; the Chairman and the President hold the monthly occupational safety meeting of the construction department every month to review occupational safety risks and countermeasures.
- (5) Under the "Act on Labor Occupational Accident Insurance and Protection Act" that came into effect on May 1, 2022, the consolidated company has required its contractors to purchase labor insurance for hired workers and provide group insurance for a minimum of NTD 5 million to ensure compliance with the law and enhance security.

(6) Information on the consolidated company about occupational disasters in 2023:

Category	Number of Disabling Injuries	Total loss days	Total Elapsed Working Hours	Disabling injury frequency rate (FR)	Severe disabling injuries (SR)	Summation Injury Index (FSI)
Foundation employees	2	154	1,258,192	1.58	122	0.43
Foreign workers	0	0	663,952	0	0	-
Temporary employee	0	0	280,392	0	0	-
Contractor Labor	6	43	2,824,808	2.21	15	0.17
Total	8	197	5,027,344	1.59	39	0.24

- Basic personnel suffered 154 days of loss from duty injuries (2023/8/3 and 10/31);
- Contractor personnel (2023/3/28, 3/31, 4/12, 10/10, 11/4, 12/27) suffered 43-day loss of work injury
- Disabling Rate (FR) = Number of Disabling Injuries/Total Working Hours \*1,000,000

- Disabling Severity Rate (SR) = Total Lost Days/Total Working Hours \*1,000,000
- Total Injury Index (FSI) = (Disabling Rate (FR) x Disabling Severity Rate (SR)/1,000)^0.5

#### 6. Workplace health promotion:

Comply with the requirements and optimize the "Worker Health Protection Rules" by providing employees with a health checkup once a year. Formulate a labor health service plan in accordance with the law, and plans to prevent diseases, ergonomic hazards, illegal infringements, and heat hazards due to abnormal workloads, and the Company has also implemented a health protection program for employees caring for their motherhood, and organized related labor health education courses to improve health knowledge and promote workplace health.

(II) Losses due to labor disputes in the most recent year and up to the date of publication of the annual report, and disclose the estimated amounts that may be incurred currently and in the future and countermeasures:

1. Since the Company has always attached great importance to labor-management relations, there has been no loss due to labor-management disputes, so there is no estimated loss amount at present and in the future.
2. Estimates of possible current and future occurrences in response:
  - (1) Establishment of interactive communication and complaint channels to protect employees from physical or mental abuse in the course of performing their duties The Company has also established a complaint mechanism for Occupational Safety Office and Human Resources Department to handle such disputes and encourage employees to utilize such internal complaint handling mechanism, and employees who require additional assistance will also be provided assistance to the best of the Company's ability.
  - (2) Comply with relevant labor laws and regulations and strengthen welfare measures. In response to the improvement of workers' well-being in recent years, the Company also abides by relevant labor laws and regulations in terms of internal regulations, and establishes a comprehensive mechanism to protect the body and mind of workers.