

5. Inclusive Growth

5.1 Talent Recruitment and Retention

5.1.1 Industry-Academia Collaboration

To fulfill the Company’s mission of nurturing talent and giving back to society, Taiwan operational sites have established industry-academia collaboration programs with National Yunlin University of Science and Technology, National Chin-Yi University of Technology, Da-Yeh University, and Chienkuo Technology and Chung Hua University University. Since 2003, we have collaborated with National Shiou Shuei Senior Industrial High School, with a total of 130 participants to date. Currently, 16 of them are still employed. The university-industry collaboration internship program currently has 6 students, among whom 3 have been promoted to team leaders and 3 have been promoted to engineers. In the 2025 academic year, we plan to participate in the university-wide industry-academia collaboration internship program at National Chung Kuo University of Technology. This approach helps students adapt to the workplace, develop skills, and inherit technical knowledge, contributing to the cultivation of future talents and benefiting society.

5.1.2 Employee Care

● Employee Structure

The total number of employees at our operational sites in Taiwan, China, and Vietnam were 362, 49, and 557, respectively. Among non-Vietnamese employees in Vietnam, 3 were included in the count for Taiwan operational sites. The combined total is 968, all of whom are full-time employees. There are no part-time employees but there are 8 directors. The number of employees in 2024 showed no significant change compared to 2023.

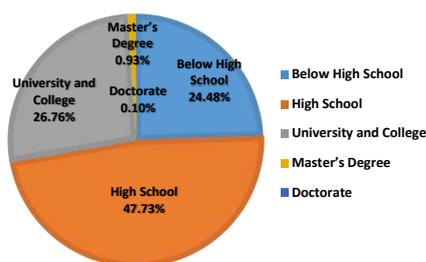
Human Resource Structure in 2024.

Category	Group	Male		Female		2024 Subtotal and Proportion by Group		2023 Subtotal and Proportion by Group	
		Number of People	Percentage within Group (%)	Number of People	Percentage within Group (%)	Number of People	Percentage of Total Employees (%)	Number of People	Percentage of Total Employees (%)
Job Role	Managerial role	55	71.4%	22	28.6%	77	8.0%	81	7.8%
	Indirect Labor	161	48.5%	171	51.5%	332	34.3%	415	40.1%
	Direct Labor	360	64.4%	199	35.6%	559	57.7%	540	52.1%
Work Location	Taiwan	248	68.5%	114	31.5%	362	37.4%	373	36.0%
	China	28	57.1%	21	42.9%	49	5.1%	51	4.9%
	Vietnam	300	53.9%	257	46.1%	557	57.5%	612	59.1%
Age	Below 30	136	71.6%	54	28.4%	190	19.6%	251	24.2%
	31-50	367	55.4%	296	44.6%	663	68.5%	680	65.6%
	51 and above	73	63.5%	42	36.5%	115	11.9%	105	10.1%
Employment type	employee	576	59.5%	392	40.5%	968	100.0%	1,036	100.0%
	Intern	0	0.0%	0	0.0%	0	0.0%	0	0.0%
Total		576	59.5%	392	40.5%	968	100.0%	1,036	100.0%

Note: 1.Our company employs only full-time staff, all of whom are permanent employees.

2.The term “supervisor” refers to those at the managerial level and above.

EMPLOYEE EDUCATION DISTRIBUTION



Stable and Healthy Workforce Structure

We emphasize gender equality and provide equal treatment for employment and promotion regardless of gender. The Company is committed that the production scale and labor demand in Taiwan can only increase but never decrease. All supervisors at our Taiwan operational sites are hired locally from the Changhua area. Most of our employees are also from the Changhua area. Only some direct labor personnel are recruited from overseas due to recruitment difficulties. In China, all (100%) supervisors are hired from China. In Vietnam, 87.2% of the managers at the division level and above are from Vietnam, and 12.8% are non-Vietnamese, with the majority being local managers.

We do not employ child labor and prohibit any form of forced labor. We treat all individuals equally regardless of region, race, nationality, religion, gender, age, social class, disabilities, family and marital status, and political affiliation,. As of 2024, no discriminatory incidents have occurred.

In a competitive market, maintaining corporate vitality and innovation consciousness is crucial, and reasonable allocation of human resources plays a significant role. The statistical analysis of new hires and resignations at each operational site for the years 2022 to 2024 is shown in the following table:

Summary of Statistics and Analysis of New Hires from 2022 to 2024.

Year	2022				2023				2024			
	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)
Below 30	75	7.2%	34	3.3%	109	10.5%	33	3.2%	64	6.6%	18	1.9%
31-50	104	10.1%	34	3.3%	49	4.7%	46	4.4%	71	7.3%	25	2.6%
51 and above	11	1.1%	9	0.9%	3	0.3%	3	0.3%	6	0.6%	4	0.4%
Total	190	18.4%	77	7.5%	161	15.5%	82	7.9%	141	14.5%	47	4.9%
New employee rate	25.9%				23.4%				19.4%			
Number of new hires	267				243				188			
End-of-Year Headcount	1,032				1,036				968			

Statistics and Analysis of New Hires from 2022 to 2024 - Taiwan Operational Site.

Year	2022				2023				2024			
	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)
Below 30	17	4.6%	15	4.1%	35	9.4%	11	2.9%	17	4.7%	6	1.7%
31-50	21	5.7%	3	0.8%	13	3.5%	4	1.1%	20	5.5%	7	1.9%
51 and above	4	1.1%	3	0.8%	1	0.3%	1	0.3%	5	1.4%	1	0.3%
Total	42	11.4%	21	5.7%	49	13.2%	16	4.3%	42	11.6%	14	3.9%
New employee rate	17.1%				17.5%				15.5%			
Number of new hires	63				65				56			
End-of-Year Headcount	370				373				362			

Statistics and Analysis of New Hires from 2022 to 2024 - China Operational Sites.

Year	2022				2023				2024			
	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)
Below 30	2	3.6%	2	3.6%	4	7.8%	1	2.0%	3	6.1%	3	6.1%
31-50	6	10.9%	9	16.4%	7	13.7%	8	15.7%	7	14.3%	7	14.3%
51 and above	0	0.0%	1	1.8%	1	2.0%	1	2.0%	0	0.0%	0	0.0%
Total	8	14.5%	12	21.8%	12	23.5%	10	19.7%	10	20.4%	10	20.4%
New employee rate	36.3%				43.2%				40.8%			
Number of new hires	20				22				20			
End-of-Year Headcount	55				51				49			

■ **Statistics and Analysis of New Hires from 2022 to 2024 - Vietnam Operational Sites.**

Year	2022				2023				2024			
Age	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)
Below 30	56	9.2%	17	2.8%	70	11.4%	21	3.4%	44	7.9%	9	1.6%
31-50	77	12.7%	22	3.6%	29	4.7%	34	5.6%	44	7.9%	11	2.0%
51 and above	7	1.2%	5	0.8%	1	0.2%	1	0.2%	1	0.2%	3	0.5%
Total	140	23.1%	44	7.2%	100	16.3%	56	9.2%	89	16.0%	23	4.1%
New employee rate	30.3%				25.5%				20.1%			
Number of new hires	184				156				112			
End-of-Year Headcount	607				612				557			

Note: New Hire Rate = Number of new hires at each operational site for the year / Number of employees at each operational site at the end of the year.

Gender and Age Ratio = Number of new hires by age group at each operational site for the year / Number of employees at each operational site at the end of the year.

■ **Summary of Summary of Statistics and Analysis of Departures from 2022 to 2024.**

Year	2022				2023				2024			
Age	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)
Below 30	70	6.8%	31	3.0%	91	8.8%	25	2.4%	88	9.1%	27	2.8%
31-50	109	10.5%	46	4.4%	71	6.9%	46	4.4%	80	8.3%	45	4.6%
51 and above	10	1.0%	10	1.0%	6	0.6%	3	0.3%	9	0.9%	2	0.2%
Total	189	18.3%	87	8.4%	168	16.3%	74	7.1%	177	18.3%	74	7.6%
Turnover Rate	26.7%				23.4%				25.9%			
Number of Departures	276				242				251			
End-of-Year Headcount	1,032				1,036				968			

■ **Statistics and Analysis of Departures from 2022 to 2024 - Taiwan Operational Site.**

Year	2022				2023				2024			
Age	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)
Below 30	19	5.1%	17	4.6%	15	4.0%	3	0.8%	20	5.5%	10	2.8%
31-50	19	5.1%	10	2.7%	29	7.8%	9	2.4%	23	6.3%	8	2.2%
51 and above	6	1.6%	6	1.6%	5	1.3%	1	0.3%	5	1.4%	1	0.3%
Total	44	11.8%	33	8.9%	49	13.1%	13	3.5%	48	13.2%	19	5.3%
Turnover Rate	20.7%				16.6%				18.5%			
Number of Departures	77				62				67			
End-of-Year Headcount	370				373				362			

■ **Statistics and Analysis of Departures from 2022 to 2024 - China Operational Sites.**

Year	2022				2023				2024			
Age	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)
Below 30	2	3.6%	1	1.8%	4	7.8%	2	3.9%	4	8.2%	3	6.1%
31-50	4	7.3%	9	16.4%	10	19.6%	10	19.6%	5	10.2%	8	16.4%
51 and above	2	3.6%	1	1.8%	0	0.0%	0	0.0%	0	0.0%	1	2.0%
Total	8	14.5%	11	20.0%	14	27.4%	12	23.5%	9	18.4%	12	24.5%
Turnover Rate	34.5%				50.9%				42.9%			
Number of Departures	19				26				21			
End-of-Year Headcount	55				51				49			

■ Statistics and Analysis of Departures from 2022 to 2024 - Vietnam Operational Sites.

Year	2022				2023				2024			
Age	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)	Male (Number of people)	Male (%)	Female (Number of people)	Female (%)
Below 30	49	8.1%	13	2.1%	72	11.8%	20	3.3%	64	11.5%	14	2.5%
31-50	86	14.2%	27	4.4%	32	5.2%	27	4.4%	52	9.4%	29	5.2%
51 and above	2	0.3%	3	0.5%	1	0.2%	2	0.3%	4	0.7%	0	0.0%
Total	137	22.6%	43	7.0%	105	17.2%	49	8.0%	120	21.6%	43	7.7%
Turnover Rate	29.6%				25.2%				29.3%			
Number of Departures	180				154				163			
End-of-Year Headcount	607				612				557			

Note: Turnover Rate = Number of resignations at each operational site for the year / Number of employees at each operational site at the end of the year.

All resignations are voluntary.

Gender and Age Ratio = Number of resignations by age group at each operational site for the year / Number of employees at each operational site at the end of the year.

The turnover rate is an important indicator for measuring internal human resource movement within a company. By examining the turnover rate, we can understand a company's attractiveness and satisfaction level for employees. Therefore, we investigate departing employees through supervisors or HR personnel, treating different types of departures differently, in order to implement appropriate improvement measures. This helps mitigate talent loss and enhance employee stability.

■ Diverse Employee Development and Equal Employment Opportunities

The Company emphasizes diverse employee development and equal employment opportunities across five key areas:

(1) Caring for Local Development through Neighborly Policies:

We care about local development and actively participate in community welfare activities. We sponsor disadvantaged groups and provide good employment opportunities as part of our vision.

(2) Diverse Workforce:

Employees at our Taiwan operational sites come from various regions and nationalities. We employ 19 Thai workers, 49 Vietnamese workers, and 4 new immigrant workers. This demonstrates the flexibility of the labor market and the diversity of work patterns promoted by the Company.

(3) Vibrant and Well-Balanced Age Distribution:

The age distribution of employees at our company's Taiwan operational site shows that employees aged 31 to 50 make up approximately 68.5% of the total workforce, with a male-to-female ratio of 5.5:4.5.

(4) Excessive Employment of People with Disabilities:

Our company's Taiwan operational sites operations received the "First Prize" in 2024 of Changhua County's Outstanding Employers for the Overachievement in Hiring People with Disabilities. To uphold the rights of people with disabilities and provide equal opportunities for their participation in the workforce, the Company is committed to improving the work environment and equipment. We aim to create a high-quality working environment for our friends with disabilities, promote their independence and development, and provide them with a sense of happiness and belonging through their work. This not only enhances our corporate culture but also creates a win-win situation by contributing to society.

(5) Older Adults Employee Retention and Training Policy:

Our company values the retention and reemployment training strategies for Older Adults. We encourage senior employees to stay on, sharing their experience and skills. Additionally, we apply for government subsidies such as the "Continued Employment of Older Workers" subsidy program and the "Post-Retirement Employment Training Subsidy for Middle-Aged and Older Workers." In 2024, the subsidy amounts applied for were NT\$123,000 and NT\$4,568, respectively.

■ Age Distribution of Employees at Each Operational Site in 2024.

Area	Gender	Age Group	Local			Foreign	Total
			General	Disabilities	New Immigrant		
Taiwan		Below age 30	21	0	0	0	21
		Age 31-50	59	0	4	0	63
		Age 51 and above	30	0	0	0	30
		Total Female	110	0	4	0	114
		Below age 30	26	0	0	20	46
		Age 31-50	93	6	0	48	147
		Age 51 and above	54	1	0	0	55
		Total Male	173	7	0	68	248
		Total	283	7	4	68	362
		Total	283	7	4	68	362
China		Below age 30	2	0	0	0	2
		Age 31-50	18	0	0	0	18
		Age 51 and above	2	0	0	0	2
		Total Female	22	0	0	0	22
		Below age 30	3	0	0	0	3
		Age 31-50	20	0	0	0	20
		Age 51 and above	5	0	0	0	5
		Total Male	28	0	0	0	28
		Total	50	0	0	0	50
		Total	50	0	0	0	50
Vietnam		Below age 30	31	0	0	0	31
		Age 31-50	215	0	0	1	216
		Age 51 and above	10	0	0	0	10
		Total Female	256	0	0	1	257
		Below age 30	87	0	0	0	87
		Age 31-50	197	0	0	3	200
		Age 51 and above	11	0	0	2	13
		Total Male	295	0	0	5	300
		Total	551	0	0	6	557
		Total	551	0	0	6	557
Total		Below age 30	54	0	0	0	54
		Age 31-50	292	0	4	1	297
		Age 51 and above	42	0	0	0	42
		Total Female	388	0	4	1	393
		Below age 30	116	0	0	20	136
		Age 31-50	310	6	0	51	367
		Age 51 and above	70	1	0	2	73
		Total Male	496	7	0	73	576
		Total	884	7	4	74	969
		Total	884	7	4	74	969

■ Retention and Care for New and Current Employees.

New employees are surveyed upon completing their probation period. The survey assesses "Environmental Adaptation," "Member Interaction," "Work Learning," and "Personnel Services," with a maximum score of 25 points for each dimension.

■ **Quarterly Survey Scoring of New Employees in 2024.**

Item	2024 Q1	2024 Q2	2024 Q3	2024 Q4	2024 Full Year
Environmental Adaptation	24.1	24.5	24.4	23.3	24.1
Member Interaction	24.0	24.5	23.2	24.3	24.0
Job Learning	23.7	24.5	23.8	22.8	23.7
Personnel Services	24.0	24.5	23.4	23.5	23.9
Total Score	95.8	98.0	94.8	93.9	95.7
Response Rate	100.0%	100.0%	100.0%	100.0%	100.0%

Satisfaction survey for current employees regarding subsidies for marriage, funerals, and celebrations assesses “Service Attitude of Service Personnel,” “Professionalism of Service Personnel,” “Clear Subsidy Items,” “Application Process Timeliness,” and “Satisfaction with Subsidy Standards,” with a maximum score of 100 points for each dimension.

■ **Quarterly Survey Scoring of Current Employees in 2024.**

Item	2024 Q1	2024 Q2	2024 Q3	2024 Q4	2024 Full Year
Service Attitude of Service Personnel	95	94	89	100.0	94.5
Professionalism of Service Personnel	95	97	89	100.0	95.3
Clarity of Subsidized Items	95	94	86	100.0	93.8
Timeliness of Application Process	95	97	83	100.0	93.8
Satisfaction with Subsidy Standard	95	94	86	100.0	93.8
Total Average	95	95.2	86.6	92.3	92.3
Response Rate	40.00%	100.00%	70.00%	50.00%	65.00%

■ **Workers who are not employees**

At our Taiwan operational site in 2023 and 2024, there were 5 security personnel. There were no dispatch workers employed at that site in 2023 and 2024. At our China operational sites, there were 33 and 23 temporary workers assigned to the production line in 2023 and 2024, with the personnel changes based on the needs of the production line schedule. At our Vietnam operational sites, there were no temporary workers hired in either 2023 or 2024. The table below shows the number of non-employee workers at the end of 2023 and 2024:

Category	Group	2023		2024	
		Male	Female	Male	Female
Operational Sites	Taiwan	5	0	5	0
	China	33	0	23	0
	Vietnam	0	0	0	0
Total		38	0	28	0

Area	Gender	Direct personnel	Number of direct personnel evaluated	Evaluation rate	Indirect personnel	Number of indirect personnel evaluated	Evaluation rate	Managerial position	Number of managerial positions evaluated	Evaluation rate	Number of foreign personnel	Number of foreign personnel evaluated	Evaluation rate	Total	Total number of personnel evaluated	Evaluation rate
Taiwan	Female	39	39	100.00%	69	69	100.00%	6	4	66.67%	0	0	0.00%	114	112	98.25%
	Male	80	79	98.75%	75	75	100.00%	25	19	76.00%	68	67	98.53%	248	240	96.77%
	Total	119	118	99.16%	144	144	100.00%	31	23	74.19%	68	67	98.53%	362	352	97.24%
China	Female	3	3	100.00%	11	11	100.00%	7	7	100.00%	0	0	0.00%	21	21	100.00%
	Male	7	7	100.00%	10	10	100.00%	11	11	100.00%	0	0	0.00%	28	28	100.00%
	Total	10	10	100.00%	21	21	100.00%	18	18	100.00%	0	0	0.00%	49	49	100.00%
Vietnam	Female	159	159	100.00%	82	82	100.00%	15	15	100.00%	1	0	0.00%	257	256	99.61%
	Male	196	196	100.00%	73	73	100.00%	26	26	100.00%	5	4	80.00%	300	299	99.67%
	Total	355	355	100.00%	155	155	100.00%	41	41	100.00%	6	4	66.67%	557	555	99.64%
All personnel	Female	201	201	100.00%	162	162	100.00%	28	26	92.86%	1	0	0.00%	392	389	99.23%
	Male	283	282	99.65%	158	158	100.00%	62	56	90.32%	73	71	97.26%	576	567	98.44%
	Total	484	483	99.79%	320	320	100.00%	90	82	91.11%	74	71	95.95%	968	956	98.76%

Description: At the Taiwan operational site, Unassessed individuals include 1 chairperson, 7 directors, 1 president, 1 executive assistant, totaling 10 individuals.

At the Vietnam operational site, unassessed individuals include 1 chairperson and 1 deputy manager, totaling 2 individuals.

Each year, the Taiwan operational site issues the “Human Resources Survey/Individual Skills Assessment Form” to each unit supervisor to register the new items of direct online training for his/her staff and evaluate the proficiency level. It serves as a reference for adjusting training and gauging individual training effectiveness while evaluating employees’ future career development abilities. For employee career development, a variety of training courses are offered and linked to job promotions as assessment criteria. For example, presentation skills, time management, training for grassroots managers, team communication and cohesion, problem analysis and solution application skills, Excel business data analysis, meeting operation skills, workflow improvement and efficiency enhancement, customer relationship management, project planning and management application skills, performance review and improvement practices are used as criteria for evaluating and promoting to team leader or specialist positions.



Each supervisor possesses deep professional knowledge and skills. To foster their management and leadership capabilities, the Company introduced the Dale Carnegie Leadership Training Course in March 2012. This training aims to enhance supervisory management skills. Based on operational demands throughout the year and the Company’s dedication to nurturing quality talents, periodic participation in the “Carnegie Manager Leadership Course” and “Carnegie Effective Communication and Interpersonal Relationship Course” training is organized. However, due to the impact of the pandemic in 2022, training assignments were postponed and adjusted to internal specialized training. In 2023, two classes of the "Carnegie Cohesive Communication and Cohesion Training Course" and one class of the "Carnegie Manager Leadership Course" were held. It is planned to offer the

"Carnegie Agile Leadership -FBT Sustainability and Legacy" and "Carnegie Advanced Team Communication and Cohesion" programs in 2025.

Carnegie Courses in 2024.	Accumulated Participants Up to 2024.
Course title	
Carnegie General Manager Excellence Course	1
Carnegie Manager Leadership Course	30
Mentor and Legacy - Open Management	30
Team Communication and Cohesion - 5th Class	147
	
Dale Carnegie Course Mentor and Legacy - Open Management, 1st Class of 2024.	Dale Carnegie Course Team Communication and Cohesion Training, 5th Class of 2024.

5.2.2. Employee Learning and Effectiveness

The Company conducts an annual education and training plan survey to identify competency gaps across various job levels. It then formulates yearly training plans and objectives. In 2024, the Company organized a total of 348 training sessions at its Taiwan operational sites, with the participation of 5,950 individuals. Among them, training hours for new immigrants amounted to 52 hours, foreign workers accumulated 420 hours, and training for individuals with disabilities reached 193.5 hours. The total training hours for all employees were a total of 12,214.5 hours. For female managerial roles, accounting supervisors are required to pursue annual professional development to meet specified legal hours. In 2024, the training hours for these roles totaled 319 hours, accounting for 69.80% of training hours for female managers and 18.73% of overall managerial training hours. Consequently, the training hours for female managers exceeded those for male employees. At Suzhou Fine Blanking & Tool, an operational site in China, 1,241 individuals attended training, accumulating 3,902.5 training hours. At GSK Vietnam, an operational site in Vietnam, 1,234 individuals participated in training, with a cumulative training time of 1,789 hours. Combining training efforts across Taiwan and its overseas subsidiaries, the total training hours amounted to 17,906 hours, successfully achieving the 2024 training objectives.

Initiatives like team-building camps enhance employee morale and cohesion. Regular health seminars provide employees insights on maintaining a healthy lifestyle beyond working hours. As per the annual Environmental Safety and Health Plan, new and existing employees undergo environment, safety, and health education training. This equips employees with knowledge on how to protect themselves while working on-site, mitigating the risks of occupational accidents. Through education and training, employee awareness is elevated, leading to a reduction in process defects. This in turn improves customer service efficiency and strengthens customer relationships, ultimately stabilizing revenue and contributing to the Company's sustainable capabilities, thereby achieving annual goals.

Data from 2024 below demonstrates no significant difference in training hours between male and female employees, validating the Company’s non-discriminatory approach to talent development. The Company aims to provide diverse learning channels to enable employees to enhance their professional skills.

Taiwan employees possess professional certifications such as Occupational Safety and Health Managers, crane operation, and forklift operation. A total of 117 employees hold 219 professional certification certificates.

The combined statistics for 2024 education and training are presented in the chart below:

Course Categories		Course Number	Training Hours	Number of
Management		102	3,592.0	1,053
Professional Skills	Finance, Administration	77	664.0	239
	Marketing, Sales	23	339.0	96
	Procurement	19	225.0	61
	Production Management	45	819.0	586
	R&D, Quality	88	2,166.0	467
	Technology	173	3,837.5	2,690
	Auditing	26	608.0	223
Corporate Governance, Board of		8	68.5	22
Information Technology		24	901.0	426
General		17	597.5	391
Environmental & Safety		77	4,088.5	2,171
Total		679	17,906.0	8,425

Education and Training Analysis Chart and Classroom Implementation Photos at Taiwan Operational Sites in 2024:

■ **Training Status of Male Employees in 2024.**

Job Category	Number of people	Total Hours	Average Hours per Person
Managerial position	25	1,246.0	49.84
Indirect personnel	75	3,618.5	48.25
Direct personnel	148	2,668.5	18.03
Total	248	7,533.0	30.38

■ **Training Status of Female Employees in 2024.**

Job Category	Number of people	Total Hours	Average Hours per Person
Managerial position	6	457.0	76.17
Indirect personnel	69	3,426	49.65
Direct personnel	39	798.5	20.47
Total	114	4,681.5	41.07

Description : 1. The training participant count includes employees who left during 2024, which is why the number of training participants is greater than the year-end headcount for 2024.
 2. The higher training hours for female managers compared to male managers are due to mandatory courses specified by regulations. On the other hand, male indirect staff have more training hours than female staff due to occupational safety and health refresher courses.

Identity		New Immigrants	Foreign Workers	Employees with Disabilities	General	Total
Male	Number of people	0	68	7	173	248
	Hours	0	420	193.5	6,919.5	7,533.0
Female	Number of people	4	0	0	110	114
	Hours	52	0	0	4,630	4,681.5
Total	Number of people	4	68	7	283	362
	Hours	52	420	193.5	11,549.0	12,214.5
Average		13.00	6.18	27.64	40.81	33.74

Description : The training for new immigrants and foreign workers is mainly on-service labor safety and health education training and internal Standard Operating Procedures (SOP) or One Point Lesson (OPL) training, but there are no other types of courses, so the number of hours of training is relatively small.



Practical Application of the Taguchi Method



Setting and Application of Standard Working Hours



Inventory Management and Obsolete Material Analysis



CQI 11 – Electroplating System Audit Requirements



Dale Carnegie – Team Communication and Cohesion, 5th Class



Dale Carnegie – Mentor and Legacy: Open Management

5.3. Remuneration and Benefits

401 Labor Relations 2016 Management Policy

Item	Description	Content
Material Topics and its Boundaries	Reason for the materiality of this topic	Employees are the most important assets of the Company. With the concept of taking care of the welfare of employees and the interests of shareholders, we provide the most competitive overall salary to attract and retain the best talents. The Company continues to strive to enhance profitability and create higher economic value, with the aim of achieving value recognition and satisfaction among employees, shareholders, customers, suppliers/contractors and related stakeholders.
	Boundary for this topic	Employees (direct impact), Government Agencies (indirect impact), Group (indirect impact)
	Limitations of disclosure within this boundary	There is no information disclosed by the organization's overseas operations.
Management Approach and Its Components	Management objectives for this topic	Enhance the overall compensation of employees through various employee benefits initiatives.
	Policy	The Company continuously improves its operational and financial performance to achieve overall employee compensation growth.
	Commitments	Comply with regulations from various regulatory authorities and implement management policies to continuously maximize the benefits for employees and shareholders.
	Goals and Targets	1. Increase annual per capita employee benefit expenses by 10%. 2. Increase the annual average salary of full-time employees who are not in supervisory positions by 10%.
	Responsibility	The Management Department is responsible for summarizing and summarizing the results of this review, and will announce and disclose the results in accordance with the regulations of the supervisory authority.
	Resources	1. Regular monthly management meetings are held by top-management supervisors to continuously monitor and review business performance. 2. Regular labor-management meetings and employee welfare committees are held to fully coordinate the use of employee benefit resources, promote labor-management cooperation, and enhance labor conditions.
	Grievance Mechanism	Stakeholders can report any suspected labor disputes or human rights incidents through the following methods: Management Department: Manager Liu Internal/External Complaint Phone: 04-7990118 ext. 120 Internal/External Complaint Email: adm20@fineblanking.com.tw
	Specific Actions	Continue to carry out self-development of products and update and optimize production equipment or processes, and promoting various improvement activities to enhance operational competitiveness and increase profits, as well as increasing the non-recurring salaries of employees.

Item	Description	Content
Evaluation of the Management Approach	Management Assessment Mechanism	<ol style="list-style-type: none"> 1. Monthly performance review within the Management Department to examine the average salary growth of local employees. 2. Announcing the employee benefits costs and salaries of non-supervisory full-time employees for the previous year in March and April, in accordance with the regulations of competent authority.
	Results of Management Policy Evaluation	<ol style="list-style-type: none"> 1. The average employee benefit expenses at Taiwan operational sites in 2023 and 2024 were NT\$642,000 and NT\$639,000 respectively, with a grew of 0.5%. 2. The average annual salary for non-supervisory full-time employees at Taiwan operational sites in 2024 and 2023 was NT\$520,000 and NT\$513,000 respectively, representing an increased of NT\$7,000, with a grew of 1.36%.
	Management Policy Adjustments	We have set targets for the net income after tax for the five years starting from 2023, and will continue to maximize the benefits for the Company and its stakeholders in the future.

5.3.1. Employee Salaries

For the Company’s Taiwan operational sites, based on regulations such as the “Remuneration Committee Organizational Regulations,” “Directors’ Remuneration and Employees’ Remuneration Approval and Issuance Rules,” “Year-End Bonus Management Rules,” “Salary Management Regulations,” and “Employee Pension Management Regulations,” the total compensation for the highest governing body members comprises fixed and variable pay based on performance. The remuneration of high-level personnel is correlated with business performance. According to the Company’s Articles of Incorporation, if the Company generates profits based on yearly performance, at least 2% should be allocated as employee compensation, not exceeding 5% for director remuneration. These matters must be approved by the Remuneration Committee and the Board of Directors, with reporting to shareholders and subject to stakeholder oversight.

● Employee Remuneration System

1	<p>Shared Business Results Allocate more than 2% of pre-tax net profit (excluding directors’ and employees’ remuneration) as employee compensation.</p>
2	<p>Fair Compensation In 2024, the number of non-managerial employees was 337, a reduction of 4 compared to 2023. The average salary increased to NT\$520,000, reflecting a 1.36% rise compared to 2023. The median salary increased to NT\$471,000, showing a 1.51% increase. Note: The net profit attributable to the parent company’s owners grew by 2.01% in 2024 compared to 2023, which led to an increase in the provision and distribution of non-recurring employee compensation and year-end bonuses.</p>
3	<p>Regular Salary Adjustments The “Salary Issuance Regulations” is applied based on specialized skills, qualifications, and reference to market salary levels. A comprehensive salary review for all employees in conducted in March each year, considering external salary surveys, market salary levels, and a proportion of the salary adjustment based on the previous three years’ performance evaluations.</p>

In terms of retirement benefits, high-level managers do not receive different benefits compared to other employees. Regarding the remuneration of directors and senior executives, apart from being determined by the Remuneration Committee in accordance with the law, relevant information has been disclosed in the 2023 annual report to ensure transparency for all stakeholders. Shareholders can express their opinions through the annual report or contact points on the Company’s website.

The Company upholds the philosophy that employees are its most valuable assets. With the concept of taking care of the welfare of employees and the interests of shareholders, we provide the most competitive overall salary to attract and retain the best talents. Employee compensation will not differ based on factors such as gender, religion, race, nationality, or political affiliation. The salary standards for both male and female employees in the Company are the same. The salary-to-base pay ratio for male and female employees in entry-level positions is 1:1. The Company rewards an introduction bonus of NT\$3,000 to employees who have worked for at least six months. An additional bonus of NT\$3,000 is given after one year.

The multiplier for the total salary of the President and total employee compensation, as well as the percentage increase, is shown in the table below:

Year	Change in the General Manager’s total compensation compared to the previous year	The median total compensation of other employees increased or decreased compared to the previous year.	The ratio of the total compensation between the General Manager and other employees.	The multiple of the percentage increase in the General Manager’s compensation compared to the percentage increase in the compensation of other employees.
2023	2.21%	-12.24%	8.26 times	-0.18 times
2024	-0.76%	1.93%	8.05 times	0.39 times

Description: Salary components include wages, year-end bonuses, employee compensation, referral bonuses, exemplary employee bonuses, and senior employee bonuses.

The Company’s employee salaries are determined based on education, experience, individual professional competence, and job performance. There will be no differences due to factors like gender, religion, race, nationality, and political affiliation. Salary and labor conditions fully comply with local labor laws and international human rights conventions.

Female and Male Compensation Ratios:

Job Role	Female/Male Ratio	Reasons for Lower Female Compensation Ratio
General Employees	1:0.96	NA
Section Chief	1:1.05	The employees have less seniority, with a smaller number of staff, and the majority of the roles are in indirect units.
Division Chief	1:0.97	NA
Managers and above	1:1.36	Predominantly male, including President and Executive Vice-President

The average annual number of non-supervisory full-time employees at the Company’s Taiwan operational sites in 2024 and 2023, as per the regulations of the competent authority, was 337 and 341, respectively, indicating a decrease of 4 employees. The average annual salary for these non-supervisory full-time employees in 2024 was NT\$520,000, compared to NT\$513,000 in 2023, an increase of NT\$7,000. The median annual salary for non-supervisory employees in 2024 was NT\$471,000 compared to NT\$464,000 in 2023, showing an increase of NT\$7,000.

■ Statistics of Benefits Costs for Non-Supervisory Full-time Employees:

Unit: Person/Amount (NTD)

Item	2023 (A)	2024(B)	Difference (=B-A)
Number of full-time employees	341	337	4
Average Salary/Person/Month	42,741	43,355	614
Median Salary/Person/Month	38,662	39,230	568

Note: The net profit attributable to the parent company's owners grew by 2.01% in 2024 compared to 2023, which led to an increase in the provision and distribution of non-recurring employee compensation and year-end bonuses.

5.3.2. Employee Benefits

For the Taiwan operational sites, the Company provides comprehensive benefits for local full-time employees, including base salary, bonuses, employee compensation, retirement benefits, and other perks. Comprehensive Employee Insurance Plans: The Company provides comprehensive insurance coverage for all employees, including labor insurance, National Health Insurance, and group accident insurance. This coverage starts from the day of joining the Company, ensuring that employees are well protected.

Attractive Compensation System: The Company allocates year-end bonuses based on revenue ratios every month, and annual employee compensation is provided according to the Company's regulations.

Other Benefits: The Employee Welfare Committee provides various welfare measures.

- ▶ Holiday Bonus: Bonuses are provided based on seniority.
- ▶ Birthday Bonus: Gift vouchers and small gifts are given.
- ▶ Childbirth Bonus: Employees or their spouses receive a bonus of NT\$3,000 along with congratulatory gifts upon childbirth.
- ▶ Marriage Bonus: Bonuses are provided based on seniority.
- ▶ Funeral Consolation Money: Consolation money are given based on the level of kinship.

- ▶ Housewarming Celebration: Bonuses are provided based on job title and seniority.
- ▶ Domestic Travel
- ▶ Labor Day Activities
- ▶ Departmental meals are subsidized once per quarter.
- ▶ Emergency Aid
- ▶ Discount benefits from over 1,000 affiliated stores
- ▶ Employee travel



5.3.3. Comprehensive Pension Scheme

Based on the "Labor Standards Act" and the "Labor Pension Act," the Company's Taiwan operational sites have established the Employee Retirement Regulations. The Company has a sound financial system in place to provide stable retirement withdrawal and payment. Professional actuaries assess the retirement reserve annually to ensure sufficient withdrawal and payment funding for future retirement benefits, protecting the rights of employees who will claim retirement benefits.

Retirement pension based on Labor Standards Act

Retirement benefits are calculated based on employee years of service and the average reached an agreement with employees under the old pension system to settle their old service years in accordance with the Labor Standards Act and the Labor Pension Act. The approval salary during the last six months before retirement. In July of the year 2023, our company letters from the Trust Department of Taiwan Bank were obtained and filed in August and September of 2023.

Retirement pension based on Labor Pension Act

Retirement benefits are accrued by contributing 6% of each employee’s monthly salary to an individual account. Employees are allowed to voluntarily contribute to their retirement pension within a range of 0% to 6% of their monthly salary. As of the end of 2024, the number of employees participating in the voluntary labor pension contribution program was 70, accounting for 23.81% of the total number of employees under the new pension system in the company.

▪Retirement Planning at Different Operational Sites

Taiwan	Establishment of a “Labor Retirement Reserve Supervisory Committee” with a majority of labor representatives. Monthly contributions of 2% of the total monthly salary. Implementation of the new pension system since July 2005, allowing employees to contribute 6% of their full salary to their personal accounts while retaining years of service under the old system. Pension benefits will be provided according to the law upon retirement. Pension benefits cover 100% of employees. The recognized amount for the contribution to the new pension system in the year 2024 is NT\$7,829,000.
China	Participation in social insurance according to the “Social Insurance Law,” with old-age insurance contributing to retirement benefits. Monthly contributions amount to 42% of the total monthly salary. Pension benefits cover 100% of employees. The recognized amount for the pension insurance in 2024 is NT\$3,639,000.
Vietnam	Entitlement to retirement benefits as per the “Law on Social Insurance,” calculated based on the total salary paid for social insurance premiums, with 21.5% being contributed to social insurance. Pension benefits cover 100% of employees. The recognized amount for the social insurance contributions in 2024 is NT\$10,181,000.

5.3.4.Friendly Workplace and Childcare

For the Taiwan operational sites, the Company promotes gender equality and supports the needs of employees by offering unpaid parental leave for all employees with children under three years of age. In 2024, 5 male and 6 female employees in Taiwan were eligible for parental leave. There was 0 male employee and 5 female employee who applied. Due to cultural differences, no employees applied for parental leave in overseas locations. Return-to-Work and Retention Rates:

	Male	Female	Total
Number of employees applied for unpaid parental leave in 2024.	0	5	5
Number of employees expected to return from unpaid parental leave in 2024. (A)	0	2	2
Number of employees expected to return from unpaid parental leave in 2024 and actually returned. (B)	0	2	2
Reinstatement Rate. (B/A)	—	100%	100%
Number of employees applied for unpaid parental leave in 2023, and has been employed for over a year. (C)	1	1	2
Number of employees applied for unpaid parental leave in 2023 and actually returned. (D)	1	1	2
Retention Rate. (C/D)	100%	100%	100%

5.4. Human Rights Management

The Company upholds its core value of “Inclusive Growth” and supports the United Nations Universal Declaration of Human Rights (UDHR) and related international concepts of respecting human rights. At the same time, we adhere to the local regulations of all global operating locations, and treat all employees with dignity and respect. The company adheres to various labor laws and relevant regulations. In response to the requirements of international clients, the company applied for the international platform certification, RBA SAQ (Responsible Business Alliance Self-Assessment Questionnaire, SAQ), and received a third-party certification rating of 91/100 in the report. In 2024, there were no major violations or labor disputes, no labor-management dispute losses were incurred.

5.4.1. Human Rights Protection Training

At the Taiwan operational sites, we launched diverse human rights protection training programs in 2024, including factory safety and health, emergency response, and first aid training. The total training hours amounted to 1,988 hours, with a total of 990 employees completed training, with the total number of training participants reaching 5,950 in 2024.

5.4.2. Human Rights Concerns and Practices

Topics	Subject	Approach	High-Risk Count
Provide a Safe, Healthy, and Harassment-Free Working Environment	All employees	<ul style="list-style-type: none"> ▶ Implement occupational disease prevention and promote employees' physical and mental well-being. ▶ Manage risks associated with specific harmful working environments. ▶ Provide medical consultation services. ▶ Set up an employee complaint mailbox. 	0
Diverse Employment and Elimination of Unlawful Discrimination	Newly Hired Employees	<ul style="list-style-type: none"> ▶ Adhere to government labor laws, internal regulations, and policies. ▶ Follow international human rights conventions, such as gender equality, labor rights, and prohibition of discrimination, respecting employees of different cultures and beliefs. ▶ Provide recruitment training for supervisors on “talent acquisition” and remind them of interview considerations. ▶ Advertise job openings externally with no discriminatory qualification requirements to ensure equal job opportunities. 	0
Prohibition of forced labor and child labor	All employees Newly Hired Employees	<ul style="list-style-type: none"> ▶ Adhere to government labor laws, not coercing or compelling any unwilling individuals to perform labor. Clearly stipulate in work rules that overtime requires employee consent and can be applied for overtime pay as required by law. ▶ Never employ involuntary workers or individuals under the age of 16. Use employment notifications to fully explain the rights, obligations, and benefits of the employed party, maintaining an equal and transparent employment relationship.” 	0
Working Hours Management	All employees	<ul style="list-style-type: none"> ▶ Avoid abnormal workloads for employees. ▶ Comply with legal regulations regarding working hours. ▶ Work-life balance ▶ Establish an “Attendance and Overtime Application System.” 	0
Assist Employees in Maintaining Physical and Mental Health and Work-Life Balance	All employees	<ul style="list-style-type: none"> ▶ Provide diverse activities and participation in clubs to enhance interpersonal interactions among colleagues and enrich the concept of work-life balance. 	0

5.4.3. Employee Communication Channels

Communication Channels		Communication Frequency
 <p>Face-to-Face Communication</p>	<ul style="list-style-type: none"> ▶ Labor-Management Meetings ▶ Welfare Committee Meetings ▶ Department Meetings and Activities 	<ul style="list-style-type: none"> ▶ Quarterly ▶ Quarterly meetings are held as a rule, and interim meetings may be held when necessary ▶ Irregular basis
 <p>Internal Units</p>	<ul style="list-style-type: none"> ▶ HR Services ▶ In-Service Employee Satisfaction Survey ▶ New Employee Satisfaction Survey ▶ Awareness Survey for Various System Implementations ▶ In-Service Employee Health Check Questionnaire Survey ▶ On-Site Physician Service Satisfaction Survey 	<ul style="list-style-type: none"> ▶ Irregular basis ▶ Irregular basis ▶ Every Two or Three Months ▶ Once per Year ▶ Once per Year ▶ Once per Month
 <p>Employee Feedback Channels</p>	<ul style="list-style-type: none"> ▶ Complaint Mailbox ▶ Employee Feedback Box ▶ Complaint Hotline and Mailbox 	<p>Reported cases will be handled and tracked by the responsible unit, and protective measures will be taken for complainants and relevant personnel.</p>

5.4.4. Labor-Management Meetings, Employee Welfare Committee, and Unions

The company's Taiwan operational site does not have a labor union and has not signed a collective bargaining agreement. Although a labor union has been established at the company's operations in mainland China, the union has not made any requests for a collective bargaining agreement to date, so no such agreement has been signed. At the company's operations in Vietnam, in order to maintain stable labor-management relations, both parties, guided by the principles of labor-management autonomy and integrity, negotiate on labor-related matters such as working conditions, welfare measures, occupational safety, internal grievance mechanisms, union operations, and the use of company facilities. On July 1, 2024, both parties signed a collective bargaining agreement, valid from the signing date until June 30, 2025, for a period of one year. The agreement includes provisions that are more favorable than labor laws, such as "assisting workers from economically disadvantaged families" and "assisting workers from remote hometowns with transportation costs for returning home during the New Year holiday."

The Taiwan operational site holds labor-management meetings every quarter in accordance with the Labor Standards Act. Additionally, in compliance with the "Employee Welfare Management Regulations," employee welfare committee meetings are held at least once per quarter. Representatives from each department are designated to participate in these meetings and convey all welfare-related information to employees.

The China operational sites have established a union, with members elected by employees. The union members then internally elect a president, vice president, and committee members. In 2024, the union covered all employees in the region, accounting for 100% of the total workforce. The union members hold regular monthly meetings and collaborate with the management department to plan and conduct group activities, enhancing team cohesion and morale.

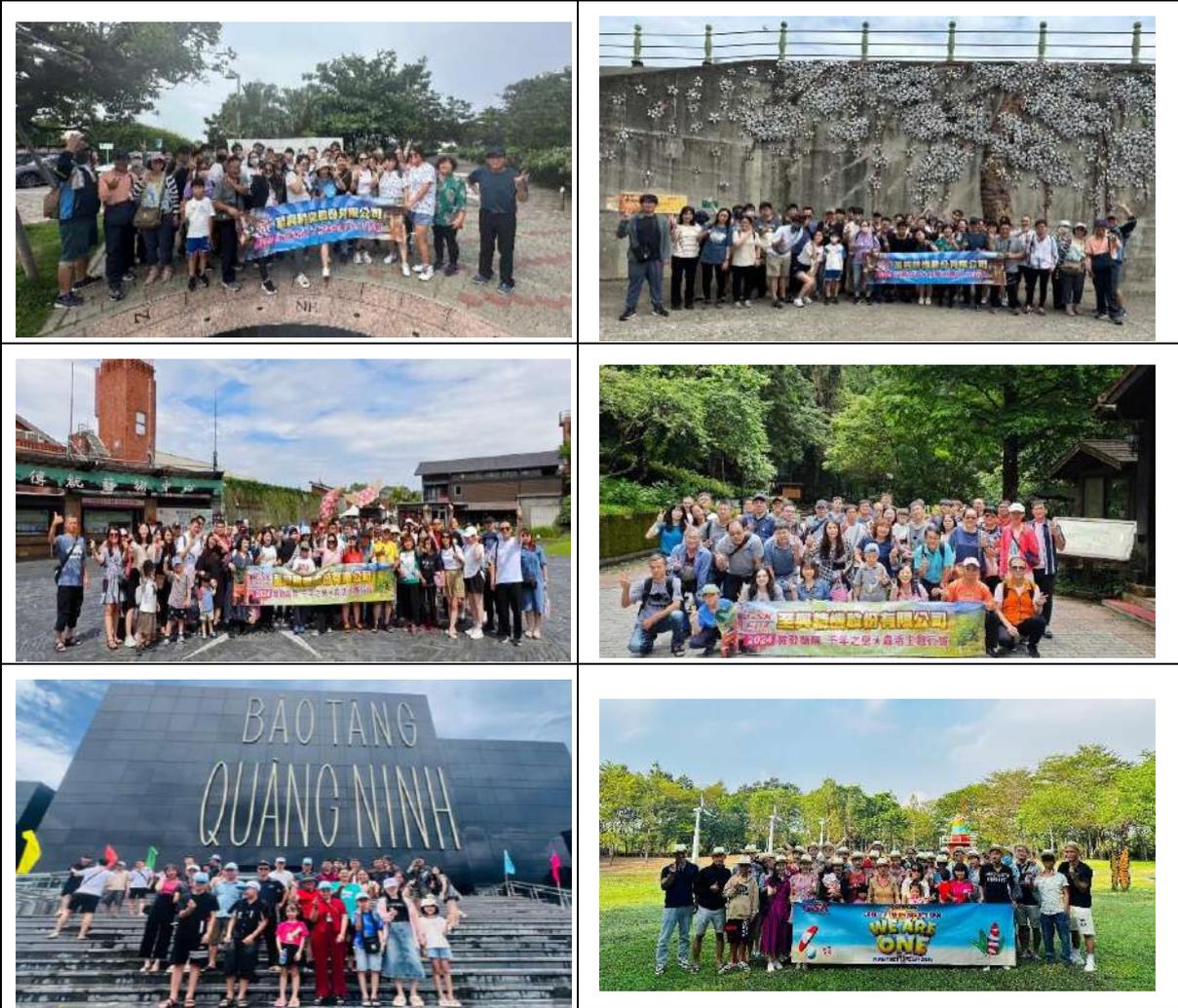
The Vietnam operational sites have also established a union, with representatives appointed from each unit, and then internal elections for the president and committee members. In 2024, the union covered all employees in the region, accounting for 100% of the total workforce. The labor union holds meetings from time to time according to the needs of the activities. Union members represent the employees to hold meetings and communicate all welfare information, so as to provide a channel of communication and coordination between labor and employer, and to prevent conflicts and strikes between the labor side and the employer side.

The Company implements the resolutions of labor-management meetings and employee welfare committees at the Taiwan operational sites, as well as the decisions of unions in China and Vietnam operational sites, to ensure that the rights of all employees across all locations are protected. All company-held activities are voluntarily participated in by all employees. For example, employee trips, year-end parties, and health promotion activities. Employees can voice their opinions through labor-management meetings or the Employee Welfare Committee or union representatives, and there were no violations of freedom of association and collective bargaining in 2024.

The channels for filing complaints at the Company’s operating locations are listed below:

1. Employees can provide feedback through labor-management meetings, employee welfare committees, union representatives, suggestion boxes, complaint hotlines, and email.
2. If human rights complaints are received, the Human Resources Arbitration Committee may convene a meeting to record the details of the incident. The committee consists of managers at the department level, with the President serving as the chairperson. The committee votes to determine whether punishment is necessary.

Operational Site	Name of Meeting	Purpose and Function	Participants	Frequency
Taiwan	Labor-Management Meeting	<ol style="list-style-type: none"> 1. Training status 2. Coordinate labor relations and promote labor-management cooperation, labor conditions, labor welfare planning, and improve work efficiency with regard to labor dynamics, production planning, and business overview. 3. Other suggestions and reports. 	Chairperson: Rotating labor and management representatives Participating members Representatives of labor and management	Quarterly February, April, July, October
	Employee Welfare Committee Meeting	<ol style="list-style-type: none"> 1. Planning, management, and use of employee welfare funds. 2. Other matters related to employee welfare. 	Chair: Chairperson Participating members Employee Welfare Committee members	Quarterly meetings are held as a rule, and interim meetings may be held when necessary.
China Vietnam	Unions	<ol style="list-style-type: none"> 1. Participate in meetings on wages, benefits, labor safety and health, social insurance, and other issues of immediate interest to workers. 2. Participate in the mediation of labor disputes in the company. 3. Other suggestions and reports. 	Election of representatives by employees Appointment of chairperson, vice-chairperson and members	Monthly meetings



Employee Travel



Year-end banquet t (Vietnam Operational Sites)

● Harmonious Labor Relations

The Company's various operational sites respect employee complaint channels. Over the years, the Company's labor-management relationship has remained harmonious, and communication has been extremely smooth. As a result, up to this point, there have been no instances affecting the rights of personnel due to operational changes.

The Taiwan operational sites have established open communication channels, emphasizing two-way communication. Apart from planning necessary communication systems in accordance with regulations, various auxiliary communication platforms have been set up, including: face-to-face communication, bulletin boards, quarterly labor-management meetings, morning meetings, department meetings, and more. Through employee feedback channels, the Company can fully understand employee needs, provide clear guidance and assistance in work, and ensure the effectiveness of communication through relevant legal regulations. Additionally, FBT actively promotes gender equality in the workplace, introducing various policies and measures to prevent and address sexual harassment, promoting a gender-equal working environment. In the event that employment is terminated due to labor relations reasons in the future, after approval by the competent authority, those who have served for over three months but less than one year will receive a notice period of ten days; those who have served for over one year but less than three years will receive a notice period of twenty days; those who have served for over three years will receive a notice period of thirty days. For those whose contracts are terminated without notice, wages for the notice period will be provided.

5.5.Occupational Health and Safety

GRI403 Occupational Safety and Health 2018 Management Policy

Item	Description	Content
Material Topics and its Boundaries	Reason for the materiality of this topic	<ol style="list-style-type: none"> To comply with international standards ISO 45001 Occupational Health and Safety Management System, necessary occupational health and safety measures are being taken to meet system and regulatory requirements. Establish a safety culture, cultivate compliance habits, and eliminate, reduce, or avoid injuries and unhealthy incidents among all workers during operations.
	Boundary for this topic	Employees (direct impact), Government Agencies (indirect impact), Group (indirect impact), Suppliers/Contractors (business conduct impact)
	Limitations of disclosure within this boundary	There is no information disclosed by the organization's overseas operations.
Management Approach and Its Components	Management objectives for this topic	To eliminate hazards and disasters, and provide a clean, comfortable, well-lit, and safe working environment. To implement occupational safety management plans and engineering improvements, creating a safe and healthy workplace.
	Policy	The Company is committed to ensuring the safety and health of all workers, establishing a positive working environment, complying with regulations, preventing pollution and accidents, reducing environmental, safety, and health impacts and unacceptable risks arising from products, materials, personnel, machinery, procedures, activities, and services, continuously promoting EHS improvements, promoting the concept of environmental safety and health, and fulfilling corporate social responsibility.
	Commitments	<ol style="list-style-type: none"> To conduct hazard identification, risk assessment management to prevent injuries and unhealthy incidents. To provide ongoing worker health and safety education and promote environmental health and safety performance management, ensuring full participation in safety and health by all. To continuously promote safety and health improvements and create a safe and healthy workplace.
	Goals and Targets	<ol style="list-style-type: none"> There were 60 cases/year of safety observation and near-miss accident investigations. 100% completion rate for safety and health inspections and fire monitoring improvements. 97% achievement rate for health management. Zero accidents.

Item	Description	Content
Management Approach and Its Components	Responsibility	<ol style="list-style-type: none"> The Safety Management Office is responsible for formulating occupational health and safety management plans and guiding relevant departments in implementation. Supervisors at all levels command and supervise safety and health management matters within their authority and coordinate and guide relevant personnel in implementation.
	Resources	<ol style="list-style-type: none"> The Occupational Health and Safety Committee, as well as TPM Environmental Safety Subcommittee composed of the President, department heads, and labor representatives from various units, promote and implement occupational safety plans. Full participation
	Grievance Mechanism	<p>If any stakeholders discover any suspected violations of occupational health and safety, they can report it through the following channels:</p> <p>External Complaint Unit: Wu Gao-chuan, Department of Auditing External Complaint Phone: 04-7990118 ext. 106 External Complaint Email: gmo12@fineblanking.com.tw Internal Complaint Phone: 04-7990118 ext. 120 Internal Complaint Email: adm20@fineblanking.com.tw</p>
	Specific Actions	<ol style="list-style-type: none"> Safety and health inspections and fire monitoring plans Emergency response drill plan Environment health and safety education and training plans
Evaluation of the Management Approach	Management Assessment Mechanism	Monthly regular management meetings are held by executives at level 1 and above to conduct performance reviews for the current month.
	Evaluation of the Management Approach Results	<ol style="list-style-type: none"> The target for safety observation and near-miss accident investigations in 2024 was 60 cases and the actual number was 99 cases, reaching a 100% completion rate. Safety and health inspections and fire monitoring in 2024 had 91 issues identified and subsequently improved, achieving a 100% completion rate. The target for health management achievement rate in 2024 was 97%, and the actual achievement was 98.4%. Zero accidents were recorded in 2024, meeting the goal of 0 accidents.
	Management Policy Adjustments	<ol style="list-style-type: none"> Continue to promote ISO45001/CNS45001 Occupational Safety and Health Management Systems and continuously improve the establishment of a safe and healthy environment through environmental health and safety management programs. Continuously promote TPM improvement activities.

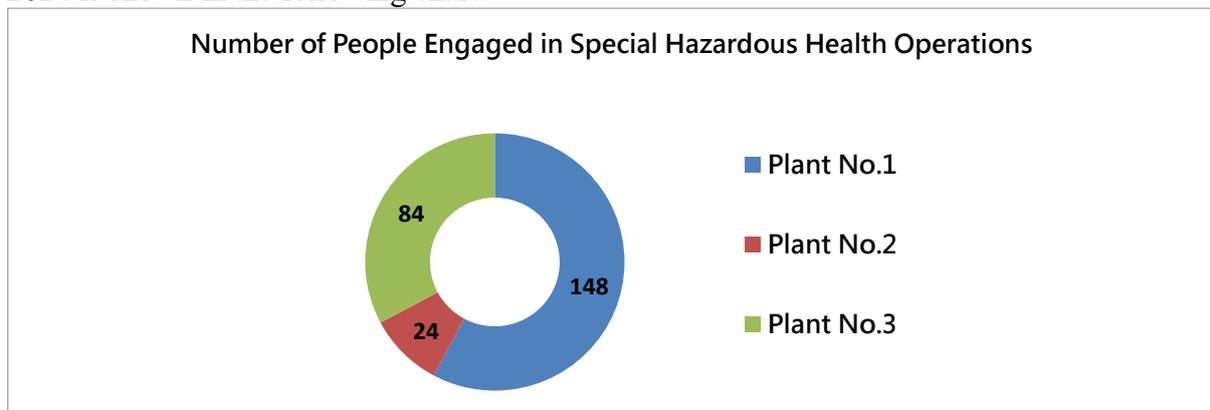
The Company has established an employee health management platform to continually optimize the system, allowing for E-based health self-management, health checkup inquiries, epidemic prevention information, and health promotion messaging. The system uses an intranet and designated area Wi-Fi connection, with employees logging in using personal accounts and passwords to ensure data protection and information security.

In 2024, the Company continued to participate in the Ministry of Labor’s National Workplace Safety and Health Week activity series and received a participation certificate issued by the Occupational Safety and Health Administration.

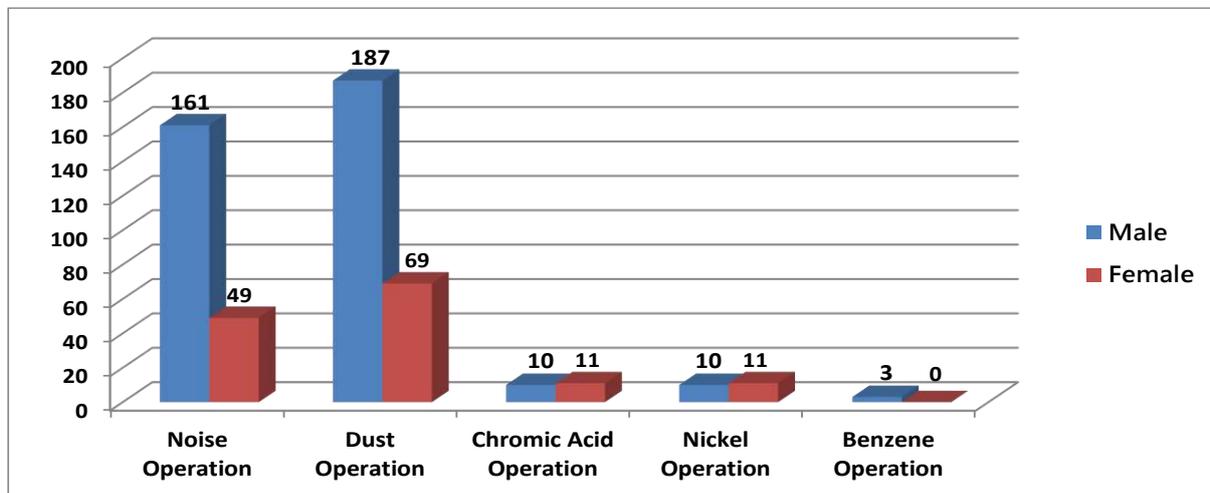


5.5.1. Health Protection

Employees are crucial assets to the Company, and as such, the Company places special emphasis on their health and well-being. In addition to regular health examinations held in accordance with regulations such as the Labor Health Protection Regulations, employees under the age of 65 undergo regular general health checks every three years, exceeding regulatory requirements. Senior executives undergo advanced health checks every two years. In addition to the routine health checks, special health checks for employees engaged in jobs with specific health hazards are conducted annually. These hazardous jobs include tasks involving noise, chromic acid, dust, nickel, hexane, benzene, and other categories, in compliance with regulations. The status of employees working in environments with specific health hazards in 2024 is shown in the following chart.



■ Number of Checks for Hazardous Jobs



Employees exposed to chemicals are provided with appropriate protective equipment and measures. For example, the use of cleaning agents containing hexane has been replaced with cleaning agents containing lower-hazard heptane due to health risks. The solvent used for wiping the signboard will be replaced with ethanol instead of methanol to eliminate the hazards of reproductive toxic substances and substances toxic to specific target organ systems. Work sites where tasks involving dust, chromic acid, nickel, and benzene are performed are equipped with local exhaust systems to protect employee health. Apart from protection for workers engaged in jobs with specific health hazards, health protection measures also target individuals at high risk for cardiovascular diseases. Health protection measures also involve identifying and assessing high-risk groups among employees aged 45 and above and those engaged in shift work. Consultations with physicians are provided for those in high and moderate-risk categories.

■ **Photo Highlights of Health Checks**

		
<p>Health Check - Height and Weight Measurement.</p>	<p>Health Check - Hearing and X-ray Examination.</p>	<p>Health Check - Blood Test and Station Inspections.</p>

5.5.2. Health Consultation

Since June 2012, the Company has employed a certified occupational health physician who visits the factory every month to provide services. Since March 2017, a physical therapist has been stationed on-site to provide physical therapy services, and since August 2017, a psychological counselor has provided monthly counseling services. Based on health check results and data from the employee health management platform, the factory nurse schedules consultations with the physician, physical therapist, and psychological counselor to provide health-related services. In 2024, a total of 331 consultations were provided, covering areas such as hearing protection, abnormal workload, maternal protection, human factors engineering, injury and illness care, general counseling, physical therapy, and psychological counseling.

5.5.3. Healthy Environment

The healthy environment is equipped with tools such as body scales, blood pressure monitors, and tape measures to provide employees with the means to understand their health status at any time. A lactation room is also available to support breastfeeding employees. The Company received recognition in the Changhua County 2016 Friendly Breastfeeding Room Competition, achieving outstanding performance in the workplace category. The Company has also received the Friendly Breastfeeding Room certification from Changhua County (2023 to 2026). Additionally, an Automatic External Defibrillator (AED) is available to respond to unforeseen emergencies.



哺集乳室



彰化縣哺集乳室職場給獎優



5.5.4. Worker Health

● Health Promoting Activities

Health promotion has become an integral part of the company culture, with various health promotion activities regularly organized. These include daily morning exercises, monthly self-health management activities such as measuring weight, blood pressure, and waist circumference. In 2024, the total number of participants reached 3,153.

Quarterly, the company organizes health promotion events with different themes to relieve stress and promote health, offering reward mechanisms to encourage employee participation. Winners of the self-health management activities are recognized at the monthly company-wide meetings. Annual events include the Happy Blood Donation campaign, May Day activities, and Year-End Party.

In March 2009, the Company purchased a group golf membership card from Nan Fong International Co., Ltd. This not only strengthened relations with customers and suppliers but also included quarterly group employee golf tournaments as part of a leisure fitness initiative. This also provides employees with another avenue for leisure and fitness activities and offers related courses to promote health.

<p>Hemei Street Chief Cultural Tour.</p>	<p>Dart Throwing Fun Competition.</p>	<p>Marble Shooting Fun Competition.</p>	<p>Lukang Marathon Carnival.</p>

● Health and Safety Education

New and existing employees receive annual safety and health courses to enhance their basic knowledge of workplace safety. The Company also offers stress-relief courses and health lectures throughout the year.

In 2016 to continually optimize the new version of the health management platform. We continue to establish another interactive knowledge platform with our employees, providing health e-information, e-health self-management, health checkups and inquiries, epidemic

prevention information, and health promotion messages to strengthen employee’ awareness of epidemic prevention and health.

The system uses an intranet and designated area Wi-Fi connection, with employees logging in using personal accounts and passwords to ensure data protection and information security.

■ Health Information System

The system uses an internal network and designated area Wi-Fi connections, with employees logging in using personal accounts and passwords to ensure data protection and information security.

Topic	System Page	Usage Effectiveness
Occupational Health Promotion and Health Education Advocacy, providing health information.		Build and Implement 21 New Health Information Updates."
Online completion of self-health management measurements.		A total of 2,380 participants per year.
Supervisor and Executive Health Check-up Appointment.		A total of 11 person-times per year in 2023 (once every two years)

● Emerging Infectious Disease Preparedness

The Company has a dedicated occupational health and safety unit (Safety Management Office) responsible for monitoring emerging infectious diseases. Based on past epidemic experiences, such as the H1N1 influenza outbreak in 2009, and considering the current threat posed by COVID-19, the Company assesses potential impacts and develops an infectious disease epidemic prevention and response plan tailored to the workplace. In the event of an emerging infectious disease threat, the Company follows the epidemic prevention measures issued by the Taiwan’s Centers for Disease Control. An “Epidemic Prevention Emergency Response Team” will also be immediately convened to formulate epidemic prevention strategies. These strategies include educating employees about prevention and response, providing guidance to management, setting guidelines for sick leave processing, and installing hand sanitizer facilities. The team is also responsible for monitoring employees’ sick leave status and developing a business continuity plan to address the impact of staff shortages. The relevant epidemic control measures have established standardized response procedures. In the event of a new infectious disease outbreak, the epidemic control response procedures will be activated and implemented.

5.5.5. Healthy Workplace Certification

The Company’s Safety Management Office is responsible for applying for health workplace certification. In November 2012, the Company received the “Badge of Self-Accredited Healthy Workplace” and the “Happy Workplace Health Award” from the Health Promotion Administration. In 2015, 2018, 2021, and 2024, we were approved for the “Badge

of Accredited Healthy Workplace” by the Health Promotion Administration, Ministry of Health and Welfare (certificate valid for 3 years, from January 1, 2016, to December 31, 2027).

Actively participating in the Ministry of Labor’s Occupational Safety and Health Administration's Workplace Health and Safety Sustainable Development Program, the company was awarded the 2024 Health Workforce Sustainable Leadership Enterprise Emerging Model Award" and "Outstanding Enterprise in the Public Occupational Health and Safety Indicators Active Evaluation of Corporate Sustainability Reports.

5.5.6. Worker Safety Management

● Occupational Health and Safety Certification

Providing a safe working environment for employees has been a continuous goal of the Company. We continue with the implementation of the occupational safety and health management system. Since 2009, the Company has obtained TOSHMS (CNS15506) and OHSAS 18001 occupational safety and health management system certifications. In 2019, the Company obtained CNS 45001:2018 and ISO 45001:2018 version transition certification. In 2024, passed the ISO 45001:2018 re-certification to ensure the continuous operation of the system.

The occupational safety and health management system covers activities, products, and services that can affect occupational safety and health performance, within the Company’s control or influence. Workers include employees (362 individuals), security personnel, and catering staff (7 individuals). The ratio of employees to non-employees is approximately 52: 1.

● Hazard Identification, Risk Assessment, and Incident Investigation

Routine and non-routine occupational hazard identification and risk assessment are conducted by the environmental safety key members and supervisors of various units, who have received training based on ISO 45001 (Hazard Identification). Qualified verifiers execute the internal “Hazard Identification and Risk Assessment Management Procedures” to enhance the safety and health awareness among all levels of workers. Hazard identification and risk assessment are carried out proactively and continuously for potential safety and health hazards related to operational activities, products, and service processes. This process aims to assess safety and health risks and opportunities, striving for zero accidents. Through continuous hazard identification and risk assessment, opportunities to eliminate or reduce safety and health risks are identified to achieve the safety and health policy and meet continuous improvement requirements.

Occupational accident investigations are carried out according to the internal “Incident Investigation Management Procedures.” This involves unit supervisors, operational personnel, employee representatives, the Safety Management Office, and other relevant professionals. Effective corrective and preventive measures are taken to ensure safety and health management performance. Workers are encouraged to report near-miss incidents and observations of safety actions. An incentive system tied to the “Improvement Proposal Management Procedures” is used to promote full staff participation.

● Safety and Health Meetings

In addition to the Occupational Safety and Health Committee, which meets at least once every three months, the “Environmental Safety Subdivision Committee” is held monthly, involving labor representatives from various units. This is conducted based on Article 12 of the Occupational Safety and Health Act. Representatives from each unit are responsible for identifying unsafe environments or unsafe behaviors related to work within their respective

units and present these for review and improvement at the meetings. Occupational safety and health-related information is provided through digital learning platforms or bulletin boards. The operation level of the aforementioned Occupational Safety and Health Committee includes top management and labor representatives from various departments, up to the President. There are a total of 11 labor representative members on the committee, accounting for 44% of the total committee members.

● **Safety Environment**

In addition to self-conducted environmental testing each year, external operational environment monitoring is also regularly outsourced. Regular inspections of hazardous machinery or equipment within the factory are also conducted. Weekly safety and health inspections, fire safety inspections, and notification of deficiencies and follow-up improvements are carried out. Monthly incidents of near-miss events are investigated, and operational safety observations are implemented to ensure a safe working environment for employees.

● **Safety Drills**

In addition to necessary safety and health education training, an emergency response drill plan was scheduled in 2024, with a total of 13 items regularly included in the drill. This ensures that employees are prepared to handle and respond to incidents. The Company has also joined the regional joint defense organization of Chuansing Industrial Park Service Center and the Central Taiwan Joint Defense Organization for Toxic Chemical Substances. We regularly participate in meetings and drills and intermittently updates the Company’s joint defense organization network information.

In response to frequent news reports of fire-related casualties, additional emergency evacuation training has been introduced to cultivate correct escape awareness among staff. This ensures that all personnel at each facility can evacuate promptly and retreat to a safe location.

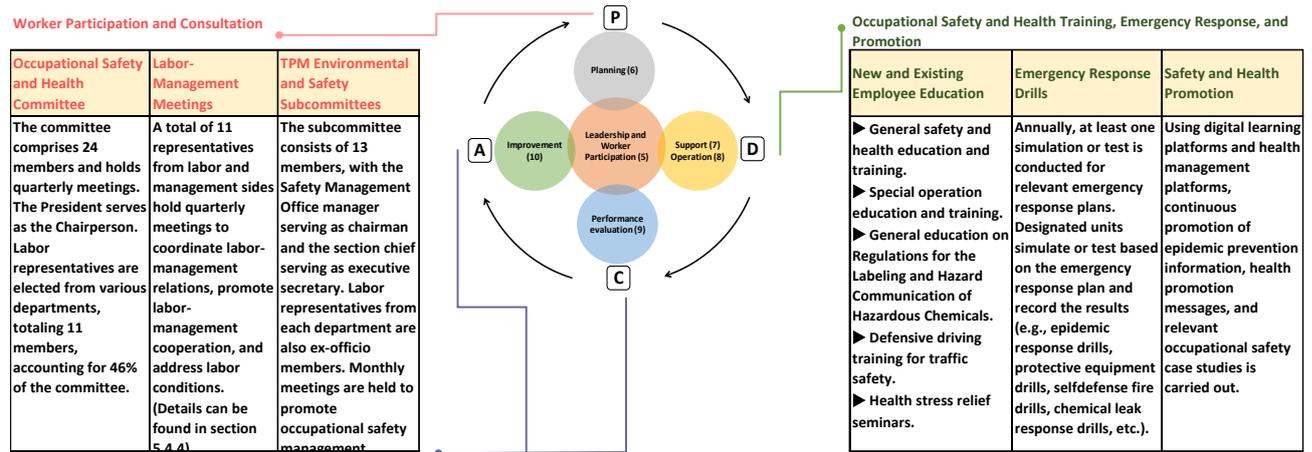
	
<p>Emergency Response Training - Personnel Evacuation and Escape Drill.</p>	<p>Emergency Response Training - Participation in External Chemical Spill Handling Drill.</p>

● **Equipment Safety Management**

The company implements equipment classification management, with hazardous machinery and equipment being regulated in accordance with the law and subjected to both external and internal inspections to ensure safe operation. In 2024, all hazardous machinery and equipment were regularly inspected in accordance with the "Regulations on the Safety Inspection of Hazardous Machinery and Equipment" to ensure the safety of equipment usage.

● **Safety Performance**

In alignment with the Occupational Safety and Health Management Plan, regular environmental and workplace inspections are conducted. Self-care systems, responsibility care systems, contractor management, toxic chemical substance management, and emergency drills are promoted. Through the systematic application of the PDCA spirit, continuous improvement is pursued. In addition to compliance with laws and customer requirements, multiple environmental safety and health goals, targets, and plans are developed annually through system operations such as environmental assessment and hazard identification, implemented, aiming to achieve the highest goal of zero occupational injuries. fostering continuous improvement. Hazard prevention measures for all workers are implemented, aiming to achieve the highest goal of zero occupational injuries.



Organize strategies and measures for addressing and managing occupational safety and health risks and opportunities. To establish the identification of occupational safety and health issues and risks and opportunities related to workers and stakeholders, to respond to changes in occupational safety and health risks and opportunities, and to assess and manage such risks and opportunities. Countermeasures and control measures are taken in advance, as shown in the table below:

Identification Method	Risk or Opportunity Topics	Reason	Targets in 2025	Countermeasures or Control Measures	2024 Performance
The Risk Management Committee is responsible for collecting internal and external issues related to risk or opportunities, workers, and stakeholders on a regular basis or when specific organizational changes occur. Material issues and corresponding measures are identified through risk and opportunity assessment. Objectives, plan proposals, and implementation status feedback are presented to the organization.	Safety Protective Equipment	Health Management / Health Promotion	<ul style="list-style-type: none"> ▶ 0 cases of occupational safety incidents ▶ 100% Safety and health inspections and fire improvement 	<ul style="list-style-type: none"> ▶ Special education on safety protective equipment for new and existing employees ▶ Safety protective equipment point checks conducted by workers ▶ Safety protective equipment inspections conducted by Safety Management Office and Facilities Safety Management Division ▶ Continuously promote TPM improvement activities 	<ul style="list-style-type: none"> ▶ Number of Occupational Accidents: 0 ▶ 100% Safety and Health Inspections and Fire Surveillance Improvements.
	Health Management / Health Promotion	In accordance with guidelines issued by the Ministry of Labor, the 2024 prevention plan for occupational hazards due to human factors, prevention plan for diseases triggered by abnormal workloads, workplace maternity protection plan, hearing protection plan, and measures to prevent illegal infringement during job execution are	Health management achievement rate: 98%	<ul style="list-style-type: none"> ▶ Execution of annual workplace health promotion activities, health management plans, and the four major plans ▶ Daily health promotion morning exercise ▶ Monthly self-measurement of weight, blood pressure, and waist circumference for health management ▶ Quarterly series of health promotion events with different themes ▶ Monthly on-site services by company doctors, physical therapists, and counseling psychologists 	Health management achievement rate: 98.4%

■ Achievement Rate of FBT Occupational Safety and Health Goals: 2022-2024 and 2025

Targets

Goal	Achievement in 2022	Achievement in 2023	Achievement in 2024	Targets in 2025
Safety and health inspections and fire improvement	100%	100%	100%	100%

Achievement rate of safety observation and near-miss accident investigations	100% (Actual: 78 cases / Target: 60 cases)	100% (Actual: 73 cases / Target: 60 cases)	100% (Actual: 97 cases / Target: 60 cases)	60 cases/year
Achievement rate of health management tracking for health promotion	100% (Actual: 98.1% / Target: 97%)	100% (Actual: 98.6% / Target: 97%)	100% (Actual: 98.4% / Target: 97%)	98%↑

Explanation: Target - Health Promotion and Health Management Follow-up Care Achievement Rate. The goal for 2024 has been raised to 98%.

Our company implements an Occupational Safety and Health Management System. The Taiwan operational sites have achieved zero work-related injuries from 2019 to 2024. The safety and health performance from 2022 to 2024 (excluding traffic incidents) is as follows:

Year	Category	Working Hours	Deaths	Disabilities	Occupational Injury Mortality Rate	Severe Occupational Injury Rate (Note 2)	Disability Injury Frequency (Note 3)	Total Recordable Injury Frequency Rate (TRIFR) (Note 4)
2022	Employees	768,465	0	0	0	0	0	0
	Contractors	19,384	0	0	0	0	0	0
2023	Employees	729,993	0	0	0	0	0	0
	Contractors	19,496	0	0	0	0	0	0
2024	Employees	720,910	0	0	0	0	0	0
	Contractors	19,520	0	0	0	0	0	0

Note 1: **Occupational Injury Mortality Rate** is the number of deaths per one million working hours, calculated as: Occupational injury fatalities ÷ Working hours × 1,000,000.

Note 2: **Severe Occupational Injury Rate** is the number of disabling injuries (excluding fatalities) per one million working hours, calculated as: Number of disabling injuries ÷ Working hours × 1,000,000.

Note 3: **Disability Injury Frequency Rate (FR)** is the number of disabling injuries (including fatalities) per one million working hours, calculated as: (Number of disabling injuries + Number of fatalities) ÷ Working hours × 1,000,000.

Note 4: **Total Recordable Injury Frequency Rate (TRIFR)** is the number of recordable occupational injuries (including fatalities and disabling injuries) per one million working hours, calculated as: Number of recordable injuries ÷ Working hours × 1,000,000.

2024 FBT Occupational Injury and Illness Incident Statistics (Excluding Commuting Accidents)				
Item	Male	Female	Male Contractors	Female Contractors
Occupational Injuries (Cases)	0	0	0	0
Work-related Fatalities (Cases)	0	0	0	0
Occupational Diseases (Cases)	0	0	0	0
Lost Workdays (Days)	0	0	0	0
Occupational Disease Incidence Rate (%)	0%	0	0%	0%
Sick Leave Days (Days)	376	152	-	-
Absenteeism Rate (%)	0.63%	0.54%	-	-
Disability Injury Frequency Rate (FR)	0.00	0.00	0.00	0.00
Disability Injury Severity Rate (SR)	0.00	0.00	0.00	0.00
Total Injury Index (FSI)	0.00	0.00	0.00	0.00

Note: 1. Severe Injury Rate (SR) = Number of days of severe injuries x One million working hours / Total accumulated working hours.

2. Frequency-Severity Indicator (FSI) = $\sqrt{(FR \times SR) \div 1000}$.

3. Occupational Disease Incidence Rate = Number of occupational disease cases x One million working hours / Total accumulated working hours.

4. Absence Rate = (Total number of days absent ÷ Total work hours) × 100%.

5. Absentee: Employees absent due to loss of labor capacity, excluding work injuries or illnesses. It does not include statutory holidays such as national holidays, official leave, maternity leave (and paternity leave), bereavement leave, and marriage leave. Only sick leave and work injury leave data are counted.

6. Contracted male employees refer to on-site security personnel, and contracted female employees refer to catering and cleaning personnel. If on-site personnel take leave, the contracted unit will send a representative, so the absence rate is not included in the statistics.

7. No occupational accidents occurred in 2024.

8. Occupational injury types: refer to the Occupational Safety and Health Administration, Ministry of Labor website <https://statdb.mol.gov.tw/html/com/st0803.html> for classification.

9. Occupational disease types: refer to the Occupational Safety and Health Administration, Ministry of Labor website <https://www.osha.gov.tw/48110/48363/133456/48395/nodelist> for classification.