

● Parental Leave

Parental leave is available to the employees who meet the qualifications for application regardless of genders. The total number of people applied for parental leave in the last three years, and total of 69 people reinstate in 2021, 98 people reinstate in 2022, 108 people reinstate in 2023. 112 people reinstate in 2024. Total as shown in table:

Category	2022			2023			2024		
	Female	Male	Total	Female	Male	Total	Female	Male	Total
Number of people eligible for parental leave (A)	363	819	1,182	378	816	1,194	391	767	1,158
Actual number of applicants (B)	106	37	143	88	58	146	99	43	142
Application rate (B/A) (%)	29.2%	4.5%	12.1%	23.3%	7.1%	12.2%	25.3%	5.6%	12.3%
Annual number of people pending for reinstatement (C)	90	28	118	96	49	145	77	41	118
Actual number of people apply for reinstatement (D)	75	23	98	75	33	108	71	41	112
Reinstatement rate (D/C) (%)	83.3%	82.1%	83.1%	78.1%	67.3%	74.5%	92.2%	100%	94.9%
Number of people reinstated in the previous year (E)	66	3	69	75	23	98	75	33	108
Number of people reinstated for up to 1 year in the previous year (F)	59	3	62	75	23	98	71	32	103
Retention rate (F/E) (%)	89.4%	100.0%	89.9%	100.0%	100.0%	100.0%	94.7%	97.0%	95.4%

Note: According to Article 16 of the "Act of Gender Equality in Employment", the employee is eligible for applying for parental leave with pay up until the child or children reach the age of 3.

Number of eligible parental leave applicants in 2021 = 2018~2021

Number of eligible parental leave applicants in 2022 = 2019~2022

Number of eligible parental leave applicants in 2023 = 2020~2023

Number of eligible parental leave applicants in 2024 = 2021~2024

7-5 Respect of Human Rights

Human Rights Policy: Diversity, Equality and Human Rights Protection

Management Measures

- Goals and Objectives: Create a challenging, sustainable learning and fun work environment and management culture of diversity and human rights protection.
- Commitment: Use due diligence and early warning communication methods to build a harmonious work environment with gender equality, diversity respect and human rights protection.
- Policy and Management:
 - (1) Treat all employees equally regardless of gender, religion, race, nationality or political preferences.
 - (2) In accordance with the "Employee Welfare Fund Acts," the welfare fund collected from the employee is distributed to participate in labor insurance and health insurance.
 - (3) Provide a fair, reasonable and objective performance assessment process.



At Largan we abide by labor laws and regulations and formulated foreign labor management policy to protect all employees' rights and interests.

● Commitment: 100% compliance with relevant labor regulations.

Our management measures had formulated labor human rights protection regulations and assessed the risks of forced labor regularly.

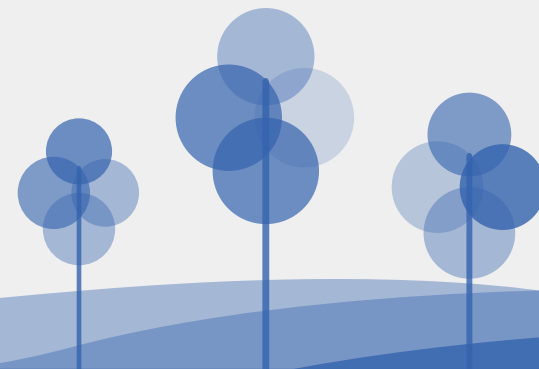
Largan consults the International Labor Convention and complies with the Responsible Business Alliance (RBA) Code of Conduct, which committed to complying with Taiwan's labor-related laws. It had formulated a code of labor human rights protection management that includes working hours and wages, humane treatment, non-discrimination, anti-workplace bullying, and freedom of association: Prevention of nonvoluntary labor, prevention and control of sexual harassment, protection of motherhood in the workplace, and prevention of illegal infringements in the performance of duties.

"The Recruitment & Hiring Measures" stated that Largan does not employ child labor and establish protection measures for employees under the age of 18 working night shifts. We also formulated the foreign labor management policies specifically to protect the foreign employees' rights and interests. The Administrative Department regularly evaluates the risks of forced labor incidents and disclose the information to the relevant supervising units for providing suggestions and reminders when there is any violation suspected with the aim to ensure that similar situations will not happen again in the future.

Item	Prohibition of Forced Labor	Prohibition of Child Labor
Risk Assessment	Work-time control internally.	Check if the interviewees are over 18 years old according to the ID.
Target	No forcing or threatening reluctant workers to perform labor service.	Prohibition of hiring child labor; protect by laws if hiring juvenile labors.
Management Measures	Work-time control. Work hours tracking for continuous attendance and overtime working on holidays. Provide channels of opinions and feedback.	Work-time control for juvenile labors. Prohibition for continuous attendance, night shifts and working on holidays. Provide channels of opinions and feedback.

Item	Prevent Unlawful Discrimination	Safe and Hygienic Environment
Risk Assessment	The principle of non-discrimination is disclosed during the interview process, employee training program, salary and welfare and promotion in accordance with Taiwan's labor laws.	Completed hazard identification and risk assessment → high-risk jobs should be listed and monitored properly. Implement occupational disease prevention and promote the physical and mental health of the employees.
Target	Interviewees' personal information which is not related to the job shall not be asked during the interview. No verbal discrimination between employees regardless of any position.	Establish a safe and friendly working culture and environment.
Management Measures	Assess if the regulations and internal management systems comply with laws and regulations periodically.	Establish occupational safety and environmental protection measures. Provide medical assistance and on-site nurse and part-time on-site doctor. Personnel education, training and advocacy.

Work-Life Balance	
Risk Assessment	Improve interpersonal interactions among colleagues by participating in leisure activities.
Target	Raise the participation rate.
Management Measures	Strengthen the promotion of activities held by the Welfare Committee to raise the participation rate. Distribute questionnaires to collect suggestions for improvement.



To ensure all employee at Largan understand the poalicies and practices of labor rights and corporate social responsibility, the Administrative Department conducts relevant training and a test after training. Here as the following arrangement:

- (1) **Lecture Training:** On the day of registration, the new employees will receive a 30-minute corporate social responsibility and labor rights policy lecture training. By the videos, presentation, and lectures, we hope the new staff could have a better sense of human rights regulations and related laws with the aim to help them understand their own rights and interests as well as complaint channels when it's needed.
- (2) **Test:** To ensure that the employees fully understand the training contents, the employees must take a written test right after the training session and pass the test to be considered qualified. If their score is lower than the expected standard, the employees will need to come back the next day for another round of training and tests.
- (3) **Passing Rate of the Test (40 questions total, scoring 80 points to pass the test):** Largan expect that all of our employees could fully understand and comprehend labor human rights.

Year	Number of People Trained (new hired Taiwanese employees)	Training Passing Rate
2022	878	100%
2023	729	100%
2024	836	100%

● Implementation Status of Human Right s Indicators in the Last Two Years

2023				2024			
No incident of discrimination	No prohibition of freedom of association	No incident of hiring child labor	No major incidents of forced and compulsory labor	No incident of discrimination	No prohibition of freedom of association	No incident of hiring child labor	No major incidents of forced and compulsory labor

7-6 Employee Care and Communication-Human Rights Protection

Largan provides a variety of communication channels to facilitate communication and coordination between the employees and managerial supervisors with the aim to establish deep understanding of employees' satisfaction regarding the management and welfare system and strive to maintain a good labor relation. We have successfully maintained a harmonious relationship and bonds with our employees, and we are proud to say it is unlikely for us to experience losses that are due to labor disputes. Through the labor-management meeting, employee representatives could reflect their suggestions and opinions on specific topics. By the discussion in the meeting, both the employees and the Company are able to reach consensus and ensure the effectiveness and efficiency of the communication.

Meanwhile, the Employee Welfare Committee, the Occupational Safety and Health Committee, and the Labor Retirement Reserve Fund Supervision Committee were established in accordance with the laws, and they were submitted to the competent authority for approval before formal operation. The labor-management meetings held quarterly, and the Employee Welfare Committee and the Occupational Safety Committee were meet regularly as well. Each labor-management communication related organization performed its own duties, communicated on different issues, and worked together to promote labor-management harmonious and co-prosperity, creating mutual benefit and win-win between labors and managements.

Largan provides diversified, transparent, and open communication channels for the employees to express their thoughts and feelings. Which enable employees' opinions to be responded and handled effectively through a fair, confidential, and rapid processing process to resolve employees' doubts and build friendly labor-management relationship.

● Diversified Employee-Management Communication Channels

At Largan we value and respect the rights of freedom of association granted by the law for our employees, and we don't prohibit nor obstruct association assembly. Despite of Labor-Management Meeting, the labor representatives are usually more than the management representatives in every other channel of communication. We also establish Occupational Safety and Health Committee and Employee Welfare Committee according to laws and regulations. The number of representatives of both labor and management in 2024 is as shown in the table:

Communication organization name	Numbers of Employee Representatives	Numbers of Management Representatives
Labor-Management Meeting	5	5
Occupational Safety and Health Committee	51	29
Employee Welfare Committee	12	1
Supervisory Committee of Labor Retirement Reserve	7	2



● Employee's Feedback

Install more surveillance monitoring camaras near the emergency exits to reduce blind spots in the factory with the aim to improve overall safety of the work environment.

Improve the hygiene and safety by labeling instructions in the waste storage area.

Improve the traffic and road safety in the factory by maintaining the labels and signs, as well as improve the traffic control management measures.

Increase the frequency of noise level measure and actively improve the noise control management of the factory area.

Others

● Treatment of Employee's Feedback of Labor-Management Meeting

The labor-management meeting at Largan is composed of five representatives from the employer side and five labor representatives. All labor representatives are directly elected by all labor members. The top five with the highest number of votes become labor representatives. There are reserved spots for women, men and foreign laborers, which allows opinions from different perspectives to be expressed and discussed. The labor-management meeting is established to promote the cooperation relationship of both parties as well as prevent labor disputes. The fundamental purpose of the meeting is to encourage efficient and effective communications of both sides, to create bonds and bridges and reduce the chance of encountering conflict situations, as well as gather the wisdom and potential from everyone to help the Company to thrive and prosper.

● Topics Discussed during Labor -Management Meeting

Incentive bonus for revenue achievement

3 Holiday bonuses

Shareholder meetinga

Employee annual health examination and consultation service matters

Employee compensation matters

Annual dinner related matters

Annual bonus matters

Establishing official social media to increase communication channels for the employees

● Employee Suggestion Box

The Company has set up multiple employee suggestion mailboxes at the workplace and dormitory with the location that has privacy for the employees to address their problems encountered at work. We usually encourage our employees to express their opinions directly following the regular management protocols during work. However, the employees are able to share their opinions privately to the Employee Suggestion Box under the following circumstances.

The issues that are unable to resolve or receive any feedback through the regular management channels.

When there is illegal or unethical behavior happening in the company.

Any suggestion that is significant and important to the company's operation and management but cannot voice it through regular management channels.

Nominate outstanding colleagues for their significant contributions.

Other issues that must be through to direct report to the above department managers.

Below items are the matters can be reflected with **【Employee Suggestion Box】** but are not limited to solve

Anti-discrimination, anti-harassment, and abuse

Avoid involuntary forced labor

Foreign labor agency recruitment management and protection of foreign workers

Avoid child labor, protect juvenile workers, and protect student workers

Working hours, wages, benefits, and labor contracts

Freedom of association and collective consultation

Occupational health and safety management, accident management, and emergency preparedness and response

Dormitory and restaurant management

Hazardous waste management, wastewater management, rainwater management, waste gas emission management, and factory noise control management

Employees or potential employees shall not be subject to dismissal, blacklisting, discriminated, harassed, intimidated, retaliated, or other employment decisions against any such employee or potential employee who in good faith, submits any question, suggestion, complaint, or grievance to a supervisor or managers, or participates in any way in the investigation or handling of any of them.

The opinion letters were received and all were resolved as scheduled. The processing results will be reported back to the reporter or by the public announcement (with an anonymous letter).