05. CO-CREATING A HAPPY WORKPLACE

5.1 Human Rights Management 147
5.2 Talent Composition 150
5.3 Employee Benefits and Rights 155
5.4 Career Development and Training 166
5.5 Health and Safety Responsibilities 172



05. Co-creating a Happy Workplace

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX



Business Philosophy

DEI for the benefit of employees

- Emphasizing employee rights and satisfaction
- A professional and comprehensive talent development plan
- A safe and comfortable working environment

Human Rights Regulation Education and Training:

215 hours

The total hours of sexual harassment prevention training reached

215 hours

Persons with disabilities to be hired in 2025

EOI Headquarters	Dongguan EOI
7	2

Awarded by the Health Promotion Administration of the Ministry of Health and Welfare for seven consecutive years

“Healthy Workplace Certification Mark”

The frequency of disabling injuries, severity rate

and total injury index were all below the three-year average for the electronic component manufacturing industry, with no major occupational accidents occurring

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

05. Co-creating a Happy Workplace

◆Sustainability Issues -Talent Sustainability

Sustainability Issues: Talent sustainability (labor-management relations, labor-management relations, training and education, recruitment and management of global professionals).

Sustainability standards (Topic) echoes	GRI 401 Employment Relations GRI 402 Labor Relations GRI 404 Training and Education SASB recruits and manages professionals worldwide	Interested parties affected	• EOI Holding (Caused). • Government (facilitated). • Employees and other workers (direct impact). • Suppliers/contractors (direct impact). • Employees and other workers (direct impact). • Local communities (direct impact).

Significance for EOI

- Education and training are an important part of corporate culture and organizational work. Effective training helps build corporate culture, allowing employees to understand the company's values, mission, regulations, and business philosophy. It also ensures employee safety while performing duties and prevents occupational injuries and illnesses.
- Talent development is crucial for the company's core competitiveness, the stability of sustainable operations, exceeding customer expectations, excellent quality, and employee safety.
- Harmonious labor-management and labor-management relations are the foundation for business operations and fulfilling corporate social responsibility. Comply with local laws and regulations for operations and achieve equal employment.
- To attract outstanding professionals from all sectors, EOI has established a diverse recruitment plan. Through job platforms, government joint recruitment, and job search consultants, it attracts promising talents. It also employs foreign blue-collar and white-collar professionals to ensure the right positions and accelerate the enhancement of industry competitiveness.
- Creating an equal and diverse and inclusive work environment, actively promoting communication among employees from diverse backgrounds for employees from multiple countries. Providing diverse career development channels such as expatriates and rotations to cultivate employees' broad perspectives.
- A diverse, open, and inclusive environment encourages employees of all ages to respect differences and learns together, enhancing team cohesion.

Influence and impact

Practical positive impact

1. Through training and education, employee efficiency and productivity are improved, which helps enhance the company's business operations and competitiveness.
2. Good labor-management relations reduce employee turnover, allowing key personnel and knowledge to be passed on within the organization.
3. EOI is suitable for talent, offering a hiring method that does not discriminate by nationality, enabling the fastest way to find suitable talent and optimizing the use of labor costs.
4. EOI optimized the interview process by using Kahoot's online quick Q&A format with company profiles, product introductions, and benefits, ensuring consistency in the company introductions and allowing job seekers to experience EOI's professionalism in the relevant industry.
5. Increased meal subsidies effectively improve employees' work quality, hierarchy, and quality of life, making them more attractive to job seekers.

Potential positive impacts

1. Outstanding employees make a company more competitive, thereby increasing profits and creating a win-win for employees, customers, and shareholders.
2. Reduce turnover and improve productivity and quality.
3. EOI can increase company exposure through diverse recruitment channels.
4. EOI has created a diverse and comfortable work environment, combining flexible working hours, ample parking spaces, and delicious and affordable Chinese cuisine, enabling employees to perform most efficiently at work and perfectly demonstrate work-life balance, thereby reducing turnover rates.
5. Conduct annual regular evaluations of salary and benefits for each position to continuously maintain the company's recruitment competitiveness.

Actual negative impact

1. Training requires employees to leave their posts for a period of time, which may lead to a temporary decline in productivity.
2. In terms of diverse and non-nationality integration, a small number of foreign colleagues may feel uncomfortable, but most can improve with appropriate care.
3. Taiwan is a country highly focused on high-tech electronics. In addition to facing a declining birthrate, it faces intense competition for talent, especially for special key positions, which sometimes leads to longer recruitment times.
4. Some positions require skill and capability standards, but because there are few talents in the market that fully meet the requirements or compensation requirements are too high, they can only negotiate with employers to adjust some non-critical skill requirements appropriately to meet the company's hiring needs.

Potential Negative Impacts

1. Employees lack the skills to generate profit, which will affect the company's profitability and the level of reward provision.
2. Facing fierce competition in talent recruitment, EOI will need to spend more costs and increase benefits to retain employees in the future.
3. With poor economic development and some companies relocating, professional talent may continue to leave, leading to potential difficulties in future recruitment.

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

05. Co-creating a Happy Workplace

Sustainability Issues: Talent sustainability (labor-management relations, labor-management relations, training and education, recruitment and management of global professionals).

Policy		• We provide comprehensive employee training resources and a healthy and safe working environment, actively retaining talent and attracting outstanding talent to join the team. • We offer benefits that exceed legal requirements, such as group insurance, health checkups, and flexible leave systems, to boost motivation and satisfaction, and continuously ensure the company's competitiveness and sustainable development. To prevent occupational accidents, occupational diseases, fires, chemical hazards, and emerging infectious diseases, we provide employees with education and training on identifying safety and risks. • The company conducts annual satisfaction surveys and regularly holds employee exchange meetings to continuously follow up on improving employee dissatisfaction items to enhance satisfaction and maintain harmonious labor-management and management-management relations. • Regulations for the Management of Employee Appointment, Transfer, Resignation, and Unpaid Leave. • Regulations on Complaints, Rewards, and Penalties for Workplace Sexual Harassment Prevention. • The recruitment and appointment of foreign nationals comply with the Taiwan Employment Service Act and the Regulations on Foreign Employee Employment and Management. • Operational Goal - Employee Comfort • Corporate sustainability development and promotion of human rights regulations. • The company's recruitment salary and benefits strategy is implemented at the top 50th percentile of industry peers. During interviews, candidates are evaluated on their abilities, personality traits, and professional skills. The HR department and hiring units jointly evaluate and then submit recommendations for employment.
Strategy	Opportunities are actively managed	• By flexibly allocating resources through diverse recruitment channels, we can recruit outstanding global talent (such as technical and management talents) to enhance the company's competitiveness and provide effective support for sustainable operations. • By combining online and offline methods, the company flexibly provides diversified training to employees, aiming to enhance their skill levels. At the same time, continuously optimizing training courses through tests and performance evaluations is used to measure training effectiveness. Enhancing employees' professional knowledge and skills not only contributes to the company's sustainable development but also provides important guarantees.
	Risk prevention management	• The company values employee retention, so when employees resign, in addition to filling out the reasons in paper, they also conduct one-on-one interviews to identify the main reasons for leaving. For those with special circumstances, they promptly report to the unit supervisor for follow-up improvements. • Review the indirect recruitment success rate every month, and the probation pass rate for indirect staff every six months. For areas not met, discuss and evaluate improvement measures with professional hiring departments, and continuously monitor the effectiveness of these improvements.
	Negative impact remediation measures	The company conducts annual employee satisfaction surveys to widely collect employee feedback and needs, serving as an important basis for optimizing the compensation and benefits system. In 2025, the company will successively implement various benefits enhancement measures, including but not limited to: • Providing childcare subsidies for 0-12 months beyond legal limits. • Paid family care leave and parent-child leave are provided to help employees balance work and family needs. • Continuously optimize and increase various work-life balance and employee care benefits and activities. • Additionally, the company implements annual overall salary adjustments for all employees. In fiscal year 2025, the overall salary increase will be 4.1%, outperforming the salary adjustments for military, public servants, and teachers, as well as the salary surveys of the private sector, demonstrating the company's commitment to sharing business achievements and enhancing salary competitiveness with employees. • Going forward, the company will continue to review and optimize its compensation and benefits system based on overall operational performance, creating a more attractive and competitive work environment, attracting and retaining outstanding talent, and achieving shared prosperity for both the company and its employees. • Each year, the knowledge and skill requirements of personnel in each department are reviewed to ensure they meet the job requirements, reminding each department to provide timely training guidance. Each training course must include a post-class quiz to verify the effectiveness of the training. • When labor disputes occur, the HR department will promptly intervene to investigate and understand the issues, resolve them, and prevent escalation.

05. Co-creating a Happy Workplace

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

Sustainability Issues: Talent sustainability (labor-management relations, labor-management relations, training and education, recruitment and management of global professionals).

Goals and targets

Short-term Goals (2~3 years):

EOI Headquarters

Education and training

- The training course enrollment rate has reached 100%.
- New staff must achieve a score of 90 or above on the education and training test.
- The training satisfaction rate reached 90%.

Labor relations, labor-management relations, recruiting and managing global professionals

- No labor disputes or labor lawsuits have occurred.
- In the future, a compliance department will be established to jointly participate in the design of company management systems.
- Strengthen dedicated employee relations functions.
- Employee satisfaction reached 80%.
- Employee turnover rates have consistently remained below 2%.
- Recruitment closure rate for management positions is 85%.
- Recruitment closure rate - 85% for non-managerial positions.
- Fewer than 4 people fail the probation period (ratio of those who pass assessment to those who fail).

Dongguan EOI

Education and training

- The training course enrollment rate has reached 100%.
- The satisfaction rate for education and training reached 92%.

Labor relations, labor-management relations, recruiting and managing global professionals

- Indirect staff turnover rate is below 2 2%.
- The turnover rate for direct employees is below 8 0%.
- Employee satisfaction survey scores reached 77%.
- Fewer than 1 labor dispute.
- The recruitment success rate reached 92%.

Shenzhen Lianxinfeng

Education and training

- 90% of the training courses are offered.
- Satisfaction with education and training reached 80%.

Labor relations, labor-management relations, recruiting and managing global professionals

- Employee satisfaction surveys are conducted once a year, reaching 75 points.
- Fewer than 1 labor dispute.
- The indirect recruitment achievement rate reached 85%.
- The turnover rate for indirect personnel is below 2.5%.

Medium- to Long-Term Goals (over 3 years):

EOI Headquarters

Education and training

- The training and education course enrollment rate has reached 100%.
- New staff must achieve a score of 90 or above on the education and training test.
- The training satisfaction rate exceeds 90%.

Labor relations, labor-management relations, recruiting and managing global professionals

- The turnover rate must not exceed 1.5%.
- Employee retention rate remains at 98%.
- Employee satisfaction reached 85%.
- The recruitment rate for both management and non-management positions exceeds 85%.

Dongguan EOI

Education and training

- The training and education course enrollment rate has reached 100%.
- The satisfaction rate for education and training reached 93%.

Labor relations, labor-management relations, recruiting and managing global professionals

- The employee recruitment success rate reached 93%.
- The turnover rate for indirect personnel is below 2%.
- The turnover rate among direct staff is below 7%.
- Employee satisfaction scores reached 80%.
- Fewer than 1 labor dispute.

Shenzhen Lianxinfeng

Education and training

- The training and education course enrollment rate has reached 100%.
- New staff must achieve a score of 90 or above on the education and training test.

Labor relations, labor-management relations, recruiting and managing global professionals

- Employee satisfaction rate exceeds 75%.
- The employee recruitment success rate reached 85%.
- No labor disputes or labor lawsuits have occurred.
- The indirect recruitment success rate reached 85%.
- The turnover rate for indirect personnel is below 2.5%.

05. Co-creating a Happy Workplace

Sustainability Issues: Talent sustainability (labor-management relations, labor-management relations, training and education, recruitment and management of global professionals).

Management evaluation mechanism

Training and education

- Monthly inventory calculates the achievement rate and status of annual courses planned for the month, with timely summary and improvement of any abnormalities. All training courses received by employees are recorded in the training record sheet.
- Various Taiwanese laws and regulations, such as: Labor Standards Act, Occupational Safety and Health Act, Gender Equality in Employment Act, Employment Equality Act...etc.
- New employees sign labor contracts upon joining, and assessments must be conducted during the probation period.
- Each employee's annual performance is reviewed to assess the effectiveness of their training and use it as a direction for future learning adjustments and improvements.

Labor relations, labor-management relations, recruiting and managing global professionals

- An employee satisfaction survey is conducted every fourth quarter, distributing questionnaires to all employees to collect and analyze improvements.
- Each year, we review the company's labor dispute litigation cases, identify issues in labor relations management, and make improvements.
- Every two months, a public welfare club activity is organized, with employees going out to carry out activities and provide activity reports.
- Monthly statistics on turnover rates for indirect and direct personnel, analysis of reasons for turnover, and providing information to each department for inventory and improvement.
- Establish an Employee Welfare Committee to promote various welfare activities.
- Labor-management meetings are held every three months to facilitate two-way communication between labor and management.
- Set up employee feedback mailboxes, complaint hotlines, or employee complaint application forms to submit complaints.
- Recruitment for each position is conducted according to the company's "Recruitment and Appointment Management Regulations," with monthly inventory and completion rates calculated.
- Employees must fill out the "Applicant Information Form" uniformly during the interview.
- All newly hired employees must sign an employment contract and specify a probation period, with probation assessments conducted according to regulations.

Performance and adjustment

Performance

EOI Headquarters

Education and training

- 100% training and training rate available.
- Educational training test score: 96 points.
- The satisfaction rate for education and training was 96%.

Labor relations, labor-management relations, recruiting and managing global professionals

- No labor disputes will occur in 2025.
- Recruitment closure rate - management positions: actual achievement rate is 97%.
- Recruitment closure rate - non-managerial positions the actual completion rate is 99%.
- In the future, a compliance department will be established to jointly participate in the design of company management systems.
- Employee satisfaction rate is 82.7%.
- The employee turnover rate remained below 2%, with the actual turnover rate at 2.67% (monthly average).
- Fewer than 4 people fail the probation period (ratio of those who pass assessment to those who fail).

Dongguan EOI

Education and training

- 100% training and training rate available.
- Training satisfaction rate is 95%.

Labor relations, labor-management relations, recruiting and managing global professionals

- Indirect staff resignation rate is 1.46%.
- The turnover rate for direct employees was 5.1%.
- Employee satisfaction survey score is 77%.
- No labor disputes will occur in 2025.
- The recruitment success rate was 91.7%.

Shenzhen Lianxinfeng

Education and training

- The training program implementation rate is 95.8%.
- The satisfaction rate for education and training reached 88.8%.

Labor relations, labor-management relations, recruiting and managing global professionals

- Employee satisfaction surveys are conducted once a year, with a rate of 73.6%.
- No labor disputes will occur in 2025.
- There will be no indirect recruitment in 2025.
- The turnover rate for indirect personnel was 0.57%.

Adjustment

- The company reviews unmet targets and identifies any unmet targets. Additionally, regarding the failure to meet satisfaction targets, the company has analyzed and formulated relevant strategies. The company has discussed and taken concrete actions to improve the top three areas employees are most dissatisfied with—such as meals, wages, and subsidies.
- Department heads periodically review the progress of monthly goals. They also assess the results of execution.
- Project execution progress and results are adjusted on a rolling basis.
- Considering the company's overall organizational scale and workforce allocation in 2025, the current focus is on leaning personnel and improving operational efficiency. Independent compliance departments and dedicated employee relations (EPR) departments have not yet been established; these functions are currently coordinated and executed by the management department. In terms of operational functions, compliance-related tasks include legal risk control, contract review, legal compliance, and internal system establishment, supporting business decision-making and risk warning; Employee Relations (EPR) focuses on employee care and psychological support, aiming to create a friendly and trustworthy work environment to enhance employee happiness and organizational belonging.

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

05. Co-creating a Happy Workplace

5.1 Human Rights Management

◆Human rights policies and measures

EOI Holding agrees with and voluntarily follows internationally recognized human rights standards such as the United Nations Universal Declaration of Human Rights, the United Nations Global Covenant, the United Nations Guiding Principles on Business and Human Rights, and the United Nations International Labour Organization, respecting the protections set out in human rights conventions. We adhere to the principle of equal employment opportunities, providing equal job opportunities to all job seekers, fully complying with the Labor Standards Act, Employment Services Act, Gender Equality in Employment Act, and other relevant regulations, and have established physical mailboxes, complaint emails, and dedicated telephone lines to protect employee rights. Dongguan EOI and Shenzhen Lianxinfeng comply with Mainland China's Labor Contract Law and the Special Provisions on Labor Protection for Female Employees. In 2025, we have not received any complaints about discrimination or forced labor.

A summary of EOI Holding's human rights management policies and specific plans is as follows:

Human rights management policy	Specific plans
Prohibit forced labor and prohibit child labor	• Signing labor contracts to protect the rights and obligations of both labor and management is provided by mutual agreement, and forced labor is prohibited from engaging in involuntary work. • Prohibiting the employment of child labor, verifying the age documents of new hires. • The medical examination fees for new employees are covered by the company.
Wages and benefits	• Meet the requirements for minimum wage and above, overtime pay, and government statutory welfare benefits. • Do not use wage deductions as a means of disciplinary action. • Salaries are paid regularly with complete payroll details. • Employee bonuses, dividends, salary adjustments, and various benefits exceeding legal requirements (such as health checkups, club support, travel, cash gifts/gifts...) etc.
Preventing unlawful workplace infringements	• Clearly define regulations and procedures for preventing workplace violence. • Set up an employee mailbox. • Organize workplace unlawful infringement (including sexual harassment) prevention training.
Implement employee communication	• Conduct annual employee satisfaction surveys. • Labor-management meetings are held quarterly for negotiations. • A mailbox for feedback is provided.

In 2025, human rights protection training will also be provided to employees, with 215 hours of human rights norms education and training. In the future, the company will continue to focus on human rights protection issues and promote related education and training to raise awareness of human rights protection and reduce the likelihood of related risks.

◆Measures to prevent sexual harassment

We value gender equality. In addition to complying with the Gender Equality in Employment Act and other related laws, we have established the "Workplace Sexual Harassment Prevention Measures, Complaint and Disciplinary Measures," and provide relevant training for all employees. By 2025, the total number of related training hours will reach 215 hours.

To protect employees, job seekers, and clients from sexual harassment in their work and service environments, EOI Holding has taken prevention, correction, punishment, and handling measures to safeguard the rights and privacy of those involved and to curb the occurrence of sexual harassment. The following is the complaint and handling process for sexual harassment incidents to provide relevant procedures and guidance for employees. In 2025, EOI Holding has not received any related sexual harassment complaints

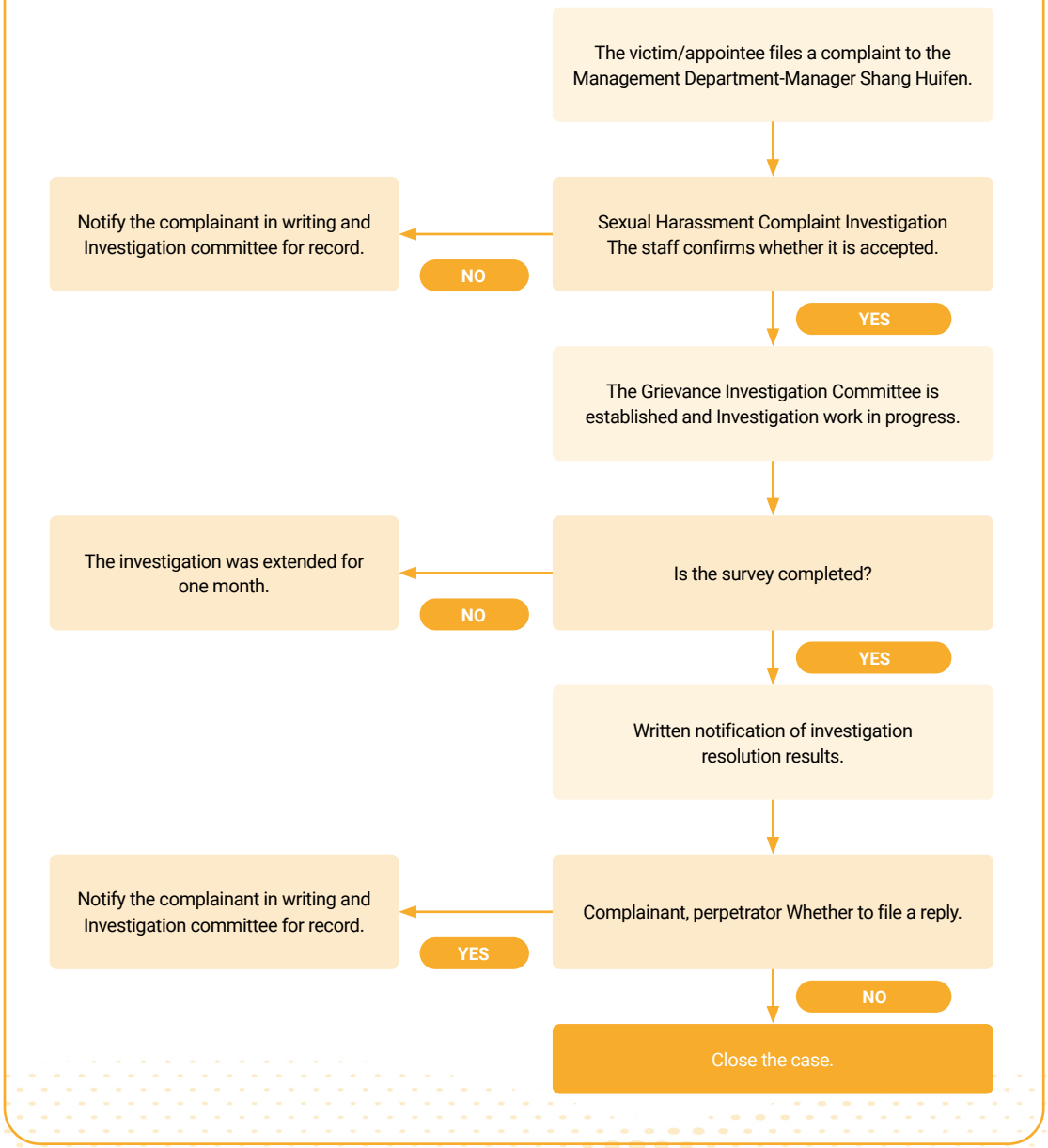
Dongguan EOI Sexual Harassment Prevention Measures: Through advocacy and activities, Dongguan EOI fosters a respectful and equal work culture. Everyday visitors are independently responsible for the complaint process of each department by the Administration Department, offering multiple reporting methods (such as anonymous reporting, phone, email, etc.) to ensure employees can report safely. At the same time, privacy is protected during investigations, and appropriate disciplinary measures are taken based on the results. In serious cases, cases may be referred to by judicial authorities. In 2025, Dongguan EOI has not received any related sexual harassment complaints.

EOI Headquarters	
Complaint channels	After receiving a sexual harassment complaint, a dedicated personnel member will be appointed to coordinate and handle the matter
Accepting unit	Administration Department, Michelle Shung, Manager
Complaint Unit	03-7539000 ext. 12002
Grievance mailbox	MichelleShung@eoi.com.tw
Dongguan EOI, Shenzhen Lianxinfeng	
Complaint channels	After receiving a sexual harassment complaint, dedicated personnel will be appointed to coordinate and handle the matter
Accepting unit	Human Resources and Administration Department, Wu Youjin Manager
Complaint Unit	0769-89236999 ext. 53102
Grievance mailbox	WuYoujin@eoi-dg.com

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

Flowchart of a sexual harassment complaint



◆ Protection of Indigenous Peoples' Rights

The Company prohibits racial discrimination and ensures that all employees,regardless of nationality, ethnicity, or gender, are subject to the same company policies and have equal access to grievance mechanisms. Labor-management meetings are held to review and prevent potential violations of Indigenous peoples' rights. In 2025, EOI Headquarters employed seven Indigenous employees.

Currently, no specific internal regulations concerning ethnic minorities have been established at the Company's operations in mainland China. In 2025, Dongguan EOI employed 86 ethnic minority employees, while Shenzhen LXF employed seven.

◆ Security personnel

Security services at EOI headquarters are entrusted to specialized external security companies, which place great emphasis on training security personnel. When signing contracts with security companies, the company is required to provide EOI headquarters with certificates of good conduct, as well as comprehensive training that meets the headquarters' requirements and regulations, such as legal knowledge, fire system operation, emergency handling, vehicle control, security inspections, human rights on duty, and service attitude.

Dongguan EOI's security business is entrusted to a specialized external security company. When signing a contract with the security company, all security personnel working at Dongguan EOI are required to hold a security certificate. The company also regularly conducts internal training on professional ethics, emergency response, and fire system duty for security personnel; Currently, Shenzhen Lianxinfeng has two security guards, and safety training is conducted once a week.

In terms of duty execution, in addition to implementing all security inspections, maintaining order in the company factory area, and paying attention to suspicious surroundings to ensure employee safety, the attitude must also foster a customer-first and service-first mindset to maintain service quality and avoid infringement on the human rights of VIPs, suppliers, visitors, or third parties.

If illegal activities occur, they cooperate with police officers according to instructions and handle them according to the law, and regularly hold monthly security meetings with the security company to ensure that security personnel implement security policies while on duty.

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

05. Co-creating a Happy Workplace

Sustainability Feature

A Female-Friendly Workplace

To foster a more equal, respectful, and supportive corporate culture for women, enabling female employees to find balance between work and life in the work environment, thereby creating a higher-quality 'gender equality' corporate culture and enhancing female employees' job satisfaction, we aim to achieve long-term success in their careers and greater happiness and fulfillment in both family and work.

EOI Holding promotes a female-friendly and inclusive workplace, starting by conducting a questionnaire survey on all female employees. The scope of this survey includes but is not limited to positions and job content, salary and benefits, work-life balance, job stress assessments, career advancement... and more, aiming to understand the real needs of female employees and serve as one of the reference materials for optimizing a 'female-friendly and inclusive workplace.'

To promote female employees' awareness of a friendly and inclusive workplace, EOI headquarters held two EOI Women-Friendly Workplace Forums on July 31, 2024. The purpose of these seminars was to listen to the difficulties or challenges female employees face in the workplace, identify solutions, and foster a friendly and better workplace. Additionally, it was intended to assist female employees who are eager for career advancement and properly plan their career development at EOI. The speaker for this seminar was Dr. Fanny Huang, President of EOI Holding, who shared the success strategies and insights of world-renowned women, helping them better understand their self-worth and the motivation for self-fulfillment. In addition to speeches, the seminar also featured group discussions for all female employees to exchange ideas. To improve the workplace-friendly environment for female employees, EOI Holding has formulated various action plans based on the results of the "Female-Friendly Workplace Questionnaire," as follows:

Childcare allowance

Female employees on the job are entitled to maternity subsidies, with a 'Childcare Allowance' paid per child and month until the child reaches one year old.



Parent-child leave

For female employees participating in their children's kindergarten or elementary school activities, the company provides 50% of the paid leave time.



Women's leave

All female employees of Lian Jia Investment Holdings are entitled to paid leave on Women's Day.



Paid family care leave

Those with family care needs may legally take 7 days of unpaid family care leave. EOI Holding is superior to the aforementioned law; female employees can also enjoy 2 days of 'paid' family care leave per year.



In 2025, more 'Women-Friendly Workplace Measures' are expected to be promoted, such as:



1.Plan general education courses for female employees to increase and develop women's capabilities

Through self-discovery and sharing, she boosts her confidence and self-affirmation, shifting the focus back to women. Through understanding sources of stress in life, through film appreciation, parenting experience sharing, and mindfulness decluttering exercises, participating women gain new directions for life and perspectives on growth.



2. Plan remote work plans for female employees

We surveyed positions suitable for remote work and planned remote work systems for female employees based on those that allow remote work.



3.Female supervisor development and growth program

Established the 'Female Professional Manager Growth Club,' with female staff at section chief level and above as ex officio members. The aim is to encourage female supervisors to participate in external training to enhance management skills, with at least 4 credits per year.



4.Career development for female employees

The President arranged a series of interviews with female colleagues to gain in-depth understanding of their ideas and needs regarding career planning and arrangements.

We hope to use this opportunity to promote the establishment of a gender-equal workplace environment, enabling female employees to find balance and comfort between childcare, family, and career advancement. These programs not only enhance female employees' job satisfaction and quality of life but also promote diversity and inclusion throughout the company.

In 2025, EOI Holding further strengthened female talent development by establishing the “EOI Women's Professional Leadership Development Association”, comprising female managers at the section level and above. The Association provides a platform for cross-departmental communication, knowledge learning/sharing and professional growth.

The Association aims to cultivate future female senior executives through training programs, seminars, and forums, enhancing their leadership, decision-making capabilities, and organizational influence. It also promotes experience sharing, professional development, gender equality, and workplace diversity and inclusion.

Dr. Huang Fang-Yue, President of the Association, shared her insights: "Women's influence builds confidence. Do not hesitate to take on additional responsibilities. Whenever you have an opportunity to help others, take it. In doing so, you positively impact others while strengthening your own confidence, creating a virtuous cycle." Her remarks resonated strongly with participants and inspired many female managers.

Looking ahead, the Association will continue organizing training and networking activities to support female leaders and foster a diverse, inclusive, and gender-equal workplace.

05. Co-creating a Happy Workplace

5.2 Talent Composition

◆5.2.1 Employee Structure

EOI Holding is committed to creating an equal and diverse and inclusive work environment, actively promoting exchanges between employees from various countries and diverse backgrounds. EOI Holding offers diverse career development pathways such as assignments and rotations, cultivating employees' broad perspectives.

In 2025, EOI Holding's total number of employees across all sites will be 1,028, all full-time, directly employed without part-time or temporary staff. Compared to 2024, the number of employees has significantly decreased, mainly due to the company's ongoing optimization of organizational and workforce allocation and adjustments to its workforce structure to meet operational needs. The company is committed to creating a cross-generational inclusive work environment, integrating gratitude and respect for others into daily work and teamwork, fostering a diverse, harmonious, and mutually supportive workplace culture. Additionally, the company has a comprehensive maternal care program to help female employees achieve work-life balance and leverage their strengths in the workplace. Regarding promotion channels, the company adheres to the principle of fitting the right person, promotes the holistic development of employees, and builds a more inclusive and equal working environment. In 2025, 10 female employees were promoted.

The following list will explain the distribution and age structure of employees at each EOI Holding plant:

Distribution structure of employees across various factories of EOI Holding over the past five years

Year	2021		2022		2023		2024		2025	
Region/gender	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
EOI Headquarters	263	380	264	372	282	376	264	391	227	390
Dongguan EOI	117	123	139	140	191	158	185	150	185	158
Shenzhen Lianxinfeng	33	53	21	36	24	40	25	36	22	36
Michigan, USA	24	7	19	17	19	19	8	6	4	6
Total	437	563	443	565	516	593	482	583	438	590

Note：
1. This table includes foreign employees but excludes dispatched personnel.
2. EOI Holdings is a permanent employee
3. EOI Holdings does not guarantee employees with unlimited hourly guarantees.
4. The number of attendees is calculated based on the number from the day the report ends.

Age distribution structure of EOI Holdings' employees in 2025

Age/Gender	Number of men	Percentage (%)	Number of women	Percentage (%)
Under 30 years old	81	38.03	132	61.97
30-50 years old	283	40.49	416	59.51
Over 50 years old	74	63.79	42	36.21
Total	438	42.61	590	57.39

Distribution structure of non-employee workers at each EOI Holding facility in 2025

Factory area	Types of workers	Contractual relationship with the company	Total number of workers
EOI Headquarters	Security personnel	Contract	4
	Cleaning staff	Employment contract	11
	Group meal staff	Employment contract	3
	Dispatch personnel	Contract	90
Dongguan EOI	Security personnel	Contract	10
	Cleaning staff	Employment contract	5
	Dispatch personnel	Labor dispatch	141
	Group meal staff	Contract	4
Shenzhen Lianxinfeng	Security personnel	Contract	3

EOI Holding - Employee Hiring Structure Over the Past Five Years

Annual Project		2021	2022	2023	2024	2025
Number of Employees (persons)	Direct personnel	398	386	464	443	466
	Indirect personnel	488	511	523	511	466
	R&D personnel	114	111	122	111	96
	Total	1,000	1,008	1,109	1,065	1028

EOI Holding - Employee Education Structure in the Past Five Years

Annual Project		2021	2022	2023	2024	2025
Education Distribution Ratio (%)	PhD	0.60	0.69	0.63	0.56	0.39
	Master's degree	8.60	8.53	7.48	6.76	6.61
	Junior college	59.60	59.62	57.71	61.31	60.6
	High school	18.20	17.86	19.21	17.28	17.61
	Below high school level	13.00	13.29	14.97	14.08	14.79

◆Employee diversity and equality

EOI headquarters, in compliance with legal regulations, employs 7 people with disabilities (4 mild, 2 moderate, and 1 severe); Dongguan EOI also employs 2 people with disabilities (1 with first-degree disability, 1 with second-degree disability), upholding the company's commitment to diversity and inclusion. Although Lianxinfeng has not yet hired any members from disadvantaged groups, the company plans to compensate by paying substitute fees, expecting to pay the corresponding fees in October 2025 to fulfill its social responsibility to these minorities and to the welfare of employees and the community. The employment situation in the past two years is shown in the table below:

05. Co-creating a Happy Workplace

Region	Year			2023	2024	2025
	Item/Gender		Age	The number of people	The number of people	The number of people
EOI Headquarters	Minority or disadvantaged groups	Male	Under 30 years old	0	0	0
			30-50 years old	5	4	3
			51 years old and above	0	0	0
		Female	Under 30 years old	0	0	0
			30-50 years old	4	4	4
			51 years old and above	0	0	0
Dongguan EOI		Male	Under 30 years old	0	0	0
			30-50 years old	0	0	1
			51 years old and above	1	1	0
		Female	Under 30 years old	0	0	0
			30-50 years old	1	1	1
			51 years old and above	0	0	0
Shenzhen Lianxinfeng		Male	Under 30 years old	0	0	2
			30-50 years old	0	0	0
			51 years old and above	0	0	0
		Female	Under 30 years old	0	0	0
			30-50 years old	0	0	0
			51 years old and above	0	0	0

EOI Holding appoints management talent based on individual performance and actively recruits outstanding talent, establishing corresponding systems to retain and nurture employees. In this process, the board structure should be diversified and professional to provide effective supervision and guidance, ensuring the company's long-term development. A clear division of responsibilities should be established between management and non-managerial positions, and professional training and support should be provided to help leadership teams achieve company goals.

2025 EOI Holding - Management and Non-Management Structure

Factory area	Year	Managerial position				Non-managerial position			
	Age and gender	Number of men	Proportion (%)	Number of women	Proportion (%)	Number of men	Proportion (%)	Number of women	Proportion (%)
EOI Headquarters	Under 30 years old	0	0	0	0	15	16.85	74	83.15
	30-50 years old	37	74	13	26	113	29.74	267	70.26
	Over 50 years old	38	84.44	7	15.55	24	45.28	29	54.72
	Total	75	84.21	20	21.05	152	29.12	370	70.88
Dongguan EOI	Under 30 years old	0	0	0	0	60	17	43	13
	30-50 years old	22	6	8	2	95	28	105	31
	Over 50 years old	4	1	0	0	4	1	2	1
	Total	26	8	8	2	159	46	150	44
Shenzhen Lianxinfeng	Under 30 years old	0	0	0	0	2	12.5	7	21.2
	30-50 years old	4	66.6	3	100	13	81.2	21	63.6
	Over 50 years old	2	33.4	0	0	1	6.25	5	15.1
	Total	6	100	3	100	16	100	33	100
Michigan, USA	Under 30 years old	0	0	0	0	2	40	3	60
	30-50 years old	0	0	1	100	0	0	1	100
	Over 50 years old	1	100	0	0	1	50	1	50
	Total	1	50	1	50	3	37.5	5	62.5

Notes:
1.Management positions are defined as supervisors at the section level or above
2.At EOI headquarters, this number of staff includes foreign nationals.
3.Dongguan EOI: Including 4 Taiwanese cadres.

EOI headquarters upholds the goal of a diverse workplace. In addition to local employees, Taiwan also recruits foreign employees, allowing the company and employees to experience customs and traditions from different countries, while also engaging in international exchanges and gaining diverse perspectives.

In 2025, EOI headquarters - foreign nationals to take on management positions

Gender	Managerial position	Non-managerial position	Total
Male	0	2	2
Female	0	156	156

Note: Management positions are defined as supervisors at the section level or above

05. Co-creating a Happy Workplace

◆5.2.2 Talent Recruitment and Retention

To attract outstanding professionals from all sectors, EOI has established a diverse recruitment plan. Through job platforms, government joint recruitment, and job search consultants, it attracts promising talents. It also employs foreign blue-collar and white-collar professionals to ensure the right positions and accelerate the enhancement of industry competitiveness.

To help new hires quickly adapt to the workplace and culture, EOI focuses on two aspects: the "recruitment and hiring process" and the "new employee development and training." This includes programs such as "optimizing the interview process for new hires" and "proactive care after hiring," enabling new employees to understand corporate culture, industry concepts, and related knowledge through interviews and care.

EOI Headquarters

Under stable staffing and normal personnel mobility, EOI Holding's headquarters is expected to have a new hire rate of 22. 69% by 2025, with a turnover rate of 29. 49%, an increase of 7.2% compared to last year. This is mainly due to organizational adjustments and workforce optimization, with some staff leaving due to career planning, retirement, and job changes. The company also continues to enhance employee willingness to stay and organizational stability through measures such as talent development, employee care, and workplace environment optimization.

Dongguan EOI

Dongguan EOI's new hires in 2025 will decrease by 11% compared to 2024, and the turnover rate will decrease by 20% compared to last year. To increase employee retention and care for staff, the company continues to improve employee benefits

Shenzhen Lianxinfeng

Shenzhen Lianxinfeng's new hires in 2025 will decrease by 14% compared to 2024, and the turnover rate will drop by 20% compared to last year, mainly due to fewer company orders and fewer recruits.

The following table will explain the new employee hiring and resignation status at each plant:

EOI Headquarters

EOI Headquarters - New Enrollment Rate (New Hire Rate (%))

Year	2022				2023				2024				2025			
Gender	Male		Female		Male		Female		Male		Female		Male		Female	
Age\item	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)
Under 30 years old	20	3.14	60	9.43	17	2.58	37	5.62	8	1.22	35	5.34	8	1.3	37	6
30-50 years old	47	7.39	52	8.18	37	5.62	33	5.02	55	8.40	40	6.11	36	5.83	49	7.94
51 years old and above	5	0.79	0	0.00	14	2.13	1	0.15	5	0.76	0	0.00	8	1.3	2	0.32
Total number of new hires	184				132				143				140			
Total number of employees	636				658				655				617			
Total New Hire Rate (%)	28.93				20.06				21.83				22.69			

Notes：

1. The number of new employees includes all first-time employees, excluding those who resign midway or voluntarily. Some employees leave shortly or fail to complete resignation procedures, resulting in a reduction in the actual number of active employees.
2. Rate of new male (female) employees in that age group = Number of new male (female) employees in that age group in the year / Total number of operating locations at year-end
3. Total new employee hiring rate = Number of new hires in the year / Total number of operating locations at the end of the year

EOI Headquarters - Turnover Rate (Employee Turnover Rate (%))

Year	2022				2023				2024				2025			
Gender	Male		Female		Male		Female		Male		Female		Male		Female	
Age\item	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)
Under 30 years old	13	2.04	52	8.18	8	1.22	21	3.19	12	1.83	14	2.14	13	2.11	25	4.05
30-50 years old	51	8.02	66	10.38	31	4.71	45	6.84	60	9.16	45	6.87	63	10.21	61	9.89
51 years old and above	6	0.94	2	0.31	4	0.61	1	0.15	14	2.14	1	0.15	16	2.59	4	0.64
Total number of new hires	190				110				146				182			
Total number of employees	636				658				655				617			
Total New Hire Rate (%)	29.87				16.72				22.29				29.49			

Notes：

1. 1Define the categories of employees who leave the company: resignation, dismissal, retirement, retirement, or death-related service, etc.
2. 2Male (female) employee turnover rate in that age group = Number of male (female) resignations in that age group in the year / Total number of men (females) in that age group at the end of the year
3. 3Total Employee Resignation Rate = Number of Resignations in the Year / Total Number of Operating Locations at Year-End

05. Co-creating a Happy Workplace

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

Dongguan EOI

Dongguan EOI - New Enrollment Rate — New Hire Rate (%)

Year	2022				2023				2024				2025			
Gender	Male		Female		Male		Female		Male		Female		Male		Female	
Age\item	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)
Under 30 years old	68	24	36	13	90	26	76	22	58	17	27	8	49	14	32	9
30-50 years old	69	24	58	20	74	21	56	16	50	15	32	10	25	7	22	6
51 years old and above	1	0	0	0	1	0	0	0	0	0	2	1	0	0	5	1
Total number of new hires	232				297				169				133			
Total number of employees	287				351				335				343			
Total New Hire Rate (%)	81				85				50				39			

Notes：

1. The number of new employees does not exclude those who left midway.
2. Rate of new male (female) employees in that age group = Number of new male (female) employees in that age group in the year / Total number of operating locations at year-end
3. Total new employee hiring rate = Number of new hires in the year / Total number of operating locations at the end of the year

Dongguan EOI - Turnover Rate — Employee Turnover Rate (%)

Year	2022				2023				2024				2025			
Gender	Male		Female		Male		Female		Male		Female		Male		Female	
Age\item	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)
Under 30 years old	45	16	21	7	60	17	66	19	53	16	28	8	47	14	20	6
30-50 years old	71	25	55	19	56	16	50	14	60	18	41	12	26	8	24	7
51 years old and above	4	1	1	0	1	0	0	0	1	0	3	0	1	0	7	2
Total number of new hires	197				233				186				125			
Total number of employees	287				351				335				343			
Total New Hire Rate (%)	69				66				56				36			

Notes：

1. Define the categories of employees who leave the company: resignation, dismissal, retirement, retirement, or death-related service, etc.
2. Male (female) employee turnover rate in that age group = Number of male (female) resignations in that age group in the year / Total number of men (females) in that age group at the end of the year
3. Total Employee Resignation Rate = Number of Resignations in the Year / Total Number of Operating Locations at Year-End

Shenzhen Lianxinfeng

Dongguan EOI - New Enrollment Rate — New Hire Rate (%)

Year	2022				2023				2024				2025			
Gender	Male		Female		Male		Female		Male		Female		Male		Female	
Age\item	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)
Under 30 years old	1	1.75	1	1.82	20	29.85	14	20.89	5	8.19	6	9.83	4	6.89	4	6.89
30-50 years old	8	14	11	20.00	22	32.83	21	31.34	10	16.4	15	24.5	10	17.2	10	17.2
51 years old and above	1	1.75	0	0.00	0	0	0	0.00	1	1.64	1	1.64	0	0	0	0
Total number of new hires	22				77				38				28			
Total number of employees	57				67				61				58			
Total New Hire Rate (%)	38.59				114.9				62.3				482			

Notes：

1. The number of new employees does not exclude those who left midway.
2. Rate of new male (female) employees in that age group = Number of new male (female) employees in that age group in the year / Total number of operating locations at year-end
3. Total new employee hiring rate = Number of new hires in the year / Total number of operating locations at the end of the year

05. Co-creating a Happy Workplace

Shenzhen Lianxinfeng - Turnover Rate — Employee Turnover Rate (%)

Year	2022				2023				2024				2025			
Gender	Male		Female		Male		Female		Male		Female		Male		Female	
Age\item	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)
Under 30 years old	10	18.18	7	12.73	17	26.9	13	20.64	6	9.84	4	6.55	4	6.89	4	6.89
30-50 years old	10	18.18	21	36.18	17	26.9	17	26.9	13	21.3	21	34.4	12	20.6	9	15.5
51 years old and above	2	3.64	1	1.82	0	0	3	0	0	0	0	0	1	1.72	1	1.72
Total number of new hires	51				67				44				31			
Total number of employees	57				67				61				58			
Total New Hire Rate (%)	89.47				100				73.8				53..4			

Notes：

1. Define the categories of employees who leave the company: resignation, dismissal, retirement, retirement, or death-related service, etc.
2. Male (female) employee turnover rate in that age group = Number of male (female) resignations in that age group in the year / Total number of men (females) in that age group at the end of the year
3. Total Employee Resignation Rate = Number of Resignations in the Year / Total Number of Operating Locations at Year-End

Michigan, USA

Michigan, USA - New Admissions Rate — New Hire Rate (%)

Year	2023				2024				2025			
Gender	Male		Female		Male		Female		Male		Female	
Age\item	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)
Under 30 years old	7	16.28	7	16.28	1	7.14	0	0. 00	0	0	0	0
30-50 years old	7	16.28	8	18.60	2	14.29	1	7.14	0	0	0	0
51 years old and above	4	9.30	2	4.650	2	14.29	1	7.14	0	0	0	0
Total number of new hires	7				0				28			
Total number of employees	14				10				58			
Total New Hire Rate (%)	50				0				482			

Notes：

1. Define the categories of employees who leave the company: resignation, dismissal, retirement, retirement, or death-related service, etc.
2. Male (female) employee turnover rate in that age group = Number of male (female) resignations in that age group in the year / Total number of men (females) in that age group at the end of the year
3. Total Employee Resignation Rate = Number of Resignations in the Year / Total Number of Operating Locations at Year-End

Dongguan EOI - Turnover Rate — Employee Turnover Rate (%)

Year	2023				2024				2025			
Gender	Male		Female		Male		Female		Male		Female	
Age\item	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)	The number of people	Turnover rate (%)
Under 30 years old	0	0.00	0	0.00	5	35.71	4	28.57	0	0	1	10
30-50 years old	4	10.52	4	10.52	7	50	8	57.14	2	20	0	0
51 years old and above	2	5.26	0	0.00	2	14.29	3	21.43	1	10	0	0
Total number of new hires	233				186				125			
Total number of employees	351				335				343			
Total New Hire Rate (%)	66				56				36			

Notes：

1. The number of new employees does not exclude those who left midway.
2. Rate of new male (female) employees in that age group = Number of new male (female) employees in that age group in the year / Total number of operating locations at year-end
3. Total new employee hiring rate = Number of new hires in the year / Total number of operating locations at the end of the year

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

5.3 Employee Benefits and Rights

◆5.3.1Employee Benefits

EOI Holding's operational goals are "Customer satisfaction, employee comfort, shareholder satisfaction, and social welfare," reflecting the company's long-standing emphasis on employee care. We believe that when employees receive support from their families and possess healthy minds and spirits, they can work with greater peace of mind and efficiency. Therefore, we have always been committed to creating a happy and friendly work environment, helping employees resolve conflicts between roles through various activities and welfare measures, reducing work stress, and achieving a good balance between work and life.

Although EOI's headquarters and Shenzhen Lianxinfeng have not yet signed a collective agreement or established a union, while Dongguan EOI currently has a labor union with a labor ratio of 22.77% (the same coverage rate), we adopt a direct management approach and communicate face-to-face with employees. This communication approach allows us to adjust policies more quickly and flexibly to meet employees' needs. Additionally, the company regularly holds labor-management meetings, giving employees opportunities to directly participate in communication and feedback.

At the same time, an Employee Welfare Committee was established to organize various leisure activities and provide welfare subsidies. These activities aim to allow employees to enjoy the company's genuine care outside of work, and comprehensive welfare systems have been established at each location. Although there may be slight differences in different regions, all meet or exceed local legal requirements. Between 2023 and 2026, EOI Holdings allocated 0.15% of its revenue to the Employee Welfare Committee, amounting to NT$4,839,542 in 2023, NT$7,090,501 in 2024, and NT$7,840,813 in 2025.

The following content will introduce the welfare systems and implementation plans for each operating location of EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng in 2025.

EOI Headquarters

Various benefits	
Categories of benefits	Explanation
Various types of insurance and protection	Labor insurance, health insurance, group insurance, labor pension contributions, annual employee health checkups, medical office, nursing room, maternity parking spaces, employee satisfaction surveys, occupational accident insurance, free annual employee health checkups, and on-site doctor consultations.
Salary and benefits	Employee bonuses, employee stock ownership, year-end bonuses, annual health check-ups, birthday gifts and gifts, shuttle buses, travel accident insurance, R&D bonuses, patent bonuses, performance bonuses, project bonuses, skill bonuses, long-term service bonuses, referral bonuses, holiday gifts (Dragon Boat Festival/Mid-Autumn Festival/Lunar New Year/May Day), and holiday gifts (Dragon Boat Festival/Mid-Autumn Festival).
Various types of subsidies	Meal subsidies, employee tuition subsidies, club activities and subsidies, wedding and funeral condolence care and subsidies, emergency relief.
Other benefits	Various work-life balance activities and employee assistance programs, regular employee dinners, children's education incentives, free movie tickets, and occasional group recreational competitions, employee travel subsidies, employee welfare association benefits and contracted vendor discounts, new employee training and professional skills training, contracted discount stores, year-end party, annual outstanding employee and department recognition, annual bonuses and trophies for long-term employees, and paid leave policies that exceed the provisions of the Labor Standards Act.

In 2025, employee welfare activities will continue to be promoted, offering diverse physical and mental stress relief courses, including handmade stress relief classes, mindfulness classes, and yoga activities, aiming to provide employees with mental relaxation and fulfillment outside of work. Additionally, festive events such as Dragon Boat Festival, Father's Day, and Mid-Autumn Festival are held to let employees experience the festive atmosphere and strengthen team cohesion.

Dongguan EOI

Various benefits	
Categories of benefits	Explanation
Various types of insurance and protection	Pension insurance, medical insurance, maternity insurance, work injury insurance, unemployment insurance, housing funds, employee satisfaction surveys, occupational health checkups
Salary and benefits	Annual salary adjustments, special salary adjustments, year-end bonuses, patent bonuses, performance bonuses, skill bonuses, long-term service bonuses, perfect attendance bonuses, referral bonuses, annual health check-ups, and paid training for new employees, etc.
Various types of subsidies	meal subsidies, club activities, and subsidies, etc.
Other benefits	Employee group event gift bonuses, regular staff dinners, free haircuts, free accommodation, birthday allowances, free parking spaces, Dragon Boat Festival gifts, Mid-Autumn Festival gifts, Spring Festival red envelopes, blessing and worship gifts, and more.

Shenzhen Lianxinfeng

Various benefits	
Categories of benefits	Explanation
Various types of insurance and protection	Pension insurance, medical insurance, maternity insurance, work injury insurance, unemployment insurance, and housing provident fund.
Salary and benefits	Performance bonus, skill bonus, long-term service bonus, perfect attendance bonus, and referral bonus.
Various types of subsidies	Meal subsidies.
Other benefits	Regular events are held, new employee training and professional skills training, Dragon Boat Festival gifts, Mid-Autumn Festival gifts, International Women's Day gifts, and Lunar New Year work-start red envelopes.

05. Co-creating a Happy Workplace

EOI Headquarters

Stress relief for the soul, enjoy life with your hands

Feel Forest Breath | Handmade moss ball plant experience

To help employees relax physically and mentally amid busy work schedules, the "Handmade Forest Breath | Handmade Moss Ball Experience" was held in May and June. By combining green planting with hands-on crafts, it created an immersive, healing time, encouraging employees to slow down and engage in self-reflection during the process.

During the course, participants hand-kneaded clay and moss, carefully placing small plants into moss balls to create their own unique green works. By focusing on the process of handcrafting, students not only temporarily relieved daily work stress but also felt inner peace and relaxation through interaction with natural materials, further enhancing self-awareness and emotional adjustment skills.

A total of 60 employees participated in this event, with enthusiastic registration and a rapid fill. The overall satisfaction rate for the event reached 98%, indicating that employees highly recognize and demand this kind of mind-body healing course. Most participants said the course not only helped relieve stress but also enhanced interaction, communication, and emotional connection among staff. This hands-on experience was not only an activity combining nature and creativity but also became an important opportunity to promote employees' physical and mental health and workplace relationships, leaving them with warm and meaningful memories.





Mindful Breathing · Parent-Child Harmony Parenting Seminar

In June, organized the "Mindful Breathing · Parent-Child Harmony Parenting Seminar—Mindfulness Helps Me Develop My Child's Yes Brain," with a total of sessions. The course combines mindfulness practice with parenting education, guiding colleagues to learn emotional adjustment and parenting communication skills outside of work, helping to improve the quality of family interactions.

During the event, the instructor guided colleagues to understand their own emotional states through mindful breathing, emotional awareness, and practical case sharing, teaching them to respond to children in a more stable and empathetic way. By practicing integrating mindfulness into daily life, colleagues were able to respond more calmly when facing pressure and parenting challenges, and to build positive parent-child relationships. The satisfaction rate for this seminar reached 90.4%, showing that employees have a strong recognition and need for parenting support and mental health issues. The event not only enhanced employees' physical and mental resilience but also promoted balanced development between work and family, further creating a friendly and supportive workplace environment.





Aromatherapy × Yoga Relaxation: 'Essential Oil Stress Relief Yoga'

From August to September, a series of "Essential Oil Stress Relief Yoga" courses was organized, with a total of 60 participants. The courses combined aromatherapy and yoga stretching, guiding staff to achieve physical and mental relaxation through body rhythm and breath regulation during work breaks.

The event centers on the theme of "Soothing, Releasing, Repairing, Nourishing," incorporating natural essential oils such as lavender, bitter orange leaf, red tangerine, and vetiver, creating an immersive healing atmosphere. Under professional guidance, staff effectively relieve physical tension and stabilize emotional states through stretching and breathing exercises, further enhancing self-awareness and stress management abilities.

The satisfaction rate for this course reached 95%. Most participants reported significant improvement in physical discomfort and a more stable mood, which also helped improve work focus and positive energy, bringing a more stable rhythm to daily work and life.





05. Co-creating a Happy Workplace

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

Festival Integration, Team Solidarity

Working Together | Dragon Boat Festival Team Fun Competition

On the eve of the Dragon Boat Festival in May, a team competition called "Together in the Same Boat" was held, with a total of 85 participants. The event combined the festival's significance with team spirit, featuring nine cross-departmental teams participating in a fun relay race symbolizing dragon boat racing, strengthening interdepartmental interaction and collaboration through the competition format.

During the event, colleagues completed various challenges together through team division of labor, strategic discussions, and on-site cheering, demonstrating strong cooperation and a spirit of active engagement. The event design blended competitive and fun elements, fostering a relaxed atmosphere that strengthened communication and coordination skills while increasing opportunities for cross-departmental exchange.

The atmosphere at the event was lively, with participants demonstrating high engagement and positive interactions, which helped deepen connections and organizational cohesion, creating a cohesive and vibrant workplace atmosphere.





Full of Dad Spirit: Dart Towards Happiness | Father's Day Darts Competition

On the eve of Father's Day in August, the "Full of Dadly Spirit · Dart for Happiness" darts competition was held, with about 120 participants. The event featured 32 cross-departmental teams competing, combining the darts competition format with a festive atmosphere to create a fun and interactive team activity.

During the event, colleagues demonstrated focus and team chemistry, supporting and encouraging each other during the competition. The lively cheering atmosphere on site fully demonstrated positive interaction and a spirit of cooperation. Through competition design, colleagues strengthened communication and connections in a relaxed setting, enhancing opportunities for cross-departmental interaction.

During the event, an award ceremony was arranged, with supervisors representing to recognize team performance and dedication, and encouraging the extension of collaboration into daily work situations. The overall event concluded successfully with a group photo to commemorate the event, helping to deepen employees' emotional bonds and create a warm and cohesive workplace atmosphere.





Full Moon and Family Reunion · Bingo Gift Giveaway | Mid-Autumn Festival Events

On the eve of the Mid-Autumn Festival in October, a themed event called "Full Moon and Family Reunion · Bingo Gift Giveaway" was held, with about 120 participants. The event centered on bingo games and lottery interactions, combined with a festive atmosphere, creating a relaxed and lively space for interaction to encourage employee participation and interaction.

During the event, as the bingo numbers were revealed one by one, colleagues enthusiastically engaged and responded to each other, creating a lively and laughter-filled atmosphere. The lucky draw further enhanced the sense of participation, bringing the overall festive atmosphere to a climax and strengthening emotional communication and interaction.

During the event, supervisor representatives participated in on-site interactions and celebrations, sharing the meaning of Mid-Autumn reunion with colleagues. The overall event concluded successfully in a joyful atmosphere, helping to relieve work stress and enhancing team cohesion and a sense of belonging in the workplace.





05. Co-creating a Happy Workplace

Dongguan EOI

Dongguan EOI has always placed great importance on employee welfare and is committed to creating a harmonious work environment. To promote employee cohesion and happiness, the company has organized a series of colorful welfare activities. These activities not only allow employees to relax outside of work but also enhance emotional bonds among colleagues. In 2025, Dongguan EOI held a total of 23 events to promote employee camaraderie, including birthday parties, Dragon Boat Festival welfare days, Mid-Autumn Festival Garden parties, employee dinners, summer parent-child activities, fun sports days, and free haircut convenience service for employees, with total activity costs of approximately 310,000 RMB.

Photos from the birthday party event









2025 Dongguan EOI Spring Banquet Gala







2025 Dongguan EOI Spring Banquet Gala







CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

05. Co-creating a Happy Workplace

Summer Parent-Child Carnival: Creating a Green Miracle Together" 2025 Family Activities









" Put a Zongzi Here, Super YOU Fun" 2025 EOI Employee Garden Party and Gift Distribution








CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

05. Co-creating a Happy Workplace

To enrich employees' cultural and sports lives, create a healthy atmosphere of exercise for all employees, enhance interaction and communication during spare time, provide a diverse platform for showcasing their work, and shape a positive corporate culture, Dongguan EOI held a fun sports event in the company plaza in November 2025, attracting enthusiastic participation from many staff and supervisors.

To provide employees with more convenience and benefits in daily life, allowing them to deeply feel the company's warmth and care, and jointly building a harmonious, open, and all-staff-friendly cultural atmosphere, with strong support from the President, Dongguan EOI regularly provides free convenient haircut services (once every two months).

In April 2025, under the leadership of the President, Dongguan Factory Economic Officer and above cadres carried out a "pick-up" and "live" green team-building activity, aiming to encourage management cadres to lead by example in practicing environmental protection concepts, uniting efforts, and beautifying the environment by example. Efforts unite team cohesion, highlighting corporate responsibility and a spirit of progress.

Group photo of the fun sports day



Fun sports day activities









2025 Free Haircut Convenience Service Event







Photos of team-building activities for cadres at deputy management level and above in 2025





CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

05. Co-creating a Happy Workplace

To recognize the dedication and contributions of all female employees, President Fanny Huang arranged special gifts for each female employee. On March 8, senior executives and managers of EOI Dongguan personally distributed the gifts in celebration of International Women's Day, expressing the Company's appreciation and care.

Guided by its people-oriented philosophy, EOI remains committed to employee well-being and health. With the strong support of President Fanny Huang, EOI Dongguan has enhanced its employee meal benefits by providing additional dishes, seasonal fruits, and special meal offerings. Since January 2025, these benefits have increased to four or five times per month, typically every Thursday. Throughout the year, a total of 50 special meals and welfare arrangements were provided, including seasonal fruits, discounted dishes, complimentary meals, summer heat relief benefits, and festive meals for the Lantern Festival, Mid-Autumn Festival, and Christmas Eve. This represented an increase of 18 occasions compared with 2024, with total expenditures of approximately RMB 60,000.

2025 International Women's Day Welfare Giving Event





2025 Free Employee Meal Plus and Special Holiday Meal Benefits Promotion













CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

05. Co-creating a Happy Workplace

Shenzhen Lianxinfeng

International Women's Day, also known as International Women's Day, is a holiday established for women on March 8th to express gratitude for the hard work of all women at Lianxinfeng. We hereby apply to purchase a small gift for all women on March 8th to express our care and care.

International Women's Day event



To experience the culture of traditional Chinese festivals, enhance communication and interaction among employees, and foster a culture of civility, harmony, and unity, the company held a "fun park tour" event before the Dragon Boat Festival and distributed festival gifts. In addition, to enrich employee entertainment activities, promote communication among colleagues, strengthen collective cohesion and team spirit, and foster a positive corporate culture, the company organized a dinner gathering on New Year's Day.

Dragon Boat Festival gift distribution



Fun park activities





Dinner gathering





To strengthen cohesion and foster a sense of belonging among the Company, departments, and employees, group birthday celebrations are organized to provide employees with joyful, meaningful, and memorable birthday experiences.

Birthday celebration





CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

05. Co-creating a Happy Workplace

◆5.3.2 Employee Rights

Status of parental leave implementation

EOI Holding offers all employee benefits that meet or exceed local legal requirements. In addition, we offer a variety of employee benefits to create a happy and friendly workplace environment. Taking the Taiwan headquarters as an example, we offer benefits including wedding cash gifts and maternity subsidies. In 2025, 7 people applied for wedding gift subsidies; and 5 people have requestedrnity subsidies.EOI Holding hopes to use these subsidies to help employees get through this special period and provide necessary support and assistance.

EOI Headquarters

EOI headquarters does not restrict employees applying for parental leave based on gender, providing a comprehensive care mechanism so those with parental needs can balance family and work, and offers comprehensive care systems, earning recognition from employees. In 2023~2025, a total of 22 people applied for parental leave without pay. The reinstatement rate for those on parental leave without pay was higher than the previous year, averaging 86%

EOI Headquarters - Parental leave without pay

Year	2023			2024			2025		
Gender/Total	Male	Female	Total	Male	Female	Total	Male	Female	Total
Number of people eligible for parental leave application A	2	6	8	16	19	35	11	18	29
Actual number of parental leave applications for the current year B	0	4	4	2	8	10	1	7	8
Number of people required to return to work on parental leave for the current year C	0	3	3	1	6	7	2	5	7
Actual number of people returning to work during parental leave for the year D	0	2	2	0	5	5	1	5	6
Actual number of employees returning to work on parental leave in the previous year	1	5	6	0	2	2	0	5	5
The number of people who have continued to work for one year after returning to parental leave in the previous year	1	5	6	0	2	2	0	3	3
Parental leave and leave reinstatement rate for the current year (D/C).	-	66.66	66.66	0	83.33	71.43	50	100	86
Parental Retention Rate (F/E) for the Year	100	100	100	100	100	100	0	60	60

Note：
1. The total number of employees entitled to parental leave by gender. (Starting from 2024, the focus will be on maternity and paternity leave applications applied for between 2021~2024).
2. The total number of employees actually using parental leave by gender.
3. By gender, the total number of employees who returned to work after completing parental leave during the reporting period.
4. By gender, the total number of employees who have taken parental leave and have been employed for twelve months after returning to work.
5. The proportion of employees who return to work and remain after parental leave by gender.
6. By gender, the total number of employees who completed parental leave in the previous year and have been employed for twelve months after returning to work.

Dongguan EOI Shenzhen Lianxinfeng upplemented relevant regulations

In Dongguan EOI, 14 people will apply for parental leave in 2025 (including maternity, miscarriage, and maternity allowance claims), with an average reinstatement rate of 100%; Shenzhen Lianxinfeng will have no parental leave applications for 5 in 2025. The table below shows the parental regulations in mainland China:

Special Provisions on Labor Protection for Female Workers	• Female employees are entitled to 178 days of maternity leave, including 15 days of prenatal leave. • Difficult labor: Increase maternity leave by 30 days. • Having multiple births: For every additional baby born, maternity leave is added by 15 days. • If a female employee miscarries before 4 months of pregnancy, she is entitled to 15 days of maternity leave. • If a miscarriage occurs at 4 months of pregnancy, 42 days of maternity leave are granted.

In addition, EOI Holding is committed to promoting a gender-equal and friendly workplace. We fully understand the needs of female employees in the workplace and provide them with greater convenience, such as encouraging them to bring their children to the company after school and encouraging flexible scheduling of working hours, so that women can balance work and family with peace of mind without being affected by family constraints, allowing them to continuously realize their potential in the workplace.

The minimum notice period for terminating the labor contract

EOI Headquarters

Our company adheres to the spirit of law-abiding principles. Our operational sites in Taiwan fully comply with the Labor Standards Act. Article 16 stipulates the notice period for employers to terminate labor contracts. For those who terminate labor contracts in accordance with the proviso of Article 11 or Article 13, the notice period is as follows:

1. Those who have continuously worked for more than three months but less than one year must be given ten days in advance.
2. Those who have continuously worked for more than one year, but less than three years, must give twenty days in advance.
3. Those who have continuously worked for more than three years must give thirty days in advance. After receiving the notice mentioned above, workers may take leave during working hours to seek other work. The number of leave hours must not exceed two working days per week, and wages for the leave period shall continue to be paid

If the employer terminates the contract without giving notice of the period specified in Paragraph 1, the employer shall pay wages for the period specified in the notice. For other countries, operations will be implemented in accordance with local labor laws. By 2025, there will be no changes in the business model that would significantly impact employees, and overseas sites will be handled in accordance with local labor laws.

Dongguan EOI Shenzhen Lianxinfeng

Dongguan EOI and Shenzhen Lianxinfeng strictly comply with Article 40 of the Mainland China Labor Contract Law. In any of the following situations, the employer must notify the employee in writing thirty days in advance or pay an additional month's wage before terminating the labor contract.

1. Workers who fall ill or are injured not related to work and cannot resume their original job after the prescribed medical treatment expires, nor can they perform work arranged by the employer.
2. If a worker is incompetent for their job, and after training or job adjustment, still cannot perform the job.
3. If there is a significant change in the objective circumstances on which the labor contract was based at the time of signing, making it impossible to perform the contract, and after negotiation between the employer and the employee, no agreement can be reached on the change to the contract content.

Dongguan EOI and Shenzhen Lianxinfeng will have no employee labor arbitration cases entering the final ruling stage in 2025.

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

◆Retirement plans

EOI Headquarters

According to the Taiwan Labor Standards Act and the Labor Pension Act, retirement regulations are established. Employees who joined on or before June 30, 2005, are entitled to years of service under the old retirement pension system. Under the old system retirement fund, 2% of the total salary of each person with years of service under the old system is alleviated into the retirement reserve fund. This retirement reserve fund is managed by the Labor Retirement Reserve Supervisory Committee and deposited into Taiwan Bank in its name. Those who meet the retirement requirements in 2025 will apply for a pension of NT$2,055,795. Since the Labor Pension Act has been in effect since July 1, 2005, a fixed contribution system is adopted. Under the new retirement plan, each eligible recipient will contribute 6% monthly to the employee's personal retirement fund account. In addition to the company's fixed monthly 6% pension contribution, employees may also choose to contribute a pension of 0%~6% according to their personal preference, depositing it into the personal retirement fund account.

Currently, all retirement-related regulations are handled in accordance with labor laws. Labor-management meetings are held quarterly, inviting the President, labor representatives, HR, and manufacturing and production units to participate together. Through these meetings, opinions are exchanged together. Suggestions made during these meetings are compiled into meeting minutes for tracking, implementation, and effective implementation.

Dongguan EOI　Shenzhen Lianxinfeng

Dongguan EOI and Shenzhen Lianxinfeng strictly comply with the regulations of mainland China's Social Security Insurance Law. Starting January 1, 2025, individuals participating in basic pension insurance will gradually extend the retirement age for male employees from the current 60 to 63, female cadres from 55 to 58, and female employees from 50 to 55. This adjustment is not a "one-size-fits-all" approach but adopts a mild and gradual approach, postponing by one month every few months, aiming to mitigate the social shock caused by the retirement age adjustment. Secondly, the new policy also stipulates an "extension of the minimum pension insurance contribution period." Starting in 2030, the minimum contribution period for workers to receive the basic pension monthly will gradually increase from the current 15 years to those who have paid for at least 15 years in 20 years and are eligible to receive the basic pension monthly.

◆5.3.3 Salary structure

In addition to providing stable compensation, EOI Holding also provides salary assessments, adjustments, and bonus distribution based on each employee's job content and performance, without causing differences based on age, gender, race, or other factors. We regularly review current salary levels to ensure they align with those in the labor market. To ensure employees enjoy a better quality of life, we offer a reasonable compensation system, with all salaries complying with government regulations. We do not assign employees unsuitable positions just to reduce personnel expenses; instead, we uphold the spirit of fairness and justice, giving employees the rank and salary they deserve and ensuring they receive appropriate rewards.

Compensation and benefits comply with the laws and regulations of the locations where we operate, and employees enjoy legally mandated insurance and pension plans. Through regular market research and salary policy reviews, we continuously provide salary levels that exceed legal requirements and are externally competitive.

The ratio of the standard salary for grassroots staff at each plant to the local minimum wage

Factory area	Salary ratio	Male	Female
EOI Headquarters	The ratio of the standard salary for direct personnel to the basic salary of the Labor Standards Act	1.17	1.17
Dongguan EOI	The ratio of the standard salary for direct personnel to the basic salary of the Labor Standards Act	1.01	1.01
Shenzhen Lianxinfeng	The ratio of the standard salary for direct personnel to the basic salary of the Labor Standards Act	1.1	1.1

Note：
1.The main disclosure areas are EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng.
2.The standard salary is a fixed monthly regular salary.
3.Local minimum wage:
- EOI Headquarters: Taiwan region: NT$30,590.
- Dongguan EOI: Calculated at RMB 2,080 (sourced from the Guangdong Provincial People's Government's notice on adjusting the province's minimum wage standard, effective March 1, 2025).
- Shenzhen Lianxinfeng: calculated at RMB 2,520.

4. The gender salary gap among direct staff is due to differences in job station functions, job attributes, professional skills, and shift divisions across different positions.

Gender pay ratio across each plant

Factory area	Category	Male	Female
EOI Headquarters	Managers	1.48	1
	Research and development and technical personnel	1.25	1
	Direct personnel	1	1.03
Dongguan EOI	Managers	1.52	1
	Research and development and technical personnel	1.21	1
	Direct personnel	1	1
Shenzhen Lianxinfeng	Managers	4	- Note 6
	Research and development and technical personnel	1.31	1
	Direct personnel	1	1

Note：
1. The main disclosure areas are EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng.
2. Female employees are used as the benchmark for a ratio of 1.
3. Management personnel, R&D, and technical staff are all counted as engineering positions.
4. The gender salary gap is due to differences in education, years of experience, and professional skills.
5. In view of ongoing public concern about the reasonableness of employee salaries in the job market, and after consulting the FSC's released 'New Corporate Governance Blueprint' and actively responding to public concerns about employee salaries,
6. No female staff at the deputy manager level or above.

05. Co-creating a Happy Workplace

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

Total employee salaries and benefits

EOI Holding places great importance on employee treatment and welfare, establishing an Employee Welfare Committee and establishing employee welfare policies. Responsible for handling employee welfare-related matters, including various insurance and protection, providing wedding and funeral gifts, employee travel allowances, distribution of holiday bonuses, club activities, and childcare subsidies.

EOI Headquarters

Unit: NT$ thousands

Project	2022	2023	2024	2025
Employee salaries	713,356	716,225	867,228	867,063
Employee benefits	841,419	851,075	1,021,177	1,092,758

EOI Headquarters_Total benefits over the past three years

Unit: NT$ thousands

By nature	2022	2023	2024	2025
Salary expenses	430,591	411,290	523,676	469,525
labor and health insurance fees	41,575	45,204	48,274	49,160
Pension expenses	19,263	20,591	22,055	21,344
Other employee welfare expenses	31,361	32,328	41,630	44,973
Total	522,790	509,413	635,635	584,972

Note: The main scope of disclosure is EOI headquarters.

Dongguan EOI

Unit: RMB

Project	2022	2023	2024	2025
Employee salaries	24,510,585	30,640,543	33,514,999	33,145,141
Employee benefits	4,654,974	5,964,411	7,276,441	8,297,318

Dongguan EOI_Total benefits for the past three years

Unit: RMB

By nature	2022	2023	2024	2025
Salary expenses	430,591	411,290	523,676	469,525
labor and health insurance fees	41,575	45,204	48,274	49,160
Pension expenses	19,263	20,591	22,055	21,344
Other employee welfare expenses	31,361	32,328	41,630	44,973
Total	522,790	509,413	635,635	584,972

Note: The main disclosure scope is Dongguan EOI.

Shenzhen Lianxinfeng

Unit: RMB

Project	2022	2023	2024	2025
Employee salaries	4,705,168	5,381,008	5,420,035	4,828,844
Employee benefits	1,077,775	1,111,714	1,270,573	1,290,014

Note: The main disclosure areas are EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng.

Shenzhen Lianxinfeng_Total benefits for the past three years

Unit: RMB

By nature	2022	2023	2024	2025
Salary expenses	430,591	411,290	523,676	469,525
labor and health insurance fees	41,575	45,204	48,274	49,160
Pension expenses	19,263	20,591	22,055	21,344
Other employee welfare expenses	31,361	32,328	41,630	44,973
Total	522,790	509,413	635,635	584,972

Note: The main scope of disclosure is Shenzhen Lianxinfeng.

05. Co-creating a Happy Workplace

5.4 Career Development and Training

◆5.4.1 Multiple Learning Channels

EOI Holding is committed to establishing a comprehensive career development system and promotion system to support employee advancement, transfers, and retention. This system not only focuses on personal career achievements but also emphasizes stimulating employees' potential and opening new career paths and opportunities. Diverse learning programs convey corporate culture and values, serving as the soul and source of motivation for corporate development. At the same time, it helps employees better understand the company's goals and plans, making their work direction and responsibilities clearer, thereby better serving the company's development goals.

The table below explains the diverse training systems for each job category at EOI Holding:

Course Categories	• Pre-employment training for new employees (company new employee training, department new employee training - new employee guidance, job training). • On-the-job training (departmental self-training, internal company training). • Company outsourced training (professional competency, skill certification, regulatory certification/refresher). • Management Competency Training (Management/Leadership Training).
Training methods	• Depending on the format, there are various types such as in-house training, external training, and online learning.
Training targets	• Except for management courses for staff at the course level or above, all other courses are open to all staff.
Training management	• To ensure effective training operations, additional training records and evaluations are provided. • Record all educational and training courses received by employees in the training record sheet, and count the number of classes, hours, and participants for each category; Training evaluation includes classroom acceptance, assessment tests, oral exams, and written tests.

To enhance employees' professional competence, we divide internal training into general competency training and professional competency training to meet learning needs at different levels. The following content will provide a detailed introduction to the characteristics of these two training methods and their roles in organizational development.

General Vocational Training

EOI Headquarters

To cultivate employees' teamwork skills, an excellent team requires not only outstanding individual abilities but also tacit understanding and collaboration among members. Through training activities, communication and cooperation among employees can be strengthened, improving team cohesion and overall performance. At the same time, training can also cultivate employees' communication skills, leadership, and innovative thinking abilities, providing strong talent support for the company's development.

EOI headquarters will offer 152 training courses in 2025, with a total of 617 trainees and 4,089 training hours, averaging 43. 19 hours.

EOI Headquarters_- Employee Training for the Past Three Years

Year		2022			2023			2024			2025		
Item/Gender		Total number of people	Training Total hours	Average training Hours	Total number of people	Training Total hours	Average training Hours	Total number of people	Training Total hours	Average training Hours	Total number of people	Training Total hours	Average training Hours
Managerial position	Male	40	1,072.5	26.81	51	1,434.3	28.12	85	1,419.5	16.7	75	760	10.1
	Female	8	120	15	9	164.5	18.28	21	192.5	9.16	20	171	8.55
Indirectly	Male	212	3,452.5	16.29	218	4,227.6	19.39	148	3,535	23.8	132	1,065	8.08
	Female	112	1,707.5	15.25	125	2,071.2	16.57	111	1,665	15	230	1,005	4.36
Directly	Male	23	102	4.43	25	158	6.32	31	828.5	26.7	30	168	5.6
	Female	215	909.5	4.23	137	857.5	6.26	259	1,698.5	6.5	140	920	6.5

Notes：

1. The main disclosure area is EOI headquarters.
2. Management positions must be at the section level or above.
3. The reason for differences in average training hours between men and women in management and indirect positions is that 'different job relationships' lead to different training sessions.
4. The above direct staff training courses include new employee training, health seminars, regulatory refresher training, ESD anti-static protection courses, and more
5. This applies to employees employed as of the end of December 2025, including foreign nationals.
6. In 2025, the average will be calculated based on the total number of participants in each group

05. Co-creating a Happy Workplace

Dongguan EOI

To align with the company's overall development, improve operational efficiency, increase employee growth opportunities, and strengthen professional capabilities, Dongguan EOI achieves operational consensus through talent cultivation programs to enhance overall company competitiveness. Dongguan conducts training activities in various ways as follows:

1. New employee training program: divided into company-level training for HR units and qualification certification training for employer positions.
2. The new employee training course content is designed to include company profile, cafeteria management, dormitory management, access control management, corporate culture, regulations, social security and housing fund knowledge, quality system, company products, production processes and workflows, plant-level safety, quality awareness, ESD protection, 7S knowledge, etc. After training, a written assessment will be conducted.
3. On-the-job management competency training: divided by level into (entry-level) team leader level supervisors; (mid-level) section chief level supervisory positions; (senior management) deputy manager-level supervisor positions. In terms of faculty selection, managers generally rank one to two levels above trainees, or senior personnel at this level and external consultant company instructors. The HR department arranges various management and employee self-growth training courses based on the company's annual operational goals and employee positions.
4. On-the-job skills training: Training for on-the-job, job transfer, and multi-skilled workers in production, manufacturing, technical, R&D, marketing, financial accounting, administrative and clerical roles. Each department conducts its own job skills training based on job responsibilities and onboarding skill requirements, which can be divided into annual in-plan training and annual off-plan training. Courses included in the annual training plan include public HR courses and internal departmental training courses such as study groups, meetings, and seminars. All are supervised by the HR unit for implementation. Training items and results are recorded in the "Training Resume" and included in the control. After training assessments, relevant training data is submitted to the HR unit for safekeeping. For training courses outside the plan, the personnel unit must promptly notify the personnel unit of the training arrangements before the start. After the training assessment, complete written documents including the training sign-in form, test paper, post-class opinion survey, and electronic copies of teaching materials and test papers must be submitted to the personnel unit for filing. The personnel unit will complete the registration of the "Education and Training Green Power Form.".
5. Special post personnel training: Training for special positions is divided into two types: one is for occupations that have obtained certificates issued by official national institutions (such as drivers, electricians, elevator managers, forklift operators, etc.), generally through external training; The other is for special positions where the company requires passing internal professional skills training before starting work (such as direct production line operators, quality inspectors, warehouse managers, machine maintenance personnel).
6. External Training: Utilizing advanced external resources to provide our company's training services, divided into two types: one is external training, where the company sends employees to participate in various short- and long-term training courses organized by foreign or domestic training institutions, including briefings, international technical exchange seminars, lectures, and technical training in machine operation and maintenance. The other is external training, where external instructors come to the company for internal training or training conducted through online resources, such as short-term or long-term management and technical training courses.

During the 2025 annual education and training program, Dongguan EOI plans to offer 27 public courses, with 29 actually offered (1 course canceled within the plan, 3 added outside the plan). All trainees have completed post-course assessments and completed the 2025 annual education and training plan.

Dongguan EOI - Employee training in the past two years

Year		2024			2025		
Item/Gender		Total number of people	Training Total hours	Average training Hours	Total number of people	Training Total hours	Average training Hours
Managerial position	Male	26	510	19.6	25	119.5	4.8
	Female	9	124	13.8	8	61	7.6
Indirectly	Male	90	913	10.1	87	496.5	5.7
	Female	87	697	8.0	81	540	6.7
Directly	Male	69	594	8.6	72	390	5.4
	Female	54	372	6.9	66	258.5	3.9

Notes：
1. The main scope of disclosure is Dongguan EOI.
2. Management positions are at section chief level and above, general staff at rank eight or above are not at the section level, and frontline employees are at position nine.
3. The reason for differences in average training hours between men and women in management and indirect positions is that 'different job relationships' lead to different training sessions.
4. The above direct (excluding temp) training courses include newcomer training, VDA6.3, the five major tools, IATF16949, ESD electrostatic protection, and more
5. This applies to employees employed as of the end of December 2025, including foreign nationals.
6. In 2025, the average will be calculated based on the total number of participants in each group

Information security awareness training



Traffic safety training



IPC-A-610 training





CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

05. Co-creating a Happy Workplace

To promote interaction between new employees and the company, enhance mutual understanding and empathy, and foster recognition of the company culture, the company holds regular new employee forums every 1~2 months. This enhances the ability for new employees to communicate face-to-face with company management and colleagues, sharing problems and difficulties in work and life.

By regularly holding seminars, the company expresses care and support for new employees, allowing them to share their thoughts, feelings, and needs, and communicate directly with company management. At the same time, management listens to new employees' opinions and suggestions, and provides support and assistance to solve problems. Additionally, seminars are an opportunity to understand company operations and culture, helping new employees integrate more quickly.

2025 New Employee Onboarding Seminar





Shenzhen Lianxinfeng

In this rapidly developing era, new technologies and concepts constantly emerge, and companies need to constantly update employees' knowledge and skills to keep pace with the times. In 2025, we will formulate a comprehensive training plan for each department, not only improving employees' professional skills and qualities but also enabling them to acquire more systematic and specialized knowledge and skills through training, thereby increasing work efficiency and performance. At the same time, we will help employees adapt to their positions better and expand their career development opportunities.

By 2025, Shenzhen Lianxinfeng will offer 25 training courses, totaling 163.5 hours with a 100% completion rate.

Shenzhen Lianxinfeng_Employee training in the past two years

Year		2024			2025		
Item/Gender		Total number of people	Training Total hours	Average training Hours	Total number of people	Training Total hours	Average training Hours
Managerial position	Male	7	90	12.85	6	9	1.5
	Female	4	51.5	12.87	2	3	1.5
Indirectly	Male	10	62.5	6.25	15	21	1.4
	Female	11	72.5	6.59	20	30	1.5
Directly	Male	8	106.5	13.31	17	25.5	1.5
	Female	21	180.5	8.59	50	75	1.5

Notes：
1. The main disclosure area is Shenzhen Lianxinfeng.
2. Management positions are at section chief level and above, general staff at rank eight or above are not at the section level, and frontline employees are at position nine.
3. The reason for differences in average training hours between men and women in management and indirect positions is that 'different job relationships' lead to different training sessions.
4. The above direct staff training courses include newcomer training, VDA6.3, the five major tools, IATF16949, ESD electrostatic protection, and more
5. This applies to employees employed as of the end of December 2025, including foreign nationals.
6. In 2025, the average will be calculated based on the total number of participants in each group

Shenzhen Lianxinfeng conducts pre-employment training for new employees, including orientation training, business philosophy and introduction, benefits, regulations, reward and disciplinary regulations, and fire safety knowledge, helping new hires quickly get started and understand the company culture.

Fire safety training





05. Co-creating a Happy Workplace

2025 Employee Training Status at Each Plant

EOI Headquarters - Number of Professional Competency Training Personnel in the Past Five Years

Year			2021			2022			2023			2024			2025		
Item/Gender		Training subjects	Total number of people	Training Total hours	Average training hours	Total number of people	Training Total hours	Average training hours	Total number of people	Training Total hours	Average training hours	Total number of people	Training Total hours	Average training hours	Total number of people	Training Total hours	Average training hours
Managerial position	Male	General education courses / professional academic and practical subjects	14	84	6.0	6	48	8.0	2	16	8	5	40	8	1	8	8
	Female		19	112	5.9	6	50	7.1	2	16	8	6	48	8	1	8	8
Engineer	Male		37	220	5.9	25	188	7.5	9	72	8	23	184	8	0	0	0
Full-time technician	Male		96	576	6.0	78	612	7.8	82	656	8	23	184	8	0	0	0
	Female		383	2,300	6.0	203	1,577	7.8	208	1,664	8	103	824	8	3	24	8
Foreign technician	Female		301	1,828	6.1	146	1,021	7	153	1,224	8	132	1,056	8	35	280	8
Dispatched technician	Male		22	132	6.0	4	24	6	5	40	8	14	112	8	8	64	8
	Female		40	248	6.2	21	162	7.7	30	240	8	49	392	8	58	464	8

Note：
1. The main disclosure area is EOI headquarters.
2. Calculation formula: Average training hours for indirect personnel in the year = Total training hours for indirect personnel in the year / Total number of indirect personnel in the year
3. In 2020 and 2021, the refresher training was conducted once for 4 hours in the first half of the year; In the second half of the year, it was held once for 8 hours.
4. From 2022 onward~ Refresher training conducted once per 8 hours.
5. No female engineers; No male foreign technicians.
6. In 2024, the average is calculated based on the total number of participants in each group

Dongguan EOI - Professional Competency Training in the Past Two Years

Year			2024			2025		
Item/Gender		Training subjects	Total number of people	Training Total hours	Average training hours	Total number of people	Training Total hours	Average training hours
Managerial position	Male	General education courses / professional academic and practical subjects	26	471	18.1	25	119.5	4.78
	Female		9	124	13.8	8	61	7.6
Indirectly	Male		90	720	8.0	87	444	5.1
	Female		87	508	5.8	81	414	5.1
Directly	Male		69	160	2.3	72	166	2.3
	Female		54	144	2.7	66	154.5	2.3

Note：
1. The main scope of disclosure is Dongguan EOI.
2. Calculation formula: Average training hours for indirect personnel in the year = Total training hours for indirect personnel in the year / Total number of indirect personnel in the year
3. Not suitable for onboarding training for new employees; frontline staff receive specialized position training.

Shenzhen Lianxinfeng - Professional Competency Training in the Past Two Years

Year			2024			2025		
Item/Gender		Training subjects	Total number of people	Training Total hours	Average training hours	Total number of people	Training Total hours	Average training hours
Managerial position	Male	General education courses / professional academic and practical subjects	7	90	12.85	6	9	1.5
	Female		4	51.5	12.87	2	3	1.5
Indirectly	Male		10	62.5	6.25	15	21	1.41
	Female		11	72.5	6.59	20	30	1.5
Directly	Male		8	106.5	13.31	17	25.5	1.5
	Female		21	180.5	8.59	50	75	1.5

Note：
1. The main disclosure area is Shenzhen Lian Xin Feng.
2. Calculation formula: Average training hours for indirect personnel in the year = Total training hours for indirect personnel in the year / Total number of indirect personnel in the year

The above is the professional competency training situation at EOI Holding. Through academic and practical learning, we pass on corporate culture, collect employee proposals, understand employees' ideas, create a friendly workplace environment, foster cohesion, reduce the number of complaint cases and turnover rates, and establish a comprehensive training system and system for employee learning and development.

05. Co-creating a Happy Workplace

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

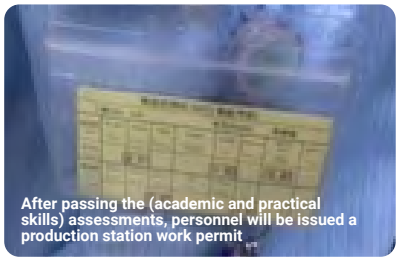
Direct personnel education and training

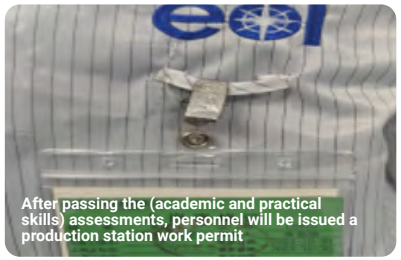

Subject Education and Training (Production Operation Explanation)


Subject Education and Training (Production Operation Explanation)


Practical Education and Training (Machine Operation Instruction)


Practical Education and Training (Machine Operation Instruction)


After passing the (academic and practical skills) assessments, personnel will be issued a production station work permit


After passing the (academic and practical skills) assessments, personnel will be issued a production station work permit

Training for indirect personnel (production line foremen and above).


Explanation of the production process


After personnel pass the (academic and practical skills) assessments,This means issuing a work permit for each production station

We divide training into new and refresher training based on different production lines and stations, and refer to the operation guidelines established by the engineering department. Through gradual refresher training, we maintain employees' work abilities, ensuring they meet the professional knowledge and skills required for their jobs, promote the achievement of training objectives, and enhance overall competitiveness. The table below shows the status of new and refresher training in 2025

Employee training status for each plant in 2025

Factory area	Item/Gender	Managerial position		Engineer		Full-time technician		Foreign technician		Dispatched technician	
		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
EOI Headquarters	The number of new trainees	0	0	3	0	0	0	0	0	0	6
	Total number of new trainees	9									
	Percentage (%)	0	0	3.33	0	0	0	0	0	0	66.7
Dongguan EOI	The number of new trainees	0	0	12	17	62	35	0	0	209	94
	Total number of new trainees	429									
	Percentage (%)	0	0	2.8	4	14.5	8.2	0	0	48.7	21.9
Shenzhen Lianxinfeng	The number of new trainees	0	0	0	0	14	14	0	0	0	0
	Total number of new trainees	28									
	Percentage (%)	0	0	0	0	50	50	0	0	0	0

Notes：
1. The main scope of disclosure is EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng
2. Dongguan EOI data is based on the number of new hires for the corresponding positions in the current year

Employee refresher training status for each plant in 2025

Factory area	Item/Gender	Managerial position		Engineer		Full-time technician		Foreign technician		Dispatched technician	
		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
EOI Headquarters	Retraining participants	3	1	8	0	12	194	0	158	14	19
	Total number of re-training participants	409									
	Percentage (%)	0.7	0.2	1.9	0	2.9	47.4	0	38.6	3.4	4.6
Dongguan EOI	Retraining participants	25	8	39	14	86	72	0	0	88	53
	Total number of re-training participants	385									
	Percentage (%)	6.5	2.1	10.1	3.6	22.3	18.7	0	0	22.9	13.8
Shenzhen Lianxinfeng	Retraining participants	0	0	3	2	8	16	0	0	0	0
	Total number of re-training participants	29									
	Percentage (%)	0	0	10.34	6.89	27.58	55.17	0	0	0	0

Notes：
1. The main disclosure areas are EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng.
2. Calculated by number of participants (each person will receive training at multiple stations).
3. Dongguan data is based on the number of positions listed on December 31, 2025.

05. Co-creating a Happy Workplace

◆5.4.2 Performance Evaluation

EOI Holding interacts with employees through various methods to ensure their satisfaction and well-being are effectively managed and cared for. This includes biannual employee satisfaction surveys, as well as management of safety, health, and environmental protection matters by the Occupational Safety and Health Committee. Additionally, the company collects letters to understand employee feedback and requests, and responds to and improves them through the employee feedback mailbox.

EOI Holding holds regular annual performance evaluations, using employee performance as an important reference to make decisions about promotion, salary adjustments, job training, and job rotation. All employees' performance evaluations are divided into monthly and annual stages, with employees divided into three categories: departmental supervisors, general indirect staff, and direct operators. In addition to monthly evaluations, indirect personnel must also participate in annual assessments. The results will serve as important criteria for annual salary adjustments, year-end bonuses, promotions, and participation in training and human resources activities.

Through the performance appraisal system, we ensure that employees' performance is fairly evaluated and provide opportunities for development and improvement, boosting their motivation and engagement while promoting the company's sustainable growth.

Assessment status for each plant in 2025

Factory area	Item/Gender	Managerial position		Non-managerial position		Full-time technician (Worker)		Foreign Technician (Operator)		Nine technicians were dispatched (Worker)	
		Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
EOI Headquarters	Total number of people	79	21	125	102	31	116	0	156	0	0
	The number of people to be assessed	74	19	118	89	29	112	0	156	0	0
	The number of people not assessed has been assessed	5	2	7	13	2	4	0	0	0	0
	Percentage (%)	93.67%	90.48%	94.40%	87.25%	93.55%	96.55%	0%	100%	0%	0%
Dongguan EOI	Total number of people	26	9	87	82	72	66	0	0	88	53
	The number of people to be assessed	25	9	86	81	72	66	0	0	0	0
	The number of people not assessed has been assessed	1	0	1	1	0	0	0	0	88	53
	Percentage (%)	96%	100%	99%	99%	100%	100%	0%	0%	0%	0%
Shenzhen Lianxinfeng	Total number of people	6	4	9	12	7	20	0	0	0	0
	The number of people to be assessed	6	4	9	12	7	20	0	0	0	0
	The number of people not assessed has been assessed	0	0	0	0	0	0	0	0	0	0
	Percentage (%)	100	100	100	100	100	100	0	0	0	0

Notes：
1. The main disclosure areas are EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng.
2. EOI Headquarters: In the assessment, personnel are divided into direct and indirect personnel. Direct personnel have been employed for more than one month, indirect staff for more than three months, and have passed the probation assessment.
3. Dongguan EOI, Shenzhen Lianxinfeng: In the assessment, personnel are divided into direct and indirect personnel. Direct and indirect personnel have been employed for more than one month and passed probationary assessments. The data above is based on the number of employees compiled by the Management Department on 2025/12/31. (Persons with disabilities were not assessed).
4. Shenzhen Lianxinfeng's assessment numbers do not include dispatched staff.
5. The supervisory position is a supervisor at the section level or above.

05. Co-creating a Happy Workplace

5.5 Health and Safety Responsibilities

◆ Sustainability Issues - Occupational Safety and Health

Sustainability Issues: Occupational Safety and Health

Sustainability standards (Topic) echoes	GRI 403 Occupational Safety and Health SASB employee health and safety	Main target audience	• EOI Holding (Caused). • Government (facilitated). • Suppliers/contractors (direct impact). • Employees and other workers (direct impact). • Local communities (direct impact).
Significance for EOI	• Upholding the goal of zero occupational safety and health accidents, we comply with relevant laws and strengthen self-management capabilities, regularly review safety and health measures, and ensure their effectiveness. We actively cooperate with the occupational safety and health policies of regulatory authorities to ensure employee safety and demonstrate the company's commitment to safety and health. At the same time, we are committed to fulfilling corporate social responsibility and the duty to care for employees, continuously improving and enhancing the safety of the work environment to create a safe and healthy workplace for employees, and to realize the philosophy and mission of zero occupational safety and health accidents. • Eliminating occupational accidents, creating a safe, healthy, and comfortable working environment, responsibly maintaining employee safety and health, and viewing employees as important partners in sustainable development, not only effectively reduces the company's operating costs but also enhances corporate competitiveness.		
Impact and impact	**Practical positive impact** 1. Fulfilling corporate social responsibility and obligations to care for employees. 2. Creating a safe and healthy comfortable working environment. 3. Protect employees' physical and mental health and reduce the risk of occupational accidents. 4. Comply with relevant occupational safety and health regulations of the competent authority, maintain the company's zero-accident occupational safety and health philosophy, and enhance corporate competitiveness. **Potential positive impacts** 1. Reduce the incidence of occupational injuries and illnesses. 2. Reduce the likelihood of occupational accident risks occurring within the factory. 3. Reduce related expenses lost due to accidents and avoid unnecessary operating costs. 4. Reduce legal proceedings triggered by incidents, avoiding unnecessary operational costs.		**Actual negative impact** 1. Occupational accidents resulting in injury or loss of property, equipment, machines, etc. 2. If an occupational accident causes the company to be fined, subject to a deadline for improvement, or suspend work due to an occupational accident. 3. Due to violations of occupational safety and health regulations, the competent authority announced the results of penalties and penalties. **Potential Negative Impacts** 1. Production line shutdowns caused by accidents indirectly affected capacity and revenue. 2. Injuries or illnesses caused by accidents indirectly affect the company's labor expenditures. 3. Losses caused by accidents indirectly increase operating costs. 4. Due to violations of occupational safety and health regulations, the authorities have announced penalties and penalties, indirectly affecting the company's reputation.
Policy	• Our safety and health policy is "Compliance with Regulations, Full Participation, Disaster Prevention, and Continuous Improvement." • Compliance with Regulations: Follow national occupational safety and health laws and regulations, as well as other work-related requirements. • Full participation: Ensure consultations with employees and their representatives, and actively encourage employees to participate in activities related to the occupational safety and health management system. • Disaster Prevention: Prevent work-related injuries, health issues, illnesses, and accidents, eliminate hazards, and reduce occupational health and safety risks to protect the safety and health of all employees. • Continuous Improvement: Continuously enhance the performance of the occupational safety and health management system and provide healthy and safe working conditions.		

Strategy	Opportunities are actively managed	Risk prevention management	Goals and targets
	• Our company annually reviews the frequency and effectiveness of disability injuries, formulates occupational accident prevention strategies, and continuously creates a safe, healthy, and comfortable work environment; If the effectiveness of occupational accident prevention falls short of expectations, we actively promote the implementation of other occupational safety and health management measures.	• Continue to promote hazard identification risk assessments, adopt appropriate preventive measures or implement necessary control methods, keep risks within an acceptable range, and reduce the likelihood of occupational accidents. • By annually reviewing the frequency and effectiveness of disabling injuries and formulating occupational accident prevention strategies, we continuously create a safe, healthy, and comfortable work environment; If the effectiveness of occupational accident prevention falls short of expectations, our company actively promotes the implementation of other occupational safety and health management measures.	• The ISO 45001 management system establishes management guidelines for occupational accident prevention measures. For occupational safety and health incidents or non-compliance (including violations of regulations, stakeholder complaints, violations found by competent authorities, non-compliance found by the management system, failure to achieve occupational safety and health performance, etc.), corrective and preventive action reports are issued and the implementation of improvements is tracked to prevent recurrence.

05. Co-creating a Happy Workplace

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

Sustainability Issues: Occupational Safety and Health

Goals and targets

Short-term Goals (2~3 years):

EOI Headquarters

- Regularly verified by the ISO 45001 Occupational Health and Safety Management System.
- The frequency of disabling injuries (FR) decreased by 1% (based on 2020, including contractors).
- Among in-plant suppliers, 80% scored 80 points or above in environmental safety and health risk assessments.
- The allocation for health promotion activities has increased by 35%.
- Participated in the National Outstanding Healthy Workplace Selection organized by the Ministry of Health and Welfare.

Dongguan EOI

- Maintain the effectiveness and operation of the ISO 45001 occupational health and safety management system.
- Conduct a test for occupational disease hazard factors in the workplace.
- By 2026, five courses will complete training in environmental, health, and safety courses.
- An occupational health checkup is scheduled for 2026.
- In 2026, a fire evacuation drill will be organized.
- A hazardous chemical spill drill will be held in 2026.
- Hold a first aid knowledge training session.
- Zero incidents of employee disability injuries.
- Contractors have zero cases of violations involving disability or injury.

Shenzhen Lianxinfeng

- In July 2025, the occupational safety and health workshop will conduct an environmental assessment, and the test data report will meet government requirements.
- In October 2025, an occupational disease examination for employees will be conducted and filed for filing.
- In June and December 2025, we will participate in the park fire drills. Fire drills are scheduled twice a year for each factory building, and our company will arrange for some personnel to participate in the drill observations.

Medium- to Long-Term Goals (over 3 years):

EOI Headquarters

- We have continuously passed regular certifications for the I SO 45001 Occupational Health and Safety Management System, and have been upgraded and upgraded in response to ISO development trends.
- Disability injury frequency (FR) will decrease by 5% before 2028; 7% reduction by 2030 (based on 2020, including contractors).
- By 2030, 100% of occupational safety and health certifications at domestic and overseas factories will be completed.
- Plan for 1-3 years, award health department awards based on health activity participation rate rankings from each department, with 20% completed.
- Continue to promote 100% safety and health inspections.
- By 2030, 85% of in-plant suppliers will achieve a risk assessment score of 80 or above in environmental safety and health risk assessments
- The maternal health protection platform has been fully established.
- The chemical information platform is 100% fully established.
- Received the National Outstanding Healthy Workplace Award organized by the Ministry of Health and Welfare.
- Corporate Sustainability and Love continues to organize blood donation activities, increasing blood volume by 2.6% annually (using 2023 as the base year).
- Funding for health promotion activities will be increased by 10% (using 2023 as the base year).

Dongguan EOI

- Maintain the effectiveness and operation of the ISO 45001 occupational health and safety management system.
- Continuously enhance employees' awareness of occupational health protection, fire safety, and emergency response capabilities.

Shenzhen Lianxinfeng

- Continuously improve employees' occupational health protection, fire safety awareness, and emergency response capabilities.
- A fire evacuation drill is held once a year.
- Annual occupational disease health check-up.
- Conduct an annual chemical product evacuation drill.

Management evaluation mechanism

- Comply with regulations and regulations for carrying out occupational safety and health-related matters, such as:
  1. Quarterly regular audits and identification of regulations ensure that occupational safety and health practices comply with legal requirements.
  2. Quarterly Occupational Safety and Health Committee meetings are held to report on various occupational safety and health work matters.
  3. Conduct quarterly safety and health performance evaluations for each department.
  4. The in-plant ISO 45001 management system establishes operational management regulations for contractors. To ensure the safety of construction personnel and equipment upon entry of the factory, during the contractor's entry file application stage, the contractor is required to provide a hazard notification confirmation letter confirming the hazard risks and protective measures during their operations, and all construction personnel applying for entry must sign these documents.
  5. From April to June each year, hazard identification risk assessments and risk and opportunity analyses are conducted; internal audit activities are held in July and August; external audit verification is completed in August and September to implement the occupational safety and health management system.

- Occupational Safety and Health Education and Training:
  1. New Colleagues:
     According to regulations, at least 3 hours of general occupational safety and health education and training must be completed. Personnel operating production machinery or equipment, or those involved in the manufacture, disposal, or use of hazardous chemicals, must each receive an additional 3 hours of training.
  2. Current Employees:
     According to regulations, at least 3 hours of general occupational safety and health education and training must be completed every three years. If there are personnel operating production machinery or equipment, or those involved in the manufacture, disposal, or use of hazardous chemicals, an additional 3 hours of training must be provided.
  3. Colleagues engaged in occupational safety and health work:
     Legally obtained relevant certifications, and regularly dispatched personnel to attend seminars or briefings organized by government agencies or academic institutions to stay informed about government laws and policies, and to conduct a 12-hour refresher training for two years as required.
  4. Contractor:
     Construction personnel entering the site must undergo general safety and health education and training conducted by occupational safety and health-related associations before entering the site and obtain certification. Alternatively, qualified personnel from the contractor company will provide safety and health education and training to the incoming construction workers, to comply with the Occupational Safety and Health Education and Training Regulations.

05. Co-creating a Happy Workplace

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

Sustainability Issues: Occupational Safety and Health

Performance and adjustment

Performance

EOI Headquarters

1. On August 28 and August 29, 2025, the annual renewal evaluation and verification were successfully completed without any issues.
2. Achieved the 2025 target of reducing disabling injury frequency (FR) by 1% (including employees and contractors).
3. 100% of in-factory suppliers with environmental safety and health risk assessment scores of 80 or above.
4. Compared to the 2020 base year, the frequency of disability injuries (FR) in fiscal year 2025 has been reduced by 58.12% (statistics include employees and contractors), aligning with the company's mid-term goals. Going forward, we will continue to manage the issue of reducing the frequency of disability injuries.
5. Funding for health promotion activities increased by 1.45 times.
6. In 2025, it participated in the National Outstanding Healthy Workplace Selection organized by the Ministry of Health and Welfare. Although it was not selected, EOI Holdings actively learns and optimizes, continuously improving health management measures to provide workers with a more comfortable and friendly working environment.
7. In 2025, new employees will receive 241 safety and health education training sessions, and current employees will receive 766 sessions. During the year, 32 people were randomly checked on safety and health-related training records, all of which met occupational safety requirements in accordance with regulations.
8. The number of personnel and times for training related to production equipment and hazardous chemical use conducted within the factory in 2025 are as follows:
9. Mechanical equipment and safety education and training totaled 475 participants, totaling 1,425 hours.
10. A total of 476 personnel training sessions for personnel handling hazardous and hazardous materials work, totaling 1,428 hours.
11. In 2025, 32 participants completed preliminary and refresher training for external training related to occupational safety and health certifications, totaling 124 hours.
12. Contractors applying to enter the factory in 2025 received 399 training sessions and 2,337 hours of training after review.
13. In 2025, cancer screening surveys will be conducted to count the number of participants, with a total of 8,191 participants on January 16, 2025.
14. By 2025, we will monitor health information on the factory's bulletin boards and portals, and announce 65 promotional items related to health promotion and COVID-19 within the factory, achieving a 100% achievement rate.
15. By 2025, operational environment monitoring will be completed in both the first and second halves of the year, with a total of 928 monitoring sampling points, achieving a 100% achievement rate.
16. On September 19, 2025, a workplace unlawful assault prevention seminar titled "Workplace Violence and Communication Skills" was held, with a total of 44 participants
17. December 18, 2025: Chemical spill emergency response simulation drill, with a total of 18 participants.

Dongguan EOI

1. Maintain the effectiveness and operation of the ISO 45001 occupational health and safety management system.
2. In December 2025, a drinking water quality test was completed, and the water quality met GB 5749-2022" Hygiene Standard for Drinking Water" .
3. In January 2025, a comprehensive safety defense line will be built throughout the entire factory to jointly build a safe "Jia" Garden safety theme.
4. Occupational health checkups will be completed in March 2025, with 26 people undergoing examinations and a 100% examination rate.
5. In June 2025, a Fire Safety Month promotional poster will be held, with the theme "Fire Safety for All, Life First—Safe Use of Fire and Electricity."
6. In October 2025, an emergency infectious disease epidemic drill will be conducted.
7. In October 2025, a chemical spill strain response drill will be conducted.
8. In November 2025, a fire emergency evacuation drill will be conducted.
9. By December 2025, the workplace occupational disease hazard factor testing will be completed, with all indicators passing inspection.
10. In 2025, a total of 6 courses will be offered, covering knowledge of fire equipment usage, safety awareness enhancement, chemical use safety, traffic safety, occupational health management, and solid waste management. 90 trainees will participate, with a total of 95 hours of real-time training.
11. By 2025, the goal of "zero" violations and disability injury incidents among contractors will be achieved.

Shenzhen Lianxinfeng

1. In July 2025, the entire workshop passed the production environment inspection.
2. In October 2025, a total of six people will undergo occupational disease health check-ups.
3. In June 2025, all factory employees will participate in the park fire drill.
4. In December 2025, participated in government-organized occupational safety and health training, and obtained relevant certifications in accordance with the law.
5. In 2025, participate in seminars or briefings organized by government agencies or academic institutions to stay informed about government laws and policies.
6. Regular occupational health and safety education and training will be provided. In 2025, occupational safety-related education and training will be conducted with a total of 180 participants, totaling 360 hours.
7. By 2025, no occupational disease issues have been found, and occupational safety and health will be achieved at 100%.

Adjustment

- A maternal health protection platform has been established in the company's labor safety and health zone, providing information about protection plans and application forms for employees to review.
- A chemical information platform has been established in the Labor Safety and Health section of the company area, making the chemical control list, exposure assessment and grading management, hazard labeling, SDS and other data publicly available for employee reference
- Compared to the 2020 base year, the company's disability injury frequency for fiscal year 2025 is "zero," aligning with the company's mid-term goals. Going forward, we will continue to manage issues to reduce the frequency of disability injuries.

05. Co-creating a Happy Workplace

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

◆5.5.1 Occupational safety management

EOI Holding has passed the occupational safety management system certification. To protect and provide a safe and reliable workplace for employees and prevent the possibility of injury and illness, it promoted and obtained OHSAS 18001:2007 occupational health and safety management system certification in 2014. To comply with the new ISO 45001:2018 management system standard, improve workers' quality working environments, and achieve sustainable operations and fulfilling social responsibility, the existing safety and health management regulations were revised in 2018, and in 2019, the certification was transferred by the French Standards Institute (AFNOR).

Accumulated accident-free working hours have reached the second phase target

This year, the cumulative number of accident-free working hours reached 4,782,520, surpassing the second phase target of 3,600,000 hours and moving toward the third phase goal of 5,400,000 hours

There have been no major occupational accidents for a cumulative 54 consecutive months, meeting the eligibility criteria for next year's occupational safety and health activities (no major occupational accidents within three years). They will participate in the National Occupational Safety and Health Award, Enterprise Benchmark Award, Labor Health Special Award, and the Hsinchu Science Park Excellent Occupational Safety and Health Unit selection activities, further enhancing the company's safety image.

The frequency of disabling injuries, severity rate, and overall injury index are all below the average for the electronic components manufacturing industry over the past three years. No major occupational accidents have occurred, indicating optimal conditions and demonstrating outstanding occupational safety and health management standards.

Accumulated accident-free working hours reached the second phase target (certificate sent by the association - 2025/3/20).



Plaque for Advanced Units in Work Safety



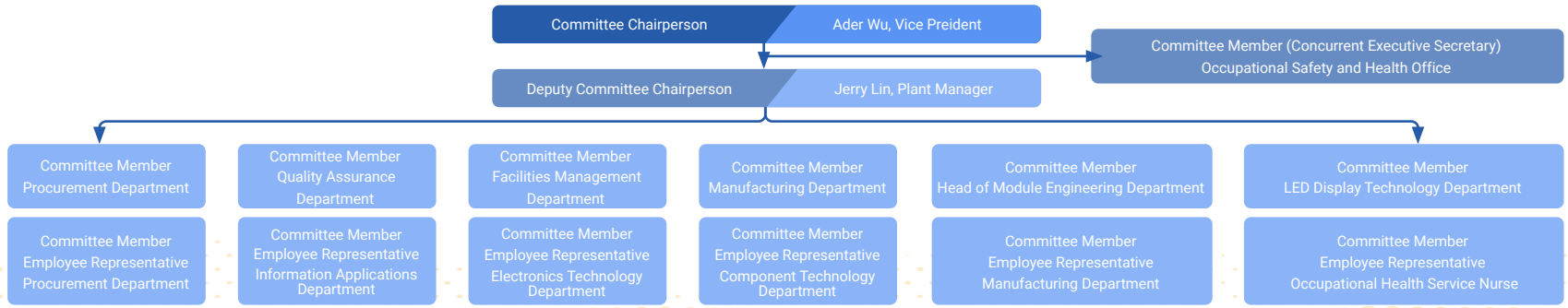
Occupational Safety Committee

EOI Headquarters

To clarify the responsibilities of each department and personnel regarding occupational safety and health, ensure the effective operation of the occupational safety and health management system, implement occupational safety and health policies, and improve the hazards and risks of company business activities and occupational safety and health performance, EOI Holding has established the "Occupational Safety and Health Committee" in accordance with the Occupational Safety and Health Act, with the deputy President serving as Chairman. Fifteen members are elected from relevant department heads and labor representatives, with five labor representatives representing 33.33% of all committee members.

The Occupational Safety and Health Committee holds regular quarterly meetings. In 2025, four meetings were held, where members make recommendations on the company's proposed safety and health policies and review, coordinate, and recommend occupational safety and health management plans, such as education and training implementation plans, workplace environment monitoring plans, health management and occupational disease prevention, preventive measures against hazards to machinery/equipment/raw materials/materials, and safety and health management of contracted business. Below is the organizational structure chart of the Occupational Safety and Health Committee:

EOI Headquarters - Occupational Safety and Health Committee Organizational Structure

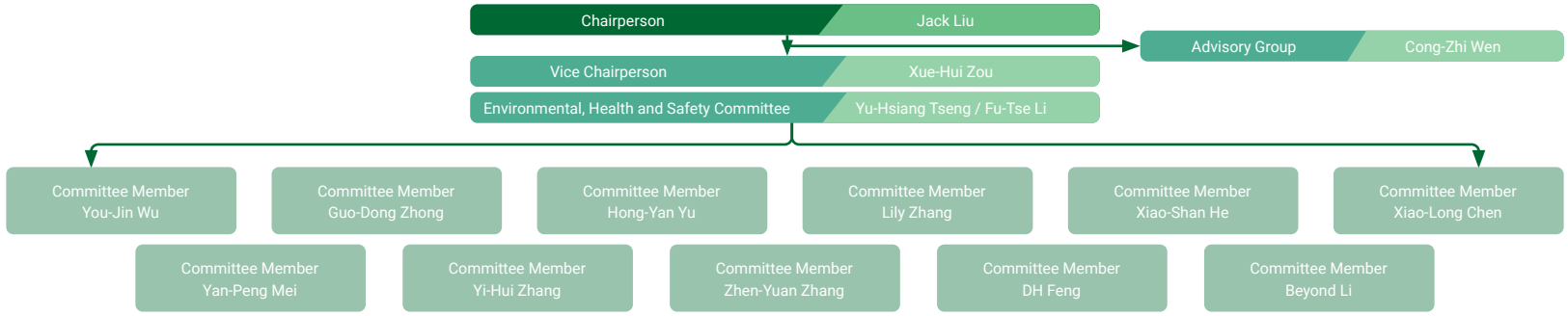


05. Co-creating a Happy Workplace

Dongguan EOI

Dongguan EOI's Safety Committee will continue to operate effectively in 2025. Sixteen members are elected by heads of relevant departments and labor representatives, with 2 labor representatives, accounting for 12.5% of all committee members. This is to comprehensively manage on-site operational safety, with control and preventive measures. In 2025, in accordance with regulations, all employees will sign a safety production responsibility system, with 372 signatories. Additionally, monthly fire safety inspections will be conducted for fire safety management, with four members invited to rotate through A/B teams to participate in on-site inspections. Additionally, maintenance contracts are signed with professional fire maintenance companies. Monthly maintenance tests are conducted on the factory's fire linkage systems (such as alarms, smoke detectors, sprinklers, etc.), and maintenance status is reported to the committee chair. Clarify safety production responsibilities for each position, promote the implementation of responsibilities, enhance employees' safety awareness, and hold employees accountable in the event of accidents. Ensuring that managing production means managing safety and managing business means managing safety.

Dongguan EOI - Safety Committee Organizational Structure



Shenzhen Lianxinfeng

To clarify the safety and health responsibilities of each department and personnel, ensure the effective operation of the occupational safety and health management system, implement occupational safety and health policies, and improve the hazards and risks of company operations and occupational safety and health performance, Shenzhen Lianxinfeng has established a "Safety Committee" in accordance with the Occupational Safety and Health Law, chaired by the factory director, with eight members elected from relevant department heads and labor representatives. There are five labor representatives, and regular quarterly meetings of the Occupational Safety and Health Committee are held. During the 2025 Spring Festival and National Day holidays, two meetings were held for the safety of all employees returning to work and production, and one safety meeting for the leadership team. Regularly attend three government-organized safety meetings and nine safety & 5S inspection meetings, recording and documenting issues for rectification and archiving. The main topics discussed in Safety Committee meetings include KPI achievement, one all-staff fire drill, health checkups, and risk prevention measures.

Government Safety Production Training Meeting



Safety Committee Safety Inspection Meeting



Occupational safety and health management covers the number of people

According to the EOI Holding Headquarters Occupational Health and Safety Management System in April 2023, production and non-production sites, areas, equipment, and routine and non-routine operations within the operational activity areas under EOI headquarters jurisdiction include the operations of contractors (including security and cleaning personnel) who enter the EOI headquarters area to conduct operations. For non-company employees, we also comply with legal requirements and implement necessary management to ensure a safe and healthy workplace environment within the factory.

The system covers 617 company employees and 90 non-employees, covering 100%. Dongguan EOI's system covers 350 employees and 202 non-employees, covering 100%. Currently, both EOI headquarters and Dongguan EOI have passed both internal and external audits. Shenzhen Lianxinfeng has not yet implemented the ISO 45001 Occupational Safety and Health Management System. The following table shows the coverage of the EOI headquarters and Dongguan EOI occupational safety and health systems.

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

05. Co-creating a Happy Workplace

EOI Headquarters			
The filing deadline is December 31, 2025			
Type	Employed workers	Non-employed workers	In total
Shift work	356	90	446
Non-shift work	261	0	261
Coverage Rate (%).	100%	100%	100%

Note: The data in the above table is based on the number of employees as of 2025/12/31, as of the Management Department

Dongguan EOI			
The filing deadline is December 31, 2025			
Type	Employed workers	Non-employed workers	In total
Shift work	43	48	91
Non-shift work	307	154	461
Coverage Rate (%).	100%	100%	100%

Notes:
1. The data in the table above shows the total number of employees covered by the ISO 45001 management system as of December 2025 (also covered by fire safety).
2. Employees: Refers to 350 formal employees who have signed labor relations directly with Dongguan EOI.
3. Non-employed employees: Refers to 187 informal employees, 5 cleaners, and 10 security personnel who signed contracts directly with third-party dispatch companies, totaling 202 people

Safety identification and accident investigation procedures

EOI Headquarters

Each year, EOI headquarters conducts comprehensive hazard identification risk assessments for items that may endanger safety, health, health, or cause financial losses, and adopts appropriate preventive measures or necessary control methods to keep risks within acceptable limits. In 2025, there were a total of 1,767 hazard identification risk assessment results, with 5 items classified as unacceptable risks (5 items as high risk), all of which have established safety and health management protection facilities for control. For other potential risks, appropriate preventive measures are taken to keep risks within an acceptable range.

We take necessary preventive measures for deficiencies found during inspections to avoid occupational accidents and protect the safety of employees and other workers. In 2025, EOI completed 104 annual inspections of drying equipment, 197 local exhaust devices, 2 inspections of shearing machinery, 1 inspection of forklifts, and 4 inspections of Type 2 pressure vessels.

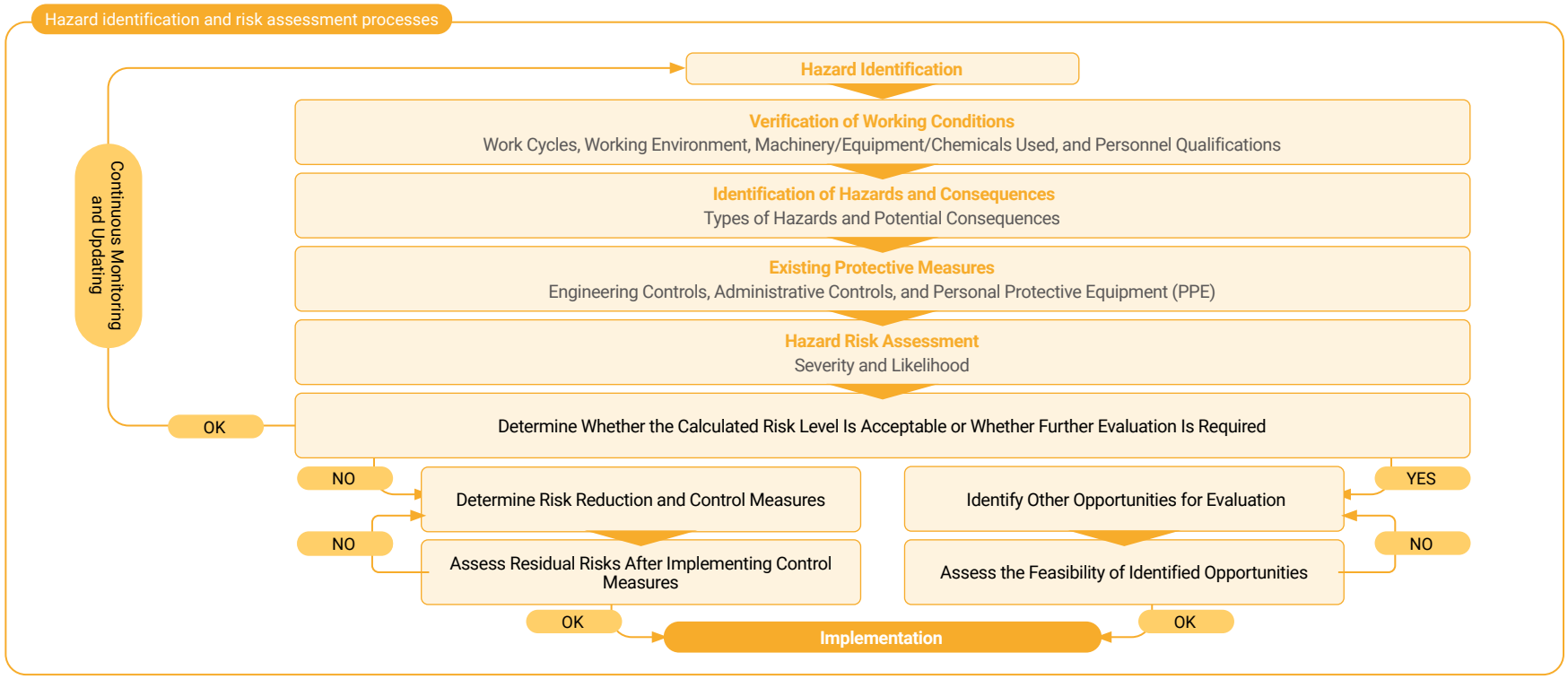
Dongguan EOI

Dongguan EOI has established safety risk inspection and management procedures, organizing monthly comprehensive safety inspections. Tracking records of risk issues and notifying responsible units to improve within deadlines will be recorded. By 2025, a total of 47 safety hazard issues will be inspected. Safety inspection items include fire safety, electrical safety, chemical usage safety, wear of labor supplies, safety warning signs, equipment protection, and employee onboarding training. All have been fully improved, with a 100% improvement rate.

Shenzhen Lianxinfeng

Shenzhen Lianxinfeng has passed the "Work Safety Standardization" and received public notice from the Shenzhen Emergency Management Bureau. In 2025, it conducted 12 hazard identification risk assessments targeting potential hazards to safety, health, and health. A total of 61 hazard identification risk assessments were conducted, with no unacceptable or high-risk items. Appropriate preventive measures were taken to control other potential hazards within an acceptable range.

05. Co-creating a Happy Workplace



To prevent accidents and ensure timely response, each Shenzhen Lianxinfeng plant has established accident investigation procedures. In the event of a work injury or false alarm, workers can immediately report to their supervisor. At the same time, when any worker discovers an emergency that directly threatens personal safety, they have the right to stop work or withdraw from the workplace after taking contingency measures. The company promises not to reduce workers' wages, benefits, or to dismiss their treatment due to the above actions, nor to terminate their contracts.

In the event of a casualty incident, the emergency reporting hotline should be immediately called, and the casualty should be assisted in medical treatment, while also notifying relevant government departments and filling out the declaration form. The company will classify investigation levels based on the severity of the incident and establish corresponding incident investigation teams to confirm the cause of the accident and formulate improvement measures. The company will strictly implement improvement measures and revise relevant safety and health procedures based on the investigation results to prevent similar accidents from happening again.



05. Co-creating a Happy Workplace

◆5.5.2 Occupational safety education and training

EOI Headquarters

To establish employees' safe work attitudes, understand operational hazards, comply with operational standards, and handle procedures for reporting and handling abnormal situations, as well as safety awareness, relevant management personnel are appointed according to regulations, such as 2 occupational safety and health supervisors, 1 occupational safety/health manager, 3 occupational safety and health managers, 1 labor health service nurse, 5 organic solvent operations supervisors, 6 forklift operators, 12 radiation operators, 1 oxygen shortage operations supervisor, 1 fixed crane operator, 2 road hazardous materials transport personnel, and 1 fire prevention management personnel.

All employees engaged in occupational safety and health at EOI headquarters have obtained relevant certifications in accordance with the law. Staff are regularly assigned to attend seminars or briefings organized by government agencies or academic institutions to stay informed about government laws and policies. To ensure every employee is well-versed in occupational safety and health regulations and the company's safety and health management mechanisms, regular education and training on occupational health and safety are provided to introduce the company's safety, health, and health culture and concepts.

In 2025, the external training for occupational safety and health certifications will be conducted for 32 participants (such as Occupational Safety and Health Supervisors, Occupational Safety and Health Managers, Occupational Safety and Health Managers, Labor Health Service Nurses, First Aid Personnel, Organic Solvent Operations Supervisors, Forklift Operators, Radiation Operators, and Road Hazardous Materials Transport Personnel), with a total training hours of 124 hours. By regularly conducting occupational safety and health education and training, employees will become familiar with relevant operational methods and procedures, effectively achieving the annual goal of zero accidents.

EOI Headquarters - External Education and Training

serial number	Type	Follow-up training sessions	Total refresher training hours	Training fee (NTD)
1	Occupational Safety and Health Supervisor (Refresher Training).	3	15	0
2	Occupational Safety and Health Manager (Refresher Training).	1	3	0
3	Occupational Safety and Health Manager (Refresher).	5	21	0
4	Labor health service nursing staff	2	4	0
5	Organic Solvent Operations Supervisor (Refresher Training).	3	9	4,540
6	First Aid Personnel (Refresher Training).	8	24	5,350
7	Radiation Operator (Refresher Training).	8	24	8,80
In total		32	124	26,690

Note: The main disclosure area is EOI headquarters.

The table below explains the external training courses employees will participate in in 2025:

EOI Headquarters - External Education and Training

Training Category	Number of participants	Training hours
Safety and health education and training for new employees	241	723
General safety and health education and training for current employees	766	2,298
Machinery and equipment, safety education and training	475	1,425
Education and training for personnel operating with hazardous and hazardous substances	476	1,428
Fire Safety Seminar (Session 1)	53	4
Fire Safety Seminar (Session 2)	48	4
In total	2,059	5,882

Note: The main disclosure area is EOI headquarters.

Fire Safety Seminar (Session 1)



Fire Safety Seminar (Session 2)



05. Co-creating a Happy Workplace

Dongguan EOI

Health and safety education and training for all new employees in Dongguan EOI will be coordinated by the Human Resources and Administration Department. Other professional courses and external training courses will be proposed by departments and then coordinated and arranged according to the annual training plan. Occupational safety management personnel must obtain relevant licenses as required by law and attend technical training sessions organized by government agencies from time to time. In 2025, occupational safety management personnel will participate in external certification refresher training (such as occupational health management personnel, main personnel responsible for hazardous chemicals in industrial and trade enterprises, and safety production education and training for key enterprise leaders, etc.). A total of 6 participants, with a total training duration of 40 hours. The occupational safety department will offer 6 courses according to the annual training plan (knowledge of fire protection equipment usage, safety awareness, chemical use safety knowledge, traffic safety knowledge, occupational health management knowledge, solid waste management knowledge, etc.).), with 90 trainees and a total of 94 hours of real-time training.

Training on the use of firefighting equipment



Safety awareness training



Training on chemical use safety knowledge



Traffic safety knowledge training



Occupational health management knowledge training



Solid waste management knowledge training



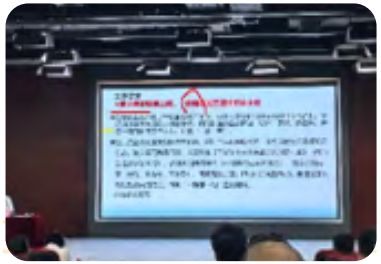
Chang'an Township Safety Promotion and Consultation Day



Training for hazardous chemical managers in industrial and trade enterprises



The main responsible person for the enterprise is responsible for safety production education and training



Chemical spill drill



Building a Solid Safety Defense Line, Jointly Building a Safe 'Jia' Garden—Safety Work Activities



Fire Safety Month promotion



05. Co-creating a Happy Workplace

Dongguan EOI external education and training				
serial number	Type	Number of participants	Total training hours	Training fees (RMB)
1	Main Responsible Person in Charge of Production and Business Unit (Continuing Education)	1	16	300
2	Occupational health management personnel	1	16	Guangdong Health Commission is free of charge
3	Chang'an Township Safety Publicity and Consultation Day event	1	2	Government Organizers
4	Training for principal responsible persons in hazardous chemicals in industrial and trade enterprises	1	2	Government Organizers
5	The main responsible person for the enterprise is responsible for safety production education and training	1	2	Government Organizers
6	Chang'an Township Safety Publicity and Consultation Day event	1	2	Government Organizers
In total		6	40	300

Note: The main disclosure scope is Dongguan EOI.

Dongguan EOI Education Training Participants		
Training Category	Number of participants	Training hours
Factory-level safety education and training for new employees	628	942
Training on the use of firefighting equipment	15	15
Safety awareness training	12	12
Chemical safety training	18	18
Traffic safety training	11	15
Occupational health management knowledge training	18	18
Solid waste knowledge training	16	16
In total	718	1036

Note: The main disclosure scope is Dongguan EOI.

Shenzhen Lianxinfeng

All employees engaged in occupational safety and health work at Shenzhen Lianxinfeng have obtained relevant certifications in accordance with the law. They regularly assign staff to attend seminars or briefings organized by government agencies or academic institutions to stay informed about government laws and policies. Shenzhen Lianxinfeng has legally appointed relevant management personnel, such as one Occupational Safety and Health Business Supervisor and six Organic Solvent Operations Supervisors. To ensure every employee is well-versed in occupational safety and health regulations and the company's safety and health management mechanisms, regular education and training on occupational health and safety are provided to introduce the company's safety, health, and health culture and concepts.

Shenzhen Lianxinfeng external education and training				
serial number	Type	Number of participants	Total training hours	Training fees (RMB)
1	Safety training for resuming work and production	40	80	0
2	Government safety production health and safety training	2	16	0
3	Hazardous Chemicals Management and Use Safety Training	8	16	0
4	Government hazardous chemical safety training	2	8	0
In total		64	120	0

Note: The main disclosure scope is Shenzhen LianXinFeng.

Safety training for employees returning to work and production



Hazardous Chemicals Management and Use Safety Training



Occupational health and safety training for safety production



Emergency handling of hazardous chemical safety training



05. Co-creating a Happy Workplace

◆5.5.3 Occupational health management

Health Promotion Status

EOI Holding has always been committed to caring for the health and welfare of its employees, with particular attention to the health of women and maternal colleagues. To this end, we have established a maternal health protection plan, conducted suitability assessments, and provided environments, facilities, well-managed nursing rooms, and caring parking spaces to facilitate the use of women and maternal colleagues in need.

Additionally, we have established relevant regulations such as the "Regulations for the Prevention and Management of Diseases Triggered by Abnormal Workload," the "Human Factor Hazard Prevention Plan," and the "Workplace Unlawful Infringement Prevention Management Measures." Through various survey forms, we conduct hazard risk assessments and implement management control measures to prevent and control abnormal workload, human hazards, and workplace unlawful assaults. Through regular promotion of relevant implementation measures, hazard prevention methods, information sharing, and holding workplace unlawful infringement prevention seminars, we aim to enhance employees' awareness and prevention capabilities regarding workplace safety.

In 2025, Dongguan EOI conducted offline occupational health and safety management training for workers and managers in occupational hazard positions. At the same time, by searching for occupational health information on the WeChat public account, it promoted online awareness of occupational health and safety among employees in company WeChat groups, aiming to enhance employees' awareness of occupational health and safety and prevent and protect workers' health rights.

Maternal environment assessment and visits





In 2025, a chemical inventory has been established for all chemicals used throughout the plant: EOI headquarters will have 97 types of chemicals; Shenzhen Lianxinfeng will have 4 types of chemicals; Dongguan EOI will have 7 types of chemicals. Hierarchical management and control are implemented according to regulations, with regular semi-annual monitoring of the working environment to prevent occupational diseases and protect workers' health. The following are the implementation details:

Factory area	Project name	Number of participants	Response Rate (%)	Explanation
EOI Headquarters	2025 - Musculoskeletal acid throughout the factory Painful questionnaire surveys	767	100	Assess human hazard operations, identify hazard factors, and implement improvement measures as needed.
	2025 - Abnormal workload across the entire plant Questionnaire survey	748	100	Based on health examination results, assess the risk level of occupationally triggered cerebrovascular and cardiovascular diseases. Based on the risk level, arrange interviews with doctors, and provide health education consultations and health promotion.
	2025 - Maternal labor health protection	6	100	Medical staff and occupational safety and health personnel complete hazard identification, risk assessment, and confirmation of work content, and arrange in-person interviews with factory doctors to provide health education consultations.
	2025 - Workplace Unlawful Infringement Prevention Seminar	44	100	On September 19, we held the "Workplace Violence and Communication Skills" program to enhance knowledge and communication skills for preventing unlawful workplace infringements.
Dongguan EOI	2025 - Occupational health and safety management knowledge training	18	100	Explain the history of occupational disease development, classification of occupational disease hazard factors, occupational disease case studies, occupational disease reporting mechanisms, occupational disease prevention and control, and the wearing of labor protective equipment.
	Occupational Disease Prevention Law Publicity Week	466	100	The main publicity and display focus includes the theme of the 2025 Occupational Disease Prevention Law Publicity Week, the rights granted to workers by law, occupational disease diagnosis procedures, characteristics of occupational diseases, and how workers can protect their health rights.
Shenzhen Lianxinfeng	2025 - Hazardous chemical safety management training	8	100	Explain the classification, storage, packaging, and usage precautions for hazardous chemicals to prevent fires, environmental pollution, and occupational injury accidents.
	2025 - Personal protective equipment training	10	100	Training is organized for employees exposed to toxic and hazardous positions, covering the prevention of personal and occupational injuries from hearing loss, respiratory protection, skin contact, and more, and explaining the functions, selection, storage, and replacement requirements of personal protective equipment.
	2025 - Maternal labor health protection	5	100	Medical staff and occupational safety and health personnel complete hazard identification, risk assessment, and confirmation of work content, and arrange in-person interviews with factory doctors to provide health education consultations.

Notes：
1.The main disclosure scope is EOI headquarters and Shenzhen Lianxinfeng. Dongguan EOI will be included in 2024
2. The response rate for different items may have different definitions depending on the item

To raise employees' health awareness and promote a healthy atmosphere in the workplace, we regularly hold a series of labor health education and activities annually, providing employees with a good and friendly working environment. Lian Jia Investment Holdings has been awarded the "Healthy Workplace Certification Mark" by the Health Promotion Administration of the Ministry of Health and Welfare for seven consecutive years, with its renewal qualification granted in January 2025.

Healthy Workplace Certification Mark



Highlights from the Healthy Workplace Certification event





05. Co-creating a Happy Workplace

EOI Headquarters

In 2025, EOI Holding organized 10 occupational health education and wellness activities, attracting a total of 960 participant attendances. These initiatives included a nutrition seminar on low-glycemic index (GI) diets for preventing insulin resistance and obesity, attended by 27 employees. The seminar achieved a 98% satisfaction rate and an average post-training assessment score of 99.2, demonstrating strong employee engagement and learning effectiveness.

The Company's total investment in health promotion reached NT$630,585 in 2025, representing a 2.1% increase compared with the previous year.

Five-Year Status of Health Promotion Activities at EOI Headquarters

Year	2021	2022	2023	2024	2025
Number of classes offered	9	6	10	9	10
Class hours	26	23	28	27	29
Number of participants	576	613	816	792	866
Health promotion expenses (NTD).	580,200	533,000	612,520	617,580	630,585

EOI Headquarters_2025 Health Promotion Project

Event name	Date	Participation hours	Number of participants	Event fee (NTD).
Four cancer screenings	1/16	4	81	In cooperation with the National Planning Agency, free admission
Flu & COVID-19 injections	1/17	1	57	Free cooperation with Zhunan Health Center
Low-dose CT scans or coronary artery analysis	3/4~	1	25	Contracted clinics offer free admission
Health activation	1/16	1	71	38,700
Nutrition Lecture - Low-GI Diet to Prevent Insulin Resistance and Obesity	4/18	1	27	1,500
Blood donation activities	9/2	3	30	4,565
Explanation of the medical examination report	4/8	1	7	Annual health checkups provided free by the manufacturer
Flu injection campaign	10/16	1	32	Contracted clinics offer free admission
CPR & AED Bandaging Seminar	12/9	2	106	Contracted clinics offer free admission
2025 Health Checkup Event	11/18~ 11/20	14	528	585,820
In total		29	866	630,585

Note: The main scope of disclosure is EOI headquarters.

Four cancer screening activities



Walking class



Nutrition Lecture - Low-GI Diet to Prevent Insulin Resistance and Obesity



Report explanation



Flu shots



CPR & AED Bandaging Seminar



Blood donation activities



Annual health checkup



Annual health checkup



CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

05. Co-creating a Happy Workplace

Dongguan EOI

In 2025, we organized four occupational health education and training activities, with a total of 418 participant attendances. These activities included safety awareness training, occupational health and safety management training, first aid training, and fire drills.

Dongguan EOI_2025 Health Promotion Project				
Event name	Date	Participation hours	Number of participants	Event fee (NTD)
Safety Academy training	2025/8/14	2	18	Free for government agencies
Occupational health and safety management training	2025/6/25	1	10	Internal instructor
Public welfare training on first aid knowledge	2024/9/5	1.5	34	Internal instructor
Fire drill	2024/11/8	1.5	356	Internal instructor

Safety Academy training



Occupational health and s afety knowledge training



Public welfare training on first aid knowledge



Fire drill



Shenzhen Lianxinfeng

In 2025, Shenzhen Lianxinfeng organized 15 occupational health and safety training activities, with a total of 125 participant attendances and 250 training hours. These activities covered hazardous chemical safety management, work resumption safety training, emergency fire drills, monthly safety inspection training, occupational health and safety, and construction site safety for contractors.

Safety production education and training for all employees



Safety meeting education and training for leadership teams



Safety production training



Fire drill training in the park



Monthly safety & 5S inspection training



CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

05. Co-creating a Happy Workplace

Health Checkup Status

EOI Headquarters

Strictly enforcing legal requirements and providing health checkups that exceed those regulations, we conduct regular health checkups annually, with 541 participants, 528 actually screened, resulting in a participation rate of 97.5%. Employee satisfaction with health checkups reaches 99.6%; Special operations health checkups were conducted for 9 people, with no results classified as level 3~4. Additionally, we organized lung cancer screening activities with 28 participants, with 24 actually participating, resulting in a participation rate of 85%.

In 2025, we conducted 12 on-site visits by on-site physicians in accordance with regulatory requirements, hired occupational medicine specialists, and provided a total cost of 345,000 NTD. At the same time, we conducted on-site health interviews for high-risk colleagues and two on-site visits to work sites, achieving a 100% completion rate to reduce the severity of injuries and illnesses. On-site visits and assessments were conducted jointly by on-site physicians, nurses, and occupational safety and health management personnel. By comprehensively assessing employees' risks, physical fitness, and tolerance in the workplace, we ensured that employees can safely return to work. Additionally, we completed 127 various fitness assessments, achieving a 100% suitability health interview rate. This included one colleague who completed suitability assignment and closed the case.

To support the implementation of relevant measures for 'Safety and Health for Middle-aged and Older Workers' by the competent authorities, safety and health assessments were conducted for seven high-risk middle-aged and elderly workers, followed by further work fitness assessments with a 100% completion rate, and one person was scheduled for further health interviews. By promoting work fitness assessments for middle-aged and older workers, combined with on-site physician assessments and necessary appropriate workforce allocation, we ensure the safety of employees.

The table below shows the medical expense statistics for the past five years:

EOI Headquarters					Unit: New Taiwan Dollar
Year	2021	2022	2023	2024	2025
Medical expenses (Health expenses, on-site doctor fees)	340,770	337,710	345,390	353,790	345,000

Note: The main scope of disclosure is EOI headquarters

Annual health checkup



On-site physician health interview



On-site visits and assessments by on-site physicians and nurses





Dongguan EOI

In March 2025, Dongguan EOI invited health and medical institutions to the factory to conduct employment for 26 employees in occupational hazard positions Health checkups with a 100% examination rate, with no workers found to have occupational diseases. In December 2025, a public welfare organization from Chang'an in Dongguan was invited to the factory to conduct free public training on first aid knowledge. In December 2025, a third-party testing agency applied for occupational hazard factor testing in the workplace, with all occupational disease hazard factor test values passing the standards.

Occupational health checkups





Public welfare training on first aid knowledge





Detection of occupational disease hazards in the workplace





CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX

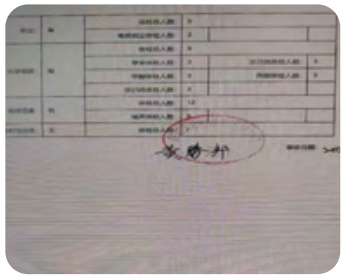
Shenzhen Lianxinfeng

Shenzhen Lianxinfeng conducts special operational health checks annually for employees exposed to hazardous and toxic substances during work, totaling six employees, to prevent occupational diseases. Employee satisfaction is 100%.

Occupational health checkups are government-supported programs in Shenzhen. Companies can apply for free checkups and will conduct general health check-ups for employees starting in October 2025.

Occupational health checkup declaration





Occupational Injuries and Occupational Diseases

EOI Holding has a sound safety and health management system to minimize safety and health risks in employees' workplaces. In addition to regular safety training, all employees are assured to understand and comply with relevant safety regulations. In the safety training program, employees are equipped with the necessary safety knowledge and skills and clearly understand the preventive measures to be taken immediately in the event of a hazardous situation.

Safety measures in the workplace not only comply with relevant laws and standards, conduct regular inspections and equipment maintenance, but also focus on ensuring the safety of all people and machines in the workplace.

To effectively monitor and improve safety performance, we conduct regular safety inspections, accident investigations, and statistics on the severity of disabling injuries to analyze potential risks and opportunities for improvement. Through continuous monitoring and improvement, safety and health management measures can be promptly revised and adjusted. This enables EOI Holding to achieve the goal of eliminating major occupational accidents and injuries by 2025, in addition to creating a safe and healthy working environment for employees. This will have a positive and significant impact on the company's reputation and performance, demonstrating EOI Holding's commitment to occupational safety and health and employee well-being.

In 2025, a general occupational accident occurred among employees at EOI headquarters, caused by an employee losing their balance while picking up trays, accidentally falling to the ground. The total serious occupational injury rate is 0.9343%. To effectively prevent the same incident from happening again, a comprehensive review of the risks involved in the handling of trays in the factory will be conducted after the incident. Subsequently, staff from relevant departments will participate in promoting precautions for taking trays to prevent the same incident from happening again.

The following tables will separately describe the total working hours and workplace safety conditions of employees and non-employees at EOI headquarters, Dongguan EOI, and Shenzhen Lianxinfeng:

EOI Headquarters Employees - Total Working Hours and Safety Conditions Over the Years

Category	Project	2021	2022	2023	2024	2025
Total working hours	Women have total working hours	643,565	592,996	598,034	631,409	666,938
	Men have total working hours	432,384	417,249	419,856	450,760	403,358
	Total experience hours	1,075,949	1,010,245	1,017,891	1,082,170	1,070,297
The number of recordable occupational injuries (Including deaths and serious occupational injuries).	Total number of occupational injuries (incidents) by women	1	0	0	0	1
	Total number of occupational injuries (incidents) among men	1	0	0	1	0
	Total number of occupational injury cases (incidents).	2	0	0	1	1
The number of serious occupational injuries (excluding the number of deaths).	Total number of serious occupational injuries (incidents) among women	0	0	0	0	0
	Total number of serious occupational injuries among men	1	0	0	0	0
	Total serious occupational injury rate	1	0	0	0	0
Fatality from occupational injuries	Total number of serious occupational injuries (incidents) among women	0	0	0	0	0
	Total number of serious occupational injuries among men	0	0	0	0	0
	Total serious occupational injury rate	0	0	0	0	0
The number of recordable occupational injuries (including deaths and serious occupational injuries).	Total occupational injury rate for women	1.5538	0	0	0	1.4994
	Total occupational injury rate for men	2.3128	0	0	2.2185	0
	Total occupational injury rate	1.8588	0	0	0.9241	0.9343
Please describe the type of occupational injury (e.g., fractures, cuts, contusions, etc.).	Please specify the type of occupational injury for each item	Falling, tumbling	No incidents occurred	No incidents occurred	Hit	Falling, tumbling

Notes:

1. Death rate caused by occupational injuries = (Number of deaths caused by occupational injuries / Working hours) * 1,000,000
2. Serious occupational injury ratio = [Number of serious occupational injuries (excluding deaths) / Working hours] * 1,000,000
3. Recordable occupational injury ratio = [Number of recordable occupational injuries (including deaths, number of serious occupational injuries) / working hours] * 1,000,000
4. Serious occupational injuries refer to injuries that cannot be restored within six months.
5. Recordable occupational injuries do not include occupational injuries caused by commuting.
6. Total working hours data: The average number of working days and average daily working hours provided by the human resources unit to both employed and non-employed workers each month.

05. Co-creating a Happy Workplace

In 2025, there were no cases of occupational disease identification among Dongguan EOI employees. We will continue to monitor employee safety during factory operations. The table below shows the total employee's working hours in 2025:

Dongguan EOI Employees: Total Working Hours and Safety Conditions Over the Years			
Category	Project	2024	2025
Total working hours	Women have total working hours	Normal attendance: 321,879.5 + regular overtime 80,914.5 + weekend overtime 44,021.5 = 44,6815.5	Normal attendance: 313.8 27 + weekday overtime 76,893 + weekend overtime 4 1,310 = 432,030
	Men have total working hours	Normal attendance: 401,326.5 + regular overtime 100,738.5 + weekend overtime 67,894 = 569,959	Normal attendance: 384,983 + regular overtime 94,006 + weekend overtime 6 0.62 4.5 = 539,613.5

In 2025, there were no cases of occupational disease identification among non-employee workers at Dongguan EOI. We will continue to monitor employee safety during factory operations. The table below shows the total non-employee working hours in 2025:

Dongguan EOI Non-Employee - Total Working Hours and Safety Situation Over the Years			
Category	Project	2024	2025
Total working hours	Women have total working hours	Normal attendance: 132,090 + weekday overtime 53,515 + weekend overtime 25,227 = 210,832	Normal attendance: 105,178 + regular overtime 42,459 + weekend overtime 2 0,581 = 168,218
	Men have total working hours	Normal attendance: 218,372.5 + weekday overtime 75,985 + weekend overtime 40,021.5 = 334,379	Normal attendance: 193,514.5 + regular overtime 65,897.5 + weekend overtime 35,470.5 = 294,882.5
	Total experience hours	545,211	463,100.5

Shenzhen Lianxinfeng Non-Employee - Total Working Hours and Safety Situations Over the Years		
Project	2024	2025
Women have total working hours	0	0
Men have total working hours	11,232	11232
Total experience hours	11,232	11232

CONTENTS

00 PREFACE
01 CONNECTING SUSTAINABILITY
02 GOVERNANCE THROUGH PRAISE
03 LIGHT CHAIN FOOTPRINTS
04 LIVING IN GREEN ELECTRICITY
05 CO-CREATING A HAPPY WORKPLACE
06 CREATING GOOD TOGETHER
07 APPENDIX