

## Employee Relations

### Employee behavior/ethical standards

The Company has established policies and rules to serve as guidelines for employee conduct, rights, responsibilities and ethical standards.

#### Delegation of authority

- 1. Authorization guidelines and limitations:** Aimed at streamlining business processes, strengthening distribution of responsibility, and detailing management authority at each job level.
- 2. Empowerment and delegation rules:** Designed to ensure smooth and normal business operations.
- 3. Job ranking, title and organizational structure policy:** Formulated to correspond to employees' career plans.

#### Work rules

The Company's work rules clearly define the rights and obligations of management and employees. Its modern management approach has promoted cooperation among employees and benefited the Company.

#### Divisional responsibilities

The Company's major divisions are separated by functions. Each division is tasked with specific job responsibilities and this separation of functions has strengthened the Company's core competency.

#### Reward and punishment policies

The Company's reward and punishment policy is designed to encourage employees who have made special contributions to the Company, while discouraging employees from behaving in a manner deemed damaging to the Company. These policies are stated in the Company's Work Rules.

#### Employee assessment policy

Supervisors provide feedback, assistance and map out individual development plans based on employees' performance.

#### Attendance and leave policy

Enforcement of this policy – designed to serve as a guideline for employees – helps enhance work quality.

#### Business confidentiality policy

To maintain the Company's competitiveness, employees are required to sign a Confidentiality and Intellectual Property Rights Statement and an employment contract as safeguards against potential damage arising from the disclosure of trade secrets. The Company provides employees with the required information and training courses to strengthen their understanding of information security.

#### Sexual harassment prevention and handling procedures

The Company's Work Rules include regulations on preventing sexual harassment in the workplace and promoting gender equality. The Company disseminates information on laws and procedures for filing complaints on sexual harassment on the intranet to serve as a guideline for employees.

#### Code of Conduct

The Company and its affiliates have a Code of Conduct that all directors, managers and employees are expected to adhere to and advocate in accordance with the highest ethical standards.

### Employee benefits program

- 1. All employees are entitled to labor insurance, national health insurance and free group insurance that includes their spouses from their first day of work.**

- 2. The Company has an employee share ownership trust (ESOT).**

- 3. The Company and its subsidiaries had established Employee Welfare Committees to handle and implement employee benefits programs. The committees are in charge of a number of benefits designed to raise employees' quality of life and promote physical and mental well-being, including club activities, company outings, family day, benefits for special occasions, such as weddings, festivals and funerals, employee purchase discount, and subsidies for fitness centers, group insurance and health examinations.**

- 4. The Company grants high subsidies for phone bills, discounts on company products, and childbirth and childcare subsidies. It also provides maternity leave, sick leave and bereavement leave that surpass the requirements of Taiwan's labor law. Moreover, it supports paid volunteer leave, flexible working hours and work-from-home as an option.**

### Employee training and education program

- 1. Training expenses up to February 28, 2025, totaled NT\$53,805,299, with 479,630 attendees taking a total of 608,223 training hours.**

- 2. Orientation for new employees includes company profile, brand and organization, telecommunications market, innovative services, internal network systems, employee health and safety, IT security training and avenues for learning.**

- 3. Core competency development:** Develop basic competencies, such as self-management and work management, problem analysis and solution skills, creative thinking, communication and interaction skills, project management, knowledge of industry trends and code of ethics; hold service training programs; organize book clubs; invite celebrity speakers; and screen humanist films.

- 4. Management training and development:** Separate training programs for entry-level, middle and senior management. Training courses include performance management, leadership, strategy management, innovative thinking, team dynamics, organizational development skills and corporate governance.

- 5. The Company arranges for employees to participate in different programs according to their professional knowledge and skills, including information technology, auditing, human resources, marketing, procurement, safety, finance, accounting and telecommunications technology. These activities have a profound impact on upgrading the Company's technologies, developing new products, introducing new and innovative ideas, and improving managerial skills.**

- 6. The Company has a scholarship program for employees to develop their expertise in telecommunications technology, digital technology and business administration.**

- 7. The Company sponsors external training courses for all employees annually. Employees can select courses that combine their personal interests and job needs to reap the maximum benefit from these training sessions.**

### Retirement plan and implementation

#### 1. Old Labor Pension System

The Company has published its Employee Retirement Guidelines and formed a Labor Pension Supervisory Committee in accordance with the law. In addition, the Company retains the services of an actuary to assess and calculate labor pension reserves and provide a detailed report annually. It contributes a sum equivalent to 2% of a worker's monthly wage into a special labor pension account as a reserve fund to pay retirees.

As of January 2025, the accumulated reserve fund was NT\$785.706 million.

#### 2. New Labor Pension System

The Company implemented the New Labor Pension System in July 2005. It deposits 6% of a worker's

monthly wage into an individual labor pension account managed by the Bureau of Labor Insurance, with ownership going to the worker.

A total of NT\$201.828 million was deposited in 2024.

### 3. Retirement policy

The Company regulates its retirement policy in accordance with labor laws. It also offers the option of early retirement for employees who have worked for at least five years with the Company, which plus his/her age would equal 65 years or above, subject to the Chairman's approval.

## Employee safety and health policy

The Company endeavors to contain potential hazards in the workplace, as well as build and promote a safety culture, by observing the following:

- 1. Regulatory compliance:** Follow all rules and regulations pertaining to occupational safety and health as well as international standards and conduct periodic reviews of compliance.
- 2. Risk control:** Implement measures to identify safety risks at work to remove hazards and reduce occupational safety risks.
- 3. Consultation and communication:** Enhance employee knowledge of the importance of health and safety, invite employees or representatives to participate in consultations and communication, and encourage them to participate in and take responsibility for their personal health and safety.
- 4. Environment-friendly:** Provide safe and healthy working conditions, prevent occupational injuries and safeguard health.
- 5. Performance evaluation:** Conduct systematic evaluations of these measures to gauge their effectiveness and improve occupational safety and health standards.
- 6. Action plans and targets:** Prioritize key targets and action plans, set quantitative goals and regularly track indicators.

The Company's employee safety and health policy is posted on the intranet and is summarized as follows:

- 1. As an ISO 45001:** 2018 (Occupational Safety and Health Management Systems) certified company (valid until 2026), TWM strives to constantly improve health and safety management in order to reduce risks in the workplace.
- 2. A unit dedicated to conducting environmental inspections and employee hygiene training courses was established in accordance with regulations.**
- 3. An Occupational Safety and Health Committee was set up to meet every three months to draft a plan to prevent job injuries, ensure compliance and conduct periodic reviews of related rules on employee health and sanitary improvement solutions.**
- 4. Full-time professional nursing healthcare personnel are employed to perform health checks, track the progress of staff who failed their health examinations, and hold talks on health promotion. Employees who are able to administer first aid treatment have been placed in each work area.**
- 5. Each office site is equipped with an automated external defibrillator and staffed with a sufficient number of first-aid personnel.**
- 6. Fire/flood protection exercises are held every six months to reduce risks of employee injury and property loss from natural disasters.**
- 7. Guards and security systems have been installed at all main base stations and work offices to protect staff, property and information security.**

## Employee negotiations and protection of employee benefits

The Company, working under the management and employees as one concept and the belief that a win-win situation can be achieved when the two sides work together, has followed relevant labor laws and regulations, held quarterly employee communication forums hosted by the President and management/employee meetings to facilitate communication, develop comprehensive communication channels between management and employees, and promoted employee benefits to build a harmonious and satisfactory management/employee relationship.

## Losses caused by employee disputes in 2024 up to the publication date in 2025:

The Company maintains a harmonious management/employee relationship and there were no material disputes.

## Number of workplace injuries resulting in disabilities or fatalities in 2024 up to the publication date in 2025:

In 2024, there was one case caused by falling. To prevent recurrences, the Company has promoted health and safety measures, improved the safety awareness of employees, and revised rules and regulations to enhance workplace safety.

Year	2024	As of February 28, 2025
Number of disabilities	1	0
Disabling injury frequency rate <sup>2</sup>	0.11	0
Disabling injury severity rate <sup>3</sup>	2.36	0

Note 1: Based on the Ministry of Labor's definition of occupational accidents resulting in major disabling injuries, traffic accidents outside the workplace are not included.

Note 2: The number of injuries resulting in fatalities and permanent total disabilities cases per million hours worked.

Note 3: The number of working days lost due to fatalities and permanent total disabilities per million hours worked.