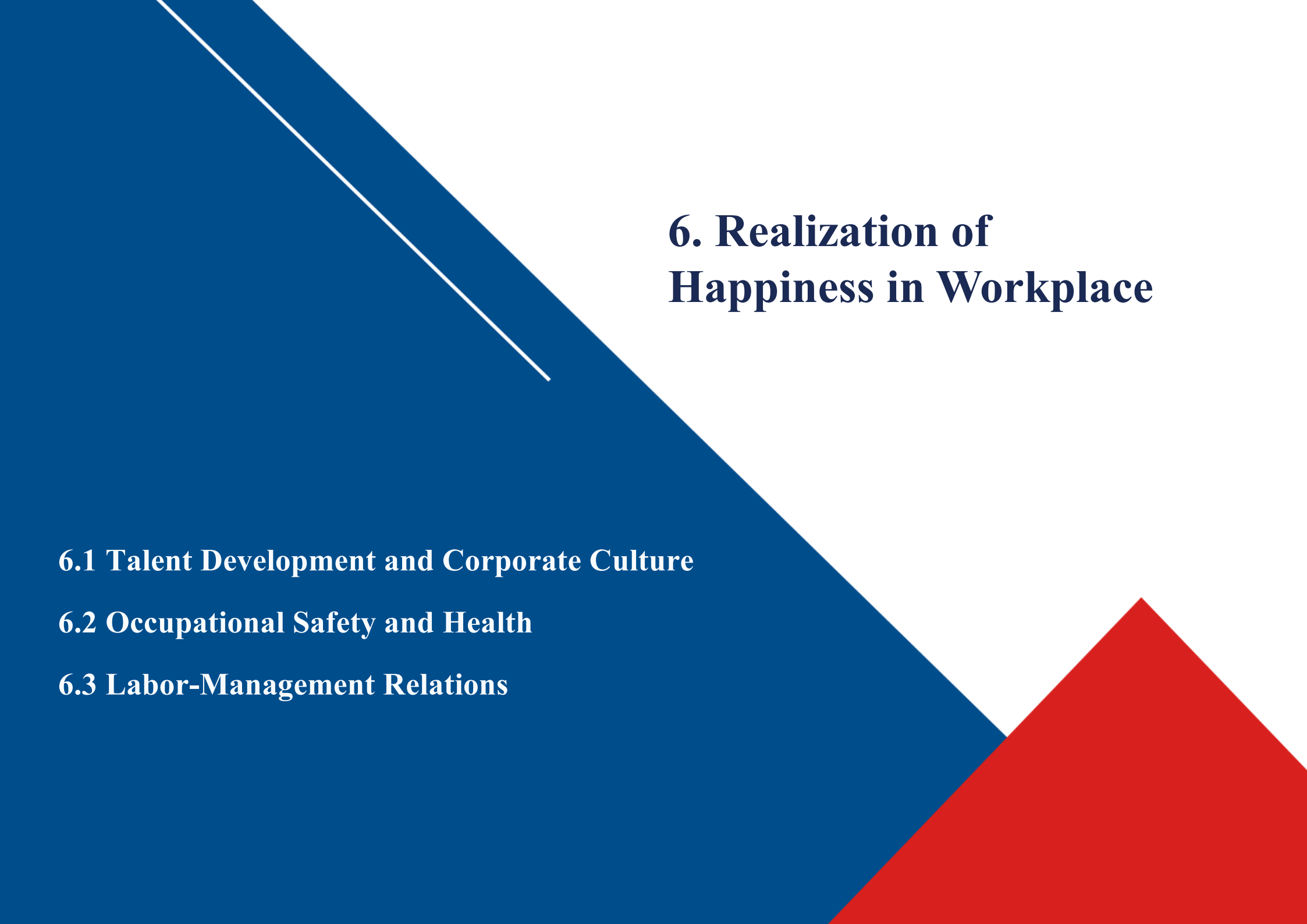




6. Realization of Happiness in Workplace

6.1 Talent Development and Corporate Culture

6.2 Occupational Safety and Health

6.3 Labor-Management Relations

6.1 Talent Development and Corporate Culture

6.1.1 Human Rights Policy and Commitment

Davicom is dedicated to fostering a professional and innovative R&D environment that attracts top talent. Guided by the principles of people-oriented values, integrity, and sustainable management, the Company upholds a corporate culture of Diligence, Professional, Prudence, Integrity, Innovation, and Sharing. We provide a supportive workplace and career development opportunities, encourage cross-department collaboration and knowledge sharing, and ensure that every employee can maximize their potential within the team.

The Company strictly complies with the laws and regulations of all jurisdictions where it operates and is committed to safeguarding employees' fundamental human rights. In accordance with relevant domestic regulations, we implement labor rights protection measures and strive to build a diverse, equitable, and inclusive workplace. Davicom has established the Sustainable Development Best Practice Principles and the Regulations for Establishing Measures on Prevention of Sexual Harassment in the Workplace, which explicitly safeguard gender equality, labor rights, and the prohibition of discrimination.

In terms of human resources policies, the Company adheres to the Labor Standards Act

and the Employment Service Act, ensuring no differential treatment based on gender, race, socioeconomic status, age, marital status, or family background. We are committed to equal opportunities and fair treatment in recruitment, employment conditions, compensation, benefits, training, performance evaluation, and promotion. In strict compliance with the Labor Standards Act, Davicom prohibits the use of child labor and any form of forced or compulsory labor, while also actively supporting the employment rights of disadvantaged groups.

To protect employees' rights and ensure their voices are heard, the Company has established a fair, transparent, and confidential grievance mechanism. This simple and accessible process ensures that employees can raise concerns with confidence and receive appropriate responses and resolutions. Through this mechanism, Davicom strengthens mutual communication and trust between the Company and its employees, working together to create a more inclusive and sustainable future.



6.1.2 Workforce Composition

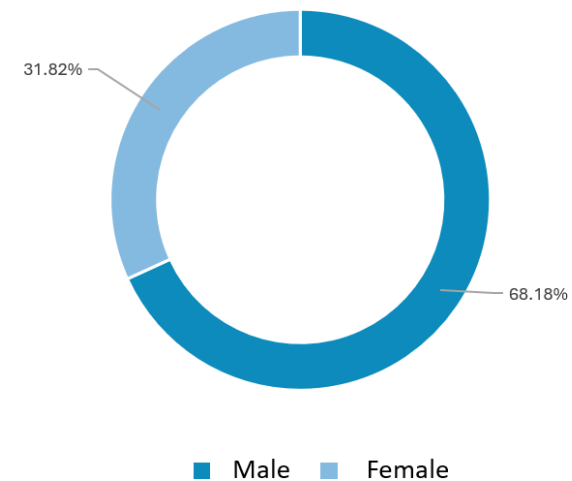
Employee and Non-Employee Structure

Davicom is an IC design company focused on R&D services. We recognize that employees are our most valuable asset in driving technological innovation and business growth. To this end, we have established a transparent and competitive compensation and benefits system, provide multiple communication channels, and care for employee well-being by creating a positive working environment. The Company is committed to attracting and retaining outstanding R&D talent, enhancing technological capability and market competitiveness, and achieving sustainable operations.

As of the end of 2024, the Company had a total of 66 employees, including 45 male employees (68.2% of the total workforce) and 21 female employees (31.8%). All employees are employed on a full-time basis. Due to the characteristics of the industry, the majority of the Company's employees are male. The Company has no overseas or foreign employees.

Davicom does not employ part-time staff or employees without guaranteed working hours. The total number of employees in 2024 decreased by 8 compared to 2023, primarily due to resignations and retirements. As of the end of 2024, other non-employee workers included personnel dispatched by vendors providing cleaning and security services (3 cleaners and 4 security staff, including 1 receptionist). The number of such contracted personnel has remained stable over the past three years.

Employee Gender Ratio for the Year



Employee Employment Type

Category	Employment Type	Male		Female		Subtotal	Proportion
		Number of Employees	Proportion	Number of Employees	Proportion		
Gender		45	68.2%	21	31.8%	66	100.0%
Nationality	Domestic	45	68.2%	21	31.8%	66	100.0%
	Foreign	0	0.0%	0	0.0%	0	0.0%
Job Category	R&D	15	22.7%	1	1.5%	16	24.2%
	Engineering & Technical	17	25.8%	4	6.1%	21	31.8%
	Sales & Marketing	4	6.1%	3	4.5%	7	10.6%
	Administrative & Support	9	13.6%	13	19.7%	22	33.3%
Employment Conditions	Permanent employee	45	68.2%	21	31.8%	66	100.0%
	Temporary employee	0	0.0%	0	0.0%	0	0.0%
Age	Under 29 years old	0	0.0%	1	1.5%	1	1.5%
	30–39 years old	1	1.5%	2	3.0%	3	4.5%
	40–49 years old	11	16.7%	6	9.1%	17	25.8%
	50–59 years old	21	31.8%	11	16.7%	32	48.5%
Education	High school or below	8	12.1%	5	7.6%	13	19.7%
	Bachelor’s degree	19	28.8%	10	15.2%	29	43.9%
	Master’s degree	17	25.8%	6	9.1%	23	34.8%
	Doctoral degree	1	1.5%	0	0.0%	1	1.5%

Note 1: Employees under indefinite contracts correspond to “permanent employees” under the GRI Standards; employees under fixed-term contracts correspond to “temporary employees.”

Note 2: Full-time employees are those whose weekly working hours meet the definition of full-time under local regulations.

Note 3: Part-time employees are those whose weekly working hours fall below the statutory threshold for full-time employment.

Note 4: Employees without guaranteed working hours are those with irregular schedules, such as on-call employees.

Note 5: In 2024, the Company was required by law to employ 0 persons with disabilities, while 1 person with disabilities was actually employed, in compliance with regulations.

註 6：Scope of statistics covers Davicom Hsinchu Headquarters.

Employee Recruitment and Turnover Analysis

Davicom values talent retention and conducts exit interviews to analyze reasons for employee departures. The results are reported to management as references for optimizing HR policies and adjusting workloads. The Company strives to provide a supportive workplace environment, enabling employees to reach their full potential, thereby enhancing job satisfaction and retention rates. In addition, Davicom regularly reviews its talent development strategy, strengthens employee competitiveness through training and career planning, and retains key skills and knowledge to ensure operational stability and overall competitiveness.

Employee Recruitment and Turnover Analysis		2022		2023		2024	
		Total	Proportion	Total	Proportion	Total	Proportion
New Hires		1	1.3%	1	1.4%	2	3.0%
Age	Under 30	0	0.0%	0	0.0%	0	0.0%
	30–49	1	1.3%	1	1.4%	1	1.5%
	50 and above	0	0.0%	0	0.0%	1	1.5%
Gender	Male	1	1.3%	0	0.0%	2	3.0%
	Female	0	0.0%	1	1.4%	0	0.0%
Region	Taiwan	1	1.3%	1	1.4%	2	3.0%
	Overseas	0	0.0%	0	0.0%	0	0.0%
Turnover		2	2.7%	3	4.1%	10	15.2%
Age	Under 30	0	0.0%	0	0.0%	0	0.0%
	30–49	0	0.0%	0	0.0%	4	6.1%
	50 and above	2	2.7%	3	4.1%	6	9.1%
Gender	Male	2	2.7%	2	2.7%	8	12.1%
	Female	0	0.0%	1	1.4%	2	3.0%
Region	Taiwan	2	2.7%	3	4.1%	10	15.2%
	Overseas	0	0.0%	0	0.0%	0	0.0%

Note 1: New hire rate = (Number of new hires in the category ÷ Total number of employees at year-end) × 100%

Note 2: Turnover rate = (Number of employees leaving in the category ÷ Total number of employees at year-end) × 100%

6.1.3 Diversity, Equity, and Inclusion

Davicom places great importance on labor rights, complies with labor laws, and refers to international human rights conventions. Through internal policies and workplace regulations, we promote awareness of gender diversity and the principle of equal employment. The Company has established the “Workplace Sexual Harassment Prevention, Complaint, and Disciplinary Measures”, providing clear complaint channels to safeguard employee rights. In accordance with legal requirements, Davicom also provides maternity (and prenatal examination) leave, paternity leave, and parental leave.

The Company strictly adheres to human rights principles, including the prohibition of child labor, anti-discrimination, and the prevention of forced labor, while ensuring the health and safety of both employees and business partners. Suppliers are also required to implement workplace safety management to ensure the entire supply chain aligns with corporate social responsibility standards. Furthermore, Davicom maintains transparent operations by setting up stakeholder communication channels on its official website and disclosing relevant information in the Sustainability Report. In 2024, the Company did not receive any complaints regarding human rights violations or related non-compliance. Moving forward, Davicom will continue to foster a fair, open, and safe workplace environment.

Category	Diversity, Equity, and Inclusion – Implementation and Effectiveness	
Board of Directors	Davicom values gender equality in the composition of its Board of Directors.	The current Board consists of 7 members, including 1 female director, representing a gender ratio of 1:7.
Management	Davicom emphasizes gender equality in management positions and is committed to promoting outstanding employees to managerial roles.	- In accordance with employees’ knowledge, expertise, character, contributions, and potential for advancement, Davicom promotes outstanding female employees to managerial positions. - The Accounting Manager and Internal Audit Manager positions are currently held by female.
General Employees	Davicom adheres to a professional and merit-based hiring principle, ensuring no discrimination based on religion, nationality, personal characteristics, gender, or age.	- As of 2024, there are 45 male employees and 21 female employees. - Male employees primarily hold engineering and technical positions, while female employees are mainly engaged in management and administrative functions.
Labor-Management Meetings	Labor-management meetings are composed of equal representation from employees and the Company (1:1 ratio).	- Labor representatives: 5 persons (3 female, 2 male). - Management representatives: 5 persons (5 male, 0 female).

Parental Leave

To support employees in balancing family responsibilities and career development, Davicom has established a comprehensive parental leave policy in compliance with the Labor Standards Act and the Gender Equality in Employment Act. The Company provides parental leave, breastfeeding (or milk collection) time, and flexible work-hour arrangements, supported by a clear application and assistance mechanism, enabling employees to manage their work more flexibly during childcare.

Furthermore, Davicom encourages male employees to share family caregiving responsibilities, thereby fostering gender equality in parenting. During parental leave, the Company continues to monitor employees' well-being and career progression, facilitating communication with departments and implementing flexible adjustments to support a smooth return to the workplace. Upon reinstatement, employees are offered tailored reintegration and training programs to ensure a swift transition back to their roles.

In 2024, two male employees and one female employee were eligible for parental leave; however, no applications were made.

Davicom firmly believes that fostering a family-friendly workplace is essential to advancing both sustainable development and long-term talent retention. Looking forward, the Company will continue to review related policies and employee needs, adopting more flexible and inclusive measures to cultivate a supportive workplace culture and fulfill its dual commitment to employees and society.

■ Non-Discrimination

Under no circumstances shall discrimination be tolerated on the basis of race, gender, religion, sexual orientation, age, disability, nationality, or any other personal characteristic. Davicom is committed to treating all directors and employees with fairness and equality, respecting each individual's uniqueness, and ensuring that no person is subject to unjust treatment or evaluation due to personal attributes. The Company's operations are founded upon the core values of diversity, equality, and inclusion, thereby fostering social pluralism and integration.

■ Prohibition of Child Labor

Item	Specific Content and Implementation Outcomes	
Child Labor	Article 44 of the Labor Standards Act: "Workers aged 15 and above but under 16 shall be deemed child laborers." Child labor adversely impacts education, health, and personal development, depriving children of learning opportunities and exposing them to risks affecting both physical and psychological well-being.	1. Davicom strictly complies with all applicable laws and unequivocally prohibits the employment of workers under the age of 16. 2. Since its establishment 28 years ago, the Company has never engaged in the hiring of child labor.

Item	Male	Female	Total
Employees eligible for parental leave in 2024	2	1	3
Employees applying for parental leave in 2024	0	0	0
Employees returning from parental leave in 2024 (A)	0	0	0
Employees due to return in 2024 (B)	0	0	0
Return-to-work rate in 2024 (A/B)	0%	0%	0%
Employees returning from parental leave in 2023 (C)	0	0	0
Employees remaining employed for over one year after return in 2023 (D)	0	0	0
Retention rate in 2023 (C/D)	0%	0%	0%

6.1.4 Compensation and welfare

Material Topic	Significance to the Company	Policy/Commitment	Short-term Goal	Mid- to Long-term Goals	1. Resources Invested / 2. Achievements	Responsible Department / Grievance Mechanism	Evaluation Mechanism / Outcomes
Compensation and welfare	A fair and equitable system of compensation and benefits forms the cornerstone of attracting, motivating, and retaining outstanding talent. Such a system not only enhances employee satisfaction and productivity but also reinforces the Company's competitiveness and resilience in sustainable development.	In the semiconductor IC design sector, equitable compensation and benefits are critical to cultivating innovation and retaining highly skilled professionals. Davicom offers an attractive and fair compensation and benefits framework, with regular reviews of salary structures to safeguard employees' rights and promote both physical and mental well-being.	1. Regular reviews of the principles governing year-end and performance bonuses. 2. Continuous optimization of group insurance and health examination programs.	1. Linking senior executives' compensation with ESG-related sustainability performance evaluations. 2. Advancing family-friendly benefits, such as flexible working hours.	1. Health examination expenditures: NT\$198,000. 2. Participation rate: 100%.	Administration Division : esther_lin@Davicom.com.tw	Oversight: The Compensation Committee regularly reviews the compensation structure of senior executives.

Davicom regards employees as pivotal partners in driving corporate growth and sustainable development. In strict compliance with labor laws, the Company has established comprehensive systems for compensation, benefits, leave, and retirement, ensuring that employees receive fair and adequate rewards and protections. The Company provides a safe and comfortable workplace and regularly organizes employee engagement activities to foster cohesion, satisfaction, and a harmonious and supportive organizational culture.

Compensation

The Company adheres to a fair and reasonable compensation system to ensure that employees receive competitive remuneration and to motivate outstanding talent. In addition to base salary, full-time employees are entitled to year-end and holiday bonuses, as well as performance bonuses based on the Company's operating results. Salary adjustments are carried out regularly and occasionally according to annual performance evaluations and project performance, encouraging employees to continue their growth and development. The Company's bonus and salary adjustment practices are free from unfair treatment on the basis of gender, religion, race, nationality, political affiliation, or other factors, and comply with the minimum wage requirements stipulated in the Labor Standards Act.

Disclosure of Compensation for Non-Managerial Full-Time Employees

Item		2023	2024	Difference
Number of non-managerial full-time employees (persons)		62	55	-7
Annual salary of non-managerial full-time employees (NT\$ thousands)	Average	1,183	1,141	-42
	Median	1,161	1,097	-64

Ratio of Female to Male Base Salary and Total Compensation

Category	2022				2023				2024			
	Annual Compensation		Monthly Base Salary		Annual Compensation		Monthly Base Salary		Annual Compensation		Monthly Base Salary	
	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male
Management Level	1	0.8	1	0.75	1	0.76	1	0.75	1	0.82	1	0.79
Indirect Staff (Non-Managerial)	1	0.84	1	0.83	1	0.75	1	0.75	1	0.84	1	0.84
Direct Staff	0	0	0	0	0	0	0	0	0	0	0	0

Notes 1 : Significant operational sites are defined as those contributing more than 10% of total revenue.

Notes 2 : Management level refers to managers through division heads and deputy general managers or above; Indirect staff (non-managerial) refers to assistant managers and below.

* The Company does not employ *direct staff* as it operates without factory facilities.

Employee Stock Ownership Trust

The Company firmly believes that sharing corporate achievements with employees constitutes the core spirit of sustainable operations and a fulfilling workplace. To embody this principle, since 2022 Davicom has established the Employee Stock Ownership Association and implemented the Employee Stock Ownership Trust scheme. Employees may voluntarily participate by allocating a designated portion of their salary as personal contributions, while the Company provides matching incentive contributions. These funds are entrusted jointly to a designated bank for the purchase of the Company's stock (Ticker: 3094). This initiative aims to share tangible business result with employees, assist them in financial asset management, and enhance future retirement security, while simultaneously fostering organizational cohesion and improving talent retention.



Employee Welfare

Davicom places great importance on employees' working environment and overall well-being. Beyond the legally required provisions of labor insurance, health insurance, retirement benefits, and leave entitlements, the Company actively develops a diverse range of welfare initiatives to create a safe, stable, and cohesive workplace. A dedicated Employee Welfare Committee is responsible for planning, promoting, and continuously refining welfare programs and activities each year, encompassing daily living support, health and wellness, professional development, and incentive systems. In terms of daily support, the Company provides subsidies for domestic and overseas travel, allowances for marriage, bereavement, childbirth, and illness, as well as birthday and festive gift vouchers. Social activities such as birthday celebrations and year-end gatherings further strengthen bonds and employees' sense of belonging. Practical amenities include free parking spaces, an employee cafeteria, daily meal subsidies, and coffee machines, ensuring thoughtful support for everyday needs.



Implementation of Employee Welfare Measures in 2024

Category	Item	Number of Beneficiaries
Welfare subsidies	Marriage Allowance	0
	Funeral Allowance	6
	Meal Subsidy	66
	Childbirth Allowance	1
	Hospitalization Allowance	0
	Health Examination	66
	Family Health Examination Discount	0
	Family Group Insurance Discount	40
	Employee Children Scholarship	25
Additional Benefits	Paternity Leave	0
	Prenatal Check-Up Leave (Days 6-7)	0
	Employee Health Seminars	21
	Employee Stock Ownership Trust	66

To encourage professional growth and reward performance, the Company offers a comprehensive compensation and reward system, including project bonuses, performance incentives, annual salary adjustments, and promotion opportunities. Furthermore, employees may benefit from profit-sharing, stock allocation, and the Employee Stock Ownership Trust, enabling them to partake in the Company's achievements. Long-service and outstanding employees are recognized annually for their dedication and contributions.

In health and learning, the Company provides orientation training for new hires, supports participation in internal and external professional development courses, and offers consultation channels for employee wellness. Regular health examinations, employee care services, and health seminars safeguard both physical and mental well-being. Group insurance and dependent coverage further strengthen protection. In addition, to inspire employees and their children in the pursuit of excellence, the Company offers scholarship programs and collaborates with partner merchants to provide a range of preferential services. Through this comprehensive and diverse welfare system, Davicom strives to ensure that every employee can work with peace of mind, live with joy, and grow together with the Company.



Retirement and Insurance Plans

Davicom places strong emphasis on employees' long-term career planning and retirement security. In accordance with the Labor Standards Act and the Labor Pension Act, the Company has established comprehensive retirement regulations that provide legally compliant and reliable protection. A Supervisory Committee for the Old Pension System has been formed to oversee the implementation and management of pension funds under the old system. °

The Company has developed a streamlined retirement application process, enabling employees to apply for retirement benefits based on their years of service and eligibility, thereby ensuring a smooth transition into retirement. This demonstrates the Company's enduring commitment to employee welfare and sustainable care. In 2024, a total of four employees applied for retirement.

To safeguard employees' health and personal security, the Company provides all full-time staff with group insurance coverage, including life, accident, hospitalization, and cancer insurance, with the option to extend coverage to dependents. Through this robust insurance system, the Company reduces employees' financial risks in the event of unforeseen circumstances, underscoring its care and dedication to their well-being.

Implementation Outcomes of Pension and Insurance Programs

Program	Item	Legal Basis	Execution Details	Results
Pension System	Old Pension System	Labor Standards Act	2% of eligible employees' insured salary is contributed monthly to a dedicated pension reserve account at the Bank of Taiwan.	As of December 31, 2024, the actuarial report confirmed that the Labor Pension Reserve Account at the Bank of Taiwan contained sufficient funds to cover the future pension obligations of all employees eligible for retirement under the old system. In accordance with the Regulations for the Allocation and Management of Workers' Retirement Reserve Funds, the Company applied to the competent authority to suspend further contributions, which was duly approved.
	New Pension System	Labor Pension Act	6% of eligible employees' insured salary is contributed monthly to their individual pension accounts at the Bureau of Labor Insurance.	Total contributions amounted to NT\$4,291,026 in 2024.
Insurance Benefits	Employee Group Annuity & Medical Insurance	Above Legal Requirements	From the first day of employment, staff are covered by hospitalization, accident, and cancer medical insurance.	NT\$679,295 invested in 2024.
	Dependent Group Medical Insurance	Above Legal Requirements	Employees may voluntarily extend coverage to eligible dependents at their own expense, including hospitalization, accident, and cancer insurance.	
	Employer's Liability Insurance	Above Legal Requirements	From the first day of employment, new hires are covered by occupational accident insurance.	NT\$3,545 invested in 2024.

6.1.5 Talent Recruitment and Development

Davicom actively recruits outstanding professionals to support its sustainable growth, publicly announcing openings through its official website's Human Resources – Elite Recruitment section. Guided by the principle of equal opportunity, the Company evaluates candidates solely on professional expertise, academic background, and character, without discrimination based on race, gender, age, religion, or physical condition.

In addition to online recruitment, the Company is a member of the National Yang Ming Chiao Tung University Electrical Engineering Alliance, actively engaging in partnerships with academic institutions and participating in campus recruitment initiatives. Events such as open houses allow professional teams to present the Company's vision, development strategies, compensation and benefits, and talent cultivation programs, thereby attracting top-tier talent. The Company is committed to building a competitive and supportive workplace that attracts and retains key professionals, driving ongoing innovation and growth.



Talent is the core driving force of corporate innovation. To strengthen employees’ expertise and competitiveness, the Company promotes a wide array of training programs. By leveraging both internal and external resources, it provides courses in technical skills, management development, and sustainability-related topics, ensuring employees remain aligned with the fast-evolving industry landscape while enhancing individual competencies and team collaboration. As an IC design company, our training encompasses semiconductor design, embedded systems development, product testing, and verification, integrated with critical themes such as R&D innovation and regulatory compliance. This ensures that employees are equipped with both exceptional technical expertise and market adaptability. Furthermore, cross-departmental collaboration and knowledge-sharing are actively encouraged to enhance communication efficiency and foster a culture of organizational learning.

Through this comprehensive training framework, the Company not only supports continuous employee growth but also strengthens overall competitiveness, ensuring its leadership position in the global semiconductor industry while advancing sustainable development goals.

Average Employee Training Hours

Davicom is committed to providing employees with the training necessary for their career advancement. In 2024, members of management received an average of 5.6 training hours per person, an increase of 1.3 hours compared with 2023. For non-managerial employees, the average was 4.9 training hours per person. The Company seeks to cultivate a culture in which managers lead by example, fostering an environment that encourages continuous learning and improvement, thereby inspiring employees to actively participate in training programs and enhancing the overall organizational learning atmosphere.

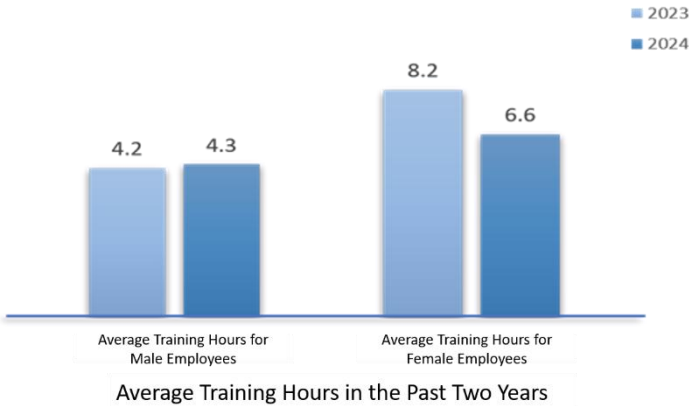
Category		Training Hours	Average Training Hours
2023	Management	85.0	4.3
	Indirect Staff (Non-managerial)	319.0	5.9
	Direct Staff	0.0	0.0
2024	Management	89.5	5.6
	Indirect Staff (Non-managerial)	244.5	4.9
	Direct Staff	0.0	0.0

Note 1 : Average training hours for female employees = Total training hours completed by female employees ÷ Total number of female employees at year-end.

Note 2 : Average training hours by employee category = Total training hours completed by employees in that category ÷ Total number of employees in that category at year-end.

Average Learning Hours by Gender in 2024

Category		Training hours	Number of Employees (persons)	Average Training Hours (hours)
2024	Male	195	45	4.3
	Female	139	21	6.6



Performance Appraisal

Davicom upholds the principles of fairness, impartiality, and transparency in its performance management system. Through a structured evaluation framework, the Company seeks to improve employee efficiency and professional capabilities, while facilitating effective communication between supervisors and subordinates, ensuring alignment with organizational objectives.

Performance evaluations are conducted on a quarterly and annual basis. Quarterly reviews are led by department managers, who assess work efficiency, professional skills, and progress toward targets, followed by discussions with employees to identify areas for improvement. These reviews form the foundation for the year-end evaluation. Annual evaluations, conducted each January, provide a holistic assessment of employees' performance throughout the year, covering three key dimensions: work results, professional competence, and attitude. The outcomes serve as references for setting performance goals for the following year. To ensure objectivity, supervisors and evaluators are required to base their assessments on factual evidence, with clearly defined standards designed to minimize subjective bias. The Company also regularly reviews and refines its appraisal system to improve accuracy and fairness.

Through this rigorous performance management framework, Davicom ensures that employees' contributions are properly recognized and rewarded, while simultaneously strengthening organizational competitiveness and advancing the Company's long-term sustainability.

Percentage of Employees Receiving Regular Performance and Career Development Reviews

Item	Gender	2022	2023	2024
Number of Employees Reviewed (Persons)	Male	51	49	43
	Female	22	23	21
Total Number of Employees (Persons)	Male	53	51	45
	Female	22	23	21
Percentage (%)	Male	96%	96%	96%
	Female	100%	100%	100%

6.2 Occupational Safety and Health

6.2.1 Occupational Safety and Health Policy

Management Policy and Commitment

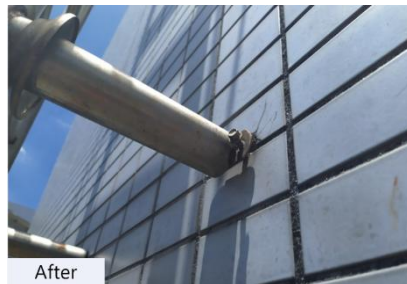
Davicom in accordance with the Occupational Safety and Health Act and related regulations, has appointed qualified Environmental Safety and Health (ESH) personnel responsible for planning, supervising, and executing occupational safety and health activities. The Company regularly organizes safety and health training sessions and emergency drills to enhance employees' risk awareness and self-management capabilities. New employees are required to attend occupational safety and health orientation, while regular health examinations are arranged in compliance with regulations to safeguard employees' physical and mental well-being.

Davicom remains committed to building a safe and stable working environment, preventing occupational hazards, and fulfilling its pledge to ensure employee safety and health. In 2024, the Company had no violations of laws or regulations.

Risk Identification

【Improvement Plan 1】

Loosening of cement screws on rooftop water tank fixed ladders: During a routine environmental inspection, the Company discovered that cement screws securing two rooftop ladders were partially loose. To ensure facility safety, internal evaluations were conducted, and a corrective plan was implemented. A professional contractor was engaged to replace the cement screws with expansion bolts, which provide stronger anchorage, thereby improving structural stability and reducing potential risks.



【Improvement Plan 2】

Repair of exterior wall tiles of Davicom Building: Following the earthquake on April 3, 2024, the Company's Administration Department conducted an inspection of the premises and identified cases of dislodged exterior wall tiles. To safeguard pedestrian safety, a tile repair plan was developed, and a contractor was commissioned to perform repairs on detached and at-risk areas, preventing further detachment and ensuring both the integrity of the building's appearance and user safety.



Health Promotion and Occupational Health Management

Health Examinations

In compliance with the Regulations of Labor Health Protection, Davicom. actively promotes health initiatives and occupational health management. The Company organizes regular and ad hoc health examinations based on workforce size, and provides follow-up and care for employees with abnormal results. Given the nature of office work, special emphasis is placed on vision protection and musculoskeletal health, with periodic health seminars organized accordingly. To foster physical and mental well-being and work-life balance, the Company also promotes various health initiatives, including health education campaigns and access to mental health resources, striving to create a safe, healthy, and supportive workplace.

As part of its corporate responsibility, the Company arranges health examinations on-site by qualified medical institutions. Physicians or nurses provide follow-up consultations or inquiries based on examination results to safeguard employees' physical and mental health. In 2024, a total of 66 employees participated in the Company's health examination program.



Disease Prevention Implementation

As an IC design company, Davicom operates primarily in an office-based environment, without production lines or high-risk operations. Therefore, employees are generally not exposed to common occupational disease hazards. Nevertheless, the Company adheres to the principle of prevention first, actively building a safe and healthy workplace. Referring to the guidelines issued by the Occupational Safety and Health Administration (OSHA) of the Ministry of Labor, the Company has established four major occupational health management programs: Abnormal Workload-Induced Disease Prevention Program、Maternal Health Protection Program、Ergonomic Hazard Prevention Program、Prevention Program for Unlawful Infringements in the Execution of Duties.

Through systematic identification and management of risk factors, the Company safeguards employees' physical and mental health, creating a friendly and sustainable workplace culture.

1. Abnormal Workload-Induced Disease Prevention Program

To protect employees' physical and mental health, Davicom has formulated the "Abnormal Workload-Induced Disease Prevention Program" in accordance with the Occupational Safety and Health Act and OSHA guidelines. The program targets employees facing irregular workloads such as shift work, night shifts, or extended working hours. It includes health risk assessments and management measures to prevent cerebrovascular and cardiovascular diseases caused by overwork, with the aim of early detection and timely treatment. The program covers risk identification, attendance data collection, hazard assessment of job content, and health promotion measures. It is jointly implemented by the HR unit, department supervisors, occupational health service personnel, and all employees. For high-risk cases, work hours, job content, or shifts will be adjusted in line with health management recommendations to mitigate risks. Data retention mechanisms are also established to ensure program effectiveness and continuous improvement. Through institutionalized management processes, Davicom is committed to creating a work environment that balances efficiency and employee well-being, safeguarding employees' long-term careers and physical and mental health.

2. Maternal Health Protection Program

To safeguard the reproductive rights and health of female employees, Davicom has established a Maternal Health Protection Program in compliance with Article 31 of the Occupational Safety and Health Act and the Regulations for Implementing Maternal Health Protection for Female Workers. The program focuses on women of childbearing age, especially those who are pregnant, within one year postpartum, or breastfeeding. Risk identification and job adjustment mechanisms are in place to prevent exposure to potential hazards such as shift work, night shifts, heavy lifting, or reproductive toxins.

The HR unit is responsible for planning and implementation, in coordination with department supervisors and occupational health service staff. Individual hazard assessments, health consultations, and suitable work arrangements are provided. Female employees are encouraged to proactively voice their needs, with flexible support and confidentiality guarantees. Through institutionalized measures, the Company is committed to building a safe and supportive workplace for female employees and their next generation.

3. Ergonomic Hazard Prevention Program

To prevent musculoskeletal injuries caused by repetitive tasks, poor posture, or prolonged static work, the company has established an "Ergonomic Hazard Prevention Program" in accordance with the guidelines issued by the Occupational Safety and Health Administration of the Ministry of Labor.

The program covers risk identification, hazard factor assessment, and improvement measures, and includes classification and analysis based on different job functions. For example, office employees may experience wrist and neck discomfort from extended computer use, while laboratory and facility personnel face risks associated with repetitive motions and improper force exertion.

For high-risk groups, the company conducts musculoskeletal symptom surveys and implements tiered management based on the results, promoting job adjustments, workplace improvements, and health promotion initiatives.

Relevant departments—including occupational safety personnel, human resources, supervisors, and occupational health service teams—collaborate to build a safe, healthy, and ergonomically designed work environment, enhancing both employee well-being and work efficiency.

4. Prevention Program for Unlawful Infringements in the Execution of Duties

To protect employees from workplace violence, Davicom has adopted the "Prevention Program for Unlawful Infringements in the Execution of Duties," based on Article 6, Paragraph 2 of the Occupational Safety and Health Act and the Ministry of Labor's guidelines. The program was first introduced in 2020 and revised in December 2023. The program covers physical, psychological, verbal, sexual harassment, and stalking risks, applicable to all employees regardless of whether threats originate internally or externally. Preventive measures include risk group identification, regular risk assessments, training programs, appropriate workplace arrangements, reporting mechanisms, and a cross-departmental response team. The reporting process follows confidentiality and fairness principles, with investigation records retained for at least three years as a basis for review. Effectiveness evaluations are conducted every three years, with continuous improvements applied. Through institutionalized management and education, the Company strengthens its commitment to employee safety, fostering a workplace culture rooted in safety, respect, and care.

Emergency Response and Safety Drills

In accordance with the Occupational Safety and Health Education and Training Rules, Davicom provides occupational safety and health training for new employees upon onboarding, ensuring that they understand potential workplace hazards, relevant safety and health regulations, and emergency response measures in case of accidents. This ensures that all employees can perform their duties in a safe environment.

In addition, to enhance all employees' occupational safety awareness and emergency response capabilities, the company regularly conducts on-the-job training programs, including safety and health education, fire drills, and other relevant occupational safety training. These initiatives continuously strengthen employees' ability to prevent and respond to workplace hazards.

The table below presents the occupational safety and health training programs conducted in 2024.

Employee Category	Training Type	2024 Training Program	Participants (Persons)	Training Hours (Hours)	Person-Hours	Date
New Employees	General Training	Occupational Safety and Health Training for New Employees	2	6.0	12.0	Jun 3, 2024 、 Nov 11, 2024
On-the-Job Employees	On-the-Job Training	Emergency Evacuation and Escape Drill	66	1.0	66.0	Jun 18, 2024 、 Dec 10, 2024
		Continuing Education for Occupational Safety and Health Managers	1	12.0	12.0	Mar 29, 2024
		First Aid Training – Initial Course	2	16.0	32.0	Aug 13, 2024
		Fire Safety Manager – Refresher Course	1	6.0	6.0	May 21, 2024
		Self-Defense Firefighting Team Training	36	4.0	144.0	Jun 18, 2024 、 Dec 10, 2024
		Civil Defense Annual Training	1	8.0	8.0	Oct 16, 2024
		Total	109	53.0	280.0	

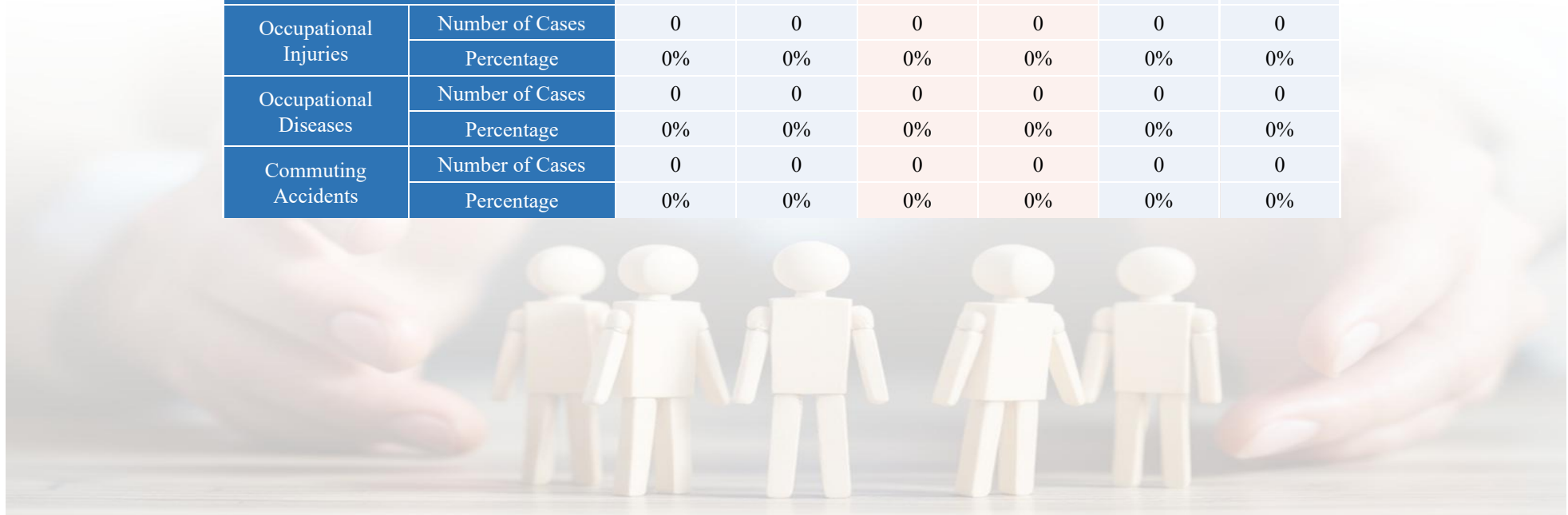


6.2.2 Occupational Injuries

Occupational Injuries and Incident Statistics

As an IC design company, Davicom does not assign employees to high-risk or special disease-prone positions. Regarding commuting-related incidents outside of the workplace, the Company regularly promotes traffic safety awareness to employees.

Year		2022		2023		2024	
Total Working Hours		146,904.0		147,568.0		134,504.0	
Category		Male	Female	Male	Female	Male	Female
Occupational Injuries	Number of Cases	0	0	0	0	0	0
	Percentage	0%	0%	0%	0%	0%	0%
Occupational Diseases	Number of Cases	0	0	0	0	0	0
	Percentage	0%	0%	0%	0%	0%	0%
Commuting Accidents	Number of Cases	0	0	0	0	0	0
	Percentage	0%	0%	0%	0%	0%	0%



6.3 Labor-Management Relations

Material Topic	Significance to the Company	Policy/Commitment	Short-term Goal	Mid- to Long-term Goals	1. Resources Invested / 2. Achievements	Responsible Department / Grievance Mechanism	Evaluation Mechanism / Outcomes
Labor-Management Relations	A stable and harmonious labor-management relationship is the key to sustainable business operations. It enhances employee satisfaction, reduces human resource risks, strengthens organizational cohesion, and ensures uninterrupted operations. An effective communication mechanism helps both parties build mutual trust and jointly address challenges and transformations.	The company complies with the Labor Standards Act and other relevant regulations, upholds human rights protection and equal employment principles, and is committed to promoting labor-management harmony. A two-way communication platform is established to safeguard employees' rights to participation and free expression.		Zero labor disputes	1. Hold regular quarterly labor-management meetings 2. Zero labor disputes	Administration Department: esther_lin@Davicom.com.tw	Regular quarterly labor-management meetings are held, where representatives of both parties communicate and coordinate directly.

6.3.1 DAVICOM's Internal Communication Channels

DAVICOM values communication and cooperation between labor and management, believing that smooth dialogue fosters mutual understanding and trust. This enables employees to better understand the company's operational strategies, future development directions, and market trends, while also allowing management to promptly identify employee needs and working conditions. With employee well-being as the foundation, we aim to create a safe, respectful, and inclusive workplace environment.

The company holds regular quarterly labor-management meetings to maintain effective communication. Therefore, no labor union has been established, and no collective agreement has been signed. In accordance with the Regulations for Implementing Labor-Management Meetings, meetings are convened at least once every three months. Attendees include employer representatives such as the General Manager and department heads, as well as employee representatives elected by all staff. Issues such as working conditions, welfare policies, and workplace safety are discussed and negotiated. Through these regular communications, employee engagement and satisfaction are enhanced, promoting workplace harmony.

In addition, DAVICOM has established diverse communication channels, such as suggestion boxes, internal platforms, and supervisor consultations, encouraging employees to express their opinions. The company responds appropriately and adopts feasible suggestions, translating them into concrete policies and improvements. In 2024, no major labor disputes occurred, and labor relations remained stable and positive. In

cases involving plant closure, establishment of new facilities, or workforce adjustments, the company will comply with the Mass Redundancy Protection Act, notifying the local labor authority 60 days in advance and safeguarding employee rights according to law.

Communication and Grievance Channels

To build a friendly workplace and enhance employee relations, DAVICOM has set up an employee feedback email address in the stakeholder section of its official website, allowing employees to freely express their opinions. Upon receipt, the Human Resources Office contacts the relevant department according to the issue and provides a response to the employee. In 2024, a total of 0 employee complaints were filed. Grievance and Feedback Channel : esther_lin@Davicom.com.tw

Workplace Violence or Sexual Harassment Complaints

To prevent workplace violence and sexual harassment, the company has established the Regulations for Establishing Measures on Prevention of Sexual Harassment in the Workplace and the Prevention Program for Unlawful Infringement During Duty Execution, administered by the Human Resources Department. In 2024, no incidents of workplace violence or sexual harassment complaints occurred.