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

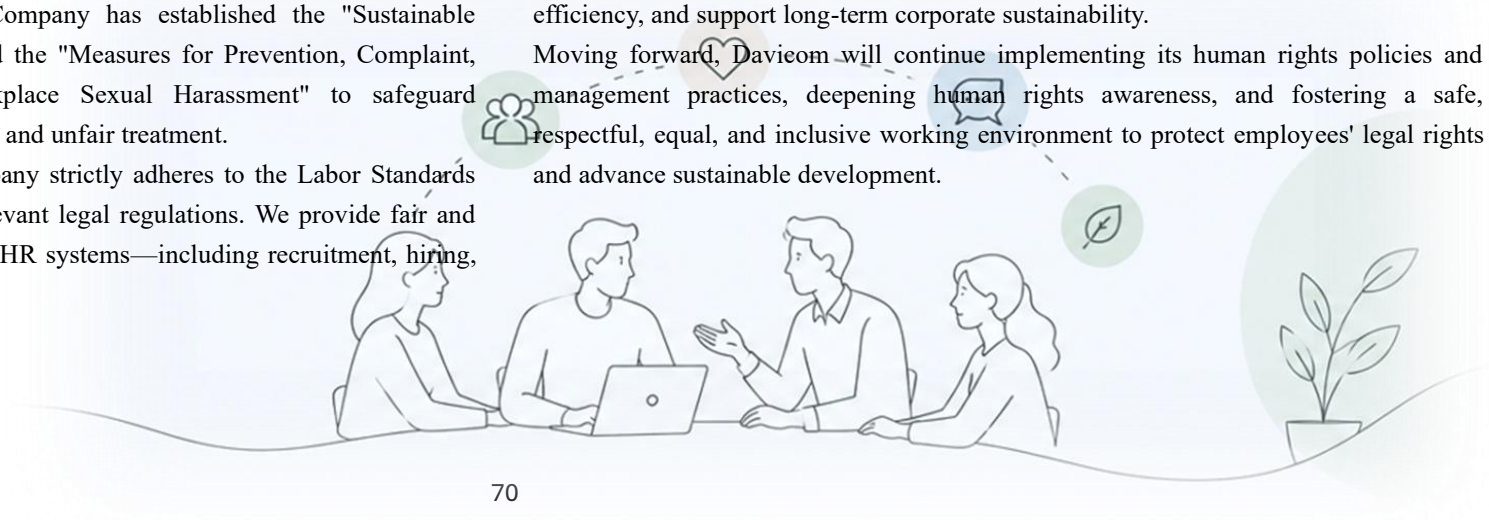
Davicom is dedicated to fostering a professional and innovative R&D environment that attracts top talent. Guided by the principles of people-oriented values, integrity, and sustainable management, the Company upholds a corporate culture of Diligence, Professional, Prudence, Integrity, Innovation, and 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. Encourage cross-functional collaboration and knowledge sharing, provide employees with robust career growth opportunities, and drive organizational innovation.

The Company complies with applicable laws and international human rights principles across all operating locations, respects and protects employees' fundamental human rights, and is committed to building a workplace environment rooted in Diversity, Equity, and Inclusion (DEI). Furthermore, the Company has established the "Sustainable Development Best Practice Principles" and the "Measures for Prevention, Complaint, and Disciplinary Actions Against Workplace Sexual Harassment" to safeguard employees from discrimination, harassment, and unfair treatment.

In human resource management, the Company strictly adheres to the Labor Standards Act, the Employment Service Act, and relevant legal regulations. We provide fair and equal development opportunities across all HR systems—including recruitment, hiring, compensation, benefits, training, performance evaluation, and promotion—without discrimination based on gender, age, race, religion, marital status, physical or mental disability, or other personal characteristics. In addition, child labor, forced labor, and any form of human rights violations are strictly prohibited. The Company continuously supports the employment rights of vulnerable groups, promotes fair employment and diversity and inclusion, actively creates a friendly workplace, and fulfills its corporate social responsibility.

To safeguard employee rights, the Company has established a fair, transparent, and confidential grievance mechanism along with diversified communication channels. This guarantees that all employee feedback and complaints receive appropriate, impartial responses and resolutions. These measures strengthen two-way labor-management communication and mutual trust, enhance organizational cohesion and operational efficiency, and support long-term corporate sustainability.

Moving forward, Davicom will continue implementing its human rights policies and management practices, deepening human rights awareness, and fostering a safe, respectful, equal, and inclusive working environment to protect employees' legal rights and advance sustainable development.



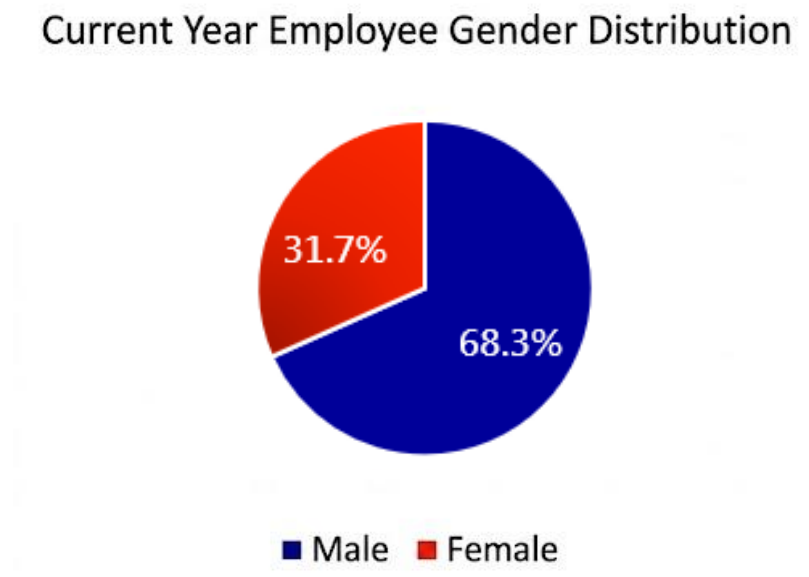
6.1.2 Workforce Composition

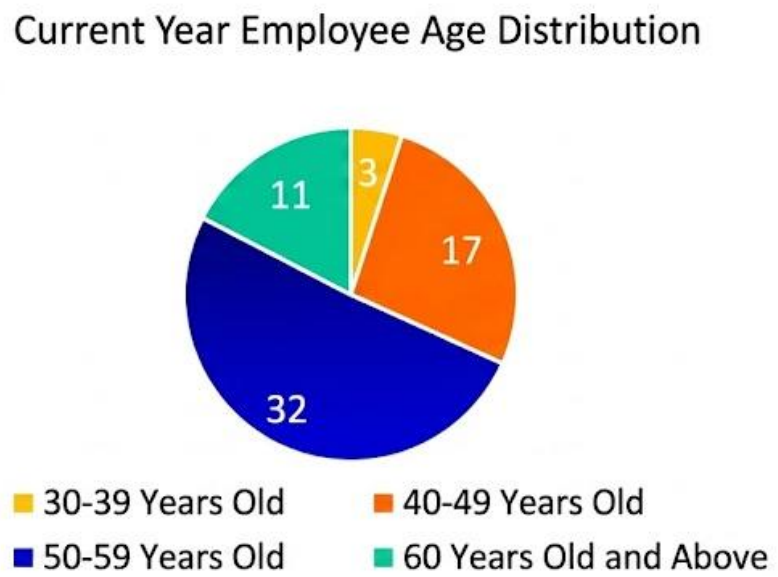
Employee and Non-Employee Structure

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 2025, the Company had a total of 63 employees, including 43 male employees (68.3% of the total workforce) and 20 female employees (31.7%). 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 2025 decreased by 3 compared to 2024, primarily due to resignations and retirements. As of the end of 2025, 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 Employment Type

Category	Employment Type	Male		Female		Subtotal	Proportion
		Number of Employees	Proportion	Number of Employees	Proportion		
Gender		43	68.3%	20	31.7%	63	100.0%
Nationality	Domestic	43	68.3%	20	31.7%	63	100.0%
	Foreign	0	0.0%	0	0.0%	0	0.0%
Job Category	R&D	13	20.6%	1	1.6%	14	22.2%
	Engineering & Technical	17	27.0%	4	6.3%	21	33.3%
	Sales & Marketing	4	6.3%	3	4.8%	7	11.1%
	Administrative & Support	9	14.3%	12	19.0%	21	33.3%
Employment Conditions	Permanent employee	43	68.3%	20	31.7%	63	100.0%
	Temporary employee	0	0.0%	0	0.0%	0	0.0%
Age	Under 29 years old	0	0.0%	0	0.0%	0	0.0%
	30–39 years old	1	1.6%	2	3.2%	3	4.8%
	40–49 years old	11	17.5%	6	9.5%	17	27.0%
	50–59 years old	21	33.3%	11	17.5%	32	50.8%
	60 and above years old	10	15.9%	1	1.6%	11	17.5%
Education	High school or below	8	12.7%	5	7.9%	13	20.6%
	Bachelor’s degree	17	27.0%	10	15.9%	27	42.9%
	Master’s degree	17	27.0%	5	7.9%	22	34.9%
	Doctoral degree	1	1.6%	0	0.0%	1	1.6%

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.
Note 6: Scope of statistics covers Davicom Hsinchu Headquarters.

Employee Recruitment and Turnover Analysis

Davicom highly values talent retention. Through exit interviews, training and development, career planning, and performance management, the company continuously optimizes its human resource systems to enhance employee competencies and organizational cohesion, retain key talent, and strengthen corporate competitiveness.

In 2025, the company's turnover rate decreased from 15.1% in 2024 to 4.8%, a reduction of 10.3 percentage points. Departing employees were predominantly male, mainly reflecting the higher proportion of male employees inherent to the industry's demographic makeup. Compared to 2024, the number of departing male employees aged 50 and above decreased, indicating an improvement in senior talent retention. To further strengthen retention, the company actively promotes initiatives such as performance bonuses, internal transfers, and career development opportunities. In 2025, two employees completed internal job transfers, steadily improving key talent retention and fostering stable organizational growth.

Employee Recruitment and Turnover Analysis		2024		2025	
		Total	Proportion	Total	Proportion
New Hires		2	3.0%	0	0.0%
Age	Under 30	0	0.0%	0	0.0%
	30–49	1	1.5%	0	0.0%
	50 and above	1	1.5%	0	0.0%
Gender	Male	2	3.0%	0	0.0%
	Female	0	0.0%	0	0.0%
Region	Taiwan	2	3.0%	0	0.0%
	Overseas	0	0.0%	0	0.0%
Turnover		10	15.2%	3	4.0%
Age	Under 30	0	0.0%	0	0.0%
	30–49	4	6.1%	1	1.3%
	50 and above	6	9.1%	2	2.7%
Gender	Male	8	12.1%	2	2.7%
	Female	2	3.0%	1	1.3%
Region	Taiwan	10	15.2%	3	4.0%
	Overseas	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%

2025 Employee Turnover Distribution by Gender and Age

Age Group	Female		Male	
	Count	Rate	Count	Rate
Under 30	0	0.0%	0	0%
30~50	1	1.6%	0	0%
50 and above	0	0%	2	3.2%
Total	1	1.6%	2	3.2%
Turnover Share by Gender	33.3%		66.7%	

2024 Employee Turnover Distribution by Gender and Age

Age Group	Female		Male	
	Count	Rate	Count	Rate
Under 30	0	0.0%	0	0%
30~50	2	3.0%	2	3.0%
50 and above	0	0%	6	9.1%
Total	2	3.0%	8	12.1%
Turnover Share by Gender	20%		80%	

Note 1: Employee Turnover Rate (%) = Number of turnover employees in category / Total headcounts at year-end

Note 2: Turnover Share by Gender (%) = Number of turnover employees by gender / Total turnover employees

6.1.3 Employee Diversity, Equity, and Inclusion (DEI)

Davicom attaches great importance to human rights protection, strictly abiding by the *Labor Standards Act*, the *Gender Equality in Employment Act*, and relevant labor laws, while referencing international human rights conventions. We actively implement the principles of human rights respect, diversity, equality, and non-discrimination, and are dedicated to creating a fair, respectful, and safe working environment. The Company has formulated the "Measures for Prevention, Complaint, and Disciplinary Actions Against Workplace Sexual Harassment," providing diversified and confidential grievance channels to safeguard employee rights. Furthermore, in compliance with statutory regulations, we grant benefits such as maternity and prenatal checkup leave, paternity leave, parental leave, and parental leave without pay, supporting employees in balancing work and family responsibilities.

The Company strictly prohibits child labor, forced labor, and any form of human rights violations. We prioritize employees' occupational health and safety and extend our human rights principles to supply chain management—requiring suppliers to comply with labor rights, occupational safety and health standards, and relevant legal regulations to jointly fulfill corporate social responsibility (CSR). Concurrently, the Company gathers feedback from all parties through its official website and stakeholder communication channels, disclosing relevant information in its Sustainability Report to continuously enhance transparency. In 2025, no major violations of human rights laws or regulations occurred. Looking forward, the Company will continue to enforce human rights protections and management measures, safeguard employee rights, and foster a friendly 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 8 members, including 3 female director, representing a gender ratio of 3:8.
Management	Davicom emphasizes gender equality in management positions and is committed to promoting outstanding employees to managerial roles.	1. In accordance with employees' knowledge, expertise, character, contributions, and potential for advancement, Davicom promotes outstanding female employees to managerial positions. 2. 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.	1. As of 2024, there are 43 male employees and 20 female employees. 2. 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 2025, two male employees and one female employee were eligible for parental leave; however, no applications were made.

Davicom attaches great importance to a family-friendly workplace, striving to help employees balance work and family commitments while supporting sustainable talent development. Moving forward, the company will continuously review relevant policies and employee needs, provide appropriate support measures, create a worry-free working environment, and foster mutual growth for both employees and the organization.

Item	Male	Female	Total
Employees eligible for parental leave in 2025	2	1	3
Employees applying for parental leave in 2025	0	0	0
Employees returning from parental leave in 2025 (A)	0	0	0
Employees due to return in 2025 (B)	0	0	0
Return-to-work rate in 2024 (A/B)	0%	0%	0%
Employees returning from parental leave in 2025 (C)	0	0	0
Employees remaining employed for over one year after return in 2025 (D)	0	0	0
Retention rate in 2025 (C/D)	0%	0%	0%

■ 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 29 years ago, the Company has never engaged in the hiring of child labor.

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.	Short-term Goal: 1. Regular reviews of the principles governing year-end and performance bonuses. 2. Continuous optimization of group insurance and health examination programs. Mid-to Long-term Goals: 1. Linking senior executives' compensation with ESG-related sustainability performance evaluations. 2. Advancing family-friendly benefits, such as flexible working hours. 3. The Company implements multiple occupational safety and health management programs, including prevention plans for abnormal workloads, maternal health protection, ergonomic hazards, and workplace unlawful infringement.	1. Health examination expenditures: NT$31,500. 2. Organize regular health seminars. 3. Recognize senior and outstanding employees. 4. Conduct employee satisfaction surveys.	Administration Division：esther_lin@davicom.com.tw	1. Oversight: The Compensation Committee regularly reviews the compensation structure of senior executives. 2. The Company launched the Employee Stock Ownership Trust (ESOT) program in 2022 to share the tangible rewards of corporate performance with employees and enhance organizational cohesion.

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		2024	2025	Difference
Number of non-managerial full-time employees (persons)		55	54	-1
Annual salary of non-managerial full-time employees (NT$ thousands)	Average	1,141	1,157	16
	Median	1,097	1,144	47

Ratio of Female to Male Base Salary and Total Compensation

Category	2023				2024				2025			
	Annual Compensation		Monthly Base Salary		Annual Compensation		Monthly Base Salary		Annual Compensation		Monthly Base Salary	
	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female	Male	Female
Management Level	1	0.76	1	0.75	1	0.82	1	0.79	1	0.80	1	0.79
Indirect Staff (Non-Managerial)	1	0.75	1	0.75	1	0.84	1	0.84	1	0.89	1	0.89
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 Welfa

Davicom prioritizes employee well-being and is committed to creating a safe, healthy, and cohesive work environment. In addition to statutory labor insurance, national health insurance, labor pension contributions, and comprehensive paid leave policies, the company plans a diverse range of welfare initiatives through its Employee Welfare Committee to continuously enhance employee care and workplace support, strengthening team cohesion and job satisfaction.

To support our team's quality of life, the company provides domestic and international travel subsidies, financial allowances for major life events (marriages, funerals, and childbirth), injury and illness stipends, as well as birthday and major holiday gift vouchers. We also host regular employee events, including birthday celebrations and the annual year-end banquet, to foster colleague interaction and team spirit. Furthermore, the company offers free car and scooter parking, an on-site cafeteria with meal subsidies, and amenities such as complimentary tea and fresh-ground coffee machines—creating a convenient, welcoming environment that helps employees achieve a healthy work-life balance.



Implementation of Employee Welfare Measures in 2025

Category	Item	Number of Beneficiaries
Welfare subsidies	Marriage Allowance	0
	Funeral Allowance	5
	Meal Subsidy	63
	Childbirth Allowance	1
	Hospitalization Allowance	0
	Health Examination	63
	Family Health Examination Discount	0
	Family Group Insurance Discount	39
	Employee Children Scholarship	18
Additional Benefits	Paternity Leave	2
	Prenatal Check-Up Leave (Days 6–7)	1
	Employee Health Seminars	32
	Employee Stock Ownership Trust	61

Davicom prioritizes professional growth and performance, maintaining a robust compensation and reward system. We offer project bonuses, performance-based incentives, annual salary adjustments, and clear promotion pathways, alongside employee remuneration, stock distributions, and an Employee Stock Ownership Trust (ESOT) program to ensure team members share in our operational success. Additionally, the company regularly recognizes long-service and high-performing employees to honor their contributions and bolster organizational cohesion.

In terms of talent development and health care, the company conducts onboarding training for new hires and encourages participation in internal and external professional courses to continuously refine technical expertise. We also arrange annual health screenings, wellness seminars, and employee care counseling services to comprehensively safeguard physical and mental well-being, complemented by group insurance and dependent group insurance coverage for complete peace of mind.

To encourage academic and personal excellence among employees and their children, the company provides a children's scholarship program alongside corporate partner discounts. Davicom remains dedicated to fostering a supportive workplace that empowers employees to balance work and family life while growing alongside 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 2025, a total of two 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, 2025, 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$3,935,854 in 2025.
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$650,720 invested in 2025.
	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$5,136 invested in 2025.

6.1.5 Talent Recruitment and Development

Davicom recruits top talent through the "Human Resources – Talent Recruitment" section on its official website, supporting sustainable corporate development and strategic talent deployment. Upholding principles of fairness, impartiality, and equal opportunity, candidate selection is based solely on professional competency, work experience, educational background, and job fit. The company strictly prohibits discrimination based on gender, age, race, religion, marital status, or any other legally protected status, actively upholding equal employment opportunities.

Beyond its official channels, Davicom is a member of the National Yang Ming Chiao Tung University (NYCU) Electrical Engineering Alliance. We actively deepen partnerships with higher education institutions through campus recruitment drives and Open House events, where specialized teams present our corporate vision, growth strategies, compensation packages, and talent development plans. These efforts help students understand industry prospects and career pathways, attracting exceptional talent to join our team. Moving forward, the company will continuously refine its recruitment and development systems to attract and retain key personnel, driving steady organizational growth.

Believing that talent is the catalyst for technological innovation and corporate sustainability, Davicom aligns its talent development framework with operational strategies, industry trends, and specific job requirements. Through comprehensive training, technical skill enhancement, and management development, we empower employees to refine their expertise and advance organizational competitiveness.
We encourage staff to participate in internal and external courses to build multi-faceted competencies across regulatory compliance, R&D technology, management capabilities, and digital applications. By fostering cross-departmental collaboration and knowledge transfer, Davicom promotes organizational learning, equipping employees to adapt to regulatory updates, digital transformation, and the fast-paced evolution of the semiconductor industry.

Curricula are structured based on annual training needs surveys and departmental competency requirements. Davicom actively motivates team members to pursue continuous learning and acquire specialized expertise, boosting overall work efficiency and supporting long-term career advancement.

Course Category	Main Content (Qualification / Completion Certificate)
Regulatory Compliance	Continuing Education for Accounting Officers, IFRS 18 & Internal Audit
AI & Digital	AI Financial Applications, AI System Auditing & AI-Assisted Auditing
Technical Skills	Semiconductor Reliability Measurement & Analysis
Operations Management	Customs & Risk Management, Common HR Issues Analysis
Management Competencies	Core Competencies for First-Line Managers
Occupational Safety	Fire Safety Manager Refresher Training

Employee Training and Development

Talent is the core driving force behind corporate innovation. To enhance employee capabilities and competitiveness, we actively promote comprehensive training programs. Utilizing both internal and external training resources, we offer courses covering technical expertise, management development, and sustainability. This ensures our workforce stays aligned with rapidly evolving industry trends while strengthening individual competencies and team collaboration.

As an IC design company, our training curriculum covers specialized domains including semiconductor design, embedded systems development, and product testing and validation. We also integrate critical topics such as R&D innovation and regulatory compliance to ensure our team maintains exceptional technical prowess and market adaptability. Furthermore, we encourage cross-departmental collaboration and knowledge sharing to improve internal communication efficiency and foster a culture of organizational learning.
Through a well-structured training framework, we empower employees to achieve continuous professional growth while bolstering the company's overall competitiveness, maintaining our position in the global semiconductor industry and advancing our commitment to sustainable development.

Average Employee Training Hours

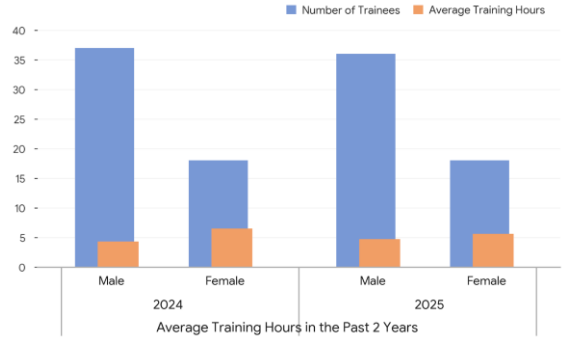
Davicom attaches great importance to talent cultivation and professional skill development, continuously promoting diverse training initiatives to enhance technical expertise and management capabilities, build a learning organization, and reinforce corporate competitiveness. In 2025, the company conducted 19 training sessions with a total of 171 participants, accumulating 309 training hours. Categorized by role, managerial staff averaged 3.6 training hours per person, while non-managerial staff averaged 5.8 training hours per person.

Category		Training Hours	Average Training Hours
2024	Management	89.5	5.6
	Indirect Staff (Non-managerial)	244.5	4.9
	Direct Staff	0.0	0.0
2025	Management	90.0	3.6
	Indirect Staff (Non-managerial)	219.5	5.8
	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 and 2025

Category		Training hours	Number of Employees (persons)	Average Training Hours (hours)
2024	Male	195.0	37	4.3
	Female	139.0	18	6.6
2025	Male	198.5	36	4.6
	Female	111.0	18	5.6



Performance Appraisal

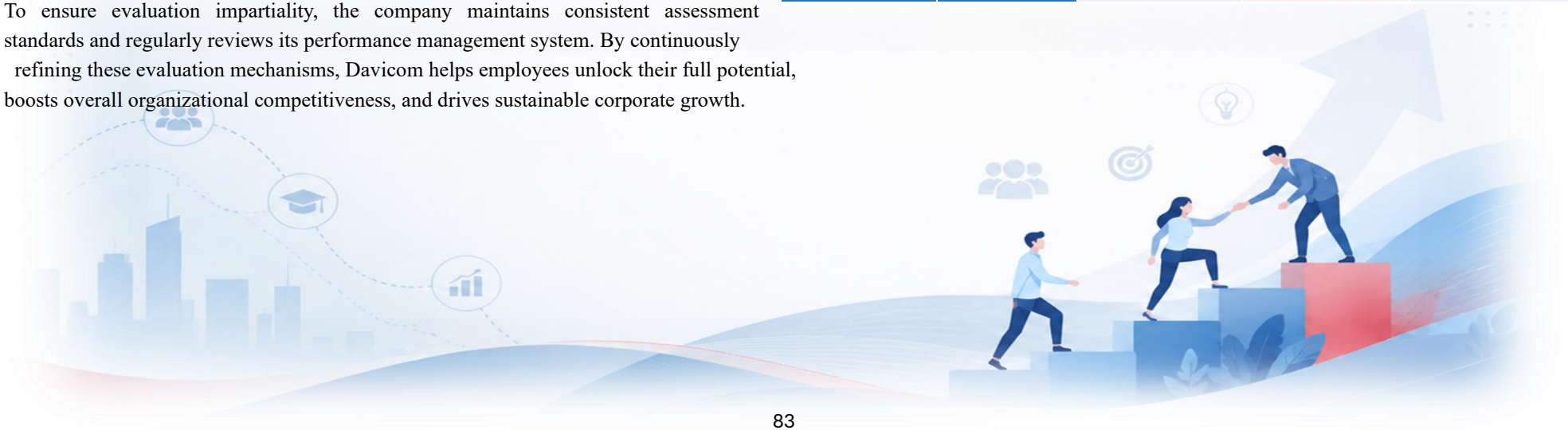
Davicom adheres to the principles of fairness, impartiality, and transparency in establishing a comprehensive performance management system. Through regular performance evaluations and feedback mechanisms, we enhance employee expertise, job performance, and career development while fostering effective two-way communication between managers and staff to support the achievement of organizational goals.

Our performance evaluation framework includes quarterly and annual reviews. During quarterly evaluations, supervisors review employee performance, professional capabilities, and goal completion rates, offering constructive suggestions for improvement and developmental feedback. Annual evaluations deliver a holistic assessment of full-year job performance, work attitude, and technical competencies—serving as a key foundation for compensation adjustments, talent development, and performance goal setting for the upcoming year.

To ensure evaluation impartiality, the company maintains consistent assessment standards and regularly reviews its performance management system. By continuously refining these evaluation mechanisms, Davicom helps employees unlock their full potential, boosts overall organizational competitiveness, and drives sustainable corporate growth.

Percentage of Employees Receiving Regular Performance and Career Development Reviews

Item	Gender	2023	2024	2025
Number of Employees Reviewed (Persons)	Male	49	43	41
	Female	23	21	20
Total Number of Employees (Persons)	Male	51	45	43
	Female	23	21	20
Percentage (%)	Male	96%	96%	95%
	Female	100%	100%	100%



6.2 Occupational Safety and Health

6.2.1 Occupational Safety and Health Policy

Management Policy and Commitment

In accordance with the Occupational Safety and Health Act and relevant regulations, Davicom appoints qualified occupational safety and health (OSH) personnel responsible for planning and supervising all OSH management operations to continuously enhance workplace safety and health performance.

The company regularly conducts OSH training as well as fire safety and emergency response drills to reinforce employee safety awareness and emergency preparedness. Additionally, all new hires complete mandatory safety training and undergo required health examinations upon onboarding, establishing robust health management and preventive occupational measures to safeguard employee well-being.

Davicom remains committed to building a safe, stable working environment, preventing occupational hazards, and honoring its pledge to employee safety and health. In 2025, the company recorded no major violations of occupational safety and health regulations and received no penalties from governing authorities.

Risk Identification

Risk Identification	Improvement Measures	
After an earthquake on December 27, 2025, localized cracking was discovered on the 7th-floor pantry wall during an inspection, posing a facility safety risk.	Wall repair work was completed immediately, with ongoing tracking of building conditions to ensure a safe work environment.	
During an inspection on September 8, 2025, the B1 fire door hinges were found to be loose, preventing the door from closing properly. Due to the heavy door body, there was a risk of detachment and personal injury.	A professional vendor was commissioned to conduct fire door repair and hinge replacement, restoring normal function and mitigating workplace safety risks.	

Health Promotion and Occupational Health Management

Health Examinations

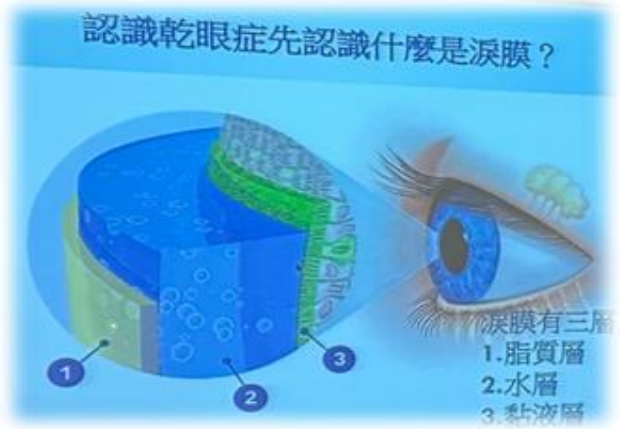
In accordance with the Regulations on Labor Health Protection and relevant laws, Davicom continuously promotes health promotion and occupational health management. Based on employee headcounts, the company arranges regular health examinations and contracts qualified medical institutions to conduct on-site health screening services, where professional physicians and nurses provide health consultations, follow-up on abnormal results, and deliver personalized health care. Considering the characteristics of office-based work, Davicom places special emphasis on vision care and musculoskeletal protection, raising health awareness through wellness lectures, educational campaigns, and health promotion activities to foster a safe, healthy, and supportive workplace.

In 2025, a total of 63 employees participated in annual health examinations. Davicom remains dedicated to monitoring employee health needs and implementing comprehensive health management and workplace care.

Health Promotion Initiatives

To mitigate health risks associated with office-based work routines, Davicom regularly organizes health promotion activities. Professional guest speakers were invited to share insights on topics such as *"Modern Ailments in the Multi-Screen Era: Dry Eye Syndrome Prevention"* and *"Diets for Restful Sleep."* These sessions help employees cultivate proper eye care habits, improve sleep quality, and adopt healthy dietary concepts, enhancing their self-health management capabilities and reinforcing a safe, healthy, and welcoming work environment.





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.

Emphasis on Occupational Safety/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 2025.

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	0	0.0	0.0	
On-the-Job Employees	On-the-Job Training	Emergency Evacuation and Escape Drill	63	1.0	63.0	Jun 5, 2025 、 Nov 25, 2025
		Continuing Education for Occupational Safety and Health Managers	0	0.0	0.0	
		First Aid Training – Initial Course	0	0.0	0.0	
		Fire Safety Manager – Refresher Course	1	6.0	6.0	May 15, 2025
		Self-Defense Firefighting Team Training	40	4.0	160.0	Jun 5, 2025 、 Nov 25, 2025
		Civil Defense Annual Training	1	8.0	8.0	Oct 27, 2025
		Total	105	19.0	237.0	







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.

Occupational Injury Statistics Table

Year		2023		2024		2025	
Total Working Hours		151,504.0		141,720.0		137,640.0	
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 2025, 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 2025, 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 2025, no incidents of workplace violence or sexual harassment complaints occurred.