

Labor-Management Relations

(I) Staff benefit measures, further education, training and retirement systems of the company and their implementation status, the agreement between employees and employer, and employees' rights and interests:

Since its establishment, in addition to allowing talents to bring their role into full play, Acctcon takes the most important responsibility to take care of employees and their families, with the hope to provide a worry-free working environment to allow employees to be devoted to their work, so as to increase the company's competitiveness. In addition to the active implementation of thoughtful management and various benefit measures, the Company learns about employees' ideas and needs at all times through various channels for the purpose of achieving sufficient communication, solving problems effectively, and promoting harmonious relations between employer and employees. At present, relevant measures are as follows:

1. Benefit Measures and Their Implementation Condition

(1) In addition to general benefits such as labor health insurance and pension benefits, the additional benefits provided by the Company include: employee group insurance, family member accident insurance, major injury and scald insurance, and new insurance against first-time cancer and death from cancer, etc. Annual and holiday bonuses, bonus distribution, share subscription by senior employees, employee emergency assistance, marriage and funeral allowances, educational scholarships for dependent children, lunch allowance and dinner for free, staff dormitory, prevention against occupational hazards and periodic health exams provided by occupational medicine specialists and professional nurses as well as various health and arts and cultural workshops, among others, to help manage the health of its staff.

(2) In 2023, Accton Technology dedicated itself to enhancing employee well-being through a comprehensive welfare program. The company organized a variety of initiatives aimed at supporting employees and their families, including scholarships for employees' children, funeral assistance, holiday and birthday gift vouchers, ESG sustainability activities, and subsidies for group travel and family day activities. Additionally, Accton provided tickets for movies and other recreational events, promoting community service and sports competitions to foster a sense of belonging and team spirit among its workforce.

One of the highlights was the celebration of Accton's 35th anniversary, which was commemorated with a grand sports event that saw participation from over 3,000 employees and their family members. This event featured a range of activities designed to promote physical fitness and team collaboration, such as athletic competitions, fun challenges, and DIY projects, all aimed at enhancing team dynamics and achieving excellence together. Accton aspires to achieve a harmonious work-life balance for its employees through these well-rounded welfare initiatives, thereby contributing to their overall well-being and satisfaction.

- (3) For considering employee's needs for caring their children, the company established the first nursery and baby care center for the infants and young children from 0 to 6 years old in Hsinchu Science-based Industrial Park, and arranged exclusive parking spaces for pregnant women and breastfeeding rooms, which enable employees having no worry about caring their children.
- (4) To express its positive values towards "family", the company provides "marriage allowance" to encourage employees to get marry, and the employees of the company married with each other are provided with 3,000 of allowance per month per person, i.e. 6,000 for each couple.
- (5) In terms of hardware facilities, there are 7-11 convenient supermarket and Mega Bank ATM to meet staff demands. In addition, there're self-owned staff restaurant and coffee shop, and exclusive leisure time room for employees to have sports during rest time or after work.
- (6) In order to care for employees, Accton will give warm care to any employee who is unable to work due to material sickness or injuries suffered by him/her that he/she may apply for leave for maximum 1 year with post and salary to be kept.

2.Implementation of Staff Further Reeducation and Talents Training and Development

The Company values talent development and nurturing. Besides project-based learning opportunities, courses are organized by the Company for its staff. Training programs include six categories: new employees, specialty, work efficiency, quality, environmental safety and management. Actively cultivate internal lecturers to build the learning organizational culture. Set up the dedicated training classroom - "Accton College" to offer physical courses. Optimize and upgrade the "LMS Online Learning Management System" to provide a faster, more convenient, and enriched learning platform for colleagues. Focus on the direct staff pre-service training, set up the dedicated simulation training center. Make ethics training for employees, and new colleagues should take it as the compulsory course, and its content including the prohibiting insider trading, the good faith management, and corporate social responsibility which are explained by cases, and announce company regulations. In 2023, relevant training for at least 11 projects were arranged, and the completion rate was 100%. Please refer to Page 29. In addition, the authority and responsibility unit publicized the case on the company's home page from time to time to remind all colleagues to comply with the norms. The company will also provide training of sending out and training subsidy (the maximum subsidy ratio: 100%) according to job requirements. In order to strengthen the language competitiveness, we provide each employee with the fixed amount of foreign language training subsidy every year to help them improve their personal performance and team competitiveness.

3.Retirement System and Implementation

As is required by the Labor Standards Act, the Company has the Employee Retirement Guidelines in place and periodically sets aside the pension fund under the old system and deposits it in the Labor Retirement Reserve Fund of the Bank of Taiwan. The Labor Retirement Reserve Supervisory Committee is responsible for managing and utilizing the retirement reserve. After implementation of new retirement system, the company also prepared and paid pension

into each employee's pension account based on the rate of 6% in accordance with law, and asked employees that whether they are willing to pay pension, in a regular and public way.

4.Labor Contract

Since its establishment, Accton was committed to establishing a harmonious atmosphere between the employer and employees on mutual trust basis in terms of operation and management, and understood employee's satisfaction with management and benefit systems by taking advantage of various communication channels to enhance communication and reach consensus.

- (1) Set up "Labor-Management Board" to hold meeting for electing staff representative with each tenure of four years to promote regular communication with staff representatives, so as to coordinate labor relation, promote the cooperation with employees and improve work efficiency.
- (2) Held "Staff Meeting" from time to time to take employee's advices and communicate the opinions about the direction specified in the company's policies.
- (3) Provide staff with the diversified feedback system, including bulletin board (BBS), internal network (ACCPORTAL), Accton Assistant Line@ and physical staff feedback mailbox, so as to encourage staff to give suggestions on operation or management measures, so that the voices and expectations of junior staff can be directly reflected to senior managers for reference of continuous improvement and corporate governance. At the same time, also set up the special line for employees to complain: (03)577-0270 extension 3119, and set up an E-mail address for employees to complain: hr885@accton.com, so as to continue to create the smooth communication channel for employees. For foreign employees, also have bilingual professionals responsible for daily coordination and communication, and create the culture of communication without obstruction.

(II) The loss arising from labor disputes in the most recent fiscal year up to the date of publication of the Annual Report: None.