

Labor 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. Year-end bonuses, profit-sharing, stock options for senior employees, emergency assistance for employees, subsidies for marriage, funerals, childbirth, and hospitalization, scholarships for employees' children, lunch subsidies and free dinners, employee dormitories, and sexual harassment prevention measures are all provided. In addition, occupational medicine specialists and professional nurses offer occupational disease prevention, regular health checkups, health promotion activities, and wellness seminars to manage employees' health.
- (2) In accordance with the law, the Company has established an Employee Welfare Committee, which selects welfare representatives to handle matters related to employee benefits. Each year, an annual plan and budget are formulated, covering items such as scholarships for children, funeral subsidies, holiday and birthday gift vouchers, movie tickets, subsidies for group travel and activities, family days, club activities, volunteer work, sports competitions, contracted vendors, private movie screenings, employee care initiatives, and ESG sustainability events. In 2024, to celebrate the inauguration of the Zhubei Headquarters, the Company held a Group Music & Arts Family Day attended by more than 3,000 employees and family members. The event featured performances by the Hsinchu Youth Chinese Orchestra, Black Vision Percussion Troupe, visually impaired baristas from Acctcon, the Acctcon employee rock band, and a Filipino employee live band. There were also various collaborative arts and crafts activities and participation from social welfare organizations such as the Jilun Friendly Workshop from Taitung. Through the involvement of diverse groups and professionals, the event embodied a corporate culture of inclusion, mutual understanding, appreciation, and support.

- (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 2 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.
- (7) To encourage employees to care for and spend time with their elderly parents and grandparents, the Company established Filial Leave in 2024. Each employee is entitled to two paid days off per year. This leave can be used for accompanying elders on outings, celebrating birthdays, or accompanying them to medical appointments, allowing employees to balance work with family caregiving responsibilities.

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

The Company places great emphasis on talent development and cultivation. In addition to project-based learning, the Company centrally organizes training programs for employees. The training covers six major categories: onboarding for new hires, professional skills, work efficiency, quality, environmental health and safety, and management. The Company actively develops internal trainers to foster a learning-oriented organizational culture and has set up a dedicated training facility, Accton Academy, to host in-person classes. It also upgraded its LMS (Learning Management System) to offer employees a faster, more convenient, and enriched learning platform. The Company places strong emphasis on pre-employment training for frontline employees and has established a dedicated simulation training center. As for training in ethics, courses on prohibiting insider trading, integrity management, and corporate social responsibility are mandatory for new employees, using real-life cases to explain policies and reinforce Company regulations. In 2024, at least nine training programs related to employee ethics were conducted, with 14,583 participants. For current employees and supplier partners, seven additional programs were arranged, totaling 7,315 participants (see p57). Relevant departments also periodically share case studies on the company homepage to remind all staff of the rules and regulations. Additionally, depending on job requirements, the Company offers external training and subsidies (up to 100% coverage). To enhance language proficiency, each employee receives an annual fixed allowance for foreign language training to help improve individual 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 E-mail address for employees to complain: 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.

勞資關係

(一)公司各項員工福利措施、進修、訓練、退休制度與其實施情形，以及勞資間之協議與各項員工權益維護情形

本公司自成立以來，除了使人才適得其所外，更以照顧員工及員工家庭為公司最重要的責任，希望能提供一個無後顧之憂的工作環境讓員工可以專心工作，增加公司競爭力。除積極落實人性管理及各項福利措施外，並隨時利用各種溝通管道了解員工的心聲與需要，以達到充分溝通及有效解決問題之目的，促進勞資雙方關係之和諧。目前相關措施如下：

1.福利措施及實施情形

- (1)本公司員工除享有勞健保、退休金給付等一般福利外，由公司額外提供之福利計有：員工團體保險、眷屬意外險及重大傷燙傷保險及新增初次罹癌與癌症身故等險種。年節獎金、紅利分配、資深員工認股、員工急難救助、婚喪生育住院補助、子女獎助學金、午餐補助及晚餐免費提供、員工宿舍提供、性騷擾防治；職業醫學專科醫師及專業護理師提供預防職業病、定期健康檢查，並提供健康促進活動以及健康講座等福利措施，管理同仁健康。
- (2)本公司依法成立職工福利委員會，遴選福利委員辦理職工福利相關作業，每年度訂定年度計劃及預算編列，規劃項目包括：子女獎助學金、喪葬補助、年節禮券、生日禮券、電影票、員工團體旅遊補助及旅遊活動、家庭日、社團活動、志工活動、球類運動或體能競賽、特約廠商、電影包場、員工關懷主題行動、ESG 永續活動等，2024 年因應智邦竹北總部開幕落成，特別舉辦智邦集團音樂藝術家庭日，現場超過 3,000 位員工與眷屬參加，其中邀請新竹市青少年國樂團「藝起玩國樂」、黑視力樂坊、智邦員工視障咖啡師、智邦熱音社、菲籍員工 Live band 現場演出；多元藝術共創手作活動以及台東金崙友善工坊等社福團體，透過不同族群與專業，展現多元共融、相互理解、欣賞與支持的企業文化。
- (3)公司體恤同仁照顧子女之需求，首創在新竹科學園區內開辦設立 2 歲至 6 歲嬰幼兒之托兒所暨托嬰中心，並設置孕婦專屬車位及哺集乳室，如此親善環境讓同仁能安心於子女之照顧而無後顧之憂。
- (4)為表達公司對「家庭」正向價值觀，推出鼓勵員工成家的「結婚津貼」，公司內部員工共結連理者，每人可獲每月 3,000 元的津貼，合計一戶可領 6,000 元。
- (5)在硬體設施上，結合 7-11 便利超商進駐與兆豐銀行 ATM 滿足同仁生活需求，另自有的員工餐廳以及咖啡廳，專屬休閒教室可供員工於休息時間或下班後運動。
- (6)本公司為落實照顧員工之精神，如同仁遇重大疾病或重大意外傷害無法工作時，將給予重大傷病同仁溫馨的照顧，最長可申請 1 年留職留薪假。
- (7)鼓勵員工照顧及陪伴家中年長的父母以及祖父母，2024 年設立孝親假，每人每年 2 日不扣薪資，舉凡陪伴長輩出遊、慶祝生日或陪病等皆可以申請孝親假，讓員工在忙碌的工作之餘也能兼顧家庭照顧責任。

2.員工進修及人才訓練發展實施情形

公司重視人才發展與培育，除了重視專案學習外，公司會統一安排課程培育員工，培訓項目包含新進人員、專業、工作效能、品質、環安、管理六大類別；積極培育內部講師，打造學習型組織文化；設置專屬訓練教室-「智邦學院」，辦理實體課程；優化升級「LMS 線上學習管理系統(Learning Management System)」，提供同仁更迅速、便捷、豐富的學習平台；重視直接人員職前培訓，設置專屬模擬訓練中心；針對員工道德規範訓練，新進同仁為必修課程，內容針對禁止內線交易、誠信經營、及企業社會責任以案例解說，並宣達公司規範，113 年相關訓練安排至少 9 個項目，完成人次為 14,583，在職人員及供應商夥伴安排 7 個項目，完成人次為 7,315 人，請參閱第 49 頁；另外權責單位不定時於公司首頁宣達案例，提醒全體同仁遵守規範；公司亦視職務需求提供派外訓練與訓練補助(最高補助比例：100%)；為強化語文競爭力，每年提供每位員工固定金額的外語訓練補助，協助同仁提昇個人工作績效與團隊競爭力。

3.退休制度及實施情形

本公司依勞動基準法規定，訂有員工退休辦法，並依勞基法規定定期提撥舊制退休準備金存入臺灣銀行勞工退休準備金專戶，由勞工退休準備金監督委員會負責退休準備金之管理及運用事宜。勞退新制實施後，公司亦依法每月提繳 6%退休金到每位員工個人的退休金帳戶，並定期公開徵詢員工自願提繳退休金意願。

4.勞資協議情形

本公司設立以來，在經營管理上即致力於建立勞資互信的和諧氣氛，並在日常實際作業上，隨時利用各種溝通管道，了解員工對管理與福利制度之滿意度，以加強觀念的溝通與共識的建立。

- (1)設置「勞資會議」，舉辦勞方代表選舉(四年一任)，促進勞資代表定期溝通，以協調勞資關係、促進勞資合作，並提高工作效率。
- (2)不定期舉行「員工說明會」，傾聽同仁對公司建議並針對公司政策執行方向進行意見交流。
- (3)提供員工多元的回饋系統，包含電子佈告欄 (BBS)、企業內部網路 (AccPortal)、智邦小幫手 Line@與實體的員工意見信箱，鼓勵同仁針對營運或管理措施提出建言，讓基層員工的心聲與期待能直接反應給高階主管，做為持續改善及公司治理之參考，同時亦設立員工申訴專線：(03)577-0270 分機 3119，以及設立員工申訴電子信箱：hr885@accton.com，持續打造暢通的員工溝通管道，對於外籍員工更有通曉雙語之專業人員負責日常協調溝通，創造溝通無礙文化。

(二)最近年度及截至年報刊印日止，因勞資糾紛所遭受之損失 (包括勞工檢查結果違反勞動基準法事項，應列明處分日期、處分字號、違反法規條文、違反法規內容、處分內容)，並揭露目前及未來可能發生之估計金額與因應措施，如無法合理估計者，應說明其無法合理估計之事實：無。