

## 5.1 Employee-Employer Relationship

### 5.1.1 Employee Structure

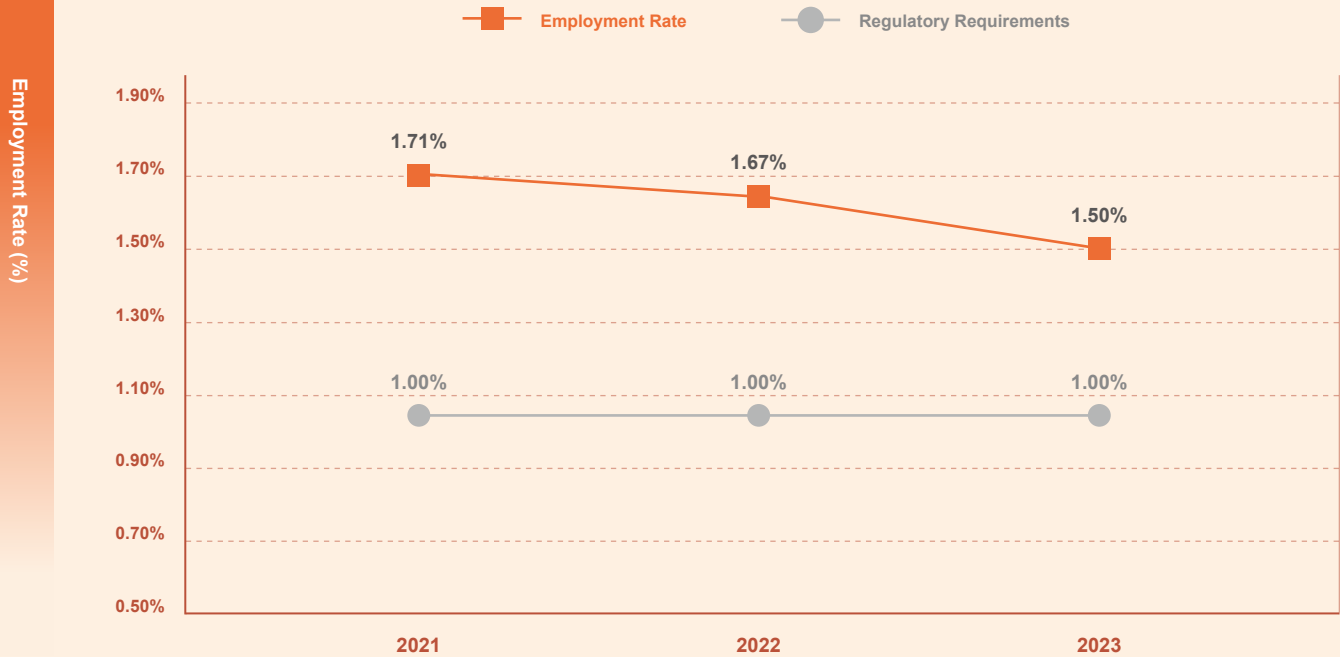
Zig Sheng's human resources policy follows Taiwan's labor laws and regulations to protect the rights and interests of employees. We ensure fair treatment and opportunities for all employees, provide job opportunities for the physically and mentally challenged as well as members of disadvantaged groups, and participate in industry-academic internship programs promoted by the Ministry of Education to cultivate the talents we need.

Item	Female	Male	Total
Number of Employees	403	861	1,264
Number of workers employed on a permanent basis	305	577	882
Number of temporary workers	98	284	382
Number of workers with no guarantee of hours of work	0	0	0
Number of full-time employees	403	861	1,264
Number of part-time employees	0	0	0

\* Number of employees as of December 31 of the year      \*All work locations are in Taiwan

In 2023, the Company had 1,264 employees, an increase of approximately 0.24% compared to 2022 (1,261 employees).  
 In 2023, the number of non-managerial full-time employees was 1,214 (an increase of approximately 2.79% compared to 2022).  
 In 2023, there were no part-time employees, with all major positions filled by full-time employees.  
 68.12% of employees were male, and 31.88% were female (with no significant change compared to the previous year).  
 In 2023, non-employee workers, including kitchen staff and on-site security personnel, totaled approximately 18 people, while engineering contractors made approximately 16,540 visits.

### Employment Rate of People with Disabilities



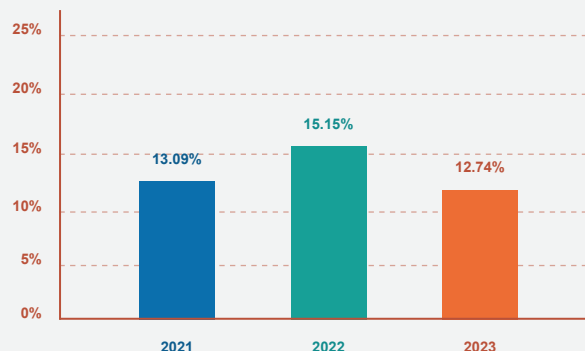
In 2023, a total of 19 people with physical or mental disabilities were employed, with an employment rate of 1.5%, exceeding the 1% (13 people) stipulated by government regulations.

## Analysis of New and Departed Employees

### New employee recruitment rate

In 2023, amid the challenges of the pandemic and economic fluctuations, coupled with a declining birthrate and labor shortages, the labor market experienced an imbalance in supply and demand and employment patterns also shifted, leading to poor recruitment outcomes. A total of 161 new employees were hired (111 males and 50 females), with a hiring rate of 12.74%, down from 15.15% the previous year. Currently, recruitment efforts are focused on attracting graduates and university students from Southeast Asia to participate in internships at the Company, with the aim of nurturing future talent and addressing labor shortages.

2023		≤ 30 years old	31-49 years old	≥ 50 years old	Subtotal
Male	Number of People	65	43	3	111
	Percentage	5.14%	3.40%	0.24%	8.78%
Female	Number of People	32	16	2	50
	Percentage	2.53%	1.27%	0.16%	3.96%
Total	Number of People	97	59	5	161
	Percentage	7.67%	4.67%	0.40%	12.74%

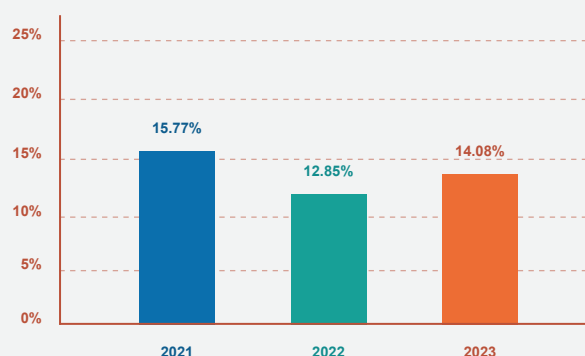


Note 1: Employment rate = Total number of new employees/total number of employees  
 Note 2: Includes foreign employees whose three-year contracts have ended, but does not include other temporary staff (such as student interns, contract workers, or consultants).

### Employee Resignation Rate

In 2023, due to reduced production capacity and workforce adjustments, the overall turnover rate was slightly higher than the previous year. A total of 178 employees left the Company (115 males and 63 females), resulting in a turnover rate of 14.08% (up slightly from 12.85% the previous year).

2023		≤ 30 years old	31-49 years old	≥ 50 years old	Subtotal
Male	Number of People	27	73	15	115
	Percentage	2.14%	5.78%	1.19%	9.10%
Female	Number of People	19	35	9	63
	Percentage	1.50%	2.77%	0.71%	4.98%
Total	Number of People	46	108	24	178
	Percentage	3.64%	8.54%	1.90%	14.08%



Note 1: Dismissal rate=Total number of departed employees/Total number of employees  
 Note 2: Includes foreign employees whose three-year contracts have ended, but does not include other temporary staff (such as student interns, contract workers, or consultants).

## 5.1.2 Employee Salaries

At Zig Sheng, the average starting salary for male entry-level employees is NT\$33,800, while for female entry-level employees, it is NT\$30,200. Both starting salaries are higher than the legal minimum wage in Taiwan, ensuring that employees can meet their basic living needs. Because female employees mostly work in administrative and quality control posts, while male employees have more technical and labor-intensive work, there is a slight difference in their starting salary.

### Ratio Between the Salary of Entry-Level Employees and the Local Minimum Wage

Category	Minimum Wage	Standard Salary	Percentage
Male	26,400	33,800	1.28
Female	26,400	30,200	1.14

- The standard starting salary for (Taiwanese) employees that are in Level 2 or below are listed in the calculation; their salary does not include overtime (short-notice, holiday, night-time). Since the salary of expatriate employees is based on minimum wage, and their standard starting salary does not include overtime (short-notice, holiday, night-time); therefore, they are not included in the calculation.
- Minimum wage in 2023 was NT\$26,400, and the salary of our entry-level employees, regardless of gender, was higher than NT\$26,400.
- Key operating location: Taiwan.

Unit: NTD