

6. Happy Workplace

6.1 Human Capital and Diversity and Inclusion

(GRI 2-7、2-8、202-2、401-1、405-1)

6.1.1 Human Resource Management



Safety



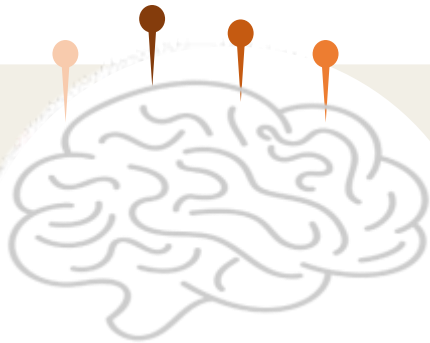
Equality



Freedom



Diversity and Inclusion



Pan-International Group considers employees as the most core and valuable assets of the enterprise. Based on local labor regulations where we operate, we have established comprehensive human resource management systems, compensation mechanisms, and work rules. These are regularly reviewed and updated to ensure compliance with the latest regulatory requirements and protect employees' basic labor rights. The Group explicitly prohibits the employment of child labor, any form of discrimination, workplace sexual harassment, and forced labor. We have established independent and confidential grievance channels to ensure employees can excel in a work environment that is safe, equal, free, and embraces diversity and inclusion.

In terms of talent recruitment and employment, the Group values educational and professional background, professional skills, integrity, and work enthusiasm. We also legally employ persons with disabilities to protect their employment rights. Employees of the same job level (capability) enjoy the same benefits, salary standards, and educational training resources, without any differentiation based on gender, age, nationality, or other factors. Additionally, the Group conducts regular performance evaluations annually, which serve as important criteria for employee retention, promotion, salary adjustment, and reward distribution, to motivate employees' continuous growth and promote sustainable organizational development.

6.1.2 Cultural Diversity

To promote employee diversity, we recruit global overseas talent, with employees coming from **multiple nationalities**. We also diversify our employment practices while developing overseas markets, which not only expands our global perspective but also promotes organizational innovation and cross-cultural exchange.

SDGs Corresponding Goals:

- SDG 8: Decent Work and Economic Growth

- SDG 10: Reduced Inequalities



6.1.3 Employee Composition and Diversity and Inclusion

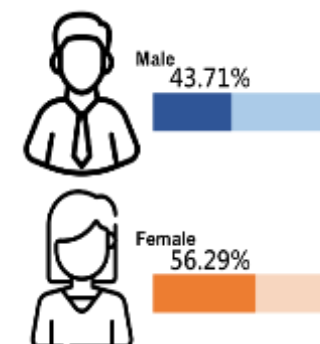
(GRI 2-7、2-8、202-2、401-1、405-1)

• Year-end Employee Composition

As of the end of 2025, Pan-International Industrial Corp. had a total of 4,134 employees within this disclosure boundary, including 4,121 permanent employees, 13 temporary employees, and 0 No Guaranteed-Hours Employees; by employment type, there were 4,133 full-time employees and 1 part-time employee. In addition, some of the Group's affairs are undertaken by dispatch companies, involving about 50 people, such as office and plant security, cleaning personnel, employee cafeteria contractors, employee dormitory managers, transportation drivers, etc. There have been no significant structural changes in the workforce hired in the past three years. In 2025, the number of employees slightly decreased by about 0.58% compared to 2024, with basically no change in the number of people. The boundary for the Year 2025 added 8 new companies, with a total of 400 people.

▼ Employee Structure at the End of 2025 (Unit: Person)

Employment Type	Gender	Region			Total	Proportion of male and female in each type
		Taiwan	China	United States		
Total Employees (Total)	Male	43	1,760	4	1,807	43.71%
	Female	28	2,296	3	2,327	56.29%
Permanent Employees	Male	43	1,760	4	1,807	43.85%
	Female	28	2,283	3	2,314	56.15%
Temporary Employees	Male	0	0	0	0	0.00%
	Female	0	13	0	13	100.00%
No Guaranteed-Hours Employees	Male	0	0	0	0	0.00%
	Female	0	0	0	0	0.00%
Full-time Employees	Male	43	1,759	4	1,806	43.70%
	Female	28	2,296	3	2,327	56.30%
Part-time Employees	Male	0	1	0	1	100.00%
	Female	0	0	0	0	0.00%



- Permanent Employees (Full-time employees): Employees with labor contracts that have no fixed term (indefinite contracts).
- Temporary employees: Employment contracts with a fixed term (fixed-term contracts).
- No Guaranteed-Hours Employees: Employees with no guaranteed fixed working hours.

- Full-time employees: Employees whose weekly working hours meet the requirements of full-time status as defined by local regulations.
- Part-time employees: Employees whose weekly working hours are below the requirements of full-time status as defined by local regulations.

▼ Number of Employees in Plant (Unit: Person)

Plant	Number of People	Plant	Number of People	Plant	Number of People	Plant	Number of People
Pan-International, Taipei	68	CJ Electric Systems, Wuhu	938	Wuhu Hezhong	33	Dongguan Guangshan	8
Dongguan Pan-International	564	PIU (USA)	7	Yibin Pan-International	14	CJ Electric Systems, Ordos	5
New Ocean, Jiangxi	851	Chaohu Ruichang	153	Taiwan-Czech Electronics	3		
Honghuasheng, Yantai	1306	Anqing Ruiyu	181	Huizhou Taiwan-Czech Electronics	3		

▼ Number of Employees in the Past Three Years (Unit: Person)

Year	End of 2023	End of 2024	End of 2025
Number of Male Employees	1,477	1,930	1,807
Number of Female Employees	1,733	2,228	2,327
Total Number of Employees	3,210	4,158	4,134

• Employee Diversity

Within the scope of this disclosure of the Group, the proportion of male and female employees is 43.71% and 56.29% respectively, with employees aged 30 to 50 years old being the majority, accounting for 72.40% of the total number. In addition, 11 people with disabilities are employed. To implement the Group's commitment to diversity and equality, 73 employees of Indigenous and ethnic minority backgrounds are also employed.

To promote employee diversity, we recruit global overseas talent, with employees coming from **multiple nationalities**. While focusing on diverse employment and expanding into overseas markets, our employees are mainly local residents. For the Group, when recruiting overseas employees, we

comply with relevant domestic and international regulations and carefully assess potential risks that may arise (such as immigration and visa regulations). We assist in effectively managing visas, work permits, residential relocation, and other work-related regulations and rights. Additionally, we cooperate with local organizational units as much as possible to gather local living information, helping employees quickly adapt to their new environment and ensuring a comprehensive workplace environment. For the Group, Senior Managers are mainly local employees; this year, 98.72% of Senior Managers are local residents.

▼ Total Number of Employees by Level and Diversity Indicators at the End of 2025 (Unit: Person)

Job Level		Senior Managers	Mid-level Managers	Entry-level Managers	Entry-level Employees	Total
Total Number of Employees at Each Level		78	194	339	3,523	4,134
Percentage of Total Employees at Each Level (%)		1.89%	4.69%	8.20%	85.22%	100.00%
Diversity Indicator						
Gender	Male	61	134	203	1,409	1,807
	Female	17	60	136	2,114	2,327
Age	29 years old and below	0	0	23	811	834
	30 to 50 years old	65	174	299	2,455	2,993
	51 years old and above	13	20	17	257	307
Indigenous identity		1	4	10	58	73
Whether with Disabilities		0	0	0	11	11
Education Level	Doctoral degree	0	0	0	0	0
	Master's degree	4	7	2	14	27
	Higher Education	72	164	106	868	1,210
	Secondary Education	2	22	113	894	1,031
	Primary Education	0	1	118	1,747	1,866

▼ Percentage of Employees by Level and Diversity Indicators at the End of 2025 (Unit: %)

Job Level		Senior Managers	Mid-level Managers	Entry-level Managers	Entry-level Employees	All employees
Gender	Male	78.21%	69.07%	59.88%	39.99%	43.71%
	Female	21.79%	30.93%	40.12%	60.01%	56.29%
Age	29 years old and below	0.00%	0.00%	6.78%	23.02%	20.17%
	30 to 50 years old	83.33%	89.69%	88.20%	69.68%	72.40%
	51 years old and above	16.67%	10.31%	5.02%	7.30%	7.43%
Indigenous identity		1.28%	2.06%	2.95%	1.65%	1.77%
Whether with Disabilities		0.00%	0.00%	0.00%	0.31%	0.27%
Education Level	Doctoral degree	0.00%	0.00%	0.00%	0.00%	0.00%
	Master's degree	5.13%	3.61%	0.59%	0.40%	0.65%
	Higher Education	92.31%	84.54%	31.27%	24.64%	29.27%
	Secondary Education	2.56%	11.34%	33.33%	25.38%	24.94%
	Primary Education	0.00%	0.51%	34.81%	49.58%	45.14%

▼ Distribution of Employees by **Nationality** and Diversity Indicators at the End of 2025

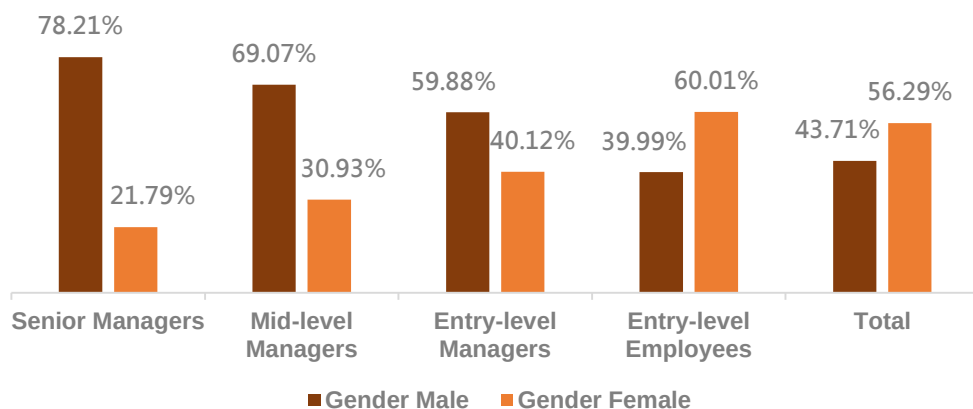
Category	Gender	Management		Non-management		Total	
		Number of People	Number of People in Management	Number of People	Number of People in Non-management	Number of People	Accounting for the total number of people.
Mainland China	Male	376	61.54%	1384	39.28%	1760	42.56%
	Female	204	33.39%	2092	59.38%	2296	55.53%
Taiwan	Male	19	3.11%	24	0.68%	43	1.04%
	Female	7	1.14%	21	0.60%	28	0.68%
United States	Male	3	0.49%	1	0.02%	4	0.10%
	Female	2	0.33%	1	0.02%	3	0.07%

Category	Gender	Management		Non-management		Total	
		Number of People	Number of People in Management	Number of People	Number of People in Non-management	Number of People	Accounting for the total number of people.
Malaysia	Male	0	0.00%	1	0.02%	1	0.02%
	Female	0	0.00%	0	0.00%	0	0.00%
Total		611	100.00%	3523	100.00%	4134	100.00%

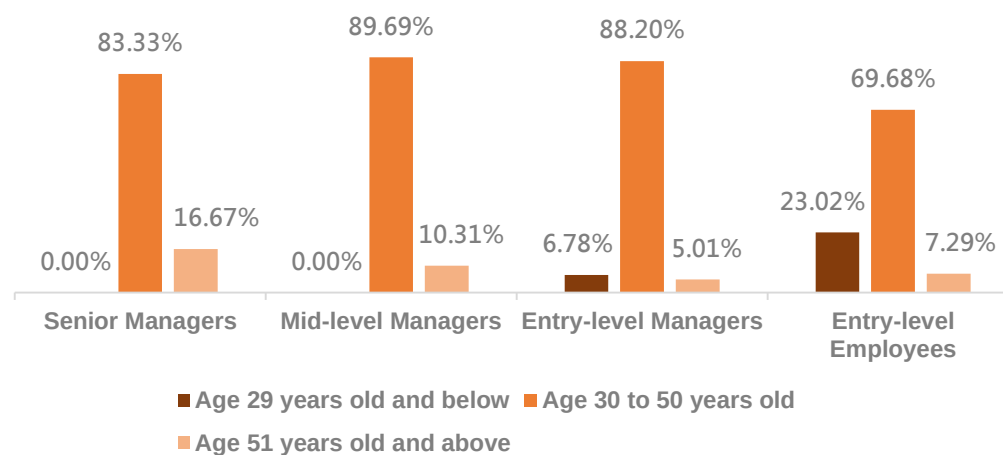
Note: The percentages in this table are calculated based on employees of the same level and type. For example, the percentage of male entry-level employees = number of male entry-level employees ÷ total number of entry-level employees.

▼ At the end of 2025 - Chart by Level and Diversity Indicators -1

Level/Gender Ratio

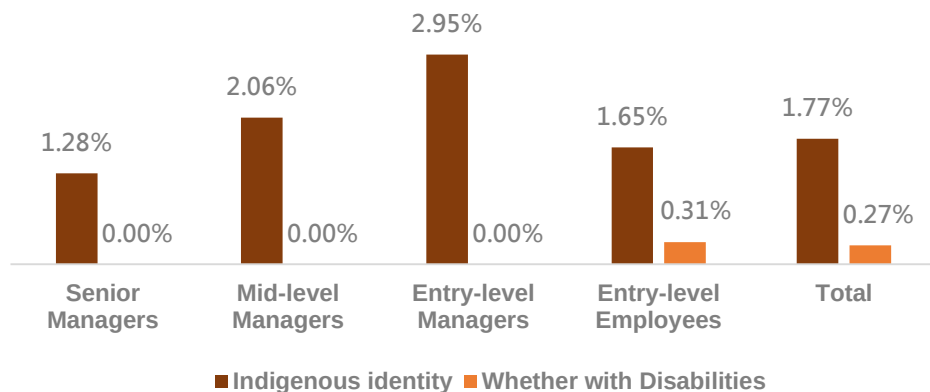


Level/Age Ratio

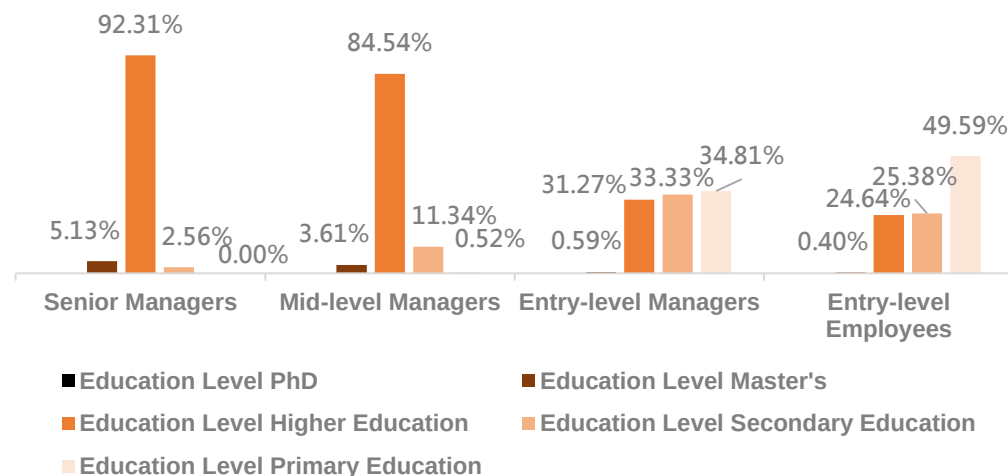


▼ At the end of 2025 - Chart by Level and Diversity Indicators -2

Level/ Indigenous Peoples Percentage-Whether with Disabilities Ratio



Level/ Education Level Ratio



▼ Percentage of Female Employees and Managers by Category at the End of 2025

Category	2025
Percentage of female employees	56.29%
Percentage of female managers	34.86%
Percentage of female entry-level managers	40.12%
Percentage of female mid-level managers	30.57%
Percentage of female senior managers	21.79%
Percentage of female managers in production and revenue-generating departments	35.84%
Percentage of female employees in STEM-related departments	25.76%

Note: Production and revenue-generating departments refer to departments directly involved in product manufacturing, production operations, sales, and revenue generation, including production, manufacturing, sales, and related operational functions.

Note: STEM-related departments refer to departments whose functions involve science, technology, engineering, and mathematics, including R&D, engineering, information technology, process technology, and other related technical functions.



6.2 Talent Development and Employee Relationships

Risk Management for Major Events: Key Talent Attrition

Corresponding GRI Indicators: GRI 2-7, 2-19, 401, 402, 404

Impact Description		<p>Positive: Enhance employees' professional capabilities and competitiveness, increase employee satisfaction and retention rates, establish good labor-management relationships, and strengthen sustainable talent development.</p> <p>Negative (Potential): Talent loss affects the transmission of technology and operational stability, insufficient training and education reduces work quality and productivity, insufficient labor-management communication may cause disputes or decrease employee morale, and imperfect systems affect employees' sense of fairness and work input.</p>
Location		For the Group:
Policies or Commitments Established or Followed	Internal Regulations	V
	Government Regulations	V
Responsible Units		Sustainability Committee / Chairperson (Corporate Governance Unit), Human Resources Department, Human Resources Units of Each Plant
Management Actions		<ul style="list-style-type: none"> Establish Sustainability Committee: The Corporate Governance Unit regularly discusses the implementation and planning of related work (remuneration and benefits), and then reports to the Board of Directors annually. Review and improve annually
Process for Monitoring the Effectiveness of Actions		<ul style="list-style-type: none"> Sustainability Committee: For key subsidiaries, a management organization has been established with the parent company, chaired by the Chairperson who serves as the Chairperson. The organization meets regularly (quarterly) to discuss corporate governance, social care, and environmental protection. This topic is related to the implementation and planning of social care work, which is then reported to and reviewed by the Board of Directors annually. The Board of Directors supervises. Through the Sustainability Committee, develop guidelines and goals, and coordinate and integrate relevant strategies and plans of each subsidiary. Regular meetings are held to confirm and review goal achievement rates and challenge new energy-saving milestones.

Management Performance Indicators				
Indicators	2025 Achievement	Short-term Goal (2024)	Mid-term Goal (2022-2027)	Long-term Goal (2022-2050)
Maintain turnover rate below 15%	Achieved 100% in 2025 (starting 2024)			
Employee satisfaction remains above 80%.	Achieved 100% in 2025 (starting 2024)			
Employee Stock Ownership Plan	Execution has started in 2025.			



6.2.1 Talent Attraction and Retention

(GRI 401)

• Personnel Turnover

We have a comprehensive recruitment system and place importance on the integration and development of new employees. For newly hired personnel, we establish thorough onboarding training and guidance mechanisms to help them quickly familiarize themselves with the corporate culture, core values, organizational structure, and work processes, thereby enhancing their adaptability and work efficiency. During the onboarding period, through systematic training and education, departmental job descriptions, and cross-unit exchanges, new employees gain a comprehensive understanding of the Company's various systems, workplace safety regulations, and job requirements.

To ensure data accuracy, since most temporary workers are hired on fixed-term contracts to meet seasonal demands, this data would distort the hour values, therefore it is excluded from calculations. The following data and tables exclude temporary employees. For the Group, in 2025, a total of 943 new employees were recruited (excluding temporary workers), including 484 males and 459 females, primarily under the age of 50.

On the other hand, for departing employees, the Company collects feedback on their reasons for leaving and work experience through exit interviews, which serve as an important basis for improving company policies and the work environment, thereby enhancing employee retention rates.

Additionally, 533 employees left the company (including 36 employees who reached retirement age), comprising 270 males and 263 females. Reasons for resignation included family care responsibilities, relocation, career changes, and other factors. To protect employee rights and improve the recruitment system, the heads of responsible units conduct interviews with all departing employees to understand the specific reasons for leaving, as a reference for subsequent human resource management improvements. The turnover rate decreased from 22.13% in 2024 to only 12.89% in 2025, with a voluntary turnover rate of 12.82%, indicating that the turnover was mainly due to employees' personal career planning factors.

▼ Total Number of New Hires and Departures in 2025 (Excluding Temporary Employees)

Gender		Age	Region			Total	Percentage (%)
			Taiwan	China	United States		
New Hires	Male	29 years old and below	2	322	0	324	26.79%
		30 to 50 years old	3	153	0	156	
		51 years old and above	0	4	0	4	
	Female	29 years old and below	0	172	0	172	19.73%
		30 to 50 years old	4	270	0	274	
		51 years old and above	0	13	0	13	
	Total		9	934	0	943	22.81%
Departures	Male	29 years old and below	0	138	0	138	14.94%
		30 to 50 years old	0	123	0	123	
		51 years old and above	1	8	0	9	
	Female	29 years old and below	0	65	0	65	11.30%
		30 to 50 years old	0	188	0	188	
		51 years old and above	3	7	0	10	
	Total		4	529	0	533	12.89%

Note: Based on the Number of People on December 31, 2025.

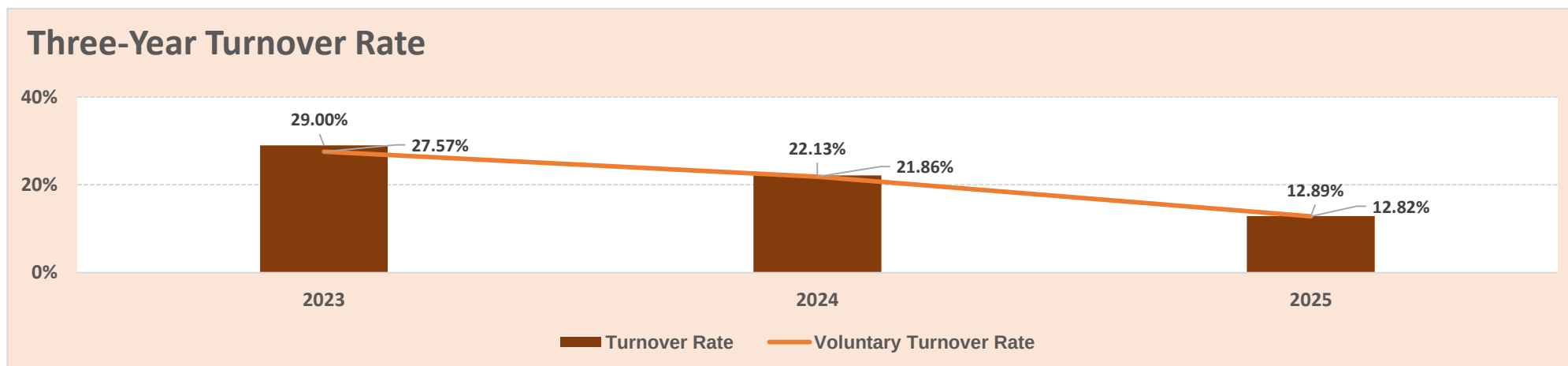
Note: To ensure data accuracy, new hires and departures (excluding temporary employees)

Note: The current disclosure boundary covers Taiwan, China, and United States regions.

Note: The percentages in this table are calculated based on departures within the same category divided by the total number of employees in that category. For example, male percentage = total number of male departures in the year ÷ total number of people at the end of that year.

▼ Turnover Rate of Employees in the Past Three Years (Unit: %)

Year	2023	2024	2025
Turnover Rate	29.00%	22.13%	12.89%
Voluntary Turnover Rate	27.57%	21.86%	12.82%



Observing the employee movement over the past three years, the Group's turnover rate and voluntary turnover rate have both shown a decreasing trend year by year. The turnover rate decreased to 12.89% in 2025 (2024: 22.13%; 2023: 29.00%), and the voluntary turnover rate also decreased to 12.82% (2024: 21.86%; 2023: 27.57%), indicating that the Group effectively improved employee retention and organization stability through continuous measures in talent development, compensation and benefits, and a friendly workplace.

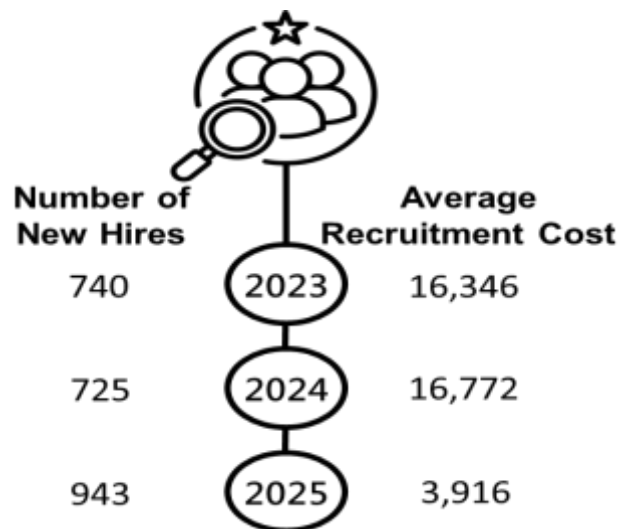
• **Internal talent development and internal transfers**

For the Group, employees' career development and long-term cultivation are highly valued. Through systematic training and education, competency development, and talent cultivation mechanisms, we continuously enhance employees' professional capabilities and the overall competitiveness of the organization. To promote diverse development of talent, the Company has established an internal job vacancy priority disclosure system, encouraging employees to apply for internal transfers based on their individual career plans.

Through internal transfers, not only does it help enhance the flexibility of talent allocation, but it also promotes the effective flow of knowledge and experience within the organization, strengthening cross-departmental collaboration and overall operational efficiency. At the same time, providing employees with diverse development opportunities helps enhance employee retention willingness and their sense of identification with the company. Our internal transfer rate is distributed as follows according to Gender, Age, and management positions:

▼ Distribution by Internal Mobility and Diversity Indicators

Year		2025
Internal Job Vacancy Replacement Percentage (%)		15.12%
Diversity Indicator		
Gender	Male	42.31%
	Female	57.69%
Age	29 years old and below	38.46%
	30 to 50 years old	61.54%
	51 years old and above	0.00%
Job Level	Senior Managers	3.85%
	Mid-level Managers	19.23%
	Entry-level Managers	7.69%
	Front-line employees	69.23%



• Labor costs

For the Group, employees are considered core assets for sustainable development. We consistently input reasonable and competitive labor costs to attract, retain, and develop outstanding talent. In addition to providing compensation and benefits that conform to market standards, the company actively inputs resources and budget into recruitment, continuously optimizing recruitment strategies to enhance overall hiring quality and accuracy. In the recruitment and employment process, The Company not only focuses on process efficiency but also enhances the diversity of talent sources and job function compatibility, ensuring that talents align with the organization's development needs.

◆ Recruitment Cost (Unit: TWD)



• 2025 Highlights - Awarded Business Weekly's 2025 Top 100 Age-Friendly Companies

Pan-International, Taipei was awarded Business Weekly's 2025 "Top 100 Age-Friendly Companies," recognizing the Company's continuous input in talent development, age inclusion, employee retention, and sustainable talent strategies. In response to the trends of declining birthrates and an aging population, the Company will continue to promote diversified, equitable, and inclusive (Diversity, Equity & Inclusion, DEI) talent management measures to create a resilient and competitive sustainable workplace.

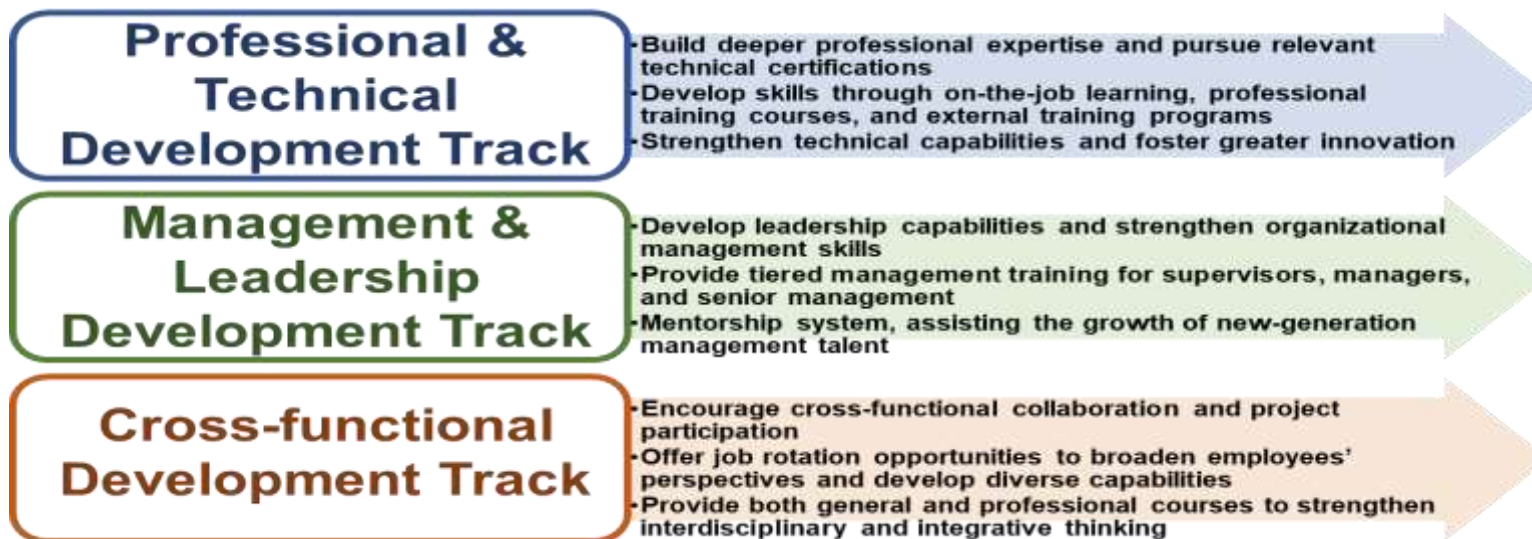
6.2.2 Talent Development Program

(GRI 404-2)

For the Group, it is firmly believed that talent is a fundamental cornerstone for sustainable development. We continuously develop comprehensive talent cultivation and learning development mechanisms. In line with the Company's business strategy, organizational development needs, and competency models, we plan diverse and systematic training and education courses to help employees continuously enhance their professional capabilities, managerial functions, and career competitiveness, fostering an organization with both professional literacy and a culture of sustainable learning.

To meet the needs of different positions and career development requirements, the Company provides a comprehensive training and education system, primarily including:

- 1. New Employee Training and Education:** To help new colleagues quickly understand the Company's business philosophy, corporate culture, organizational systems, work processes, and Occupational Health and Safety regulations, **the Group leverages internal cultural transmission. At least one senior colleague provides practical guidance and support to new employees, aiding their integration into the work team and fostering a correct work mindset and awareness of Workplace Safety.**
- 2. Professional competency training:** Based on departmental business requirements and competence development planning, diverse courses are offered in professional techniques, quality management, information application, regulatory compliance, project management, and general education to continuously enhance employees' professional abilities and work performance.
- 3. Management talent development:** For different management levels, management function development courses are planned, covering topics such as leadership capacity, communication and coordination, team management, performance management, and talent development. This aims to establish a comprehensive management talent pipeline, strengthening organizational leadership capacity and sustainable business resilience.
- 4. External training and further education subsidies:** Encourage employees to actively learn and grow throughout their lives by supporting participation in external professional courses, seminars, certification exams, and academic studies. Provide training and education subsidy mechanisms to assist employees in continuously improving their professional knowledge and keeping up with industry development trends.



▼ Employee Career Development Path

The Company provides diversified career development pathways, equipping employees with the capabilities required for both their current and next positions through on-the-job and off-the-job development methods. Pan-International Industrial Corp. is committed to establishing a systematic, transparent, and forward-looking career development system, combined with training and education management methods, to assist employees in continuously improving their professional skills, management abilities, and cross-disciplinary literacy, achieving a win-win situation for personal career goals and the company's sustainable development.

Employees participate in cross-departmental collaborations and project tasks, working together with colleagues from different functional and professional backgrounds to promote the exchange and sharing of knowledge, experience, and practical skills. Employees can also engage in cross-departmental projects to access different business areas, broaden their professional horizons, and develop cross-disciplinary collaboration and problem-solving skills, thereby continuously enhancing their personal competencies and the organization's overall learning effectiveness.

6.2.3 Training and Development

(GRI 404-1)

Pan-International Group attaches great importance to employee competency development, believing that only continuous and up-to-date education and training can lead employees and the Company to grow together. We provide diverse learning channels and training courses with both depth and breadth to enhance employee skills and knowledge. Please see below for learning channels and training courses.

Learning Channels	Training Courses
On job training	New employee training
Physical courses	Professional competency courses
Online courses	General courses
External education and training	Language enhancement courses
Job rotation	Management and leadership courses
Others	Others

▼ 2025 Performance Education and Training Statistics Category Summary

Category	Hours (hours)	Percentage (%)	SDGs Corresponding Goals
Integrity	9,922.00	6.16%	SDG 16: Peace, Justice and Strong Institutions
Human Rights	6,302.50	3.91%	SDG 5: Gender Equality, SDG 10: Reduced Inequalities
Information Security	5,178.33	3.21%	SDG 9: Industry, Innovation and Infrastructure
Occupational Safety	72,807.00	45.18%	SDG 3: Good Health and Well-being, SDG 8: Decent Work and Economic Growth
Quality Management / Quality Assurance	29,326.60	18.20%	SDG 12: Responsible Consumption and Production
Environmental	16,707.33	10.37%	SDG 6: Clean Water and Sanitation, SDG 13: Climate Action
Others	20,895.33	12.97%	SDG 4: Quality Education, SDG 8: Decent Work and Economic Growth

Note: Others include "General courses," "Professional field training," "Management Leadership Courses," "Language enhancement courses" and other categorized courses.

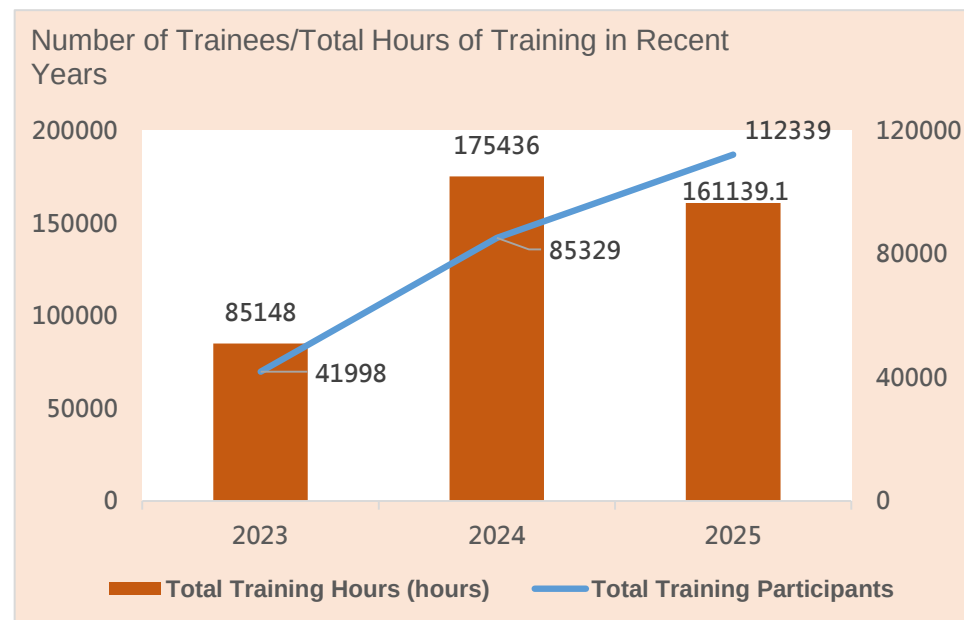
In 2025, a total of 112,339 participants were trained, accumulating a total of 161,139.10 hours. Overall, the average training hours per person was 38.98 hours. Over the past three years, the Company's achievements in promoting training and education have shown a steady growth trend, demonstrating a continued emphasis on and investment in employee capability development. The overall Total Training Participants increased by 31.72% compared to 2024, showing a significant improvement, reflecting the company's efforts to actively enhance talent development and organizational learning capacity.

▼ Training Participants/Total Hours in the Past Three Years

Year	2023	2024	2025
Total Training Participants	41,998	85,329	112,339
Total Training Hours	85,148	175,436	161,139

▼ Average Training and Education Cost per Employee

Year	2024	2025
Total Training Cost (TWD)	1,313,968	1,167,140
Average Training Cost per Person (TWD)	316	282



• Average Training Hours by Gender

In terms of employee training and development, the Group adheres to the principles of gender equality and equal opportunity, striving to provide all employees with fair and accessible learning resources and training opportunities. The planning and execution of various training and education programs are designed based on job requirements and competency development, without any differences due to gender, ensuring that employees of different genders can enhance their professional abilities and career development potential on an equal basis.

This year, due to some training data collection mechanisms not being fully systematically categorized by gender, the average training hours for male and female employees could not be fully disclosed. Although the overall training system is implemented with consistent standards, and internal management mechanisms ensure the allocation of training resources is fair and reasonable, there is no differential treatment based on gender. In the future, the Group

will continue to optimize the human resources data management system, gradually enhancing the gender classification and disclosure integrity of training and education-related indicators. At the same time, efforts will continue to promote a gender-equal workplace environment, ensuring that all employees have equal learning and development opportunities, achieving sustainable development of human capital.

• Average Training Hours by Job Level

The average training hours by job level in 2025, except for entry-level employees, showed growth compared to the previous year. The average training hours for senior managers, mid-level managers, and entry-level managers all increased. Compared to the previous two years, entry-level employees also showed significant growth. This reflects the Company's continuous investment in employee education and training and career development, creating a win-win situation for both the Company and its employees.

▼ Average Training Hours by Job Level

Job Level	2023	2024	2025
Senior Managers	0.6	22.75	67.99
Mid-level Managers	12.99	40.5	72.64
Entry-level Managers	40.18	45.85	77.43
Entry-level Employees	25.52	42.13	32.78

Note: Average training hours = Total training hours for each job level ÷ Number of employees at each job level at year-end

6.2.4 Performance Evaluation

(GRI 404-3)

To ensure organizational function management and human capital development, the Group has established a systematic and transparent performance evaluation system to promote synchronous improvement of individual and organizational performance.

The company has established a systematic and transparent performance management mechanism, adhering to the principles of fairness, impartiality, and objectivity, conducting at least one evaluation of work results and overall performance for all full-time employees annually. This mechanism does not differ based on gender, age, job level, or other identity factors, ensuring that all employees are evaluated under equal conditions. Performance evaluation results serve as important basis for employee career development, training planning, salary adjustments, job promotions, and performance rewards, thereby strengthening organizational effectiveness, achieving talent sustainability, while implementing workplace culture of gender equality and inclusive diversity.

▼ Percentage of Employees Receiving Regular Performance and Career Development Reviews

Gender		Age	Number of Employees Receiving Regular Performance Reviews	Number of employees actually evaluated for performance	Percentage
Regular Performance and Career Development Reviews for Employees	Male	29 years old and below	3	3	100.00%
		30 to 50 years old	25	25	100.00%
		51 years old and above	16	16	100.00%
	Female	29 years old and below	2	2	100.00%
		30 to 50 years old	18	18	100.00%
		51 years old and above	11	11	100.00%

Note: Data scope covers employees in Taiwan region

6.2.5 Labor-Management Agreement

(GRI 2-30)

Pan-International Group strives to create a harmonious and equal communication platform between employees and the Company. We establish diverse and effective communication channels, including **labor-management meetings, employee welfare committee, employee opinion mailbox, and employee opinion surveys**, to protect the rights and obligations of both labor and management while improving the labor environment and labor-management regulations in a timely manner.

▼ Types of Employee Communication Channels

Communication Channels	Description
Labor-Management Meetings	Labor representatives for all previous labor-management meetings were formally elected by all employees, and together with management representatives appointed by the Company, a total of one labor-management meeting was held this year. (Each company has different regulations, meetings must be held at least once)
Employee Welfare Committee Meetings	According to relevant laws and regulations, as well as the Group's employee welfare regulations and the organizational charter of the Employee Welfare Committee, meetings are held regularly every three months to formulate or revise various employee welfare plans. A total of four Employee Welfare Committee meetings were held this year. (Each company has different regulations, meetings must be held at least once per quarter)
Employee Opinion Mailbox	Provide internal email mailboxes or establish care centers to allow employees to reflect their opinions or suggestions in a timely manner.

▼ 2025 Employee Feedback Statistics

Communication Channels	Number of Opinions	Primary Content of Feedback	Number of Cases Processed	Number of Cases Not Processed
Employee Opinion Mailbox	8	Salary and benefits, attendance management, workplace health, system usage, administrative support.	8	0

• Labor Union

Within the scope of this disclosure, Dongguan Pan-International, New Ocean, Jiangxi, Honghuasheng, Yantai;

- For Dongguan Pan-International, all employees are eligible to join the union as members. The union has signed a collective agreement with the Company in accordance with the guidance of the general union, stipulating work rules and labor conditions. The agreement is

valid for five years, and representatives of the union and the company negotiate renewal or a new agreement three months before each term expires.

- For New Ocean Precision Component Jiangxi, all employees are eligible to join the union as members. The union has signed a collective agreement with the Company, stipulating work rules and labor conditions. The agreement is valid for three years, and representatives of the union and the company negotiate renewal or a new agreement three months before each term expires.
- For Honghuasheng Yantai, all employees are eligible to join the union as members. The union has signed a collective agreement with the Company, stipulating work rules and labor conditions. The agreement is valid for three years, and representatives of the union and the company negotiate renewal or a new agreement one month before each term expires; the current agreement is from September 22, 2023 to September 21, 2026.

The Group respects and protects employees' legal rights to organize and participate in labor unions, and is committed to establishing harmonious, transparent, and two-way communication between labor and management to ensure effective protection of workers' rights. In 2025, 100.00% of employees joined labor unions, and all employees who joined unions enjoyed the protection of collective agreements. [The "total number of employees" protected by labor unions in the Group and the "percentage" of that quantity to the total number of People in the Group is 65.82%.](#)

As for Pan-International Taipei, PIU (USA) subsidiary, and CJ Electric Systems Wuhu, they have not yet established labor unions at this stage, therefore no collective bargaining agreements have been signed. The main reason is the relatively small number of employees, and existing labor-management communication mechanisms and welfare systems have been established, which protect employee rights no less than what would be included in collective bargaining agreements. We continue to collect employee feedback through regular labor-management meetings, suggestion boxes, and HR channels as a basis for optimizing working conditions and improving workplace well-being.

The Group will continue to monitor organizational scale and employee needs, and assess the timing for promoting union establishment and collective bargaining agreement signing when appropriate.

• Pan-International Group's Severance Notice Period

If the company encounters major operational changes, such as operational organization adjustments, changes in manpower demand, force majeure factors, or considers employees to be unsuitable, it must notify the employees in advance according to the notice period stipulated by the Labor Standards Act, and provide severance pay.

- Worked for more than three months but less than one year: ten days in advance
- Worked for more than one year but less than three years: 20 days in advance
- Worked for more than three years: 30 days in advance

6.2.6 Employee Satisfaction

(GRI 401、403-4)

Starting from 2024, Pan-International Industrial Corp. conducts an annual "Employee Engagement Survey" for all employees to understand their level of satisfaction with the work environment, management approach, and corporate vision. This survey consists of 31 questions covering seven major aspects (including job satisfaction, sense of mission, happiness, and stress), collecting employee feedback through questionnaires. In 2025, the survey response rate reached 88.70%, with an average employee satisfaction rate of 81.20%, indicating high levels of employee engagement and identification with the company.

According to the survey results, Pan-International Group employees showed higher satisfaction levels with job content, work environment, compensation and benefits, leadership style, colleague cooperation, communication, and work stress management measures. However, there are still some areas that need improvement. To further enhance overall employee satisfaction and workplace well-being, the company plans to complete general education training courses and increase charitable activities in 2026 to promote employees' physical and mental health.

In response to employees' suggestions and feedback, the company will optimize relevant policies and measures one by one, striving to enhance employees' work experience and sense of well-being. Pan-International Group believes that through continuous improvement and innovation, we can create a more attractive and supportive work environment where every employee can realize their self-worth and jointly promote the company's sustainable development.



6.3 Compensation and Benefits and a Healthy Workplace



Risk Management for Major Events: Key Talent Attrition

Corresponding GRI Indicators: GRI 2-21, 202-1, 201-3, 401-2, GRI 401-3

Impact Description		1. Remuneration does not meet legal standards and violates laws 2. Employees are unable to receive their rightful benefits 3. Poor remuneration or benefits diminish employee satisfaction 4. Damage to corporate image
Location		For the Group:
Policies or Commitments Established or Followed	Internal Regulations	√
	Government Regulations	√
Responsible Units		Sustainability Committee / Chairperson (Corporate Governance Unit), Human Resources Department, Human Resources Units of Each Plant
Management Actions		<ul style="list-style-type: none"> Establish Sustainability Committee: The Corporate Governance Unit regularly discusses the implementation and planning of related work (remuneration and benefits), and then reports to the Board of Directors annually. Review and improve annually
Process for Monitoring the Effectiveness of Actions		<ul style="list-style-type: none"> Sustainability Committee: For key subsidiaries, a management organization has been established with the parent company, chaired by the Chairperson who serves as the Chairperson. The organization meets regularly (quarterly) to discuss corporate governance, social care, and environmental protection. This topic is related to the implementation and planning of social care work, which is then reported to and reviewed by the Board of Directors annually. The Board of Directors supervises. Through the Sustainability Committee, develop guidelines and goals, and coordinate and integrate relevant strategies and plans of each subsidiary. Regular meetings are held to confirm and review goal achievement rates and challenge new energy-saving milestones.

Management Performance Indicators				
Indicators	2025 Achievement	Short-term Goal (2024)	Mid-term Goal (2022-2027)	Long-term Goal (2022-2050)
The salary remains above the local minimum wage. Benefits remain superior to local basic benefits.	Achieved 100% in 2025			
	Achieved 100% in 2025			
Employee Stock Ownership Plan	Execution has started in 2025.			



6.3.1 Equal and Competitive Remuneration

(GRI 2-21、401-2、201-3)

• Male-Female Compensation Ratio

Pan-International Group focuses on talent retention and development, committing to providing competitive salaries and comprehensive employee benefits. The Group's salary standards are set based on local regulations, industry trends, and local living conditions, with the principle of being superior to the minimum requirements. Salary and remuneration are not affected by gender, race, language, religion, age, party affiliation, marital status, and other conditions. In this equal and inclusive workplace, the starting salaries for women and men are the same. However, the final compensation (basic salary plus remuneration) differs based on years of service, experience, or job allowances. The salaries of the Group's employees include basic salary, meal allowance, various bonuses or allowances. Annual salary adjustments are made based on operating conditions, while bonuses are awarded based on employee performance to motivate employees and encourage talents to grow with the Company. **Additionally, the Group reviews gender pay differences annually and conducts analysis of the reasons for any abnormal or unreasonable discrepancies, making necessary adjustments to implement the principle of equal pay for equal work for men and women.**

Category	Male	Female
Average gender pay gap	1	1
Gender pay median gap	1	1
Average bonus gap	1	1
Median bonus gap	1	1

In 2025, the ratio of the highest individual annual total remuneration to the median annual total compensation of the Group (excluding the highest-compensated individual) was 5.81. In addition, the ratio of the percentage increase in the highest compensated individual's annual total compensation to the median percentage increase in average total compensation (excluding the highest compensated individual) was -5.99. The above statistics may show positive or negative fluctuations since the change in the highest remuneration is directly related to the Company's profits. (Calculation conditions: 1. Employees who have worked for less than twelve months are not included in the calculation. 2. The highest paid person is at the President level. 3. New hires during the year do not receive bonuses, resulting in a larger remuneration gap. 4. This data only applies to Taiwan.)

In 2025 Performance, the average and median salaries of non-managerial full-time employees of the Group increased by -9.28% and 0.88%, respectively, compared to 2024. Despite a slight decline in company profits and considering inflation and changes in the overall economic environment, the Group continues to strive to improve the salary levels of frontline employees to safeguard their quality of life.

- **Ratio of Entry-level Employee Salaries to Local Minimum Wage**

The Group adheres to the relevant requirements of local labor laws in its operations. According to the functions of each plant in the Company's operating system, a legal and compliant salary structure is established. In Taiwan, the standard starting salary exceeds the basic salary stipulated by the "Labor Standards Act." In other operating regions, local regulations on minimum wages are also followed. **The Group also reviews employee salary levels and takes into account local living costs, including basic living expenses such as food, clothing, and housing, to ensure that employees' basic salaries are not lower than the level required for a reasonable standard of living.** In 2025, the average monthly basic salary of entry-level employees at major operating locations was about 1-1.33 times higher than the legal minimum wage.

- **Overtime rights protection**

For the Group, in accordance with the labor laws of each operation location and internal management regulations, we regularly manage and review employees' working hours and overtime situations to prevent excessive overtime. The Company will ensure the timely payment of overtime wages through the payroll system in accordance with relevant laws and regulations, to safeguard employees' rights to overtime compensation.

▼ Ratio of Entry-level Employee Salaries to Legal Minimum Salaries at Major Operating Locations

Major Operating Location	Country	Multiple Times Above the Minimum Wage
Pan-International, Taipei (Parent Company), Taiwan-Czech Electronics	Taiwan	1.33
Dongguan Pan-International, Dongguan Guangshan	Mainland China	1.01
New Ocean, Jiangxi	Mainland China	1.00
Honghuasheng, Yantai	Mainland China	1.15
CJ Electric Systems, Wuhu	Mainland China	1.38
Chaohu Ruichang	Mainland China	1.16
Anqing Ruiyu	Mainland China	1.38
Wuhu Hezhong	Mainland China	1.38
Yibin Pan-International	Mainland China	1.00
CJ Electric Systems, Ordos	Mainland China	1.26
Huizhou Taiwan-Czech Electronics	Mainland China	1.00
PIU (USA) (Office)	United States	1.60

Note: In 2025, the local legal monthly basic salary in Taiwan was NT\$28,590. In mainland China, it was RMB 2,080 in Dongguan, RMB 1,950 in Jiangxi, RMB 2,400 in Yantai, RMB 2,170 in Wuhu, RMB 2,100 in Chaohu, RMB 2,170 in Anqing, RMB 2,170 in Wuhu Hezhong, RMB 2,200 in Yibin, RMB 2,380 in Ordos, and RMB 1,850 in Huizhou. In California, USA, the local legal was USD 17.3/hr.

• Employee Stock Ownership

In recent years, The Company has maintained stable operations and continued to promote the Employee Stock Ownership Trust plan, encouraging Employees to participate in the Company's long-term development. Execution will begin at the end of 2025, **with the participation rate exceeding 95% among employees in Taipei**, allowing employees to become Company shareholders through the stock trust mechanism, sharing in business achievements, enhancing employee cohesion and sense of identity, and promoting joint growth between the enterprise and employees.

6.3.2 Comprehensive Welfare Measures

(GRI 401-2)

• Welfare Measures

To enhance employee cohesion and improve market competitiveness, Pan-International has formulated various welfare measures for employees, such as generous performance bonus systems, insurance, marriage/funeral/childbirth allowances and various subsidies. In addition, the Group has established an Employee Welfare Committee responsible for promoting and planning various employee welfare measures; all full-time employees enjoy the above benefits. The welfare funds are supplemented monthly by the Company and employees, with funds allocated to the Employee Welfare Committee account. These funds are used for various activities or subsidies. The Committee regularly tracks the usage of the welfare funds and gathers employee feedback to ensure its proper utilization. **In addition, the Company provides employees with paid annual leave in accordance with the law and regularly tracks vacation usage through the personnel system to remind employees of their rights to take leave.**

▼ Pan-International Standard Benefits

Item	Pan-International, Taipei (Parent Company), Taiwan-Czech Electronics	Dongguan Pan-International, Dongguan Guangshan	New Ocean, Jiangxi	Honghuasheng, Yantai	CJ Electric Systems, Wuhu, Chaohu Ruichang, Anqing Ruiyu, Wuhu Hezhong, CJ Electric Systems, Ordos, Huizhou Taiwan-Czech Electronics	PIU (USA)
Insurance	<ul style="list-style-type: none"> Enroll in labor insurance and national health insurance in compliance with legal grade tables Plan group comprehensive insurance, including coverage for life insurance, accident insurance, medical insurance, cancer insurance, and other protections Overseas travel insurance (for business travelers) 	<ul style="list-style-type: none"> Enroll in social insurance and provident fund (endowment insurance, medical insurance, unemployment insurance, employment injury insurance, maternity insurance, and housing provident fund) according to local regulations 	<ul style="list-style-type: none"> Enroll in social insurance and provident fund (endowment insurance, medical insurance, unemployment insurance, employment injury insurance, maternity insurance, and housing provident fund) according to local regulations 	<ul style="list-style-type: none"> Enroll in social insurance and provident fund (endowment insurance, medical insurance, unemployment insurance, employment injury insurance, maternity insurance, and housing provident fund) according to local regulations 	<ul style="list-style-type: none"> Enroll in social insurance and provident fund (endowment insurance, medical insurance, unemployment insurance, employment injury insurance, maternity insurance, and housing provident fund) according to local regulations 	<ul style="list-style-type: none"> Enroll in labor insurance and commercial health insurance in compliance with local regulations Travel insurance (for business travelers)
Leave Benefits	<ul style="list-style-type: none"> Provide special leave in accordance with the Labor Standards Act Health check-up leave 	<ul style="list-style-type: none"> Provide holidays in accordance with local regulations 	<ul style="list-style-type: none"> Provide holidays in accordance with local regulations 	<ul style="list-style-type: none"> Provide holidays in accordance with local regulations 	<ul style="list-style-type: none"> Provide holidays in accordance with local regulations 	<ul style="list-style-type: none"> Provide holidays in accordance with local regulations

Item	Pan-International, Taipei (Parent Company), Taiwan-Czech Electronics	Dongguan Pan-International, Dongguan Guangshan	New Ocean, Jiangxi	Honghuasheng, Yantai	CJ Electric Systems, Wuhu, Chaohu Ruichang, Anqing Ruiyu, Wuhu Hezhong, CJ Electric Systems, Ordos, Huizhou Taiwan-Czech Electronics	PIU (USA)
Marriage/Funeral/Childbirth and Holiday Allowances	<ul style="list-style-type: none"> • Childbirth allowance subsidy • Child-raising allowance subsidy • Three festival bonuses • Birthday gift • Marriage and funeral allowances 	<ul style="list-style-type: none"> • Three festival gifts • Childbirth subsidy • Injury and illness condolences 	<ul style="list-style-type: none"> • Childbirth subsidy • Birthday gift • Marriage and funeral allowances • Injury and illness condolences 	<ul style="list-style-type: none"> • Childbirth subsidy • Holiday bonuses • Marriage and funeral allowances • Injury and illness condolences 	<ul style="list-style-type: none"> • Childbirth subsidy 	<ul style="list-style-type: none"> • Birthday gift • Thanksgiving bonus • Christmas bonus
Subsidies or Allowances	<ul style="list-style-type: none"> • Emergency assistance • Employee family group insurance subsidy • Education and training subsidy (self-arranged courses by employees) • Nutritional health subsidy for pregnant female employees 	<ul style="list-style-type: none"> • Health check subsidy • Hospital condolences 	<ul style="list-style-type: none"> • Health check subsidy 	<ul style="list-style-type: none"> • Health check subsidy • Travel subsidy • Hospital condolences • Assistance for employees in difficulty • Assistance for employees' immediate family members • Assistance for employees and their families in the event of disasters 	<ul style="list-style-type: none"> • High temperature allowance • Transportation allowance • Health check subsidy 	<ul style="list-style-type: none"> • Retirement pension subsidy
Benefit Activities	<ul style="list-style-type: none"> • Year-end and spring banquet events 	<ul style="list-style-type: none"> • Year-end party 	<ul style="list-style-type: none"> • Year-end party • Club activities • Employee trips 	<ul style="list-style-type: none"> • Year-end party • Club activities • Senior employee condolences 	<ul style="list-style-type: none"> • Three major festival allowances 	<ul style="list-style-type: none"> • Holiday gatherings
Others	<ul style="list-style-type: none"> • Emergency assistance 	<ul style="list-style-type: none"> • Employee Dormitories 	<ul style="list-style-type: none"> • Employee Dormitories 	<ul style="list-style-type: none"> • Employee Dormitories • Work resumption gift package • Love and harmony gifts • Holiday gifts • Plant Shuttle Buses 	<ul style="list-style-type: none"> • Employee Dormitories • Plant Shuttle Buses 	<ul style="list-style-type: none"> • Flexible Working Hours



• Retirement Benefit System

To reward employees for their long-term contributions, assist them in orderly planning for retirement, and protect the rights of retired employees. The Group's locations adopt retirement pension systems in accordance with local regulations and legally contribute to retirement pensions. When employees are about to retire, farewell parties are also held to express appreciation for their dedication and hard work. In Taiwan, for employees who adopt the old pension system, when they conform to retirement criteria and apply for retirement pensions, they are paid from the "Labor Retirement Reserve Fund Account". For those who adopt the new pension system, they are paid from the "Labor Pension Individual Account."

Location	Retirement System		Contribution Status
Pan-International, Taipei, Taiwan-Czech Electronics	Old System	Employees in Taiwan who joined on or before June 30, 2005, are entitled to retirement pension benefits under the old system, in accordance with Taiwan's Labor Standards Act and Labor Pension Act. Employees who joined on or after July 1, 2005 are entitled to retirement pension benefits under the new system.	According to the "Labor Standards Act," 6% of employees' total salary is contributed monthly to the "Labor Retirement Reserve Fund Account" at the Bank of Taiwan.
	New System		According to the "Labor Pension Act," 6% of their total salary is contributed monthly to the "Labor Pension Individual Account" at the Bureau of Labor Insurance.
Dongguan Pan-International, Dongguan Guangshan	According to the Labor Contract law, when workers reach the legal retirement age, labor contracts are terminated and they receive pension insurance benefits paid by the social insurance fund.		Enroll in social insurance according to local regulations and pay pension insurance premiums.
New Ocean, Jiangxi	According to the Labor Contract law, when workers reach the legal retirement age, labor contracts are terminated and they receive pension insurance benefits paid by the social insurance fund.		Enroll in social insurance according to local regulations and pay pension insurance premiums.
Honghuasheng, Yantai	According to the Labor Contract law, when workers reach the legal retirement age, labor contracts are terminated and they receive pension insurance benefits paid by the social insurance fund.		Enroll in social insurance according to local regulations and pay pension insurance premiums.
CJ Electric Systems, Wuhu, Chaohu Ruichang, Anqing Ruiyu, Wuhu Hezhong, CJ Electric Systems, Ordos, Huizhou Taiwan-Czech Electronics	According to the Labor Contract law, when workers reach the legal retirement age, labor contracts are terminated and they receive pension insurance benefits paid by the social insurance fund.		Enroll in social insurance according to local regulations and pay pension insurance premiums.

Location	Retirement System	Contribution Status
PIU (USA)	According to local tax regulations, employees participate in the 401(K) tax plan, contributing fixed amounts to tax-free accounts for use after retirement.	Based on each employee's preference, contributions are made to the 401(K) plan, and the Company adds an additional 30% of the employee's contribution to the plan.
Yibin Pan-International	According to the Labor Contract law, when workers reach the legal retirement age, labor contracts are terminated and they receive pension insurance benefits paid by the social insurance fund.	Enroll in social insurance according to local regulations and pay pension insurance premiums.

Note: For detailed retirement pension contribution amounts, please refer to page 70 of this year's annual report.

Note: Annual report link: https://www.panpi.com.tw/tw/investor_service/financial/reports or refer to the content announced on the Market Observation Post System of the Taiwan Stock Exchange Corporation.

6.3.3 Family-friendly Workplace

(GRI 401-3)

We are committed to creating a family-friendly environment. In addition to allowing statutory parental leave without pay, to be considerate of the demanding work of parenthood, the Group also provides **childbirth subsidies, family care leave that is superior to regulations, flexible work hours** and other mechanisms. Comfortable breastfeeding rooms equipped with refrigerators, freezers and other facilities are also set up in offices to allow female colleagues who are breastfeeding to be free from worries.

In 2025, the Group's retention rate for employees applying for parental leave was 100%, with all employees still employed twelve months after the end of their parental leave in the previous year. The reinstatement rate was 88.88%. The reason the reinstatement rate was not 100% was because some employees left due to their personal career planning factors.

▼ 2025 Parental Leave Personnel Analysis

Category	Male	Female	Total
Number of employees eligible for parental leave this year (A)	5	27	32
Number of employees applying for parental leave this year (B)	1	27	28
Number of employees due to return from parental leave this year (C)	1	19	20
Number of employees returning to work after parental leave this year (D)	1	19	20
Number of employees returning to work after parental leave in the previous year (E)	0	9	9
Number of employees still employed twelve months after returning from parental leave in the previous year (F)	0	8	8
Parental leave application rate (%) (=B/A)	20.00%	100.00%	87.50%
Reinstatement rate (%) (=D/C)	100.00%	100.00%	100.00%
Retention rate (%) (=F/E)	NA	88.88%	88.88%

Note: In mainland China, parental leave is referred to as maternity leave together with maternity leave, with varies in durations in each province, such as 180 days of maternity leave in Dongguan (must have worked for two years) (starting fifteen days before childbirth). The above parental leave data is calculated according to local regulations.

▼ 2025 Parental Leave Personnel Analysis

Country / Region	Eligibility	Maternity Leave Entitlement	Pay	Special Provisions	Legal Basis
Taiwan	Childbirth	8 weeks (56 days)	≥6 months of service: full pay; <6 months: half pay		Labor Standards Act, Art. 50; Gender Equality in Employment Act, Art. 15
	Miscarriage after 3 months	4 weeks (32 days)	Unpaid maternity leave or sick leave at half pay		
	Miscarriage at 2–3 months	1 week (7 days)	Unpaid maternity leave or sick leave at half pay		
	Miscarriage before 2 months	5 days			
China	Childbirth	98 days nationally; 128–188* days depending on locality *Beijing/Shanghai: 158 days; Tibet: up to 365 days; Guangdong: 178 days	Paid through maternity insurance; excess above the social insurance cap covered by employer	Additional leave for difficult delivery or multiple births; miscarriage: 15 days (<4 months), 42 days (≥4 months)	Special Provisions on Labor Protection for Female Employees; local Population and Family Planning Regulations
Malaysia	Childbirth or miscarriage at ≥22 weeks	98 consecutive days	Full pay by employer	At least 90 days of service within the 9 months before childbirth; employed at delivery	Employment Act 1955 (2022 Amendment)

6.3.4 Health Promotion Environment

• Occupational Health Services and Health Promotion Activities

The Group evaluates noise, chemicals, and lasers as elements that may pose major risks to employees based on the work environment and the nature of work. All operating locations of **Pan-International Group** provide employees with appropriate protective equipment to wear during different operation processes to prevent excessive exposure to harmful substances, noise, lasers and other hazards in accordance with local and national occupational safety regulations. In addition, annual physical health examinations are arranged for employees working in special work environments, and employee physical conditions are regularly tracked for early treatment. The Group also cooperates with medical clinics and institutions. If employees show symptoms related to occupational diseases, they can go to cooperating medical units for testing and treatment.

In addition, New Ocean, Jiangxi has established a safety risk grading control system, establishing one diagram, one card, and three lists for control. It conducts annual physical examinations for all employees, and provides protective equipment to minimize risks for positions with inherent hazards. Further, it performs pre-job, on-the-job, and post-job physical examinations for employees, creating employee health management files for each employee, to identify and handle problems promptly.

In terms of personal health, all operating locations of Pan-International Industrial Corp. offer full-time employees a subsidy for one general health examination every year. Additionally, the Company monitors and manages employees who receive moderate to high abnormal results in their health checks. Considering factors such as employee age, health check results from the past 3 years, and common major diseases identified by the Health Department, Pan-International

Industrial Corp. recognizes several prevalent personal health risks. These include cancer, lack of exercise, unhealthy diets, psychological stress, and other physical and mental risk factors. To address these issues, the company organizes annual Health Seminars, cancer screenings, on-site doctor consultations, and similar services. Additionally, Pan-International Industrial Corp. hosts weight loss competitions, marathons, and walking events to promote physical activity. These initiatives aim to enhance employees' knowledge of physical care and encourage them to adopt regular exercise habits for improved physical and mental well-being.

▼ 2025 Performance Health Examination

Operating Location	Pan-International, Taipei, Taiwan-Czech Electronics	Dongguan Pan-International, Dongguan Guangshan	New Ocean, Jiangxi	Honghuasheng, Yantai	CJ Electric Systems, Wuhu, Chaohu Ruichang, Anqing Ruiyu, Wuhu Hezhong	Total (persons)
Item	Health Examination	Health Examination	Health Examination	Health Examination	Health Examination	1423
Frequency	Annual	Annual	Annual	Annual	Annual	
Number of People Examined This Year	49	117	1540	1572	0*	

Note: Implementation method: Employees make appointments for annual health examinations at hospitals contracted by the Group.

Note*: Related locations for CJ Electric Systems, Wuhu: CJ Electric Systems, Wuhu, Chaohu Ruichang, Anqing Ruiyu, and Wuhu Hezhong. Health checks are currently postponed due to ongoing relocation and reorganization.

Note: PIU, Yibin Pan-International, Huizhou Taiwan-Czech Electronics, and CJ Electric Systems, Ordos are environments/warehouses with fewer than 20 people and are therefore excluded.

▼ Health Promotion Activities Held in 2025

Health Promotion Activities	Activity Description and Effectiveness	Event Highlights
March 8 Women's Day Health Consultation & Seminar	Organized a female health seminar with topics including caring for female health, enhancing health awareness, and self-protection abilities.	
Hiking and Walking	Engaged in hiking activities to connect with nature and maintain regular exercise, which helps relieve work stress and promotes interaction among colleagues, further strengthening team cohesion.	
River Patrol and Water Protection Volunteer Activity	The Organization encourages Employee participation in outdoor environmental practices. Approved through outdoor Activities, Employees are encouraged to step out of the office, increase outdoor activity, and improve health	

Health Promotion Activities	Activity Description and Effectiveness	Event Highlights
Healthcare services entering corporate activities	Popularize health, first aid, and health promotion knowledge to enhance employees' self-care abilities and workplace safety awareness.	
Retirement Dinner Gathering	Organize retirement farewell dinner gatherings to thank colleagues for their years of hard work and create a warm and positive workplace atmosphere.	
Spring Banquet Event	Hosted a spring banquet gathering to recognize outstanding employees, enhance team cohesion, and promote cross-departmental communication and collaboration.	

Health Promotion Activities	Activity Description and Effectiveness	Event Highlights
	issues caused by prolonged sitting.	
Office exercise routine	Sitting for long periods in the office can easily lead to shoulder and neck stiffness, as well as discomfort in the lower back, in order to promote the health of colleagues and relieve stress.	

Health Promotion Activities	Activity Description and Effectiveness	Event Highlights
Family day activity	Organize the annual Family day activity, inviting employees and their families to participate together, fostering emotional connections between employees and their families and creating a friendly workplace atmosphere.	

• 2025 Highlights - Obtained Fitwel 3-Star Healthy Building Certification

Pan-International, Taipei Headquarters received the Fitwel Three-Star Rating for healthy buildings in June 2025, demonstrating the Company's commitment to creating a healthy, safe, friendly, and inclusive work environment, enhancing employee well-being, and aligning with SDG3 Good Health and Well-Being and SDG11 Sustainable Cities and Communities.



6.4 Workplace Safety

Risk Management for Major Events: Occupational Health and Safety

Corresponding GRI Indicators: GRI 3-3, GRI 403 (all)

Impact Description		<ol style="list-style-type: none"> 1. Affects personnel physical health 2. Violates labor safety laws, subject to government fines or work stoppages 3. Damages company and customer image 4. Increases the risks of workplace safety
Location		The entire Group
Policies or Commitments Established or Followed	Internal Regulations	√
	Government Regulations	√
Responsible Units		Sustainability Committee / Chairperson (Corporate Governance Unit), Human Resources Department, Environmental Safety Units of Each Plant, Occupational Health and Safety Committee
Management Actions		<ul style="list-style-type: none"> ▪ Sustainability Committee: The occupational safety units of each plant in the Social Care Issue Unit regularly discuss the implementation and planning of related work, and then report the results to the Board of Directors annually. ▪ Review and improve quarterly
Process for Monitoring the Effectiveness of Actions		<ul style="list-style-type: none"> ▪ Each plant has its own occupational safety unit tailored to its needs, responsible for formulating safety-related matters suitable for the plant. ▪ Sustainability Committee: For key subsidiaries (with manufacturing sites), the Group has established a management organization chaired by the Chairperson, who serves as the Chairperson. The Committee meets regularly (quarterly) to discuss corporate governance, social care, and environmental protection.

- This topic is related to the implementation and planning of social care work, which is then reported to and reviewed by the Board of Directors annually.
- The Board of Directors oversees the Sustainability Committee, which formulates guidelines and goals, and coordinates and integrates relevant strategies and plans of each subsidiary. Regular meetings are held to confirm and review goal achievement rates and challenge new energy-saving milestones.

Management Performance Indicators

Indicators	2025 Achievement	Short-term Goal (2025)	Mid-term Goal (2022-2027)	Long-term Goal (2022-2050)
Timely improvement rate of safety hazards: 99%	Achieved 100% in 2025	100%		
Number of occupational safety incidents: 2	Zero severe incidents achieved in 2025.	100%		Recordable incidents: 4 targets not achieved, review and improvements implemented
External worker/contractor incident rate: 0	External worker/contractor incident rate of zero was achieved for 2025.			
Occupational disease rate: 0	Achieved 100% in 2025		100%	



6.4.1 Occupational Health and Safety Management

(GRI 403-1~403-2 、 403-4~403-5 、 403-7~403-8)

As a group that values employee well-being, Pan-International Group considers employee health and safety one of our top priorities. To ensure employee health and safety in the workplace, we insist on regularly evaluating workplace safety measures, occupational health management, and employee welfare measures. In addition, we also provide subsidies for employees to have annual health check-ups. We provide the best working environment and support for our employees to achieve their personal and professional goals.

• Occupational Health and Safety Management Structure and Implementation

Pan-International Taipei, US subsidiary PIU (USA) are only offices, and Dongguan Pan-International is smaller in scale. These four locations have not yet established **ISO 45001:2018** Occupational Health and Safety Management Systems but follow internally established occupational health and safety management regulations and implement them effectively. The US location has no relevant regulations and has not conducted risk assessments due to the small number of personnel and its office-only environment. The implementation includes: (1) Workplace safety measure assessment: Regularly assess workplace safety measures, including inspecting facilities, equipment, and operating procedures to ensure compliance with relevant safety standards and regulations. We also conduct risk assessments to identify areas that may pose potential risks to employee health and safety, and take appropriate measures to reduce risks. (2) Occupational health management: We value employee occupational health management and provide them with relevant support and services. This includes providing occupational health check-ups, encouraging healthy lifestyles, and providing mental health support. Our goal is to ensure employees maintain physical and mental health at work and provide the necessary resources and guidance to support their health needs.

Honghuasheng, Yantai, New Ocean, Jiangxi, and CJ Electric Systems, Wuhu have established occupational health and safety management systems based on relevant local regulations and ISO 45001:2018 occupational health and safety management system standards, adopting the PDCA cycle concept - Plan, Do, Check, Act as the management framework basis. They have set up occupational health and safety committees to identify all possible risks in the workplace, formulate management methods and control procedures, and regularly conduct internal audits to effectively prevent various accidents and protect workers' health and safety.

Note: External workers refer to all workers other than employees who perform work designated by the Group within or outside the Group's premises, such as raw material suppliers, equipment maintenance contractors, external consultants, etc.

• Scope of Occupational Health and Safety Management System

The following operating locations of the Group have established occupational health and safety management systems and passed external third-party verification. The management system standards adopted by each operating location and the number and proportion of workers covered are shown in the table.

Operating Location	Occupational Health and Safety Management System Certification Standard	Applicable Area	Scope of Workers Covered ^{Note 1}				Types of Workers Excluded
			Employees (persons)	Percentage (%) ^{Note 2}	External Workers (persons)	Percentage (%) ^{Note 3}	
New Ocean, Jiangxi	ISO45001	Whole plant	851	100%	40	100%	None
Honghuasheng, Yantai	ISO45001	Whole plant	1,306	100%	-	-	None
CJ Electric Systems, Wuhu	ISO45001	Whole plant	938	100%	-	100%	None
Dongguan Pan-International	Production Safety Law of the People's Republic of China	Whole plant	564	100%	406	100%	None

Note 1: The above table reflects the number of people covered by the occupational health and safety management system, which has undergone internal audits and external verification.

Note 2: Percentage of employees covered = **All employees must participate**

Note 3: Percentage of workers covered = **External workers of New Ocean, Jiangxi must participate; Honghuasheng, Yantai, and CJ Electric Systems, Wuhu have no external workers.**

• Occupational Health and Safety Committee

The Occupational Health and Safety Committee of New Ocean, Jiangxi is jointly formed by labor and management representatives, consisting of **46 members** in total. The committee is led by a **Senior Manager** as the Chairperson, with **23 labor representatives** accounting for **50%** of all committee members. The Occupational Health and Safety Committee of Honghuasheng, Yantai is jointly formed by labor and management representatives, consisting of 12 members in total. The committee is led by a Senior Assistant Vice President as the Chairperson, with 3 labor representatives accounting for 25% of all committee members. The Occupational Health and Safety Committee of Dongguan Pan-International is jointly formed by labor and management representatives, consisting of 9 members in total. The committee is led by the Deputy Human Resources Manager as the Chairperson, with 3 labor representatives accounting for 33% of all committee members. **The Occupational Health and Safety Committee includes labor representatives.** It is responsible for reviewing the Company's occupational health and safety management methods, assessing the effectiveness of implementing various management procedures, evaluating Occupational Health and Safety training and education plans, and analyzing occupational accident investigation reports.

A management group is formed under the Occupational Health and Safety Committee, responsible for regularly conducting risk assessments and planning and promoting occupational health and safety policies. The group also arranges annual education and trainings, occupational health services, and health promotion activities. The methods for managing occupational health and safety are published on the company website and occupational health and safety management policies are promoted. Multi-language public procedure documents are provided for foreign employees, ensuring that all employees clearly understand the Company's occupational health and safety policies.

• Worker Communication and Reporting Mechanism

The management team of New Ocean Precision Component Jiangxi has an independent reporting mechanism. Workers can anonymously provide feedback, communicate and consult on occupational health and safety related matters through dedicated lines and a dedicated mailbox ya-chu.quan@fit-foxconn.com.

When foreign employees raise communication and consultation needs, employees with foreign language abilities or commissioned translators serve as intermediaries to achieve effective two-way communication.

In addition, according to the **Occupational Safety and Health Act**, we encourage employees, suppliers, or contractors to proactively report health and safety concerns in the workplace. If there is an immediate risk, workers can stop work and move to a safe location without jeopardizing the safety of others. They should also report to the department head and occupational health and safety management unit. After receiving a report, the management group must conduct an immediate investigation, assess the likelihood and severity of the hazard, formulate handling measures, and report to the Occupational Health and Safety Committee for review. The investigation and resolution results will be announced to all workers of the Company. Employees or external workers who actively report can receive outstanding awards to encourage workers to report potential occupational health and safety risks and jointly supervise to reduce the occurrence of dangerous incidents.

Honghuasheng, Yantai's management team has established an independent reporting mechanism where workers can anonymously provide feedback, communicate, and consult on occupational health and safety-related matters through a dedicated hotline and email address (pby-ga1c@mail.foxconn.com). For foreign employees, the company also arranges employees with foreign language abilities or designated translators to serve as communication liaisons, ensuring language does not become a barrier to participation and achieving effective two-way communication.

Furthermore, according to Honghuasheng, Yantai's occupational health management system, workers can actively report or suggest improvements if they discover potential hazards in the workplace. When encountering immediate risks, workers can initiate self-protection actions according to regulations and report to supervisors and the management team. After receiving a report, the group will quickly conduct an on-site assessment, develop corresponding handling measures, and submit them to the Occupational Health and Safety Committee. The handling results will also be disclosed to all personnel. The company provides positive rewards and recognition to workers who actively participate in reporting and improvement initiatives.

• Occupational Health and Safety Risk Assessment

Pan-International Industrial Corp.'s subsidiary, New Ocean, Jiangxi, and Honghuasheng, Yantai have developed a hazard identification and risk assessment management document in accordance with local occupational health and safety regulations. This document is executed by the occupational health and safety management unit under the Occupational Health and Safety Committee. In 2025, professional training on hazard identification and assessment was conducted for the occupational health and safety management unit, and members were encouraged to obtain external relevant licenses.

The occupational health and safety management unit conducts an annual review of the work areas at each operating location, as well as those of upstream and downstream suppliers. They classify these areas into four levels of high-risk, medium-high-risk, medium-risk, and low-risk based on the severity of danger, likelihood of occurrence, and existing protective facilities. They assess the possible types of major occupational accidents or occupational diseases, and set up risk reduction control measures for medium- and high-risk items (no high-risk items were identified after assessment). External personnel are regularly assigned to audit the effectiveness of control measures. To ensure the effectiveness of implementation, New Ocean compares the external audit results with the original goals. External audit personnel, who have received professional training in hazard identification and risk assessment and obtained relevant certifications at the local site, conduct the audits. They hold regular meetings to review deficiencies and track effectiveness, thereby formulating subsequent improvement directions.

In addition to routine assessments, New Ocean Precision Component conducts additional risk assessments for such non-routine events, such as major changes to the equipment or operating procedures, serious occupational accidents, or major complaints from workers. These assessments involve revising the original risk level judgments and preventive measures to ensure a prompt response and to prevent future incidents.

▼ Risk Levels of Operating Locations

Operating Location	Location Risk Level	Number of Audits	Number of Audits with Major Violations
New Ocean, Jiangxi	Low	6 times	0 times
Honghuasheng, Yantai	Medium	2 times	0 times
Dongguan Pan-International	Very Low Risk Level	0 times	0 times

▼ Risk Level Classification and Corresponding Management Mechanisms

Risk Level	Management Mechanism
High	Establish operating control procedures and supervise measurement requirements, review the effectiveness of control and supervision every six months, and list them as key inspection and improvement items for supervisors.
Medium-high	Establish operating control procedures and supervise measurement requirements, and review the effectiveness of control and supervision annually.
Medium	Conditionally accept, with appropriate procedures, controls and safety protection in place, and establish control measures as needed.
Low	Accept current status, no measures need to be taken.

▼ Pan-International Group's High-risk Items in the Workplace and Control Measures

Operating Location	Risk Item	Hazard Type	Control measures
New Ocean, Jiangxi	No High-Risk Items	No High-Risk Items	No High-Risk Items
Honghuasheng, Yantai	Noise	Hearing Loss	Provide Earplugs
Honghuasheng, Yantai	Hazardous Chemicals	Burns, Harmful Gas Inhalation	Protective Clothing, Ventilation System
Dongguan Pan-International	Electrical operations	Burns	Wear safety protective equipment
Dongguan Pan-International	Forklift driving operations	Injury to people or objects caused by improper operation.	Forklifts undergo inspection once every two years / Operators are certified.

• Occupational Health and Safety Education and Training

Occupational health and safety education and training and awareness campaigns are the foundation for enhancing the health and safety awareness of employees and contractors. All employees of the Group must receive general occupational safety education and training every year, with additional training programs tailored to the specific nature of each site to enhance employee safety awareness and prevent accidents. In 2025, Occupational Health and Safety training trained a total of 54,160 participants, accumulating 72,807 hours.

Category	Course Content	Trainees and Total Training Hours/Participants				
		Pan-International, Taipei, Taiwan-Czech Electronics	Dongguan Pan-International, Dongguan Guangshan	New Ocean, Jiangxi	Honghuasheng, Yantai	CJ Electric Systems, Wuhu and related locations
General training, work-related hazard, dangerous activities, dangerous situation training	General occupational safety education and training, including regulatory overview, occupational health and safety concepts and work rules, standard operating procedures, emergency incident response handling, fire safety and first aid knowledge, etc.	78 hr 78 Participants	14837 hr 27345 Participants	378 hr 189 Participants	43022 hr 21468 Participants	14492 hr 5080 Participants
	Occupational accident and occupational disease prevention, such as workplace hazards and protection, etc.					
	Education and training on high-risk activity operating procedure, such as electrical fire prevention and mechanical safety training, confined space safety training, forklift safe driving, special facility safety management qualification and operation certificate, etc.					
	Emergency response training for dangerous situations, such as fire drills, earthquake drills, etc.					

Note*: Related locations for CJ Electric Systems, Wuhu, including CJ Electric Systems, Wuhu, Chaohu Ruichang, Anqing Ruiyu, and Wuhu Hezhong.

- ▼ The 2025 Cardiopulmonary Resuscitation (CPR + AED) and Foreign Body Airway Obstruction Management trainings are held at Pan-International, Taipei, and Dongguan Pan-International: Arrange for employees to participate in emergency rescue skills training, covering cardiopulmonary resuscitation, AED use, and foreign body airway obstruction first aid to enhance workplace emergency response capabilities.



• Supplier Occupational Health and Safety Audit

In addition to requiring all operational sites within the Pan-International Group to strictly comply with local occupational health and safety regulations, Pan-International also actively extends occupational safety and health concepts to the supply chain. Through systematic management mechanisms, we work with partners to ensure that they implement workplace safety and health.

The Group has established a Supplier Code of Conduct that clearly stipulates the occupational safety and health principles that suppliers should follow. This includes workplace safety, hazard prevention, health management, emergency response, and educational training. All suppliers are required to commit to full compliance. For key suppliers, the Group conducts annual audits at each plant site, focusing on examining whether they comply with the Group's occupational health and safety regulations. These audits also investigate occupational injuries and occupational diseases reported during the year to evaluate the effectiveness of suppliers' safety management and identify potential deficiencies.

If non-major violations are found during audits, the Group will propose specific improvement items and recommended measures, and give suppliers a maximum of three months to improve. After the improvement period expires, a re-audit will be conducted to confirm that no significant occupational safety risks remain in the workplace. All key suppliers included in the audit scope this year have passed the Group's occupational safety and health review.

To enhance the overall occupational safety and health management capabilities of the supply chain, the Group also regularly organizes educational training and experience sharing activities, covering both new and existing suppliers, with content including:

- Briefing sessions on the Group's occupational safety and health regulations
- General health and safety training courses
- Emergency response drills at high-risk contractor operation sites
- Sharing practical experience in workplace safety management

Through the above measures, Pan-International Group works in collaboration with upstream and downstream supply chain partners to build a safe, healthy, and sustainable operating environment, fulfill corporate responsibilities to ensure labor rights and occupational health and safety, and strengthen the risk management capabilities and sustainable resilience of the entire supply chain.

▼ Occupational Health and Safety Risk Assessment

Location	Whether Occupational Health and Safety Risk Assessment Has Been Conducted	Assessment of High-Risk Occupational Health and Safety Items and Response Measures
Pan-International, Taipei, Taiwan-Czech Electronics	No High-Risk Items	No High-Risk Items
Dongguan Pan-International, Dongguan Guangshan	Occupational health and safety risk assessment has been conducted	No High-Risk Items
New Ocean, Jiangxi	Occupational health and safety risk assessment has been conducted	No High-Risk Items
Honghuasheng, Yantai	Occupational health and safety risk assessment has been conducted	No High-Risk Items
CJ Electric Systems, Wuhu, Chaohu Ruichang, Anqing Ruiyu, Wuhu Hezhong	Occupational health and safety risk assessment has been conducted	No High-Risk Items
PIU (USA), Huizhou Taiwan-Czech Electronics, CJ Electric Systems, Ordos, Yibin Pan-International (Office/Warehouse)	No High-Risk Items	No High-Risk Items

6.4.2 Occupational Injuries and Occupational Diseases

(GRI 403-2、403-9、403-10)



Pan-International Group Occupational Safety and Health Management — Implementing SDG Sustainability Goals

• Accident investigation process (corresponding to SDG 3, SDG 8)

Pan-International Group has established standard occupational health and safety incident reporting procedures. When an incident occurs, the injured person, workplace supervisor, or other personnel present should respond immediately according to the health and safety management process. On-site personnel should promptly report to the occupational accident reporting system under the **Occupational Health and Safety Committee**, providing details such as nature of the incident, identity of injured personnel, incident location, incident cause, and the extent of the injuries. Upon receiving the report, the **Occupational Health and Safety Committee** will classify the incident based on its severity level and simultaneously notify the human resources unit, **Occupational Health and Safety Committee**, or medical institution. They will jointly investigate whether there were any deficiencies or abnormalities in the work environment, personnel operation, and standard operating procedures at the time of the incident. Once the cause of the accident is clarified, the **Occupational Health and Safety Committee** must report the accident investigation results and improvement plan to the head of the department where the accident occurred and the Occupational Health and Safety Committee. They will jointly decide on measures to improve the work environment or standard procedures and will announce the post-investigation handling and subsequent improvement results to all employees and suppliers. Within three months of the accident, training and promotion of control strategies will be strengthened.

• Near-miss incident management (corresponding to SDG 3)

A total of 2 near-miss incidents occurred in 2025. Fortunately, due to timely response, none were caused in terms of casualties or property loss. Analysis has been conducted for the two incidents, and the standard operating procedures and Management Mechanism for on-site personnel have been strengthened to prevent actual disasters in the future.

▼ Near-miss incident records

Location	Date of Occurrence	Injury Conditions	Incident	Improvement Measures
Honghuasheng, Yantai	2025/5/11	None	When the Plating Department employees were placing boards on the temporary storage rack at the South Gate 2, the locking device loosened and shook, causing the upper L-rack to fall.	1. Conduct training and education on false alarm incidents for all employees to enhance their safety awareness. 2. Require employees to confirm whether the temporary storage rack locks, drum clasps, etc. are functioning properly before placing boards, and only proceed after confirmation. 3. Conduct training and education for all employees on the use of hydraulic vehicles and precautions for board assembly, with practical exercises to enhance employee safety awareness and eliminate non-compliant operations. 4. If any non-standard actions are found during the employees' board-punching process, correct them promptly.

Location	Date of Occurrence	Injury Conditions	Incident	Improvement Measures
Honghuasheng, Yantai	2025/9/15	None	Around 2 a.m., Operator Guo from A2 Lamination was operating a material cart in the press area. While loading the cart, he slipped and accidentally bumped his right calf, causing the skin to become red, which subsided after applying ice.	Promotion: 1. Using a phone or being distracted while working, driving, or walking can easily lead to safety incidents. 2. Focus to Avoid Risks: When attention is distracted, sudden dangers cannot be avoided in time. 3. While walking down stairs or during the walking process, activities such as looking at a phone or making calls may cause collisions or falls. 4. Recharge during night shifts: Colleagues on night duty must ensure they get sufficient rest. If you notice a coworker is fatigued or dozing off during work, please immediately "dissuade and remind" each other to jointly ensure workplace safety.

• Occupational accident records and performance (corresponding to SDG 3, SDG 8)

Occupational Accident Records

Location	Category	Hazard Factor Classification ※	Number of Days Lost [※]	Injury Conditions	Incident	Improvement Measures
Dongguan Pan-International	Recordable Accidents	Physical hazards	93	Inappropriate Action: Sprain	While working on the first floor workshop, the employee injured their right shoulder by pulling on copper wire improperly with one hand.	Conduct weekly workplace injury safety education and training, and distribute gloves to prevent slipping and dropping.
CJ Electric Systems, Wuhu	Recordable Accidents	Physical hazards	0	Caught, entangled	The new material component was too small in volume, causing the fingertip to be pinched during equipment operation, resulting in a minor superficial injury.	Initiate safety promotion for small materials, strengthen employee safety education, and enhance employee safety awareness.
CJ Electric Systems, Wuhu	Recordable Accidents	Physical hazards	81	Fall	Knee sprain from stepping down from the spare inspection platform.	Reserve sufficient operational space, prohibit employees from working at heights on equipment, and strengthen safety operation training for employees to enhance their risk awareness.
Chaohu Ruichang	Recordable Accidents	Physical hazards	127	Inappropriate Action: Fall	Warehouse employees violated operational procedures and accidentally fell while retrieving items.	Strengthen employee safety education and enhance employee safety awareness.

- ※ The Group's occupational accidents are categorized by hazard factor types into: Physical hazards, chemical hazards, biological hazards, ergonomic hazards, psychosocial hazards.
- ※ Number of days lost (due to injury): Should be recorded according to the total number of lost days after the injury, excluding the day of the injury and the day of return to work. But should include Sundays, holidays, or days when the business unit is not in operation, and after resuming work, the additional days of full incapacity caused by the injury.

▼ Employee Occupational Injury Rate Statistics Table

Location	Total Working Hours (hours)			Number of High-Consequence Work-Related Injury (Times) Note 2			High-Consequence Work-Related Injury Rate Note 3			Number of Recordable Accidents (Times) Note 4			Recordable Accident Rate Note 5		
	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025	2023	2024	2025
Pan-International, Taipei (Parent Company) Note 7	135,548.00	108,408.00	118,999.50	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
Dongguan Pan-International	1,104,984.00	1,132,869.50	1,114,484.00	0	0	0	0.00	0.00	0.00	0	2	1	0.00	1.77	0.90
New Ocean, Jiangxi	3,460,040.00	2,880,683.50	2,392,720.00	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
Honghuasheng, Yantai	2,929,158.00	4,946,313.75	2,669,609.48	0	0	0	0.00	0.00	0.00	0	0	0	0.00	0.00	0.00
CJ Electric Systems, Wuhu	5,553,016.00	3,693,764.20	2,803,883.65	1	0	0	0.18	0.00	0.00	1	0	2	0.18	0.00	0.71
PIU (USA) Note 7	Merged into parent company	11,053.00	11,107.50	-	0	0	-	-	0.00	-	0	0	-	-	0.00
Chaohu Ruichang	-	-	758,776.90	-	-	0	-	-	0.00	-	-	1	-	-	1.32
Anqing Ruiyu	-	-	456,890.43	-	-	0	-	-	0.00	-	-	0	-	-	0.00
Wuhu Hezhong	-	-	161,977.00	-	-	0	-	-	0.00	-	-	0	-	-	0.00
Yibin Pan-International	-	-	25,916.25	-	-	0	-	-	0.00	-	-	0	-	-	0.00
Taiwan-Czech Electronics	-	-	5,602.00	-	-	0	-	-	0.00	-	-	0	-	-	0.00
Huizhou Taiwan-Czech Electronics	-	-	5,904.00	-	-	0	-	-	0.00	-	-	0	-	-	0.00
Dongguan Guangshan	-	-	15,156.00	-	-	0	-	-	0.00	-	-	0	-	-	0.00
CJ Electric Systems, Ordos	-	-	14,406.00	-	-	0	-	-	0.00	-	-	0	-	-	0.00
Total	13,182,746.00	12,773,091.95	10,555,432.70	1	0	0	0.08	0.00	0.00	1	2	4	0.08	0.16	0.38

Note 1: No occupational injury fatalities occurred in the past three years. Occupational injury fatality rate = Number of occupational injury fatalities ÷ Total working hours × 1,000,000.

Note 2: high-consequence work-related injuries refer to occupational injuries that cause employees to be unable or difficult to recover to their pre-injury health status within six months, excluding fatalities.

Note 3: high-consequence work-related injury rate = Number of high-consequence work-related injuries ÷ Total working hours × 1,000,000.

Note 4: Number of recordable accidents refers to all occupational injury incidents that occurred that year, including the number of high-consequence work-related injuries and occupational injury fatalities.

Note 5: Recordable accident rate = Number of recordable occupational injuries ÷ Total working hours × 1,000,000.

Note 6: Occupational disease rate = Number of occupational diseases ÷ Total working hours × 1,000,000.

Note 7: In 2023, the total working hours (hours) for the Parent Company in Taipei includes PIU(USA). Starting from 2024, these two will be separated.

Note 8: In 2025, the reporting boundary newly includes Chaohu Ruichang, Anqing Ruiyu, Wuhu Hezhong, Yibin Pan-International, Taiwan-Czech Electronics, Huizhou Taiwan-Czech Electronics, Dongguan Guangshan, and CJ Electric Systems, Ordos.

The severe occupational injury rate decreased to 0 this year, but the recordable incident rate increased to 0.38

- In 2025, Pan-International Group experienced **4 occupational accidents and 2 near-miss incidents**. All 4 occupational accidents were **recordable incidents**. The recordable occupational accident rate for this year is **0.38**, which shows a **slight increase compared to 2023 and 2024** (which were 0.08 and 0.16 respectively). Therefore, the committee re-evaluated management deficiencies and intensified promotion and organized Training and Education to enhance the safety of the workplace and employees' safety awareness.
- **Zero severe incidents and zero fatal incidents** for the year.
- **The severe occupational injury rate has decreased to 0 this year**, showing significant improvement compared to 2023 and 2024 (which were 0.08, 0), **achieving the goal of zero severe occupational injuries**.
- Hazard factor types: **Physical hazard incident rate was 0.38**, other categories: Chemical hazards, biological hazards, ergonomic hazards, and psychosocial hazards **incident rates were 0**.
- **Four** recordable incidents occurred at Dongguan Pan-International (1), CJ Electric Systems, Wuhu (2), Chaohu Ruichang (1); **two** near-miss incidents occurred at Honghuasheng, Yantai.

Description of the Change in Accident Rate for 2025:

Regarding the description of the occupational accident rate increasing from 0.16% to 0.38% in 2025, the Group provides a detailed explanation from three aspects: "Organization Boundary," "Nature of Accidents," and "Subsequent Improvements."

- **"Organization Boundary": The organization boundary has significantly expanded (the main reason for the data increase)**

The core reason for the increase in the occupational accident rate this year is that the Group has implemented comprehensive sustainable governance, significantly expanding the Organization's Boundary for the report.

- ✓ Last year (2024): The statistical scope covered only the Parent Company and 5 major subsidiaries.
- ✓ This year (2025): To fully disclose the Group's ESG performance, the scope has been significantly expanded to include the Parent Company and 14 subsidiaries. Due to the increased baseline of newly included manufacturing locations, diverse operational types, and the fact that various factories are in the early stages of integrating environmental, safety, and health cultures, the overall statistical ratio for the Group has risen.

• **Nature of Accident: All accidents are classified as "Recordable Accidents," with none being major severe injuries or fatalities.**

After a comprehensive assessment by the Occupational Health and Safety Committee, the occupational accident cases that occurred this year are all classified as **non-severe "Recordable Accidents"** (such as scratches during operations, superficial fingertip injuries, sprains while walking, etc.), with **absolutely no major occupational accidents causing permanent disability, impairment, or death**. Although the total number of lost days has accumulated due to cases following medical advice to recuperate (as some cases are counted across Year boundaries), the overall severity of injuries remains within a controllable Scope.

• **"Subsequent Improvement": Substantial root cause analysis and immediate improvement measures.**

For each occupational accident case, the Group adheres to the "zero accidents" principle in its management. For this Year's cases (primarily focused on new production line tests, warehouse operational violations, and falls due to distraction), each plant convened review meetings immediately after the incidents occurred and implemented the following specific improvements:

- ✓ **Hardware Optimization and Protection:** Replan the operational space for spare inspection stations and other equipment, distribute anti-slip labor protection gloves comprehensively, and strictly prohibit unauthorized high-place operations.
- ✓ **All units Advocacy and Behavior Correction:** For Plant "distraction hazards" (such as walking while looking at a phone, being inattentive on stairs), conduct comprehensive behavior guidelines advocacy.
- ✓ **Night Shift Fatigue Management:** Strengthen the work-life balance support mechanism for night shift colleagues and promote the proactive "remind and timely dissuade" mutual management of mental states among on-site partners.

Future Commitment to Improvement: For the Group, Subsidiaries newly included in the Boundary have been incorporated into Occupational Health and Safety Management Systems. The headquarters will supervise the improvement progress of each plant, proactively reducing the near-miss incidents and the recordable accident rate, aiming to steadily decrease the occupational accident rate in the next year.

• Occupational diseases (corresponding to SDG 3)

The occupational disease incidence rate has been 0 for the past three years.

▼ Employee Occupational Disease Statistics Table

Location	Number of Occupational Diseases (cases)			Occupational Disease Rate Note 6			Location	Number of Occupational Diseases (cases)			Occupational Disease Rate Note 6		
	2023	2024	2025	2023	2024	2025		2023	2024	2025	2023	2024	2025
Pan-International, Taipei (Parent Company) ^{Note 7}	0	0	0	0	0	0	Anqing Ruiyu	0	0	0	0	0	0
Dongguan Pan-International	0	0	0	0	0	0	Wuhu Hezhong	0	0	0	0	0	0
New Ocean, Jiangxi	0	0	0	0	0	0	Yibin Pan-International	0	0	0	0	0	0
Honghuasheng, Yantai	0	0	0	0	0	0	Taiwan-Czech Electronics	0	0	0	0	0	0
CJ Electric Systems, Wuhu	0	0	0	0	0	0	Huizhou Taiwan-Czech Electronics	0	0	0	0	0	0
PIU (USA) ^{Note 7}	0	0	0	0	0	0	Dongguan Guangshan	0	0	0	0	0	0
Chaohu Ruichang	0	0	0	0	0	0	CJ Electric Systems, Ordos	0	0	0	0	0	0
Total	0	0	0	0	0	0							

• External Worker/Contractor Safety Performance (Corresponding to SDG 8, SDG 17)

External worker/contractor incident rate: Zero incidents for the past 3 years from 2023-2025

Due to recent supplier management efforts, the Group's external workers/contractors maintained a zero recordable incident rate in both 2023 and 2025. Pan-International Group will continue to strengthen promotion and training for suppliers, with the goal of maintaining a zero recordable accident rate for external workers/contractors each year.

External worker/contractor occupational injury and occupational disease rates: Zero occupational injuries and occupational diseases for the past 3 years

The number of recordable occupational injuries and occupational diseases for the Group's external workers/contractors was 0.

- **Fire Safety Management and Performance**

For the Group, each Operating Location continues to implement fire safety management, regularly conducting fire equipment inspections, fire risk patrols, evacuation drills, and employee fire safety training to enhance all employees' disaster awareness and emergency response capabilities. In the 2025 Year, no major fire incidents occurred at any Operating Location of the Group.

- **Occupational Safety Indicators and Goals**

Pan-International Group continues to optimize workplace safety management and is committed to building a safer work environment. **We will continue to progress toward the goal of achieving zero recordable incident rate and zero severe occupational injury rate by 2025**, taking concrete actions to fulfill our corporate commitment to employee health and well-being, and **implementing SDG 3 Good Health and Well-being and SDG 8 Decent Work and Economic Growth**.

In addition, continue to ensure a safe and healthy working environment for external workers during operations through supplier training, safety controls, and supplier audits. In the future, we will also strengthen supplier partnership mechanisms through promotion and training, extending our safety culture outward. **The goal is to maintain zero recordable incident, occupational injury, and occupational disease rates for external workers each year. Achieve "SDG 17 Partnerships for the Goals"**.