



Nan Pao Group

Human Rights Policy

Nan Pao is committed to creating a harmonious working environment and steadfastly adheres to labor regulations in the jurisdictions of its global operational sites. We wholeheartedly embrace and support the principles of human rights protection as delineated in the United Nations Universal Declaration of Human Rights, the United Nations Global Compact, and the International Labor Organization conventions. Our commitment is to ensure that all individuals are treated fairly and with dignity, providing them with a high-quality working environment that prioritizes occupational safety and physical and mental well-being.

Scope of Application: This policy extends to encompass the company itself, its domestic and international subsidiaries, joint ventures, suppliers, collaborative partners, and other affiliated corporate entities with substantial control capability. We implement the following measures:

- 1. Respect for Workplace Human Rights:** We uphold workplace diversity and strictly prohibit differential treatment based on race, class, language, religion, political inclination, birthplace, gender, sexual orientation, age, marital status, disabilities, blood type, or any other characteristic. We condemn any violations of human rights, such as forced labor, child labor, and human trafficking.
- 2. Equitable Compensation and Benefits Design:** We ensure that all compensation and benefits comply with applicable local wage laws and meet living wage standards in each region so employees' basic needs are covered. We safeguard statutory employee rights, including overtime pay, bonus payments, and leave entitlements such as statutory holidays, paid annual leave, marriage leave, bereavement leave, maternity leave, paternity leave, and parental leave. In addition, we implement a gender pay equity policy to ensure equal remuneration for work of equal value, regardless of gender.

3. Working Hours: Employees' working hours shall not exceed the maximum prescribed by local laws, or 60 hours per week, and employees shall have at least one day off in every seven-day period. We monitor working hours through its HR management system to minimize overtime.

4. Establishment of Safe, Healthy, and Happy Workplace: We collaborate to minimize workplace safety and health risks, promoting employee physical and mental well-being and achieving a balance between work and personal life.

5. Zero Tolerance for Harassment, Discrimination, and Bullying: We unequivocally denounce any form of workplace violence, including harassment, discrimination, and bullying.

6. Respect for Freedom of Association and Collective Bargaining: We respect freedom of association and the right to collective bargaining, maintain open communication channels, and hold regular labor and management meetings to foster harmonious relations. In the event of large-scale layoffs, we provide at least 30 days' advance notice in accordance with applicable laws and engage in consultation and communication.

Reporting Mechanism and Mitigation Measures: Regular human rights risk assessments are conducted to identify potential risks within operational activities. Mitigation and remedial actions are developed accordingly. An official reporting channel is established for all stakeholders (employees, other interested parties, suppliers, and contractors) to report any instances of noncompliance with laws. Any concern related to potential violations of laws or contraventions of the values outlined in this "Human Rights Policy" should be immediately communicated to Nan Pao's HR Department.

Chairman Wu cheng-Hsiem

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