

## GCSTIMES Labor and Human Rights Policy

V1.2 | Effective December 2025

### **Objective**

GCSTIMES is committed to promoting sustainable development, safeguarding employees' fundamental rights, providing a safe, healthy, and fair working environment, and fostering employees' professional growth and personal development while fulfilling corporate social responsibility in its operations. This Labor and Human Rights Policy (hereinafter referred to as the "Policy") aims to define the company's strategic objectives, specific measures, and responsibilities in labor and human rights management, ensuring that while achieving sustainable development, we also uphold employees' dignity and rights, driving shared prosperity between the company and society.

We will continuously review this Policy and reserve the right to add or modify requirements at any time.

### **Scope**

This Policy applies to all departments and employees of the company and covers all labor-related activities conducted both internally and externally.

## Responsibilities and Authorities

*Sustainability Department & Global Administrative Center:* Responsible for formulating, supervising, and evaluating the implementation of this Policy and reporting progress to management.

*Department Heads:* Responsible for implementing labor and human rights measures within their respective departments to ensure compliance.

*Employees:* Expected to actively participate in and comply with the company's labor and human rights policies, provide suggestions for improvement, and cooperate with related initiatives.

## **1. Management Content**

### **1.1 Employee Health and Safety**

Providing a safe and healthy work environment, reducing occupational health risks, and continuously improving the health and safety management system.

#### **Occupational Health Management**

- Establish health records for each employee based on job-related risks, documenting health conditions and occupational exposures.
- Conduct annual health check-ups, provide health management services, and offer comprehensive medical insurance.
- Offer mental health support services, including psychological counseling and stress management training.

## **Workplace Safety Assurance**

- Provide standard-compliant safety protective equipment and free personal protective gear.
- Equip workplaces with ergonomic facilities to reduce occupational injury risks.
- Conduct at least two safety training sessions and emergency drills annually to enhance safety awareness and emergency preparedness, supported by a comprehensive emergency response plan.

## **1.2 Working Conditions**

Maintaining a fair compensation and benefits system, ensuring compliance with work-hour regulations, and fostering harmonious labor relations.

- Strictly enforce legal work-hour regulations, ensuring employees have at least one day of rest per week.
- Regularly assess industry salary standards to ensure competitive compensation and adjust salaries reasonably based on performance.
- Provide comprehensive benefits, including health insurance, paid annual leave, holiday benefits, and employee activities.
- Establish a scientific and fair remuneration system, including base salary, performance bonuses, and year-end bonuses, to incentivize employee creativity while ensuring transparency and fairness.

## **1.3 Prohibition of Child Labor and Forced Labor**

Strictly prohibiting the employment of child labor and any form of forced labor.

### **Recruitment Management**

- Clearly state in job postings and recruitment processes that GCSTIMES prohibits child labor and forced labor.
- Verify the age and background of all applicants to ensure compliance with legal requirements.

### **Freedom of Work Assurance**

- Employees have the right to choose their work freely, and no one shall be forced to work overtime beyond legal limits.
- Ensure that all overtime is voluntary and legally compensated with either overtime pay or equivalent rest periods.

### **Monitoring Mechanisms**

- Conduct at least two internal audits annually to ensure no child labor or forced labor incidents occur.
- Establish an independent whistleblowing channel, encouraging employees and external parties to report violations with a commitment to protecting whistleblowers from retaliation.

## **1.4 Labor Relations**

- Respecting employees' right to information and participation while encouraging the development of harmonious labor relations.
- Establish a labor dispute resolution mechanism to ensure all complaints are handled fairly, justly, and transparently.
- Implement an employee representative system, encouraging workers to voice concerns through unions or representative bodies, with at least one quarterly meeting.
- Conduct regular employee satisfaction surveys to enhance communication mechanisms and improve the work environment.

## **1.5 Prohibition of Discrimination and Harassment**

Strictly prohibiting any form of discrimination or harassment, fostering an inclusive, diverse, and equitable workplace.

### **Fair Recruitment and Promotion**

- Ensure that recruitment, promotion, and compensation decisions are not influenced by gender, age, race, religion, or other discriminatory factors.
- Conduct annual anti-discrimination and anti-harassment training for all employees to raise awareness and promote a culture of respect.

### **Complaints and Protection**

- Establish a confidential and effective reporting and investigation mechanism to ensure all complaints are handled fairly.

- Protect whistleblowers from retaliation and maintain a fair and just work environment.

## **1.6 Career Development**

Fostering mutual growth by providing diverse training and advancement opportunities to meet different career development needs.

- Implement personalized career development plans, offering systematic training programs, career paths, and mentorship programs.
- Apply a performance management system with quarterly evaluations to guide career development plans.
- Prioritize internal promotions, encouraging internal talent growth and providing clear advancement opportunities when vacancies arise.

## **1.7 Living Wage**

- Ensuring that all employees receive a living wage in accordance with the WageIndicator Living Wage standard.
- Establish a dedicated emergency fund to guarantee the disbursement of living wages during economic downturns.

## **2. Management Goals**

### **2.1 Employee Health & Safety**

By 2028, compared to 2023:

Reduce accident rate by 20%;

100% training coverage.

### **2.2 Working Conditions**

By 2028, compared to 2023:

Increase average salary by 10%

100% social security coverage

### **2.3 Child & Forced Labor**

By 2028, compared to 2023:

100% accuracy in employee identity verification

2 audits per year

### **2.4 Labor Relations**

By 2028, compared to 2023:

100% collective agreement coverage

### **2.5 Non-Discrimination & Harassment**

By 2028:

≥95% employee knowledge test pass rate

### **2.6 Career Development**

By 2028:

≥90% training coverage

10% increase in training time

## **Responsibilities & Obligations**

This Policy is implemented by the Sustainability Department and Global Administrative Center, which submit an annual progress report to the General Manager' s Office. The General Manager' s Office is responsible for overseeing the execution of the Policy and making adjustments as necessary to ensure objectives are met.

## **Supplementary Provisions**

This Policy is effective from December 23, 2025, with the next update scheduled for December 24, 2026. Any violations or failure to comply with this Policy will result in appropriate measures being taken.