

Statement of Commitment to Labor Practices Policy

Wiwynn Corporation is committed to respecting and ensuring the labor rights of all employees. In line with the *Universal Declaration of Human Rights*, the *United Nations Guiding Principles on Business and Human Rights (UNGPs)*, and the International Labour Organization (ILO) *Declaration on Fundamental Principles and Rights at Work*, we have established the following commitments to labor practices. These commitments apply to all of the company's enterprises and organizations in their direct business operations, products, and services. We further seek to expand our influence to encourage stakeholders across the value chain, including employees, customers, suppliers, partners, and joint ventures.

I. Commitment to Labor Rights

We explicitly commit to upholding the following core labor rights principles, which are also embedded in our Human Rights Policy:

- Respect for freedom of association and the right to collective consultation.
- Prohibition of all forms of forced labor.
- Prohibition of child labor.
- Prohibition of any form of workplace discrimination.

II. Safeguarding Labor Conditions

To further embody the spirit of respecting labor rights, our policies also cover the following aspects:

- **Fair and localized compensation design:** We are committed to providing reasonable and competitive wage levels, taking into account local living costs, price levels, and market wage trends, to ensure employees and their families can maintain essential living needs. The determination of base salary is aligned with the concept of a living wage, which excludes overtime pay and bonuses, and is intended to reflect whether compensation during normal working hours is sufficient to cover daily expenses. The company regularly reviews and adjusts its compensation policies in accordance with regional economic conditions and relevant regulations to maintain fairness, reasonableness, and market attractiveness.
- **Working hours control and avoidance of excessive overtime:** We establish daily and weekly maximum working hours in compliance with local laws and internal standards to prevent excessive overtime, and reasonably allocate

workloads through scheduling and workforce planning.

- **Equal pay for equal work regardless of gender:** Male and female employees are subject to the same pay system without gender-based differences, and the company is committed to eliminating the gender pay gap.
- **Entitlement to paid annual leave:** We provide paid annual leave that meets or exceeds the requirements of local laws, ensuring employees retain full pay and social security entitlements during their leave.
- **Advance notice period for significant workforce adjustments:** In the event of major workforce changes (such as organizational restructuring or layoffs), the company will provide a reasonable notice period and communication procedures in accordance with relevant laws, to assist employees in making sufficient preparation.