

Employee Relationship

Mar. 31, 2026

1. Employee Benefit, Education, and Training

1.1 The Company is committed to employee welfare. Apart from the legally required employee welfare committee that oversees employee welfare affairs, employees enjoy subsidies for trip; bonuses and gifts on birthdays and holidays; and subsidies for weddings, funerals, childbirth and hospitalization. In addition, employees receive educational grants for their children, a commemorative ring upon retirement, and emergency subsidies.

1.2 We distribute an annual year-end bonus along with company-wide and individual performance bonuses. Annual pay raises are determined by industry indicators. In 2025, employees received an average pay hike of 3.5%

1.3 Our leave policy complies with the Labor Standards Act and employees are encouraged to take their paid leave days.

1.4 Employee Education and Training

1.4.1 All Company departments allocate funds for continuing education and training every year. We hold periodic internal training programs and encourage enrollment in external practical training courses and programs. These programs help to improve both the technical skills and competitiveness of our employees.

1.4.2 In 2025, employees of the consolidated company attended 3,047 hours of internal training and 619 hours of external training. Employees received certification in transportation of dangerous goods, occupational safety and health management, first aid, and electronic navigation charts.

1.4.3 All crew members serving on our ships are required to hold either seafarer certification or a certificate of competency (management-, operational-, or assistant-level) issued by the government of the flag state. Periodic retraining is also required, as is practical training and participation in electronic navigation chart, marine radio operation, emergency first aid, sea survival, firefighting, and security training exercises.

2. Corporate Pension Scheme and Implementation

2.1 Pension Scheme: Employees that know they will be financially secure upon retirement can focus their full attention on contributing to the company. Under our pension scheme, the Company is wholly responsible for pension contributions and deposits 9% of employees' wages into our designated Bank of Taiwan pension reserve account every month. In accordance with Article 56-2 of "Labor Standards

Act”, the contribution difference is estimated at the end of the year and the difference is deposited before the end of March the following year. In the case of employees that switched from the previous pension scheme to the new Labor Pension Act pension scheme, the Company pays 6% of the employee’s wage to the Bureau of Labor Insurance for deposit in the employee’s personal pension account.

2.2 Implementation

2023: No previous pension scheme retirements

2024: No previous pension scheme retirements

2025: One employee retired; actual pension payment of NT\$3,570,000

As of Dec. 31, 2025, our employee pension reserve fund balance was NT\$29,440,000.

3. Occupational and Personal Safety

3.1 The Company holds itself responsible for providing a clean, safe working environment. Building maintenance is outsourced to a professional cleaning company, with two inspections per day. Building exteriors are cleaned and maintained once a year while building interiors, including drainage systems, are disinfected twice a year. Planting and greening also take place twice a year. These measures ensure a safe and sanitary working environment and contribute to keeping office morale high.

3.2 Periodic office renovations and facility upgrades also contribute to a safe and comfortable working environment.

3.3 Fire safety equipment is inspected regularly, and fire and evacuation drills are held yearly. Emergency escape route lighting, AEDs and elevators are tested and maintained every two weeks. Employees also undergo CPR training. All company locations have a rest area for cargo drivers.

3.4 With prevention in mind, we provide employees of all ages with premium annual health checkups beyond what is required by law. All employees are also covered by group insurance policies.

3.5 We introduced our new Employee Assistance Program in 2025. The program provides professional resources to help employees achieve physical and mental wellness along with a healthy work-life balance.

3.6 We are committed to maintaining a pleasant and harmonious workplace with occupational safety protection measures.