

5.1 Employee-employer Relationship

5.1.1 Employee Structure

Zig Sheng's human resources policy follows Taiwan's labor laws and regulations to protect the rights and interests of employees. We ensure fair treatment and opportunities for all employees, provide job opportunities for the physically and mentally challenged as well as members of disadvantaged groups, and participate in industry-academic internship programs promoted by the Ministry of Education to cultivate the talents we need.

Year	Female	Male	Total
Number of Employees	416	858	1274
Number of workers employed on a permanent basis	296	539	835
Number of temporary workers	120	319	439
Number of workers with no guarantee of hours of work	0	0	0
Number of full-time employees	416	858	1274
Number of part-time employees	0	0	0

* Number of employees as of December 31 of the year

* The statistics for employee structure, new hires, and resignations include only personnel working in Taiwan

In 2024, the Company had 1,274 employees, an increase of approximately 0.8% from the headcount in 2023 (1,264 employees).

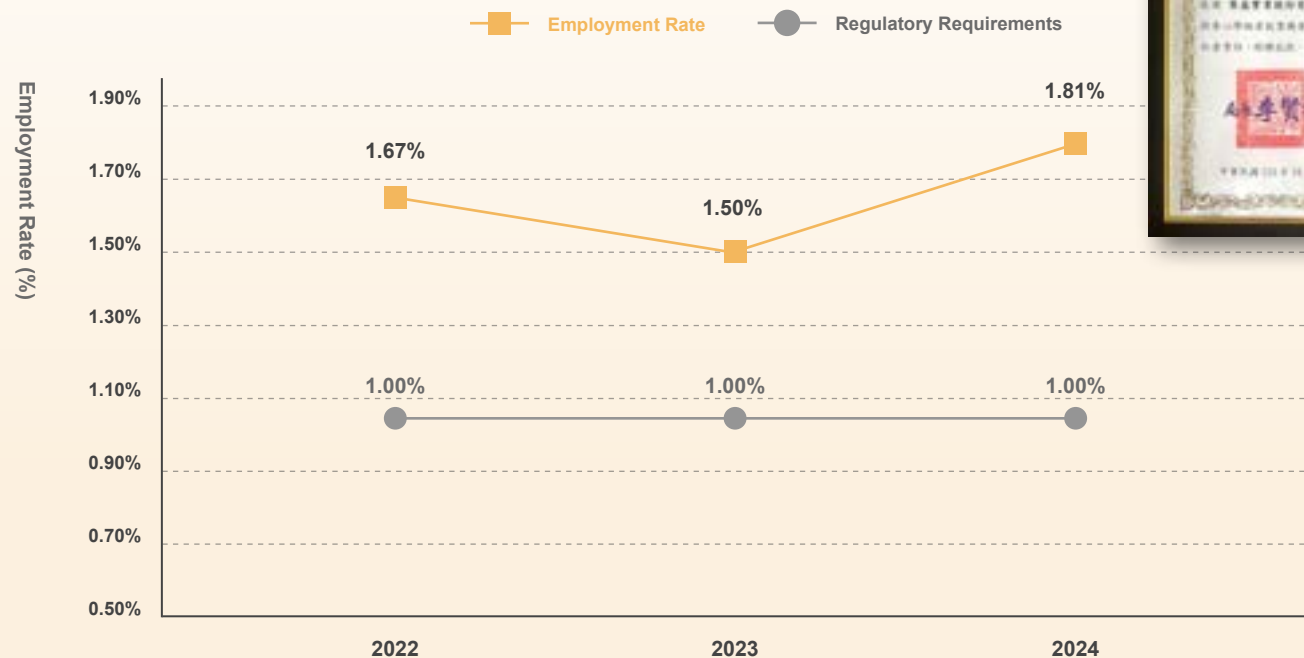
In 2024, there were no part-time employees, with all major positions filled by full-time employees.

Male employees account for approximately 67.35% and female employees account for approximately 32.65% (no significant change compared to the previous year).

According to statistics in 2024, there were approximately 17 non-employee workers, including cooks and factory security guards (a decrease of approximately 5.6% compared to 2023), and approximately 7,168 engineering contractors.

Employment Rate of People with Disabilities

In 2024, a total of 23 people with physical or mental disabilities were employed, with an employment rate of 1.81%, exceeding the 1% (13 people) required by government regulations.



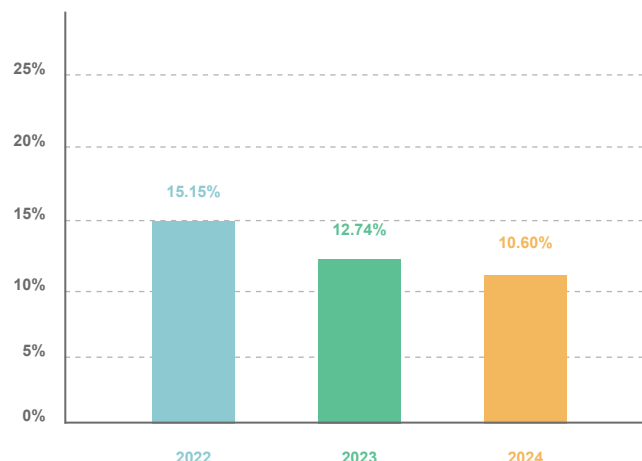
Analysis of New and Departed Employees

New employee recruitment rate

2024		≤ 30 years old	31-49 years old	≥ 50 years old	Subtotal
Male	Number of new hires	54	26	3	83
	Number of Employees	186	506	166	858
	Percentage	29.03%	5.14%	1.81%	9.67%
Female	Number of new hires	31	19	2	52
	Number of Employees	91	238	87	416
	Percentage	34.07%	7.98%	2.30%	12.50%
Total	Number of new hires	85	45	5	135
	Number of Employees	277	744	253	1274
	Percentage	30.69%	6.05%	1.98%	10.60%

Note 1: Employment rate = Total number of new employees/total number of employees

Note 2: Includes foreign employees whose three-year contracts have ended, but does not include other temporary staff (such as student interns, contract workers, or consultants).



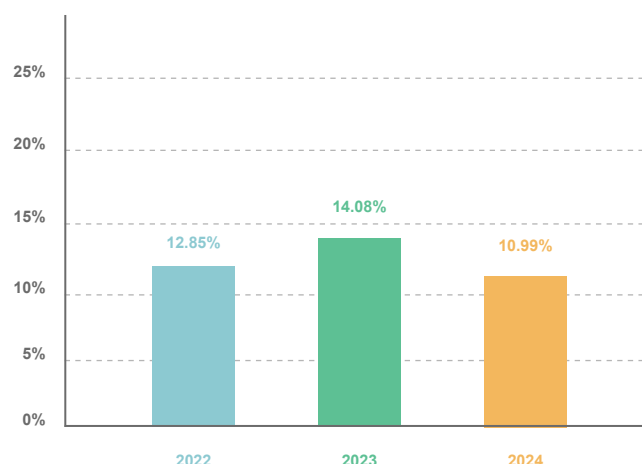
In 2024, the declining birth rate and severe labor shortage led to changes in employment patterns, creating an imbalance in the labor supply and demand, and resulting in poor human resource recruitment outcomes. Currently, recruitment efforts are focused on attracting graduates and university students from Southeast Asia to participate in internships at the Company, with the aim of nurturing future talent and addressing labor shortages. A total of 135 new employees were hired (83 males and 52 females), with a hiring rate of 10.60%, down from 12.74% the previous year.

Employee Resignation Rate

2024		≤ 30 years old	31-49 years old	≥ 50 years old	Subtotal
Male	Number of new hires	34	50	11	95
	Number of Employees	186	506	166	858
	Percentage	18.28%	9.88%	6.63%	11.07%
Female	Number of new hires	19	18	8	45
	Number of Employees	91	238	87	416
	Percentage	20.88%	7.56%	9.20%	10.82%
Total	Number of new hires	53	68	19	140
	Number of Employees	277	744	253	1274
	Percentage	19.13%	9.14%	7.51%	10.99%

Note 1: Dismissal rate=Total number of departed employees/Total number of employees

Note 2: Includes foreign employees whose three-year contracts have ended, but does not include other temporary staff (such as student interns, contract workers, or consultants).



The overall turnover rate in 2024 was slightly lower than the previous year, with a total of 140 employees leaving the Company (95 men and 45 women), and a turnover rate of 10.99% (a decrease from last year's turnover rate of 14.08%).

5.1.2 Employee Remuneration

The average starting salary for entry-level male employees at Zig Sheng is NT\$36,000, while that for entry-level female employees is NT\$32,700. Both starting salaries are higher than the domestic statutory minimum wage to ensure that employees are able to meet their basic living needs.

Because female employees mostly work in administrative and quality control posts, while male employees have more technical and labor-intensive work, there is a slight difference in their starting salary.

Ratio Between the Salary of Entry-Level Employees and the Local Minimum Wage

Category	Minimum Wage	Standard Salary	Percentage
Male	27,470	36,000	1.31
Female	27,470	32,700	1.19

Unit: NTD

- The standard starting salary for (Taiwanese) employees that are in Level 2 or below are listed in the calculation; their salary does not include overtime (short-notice, holiday, night-time). Since the salary of foreign employees is based on minimum wage, their standard starting salary does not include overtime pay (temporary, holiday, and night shift pay), and therefore is not included in the calculation.
- Minimum wage in 2024 was NT\$27,470, and the average salary of the Company's entry-level employees, regardless of gender, was higher than NT\$27,470.
- Key operating location: Taiwan.