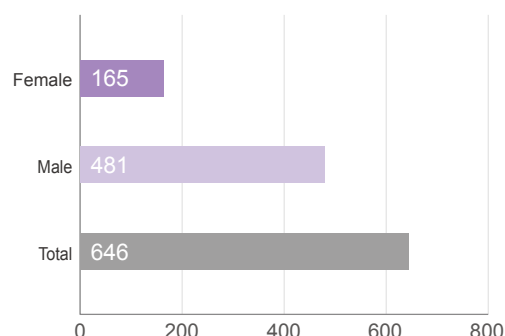


7.2 Manpower structure

Kaori recognizes employees as important partners for building global first-rate organization and sustainable practice. We are committed to creating a friendly and healthy workplace, one that is free of discrimination and inequality. Kaori provides employees with comprehensive compensation and benefits and offers diverse training programs to help employees grow. By giving employees a safe and healthy place to work, we look forward to creating a sustainable corporate culture that is unique to Kaori. As of the end of 2024, Kaori had a total workforce of 688 employees, including 646 full-time employees. Among them, 481 were male (69.9%) and 165 were female (24.0%). In response to increased production capacity during certain months in 2024, and given the uncertainty of order stability, the Company hired 42 dispatch workers as front-line production personnel to maintain flexible staffing. Of these dispatch workers, 29 were female (4.2%) and 13 were male (1.9%). Kaori supports the requirements of the "People with Disabilities Rights Protection Act" and takes the initiative to offer equal employment opportunities for the underprivileged. By the end of 2024, the Company had employed a total of 6 individuals with disabilities.



7.2.1 Employee structure

The distribution of the manpower structure in 2023 to 2024 is as follows:

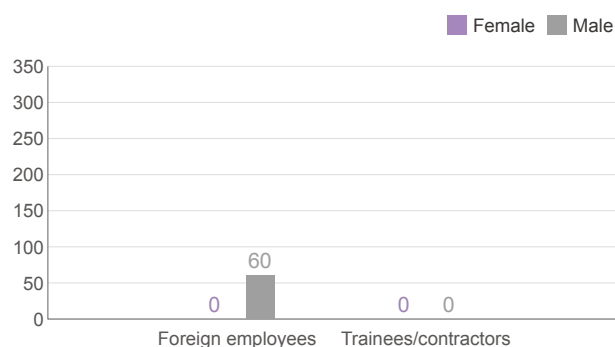
Category	Item	2023				2024			
		Female		Male		Female		Male	
		Head count	Percentage	Head count	Percentage	Head count	Percentage	Head count	Percentage
Indefinite contract	Direct employees	64	10.00%	259	40.40%	68	9.9%	251	36.5%
	Indirect employees	95	14.80%	156	24.30%	97	14.1%	170	24.7%
Term contract	Foreign employees	0	0.00%	67	10.50%	0	0.0%	60	8.7%
	Trainees/contractors	0	0.00%	0	0.00%	0	0.0%	0	0.0%
Temporary workers		0	0.00%	0	0.00%	29	4.2%	13	1.9%
Total number of employees		159	24.80%	482	75.20%	194	28.2%	494	71.8%
Total		641				688			
Domestic (by age)	30 and below	17	3.00%	50	8.70%	14	2.4%	45	7.7%
	Aged 31 - 50	127	22.10%	314	54.70%	123	21.0%	316	53.9%
	51 and above	15	2.60%	51	8.90%	27	4.6%	61	10.4%
Job Rank distribution	Managerial role	36	6.27%	122	21.25%	20	3.4%	74	12.6%
	Non-managerial role	123	21.43%	293	51.05%	144	24.6%	348	59.4%
Total		574				586			

Remarks: 1. Direct personnel: production line or process personnel
 2. Indirect personnel: administrative or managerial personnel
 3. Trainees: refers to the students employed under a contractual relationship through school-industry cooperation or internships.
 4. Managers: Section chiefs and above

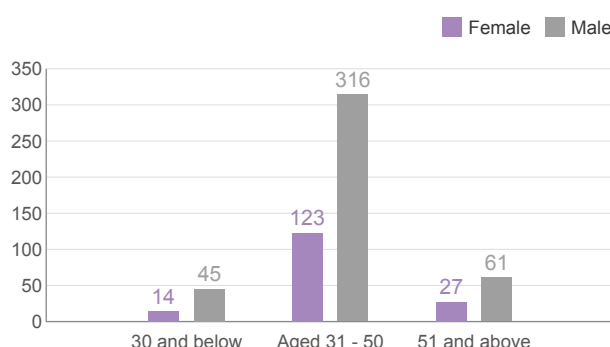
2024 - Indefinite contract



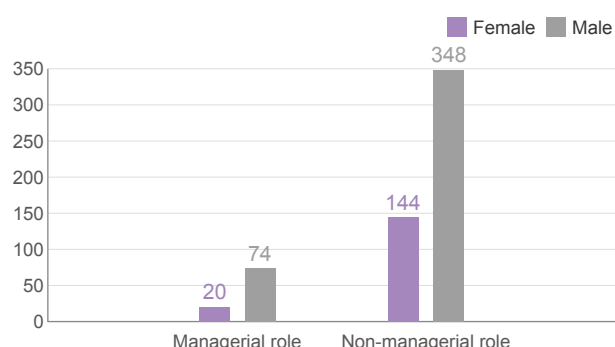
2024 - Term contract



2024 - Domestic (by age)



2024 - Job Rank distribution



Distribution by age group and job level as shown in the table below:

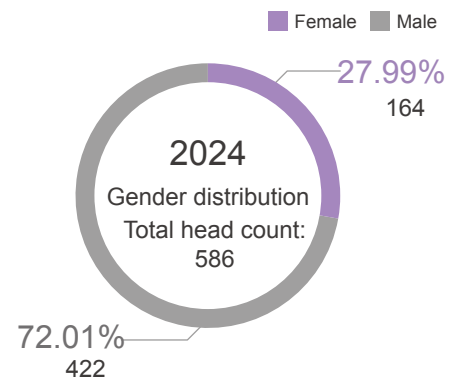
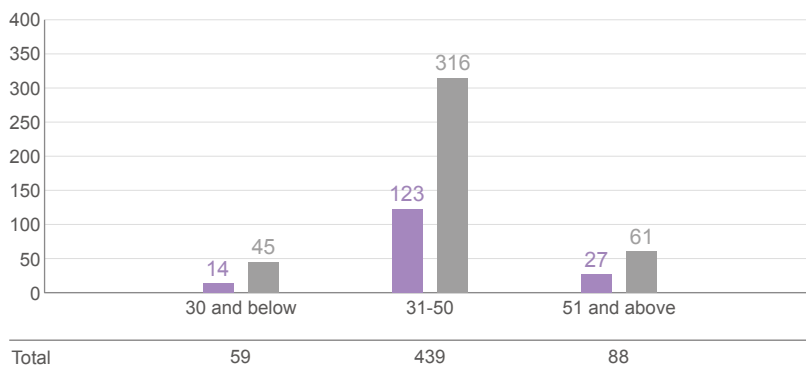
Year	2023					2024				
Statistical item	Managerial role		Non-managerial role		Total	Managerial role		Non-managerial role		Total
	Female	Male	Female	Male		Female	Male	Female	Male	
30 and below	0	1	49	17	67	0	0	14	45	59
Ratio	0.00%	0.82%	16.72%	13.82%	11.67%	0%	0%	2.39%	7.68%	10.07%
Aged 31 - 50	28	91	223	99	441	9	46	114	270	439
Ratio	77.78%	74.59%	76.11%	80.49%	76.83%	1.54%	7.85%	19.45%	46.08%	74.91%
51 and above	8	30	21	7	66	11	28	16	33	88
Percentage	22.22%	24.59%	7.17%	5.69%	11.50%	1.88%	4.78%	2.73%	5.63%	15.02%
Total head count	36	122	293	123	574	20	74	144	348	586

Remarks: 1. Statistics are primarily based on employees of local nationality

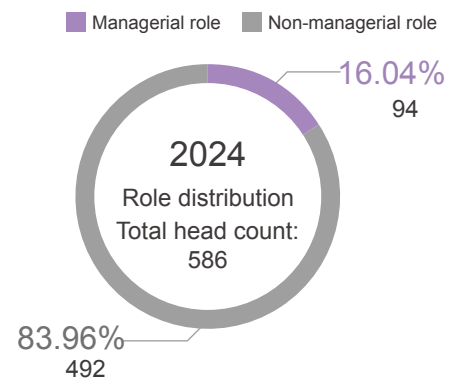
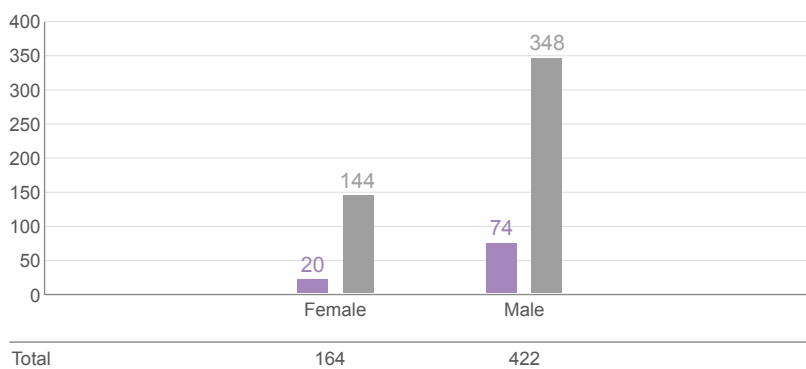
2. Managers: Section chiefs and above

3. Age ratio calculation method: Sum of male and female employees of a given job rank/total employees of that given job rank

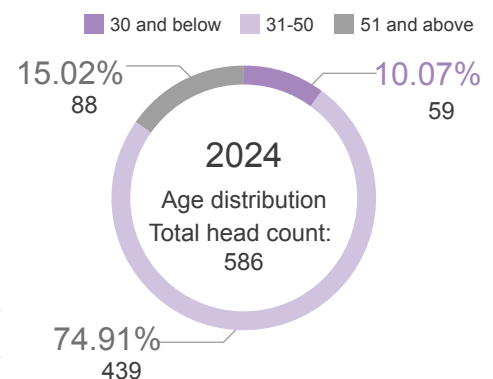
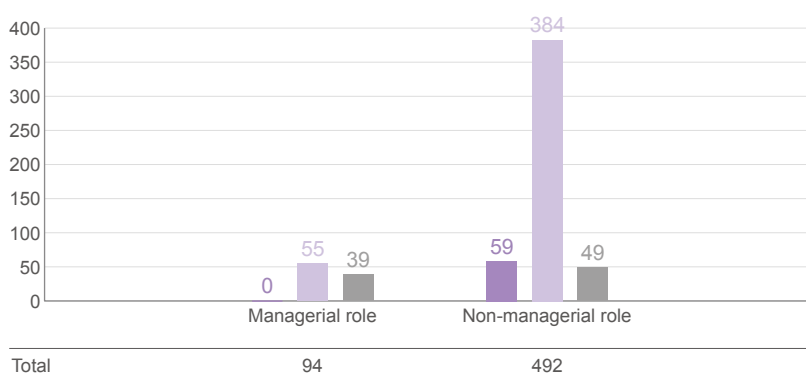
2024 - Employees' Age Distribution



2024 - Employee Counted by Grade and Gender



2024 - Employee Counted by Grade and Age



7.2.2 Percentage of New Permanent Employees and Attrition Rate

In 2024, Kaori had 38 new recruits, which represented 5.88% of the total workforce; 31 of the new recruits were male, and 7 were female. 40 employees resigned during the year, representing an annual attrition rate of 6.19%; 32 of the resigned employees were male and 8 were female. By analyzing data on new recruits and resignees, the Company evaluates the appropriateness of its existing salaries and benefits and determines whether it has met its goal of creating a friendly workplace. For resignees, the Company surveys the cause of resignation and take their responses into consideration for future improvements. Employees' resignation requests are handled strictly in accordance with the Labor Standards Act; employees who wish to terminate their employment contract are required to serve advance notice of no more than 30 days depending on seniority, which complies with prevailing laws.

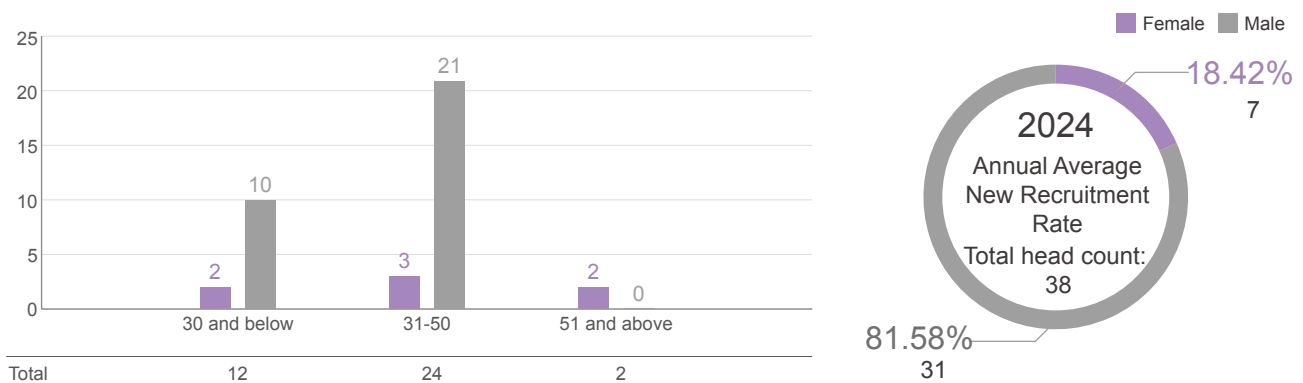
The table below shows the ratios of male and female employees' new hires and resignations in 2023 to 2024:

Category	Year	2023				2024			
	Item	Male to Female Ratio				Male to Female Ratio			
		Female	Percentage	Male	Percentage	Female	Percentage	Male	Percentage
New hires	30 and below	9	7.20%	50	40.00%	2	5.26%	10	26.32%
	Aged 31 - 50	11	8.80%	53	42.40%	3	7.89%	21	55.26%
	51 and above	0	0.00%	2	1.60%	2	5.26%	0	0%
Rate of New Recruitment by Male or Female		16.00%		84.00%		18.42%		81.58%	
Total		125 people / 100%				38 people / 100%			
Annual Average New Recruitment Rate		19.50%				5.88%			
Resignations	30 and below	3	5.88%	17	33.3%	2	5.00%	9	22.50%
	Aged 31 - 50	8	15.69%	17	33.3%	6	15.00%	20	50.00%
	51 and above	3	5.88%	3	5.9%	0	0.00%	3	7.50%
Male or Female Attrition Rate		27.5%		72.5%		20.00%		80.00%	
Total		51 people / 100%				40 people / 100%			
Annual Average Attrition Rate		8.00%				6.19%			

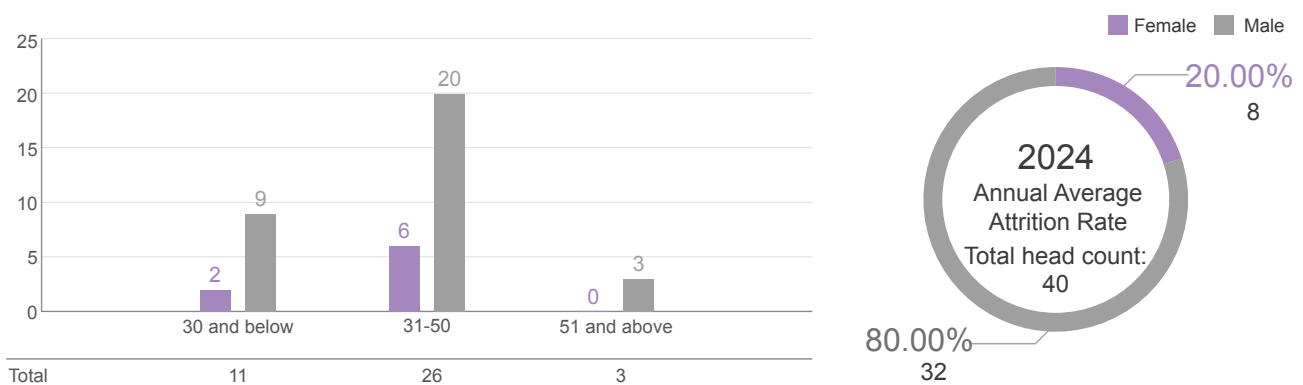
Remarks:

1. New employees are defined as those who arrived on the job in 2024 and have been on the job for at least 3 months
2. Calculation of the percentage of new recruits by age: Take the proportion of employees under 30 years old as an example, it is calculated as the number of new employees under the age of 30 / the number of employees of the corresponding gender in the year
3. Calculation of the percentage of resigned employees by age: Take the proportion of employees under 30 years old as an example, it is calculated as the number of resigned employees under the age of 30 / the number of employees of the corresponding gender in the year
4. Calculation formula for subtotal ratio by gender: Take new employees as an example, the calculation method is the total number of new employees male or female in the year/the number of employees of the gender in the year
5. Calculation formula for the new recruitment or attrition of women and men: Calculated as the number of new or resigned female or male employees in the year/number of the age of the female or male employees in the year
6. Calculation formula for total ratio: Take new employees as an example, the calculation method is: total number of new employees in the year/total number of employees in the year.

New Recruitment Rate in 2024



Attrition Rate in 2024



7.2.3 Recruitment and Turnover

Kaori adopts a fair, open, just, and efficient recruitment system that emphasizes recruiting the best and most suitable talent. The recruitment system pays attention to basic human rights, including equal employment opportunities, and is supported by talent selection, education, and retention measures to ensure the quality of new recruits, the stability of the workforce, and that competent talent is assigned to suitable roles. Kaori places great emphasis on unity. Aside from recruiting people that share common values, the Company offers favorable compensation, comprehensive benefits, and open communication channels to create a friendly, harmonious, safe, and mutually beneficial work environment that attracts and retains talent.

Equal Employment Opportunities

The Company values workers' rights and assigns employees to suitable positions depending on their skill sets and competence. In terms of recruitment, salary, performance, promotion, training, and benefits, the Company does not discriminate by gender, religion, nationality, or ethnicity. In addition to prohibitions against child labor, Kaori adopts a fair recruitment principle that discourages all forms of unreasonable restriction (such as withholding ID cards/passports or collecting inappropriate gains). Furthermore, employment contracts are drafted in languages and texts that employees can easily understand.

Recruitment Channels

Kaori continued to recruit employees primarily using online platforms, and it empowered the heads of various recruiting departments to set up interviews with potential candidates as needed. Kaori also sourced talent through other channels such as employment service stations, campus recruitment programs, the Workforce Development Agency, and professional training institutions.

7.2.4 Employment of Persons with Disabilities

According to Taiwan's "People with Disabilities Rights Protection Act," the number of employees with disabilities who have employability in a company shall not be less than 1% of the total number of employees. If the weighted total value does not meet the standard, the Company shall pay the shortfall allowance to the Employment Foundation for Persons with Disabilities of the labor authority on a regular basis.

We provide full-time employment opportunities to people with disabilities. As of the end of 2024, we have hired six people with disabilities: two with mild disabilities, three with moderate disabilities, and one with severe or very severe disabilities, which legally counts as 2 individuals. This totals 7 employees, meeting the requirement of employing 1 person with a disability for every 100 employees. With a total workforce of 646 employees and 7 employees with disabilities, the Company is not required to pay any shortfall allowances.

The human resource policy review indicated that the low number of applicants with disabilities, the unique work environment, and other factors contribute to their decision to leave even after job adjustments. In the future, we will continue to open up job opportunities for people with disabilities. We also work with colleges and universities to prioritize the hiring of students with disabilities.

We prioritize the welfare of our employees and establish a win-win concept for co-existence between employees and employers to ensure harmonious labor-management relations. In 2024, there were no losses caused by labor disputes.

7.3 Talent cultivation and development

Material issues

Management Approach

Policy Talent is the driving force of the Company's growth and strength, and we continuously nurture and develop employees' professional and management skills

Goal Established a training and development system and a performance evaluation mechanism to nurture and develop employees' personal capabilities and career competencies



Talent development and cultivation

Commitment Implement the education and training procedures and the annual professional and management training plan formulated by the Company, using due diligence and early warning communication to effectively improve the skills required for employees' work

Measures

1. Established the "Education and Training Management Procedures" and "Annual Performance Evaluation Implementation Regulations" for managers at all levels to follow
2. Formulate and implement the "Annual Talent Cultivation and Development Plan" according to the strategic development and needs of the enterprise

The Company has "Training Management Procedures" in place to help employees expand knowledge and skills in ways that contribute to the organization's competitiveness. Kaori strongly believes knowledge and skills to be the key to improving work efficiency and quality, which in turn contributes to the Company's sustainable development goals.