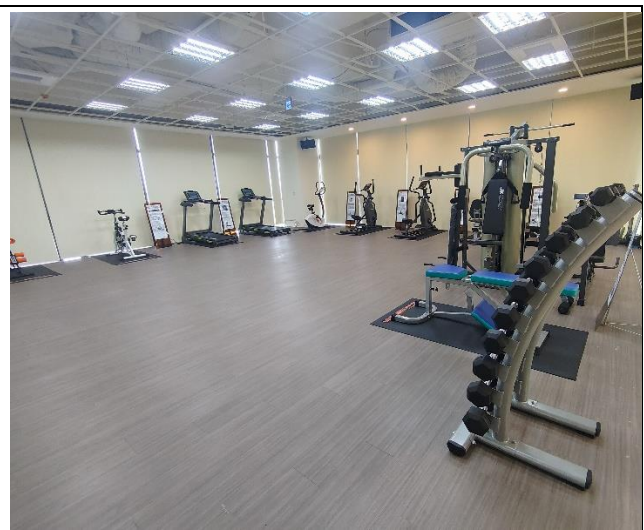
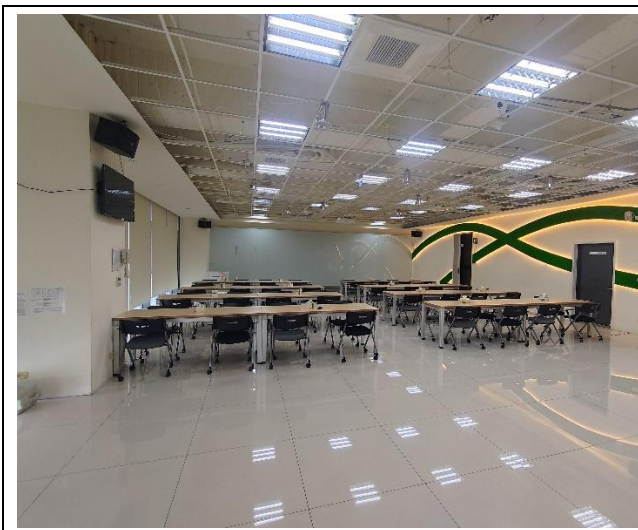
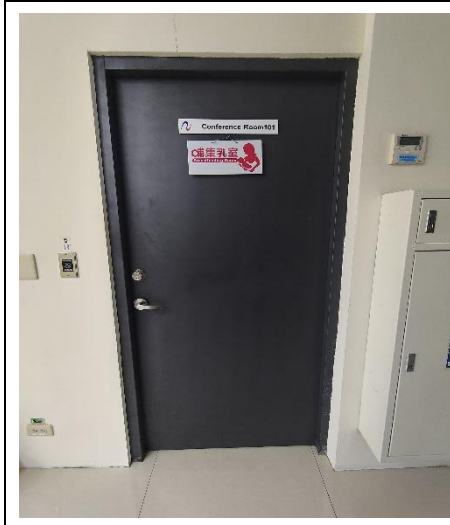
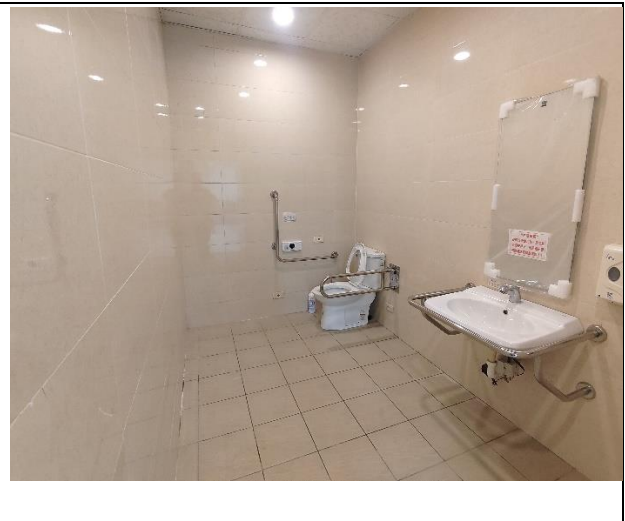


Healthy and Safe Occupational Environment

Employees are an indispensable element and an important asset for the sustainable development of an enterprise. Providing a safe and friendly workplace environment for employees should be a commitment of an enterprise and a basic assurance for employees. AblereX has established a good working environment to protect employees' workplace safety and physical and mental health. We are committed to promoting workplace health and caring for employees' daily wellbeing. We also build cohesion, improve morale and reduce work pressure to further create an efficient, friendly and inclusive environment.

The Company organizes labor health examinations for all employees every three years, and cares for employees' physical and mental health by monitoring work overload. A fitness center has been built to offer employees a place to strengthen their body and mind and relax in their free time, which can further boost morale and improve health indicators. There are other user-friendly facilities (nursery room, toilets and changing rooms for male/female). We commission specialized vendors to clean our environment, maintain elevators and check water quality of water dispensers and carbon dioxide content according to our annual plan. The measures ensure a healthy and safe workplace for all our employees.





1. Occupational Safety and Health Management

We provide employees with a safe, healthy and comfortable work environment, and the scope includes the production and non-production areas and routine and non-routine operations within our job sites. We have continued to commit resources to promote various occupational safety measures and actions. The purpose of management is not to apply restrictions, but to reduce the occurrence of errors. Our management of workplace safety and health is based on the regulations related to the "Occupational Safety and Health Act," and through the formulation of the "Safety and Health Code," employees can have safety rules to follow. Our "Occupational Safety and Health Management Plan" established annual goals, and the "Occupational Safety and Health Review Meetings" in the 4th quarter review the contents of goals and various occupational safety and health management issues. If major occupational safety incidents are found in our daily operation, we immediately

hold discussions and disseminate the importance of occupational safety of personnel to implement occupational safety and health management.

We follow the rules specified in the Occupational Safety and Health Act to promote our occupational safety and health management plans. Every year, we organize education and training sessions, disaster prevention drills and labor safety and health promotion sessions to develop employees' awareness of workplace safety. Occupational safety and health personnel conduct evaluation of labor safety and work process at job sites and formulate safety work procedures to eliminate sources of hazards and prevent and reduce risks and occurrence of occupational injuries.

For other workers who are not employed by us, they are reminded of following labor safety and health rules when entering the factory areas to carry out major construction projects. Suppliers are notified of the standard of ethics, labor rights, environment, health and safety, and are required to stay committed for more collaboration to create a better future.

2023 education and training for occupational safety and health

The Company regularly promotes labor safety education and holds fire drills every year, including training for self-defense fire-fighting work groups such as fire-fighting squad, notification squad, evacuation guidance squad, safety protection squad, first-aid squad and emergency evacuation. The measures improve the ability of employees to respond to emergencies, and the Company deploys first aid personnel to assist in the handling of emergencies. In 2022, labor safety promotion sessions were carried out in the head office and factories to enhance the safety awareness of all employees. In 2023, education and training sessions were carried out for employees at each workstation in the factory. New hires are provided with new employee education and training when they join the company, such as the company introduction and labor safety-related education and training, etc., and regular training for labor safety personnel, first aid personnel, and fire prevention managers to enhance the safety awareness of all employees.

	2021	2022	2023
Total person-time (number of people) trained	182	419	138
Total hours of training (hours)	341.5	964	510
Average time (person/hour)	1.88	2.3	3.7



Health promotion activity

We have collaborated with hospitals to introduce on-site health services provided by medical personnel, the 2-hour visit per month conducted by nurses and doctors is better than regulatory requirements. During the visit, they promote personal health and environmental safety education and training. We classify the health risks of employees. For high-risk cases, we arrange health consultation sessions and formulate four main plans: burnout plan, human-induced hazard plan, harassment plan and maternal health plan. We also detect potential workplace risks so that employees can work in a safer and more appropriate way. We prevent health hazards in the workplace to achieve personal health protection and management.



2. Hazard identification and risk assessment

A hazard is a source or condition that may result in death, injury, occupational illness, property damage, damage to the work environment, or a combination of these conditions. Focus on labor safety and health and workplace environment. We identify hazards at the workplace and assess risks in accordance with the relevant standards. After identifying all operational or construction hazards in the manufacturing process, operating activities or services, we then determine the risk control measures based on the risk level. The goal is to eliminate risks, and conduct construction control and administrative control, or provide related personal protective equipment according to the risk assessment level, so as to reduce the occurrence of industrial safety accidents. Technical service engineers visiting other sites to provide assistance or repair equipment should follow the on-site regulations. They should be led by those who have the Class A qualification in labor safety knowledge and skills and can assess protection measures before and during jobs to further reduce and prevent the occurrence of hazards.



3. Occupational disaster analysis and prevention plan

Production processes are becoming more complex and they come with increasing disaster risks; therefore, measures protecting labor safety have become even more important. Labor safety is an extremely important topic, and it must be well protected to prevent injury. Ensuring the safety and health of workers is the legal obligation of employers, and implementing labor safety is the best way to protect workers' rights to life and work. With our safety and health policy and the Labor Hygiene Management Plan, we have prepared budgets for disaster prevention tasks and occupational safety, such as the management and regular inspections of machinery/equipment or tools, key spot inspection/process inspection and patrol inspection, management of personal protective equipment, purchase of safety gear and education and training, etc. For the preparation of the annual budget, we also have warning signs for workplace safety and regular safety and hygiene education and promotion to develop employees' knowledge and habits about safety.

We follow the rules of the Occupational Safety and Health Act. Workers performing duties who find that there is an immediate danger should stop work and evacuate to a safe place without endangering the safety of other workers, and report to their immediate supervisors right away.

The Company shall not dismiss or transfer the abovementioned workers, or cancel the wage paid for the work period or carry out other improper penalties.

In the event of a work-related accident, supervisors and safety and health personnel are immediately notified and provide assistance in emergency handling. The safety and health personnel work with relevant units to analyze the cause, jointly develop improvement measures, and notify relevant personnel to be on the alert and take corresponding measures.

The statistics of the company's occupational injuries in recent years are as follows. In 2023, a total of 1 case of incapacitating injury occurred. It was caused by a short circuit of the copper busbar when connecting the battery. There was no abnormality at the moment. In order to confirm the condition, medical examination was given to the employee and found that there was no abnormality. IR =0.3%, ODR=0, absenteeism rate=1.12%.

<2021 to 2023 Workplace health indicators>

Year		2021	2022	2023
Total work hours	Male	492,568	503,856	513,975
	Female	160,592	158,096	153,265
	Total	653,160	661,952	667,240
Occupational injuries (Number of cases) (Excluding traffic accidents)	Male	1	4	1
	Female	1	0	0
	Total	2	4	1
Occupational Disease Rate (ODR)	Male	0.00	0.00	0.00
	Female	0.00	0.00	0.00
	Total	0.00	0.00	0.00
Injury Rate (IR)	Male	0.81	1.98	0.39
	Female	3.74	1.27	0.00
	Total	1.53	1.81	0.30
Absence Rate % (AR)	Male	0.25%	1.00%	1.08%
	Female	1.85%	1.45%	1.28%
	Total	0.64%	1.09%	1.12%

Note:

1. Occupational Disease Rate (ODR) = (Number of cases / Total working hours)*200,000.
2. Injury rate (IR) = (Total number of cases / Total working hours)*200,000.
3. Absence rate (AR) = Total days absent / Working days x 100%, (Number of days absent includes sick leave and occupational injury leave)
4. In the calculation above, 200,000 is derived from 40 working hours a week for 50 weeks in a year for every 100 employees.
5. There were no occupational injury-related incidents for non-staff workers in 2023.

Occupational safety and health review meeting

Regarding the occupational injuries in 2023, the occupational safety and health review meetings found that the non-traffic work-related injuries decreased slightly compared with 2022, indicating that the promotion of safety to relevant personnel has achieved the intended purposes. Employee safety has always been the priority of Ablerex, so we will continue to ask personnel to wear protective gear, add patrol inspections to reduce the occurrence of accidents and implement follow-up and corrections to achieve the goal of zero occupational injuries for employees. The review meetings are held at least once a year, with the participation of company supervisors,

labor safety personnel and labor representatives, to review or improve safety and health related issues. If major industrial safety incidents are found in routine operations, relevant labor safety personnel are urged to collect relevant information and hold meetings in due course. They can also bring up the issues in labor safety education sessions. The purpose is to disseminate the information on the improvements to further strengthen employees' skills and knowledge and prevent recurrence.



Labor Safety Inspection

There are on-site labor safety personnel who conduct internal audits on the environment and labor safety patrol inspection within the plant area every month, so as to reduce the occurrence of hazards and industrial safety incidents. They also assist in disseminating the information on occupational safety and health, and help factory affairs personnel check and manage facilities and equipment, so that employees can communicate and consult one another, further realizing the awareness of occupational safety and health at job sites.

<Employee Work Injury Index>

Year	2021	2022	2023
Total work hours (HR)	653,160	661,952	667,240
Number of disabling injury	2	4	1
Frequency of disabling injuries (F.R.)	3.06	6.04	1.50
Days lost due to disabling injury	28	10	1



Severity of disabling injuries (S.R.)	43.17	1.48	0.15
Frequency severity index (F.S.I.)	0.36	0.09	0.01

Note:

1. Frequency of disabling injuries (F.R.): Number of injuries / Total working hours*1,000,000.

2. Severity of disabling injuries (S.R.): Number of days lost due to accidents / Total working hours*1,000,000.

3. Frequency severity index (F.S.I.) $\sqrt{(F.R * S.R / 1,000)}$

In 2023, we had no violations of occupational safety and health regulations, nor occupational injuries that caused losses of more than 180 days of work or death.