

勞動實務計畫 Labor Practices Program

1. 優於生活工資標準的薪酬：

Compensation Above Living Wage Standards:

根據我國財政部公告之 2024 年每人每年基本生活費用金額為新台幣 21 萬元，換算成每月平均為新台幣 17,500 元。此外，依據《勞動基準法》，自 2025 年 1 月 1 日起，最低月薪為新台幣 28,590 元。合一生技全職員工基本起薪均高於基本工資，2024 年非擔任主管職之全職員工平均全年薪資則達新台幣 1,026,000 元，皆明顯高於上述基本生活費用及最低工資標準。

為吸引並留任優秀人才，合一生技提供員工具競爭力的薪資福利，並定期進行績效考核及薪資結構審查，檢視各職務別與職級之薪資水準。確保所有員工皆獲得不低於生活成本估算之薪資待遇，保障及提升其生活品質與職涯穩定性。

According to the Ministry of Finance (Taiwan), the estimated annual basic living expenses per person in 2024 is NT\$210,000, equivalent to an average of NT\$17,500 per month. In addition, pursuant to the *Labor Standards Act*, the minimum monthly wage will be NT\$28,590 effective January 1, 2025. At Oneness Biotech, the basic starting salary for full-time employees is higher than the statutory minimum wage, while the average annual salary of full-time non-managerial employees in 2024 reached NT\$1,026,000, both of which are significantly higher than the aforementioned basic living expenses and statutory minimum wage.

To attract and retain top talent, Oneness Biotech provides competitive salaries and benefits, complemented by regular performance evaluations and salary structure reviews to ensure fair and equitable pay across job levels and positions. This approach guarantees that all employees receive compensation above estimated living costs, supporting both their quality of life and long-term career stability.

2. 合理工時與加班工時管理：

Reasonable Working Hours and Overtime Management:

合一生技遵循《勞動基準法》相關規定，依加班時數給付加班費或補休，為防範過度工時與強制加班情形，於公司營運系統設定限制勞動時數，且每月檢視各部門超時加班狀況並適時予以提醒，以確保監控及管理同仁工時狀況。各部門主管因工作需要徵得所屬人員同意指派其加班時，應事前以加班申請單提出申請，並經核准。

除透過差勤系統即時監控每日與每月延長工時情形外，亦依法明訂延長工時上限：工作日每日最多延長 4 小時、休息日最多 12 小時、例假日不得出勤，每月延長工時總量不得超過 46 小時。經查若具強迫勞動或超時工作之實，要求主管進行必要之改善措施，並依法給予薪資補償。公司每月安排廠護進行臨廠服務，其中針對同仁異常工作負荷促發疾病預防部分，進行問卷調查，針對問卷調查結果評估需安排面談人員於年度臨場醫師訪

談時進行面談安排。

Oneness Biotech strictly adheres to the *Labor Standards Act* and provides either overtime pay or compensatory leave based on the number of overtime hours worked. To prevent excessive working hours and involuntary overtime, the Company has implemented system-based limits on labor hours. Each month, departmental overtime is reviewed, and reminders are issued as needed to ensure effective monitoring and management of employee working hours. Department heads shall not assign employees to work overtime unless the employee has given consent and a prior overtime application has been duly submitted and approved.

In addition to real-time tracking of daily and monthly overtime via the attendance system, the Company enforces clear statutory limits: a maximum of 4 hours of overtime per workday, 12 hours on rest days, no work on statutory holidays, and a total monthly overtime cap of 46 hours. Should any cases of forced labor or excessive overtime be identified, supervisors are required to take corrective actions, and employees receive compensation in full compliance with the law. The Company also arranges for on-site health services by factory nurses every month. As part of disease prevention efforts related to abnormal workloads, employee surveys are conducted. Based on the survey results, employees identified as needing further support are scheduled for interviews with occupational physicians during the annual on-site consultation."

3. 確保同工同酬的平等原則：

Ensuring Equal Pay for Equal Work:

合一生技設立「薪資報酬委員會」每年依照整體經濟環境及同仁工作績效表現評估進行薪資調整，對同一職別之基層人員核給起薪待遇皆相同，並建立公平公正之考核系統，做為員工敘薪、獎金及升遷之依據，不因性別、年齡、種族、婚育狀況、宗教信仰或其他身分因素而有差別待遇。

本公司按季召開勞資會議，2024 年已分別於 2 月、5 月、8 月及 10 月辦理共計 4 場，由公司推舉之資方代表與同仁選舉之勞方代表共同參與，討論議題包括人員及業務概況、員工活動執行、工作條件、員工福利措施、勞動安全與健康、職場環境改善等，強化雙方共識與互信。

Oneness Biotech has established a Compensation Committee, which reviews and adjusts salaries annually based on overall economic conditions and employee performance. Entry-level employees within the same position level receive equal starting salaries, and a fair and transparent performance evaluation system is in place to guide decisions regarding salary adjustments, bonuses, and promotions, without discrimination based on gender, age, race, marital or parental status, religion, or any other personal characteristic.

The Company holds labor-management meetings on a quarterly basis. In 2024, a total of four meetings were held in February, May, August, and October, with participation from employer

representatives appointed by the Company and employee representatives elected by staff. Discussion topics included workforce and business updates, employee activities, working conditions, employee welfare measures, occupational safety and health, and workplace environment improvements, all aimed at strengthening mutual consensus and trust between both parties.

4. 落實員工休假權益：

Ensuring Employees' Annual Leave Rights:

合一生技重視員工身心健康與生活平衡，並以優於法定標準之措施，全面保障員工休假權益。自員工到職起，本公司即依據《勞動基準法》及《出勤及請假管理辦法》，透過人力資源管理系統主動計算並確保其依法享有年假。員工自到職滿半年起即享有特別休假，並隨年資逐步增加，最高可達 30 日，且在特別休假期間，薪資與社會保險福利權益均不受任何影響，讓員工能兼顧職涯發展與家庭生活。

此外，本公司進一步設立兼具安全、公益與永續精神的特色假別：

- **天然災害假：**於各區域政府公告停班停課期間，員工享有全薪假期，以確保通勤與工作安全並降低外出風險。
- **志工假：**每年提供一天全薪「志工假」，鼓勵員工投入社會服務，體現企業對公益行動與永續發展的支持，並協助員工在專業之外實踐個人價值與社會責任。

透過上述制度，合一生技不僅保障法定休假，更積極塑造友善職場，落實「以人為本」的經營理念。

Oneness Biotech places strong emphasis on employees' well-being and work-life balance, and has established measures that go beyond statutory requirements to fully safeguard leave entitlements. From the date of employment, the Company ensures that annual leave is automatically calculated and granted in compliance with the Labor Standards Act and the Company's Attendance and Leave Policy through the HR management system. Employees are entitled to special leave after six months of service, which increases with seniority up to a maximum of 30 days. During special leave, employees' salary and social insurance benefits remain fully protected, enabling them to balance career development with personal and family life.

In addition, the Company has introduced distinctive leave benefits that reflect its commitment to safety, social responsibility, and sustainability:

- **Natural Disaster Leave:** Fully paid leave is granted during government-declared work suspensions (e.g., typhoons, earthquakes, or other natural disasters), ensuring employee commuting safety and minimizing external risks.
- **Volunteer Leave:** One fully paid day of leave per year is offered to encourage employees to participate in community service, underscoring the company's dedication to public welfare and sustainability, while empowering employees to fulfill personal values and contribute to society.

Through these initiatives, Oneness Biotech not only complies with legal requirements but also actively cultivates a supportive and people-oriented workplace culture, reinforcing its philosophy of “putting people first.”

5. 擴展社會保障範圍：

Expand Social Protection Coverage:

合一生技視員工為永續經營的重要根基，除了依法令規定提供各項福利外，設置多項優於法令要求的員工健康與家庭照顧機制，協助員工兼顧工作與生活之平衡。例如：

Oneness Biotech regards its employees as a fundamental pillar of sustainable operations. Beyond providing benefits as required by law, the Company has established multiple health and family care mechanisms that exceed legal requirements, helping employees maintain a healthy balance between work and personal life. For example:

- 5.1 家庭照顧與育兒支持：理級以下，提供子女教育補助金（從子女出生到大學畢業，每位同仁每月補貼 2000 元）。且依據家庭成員需求，員工可申請每日一小時，彈性調整工作開始或終止之時間。

Family Care and Childcare Support: For employees at manager level and below, the Company provides a children’s education subsidy for all children of eligible employees, from birth until university graduation, offering NT\$2,000 per month per child, with a maximum of one child per employee eligible for the subsidy. In accordance with family needs, employees may apply for one hour of flexible adjustment to their daily start or end time.

- 5.2 員工健康照顧：公司設置哺乳室、提供舒壓按摩服務、定期員工健康檢查、員工餐廳提供免費有機健康餐，每年安排至少 2 次健康講座，以提升員工健康照護的相關知識。

Employee Health Care: The Company has set up breastfeeding rooms, provides stress relief massage services, conducts regular health checkups, offers free organic healthy meals in the employee cafeteria, and organizes at least two health seminars each year. The Company organizes at least two health seminars each year, enhancing employees’ knowledge of healthcare and well-being practices.

- 5.3 保險及退休保障：除了勞保、健保外，另外提供員工團體保險、員工差旅險，提高員工之工作保障；在退休保障方面，依法訂定勞工退休辦法，並成立勞工退休準備金監督委員會。

Insurance and Retirement Policy: In addition to labor insurance and health insurance, employee group insurance and employee travel insurance are provided to improve the job security of employees. In terms of retirement protection, the Company has formulated Labor Retirement Measures in accordance with the law, and established a Supervisory Committee for the Labor Retirement Reserve.

6. 重大人力調整前之通知與諮詢機制：

Notification and Consultation in Major Workforce Adjustments:

為保障員工的就業穩定，本公司遵循我國《大量解僱勞工保護法》相關規定，如公司面臨重大組織調整或大規模裁員之情況，承諾提供受影響員工不少於60日之最短通知期間，在通知期間內主動展開與員工之溝通與協商，確保資訊透明，並提供員工職涯諮詢及轉職協助，以協助員工銜接未來發展。

To ensure employees' job stability, the Company complies with *Act for Worker Protection of Mass Redundancy* by fulfilling the employer's notification obligations. In cases of major organizational restructuring or large-scale layoffs, the Company is committed to providing affected employees with no less than 60 days' prior notice. During this notice period, the Company proactively engages in communication and consultation with employees to ensure information transparency and offers career counseling and job transition support to assist employees in preparing for their future development.

7. 推動職能培訓因應轉型挑戰：

Providing Training to Support Transformation and Sustainability Challenges:

合一生技在人才培育上積極投入資源，打造「學習型組織」提升專業及 ESG 通識職能，公司定期舉辦組織內 ESG 內化課程，並每年提供誠信經營、法令遵循等基礎教育訓練。此外，為因應國內外永續發展趨勢，公司亦開設氣候變遷、供應鏈管理或永續風險管理等永續相關主題課程，歷年來辦理過的培訓主題，例如「永續會計準則導入」、「SDGs 日常行動實踐」、「生物多樣性」、「土壤碳匯」等，以持續強化員工對永續議題的理解與實務應用能力。

Oneness Biotech actively invests in talent development, fostering a “learning organization” to enhance both professional expertise and ESG-related competencies. The Company regularly conducts internal ESG integration courses and provides foundational annual training on integrity and regulatory compliance.

In response to domestic and international sustainability trends, the Company also offers courses on sustainability-related topics such as climate change, supply chain management, and sustainability risk management. Past training programs have included the implementation of sustainable accounting standards, practical actions for SDGs, biodiversity, and soil carbon sequestration. These initiatives aim to continuously strengthen employees' understanding of sustainability issues and their ability to apply this knowledge in practice.