



TECO Human Rights Policy

Amended on June 11, 2026

Purpose and Scope

TECO firmly believes that respecting human rights and creating a dignified work environment are of paramount importance. TECO is deeply aware of the broad impact of its business operations on society and the environment, and recognizes the corporate responsibility to respect human rights across the global value chain. This policy serves as the highest guiding principle for the Company's implementation of human rights protection, guiding all business decisions and daily operations.

This policy applies to all departments of TECO, stakeholders, and individuals across the supply chain and business partners. This includes, but is not limited to, all colleagues such as permanent and contract employees within our own operations, as well as suppliers, contractors, new business relationships (mergers, acquisitions, joint ventures), customers, local communities, and other partners, ensuring that everyone is treated with equality and dignity, jointly follows internationally recognized human rights standards and works hand-in-hand to create a responsible value chain.

Human Rights Commitment

TECO commits to supporting internationally recognized human rights standards, including but not limited to, The UN Universal Declaration of Human Rights, The UN Guiding Principles on Business and Human Rights (UNGPs), The Ten Principles of The UN Global Compact, The International Covenant on Economic, Social and Cultural Rights (ICESCR), and the core labor standards of The International Labour Organization (ILO) Conventions. Concurrently, we strictly comply with the local regulations of all operating locations worldwide, treating all personnel equally and with respect. We will pay special attention to the following areas of human rights:

- **Investment**

We will review human rights issues and invoke human rights clauses in all major investment agreements.

- **Fairness and non-discrimination**

We promote gender equality, so any discriminatory behavior or sexual harassment is strictly prohibited in the workplace. Race, nationality, gender, age, marital status and family status, disability or pregnancy, political affiliation or religious belief shall not be criteria used for deciding employment, employee performance assessment and promotion, thereby ensuring equal employment opportunities.

- **Creating good employee relations**

We provide diversified and open communication channels to promote harmony between employers and employees, and to foster good labor relations.

- **No child labor**

We support, follow, and comply with child labor laws across our operations and value chain. Employment standards meet the minimum age limits according to local regulations.

- **Prohibit compulsory and forced labor**

We do not accept nor condone any type of forced labor, slavery, or human trafficking,

including the transportation, transfer, harboring, employment, or hiring of people by means of threats, coercion, fraud, or paying anyone for the purpose of control. We strictly prohibit our employees, suppliers, and other business partners from engaging in any such activities.

- **Working hours**

Working hours are regulated in accordance with local labor laws. TECO sets daily and weekly maximum working hours based on applicable legal requirements. An overtime monitoring mechanism is in place to prevent excessive working hours. In addition, the company provides paid annual leave, sick leave, maternity leave, and other statutory holidays to safeguard employees' physical and mental well-being, support work-life balance, and reduce health risks related to overwork and excessive working hours.

- **Salary Fairness and Living Wage Protection**

Employees are compensated with salaries and benefits that meet or exceed local legal minimums. We aim to provide a living wage that supports the basic needs of employees and their families, and we are committed to the principle of equal pay for equal work, ensuring that all genders are treated equally. We also regularly review the compensation structure to maintain fair, dignified, and inclusive treatment.

- **Create a safe and healthy work environment**

We provide a safe and healthy work environment and commit to complying with applicable safety and health regulations. Through the implementation of preventive measures, we aim to not only minimize the occurrence of work-related injuries and illnesses, but also further foster a healthy, safe, and mutually respectful work environment, striving to maintain employees' physical and mental well-being and support work-life balance.

- **Freedom of Association**

We respect our employees' right to freely choose whether to join or organize trade unions, as well as their right to engage in collective bargaining. We commit not to discriminate against or retaliate against employees who participate in lawful freedom of association activities.

Management Approach

- **Human Rights Governance Framework**

Coordinated by relevant departments including Human Resources, Procurement, Legal, ESG, Occupational Safety and Health, Operations, and Information Security, the Company implements various human rights due diligence processes to ensure the integration of human rights principles into daily operations. The Human Resources unit is responsible for drafting the human rights policy and executing employee management actions, while the ESG Office is responsible for consolidating the results of human rights due diligence and disclosing them in the Sustainability Report.

- **Identification and Assessment of Adverse Impacts**

Human rights due diligence identifies and assesses actual and potential human rights risks within our own operations and global value chains through a systematic process. Risks are prioritized based on the "likelihood of occurrence" and the "severity/scope of impact" of their potential adverse effects. The results of the adverse impact assessment are reviewed periodically and adjusted in response to internal and external environmental changes to ensure the timeliness and comprehensiveness of adverse impact management.

- **Suppliers**

We conduct human rights assessments for new suppliers as one of the criteria for selecting suppliers, and are committed to eliminating human trafficking and forced labor from our supply chain, including our temporary workforce, while respecting the

rights of all migrant workers and their family members. We ensure that all suppliers comply with the Company's *Supplier Code of Conduct* to avoid causing adverse human rights impacts.

- **Training**

We regularly provide human rights-related training to all employees to enhance their awareness of human rights and their capability to identify and respond to adverse impacts.

Grievance Mechanism

In order to achieve the purposes of sufficient communication and effective resolution of human rights issues, we establish the following consultation and grievance channels. These ensure that any individual or group who suffers adverse human rights impacts due to the Company's activities or business relationships can safely, confidentially, and without fear of retaliation submit grievances and receive timely handling and responses.

- Human rights violations and service email: HRP@teco.com.tw
- Fraud prevention and reporting of ethics violations email: HRI@teco.com.tw

Disciplinary Actions and Remediation Mechanism

We have zero tolerance for any violation of human rights or the Code of Conduct. If it is proven true after investigation, appropriate disciplinary actions shall be imposed depending on the severity, such as warnings, suspension, or termination. Furthermore, follow-up evaluations and supervision shall be conducted for the aforementioned disciplinary actions to prevent recurrence. For external partners, failure to improve after being notified or if the violation is severe may lead to termination of the business relationship.

If we are confirmed to have caused or contributed to adverse human rights impacts, a remediation mechanism shall be initiated in a timely manner to provide or cooperate with relevant stakeholders to provide appropriate remedies.

Communication and Disclosure

We will maintain high transparency, periodically disclosing progress and performance regarding human rights implementation to all stakeholders through the Sustainability Report or the official corporate website. The Company encourages constructive dialogue with stakeholders to continuously improve human rights practices.

Implementation and Amendment

This policy shall be implemented upon submission to and approval of the Chairman, and the same shall apply to any subsequent amendments.