

Human Rights Commitment

The Bicycling Alliance for Sustainability (hereinafter referred to as BAS) also launched its member human rights due diligence initiative in 2024. Through human rights issue identification and risk assessment, it seeks to identify, prevent, and mitigate potential adverse human rights impacts within the bicycle industry, ensuring that industry members comply with national regulations and market requirements. This, in turn, enhances the overall industry's social responsibility profile and international competitiveness.

In May 2018, the Organization for Economic Cooperation and Development (OECD) adopted the OECD Due Diligence Guidance for Responsible Business Conduct (hereinafter referred to as the *Guidance*). The Guidance provides enterprises with practical recommendations on due diligence processes to help prevent and address potential adverse impacts related to labor, human rights, the environment, bribery, consumers, and corporate governance across their own operations, supply chains, and other business relationships.

Giant Group adopts the *Guidance* established by the BAS as its framework for implementing human rights due diligence. The process consists of six key steps: 1) Embedding responsible business standards into the organization's policies and management systems; 2) Identifying and assessing potential adverse impacts; 3) Establishing prevention and mitigation measures; 4) Tracking the implementation and effectiveness of these measures; 5) Communicating externally on the management of human rights issues; 6) Undertaking remediation measures.



Due Diligence Process and Supporting Measures

Giant Group' s 2024 Human Rights Mitigation Measures — Example of Taiwan, the Global Headquarters Location

Aspect	Impact Issues	Mitigation Measures				
		Policy	System Improvement	Facility Upgrade	Training	Grievance Mechanism
Labor Rights	Safety and Health	<ul style="list-style-type: none"> - Establish Chemical Management Standards 	<ul style="list-style-type: none"> - Strengthen Contractor Management and Audit Systems - Gradually Implement ISO 45001 Management System Certification - Departments Must Establish a Cloud-Based Chemical Inventory and Annually Review and Update SDS 	<ul style="list-style-type: none"> - Install Flooring and Anti-Slip Treatments in Factories, Planning for Mechanization - Use Safety Management Learning Software (App) to Enhance Employees' Safety and Occupational Health Knowledge - Introduce Smart Forklift Systems to Prevent Various Operational Accidents 	<ul style="list-style-type: none"> - Regularly Conduct Occupational Safety and Health Training for Employees and Contractors - Organize Seminars and Health Monitoring Activities to Regularly Track Employee Health Status 	<ul style="list-style-type: none"> - Establish a Human Rights Grievance Channel: "iCare Mailbox"

				- Provide Employees with Online Health Consultation Services		
	Working hours		- Implement Flexible Working Hours to Enhance Employee Autonomy			- Establish a Human Rights Grievance Channel: "iCare Mailbox"
	Compensation and Benefits	<ul style="list-style-type: none"> - Formulate Guidelines for Retirement Employee Incentives - Commit to Providing Compensation Above Legal Standards - - Establish a "Profit-Sharing Policy" 	<ul style="list-style-type: none"> - Provide Regular Pay During Typhoon Holidays - Regularly Monitor the Ratio of Local Minimum Wage to Giant' s Entry-Level Staff Starting Salaries 	- Provide Shuttle Buses to Facilitate Commuting for Nearby Employees		- Establish a Human Rights Grievance Channel: "iCare Mailbox"
	Forced Labor		- Provide Migrant Workers with Consultation on the Employment Service Act to Help Them Understand Their Rights			- Establish a Human Rights Grievance Channel: "iCare Mailbox"
	Young Workers and Child Labor					- Establish a Human Rights Grievance Channel: "iCare Mailbox"

						Mailbox”
Gender Equality	Sexual Harassment	- Establish a “Written Statement for the Prevention of Workplace Misconduct”	- Establish a Dedicated Sexual Harassment Complaint Channel		- Regularly Provide Employees with Training on Sexual Harassment	- Establish a Human Rights Grievance Channel: “iCare Mailbox” - Establish a Dedicated Grievance Mailbox for Sexual Harassment
Inclusion and Participation	Freedom of Association and Collective Bargaining Rights		- Conduct Quarterly Meetings with the Workforce to Address Labor-Management Issues			- - Establish a Human Rights Grievance Channel: “iCare Mailbox”