

 Global Policy & Guidelines	Proposer	Date of Establish	Date of Revise
	Charlie Liu	2024/12/25	Version:1
NO. ESG10000	Human Right Code of Conduct		

1. Introduction

With the flourishing development of the bicycle industry, Taiwanese bicycle enterprises, adhering to the principles of integrity in management and compliance with socio-economic regulations in various regions, continue to contribute to the advancement of the industry and maintain free and fair global trade. Through long-term efforts in areas such as corporate social responsibility, central factories and supply chain partners spare no effort in promoting the sustainable development and long-term operation of the entire industry.

To support and guide its members in fulfilling their corporate social responsibilities, the Bicycling Alliance for Sustainability (BAS) has established the "Human Rights Code of Conduct of the Bicycling Alliance for Sustainability" (hereinafter referred to as "Code of Conduct"). The Code of Conduct reflects the fundamental consensus of the Taiwanese bicycle industry on the values of human rights and labor rights. All members of the association will adhere to these guidelines, eliminate acts of human rights violations, and ensure that all workers and stakeholders within the industry are treated reasonably, fairly, and with dignity.

The Code of Conduct aims to protect labor rights within the industry, guides enterprises in proactively responding to the challenges of the globalized economy and sustainable development, and lays a solid foundation for the long-term prosperity of the industry.

The Code of Conduct is derived from internationally recognized labor and human rights standards, as well as local labor regulations, including:

- UN Universal Declaration of Human Rights
- UN Guiding Principles on Business and Human Rights (UNGPs)
- The nine core international human rights treaties of the United Nations: The International Covenant on Civil and Political Rights (ICCPR), The International Covenant on Economic, Social and Cultural Rights (ICESCR), Convention on the Elimination of All Forms of Discrimination against Women (CEDAW), Convention on the Rights of the Child (CRC),

Convention on the Rights of Persons with Disabilities (CRPD), The International Convention on the Elimination of All Forms of Racial Discrimination (ICERD), The International Convention on the Protection of the Rights of All Migrant Workers and Members of Their Families (ICMW), The International Convention for the Protection of All Persons from Enforced Disappearance (ICPPED), Convention against Torture and Other Cruel, Inhuman or Degrading Treatment or Punishment (CAT)

- UN Global Compact (UNGC)
- ILO Declaration on Fundamental Principles and Rights at Work
- International human rights conventions issued by the ILO
- OECD Guidelines for Multinational Enterprises on Responsible Business Conduct
- OECD Due Diligence Guidance for Responsible Business Conduct
- European Sustainability Reporting Standards
- Taiwan labor laws and regulations, such as the Labor Standards Act, Enforcement Rules of the Labor Standards Act, Gender Equality in Employment Act, Amendments to the Regulations for Establishing Measures on Prevention of Sexual Harassment in the Workplace, Employment Service Act, Occupational Safety and Health Act, Enforcement Rules of the Occupational Safety and Health Act, Occupational Safety and Health Management Regulations, Occupational Safety and Health Facility Rules, Occupational Safety and Health Education and Training Rules, Implementation Measures of Maternal Health Protection for Female Workers, and Standards for Identifying Hazardous or Harmful Work Prohibited for Pregnant Workers and Workers Under Eighteen.

2. Coverage

As a founding member of BAS, the Code of Conduct applies to all workers, business partners, suppliers, subcontractors, and other stakeholders of Giant Group Headquarter and Subsidiary (hereinafter referred to as “Giant Group”).

3. Code of Conduct

3-1 Forced Labor

Giant Group shall respect the freedom of employment for workers and strictly prohibit all forms of forced labor. Giant Group shall not employ

or permit the use of coerced, bound, or pledged labor and shall prohibit unreasonable labor constraints or restrictions, and any form of degrading or inhumane treatment. This includes, but is not limited to, the following acts: debt bondage (including bonded labor) or indentured servitude, slavery, or human trafficking. For example, the use of intimidation, coercion, threats, abduction, or fraud to transport, harbor, recruit, transfer, or receive workers for the purpose of obtaining labor or services.

When recruiting talent, Giant Group must provide all workers with a written employment agreement, drafted in a language comprehensible to the worker, detailing the terms and conditions of employment. This employment agreement must be provided before the worker departs from their home country/region. Once the worker arrives in the receiving country, the employment agreement must not be replaced or altered unless such changes are required to comply with local laws and provide equal or better terms.

All work must be voluntary, and workers must be allowed to leave work or terminate their employment relationship at any time with reasonable notice, without facing penalties. Giant Group or their agents shall not withhold or otherwise destroy, conceal, confiscate, or deny access to workers' identification documents or immigration documents. Notwithstanding the above, Giant Group may retain documents only when required by local law, and even in such cases, workers must be able to always access to their certificates and documents.

3-2 Child Labor:

Giant Group shall adhere to local laws and regulations regarding the minimum age for employment, prohibiting the illegal employment of child labor. Employers shall not hire any person under the age of 15, below the age of compulsory education, or below the minimum employment age of the respective country/region. Young workers under the age of 18 shall not engage in work that may jeopardize their health or safety, including night shifts or overtime. Giant Group must implement proper and lawful mechanisms to verify the age of

their workers.

3-3 Working Hours:

Giant Group shall clearly stipulate regulations for working hours and overtime, regularly monitor and manage workers' attendance, and respect national statutory holidays or religious holidays. All overtime work must be voluntary. In cases of emergency or special circumstances requiring extended working hours or holiday work, as recognized by local laws, such extensions must comply with local legal procedures. Workers must be allowed at least one day off every seven days

3-4 Fair Wages and Benefits:

Giant Group shall provide fair and reasonable compensation and benefits in accordance with legal wage standards and ensure timely payment of full wages to workers. Wage deduction as a form of disciplinary action is prohibited. When wages are paid, workers should be provided with clear wage statements in a timely manner, containing sufficient information to verify the accuracy of the compensation paid.

3-5 Equity, Diversity and Inclusion.

Giant Group shall always adhere to the principles of equal opportunity and treatment in employment, ensuring respect for the rights of diverse populations during business operations, and recognizing and respecting cultural differences. Discrimination or harassment against any worker based on race, class, language, ideology, religion, political affiliation, place of origin, birthplace, gender, sexual orientation, age, marital status, appearance, facial features, physical or mental disability, zodiac sign, blood type, past union membership, or any other status protected by applicable national or local laws, is strictly prohibited in recruitment and other employment practices. Unless required by applicable laws or specific workplace safety considerations, workers or prospective workers shall not be subjected to discriminatory medical tests or physical examinations, nor should they be treated unfairly based on the results of such tests. Furthermore, appropriate spaces for religious activities and accessible facilities should be provided for workers.

Giant Group shall provide a harassment-free and discrimination-free workplace. Disciplinary policies and procedures must be clearly defined and communicated to workers. Harsh or inhumane treatment of workers is to be avoided, including but not limited to, violence, sexual violence, sexual harassment, sexual assault, corporal punishment, psychological or physical pressure, bullying, public humiliation, or verbal abuse; nor shall there be threats to engage in any such behavior. Any form of harassment, including but not limited to, verbal harassment, psychological harassment, and sexual harassment, is strictly prohibited.

Giant Group shall protect the privacy of workers and shall not unlawfully infringe upon workers' privacy rights. The collection or processing of personal data must comply with all applicable laws and regulations, providing clear and accurate privacy notices. For example, workers should be informed prior to the collection of personal data, and the responsibility for protection and management must be assumed, ensuring workers' rights and freedoms in handling their personal data.

3-6 Freedom of Association and Collective Bargaining Rights

Giant Group shall respect the rights of workers to freely associate and engage in collective bargaining, valuing all labor organizations and promoting labor-management cooperation. Workers and their representatives should be able to communicate openly with management about working conditions and management practices without fear of discrimination, dismissal, harassment, blacklisting, retaliation, threats, or any other form of unfair treatment.

Giant Group shall respect the rights of all labor organizations and the rights of workers to join unions, engage in collective bargaining, and participate in peaceful assemblies, while also respecting the rights of workers to refrain from such activities. If the rights to freedom of association and collective bargaining are restricted by applicable laws and regulations, workers should still be able to freely establish their constitutions and rules, choose their representatives, and organize their administrative units and activities.

3-7 Occupational Safety and Health

Giant Group shall comply with national and international occupational health and safety standards, providing a workplace environment that is safe, healthy, and hygienic. They should eliminate factors in the work environment that could affect the safety and health of workers, thereby reducing the risk of accidents, occupational injuries, and diseases. Regular risk assessments of the workplace should be conducted, with appropriate hazard protections, preventive measures, and educational training implemented. Promoting environmental safety policies and advocating relevant regulations will enhance overall safety awareness among all personnel.

To prevent workers from being exposed to health and safety hazards, Giant Group shall identify, assess, and mitigate risks through procedures or provide workers with appropriate protective equipment and education and training on hazardous incidents and associated risks. Gender-responsive measures, such as providing reasonable working conditions for pregnant and nursing mothers, should be adopted.

Giant Group shall identify and evaluate potential emergency situations and events, minimizing their impact through the implementation of emergency plans and response procedures, including emergency reporting, worker notifications, evacuation plans, worker training, and drills. Giant Group should provide occupational health and safety information and training in languages spoken by workers or in languages they can understand.

Giant Group shall establish procedures and systems to prevent, manage, track, and report occupational injuries and diseases, providing necessary treatment in the event of related incidents. Investigate cases of occupational injuries and diseases and take corrective measures to reduce risks.

Giant Group shall provide workers with clean restroom facilities, potable drinking water, and other environmental amenities. If accommodation is provided by Giant Group or their labor agents, it

should be clean, safe, and include proper emergency exits, hot water for bathing and washing, adequate lighting, suitable temperature control, secure storage areas for personal and valuable items, and private spaces with convenient access.

4. Implementation

Giant Group shall be responsible for adhering to this Code of Conduct and all its standards. Giant Group shall establish or maintain management systems to promote compliance with this Code and the law, identify and mitigate associated operational risks, and encourage continuous improvement. Giant Group should appropriately document their implementation within the organization and retain relevant documents and records.

4-1. Communication and Training

Giant Group shall communicate the contents of the Code of Conduct to workers, business partners, and other key stakeholders, and provide educational training to workers as needed.

4-2. Expectations for Business Partners

The contents of the Code of Conduct reflect the expectations of the bicycle industry for its business partners. It is anticipated that business partners will be guided by the Code or adopt similar standards of conduct, and they are encouraged to apply the same requirements to their supply chain partners. Giant Group generally value long-term business relationships. Therefore, before establishing long-term partnerships, member enterprises should review and assess the human rights practices of potential business partners.

4-3. Explanation of Violations

The association will take any violations of the Code of Conduct seriously. If a member is found to have violated the Code, we will take appropriate confidential assessment or inspection measures and, if necessary, implement suitable remedial or preventive actions.

5. Supplementary Procedures

Global Policy & Guidelines

These Guidelines and any modifications to the Guidelines are in effect after the approval of the Chairperson of the Giant Group's BOD and the Giant Group's Board of Directors.