

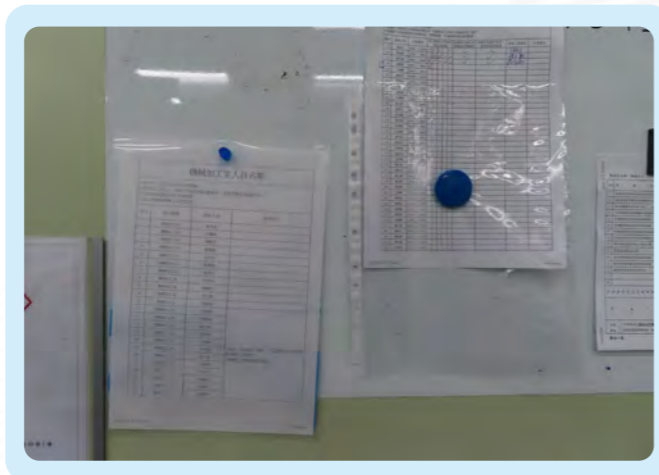
5.5.4

Prevention and Mitigation of Occupational Health and Safety Impacts Directly Linked by Business Relationships

GRI 403-7

In addition to compliance with government regulations and company operating standards, automatic self-inspections are conducted to ensure the safety of workers and the plant. The Safety & Health Center staff also perform routine safety audits and random safety checks on contractors. Chroma began implementing the ISO 45001:2018 Occupational Health and Safety Management System in 2022 and received ISO 45001 certification in 2023. The Safety & Health Center continues to carry out periodic inspections and makes improvements from time to time. Medical professionals also make on-site visits and provide suggestions for enhancing various work activities. These efforts have already yielded positive results.

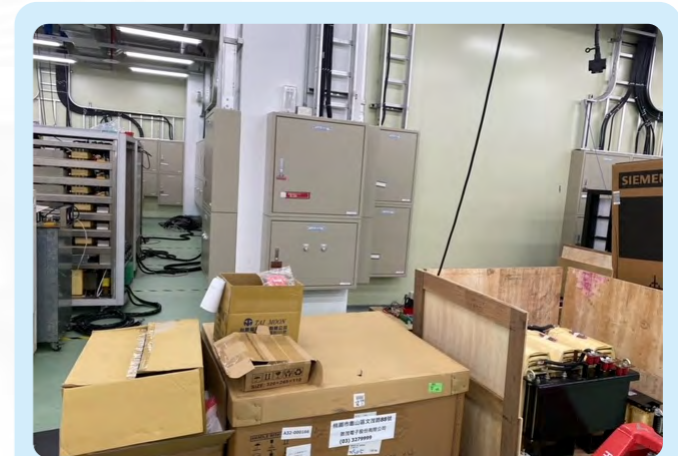
Management Policy	Mechanical Room Hazard Assessment
Description	The mechanical room lacks proper control over personnel access and the list of authorized personnel is not regularly updated. Additionally, the completion of automatic inspection checklists has not been enforced.
Improvement Measure	Update the automatic inspection checklists and the list of qualified operators, implement access control measures, and prevent mechanical hazards.



Management Policy	Hazardous Chemical Exposure Assessment
Description	The laboratory local exhaust ventilation systems have not been regularly inspected. Drinking containers are being used to store chemicals, posing risks of respiratory irritation and accidental ingestion.
Improvement Measure	Conduct regular inspections of the local exhaust ventilation systems, replace chemical storage containers, and keep them in spill containment trays.



Management Policy	Assessment of the protection environment in the field
Description	Objects were found in the laboratory that posed a tripping hazard.
Improvement Measure	The objects have been relocated to a safe position.



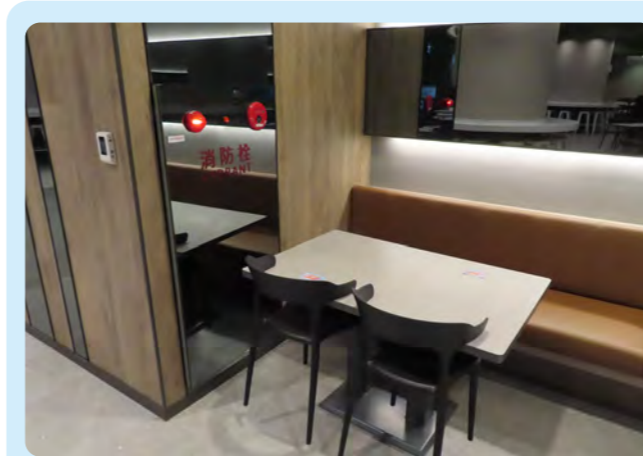
Management Policy	Handling and ergonomic analysis
Description	Packaging Area: Improper bending postures by employees stacking and moving goods in the packing area have increased the risk of musculoskeletal injuries.
Improvement Measure	Employees need to handle objects frequently. An object that weighs more than 20kg shall be handled by two persons. Health education given to employees shall include instructions about the avoidance of handling objects in a stooping position that may lead to musculoskeletal injury.



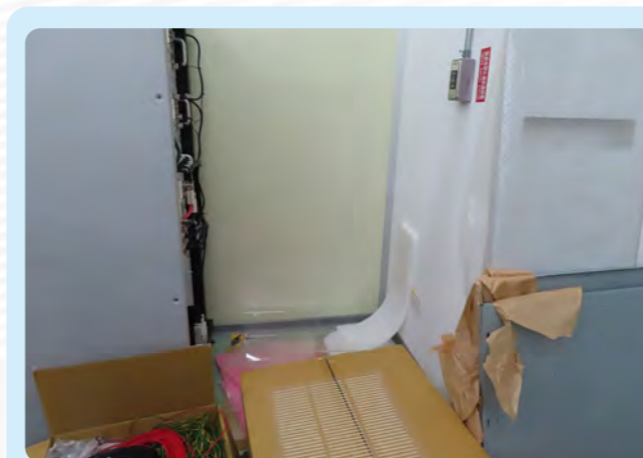
Management Policy	Laboratory Electrical Hazard Analysis
Description	The electrical distribution panels and metal connectors in the laboratory lack the required partition boards or acrylic insulation covers, posing a risk of electric shock during operation.
Improvement Measure	To prevent the danger of electric shock, it is recommended that partition boards or acrylic insulation covers be installed on all the electrical distribution panels.



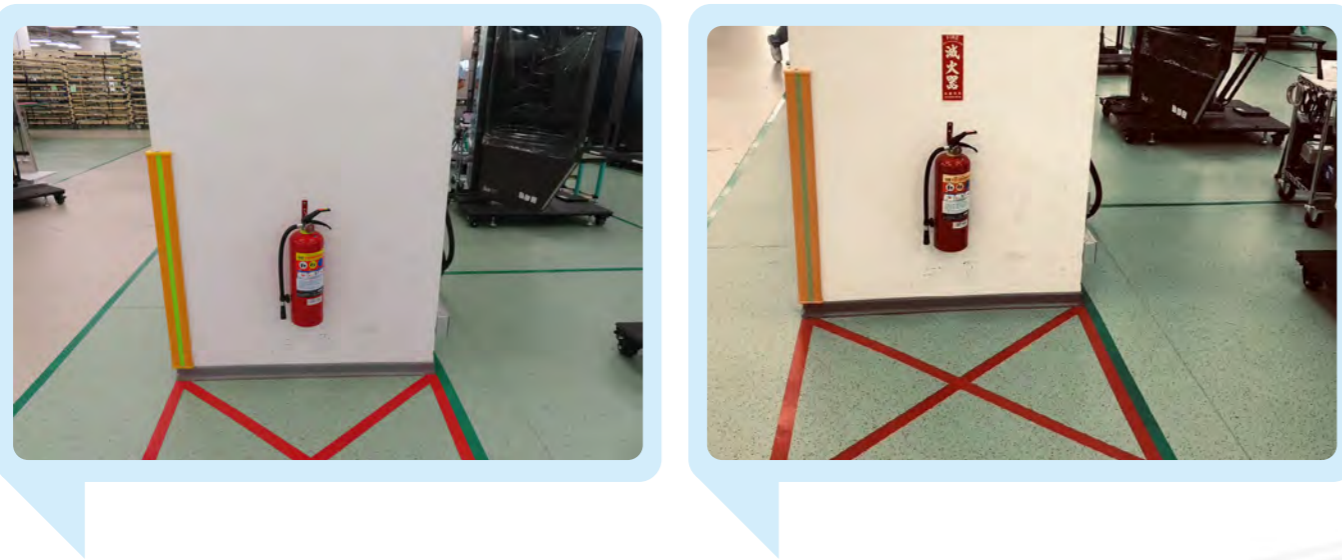
Management Policy	Obstructed Fire Hydrant
Description	Access to a fire hydrant in the employee cafeteria was found to be obstructed.
Improvement Measure	The area in front of the fire hydrant should be kept clear.



Management Policy	Obstructed Emergency Smoke Exhaust Switch
Description	Access to an emergency smoke exhaust switch in the laboratory was found to be obstructed.
Improvement Measure	The area in front of the emergency smoke exhaust switch should be kept clear to ensure unobstructed use of firefighting equipment.



Management Policy	Firefighting Equipment Condition and Expiry Analysis
Description	It was found that some fire extinguishers lacked labels, some were missing, others had insufficient gas pressure.
Improvement Measure	Labels should be properly attached. Missing fire extinguishers, and those with low-pressure should be replaced.



- (1) Occupational health and safety policy.
- (2) Occupational health and safety management plan.
- (3) Safety and health education and training implementation plan.
- (4) Work environment monitoring plan, result and implementation measures.
- (5) Health management, the prevention of work-related illness, and the promotion of health.
- (6) Safety and health proposals.
- (7) Business unit's automatic inspection and safety and health audit.
- (8) Preventive measures for hazards in machinery, equipment or raw and other material.
- (9) Work-related accident investigation report.
- (10) Check the performance of on-site health and safety management.
- (11) Taking care of the business health and safety management.
- (12) Other matters related to occupational health and safety management.

In 2023, the committee members proposed seven items for discussion. Of these, five were implemented and improved within the same year, while the remaining two are scheduled for implementation in the following year.

5.5.5 Worker Participation, Consultation, and Communication GRI 403-4

The Company has formulated a “Consultation and Communication Management Procedure”. This facilitates the internal agreement on the ESH management system and other management mechanisms. It also establishes commitment and effective two-way communication channels for employees and related external organizations with respect to ESH and the other management mechanisms. Consultation with the workers about safety and health is necessary whenever changes are made to any workplace. The arrangement of the consultation must be documented and meeting notes and minutes should be taken. Stakeholders must also be informed of the changes.

Employees are Chroma’s most valuable asset, and their health and safety are of vital importance. Chroma has established an “Occupational Safety and Health Committee” to ensure that employees work in a healthy and safe environment and to implement safety and health policies. This committee has 16 members and includes occupational safety and health personnel, relevant department heads, and labor representatives. There are six labor representatives, representing 38% of the committee. This exceeds the legal requirement of one-third representation. The committee convenes once every three months and makes recommendations on the following items: