



仁寶電腦工業股份有限公司
COMPAL ELECTRONICS, INC.

Compal's Living Wage Commitment

Our Commitment

Compal supports United Nations' Sustainable Development Goals. Compal compensates employees in full compliance with regulations, and supports the concept of paying living wage that can provide decent standards of living for employees and their families. Compal commits to paying living wage to employees by 2030, and continuously explore opportunities to extend the same concept to our contractors and suppliers.

Our Methodology

1. Set the Living Wage Benchmark for key sites, referencing data published by local governments or relevant associations and following the Anker Methodology.
2. For key sites, evaluate whether the compensation (excluding overtime and bonus) paid to employees meet the Living Wage Benchmark, and devise actions plans where the benchmark is not met. Some job functions' compensation structures fluctuate more with global economics conditions and the corresponding production plans adjustments, thus those groups of employee are outside of the evaluation scope.

2023–2025 Progress

1. Established the Living Wage Benchmark database for key operating sites, currently covering Taiwan, China, Vietnam, and USA. Evaluate whether the employees are paid living wage at these key sites.
2. Completed employee compensation reviews and gap analyses based on the Living Wage Benchmark at each location to assess whether fixed compensation exceeds the local Living Wage Benchmark, providing the basis for subsequent improvement actions.
3. Taking the Taiwan headquarters as an example, the Living Wage Benchmark is calculated by referencing the Survey of Family Income and Expenditure published by the Directorate-General of Budget, Accounting and Statistics (DGBAS), Executive Yuan. The benchmark is derived by aggregating the costs of food, clothing, housing, transportation, education, healthcare, social insurance, and income tax, and then estimating the living wage required for each worker based on the number of income earners in a typical household.



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4. Completed the annual living wage gap analysis and incorporated living wage assessments into the compensation management mechanism as an important reference for salary review and improvement.
5. Continued to study living wage management mechanisms for the supply chain and evaluate opportunities to gradually incorporate the concept of living wage into the sustainability management requirements for major contractors and suppliers, thereby promoting the development of a responsible supply chain.

Next Steps

1. Continuously maintain and expand the Living Wage Benchmark database for key global operating sites, gradually including Brazil and other new or significant operating sites.
2. Conduct regular living wage gap analyses and develop compensation improvement plans for employee groups requiring improvement, with the goal of gradually increasing the proportion of employees whose compensation meets the Living Wage Benchmark.
3. Gradually integrate the living wage concept into human resources management and compensation policies to strengthen fair compensation and talent sustainability.