

Alpha Unlimited Inc.

Attendance and Leave Management Policy

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Prepared by: Human Resources & Organizational Development Department

Approved by: _____ (CEO/General Manager)

Preamble: Our Beliefs

At Alpha Unlimited Inc. (hereinafter referred to as "the Company"), we believe that the greatest creativity stems from a clear mind and a balanced life. Our work is a marathon to change the world, not a sprint. Therefore, we are dedicated to creating an environment that supports our partners in fully resting, spending time with family, exploring their passions, and taking care of their physical and mental health outside of work. This policy aims to articulate our philosophy on attendance and leave; what we offer is not a set of rigid rules, but a framework based on "trust" and being "results-oriented." We believe that by granting our partners the autonomy to manage themselves, they will reciprocate with greater passion and a sense of responsibility, leading to the collective achievement of extraordinary things.

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Part One: General Principles and Leave Philosophy

Chapter 1: Basic Principles

Article 1: Purpose and Vision

To realize the Company's mission of "bringing positive change to the world through technology and innovation," this policy aims to establish a supportive, flexible, fair, and just attendance and leave management system. Our vision is to enable every partner at Alpha to reach their fullest potential while maintaining their personal well-being. This policy is a concrete manifestation of our commitment to the health and wellness of our partners.

Article 2: Scope of Application

This policy applies to all types of regular employees, including full-time, part-time, and contract staff, at all Company locations worldwide. The management of interns, consultants, and other non-typical workers shall be guided by the spirit of this policy and governed by their individual contracts.

Article 3: Definitions

- **Core Hours:** To foster team collaboration, the Company suggests common online hours (e.g., 10:00 AM to 4:00 PM). Teams may flexibly adjust these hours based on business needs.
- **Results-Oriented:** The core of our performance evaluation lies in the impact and results of one's work, not the hours invested or the physical location of work.
- **Unlimited Paid Time Off (UPTO):** A trust-based leave policy where employees, upon coordinating with their manager and ensuring proper work handover, can request the necessary number of days off without a specific upper limit.

Chapter 2: Alpha's Leave Philosophy

Article 4: Core Concepts: Autonomy, Trust, Well-being

We believe our partners are mature and responsible professionals. We reject the traditional mindset of "managing hours" and instead embrace the philosophy of "empowering autonomy." We trust our partners to manage their own time to achieve work objectives and to take rest when needed. We encourage our partners to take their leave, as timely rest is crucial for sparking innovation and sustaining long-term momentum.

Article 5: Leadership Principles in Practice

- **Earn Trust:** Managers and team members should build a relationship of mutual trust, communicating leave plans openly and transparently to ensure information is synchronized.
- **Ownership:** When planning leave, partners should exercise ownership by proactively coordinating with their team and arranging for work delegation to ensure personal leave does not impact team goals.
- **Hire and Develop the Best:** We hire the best talent and trust them to manage their own work-life balance. The role of a manager is to support, not to restrict.

Article 6: Diversity, Equity & Inclusion (DEI)

We understand that every partner has a different family structure, cultural background, and personal needs. Our leave policy is committed to being inclusive. Whether it's celebrating diverse cultural holidays, caring for family members, or attending to personal needs, we will do our utmost to provide support and ensure all partners enjoy fair leave rights.

Part Two: Flexible Attendance and Work Models

Chapter 3: Flexible Work Hours and Location

Article 7: Flexible Hours and Hybrid Work Model

The Company adopts a flexible hours and hybrid work model. Except for specific roles or business requirements, partners may, after coordinating with their manager, freely choose the work location and schedule that maximizes their productivity. Attendance should be based on completing team-set goals and not hindering collaboration.

Part Three: Leave Categories and Regulations

Chapter 4: General Provisions

Article 8: Leave Classification

Company leave is divided into two main categories: "Statutory Leave" and "Company Benefit Leave." All leave should be applied for in units of a "day," though it may be applied for in "hours" under specific circumstances.

Article 9: Salary Calculation Principles

- **Paid Leave:** Unless otherwise stipulated by law, salary will be paid as usual during all statutory and company benefit leave periods.
- **Unpaid Leave:** In accordance with the Labor Standards Act, salary will not be paid for leave such as personal leave and certain portions of sick leave.

Chapter 5: Statutory Leave

Article 10: Annual Leave

- **Purpose:** To encourage partners to take annual long vacations to fully relax and rejuvenate.
- **Days and Regulations:** Fully compliant with and exceeding the standards of the Labor Standards Act. Seniority and corresponding leave days can be found in the HR system.
- **Principle:** We encourage partners to use all their annual leave. For unused days at the end of the year, in addition to being carried over or paid out according to law, managers should proactively show concern and assist in scheduling the leave.

Article 11: Sick Leave

- **Definition:** For rest or medical treatment due to personal physical or mental health reasons (including but not limited to illness, injury, and mental health appointments).
- **Days:**
 - **Paid Sick Leave:** The Company provides twelve days of full-pay sick leave per year, which is superior to the statutory half-pay provision.
 - **Statutory Sick Leave:** After the initial twelve days, leave will revert to the regulations of the Labor Standards Act (not exceeding 30 days in a year for non-hospitalized cases, with half-pay).
- **Proof:** A medical certificate is required for continuous leave of more than one day (inclusive) or for accumulated leave of three or more days in a single month. We trust our

partners; no proof is needed for single-day sick leave.

Article 12: Family Care-related Leave

- **Marriage Leave, Bereavement Leave, Maternity Leave, Prenatal Check-up Leave, Paternity and Accompaniment Leave:** The number of days, salary, and application procedures fully comply with and exceed the regulations of the Labor Standards Act and the Act of Gender Equality in Employment.
- **Family Care Leave:** The Company provides seven days of "full-pay" Family Care Leave annually, which is superior to the statutory unpaid provision and is not counted as personal leave. This is intended to support partners in caring for their family members (including spouses, children, parents, and even pets) without worry when needed.

Article 13: Other Statutory Leave

- **Menstrual Leave, Occupational Hazard Leave, Public Service Leave:** These are handled in full compliance with relevant laws. Salary and procedures are based on announcements in the HR system.

Chapter 6: Company Benefit Leave

Article 14: Unlimited Paid Time Off (UPTO)

- **Philosophy:** This leave is applicable to all regular employees who have used up their statutory annual leave for the current year. We believe that professional talent should not be constrained by a limited number of vacation days but should instead plan necessary rest based on project cycles, personal well-being, and team coordination.
- **Regulations:**
 - **Eligibility:** Regular employees with at least one year of service who have used or scheduled all of their statutory annual leave for the current year.
 - **Application:** A leave plan must be discussed with the direct manager at least two weeks in advance to ensure work is properly handed over or delegated.
 - **Principle:** This is not an unconditional leave policy but is built on a high degree of responsibility. Managers and partners must jointly ensure that the leave will not negatively impact team goals, product timelines, or client commitments. Continuous applications exceeding ten working days require approval from the department director.
- **Exclusions:** This leave cannot be used to exhaust leave entitlements immediately before resignation, nor can it be converted into cash.

Article 15: Alpha Recharge Day

- **Purpose:** To prevent collective burnout, the Company will designate one Friday each quarter as a "Company-wide Recharge Day." On this day, all global offices will be closed, and all partners are encouraged to step away from work and engage in activities that rejuvenate them.
- **Procedure:** The date will be announced by the Company at the beginning of each quarter. Partners do not need to apply for this day off.

Article 16: Volunteer Time Off (VTO)

- **Purpose:** To encourage partners to give back to the community, fulfilling the Company's mission to "bring positive change to the world."
- **Days:** The Company provides five working days of full-pay VTO per year for service at company-approved or self-selected non-profit organizations.

Article 17: Birthday Leave

- **Purpose:** To celebrate our partners' special day.
- **Procedure:** Partners may choose any day within their birthday month to take as Birthday Leave and enjoy a day for themselves.

Part Four: Application Procedures and Responsibilities

Chapter 7: Leave Application Procedures and System

Article 18: Application Method

All leave applications (except in emergencies) must be submitted through the Company's internal Human Resources Information System (HRIS).

Article 19: Application Deadlines

- **General Leave:** It is recommended to apply at least three working days in advance.
- **Long Leave (five consecutive working days or more):** It is recommended to discuss with your manager one month in advance and submit the formal application two weeks in advance.
- **Emergencies:** In the event of a sudden illness or emergency, the direct manager must be notified via instant messaging, phone call, or other means within one hour after the start of core hours. A formal application must be submitted within one day of returning to work.

Chapter 8: Division of Responsibilities and Work Delegation

Article 20: Partner's Responsibilities

- **Proactive Communication:** Communicate leave plans with your manager and team members in advance.
- **Proper Handover:** Ensure that duties are assigned to a clear delegate during the leave period, and update your calendar and status to keep collaborators informed.
- **Principle of Integrity:** All leave must be based on genuine needs. If any abuse or false reporting is verified, it will be handled according to the Company's code of conduct.

Article 21: Manager's Responsibilities

- **Enable & Trust:** A manager's primary responsibility is to support the well-being of their team members and to trust their judgment. Leave requests should be approached with an "approval by default" attitude.
- **Resource Coordination:** Assist the team in coordinating work and allocating resources to ensure team members can take leave without worry.

- **Fairness and Consistency:** Ensure that leave approval standards within the team are consistent and fair. If a partner's leave plan needs to be adjusted due to critical business needs, communicate early and sincerely, and seek alternative solutions.

Part Five: Appendices

Chapter 9: Policy Management

Article 22: Policy Interpretation and Revision

The authority to interpret this policy rests with the Human Resources & Organizational Development Department. This policy may be revised by a proposal from the HR department and approval from the Company's senior management to adapt to company development and regulatory changes.

Article 23: Effective Date

This policy shall be implemented on September 1, 2025, and all previous related regulations are simultaneously repealed.