



List the company's employee welfare measures, continued education, training, retirement regulations and their actual implementation, along with employer-employee agreements, and measures for protecting employee rights:

1. Employee welfare

Employees are provided with best care and protection. Insurance is purchased for them as required by National Health Insurance and Labor Insurance laws and regulations; various matters concerning them are taken care of according to the Labor Standards Act, National Health Insurance Act, and Labor Insurance Act. In addition, group accident insurance is planned for employees in order to increase overall protection for employees.

Our Company uses the annual "HR Evaluation Committee" to conduct objective assessments and provide employees with fair opportunities for promotion.

Annual bonus, employee compensation (in accordance with the Company's Articles of Incorporation), birthday bonus, childbirth, marriage, bereavement and holiday bonuses, scholarships for employees and their children, group travel subsidies, Dragon Boat and Mid-Autumn Festival bonuses, annual company banquet, annual physical examination, and sound fitness equipment and facilities, among others.

Related labor management measures are in compliance with applicable laws and regulations of the government, such as the Labor Standards Act, the Act of Gender Equality in Employment, the Occupational Safety and Health Act, and the Labor Insurance Act. In addition, to accommodate smooth communications between the employer and the employees, the Shenzhen Plant has set up a labor union; it is an independent organization that voices and expresses ideas on behalf of employees. At headquarters, we have established the employee welfare committee, which also functions independently to handle matters concerning employee welfare. These arrangements sufficiently demonstrate employees' right to association and negotiation.

2. Employee development and training

In order to strengthen employees' knowledge, skills, and attitude at work that are required for them to carry respective tasks so that they can fulfill duties given upon them and goals of their tasks, there are the Employee Training Management Regulations for governing purpose that shall be precisely enforced.

During 2017, a total of NT\$8,133 thousand was spent on education and training, including 177 internal and external training sessions throughout the

year that added up to 2,206 hours; a headcount of 318 people received the training.

Continuing education for managers:

Name	Date	Organizer	Course Name	Hours
Yu-Li Chou	2017.11.02	Business Weekly, IBM	Enabled by Technology 2017 IBM FORUM	6
Min-Ling Wang	2017.09.14	Deloitte & Touche	Another Tax Issue - Risks and Challenges of Taiwanese Businesses	3.5
	2017.10.19	Ernst & Young	Symposium on the Latest Developments in Transfer Pricing, Base Erosion and Profit Shifting	3
	2017.12.21 -2017.12.22	Accounting Research and Development Foundation	Professional Development Course for Principal Accounting Officers of Issuers, Securities Firms, and Securities Exchanges	12
Lei-Hui Lee	2017.03.16	Internal Company Training	How to make intermediary plans and goals that ensure continuity at HQ	3.5
Po-Yi Chou	2017.01.06	Ernst & Young	Greater China Cross-strait Regions CRS Forum	2
	2017.03.01	Ernst & Young	Seminar on U.S. Tax Reforms	2.5
	2017.03.16	Internal Company Training	How to make intermediary plans and goals that ensure continuity at HQ	3.5
	2017.04.19	Ernst & Young	Seminar on the Development of European Tax Affairs	3

2017.9.18 Because of job responsibility adjustments, the Chief Accounting Officer was changed from Po-yi Chou to Min-Ling Wang.

(C) Retirement system

The retirement plans of our Company and its subsidiaries in Taiwan are applicable to all formally hired employees. In compliance with the Labor Pension Act, our Company defines its appropriation plan and follows the plan by setting aside 6% from each employee's salary on a monthly basis to the personal pension account with the Labor Insurance Bureau. All pension funds are under the management of the Labor Pension Fund Supervision Committee and saved in the dedicated pension account in the name of the Labor Pension Fund Supervision Committee. They are completely separated from the Company and local subsidiaries. When colleagues retire under the old pension scheme, the appropriate pension is paid by the Company in accordance with the pension rates set out under Article 55 of the Labor Standards Act; there were no such cases in 2017.

Methods for seamless transition into the new retirement system of the Basic Labor Law: The value of pension to be paid upon retirement is calculated with the base number of years in service and the mean monthly salary approved at

the time of retirement. For the first fifteen (or less) years of service, 2 points are given for every year of service. For additional years of service 1 point is given for each year. The maximum number of points is 45. Contributions equal to 2% of the total salary to the pension fund every month are deposited under the name of the Labor Pension Fund Supervision Committee in a dedicated account with the Bank of Taiwan. Before the end of each year, our Company and local subsidiaries calculate the balance of the aforementioned labor pension fund. If the balance is insufficient to pay the estimated pensions of employees eligible for retirement in the following year, a lump-sum payment is made before the end of March of the following year to make up for the difference.

The pension plans and the allocation of funds to related pension managers for the Group's subsidiaries in other countries are to be based on local regulatory requirements. For subsidiaries in China, a set proportion of each employee's total salary is set aside for pension insurance and paid to the relevant government agency in accordance with local laws. These are then deposited into individual pension accounts.

(D) Measures for protecting employee rights

Our Company's employee management policy complies with the Labor Standards Act and the relevant labor regulations. Internal management regulations are updated to reflect regulatory changes as necessary to ensure that employee rights are protected.

Establishment of mechanisms for regular employee communication to ensure that employees understand the Company's operating principles: Besides the email box available for employees to provide feedback (gu.careyou@globeunion.com), our Company uses electronic notices, monthly "Birthday Party" events, regular employer-employee meetings required by law as well as briefings on current activities for the year and planning for the following year to keep employee up to date on company affairs.