

Talent is the key to maintaining core competitiveness. Globe Union views employees as partners in sustainable growth based on the philosophy that "corporate growth is driven by constant innovation and developing the value of talent." We provide complete career development, an excellent workplace environment, and competitive pay. We also encourage teamwork and mutual learning to achieve better performance. This atmosphere shows that we take talent development very seriously, show care for organization members, and hope to help employees develop their individual and professional potential through constant learning and growth.

1. 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 benefits measures

- Remuneration:

- Includes monthly salaries, year-end bonuses, and employee bonuses distributed in accordance with the Articles of Association when the Company makes a profit.

- We use the annual "HR Evaluation Committee" to conduct objective assessments and provide employees with fair opportunities for promotion.

- Health and safety related benefits:

- Employees are provided with best care and protection. 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. Employee health management, periodical health examinations, employee cafeteria, breastfeeding rooms, and providing a safe and comfortable working environment.

- Education and entertainment related benefits:

- We provide scholarships for employees and their children, group travel subsidies, Dragon Boat and Mid-Autumn Festival bonuses, annual company banquet, performance bonuses, birthday bonus, childbirth, marriage, bereavement and holiday bonuses, fitness equipment and facilities, and encourage employees to establish clubs, including: Badminton club, yoga club, basketball club, bicycle club, and dance club; a fixed amount of subsidies is provided to each club on an annual basis.

- 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. We value employees' right to express their opinions, and therefore established an Employee Welfare Committee at our head office, unions in Shenzhen Chengshi and Shandong Milim. We sign labor contracts when employees are hired to protect their rights.

- (2) Employee development and training

An abundance of high quality human resources is considered the foundation of corporate sustainability. We truly believe that "corporate growth is driven by constant innovation and developing the value of talent." Driven by this core business philosophy, we allocate a budget to provide employees with complete education and training every year, not only to improve their abilities and literacy, but also to bring out their potential and enhance our competitiveness.

During 2018, a total of NT\$15,359 thousand was spent on education and training, including 383 internal and external training sessions throughout the year that added up to 45,551 hours; a headcount of 32,278 people received the training. Primarily: Leadership and management, culture and values, labor safety training, internal audit, quality management, technology R&D, accounting management, information management, and new employee orientation.

Continuing education for managers :

Name	Title	Course Name	Organizer	Date of Training	Hours
Kuo-Chi Yen	Chief Operations Officer	Required course on management ability	Internal Company Training	2018/6/20-6/21	14
Tsung-Min Chen	Vice President	GU2.0 WORKSHOP	Internal Company Training	2018/11/13	7
Shu-Chi Lee	Vice President	Required course on management ability	Internal Company Training	2018/6/20-6/21	14
Shu-Chi Lee	Vice President	GU2.0 WORKSHOP	Internal Company Training	2018/11/13	7
Lei-Hui Lee	Assistant Vice President	Required course on management ability	Internal Company Training	2018/6/20-6/21	14
Bhor-Chaou Chang	Assistant Vice President	Required course on management ability	Internal Company Training	2018/6/20-6/21	14
Bhor-Chaou Chang	Assistant Vice President	GU2.0 WORKSHOP	Internal Company Training	2018/11/13	7
Jung-Chao Lin	Assistant Vice President	GU2.0 WORKSHOP	Internal Company Training	2018/11/13	7
Min-ling Wang	Head of Accounting	2018 Seminar on U.S. Tax Reforms	Ernst & Young	2018/1/17	3

Name	Title	Course Name	Organizer	Date of Training	Hours
Min-ling Wang	Head of Accounting	Seminar on the "Applicability of China's Tax Agreements to Taiwanese Companies and the Latest Laws and Practices of Cross-Border Restructuring"	Ernst & Young	2018/5/15	3
Min-ling Wang	Head of Accounting	Professional Development Course for Principal Accounting Officers of Issuers, Securities Firms, and Securities Exchanges	Accounting Research and Development Foundation	2018/6/21-6/22	12
Min-ling Wang	Head of Accounting	Internal Audit and Internal Control Practices Under IFRS 15 Revenue from Contracts with Customers	Accounting Research and Development Foundation	2018/7/17	6
Min-ling Wang	Head of Accounting	Seminar on Amendments to the Company Act	Ernst & Young	2018/7/30	3
Min-ling Wang	Head of Accounting	Required course on management ability	Internal Company Training	2018/9/4-9/5	14
Min-ling Wang	Head of Accounting	Seminar on "Facing Changes in Tax Trends and New TP Challenges"	PwC Taiwan	2018/11/29	3

(3) Pension Scheme

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 2 cases in 2018. Methods for seamless transition into the new retirement system of the Labor Standards Act: 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.

(4) 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.