



Employee benefit measures, retirement systems, and their implementation status.

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, care for organization members, and hope to help employees actively develop their individual and professional potential through constant learning and growth.

(I) The Company's employee welfare measures, continuing education, training, retirement regulations and their actual implementation, along with employer-employee agreements, and measures for protecting employee rights:

1. Employee benefit

Remuneration:

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

Annual performance evaluations are used to conduct objective assessments and provide employees with an environment with fair compensations and promotional opportunities.

Health and safety-related benefits:

The Company has hired doctors/nurses to offer monthly onsite healthcare services since January 2020 in line with the Regulations of the Labor Health Protection in order to provide the best care and protection to our employees. Besides filing various insurance in line with the Labor Standards Act and Labor Health Protection Regulations, the Company has also filed group accidental insurance for the employees to enhance their overall protection. Moreover, employee healthcare seminars and health examinations are also routinely arranged, and comfortable employee cafeteria and clean and sanitary nursing rooms have also been set up in the hopes of providing a safe and comfortable work environment for our employees.

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 banquets; performance bonuses; birthday bonuses; childbirth, marriage, bereavement and holiday bonuses; and fitness equipment and facilities; and encourage employees to establish clubs, including the yoga club, board games club, yoga wheel club, basketball club, badminton club, and human engine 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 and unions in Milim. We also sign labor contracts when employees are hired to protect their rights.

2. Employee continuing education 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 2023, a total of NT\$10,123 thousands was spent on education and training, including 19,292 internal and external training sessions throughout the year that added up to 90,018 hours; a headcount of 60,838 people received the training. These primarily consisted of leadership and management, culture and values/code of conduct, labor safety training, internal audit, quality management, technology R&D, accounting management, information management, sales management, cybersecurity, intellectual property management, human rights education and training, new employee orientation, and etc.

Continuing education for managers of Globe Union:

Year: 2023

Course Name	Organizer	Date	Course Hours	Name of Managers
How to Conduct Patent Infringement Determination and Design Around	The Intellectual Property Department of the Company	3/10	1	Jun-Hong Li
Information Security Education and Training in 2023	Information Security Department of the Company	4/1	2	Lei-Hui Lee, Ta-Yin Chang, and Ying-Fan Chen
The First Half of 2023 Fire Drill	General Affairs Sector of the Company	4/12	1	Tsung-Min Chen, Ta-Yin Chang, Ming-Feng Chang, Bhor-Chaou Chang, Jun-Hong Li, Jia-Yi Lin, Ying-Fan Chen
Gerber Vision Workshop	Product Innovation Center (PIC) of the Company	5/8	2	Jia-Yi Lin
New Employee Education and Training - Onboarding Guidance	Human Resources Department of the Company	6/1	7	Chin-Nan Hung
New Employee Education and	Human Resources	6/1	0.5	Chin-Nan Hung

Course Name	Organizer	Date	Course Hours	Name of Managers
Training - Overview of Cybersecurity	Department of the Company			
New Employee Education and Training - Overview of Intellectual Property	Human Resources Department of the Company	6/1	0.5	Chin-Nan Hung
Training for Self-Defense Firefighting Unit (Notification Team/Evacuation Guidance Team/Fire Extinguishing Team/First Aid Team)	General Affairs Sector of the Company	6/8	1	Ming-Feng Chang, Jun-Hong Li
2023 Cathy Sustainable Finance and Climate Change Summit	Taiwan Stock Exchange Corporation (TWSE)	7/4	6	Tsung-Min Chen
Employee Care - Transitioning from Self-Leadership Style to Cross-Generational Leadership	Talent Development Department of the Company	7/5	4	Ming-Feng Chang, Jia-Yi Lin
Education and Training for Corporate Sustainability Reporting	Legal Department of the Company	7/10	2	Tsung-Min Chen, Lei-Hui Lee, Chen-Hui Chin, Chin-Nan Hung, Ta-Yin Chang, Ming-Feng Chang, Bhor-Chaou Chang, Jun-Hong Li
2023 [Seminar on Transformational Finance and Sustainable Disclosure]	Accounting Research and Development Foundation	7/18	3	Tsung-Min Chen
From the Supply Chain Breakdown to Labor Rights in Enterprises	Taiwan Corporate Governance Association	7/25	3	Tsung-Min Chen, Lei-Hui Lee, Chen-Hui Chin, Chin-Nan Hung, Ming-Feng Chang, Jia-Yi Lin
Introduction to Determining Patent Infringement in European and American Design Patents	The Intellectual Property Department of the Company	8/4	1.5	Ta-Yin Chang, Jun-Hong Li
Initiation Meeting + Mission/Vision/Strategy/Talent Development, and Core Competency	Talent Development Department of the Company	8/9	3	Lei-Hui Lee, Chin-Nan Hung, Ta-Yin Chang, Jun-Hong Li

Course Name	Organizer	Date	Course Hours	Name of Managers
Professional Course for Principal Accounting Officers	Accounting Research and Development Foundation	10/16-10/17	12	Ying-Fan Chen
Unlawful Infringement - Workplace Violence and Prevention	Talent Development Department of the Company	October - December	1	Tsung-Min Chen, Lei-Hui Lee, Chin-Nan Hung, Ta-Yin Chang, Ming-Feng Chang
Integrity Management - Insider Trading	Talent Development Department of the Company	November - December	0.5	Tsung-Min Chen, Lei-Hui Lee, Chin-Nan Hung, Ta-Yin Chang, Ming-Feng Chang, Jun-Hong Li, Jia-Yi Lin
Course of TIPS System (Class A)	The Intellectual Property Department of the Company	11/2	1	Jun-Hong Li
Corporate Governance and Compliance in Practice and Development	Taiwan Corporate Governance Association	11/14	3	Tsung-Min Chen, Lei-Hui Lee, Chen-Hui Chin, Chin-Nan Hung, Ta-Yin Chang, Ming-Feng Chang, Bhor-Chaou Chang, Jun-Hong Li
Functional Courses - Professional Competency Inventory	Talent Development Department of the Company	11/15	3	Jun-Hong Li, Jia-Yi Lin, Ming-Feng Chang
Course of Competency - Position Inventory, Key Positions, and Key Talents	Talent Development Department of the Company	11/28	3	Jun-Hong Li, Jia-Yi Lin, Ming-Feng Chang
Things You Need to Know About Patent Applications	The Intellectual Property Department of the Company	12/8	1.25	Jun-Hong Li

3. Pension scheme

The retirement plans of the Company are applicable to all formally hired employees. In compliance with the Labor Pension Act, the Company defines its appropriation plan and follows the plan and formulates Employee Retirement Procedures accordingly by setting aside 6% from each employee's salary on a monthly basis to the personal pension account with the Bureau of Labor Insurance. All pension funds are under

the management of the Labor Pension Reserve Supervision Committee and saved in the dedicated pension account in the name of the Labor Pension Reserve Supervision Committee. They are completely separated from the Company. In 2023, seven employees retired under the old pension scheme. The appropriate pension was paid by the Company in accordance with the pension rates set out under Article 55 of the Labor Standards Act.

The employee pension regulations is a defined benefits plan under the Labor Standards Act. The payment of employee pensions are based on a function of their years of service as well as their average monthly salary at time of retirement. For the first fifteen (including or less) years of service, two points are given for every year of service. For additional years of service, one point is given for each year. The maximum number of points is 45. The Company has been full coverage to the pension fund in the dedicated account with the Bank of Taiwan in 2019. The processing zone has approved that no additional contributions are required. Before the end of each year, the Company calculates the balance of the aforementioned labor pension reserve account. 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.

For other overseas subsidiaries of the Group, pension contributions are made to the relevant pension management organizations in accordance with local laws. 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. This is then deposited into individual employee accounts.

4. Measures for protecting employee rights

The Company's employee management policy complies with the Labor Standards Act and 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 dedicated email address available for employees to provide feedback (gu.careyou@globeunion.com), the Company uses electronic notices, announcements on monthly birthday celebration events, town hall, employer-employee meetings, occupational safety meetings, and quarterly briefings on current activities for relevant quarter to keep employee up to date on company affairs at all times.