

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 benefit measures, continuing education, training, retirement regulations and their actual implementation, along with employer-employee agreements, and measures for protecting employee rights:

1. Employee benefit

(1) Remuneration:

It includes monthly salaries, year-end bonuses, and employee remuneration distributed according to the Company's Articles of Association based on annual profits. Additionally, on March 6, 2025, the Board of Directors approved a resolution to amend the Articles of Association, stipulating that the proportion of remuneration allocated to frontline employees must not be less than 25%. The revision of the Articles of Incorporation will be proposed as a discussion item at the 2025 shareholders' meeting.

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

(2) 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, coffee bar 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.

(3) 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 Game Club, Basketball Club, Badminton Club, Human Engine Club, and Crochet 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 2024, a total of NT\$13,638 thousand was spent on education and training, including 20,532 internal and external training sessions throughout the year that added up to 34,110 hours; a headcount of 29,465 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:

Course Name	Organizer	Date	Course Hours	Name of Managers
AED Education and Training Course	General Affairs Section	2024/1/10	1	Jun-Hong Li
Communication Connect Through Conversation	Human Resources Department	2024/4/29	4	Jack Hung, Lourdes Lee, Jun-Hong Li, Ming-Feng Chang

Course Name	Organizer	Date	Course Hours	Name of Managers
Communication Skills	Human Resources Department	2024/4/29	4	Sherry Lin, Vivian Chen
New Employee Education and Training	Human Resources Department	2024/5/13	7	Nelson Lin
Strategies for Influencing Others	Human Resources Department	2024/6/28	4	Jack Hung, Lourdes Lee, Jun-Hong Li, Ming-Feng Chang
Influence	Human Resources Department	2024/6/28	4	Sherry Lin, Vivian Chen
Developing organization Talent	Human Resources Department	2024/7/25	4	Jack Hung, Lourdes Lee, Jun-Hong Li, Ming-Feng Chang
Insider Trading Prevention and Response	Taiwan Corporate Governance Association	2024/7/26	3	Jack Hung, Lourdes Lee, Eric Chen, Nelson Lin, Zhen-Hui Jin, Ta-Ying Chang, Jun-Hong Li, Ming-Feng Chang, Sherry Lin, Vivian Chen
Refreshment	Human Resources Department	2024/8/22	4	Vivian Chen
Accounting Supervisor Continuing Education Program	Accounting Research and Development Foundation	2024/9/12 ~2024/09/13	12	Vivian Chen
Insider Trading Education and Training for 2024	Office of the Board Secretary	2024/10/16	0.5	Jack Hung, Lourdes Lee, Eric Chen, Ta-Ying Chang, Jun-Hong Li, Ming-Feng Chang, Vivian Chen
How Directors and Supervisors Oversee Corporate Risk Management and Crisis Handling	Taiwan Corporate Governance Association	2024/11/11	3	Shane Ouyang, Lourdes Lee, Eric Chen, Nelson Lin, Zhen-Hui Jin, Ta-Ying Chang, Ming-Feng Chang, Vivian Chen
Company's Regulatory Compliance and Directors' Oversight Responsibilities	Taiwan Corporate Governance Association	2024/12/11	3	Shane Ouyang, Jack Hung, Eric Chen

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 2024, one employee 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.