OBI Pharma, Inc.

Employee Benefits, Retirement System, and Implementation Status

OBI Pharma upholds a “people-oriented” management philosophy and is committed to creating a friendly and attractive workplace. The Company places high importance on employees’ physical and mental well-being, career development, and work–life balance. OBI offers salary levels generally above industry standards to attract and retain top talent, while establishing a fair and transparent promotion system that supports continuous growth and development across all job families.

1. Employee Benefit Measures

In addition to full compliance with the Labor Standards Act, Act of Gender Equality in Employment, Employee Welfare Fund Act, and other relevant regulations, the Company proactively promotes diverse benefit programs and employee care measures, including:

(1) Family-Friendly Workplace and Support Measures

- A dedicated lactation (breastfeeding/pumping) room is provided, offering a safe, private, and comfortable space to support employees during breastfeeding periods while balancing work and family responsibilities.
- The Company has established a *Childcare Allowance Subsidy Program*, under which all full-time employees with direct-line children aged 12 or below may apply for childcare subsidies.
- A parental leave without pay system is provided in accordance with the law. Employees responsible for children under age three may apply for parental leave and may return to their original position and department upon completion. Supporting measures are also provided to assist employees in smooth workplace re-adaptation.
- Flexible working hours and conditional remote work arrangements are available to support employees in balancing commuting, family responsibilities, and work needs.

(2) Employee Care and Daily-Life Benefits

- An Employee Welfare Committee is established to organize various care activities and benefits, including Family Day events, holiday gatherings, movie events, and discounts at partnered merchants.
- Multiple allowances and benefits are offered, such as birthday gifts, holiday bonuses, incentive bonuses, marriage subsidies, childbirth subsidies, training subsidies, travel subsidies, transportation allowances, and team building/activity allowances.

- The Company periodically organizes table tennis competitions and encourages the formation of sports clubs (e.g., badminton, aerobics, tai chi, running, cycling, aerial yoga), providing subsidies to promote employees' physical and mental health as well as interpersonal interaction.
- Due to the Company's active promotion of a sports-friendly culture, OBI has repeatedly received the "Sports Enterprise Certification" from the Sports Administration, Ministry of Education.

(3) Health Care and Safe Workplace Environment

- Comprehensive protection is provided through annual health examinations, occupational injury insurance, and group insurance (including life insurance, critical illness insurance, accident insurance, medical insurance, and cancer medical insurance).
- Regular labor–management meetings and employee forums are held to promote two-way communication and enhance labor–management harmony.

(4) Rewards and Employee Participation Mechanisms

- The Company has established an *Employee Stock Option Issuance and Subscription Program*, implemented upon approval by the Board of Directors, to encourage employees to share business results and enhance organizational cohesion.
- Employees with outstanding performance are recognized through immediate rewards, and job family–based training programs are provided to support continuous learning and development.

2. Retirement System and Implementation

The Company provides a comprehensive retirement system in compliance with applicable laws to safeguard employee retirement rights.

(1) Retirement Fund System

- In accordance with the *Labor Pension Act (New System)*, the Company contributes 6% of each employee's monthly wages to the employee's individual pension account. For employees who voluntarily contribute additional pension amounts, the Company deducts the self-elected rate from monthly wages and deposits it into their pension account.
- In accordance with the *Labor Standards Act (Old System)*, the Company contributes monthly retirement reserve funds for employees covered under the old system. These reserves are deposited in a dedicated account at the Bank of Taiwan, and an actuary is commissioned annually to ensure sufficient funding.

(2) Retirement Eligibility and Procedures

Employees meeting any of the following conditions may apply for retirement as stipulated by law:

- At least 15 years of service and age 55 or above;
- At least 25 years of service;
- At least 10 years of service and age 60 or above.

Retirement procedures follow internal HR regulations and legal requirements. Upon approval of the employee’s application, retirement benefits are disbursed accordingly. Conditions for mandatory retirement also follow relevant legal provisions.

(3) Implementation Status

- The Company makes all required contributions to both the retirement reserve fund and individual pension accounts on schedule and in full.
- No employees applied for retirement in 2024.