

OBI Pharma Inc.

Employee Welfare Measures, Retirement System, and Implementation Status

OBI adheres to a “people-oriented” management philosophy, striving to create a friendly and attractive work environment that values employees’ physical and mental well-being, career development, and work-life balance. The company offers a salary level generally above industry standards to attract and retain top talent, while establishing a fair and transparent promotion system to support continuous growth and development across all job categories.

1. Employee Welfare Measures

In addition to full compliance with the Labor Standards Act, Gender Equality in Employment Act, and Employee Welfare Fund Act, the company actively promotes diverse welfare programs and employee care initiatives, including:

(1) Family-Friendly Workplace and Support Measures

- Lactation rooms are provided, offering safe, private, and comfortable spaces to help breastfeeding employees balance work and family.
- A Childcare Subsidy Policy is in place, allowing full-time employees with direct-line children aged 12 or under to apply for childcare subsidies.
- Parental leave without pay is available for employees caring for children under 3 years old, with guaranteed reinstatement to their original position after the leave period. Counseling is provided to assist with workplace reintegration.
- Flexible working hours and remote work options are offered to help employees manage commuting, family, and work needs.

(2) Employee Care and Lifestyle Benefits

- An Employee Welfare Committee organizes various care activities and benefits, such as Family Day, holiday gatherings, movie nights, and discounts at partner stores.
- Diverse benefits include birthday gifts, holiday bonuses, incentive bonuses, marriage subsidies, maternity subsidies, training subsidies, travel allowances, transportation allowances, and social activity allowances.
- Annual table tennis tournaments and support for sports clubs (e.g., badminton, aerobics, tai chi, running, cycling, aerial yoga) are provided, with company funding to promote health and social interaction.
- Due to its active promotion of a sports-oriented corporate culture, the company has repeatedly received the Sports Enterprise Certification from the Sports Administration, Ministry of Education.

(3) Health Care and Safe Environment

- Comprehensive protection includes annual health checkups, occupational injury insurance, and group insurance (covering life, critical illness, accident, medical, and cancer medical insurance).
- Regular labor-management meetings and employee forums are held to foster two-way communication and strengthen labor relations.

(4) Rewards and Employee Participation

- An Employee Stock Option Plan is implemented upon board approval, encouraging employees to share in the company's success and enhance engagement.
- Outstanding employees receive immediate recognition, and tailored training programs are designed by job category and level to encourage continuous learning and development.

2. Retirement System and Implementation Status

The company has established a comprehensive retirement system in compliance with legal requirements to safeguard employees' retirement rights.

(1) Retirement Fund System

- Under the Labor Pension Act (New System), the company contributes 6% of employees' monthly wages to their individual pension accounts. Employees may also make voluntary contributions, which the company deducts and deposits accordingly.
- For employees under the Labor Standards Act (Old System), the company allocates monthly retirement reserves into a dedicated account at Taiwan Bank and commissions annual actuarial reviews to ensure sufficient funding.

(2) Retirement Conditions and Procedures

Employees may apply for retirement under any of the following conditions:

- 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 policies and legal requirements. Upon approval, retirement benefits are disbursed according to regulations. Mandatory retirement conditions also comply with relevant laws.

(3) Implementation Status

- The company makes all required contributions to retirement reserves and individual pension accounts on time and in full each year.
- No employees applied for retirement in 2024.