

(Form 8-7)

## Summary Statement of Employee Benefit Expenses Incurred for the Period

Item	Fiscal year XXXX	Fiscal year XXXX
Employee benefit expenses		
Salary expenses		
Labor and health insurance expenses		
Pension expenses		
Remuneration for directors		
Other employee benefit expenses		

Notes:

1. The number of employees in the current year and the prior year was \_\_\_ and \_\_\_ respectively, of which the number of directors not concurrently serving as employees was \_\_\_ and \_\_\_ respectively.
2. A company whose stock is listed on the Taiwan Stock Exchange or the Taipei Exchange shall additionally disclose the following information:
  - (1) The average employee benefit expense in the current fiscal year: NT\$\_\_\_\_\_ (For the current fiscal year: [Total employee benefit expenses – Total remuneration for directors] / [Number of employees – Number of directors who did not concurrently serve as employees]).  
The average employee benefit expense in the preceding fiscal year: NT\$\_\_\_\_\_ (For the preceding fiscal year: [Total employee benefit expenses – Total remuneration for directors] / [Number of employees – Number of directors who did not concurrently serve as employees]).
  - (2) The average employee salary expense in the current fiscal year: NT\$\_\_\_\_\_ (For the current fiscal year: Total salary expense / [Number of employees – Number of directors who did not concurrently serve as employees]).  
The average employee salary expense in the preceding fiscal year: NT\$\_\_\_\_\_ (For the preceding fiscal year: Total salary expense / [Number of employees – Number of directors who did not concurrently serve as employees]).
  - (3) Change/adjustment in average employee salary expense: \_\_\_\_\_% ([average employee salary expense in the current fiscal year - average employee salary expense in the preceding fiscal year] / average employee salary expense in the preceding fiscal year).
  - (4) Remuneration for supervisors in the current fiscal year was NT\$\_\_\_\_\_ ; remuneration to supervisors in the preceding fiscal year was NT\$\_\_\_\_\_.
  - (5) Please describe the company's remuneration (salary and compensation) policy (including for directors, supervisors, managerial officers, and employees).

Explanatory notes:

1. The employee headcount information disclosed in the notes to this form shall be determined on a basis consistent with the calculation of employee benefits expenses and employee salary expenses and shall be computed using the average number of employees.
2. In accordance with International Accounting Standard 19, employees may provide services on a full-time, part-time, permanent, casual, or temporary basis, and include directors and other management personnel. Accordingly, the term "employee" in this table includes directors, managerial officers, general staff, and contract staff, but excludes supervisors, dispatched labor, or personnel under a labor service contracting or business

outsourcing arrangement.

3. "Remuneration for directors" means base compensation, retirement/severance pay and pension, directors' profit-sharing compensation, and expenses and perquisites received by all directors, but excludes salaries, labor and health insurance premiums, pension, and other benefits received by directors who concurrently serve as employees.
4. "Remuneration for supervisors" means base compensation, profit-sharing compensation, and expenses and perquisites received by all supervisors.