



美時化學製藥股份有限公司 2024年員工福利措施、退休制度與其實施情形

本公司強調人性管理的公司文化，並著重多項的福利措施，因此，在彼此關心共創未來的氣氛下，勞資關係和諧。一個企業的成功端賴優秀敬業之人才，因此本公司在經營管理的信念與實務上格外注重人才的培養與留任，尊重個人，肯定每個人努力的成績，創造一個公平的工作環境，使個人的能力能充分發揮，從工作上得到成就、自信與滿足。本公司各項員工福利措施、退休制度與其實施情形及勞資間之協議與各項員工權益維護情形如下：

1. 員工福利措施：

- (1) 福利設備：辦公室就像員工的第二個家，設有交誼廳並提供咖啡飲品，部分辦公場所提供員工停車場、交通車與員工餐廳。也專為女性員工設置集（哺）乳室。
- (2) 福利補助：每年舉辦美時企業日、提供團隊活動經費，促進員工間交流。
- (3) 附加福利措施：公司設置員工福利相關組織並於該組織舉辦各種員工活動，發放生日禮金、年節禮券、婚喪喜慶之禮金或慰問金等。
- (4) 醫療及保險福利：提供年度員工健康檢查及安全衛生講座，並與健檢機構簽訂同仁及眷屬優惠健檢方案，亦提供醫療保健諮詢。公司注重員工保障，除了依法為同仁投保社會保險外，同時投保意外險及住院醫療險等團體保險，亦設有急難救助金。
- (5) Alvogen Korea Co., Ltd.依法成立勞工工會組織。

2. 員工進修、訓練實施狀況：

本公司對於人力資源之素質，除了訂定嚴謹之任用條件，人力資源單位依據員工職務與專長之需求訂定教育訓練計劃，部門主管或員工亦可依其工作需要提出進修或訓練申請。教育訓練包括內部訓練與外部課程，以提昇員工本職學能。

(1) 員工進修、訓練實施情形：

項目	班次數	總人次	總時數	總費用
新進人員訓練	4,786	9,464	11,772	30,382.2
專業職能訓練	285	9,006	18,300.5	64,106.5
主管才能訓練	21	269	1632	112,885.1
自我啟發訓練	240	894	3,418	70,517.7
總計	5,332	19,633	35,123	277,892

(2) 本公司與財務資訊透明有關人員，取得主管機關指定之相關證照情形如下：

- A. 國際內部稽核證照：2 人
- B. 中華民國藥師證書證照：15人
- C. 中華民國會計師：2 人
- D. 律師證照：1 人

3. 退休制度與實施狀況：

台灣依勞動基準法、勞工退休金條例及相關規定辦理。其舊制勞工退休準備金按員工每月薪資總額 2%提撥，以本公司名義存入台灣銀行(原中央信託局)之專戶，截至114年3月31日累積金額新台幣17,293仟元；新制依員工投保等級提撥6%至勞工保險局個人專戶，113年度提撥新台幣30,496仟元。其他國家則依各國法令，提撥退休金。

4. 勞資間之協議與各項員工權益維護措施情形

本公司依據勞動基準法第八十三條規定，定期召開勞資會議，韓國子公司則依法成立工會。以坦承、開放的態度面對員工，在各項薪資、獎金、福利、訓練、工作環境等任何有關勞資關係之措施，均經勞資雙方充份協議溝通，故無重大爭議發生。

最近年度及截至年報刊印日止，因勞資糾紛所遭受之損失，並揭露目前及未來可能發生之估計金額與因應措施：無此情形



Lotus Pharmaceutical Co., Ltd.

2024 Employee Welfare Measures, Retirement System, and their Implementation Status

The Company embraces a corporate culture of humanistic management and implements a number of welfare measures. Therefore, in an atmosphere of mutual care and co-creation, the Company maintains a harmonious relationship with its employees. The success of a company depends on the commitment of its talents. Therefore, the Company pays special attention to the concepts and practices of talent cultivation and management. It respects individuals, affirms their achievements, and provides a fair working environment that maximizes individual potential and ensures that employees enjoy a sense of achievement, confidence, and satisfaction in their work. The Company's employee welfare and retirement measures, their implementation, employer-employee agreements, and protection of workers' rights are as follows:

1. Employee welfare measures

- (1) Facilities: The company provides free coffee and tea, parking lots, transportation buses, a cafeteria, and breastfeeding rooms for employees.
- (2) Subsidy: Hold Company Day every year to inspire morales and provide funds for launching after-work activities to improve personal relationships among employees.
- (3) Additional welfare measures: The Company has established an Employee Welfare Committee that regularly organizes employee trips and hiking activities. The Company also provides birthday gifts, New Year vouchers, and wedding and funeral allowances. Employee events are also organized on an occasional basis.
- (4) Health care and insurance welfare: The Company provides annual employee health examinations, safety and hygiene lectures, and health examination plans for colleagues and dependents with health examination institutions and health care consultations. The Company pays attention to employee protection. In addition to ensuring employees by the law, such as labor insurance, national health insurance, and other social insurance, the Company also ensures group insurance, such as accident insurance and hospitalization medical insurance, and provides emergency relief funds.
- (5) Alvogen Korea Co., Ltd. has established a Workers' Union under local laws and regulations.

2. Employee training and implementation

In addition to a rigorous vetting process, the Company provides new employees with

a comprehensive training program to ensure the quality of its human resources. Department heads and employees may also apply for training as needed for their duties. Education and training include internal training and external courses to enhance the skills of employees.

(1) Employee training:

Item	Number of Classes	Number of Participants	Total Hours	Total Cost
New employee training	4,786	9,464	11,772	30,382.2
Professional competency training	285	9,006	18,300.5	64,106.5
Supervisor training	21	269	1632	112,885.1
Self-development training	240	894	3,418	70,517.7
Total	5,332	19,633	35,123	277,892

(2) The required qualifications for personnel designated to handle matters concerning financial information transparency are as follows:

- A. International internal audit qualifications: 2 at Lotus
- B. Pharmacist certificate: 15 at Lotus
- C. CPA of the Republic of China: 2 at Lotus
- D. Lawyer license :1 at Lotus

3. **Retirement system and implementation**

The retirement system is handled in accordance with the Labor Standards Act and Labor Pension Act. For workers covered under the old Labor Retirement Reserve Fund labor pension scheme, we allocate 2% of our employees' monthly salaries for deposit into a designated Bank of Taiwan (previously the Central Trust of China) account set up under the company name, As of March 31th, 2025 which has currently accumulated a total of NT\$17,293 thousand. For workers covered under the new pension system, we allocate 6% of our employees' monthly salaries based on their contribution classification for deposit into designated personal accounts set up with the Bureau of Labor; a total of NT\$30,496 thousand was allocated in 2024..

4. **Employer-employee agreements and employee rights protection measures and implementation**

The Company conforms to Article 83 of the Labor Standards Act and regularly holds labor- management meetings. It treats its employees with transparency and openness. Measures concerning salary, bonuses, benefits, and training are communicated and agreed to by both parties. Therefore, there have been no disputes concerning these measures.

5. **Labor Disputes in 2024**

The Company maintains excellent relationships with its employees and manages robust employee welfare and retirement systems. As of the date of this Annual Report, there have been no recorded losses associated with labor disputes.