

## **Chung Kuo Insurance Company, Limited**

### **Number of employees in non-managerial positions, annual average employee benefit expenses and difference in comparison with those of the preceding year**

Item	Previous Year	Current Year
Number of employees other than those holding the position of executive officer (persons)	530	515
Annual average benefit expenses of employees other than those holding the position of executive officer (NT\$ thousand)	722	716
Difference from the previous year (%)	-	(0.84)

Notes:

1. The “employees” are defined as the individuals who provide labor services to an enterprise under the supervision of the enterprise (irrelevant with natives or foreigners), excluding the related parties contracted by the enterprise (e.g., insurance sale representatives who only earn commission, receive remuneration upon completion of the contract, and are prohibited from enjoying the employee benefits required by laws), outsourcing personnel or staffing, or directors/supervisors.
2. “Other than those holding the position of executive officer” refer to those who don’t assume the administrative liability to manage the other employees or units.
3. “Employee benefit expenses”, according to IAS No. 19 “Employee Benefit”, refer to the consideration granted by the enterprise in any form in exchange of employees’ labor services, including the salary granted by the enterprise, labor insurance/health insurance premium, pension and other employee benefit expenses (including the commission and net income on commission, et al. paid by the insurance business to employees).