

(In Thousands of New Taiwan Dollars)

## TRANSACTIONS WITH RELATED PARTIES

Balances, transactions, revenue and expenses between the Group and its subsidiaries, which are related parties of the Group, have been eliminated on consolidation and are not disclosed in this note. Details of transactions between the Group and other related parties are disclosed below.

(1) Name and relation

<u>Name</u>	<u>Relation</u>
Behealthy Electronic Technology Co., Ltd.	Others ( the responsible person of the party is the director of the Group)

(2) Operating transaction

	<b>For the Three Months Ended September 30</b>		<b>For the Nine months Ended September 30</b>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
	<u>Sales of goods</u> Other related parties (the responsible person of the party is the director of the Group)	\$ <u>5</u>	\$ <u>6</u>	\$ <u>224</u>

The sales prices and payment terms to related parties were not significantly different from those of sales to third parties.

Receivables from related parties

<u>Items</u>	<u>Related Party Categories</u>	<u>September 30, 2017</u>	<u>December 31, 2016</u>	<u>September 30, 2016</u>
Trade Receivable	Others ( the responsible person of the party is the director of the Group)	\$ <u>-</u>	\$ <u>2</u>	\$ <u>-</u>

For the nine months ended September 30, 2017 and 2016, no impairment losses was recognized for trade receivables from related parties.

(3) Compensation of key management personnel

The compensation to directors and other key management personnel were as follows:

	<b>For the Three months ended September 30</b>		<b>For the Nine months Ended September 30</b>	
	<u>2017</u>	<u>2016</u>	<u>2017</u>	<u>2016</u>
	Short-term employee benefits	\$ <u>32,067</u>	\$ <u>36,181</u>	\$ <u>104,513</u>

The compensation to directors and other key management personnel were determined by the Remuneration Committee of Airtac in accordance with the individual performance and the market trends.