

(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.	Substantive related parties ( the responsible person of the party is the director of the Group)

(2) Operating transaction

	<u>For the Year Ended December 31</u>	
	<u>2017</u>	<u>2016</u>
<u>Sales of goods</u>		
Substantive related parties (the responsible person of the party is the director of the Group)	<u>\$ 226</u>	<u>\$ 81</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>For the Year Ended December 31</u>	
	<u>2017</u>	<u>2016</u>
Substantive related parties ( the responsible person of the party is the director of the Group)	<u>\$ -</u>	<u>\$ 2</u>

For the year ended of December 31, 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:

	<u>For the Year ended December 31</u>	
	<u>2017</u>	<u>2016</u>
Short-term employee benefits	<u>\$ 129,435</u>	<u>\$ 154,889</u>

The remuneration of directors and key executives was determined by the remuneration committee based on the performance of individuals and market trends.