

Far EastTone
Telecommunications Co., Ltd
2025 Annual Report

Corporate Website : <https://corporate.fetnet.net>
Disclosed information can be found at : <https://mops.twse.com.tw>

新遠傳 × AI 驅動科技心服務



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Listing of Foreign Securities / Website: None

Rating Agency:

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Letter to Shareholders

Dear Shareholders,

Looking back at 2025, the global political and economic landscape remained highly challenging, with geopolitical risks, tariff disputes, currency volatility, and the ongoing impacts of climate change continuing to challenge industries worldwide. Against this backdrop, Far EasTone (FET) has remained committed to its core values of Care, Integrity, Agility, Innovation, and Collaboration, guided by the corporate spirit of “Lean, Transform, and Regrow.” In a rapidly evolving environment, FET maintained agility and resilience while continuing to deepen its digital transformation, leveraging 5G and AI as dual engines to drive business innovation and strengthen its competitiveness. Building on the completion of the merger with Asia Pacific Telecom (APT) at the end of 2023, 2025 marked a year in which merger synergies were fully realized. Through continued network integration and resource optimization, FET enhanced spectrum efficiency, driving steady growth in 5G penetration and mobile service revenue. At the same time, FET continued to innovate across enterprise ICT, cloud services, cybersecurity, and green energy, further strengthening our ability to deliver secure, intelligent, and sustainable digital solutions for customers. Through the collective efforts of our management team and employees, FET continued to enhance customer experience across both consumer and enterprise segments, while advancing strategic investments focused on enterprise ICT, smart city, smart healthcare, smart energy, and consumer essential services. By accelerating technology adoption and scaling real-world applications, we strengthened operational resilience, expanded innovation-driven businesses, and enhanced long-term growth momentum. In 2025, FET once again delivered record-breaking operating results, driven by its sound business strategies and continued innovation. Notably, FET achieved the highest year-on-year growth among Taiwan’s three major telecom operators in total revenue, EBITDA, and net income, demonstrating strong growth momentum and market competitiveness while continuing to create long-term value for shareholders.

Operating Performance

Record Financial Performance in 2025 with Industry-Leading YoY Growth

In 2025, FET continued to deliver outstanding operating performance. Full-year consolidated total revenue, consolidated EBITDA, and earnings per share (EPS) all reached historical highs, while net income recorded its highest level in nearly two decades—marking another strong year of results in the second year following the merger with APT. Supported by steady customer upgrades to 5G, continued growth in enterprise ICT services, robust momentum in consumer essential services, and solid handset sales performance, FET’s consolidated total revenue once again surpassed the NT\$100 billion milestone, reaching NT\$110.35 billion, representing a 5.5% year-on-year increase. Full-year consolidated EBITDA and net income totaled NT\$38.08 billion and NT\$13.73 billion, reflecting year-on-year growth of 4.9% and 6.9%, respectively. All three key financial metrics achieved the highest growth rates among Taiwan’s three major telecom operators. Full-year EPS reached NT\$3.81, a new historical high, exceeding 2025 company guidance with an achievement rate of 105%.

Mobile Service Revenue Continues Steady Growth, Reaching New Highs

FET’s mobile business continued to grow steadily in 2025, with postpaid customer’s churn rate remaining at a consistently low level below 1%. Driven by ongoing 5G upgrades, handset replacement demand, and the successful migration of former APT subscribers, postpaid 5G penetration reached 47.5% by the end of 2025, maintaining its leading position among big 3 operators. Postpaid ARPU continued to rank highest in the industry, sustaining its leadership position following the merger.

With both the scale and value of the 5G subscriber base continuing to grow, mobile service revenue maintained a stable upward trend. As of the end of 2025, mobile service revenue had recorded 58 consecutive months of year-on-year growth, while full-year mobile service revenue once again exceeded NT\$60 billion, reaching NT\$62.0 billion — the highest level in recent nine years.

Driving Innovation and Sustainable Value Through Digital Transformation and ESG Commitment

Strong Momentum in Enterprise ICT, Revenue Hits Another Peak

For many years, FET has leveraged 5G integrated with “Big Figures” technologies—big data, artificial intelligence (AI), cloud, and the Internet of Things (IoT) to accelerate transformation across four key areas: Digital Transformation, Sustainable Smart Cities, Telecom-Based System Integration, and Smart Healthcare. By partnering closely with enterprises and government agencies, FET has supported operational upgrades and digital transformation while developing green ICT solutions, including energy management, microgrids, and smart charging systems, to advance the dual transition toward digitalization and net zero. Driven by strong demand from both public-sector and enterprise customers, FET’s enterprise smart ICT business maintained solid momentum in 2025. With multiple system integration, IoT, and cloud service projects delivered as scheduled—particularly in the second half of the year—revenue growth momentum further strengthened. Supported by continued contributions from these four key areas, FET sustained double-digit year-on-year growth, with enterprise smart ICT revenue once again reaching a record high.

In the area of **Digital Transformation**, as the first telecom operator in Taiwan to obtain Microsoft’s Licensed Solution Partner (LSP) certification, FET integrates generative AI with its low-carbon operational expertise to deliver green ICT solutions, such as energy management and smart building systems. These solutions have been widely adopted across manufacturing, healthcare, and public-sector clients, supporting digital transformation alongside carbon-reduction objectives. Leveraging its capabilities in AI, data governance, cloud, and cybersecurity, FET also continues to advance digital transformation in the education sector. Its data governance expertise has supported Tamkang University’s three-year “Cloud Campus 3.0” strategy and has been extended to additional collaborations with National Taipei University of Business, Tunghai University, and Asia University.

In the area of **Sustainable Smart Cities**, FET continued to support public-sector and industry partners in advancing smart and net-zero transformation. The scale of IoT endpoints exceeded 3.3 million, enabling automated monitoring, alerts, diagnostics, and remediation through system-based management. FET’s Energy Management System has been deployed across 10 counties and cities, covering more than 60,000 classrooms nationwide. Nationwide installations of smart meters surpassed 2 million units, while smart streetlights in Taoyuan and Taichung together exceeded 220,000 units, both ranking first nationwide. In addition, FET’s uninterruptible traffic signal systems have been stably operating at more than 300 intersections across Taiwan.

FET also continued to expand its microgrid solutions, providing one-stop services covering power generation, energy storage, and energy efficiency. These solutions have been implemented at diverse demonstration sites, including Penghu’s Wang’an Township, National Chung Hsing University, National Taiwan Ocean University, and Nan’ao Elementary School. Meanwhile, FET’s smart charging services secured multiple large-scale public-sector contracts, covering parking facilities, national universities, and tourist areas. Both the number of projects and contract value remained industry-leading, with full-scale service deployment scheduled for the first quarter of 2026, offering seamless charging, roaming, and plug-and-charge services.

In **Telecom-Based System Integration and Smart Green Buildings**, FET achieved further international recognition in 2025. The Kaohsiung Port Passenger Terminal ‘Smart Operations Management Platform’ received the Platinum Award in the systems category at the Asia-Pacific Smart Green Building Awards, making FET the first telecom operator in Taiwan to receive this honor. In collaboration with the Taiwan International Ports Corporation and Chicony Electronics, FET also helped deliver smart building management systems that jointly won one Platinum and two Gold awards, underscoring FET’s strong ICT integration capabilities and expertise in smart green buildings. By leveraging AI, big data, cloud, and IoT technologies, FET delivers comprehensive smart building solutions that optimize energy usage, enhance equipment management, and enable intelligent operations—helping customers achieve energy savings, carbon reduction, and improved operational efficiency, while further strengthening Taiwan’s presence in the global smart green building ecosystem.

Leading 5G Smart Healthcare, Enabling Seamless Health Connectivity

Leveraging 5G technology to advance healthcare equity, FET has been committed to expanding access to quality medical services. Since launching Taiwan's first 5G telemedicine service for rural areas in 2020, FET has continued to collaborate closely with the Ministry of Health and Welfare, the National Health Research Institutes, and local governments to build a cross-regional smart healthcare network. In 2025, with the official launch of remote specialist outpatient services at the Taimali Township Health Center in Taitung County, FET's 5G telemedicine platform achieved 100% coverage across all 15 townships and cities in Taitung County. This milestone helps address shortages of specialist medical resources in rural areas, enabling residents to receive healthcare services locally with a quality comparable to that of urban medical centers. Over the past five years, FET's services have expanded to 15 counties and cities and 59 rural sites, supported by 22 hospitals, with cumulative service volumes exceeding 30,000 patient visits—significantly improving access to care and narrowing the urban–rural healthcare gap. FET's self-developed 5G telemedicine platform leverages high bandwidth and low latency to support high-definition video consultations, real-time physiological data monitoring, and seamless integration with hospital information systems (HIS). These capabilities have been widely recognized by healthcare professionals and align closely with Taiwan's long-term development roadmap for smart healthcare. FET's innovations in smart healthcare have also received broad recognition from both domestic and international institutions. At the 34th Taiwan Excellence Awards, often referred to as the “Oscars of Taiwan's industrial sector,” FET's 5G telemedicine platform received both the Taiwan Excellence Silver Award and the Taiwan Excellence Award, marking the first time a telecom operator has been honored with the Silver Award. These accolades underscore the platform's innovative value in using technology to overcome geographic barriers and enhance healthcare accessibility. In 2025, the platform further received multiple prestigious honors, including the National Industrial Innovation Award from the Ministry of Economic Affairs, the 2025 Young Award, and the Better Business Awards from the British Chamber of Commerce in Taipei—demonstrating that FET's smart healthcare capabilities are at the forefront in Taiwan and increasingly recognized on the international stage. Beyond rural healthcare services, FET also provided video-based outpatient consultations during the pandemic, serving more than 41,000 patient visits. These applications have since been extended to emergency ambulance services, home-based care, and health management, as FET continues to realize its vision of “Technology Bringing Healthcare Closer Than Ever,” safeguarding equitable access to medical services for all.

Deepening Startup Partnerships and Strategic Investments to Shape the Next Growth Curve

As digitalization and sustainability transitions accelerate, FET's strategic investments continue to focus on strengthening core-business synergies, expanding the ecosystem, and building long-term growth curves, rather than pursuing short-term financial returns as the sole objective. Overall, the strategy is structured around two primary pillars: consumer essential services and enterprise ICT solutions.

On the **consumer side**, FET focuses on expanding its lifestyle ecosystem to enhance everyday service touchpoints and platform monetization through investments and partnerships. This includes strengthening service-matching capabilities through **PRO360**, developing blockchain, fintech, and payment applications with **MaiCoin** and **TBACASoft**, and enhancing OTT content and digital advertising via **LiTV**. Together, these initiatives form a virtuous cycle connecting users, content, transactions, and payments, thereby increasing user engagement and supporting long-term ARPU growth. On the enterprise front, FET positions **Smart City and Smart Healthcare** as key growth engines for its enterprise solutions. Through investment in **InSynerger Technology**, FET is strengthening capabilities in energy management, IoT, and AI, supporting applications such as smart buildings, EV charging, and low-carbon energy management, while also integrating smart transportation and smart parking solutions. In the Smart Healthcare domain, FET is expanding opportunities through **Cloud HIS**, while incorporating the secure remote communication capabilities of **IHH** to enhance platform reliability and scalability. These strategic initiatives also create cross-sector synergies with FET's ICT, 5G, and cloud services. In addition, through partnerships with **Hungchi Capital** and **Sustainhub**, FET is integrating ESG and carbon management into deliverable service offerings, further reinforcing its commitment to creating stable, sustainable long-term value for investors.

Driving Digital Growth Through a Lifestyle Services Ecosystem

In 2025, the “FET Mobile Circle App” continues to expand its essential services footprint, further establishing itself as the digital hub of users’ daily lives. The upgraded app incorporates AI technology to deliver personalized recommendations based on user behavior. It also integrates a wide range of one-stop services—including travel booking, PRO360 home cleaning and repair services, bill payment collection, FET coins rewards, FET Guardian Network cybersecurity protection, insurance services, and friDay Video streaming—creating a digital ecosystem that spans shopping, entertainment, travel, home services, health, and cybersecurity. Through the FET coins reward mechanism, FET encourages users to shift from one-time transactions to long-term engagement, strengthening brand relationships and user stickiness. At the same time, FET is gradually moving away from pure price competition in telecom tariffs, focusing instead on user experience and everyday lifestyle value. By combining cross-scenario promotions, cultural and entertainment collaborations, international IP partnerships, concerts, and exhibitions, the platform continues to attract younger audiences. Looking ahead, FET will continue positioning consumer essential services as a key growth driver, further expanding the FET Mobile Circle ecosystem to stimulate momentum in value-added service revenue.

In 2025, FET continues to demonstrate its leadership in personal digital services. friDay Video has further solidified its leading position in Taiwan’s local OTT market. According to the 2025 Communications and Broadcasting Market Report released by the National Communications Commission (NCC), friDay Video has ranked No.1 in paid subscriptions among local OTT platforms for four consecutive years. Social listening data from OpView also shows that friDay Video ranked first in online discussion volume among local OTT platforms in 2025. In a market where paid users are highly concentrated and 67.4% subscribe to only a single platform, friDay Video’s precise content strategy—featuring strong Korean and Japanese dramas and exclusive blockbuster titles—combined with membership rewards and loyalty campaigns, continues to demonstrate strong content appeal and renewal stickiness. Coinciding with the platform’s 10th anniversary, congratulatory messages from international celebrities and exclusive promotional events helped amplify social media engagement, creating a virtuous cycle among content, users, brand influence, and advertisers. At the same time, FET has been deepening its cross-border entertainment investments. Its investment in the film *Bedford Park*—which was selected for the main competition at the Sundance Film Festival—marks an important milestone as the company continues to expand into the global content market alongside other international co-production projects.

AI-Driven Smart Anti-Fraud, Setting the Telecom Benchmark

As fraud schemes continue to evolve rapidly, Far EasTone leverages AI technology to build Taiwan’s most comprehensive three-layer telecom anti-fraud defense, encompassing AI Call Protection, AI SMS Protection, and AI Internet Protection, stopping scams at the very source of communication. At the call level, AI models identify high-risk phone numbers and can block them within two hours, achieving an accuracy rate of up to 95%. At the SMS level, semantic analysis models intercept over 90% of fraudulent messages. On the internet level, protection is further strengthened through FET Guardian Network, which effectively blocks malicious websites and phishing links. Altogether, these anti-fraud mechanisms block an average of nearly 120,000 scam calls and 670,000 fraudulent messages every month, as well as tens of millions of high-risk website access attempts, serving as a critical technology safeguard for nationwide fraud prevention and demonstrating FET’s leadership in telecom cybersecurity and corporate social responsibility. While strengthening anti-fraud capabilities, FET also continues to enhance the service experience under the philosophy of “Intelligence with Empathy.” Through AI-human collaboration and integrated VOC (Voice of Customer) multi-channel platforms, combined with real-time analytics and automated PDCA service improvement mechanisms, FET is transforming customer service from reactive response to proactive prevention, further improving service efficiency and user trust. In addition, human-centered initiatives—including sign language assistance, accessible services, and dedicated support for senior users—ensure that all customers can use telecom services with confidence. With its deep AI applications and advanced smart customer service capabilities, FET received six awards at the 2025 CSEA Customer Service Excellence Awards, further reinforcing its leadership in AI-driven smart services in Taiwan’s telecom industry while safeguarding user security.

AI-Empowered People and Organization for a Thriving Workplace

FET regards AI as a core strategic priority and has actively introduced generative AI tools to enhance efficiency in meetings and content creation, while optimizing administrative and operational processes. These initiatives enable employees to focus on more creative and value-generating work, while improving overall work-life quality. To strengthen organizational resilience and advance talent development, FET has established a competency framework and a personalized learning platform, cultivating more than 60 internal instructors and offering nearly 300 courses. Through industry-academia collaboration, the company has cumulatively nurtured nearly 30,000 sustainability talents. In addition, through quarterly town halls, real-time Q&A sessions, satisfaction surveys, and two-way feedback mechanisms, FET has fostered a zero-distance communication culture that enhances transparency and leadership effectiveness. With its comprehensive talent strategy and career development system, FET has been recognized for three consecutive years (2023–2025) with the HR Asia – “Best Companies to Work for in Asia 2024” award and the 2024 Commonwealth – Talent Sustainability Award, demonstrating its talent-centric and sustainable competitiveness.

Guided by a philosophy of “Care”, FET is committed to building a thriving workplace and has received the Family-Friendly Workplace Award from Commonwealth Parenting for two consecutive terms. The company provides benefits that exceed regulatory requirements, including flexible working hours, remote work arrangements, paid family care leave, pregnancy nutrition subsidies, and childbirth allowances exceeding NT\$30,000. Beginning in 2025, FET also introduced an annual childcare subsidy of NT\$10,000 for children under the age of six, with more than NT\$6 million distributed in the first year, helping to ease employees’ family financial burdens. FET further promotes holistic employee well-being, offering fully funded health check-ups for employees aged 40 and above, sports clubs, wellness programs, employee stock trust plans, telecom fee subsidies, and travel allowances to foster a balanced and healthy workplace. In recognition of these efforts, FET has received the “Happy Enterprise Gold Award” from 1111 Job Bank six times. The company has also been honored with the National Talent Development Award for excellence in talent cultivation—the only telecom operator and one of the few organizations to receive the award twice. Through the integration of technology empowerment and employee-friendly policies, FET continues to set the benchmark as an employer of choice.

Sustainability Leadership and Governance Excellence, Recognized by Global Authorities

FET has long been committed to advancing corporate sustainability, delivering outstanding performance across corporate governance, environmental action, social engagement, and workplace well-being, and earning repeated recognition from leading international and domestic institutions. The company has ranked in the top 5% of the Taiwan Stock Exchange Corporate Governance Evaluation for 11 consecutive years, and has once again been selected for the S&P Global *The Sustainability Yearbook 2025*. FET continues to rank among the top 5% of companies worldwide in sustainability performance, placing No.1 among Taiwan telecom operators and No.2 globally within the telecommunications sector. In addition, with the highest score in the global telecom industry, FET has been selected for the Dow Jones Sustainability Indices (DJSI) World for two consecutive years, demonstrating its strong sustainability governance capabilities. FET is also the only telecom operator in Taiwan to receive the “Supplier Engagement Leader – A” rating from CDP for five consecutive years, highlighting its strong supply chain governance and collaborative carbon-reduction initiatives. Domestically, FET has been honored eight times with the highest distinction—“Top 10 Taiwan Sustainability Exemplars”—at the Taiwan Corporate Sustainability Awards (TCSA), while also capturing over 70% of individual performance awards, making it the most awarded company in Taiwan for three consecutive years. On the environmental front, FET has introduced ISO46001 water efficiency management, becoming the first telecom operator to adopt the Water Use Efficiency (WUE) indicator to systematically manage water resources and promote comprehensive water conservation. Through innovative water-saving technologies and smart water meter monitoring, the company has consistently exceeded its annual water conservation targets, demonstrating leadership in low-carbon transition and resource management.

In 2025, FET reached another sustainability milestone by simultaneously receiving three major recognitions from CommonWealth Magazine: the CommonWealth Sustainability Citizen Award, the 2024 CommonWealth – Talent Sustainability Award, and the Family-Friendly Workplace Award from CommonWealth Parenting. This marks the second time the company has received all three flagship sustainability recognitions in the same year, highlighting its strong performance across environmental stewardship, governance, talent development, and workplace inclusiveness. Notably, FET has ranked among the top four in the Sustainability Citizen Award for three consecutive years, the best performance among telecom operators. FET is also the first telecom company in Taiwan to have its near-term targets validated under the 1.5°C pathway by the Science Based Targets initiative (SBTi) and to join the RE100. The company has committed to reducing carbon emissions by more than 40% by 2030 compared with 2021 levels, and to achieving 100% renewable energy usage across its operations by 2040. To strengthen its green energy portfolio, FET has also signed a long-term renewable power purchase agreement with Copenhagen Infrastructure Partners (CIP) for the Fengmiao offshore wind project. To achieve its net-zero ambitions, FET has adopted a “Sustainability for All” approach, integrating environmental and climate KPIs into executive compensation, while driving supply chain decarbonization and circular economy initiatives. These include establishing the telecom industry’s first Circular Economy Sharing Platform, achieving a reuse rate of 86.8% for retired materials, and adopting eco-friendly SIM cards across all operations, reducing plastic usage equivalent to approximately 660,000 plastic bottles annually. FET also publishes Taiwan’s first Supply Chain Sustainability Report independently assured by a third party, demonstrating its commitment to working collaboratively with partners across the value chain to achieve net-zero goals. Through innovation, responsibility, and care, FET continues to lead Taiwanese enterprises toward a new era of sustainable development.

FET continues to demonstrate strong leadership in corporate sustainability, earning wide recognition from leading global and domestic institutions. The company has ranked in the top 5% of the Taiwan Stock Exchange Corporate Governance Evaluation for 11 consecutive years and was once again selected for S&P Global’s The Sustainability Yearbook 2025, placing among the top 5% of companies worldwide and No.2 globally in the telecommunications sector. FET has also been included in the Dow Jones Sustainability Indices (DJSI) World for two consecutive years with the highest score among global telecom operators, and remains the only telecom operator in Taiwan to receive the “Supplier Engagement Leader – A” rating from CDP for five consecutive years.

Domestically, FET has been recognized eight times as one of the Top 10 Taiwan Sustainability Exemplars at the Taiwan Corporate Sustainability Awards and continues to lead the industry in sustainability performance. The company is also the first telecom operator in Taiwan with science-based climate targets validated under the 1.5°C pathway by the Science Based Targets initiative (SBTi) and a member of the RE100, committing to reduce carbon emissions by over 40% by 2030 (vs. 2021) and achieve 100% renewable electricity by 2040.

Guided by a “Sustainability for All” approach, FET integrates climate and environmental KPIs into executive incentives while advancing supply chain decarbonization and circular economy initiatives. Through innovation, responsibility, and collaboration, the company continues to create long-term sustainable value and lead the telecommunications industry toward a net-zero future.

Strong Performance and Governance Earn Global Investor Recognition

FET’s strong operating performance and governance continue to receive high recognition from international investment institutions. In FinanceAsia’s Asia’s Best Managed Companies 2025 awards, FET won Taiwan’s only Gold Award in the Telecommunications sector and was also recognized as Best Large-Cap Company, becoming the only telecom operator in Taiwan to receive both honors. FET’s President Chee Ching was named Best CEO for the third consecutive year across all industries, reflecting strong leadership and consistent operational performance. In addition, in the 2025 Asia Executive Team rankings published by Extel, FET ranked No.1 in Best CEO, Best CFO, and Best Investor Relations Team among Asia’s small- and mid-cap companies. Chee has also been recognized as Asia’s Best Telecom CEO for five consecutive years, highlighting the company’s long-term excellence in governance, strategy, and execution.

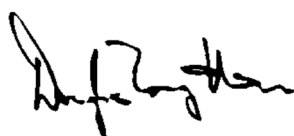
FET's strong performance and sustainability governance have also attracted significant foreign investor interest. FET was selected among the '2025 Taiwan FINI 100 Companies', standing out from more than 2,000 listed firms. Supported by transparent communication with institutional investors, stable earnings growth, and a consistent dividend policy, FET continues to demonstrate strong commitment to shareholder value. In the capital market, FET was again the only Taiwanese telecom operator to fully close its dividend gap within the year for two consecutive years, while maintaining the highest foreign investor holding in Taiwan's telecom sector for ten consecutive years—a clear reflection of global investors' confidence in its long-term strategy and governance quality.

Delivering on Commitments with Record Cash Dividends

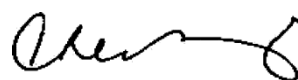
Committed to rewarding shareholders through disciplined financial management, FET maintains a stable dividend policy. The company plans to distribute a 2025 cash dividend of NT\$3.81 per share, representing a 7% increase and marking a record high in line with EPS performance. Supported by a solid financial structure and steady profitability, FET continues to pursue innovation and sustainable growth while delivering stable returns to shareholders and maintaining long-term financial resilience.

Future Outlook

Amid rapid technological and market changes, FET will continue to deepen 5G and AI applications to develop advanced ICT solutions, while expanding its consumer essential services ecosystem and strengthening cloud, cybersecurity, and green energy services. Guided by innovation and sustainability, the company remains committed to its vision of enriching lives through seamless connectivity and creating a more sustainable future. Looking ahead to 2026, FET will continue to pursue prudent management and service innovation to build a world-class, secure, and environmentally sustainable communications network, delivering greater value to consumers, enterprises, and the public sector. With the continued support of the shareholders, FET will strive to create long-term value and a better future together.



Douglas Hsu
Chairman



Chee Ching
President

2025 Major Honors and Awards



FET Garnered 46 Recognitions in 2025

FET Connects You and Your World, Enriches Your Life and Protects Our Earth.

II Corporate Governance Report

- 1. Directors, President, Executive Vice Presidents, Senior Vice Presidents, Vice Presidents, Senior Directors and Department Heads**
- 2. Remuneration to Directors, Independent Directors, President, Executive Vice Presidents, Senior Vice Presidents and Vice Presidents in the last year.**
- 3. Operation of Corporate Governance**
- 4. Certified Public Accountant (CPA) Professional Fee Information**
- 5. Change of Certified Public Accountant (CPA)**
- 6. The Company's Chairman, President, and Managers Responsible for Finance or Accounting Who Have Held a Post in Company's Audit Firm or its Affiliations in the Last Year**
- 7. Shares Transferred and Changes in Share Pledge by Directors, Managers and Shareholder with a Stake of More than 10% from Last Year up to the Annual Report being Published**
- 8. Relationship between Top Ten Shareholders defined as Related Parties, Spouse or a Relative within Two Degrees**
- 9. Comprehensive Shareholding Information Relating to Company, Directors, Managers, and Companies Affiliated through Direct and Indirect Investment**

1. Directors, President, Executive Vice Presidents, Senior Vice Presidents, Vice Presidents, Senior Directors and Department Heads

1-1. Directors

Title	Nationality Or registration	Name	Gender Age	Election Date	Tenure (year) (Note 1)	First Election Date	Shareholding When Elected		Current Shareholding	
							Shares	%	Shares	%
Chairman	R.O.C.	Douglas Hsu, Representative of Yuan Ding Investment Corporation	Male (81~90 years old)	2024/06/21	3	1997/04/11 *1997/04/11	1,066,657,614 *0	29.58 *0	1,066,657,614 *0	29.57 *0
Vice Chairman	R.O.C.	Peter Hsu, Representative of Yuan Ding Investment Corporation	Male (71~80 years old)	2024/06/21	3	1997/04/11 *1997/04/11	1,066,657,614 *0	29.58 *0	1,066,657,614 *0	29.57 *0
Independent Director	R.O.C.	Jyuo-Min Shyu	Male (71~80 years old)	2024/06/21	3	2021/07/22	0	0	0	0
Independent Director	R.O.C.	Ta-Sung Lee	Male (61~70 Years old)	2024/06/21	3	2021/07/22	0	0	0	0

2026/2/28

Spouse & Minor Shareholding		Shareholding in the Name of Others		Major Education & Experience	Current Position with Other Company	Officer or Directors is a Spouse or Consanguinity within 2 Degrees to Each Other			Note (Note 2)
Shares	%	Shares	%			Title	Name	Relation	
0	0	0	0	M.S., University of Notre Dame, U.S.A.;	Chairman of Far Eastern New Century Corporation;	Vice Chairman	Peter Hsu	Brother	None
*0	*0	*0	*0	M.S., Economics, Columbia University, U.S.A.;	Chairman of Asia Cement Corporation;	Director	Jeff Hsu	Father and Son	
				Honor Ph. D., Management, National Chiao Tung University;	Chairman of Far Eastern Department Stores Ltd.;				
				Honor Ph. D., Management, Tamkang University;	Chairman of Oriental Union Chemical Corporation;				
				President of Far Eastern New Century Corporation	Chairman of U-Ming Marine Transport Corporation;				
					Chairman of New Century InfoComm Tech Co., Ltd.;				
					Vice Chairman of Far Eastern International Bank				
0	0	0	0	M.S., Operations Research, Stanford University, U.S.A.;	Vice Chairman of Far Eastern New Century Corporation;	Chairman	Douglas Hsu	Brother	None
*0	*0	*0	*0	Vice President of Ding & Ding Management Consultants Co. Ltd.	Director of Asia Cement Corporation;				
					Director of U-Ming Marine Transport Corporation				
0	0	0	0	Ph.D. in Electrical Engineering and Computer Science, University of California, Berkeley, U.S.A.;	Independent Director, United Microelectronics Corp.	None	None	None	None
				Emeritus Professor, National Tsing Hua University;	Independent Director, Qisda Corporation				
				Deputy Convener, National Information & Communication Security Taskforce, Executive Yuan;	Director, Iridium Medical Technology Co., Ltd.				
				Minister, Ministry of Science and Technology;	Director, Alpha Ring Asia Inc.				
				President, Industrial Technology Research Institute.	Director, Zyxel Group Corporation				
0	0	0	0	PhD in Electrical Engineering, Purdue University, USA.;	Senior Vice President, NYCU;	None	None	None	None
				Vice Chancellor (University System of Taiwan), NYCU;	Chair Professor of Department of Electronics and Electrical Engineering, NYCU;				
				Provost, NYCU;	Director of IoT Intelligent Systems Research Center, NYCU				
				Distinguished Professor of Department of Electronics and Electrical Engineering, NYCU;	Independent Director, Artery Technology Corporation (KY)				
				Vice President for Research and Development, NCTU;	Director, JXense Solutions INC.				
				Chairman of Telecom Technology Center;					
				Vice President for Student Affairs, NCTU;					
				IEEE Signal Processing Society Regional Director-at-Large;					
				Commissioner of National Communications Commission (NCC);					
				Chairman of Department of Communication Engineering, NCTU					

Title	Nationality	Name	Gender Age	Election Date	Tenure (year) (Note 2)	First Election Date	Shareholding When Elected		Current Shareholding	
							Shares	%	Shares	%
Independent Director	R.O.C.	Tain-Jy Chen	Male (71~80 Years old)	2024/06/21	3	2024/06/21	0	0	0	0
Independent Director	R.O.C.	Chung-Huey Huang	Female (61~70 Years old)	2024/06/21	3	2024/06/21	0	0	0	0
Director	R.O.C.	Chi-Kuo Mao, Representative of Yuan Ding Investment Corporation	Male (71~80 years old)	2024/06/21	3	1997/04/11 *2024/09/16	1,066,657,614 *0	29.58 *0	1,066,657,614 *0	29.57 *0
Director	R.O.C.	Champion Lee, Representative of Yuan Ding Co., Ltd.	Male (71~80 Years old)	2024/06/21	3	2003/05/23 *1997/04/11	4,163,500 *0	0.12 *0	4,163,500 *0	0.12 *0
Director	R.O.C.	Jeff Hsu, Representative of Yuan Ding Co., Ltd.	Male (41~50 Years old)	2024/06/21	3	2003/05/23 *2015/06/18	4,163,500 *0	0.12 *0	4,163,500 *0	0.12 *0

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Spouse & Minor Shareholding		Shareholding in the Name of Others		Major Education & Experience	Current Position with Other Company	Officer or Directors is a Spouse or Consanguinity within 2 Degrees to Each Other			Note (Note 2)
Shares	%	Shares	%			Title	Name	Relation	
0	0	0	0	0 Ph.D. in Economics, Pennsylvania State University; Minister, National Development Council; Minister, Council for Economic Planning and Development	Emeritus Professor, National Taiwan University; Research Fellow, National Tsing Hua University; Independent Director, Nanya Technology Corporation	None	None	None	None
0	0	0	0	0 Ph.D. in Accounting, State University of New York at Buffalo; Master of Accounting, National Chengchi University; Member of TPEX Mainboard Listing Review Committee; Member of Incubation Board for Startup and Acceleration Firms Review Committee of Economic Development Department of New Taipei City Government; Member of Mobile Broadband Businesses License Release Review Committee of National Communications Commission; Member of Accounting and Auditing Committee of The National Federation of CPA Associations of the R.O.C.; Supervisor of Taiwan Aerospace Corporation; Independent Director of Aerospace Industrial Development Corporation.	Independent Director, 104 Corporation; Professor of Department of Accountancy, National Taipei University; Member of Public Debt Administration Committee of Ministry of Finance; Member of CPA Examination Review Committee of Ministry of Examination; Supervisor of Small and Medium Enterprise Credit Guarantee Fund of Taiwan; Supervisor of Taiwan Drug Relief Foundation.	None	None	None	None
0	0	0	0	0 Massachusetts Institute of Technology, Ph.D.; Minister of Transportation and Communications; Premier of Executive Yuan; Chairman of Chung Hwa Telecom Ltd.	Adjunct professor National Yang Ming Chiao Tung University; Institute of Business and Management Chair Professor of Soochow University's School of Business	None	None	None	None
0	0	0	0	0 MBA, Texas A&I University, U.S.A.; 0 President of Yuan Ding Co., Ltd.; Sr. EVP of Far Eastern New Century Corporation	Director of Far Eastern New Century Corporation; Director of Asia Cement Corporation; Director of U-Ming Marine Transport Corporation	None	None	None	None
0	0	0	0	0 Master's degree in Design and Innovation Methods, Institute of Design, Illinois Institute of Technology, U.S.A.; MBA, University of Notre Dame, U.S.A.; Worked as a Strategy and Design Consultant in the United States with clients ranging from hi-tech startups to Nestle, Denso Automotive, Kia Motors, and Target.; Captain's commission in the United States Marine Corps	Director of Far Eastern New Century Corporation; Chief Innovation Officer of Far Eastern Group; Vice Chairman and Executive Vice President of U-Ming Marine Transport Corporation Director of Far Eastern International Bank	Chairman	Douglas Hsu	Father and Son	None

Title	Nationality	Name	Gender Age	Election Date	Tenure (year) (Note 2)	First Election Date	Shareholding When Elected		Current Shareholding	
							Shares	%	Shares	%
Director	R.O.C	Chee Ching, Representative of U-Ming Marine Transport Corporation	Female (61~70 years old)	2024/06/21	3	2012/06/13 *2026/02/13	331,000 *175,000	0.01 *0	331,000 *175,000	0.01 *0
Director	R.O.C	Bonnie Peng, Representative of Asia Investment Corporation	Female (71~80 years old)	2024/06/21	3	2000/12/28 *2015/06/18	1,426,303 *0	0.04 *0	1,426,303 *0	0.04 *0

*Number of shares and percentage of shares currently held and first election date by the individual.

Note 1: The average tenure of the directors is 11.4 years.

Note 2: Where the Company's chairman and the president or an officer of equivalent position (the most senior manager) are the same person, or spouses or consanguinity within the first degree to each other, the reason, rationality, necessity and countermeasures (e.g. to increase the number of independent directors and have the majority of directors not serving concurrently as an employee or a manager) shall be disclosed.

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Spouse & Minor Shareholding	Shareholding in the Name of Others		Major Education & Experience	Current Position with Other Company	Officer or Directors is a Spouse or Consanguinity within 2 Degrees to Each Other			Note (Note 2)	
	Shares	%			Shares	%	Title		Name
0 *0	0 *0	0 *0	0 *0	Vice President, Technology Development, AT&T; Ph.D., Management Information Systems., Purdue University	President of FarEastone Telecommunications Co., Ltd.; Chairwoman & President of Far Eastern Info Service (Holding) Ltd.; Chairwoman of ARCOA Communications Co., Ltd.; Chairwoman of Prime EcoPower Co., Ltd.; Chairwoman of Nextlink Technology Co., Ltd.; Chairwoman of Yuanshi Digital Technology Co., Ltd.; Chairwoman of IDEAWORKS Entertainment Co., Ltd.; Chairwoman of Field Delivery Service Co., Ltd.; Chairwoman of Amplified Stream Platform Technologies Inc.; Chairwoman of InSynerger Technology Co., Ltd.; Director & President of New Century InfoComm Tech Co., Ltd.; Director of Far Eastern Dept. Store, Ltd.; Director of Pacific SOGO Department Store Co., Ltd.; Director of Ding Ding Integrated Marketing Service Co., Ltd.; Director of Far Eastern Electronic Toll Collection Co., Ltd.; Director of FETC International Co., Ltd.	None	None	None	None
0 *0	0 *0	0 *0	0 *0	Doctor of Journalism, Southern Illinois University, Carbondale, U.S.A.; Chairperson of the 2 nd term of National Communication Commission; Professor, Department of Journalism (Graduate program), National Chengchi University, Taiwan	Adjunct Professor, College of Communication, National Chengchi University; Adjunct Professor, School of Communication, Ming Chuang University.	None	None	None	None

1-2. Major shareholders of the institutional shareholders

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Institutional Shareholders	Major Shareholders of the Institutional Shareholders
Yuan Ding Investment Corporation	Far Eastern New Century Corporation (100%)
Yuan Ding Co., Ltd.	Asia Cement Corporation (35.50%), Far Eastern New Century Corporation (33.78%), Yuan Ding Investment Corporation (16.22%), Der Ching Investment Corp. (14.50%), Yue Ming Trading Company Limited (0.002%), Douglas Hsu (0.001%), Far Eastern Department Store Co., Ltd. (0.001%)
U-Ming Marine Transport Corporation	Asia Cement Corporation (39.25%), Capital TIP Customized Taiwan Select High Dividend ETF account (9.99%), Citibank Taiwan Ltd. entrusted with the custody of Norges Bank's investment account (2.61%), Bank of Taiwan entrusted with the custody of the Yuanta Taiwan High Dividend Low Volatility ETF account (2.55%), Hua Nan Commercial Bank entrusted with the custody of the UPAMC Taiwan High Dividend Momentum ETF account (1.07%), Yuan Ding Investment Corporation (1.05%), Taishin TIP Customized Taiwan ESG High Dividend Small/Mid-Cap ETF Account (1.05%), Yu Yuan Investment Co., Ltd. (0.94%), Asia Investment Corporation (0.92%), Ya Li Transportation Corporation (0.75%)
Asia Investment Corporation	Asia Cement Corporation (100%)

Information Sources: Department of Commerce, Ministry of Economic Affairs, R.O.C., public announcements on each company's websites and Ex-rights/Ex-dividend information disclosed by each company.

Note: Where the corporate shareholder is not an organizer of the company. The names of the aforementioned shareholders and their shareholding ratios should be disclosed, that is, the names of the contributors or donors and their contribution or donation percentages.

1-3. Major Shareholders of Institutional Shareholders mentioned in 1-2 section

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Institutional Shareholders	Major Shareholders of the Institutional Shareholders
Far Eastern New Century Corporation	Asia Cement Corporation (22.92%), Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF account in the custody of Taishin International Bank Co., Ltd. (6.45%), Oriental Institute of Technology (4.81%), Far Eastern Medical Foundation (3.61%), Far Eastern Memorial Foundation (3.42%), Yuan-Ze University (2.74%), Chungwa Post Co., Ltd. (1.88%), Douglas Hsu (1.71%), Yuanta Taiwan Value High Dividend ETF account in the custody of Hua Nan Commercial Bank Limited (1.65%), Cathay Life Insurance Company, Ltd. (1.31%)
Asia Cement Corporation	Far Eastern New Century Corporation (21.16%), Yuanta/P-shares Taiwan Dividend Plus ETF (5.41%), Far Eastern Medical Foundation (5.15%), UOB Taiwan High Dividend Recovery ETF (1.89%), Yuan Ding Investment Corporation (1.53%), Labor Pension Fund Committee of Far Eastern New Century Corporation (1.51%), Chungwa Post Co., Ltd. (1.42%), Far Eastern Department Stores Co., Ltd. (1.41%), Yuan-Ze University (1.37%), Far Eastern Memorial Foundation (1.24%)
Yuan Ding Investment Corporation	Far Eastern New Century Corporation (100%)
Der Ching Investment Corporation	Asia Cement Corporation (99.999%), Asia Investment Corporation. (0.001%)
Yue Ming Trading Company Limited	Yuan Ding Investment Co., Ltd. (45.50%), Ta Chu Chemical Fiber Co., Ltd. (38.20%), Bai Ding Investment Co., Ltd. (15.50%), Ding & Ding Management Consultants Co., Ltd. (0.30%), Yuan Ding Co., Ltd. (0.30%), Yuan Ding Leasing Co., Ltd. (0.20%)
Far Eastern Department Stores Co., Ltd.	Far Eastern New Century Corporation (17.06%), Yuan Ding Investment Corporation (6.88%), Asia Cement Corporation (5.65%), Yuan Tone Investment Co., Ltd. (5.62%), Yuan-Ze University (4.75%), Yuanta Taiwan High Dividend Low Volatility ETF (3.70%), Mega Bank Finance Department (3.29%), HSBC as the Custodian of Ghisallo, Capital Management LLC Securities Trading Account(2.22%), Labor Pension Fund of Far Eastern Department Stores Co., Ltd. (2.11%), Yu Yuan Investment Co., Ltd. (2.06%)
Yu Yuan Investment Co., Ltd.	Asia Cement Corporation (29.92%), Yuan Ding Co., Ltd. (25.02%), Yuan Ding Investment Corporation (18.96%), U-Ming Marine Transport Corporation (17.66%), Ding Shen Investment Co., Ltd. (6.50%), Yue Tung Investment Co., Ltd. (1.84%), Yue Ding Industry Co., Ltd. (0.10%)
Asia Investment Corporation	Asia Cement Corporation (100%)
Ya Li Transportation Corporation	Asia Cement Corporation (51.61%), Yu Yuan Investment Co., Ltd. (48.39%)

Information Sources: Department of Commerce, Ministry of Economic Affairs, R.O.C., public announcements on each company's websites and Ex-rights/Ex-dividend information disclosed by each company.

Note: Where the corporate shareholder is not an organizer of the company. The names of the aforementioned shareholders and their shareholding ratios should be disclosed, that is, the names of the contributors or donors and their contribution or donation percentages.

1-4. Directors' Professional Qualifications, Independence Status and Diversity Policy for Board Members

(1) Directors' Professional Qualifications and Independence Status :

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Condition Name	Professional Qualifications And Experience (Note 1)	Independence Status (Note 2 & Note 3)	No. of Public companies in which he/she serves as Independent Director
Chairman: Douglas Hsu		<ul style="list-style-type: none"> ✓Meets Note 2: Independence criteria 3 and 9. ✓Meets Note 3: Independence criteria of SEC Rule 4200. 	None
Vice Chairman: Peter Hsu		<ul style="list-style-type: none"> ✓Meets Note 2: Independence criteria 3 and 9. ✓Meets Note 3: Independence criteria of SEC Rule 4200. 	None
Independent Director: Jyuo-Min Shyu			2
Independent Director: Ta-Sung Lee		<ul style="list-style-type: none"> ✓Meets Note 2: Independence criteria 1~11. ✓Meets Note 3: Independence criteria of SEC Rule 4200. 	1
Independent Director: Tian-Jy Chen			1
Independent Director: Chung-Huey Huang	Expertise: Please refer to "(III)Implementation of the Diversity Policy for Board Members" on page 21 of this Annual Report. Experience: Please refer to "1. Directors- Experience and Current Position with Other Company" on page 12-17 of this Annual Report.		1
Director: Chi-Kuo Mao		<ul style="list-style-type: none"> ✓Meets Note 2: Independence criteria 1~10. ✓Meets Note 3: Independence criteria of SEC Rule 4200. 	None
Director: Champion Lee		<ul style="list-style-type: none"> ✓Meets Note 2: Independence criteria 1, 3~5,8~10. ✓Meets Note 3: Independence criteria of SEC Rule 4200. 	None
Director: Jeff Hsu		<ul style="list-style-type: none"> ✓Meets Note 2: Independence criteria 3,5,8 and 9. ✓Meets Note 3: Independence criteria of SEC Rule 4200. 	None
Director: Chee Ching		<ul style="list-style-type: none"> ✓Meets Note 2: Independence criteria 3, 5,6,8~10. ✓Meets Note 3: Independence criteria of SEC Rule 4200: 5,8 and 9. 	None
Director: Bonnie Peng		<ul style="list-style-type: none"> ✓Meets Note 2: Independence criteria 1~10. ✓Meets Note 3: Independence criteria of SEC Rule 4200. 	None

Note 1: All 11 directors of the Company have none of the circumstances specified under Article 30 of the Company Act.

Note 2: Directors who meet the following conditions during the two years prior to appointment and throughout their term of office:

- (1) Not an employee of the company or its affiliates.
- (2) Not a director or supervisor of the company or its affiliates (except for independent directors established by this law or local laws and regulations of the company, its parent company, or subsidiary).
- (3) Not the director, supervisor, or employee of any natural person shareholder who holds more than one percent of the total issued shares of the company in their own name or in the name of their spouse, minor children, or others.
- (4) Not the spouse, relative within the second degree of kinship, or relative within the third degree of direct consanguinity of any person listed in (1), (2), or (3).
- (5) Not a director, supervisor, or employee of a corporate shareholder who directly holds more than five percent of the total issued shares of the company, is among the top five shareholders, or is appointed as a representative by the company law Article 27 Paragraph 1 or Paragraph 2.

- (6) Not a director, supervisor, or employee of another company who holds more than half of the director seats or voting rights controlled by the same person as the company (except for independent directors who also serve as directors, supervisors, or employees of the company or its parent company, subsidiary established by this law, or local laws and regulations).
 - (7) Not the same person or spouse as the chairman, general manager, or equivalent position of the company, nor a director, supervisor, or employee of another company or institution (except for independent directors who also serve as directors, supervisors, or employees of the company or its parent company, subsidiary established by this law, or local laws and regulations).
 - (8) Not a director, supervisor, manager, or shareholder holding more than five percent of specific companies or institutions with financial or business dealings with the company (except for specific companies or institutions holding more than 20% but not exceeding 50% of the total issued shares of the company, being the subsidiary established by this law, or local laws and regulations of the company, its parent company, subsidiary, or the subsidiary of the same parent company, and the independent directors appointed by mutual consent are not subject to this limitation).
 - (9) Not a professional, sole proprietor, partner, director, supervisor, manager, or spouse who provides business, legal, financial, accounting, or other related services to the company or its affiliates and receives cumulative remuneration exceeding NT\$500,000 in the past two years, unless they serve on the salary and remuneration committee, public acquisition review committee, or merger special committee in accordance with this law or related laws on corporate mergers and acquisitions.
 - (10) Not related to other directors by marriage or within the second degree of kinship.
 - (11) Not elected by the government, legal person, or its representative in accordance with Article 27 of the Company Law.
- Note 3: Directors meeting the independence criteria of SEC Rule 4200 Definitions must meet at least 4 of the following 9 indicators, with at least 2 of the first 3 indicators:
- (1) The director must not have been employed by the company in an executive capacity within the last year.
 - (2) The director must not accept or have a "Family Member who accepts any payments from the company or any parent or subsidiary of the company in excess of \$60,000 during the current fiscal year", other than those permitted by SEC Rule 4200 Definitions, including (i) payments arising solely from investments in the company's securities, or (ii) payments under nondiscretionary charitable contribution matching programs. Payments that do not meet these two criteria are disallowed.
 - (3) The director must not be a "Family Member of an individual who is [...] employed by the company or by any parent or subsidiary of the company as an executive officer."
 - (4) The director must not be (and must not be affiliated with a company that is) an adviser or consultant to the company or a member of the company's senior management.
 - (5) The director must not be affiliated with a significant customer or supplier of the company.
 - (6) The director must have no personal services contract(s) with the company and cannot be a member of the company's senior management.
 - (7) The director must not be affiliated with a not-for-profit entity that receives significant contributions from the company.
 - (8) The director must not have been a partner or employee of the company's outside auditor during the past year.
 - (9) The director must not have any other conflict of interest that the board itself determines to not be considered independent.

(2) Board Diversity and Independence:

(I) Board Diversity:

1. Diversity Policy: The Company has established the Corporate Governance Best Practice Principles, under which Article 20 provides that the composition of the Board of Directors shall take diversity into consideration. Directors concurrently serving as Company officers should not exceed one-third of the total number of board seats, and the Company formulates an appropriate diversity policy based on its operations, business model, and development needs, which should include, but not be limited to, the following two aspects: (1) Core Attributes and Values: gender, age, nationality, and cultural background; and (2) Professional Knowledge and Skills: professional background (such as law, accounting, industry, finance, marketing, or technology), professional skills, and industry experience.
2. Professional qualifications: Please refer to: Directors' Professional Qualifications and Independence Status.
3. Gender: The Company has established "FET Corporate Governance Best Practices Principles" and stipulated in Article 20 that focus on gender equality and practical application, so the current board of directors includes 3 female directors.
4. Age: The age of 7 directors is over 71 years old. The age of 3 directors is between 61 to 70 years old. The age of 1 director is between 41 to 50 years old.
5. Industry experience: In telecommunication industry, members of the Board with varied professional fields play an important part in market competition. The members of the FET Board, being experts from Accounting, Telecommunication, Finance, Economics, Business Management, Technology, Journalism and Media Translation, assist in facilitating the Company's decision making and strategic planning with their proficiency and proactive views. Please refer to: "1. Directors- Experience and Current Position with Other Company" on page 12-17 and "Implementation of the Diversity Policy for Board Members" on page 21 of this Annual Report.
6. The specific goals and status of achievement: There must be at least one female director. In this term, there is three female directors. Additionally, there must be at least three directors with expertise in telecommunications. In this term, there are a total of eleven directors with such expertise. The Directors must possess knowledge of the telecommunications industry and at least one of the following abilities: operational judgment, accounting and financial analysis, business management, crisis management, international market insights, leadership, decision-making, Information & AI, Sustainability, or Risk Management and Cybersecurity.
7. If the board of directors does not have at least one-third of its seats occupied by directors of any one gender, please explain the reasons and the measures planned to enhance gender diversity among the directors: To further enhance the gender diversity of the company's board of directors, several female candidates were included and consulted during the election for the 10th board of directors. However, due to various factors, only three female directors were elected to the 10th board. The company will continue to seek suitable female director candidates both domestically and internationally through various channels.

(II) Board of independence:

There are 11 directors in the 10th term of the Board of Directors. 4 of them are independent directors, 36% of all directors. 8 of the directors are not Second-degree relatives. All independent directors are not Second-degree relatives with other directors which is follow the Article 26-3, Paragraph 3 of the Securities and Exchange Act, there shall be a majority of seats among the directors, and they shall not have relatives within the second degree of kinship, including spouses. Any information for second-degree relatives, please refer to Directors' information.

(III) Implementation of the Diversity Policy for Board Members

Name	Basic requirements and values			Professional knowledge and skills		Necessary knowledge, skill, and experience									
	Gender	Age	Nationality	Back-ground	Skills	Industry experience	Operational judgment	Accounting and financial analysis	Business Mgmt.	Crisis Mgmt.	International market perspective	Leadership And Decision making	Information & AI	Sustainability	Risk Mgmt. and Cyber-security.
Douglas Hsu	Male	81~90 years old	R.O.C.	Business Mgmt / Telecommunications		V	V	V	V	V	V	V	V	*	V
Peter Hsu	Male	71~80 years old	R.O.C.	Business Mgmt / Telecommunications		V	V	*	V	V	V	V	V	*	V
Jyuo-Min Shyu	Male	71~80 years old	R.O.C.	Technology/ Telecommunications	Professor of Electrical Engineering and Computer Science	V	V	*	V	V	V	V	V	V	V
Ta-Sung Lee	Male	61~70 years old	R.O.C.	Electrical Engineering/ Telecommunications	Professor of Electrical and Computer Engineering	V	V	*	V	V	V	V	V	V	V
Tain-Jy Chen	Male	71~80 years old	R.O.C.	Economics/ Telecommunications	Professor of Economic	V	V	V	V	V	V	V	*	V	V
Chung-Huey Huang	Female	61~70 years old	R.O.C.	Accounting/ Telecommunications	Professor of Accounting	V	V	V	V	V	V	V	V	V	V
Chi-Kuo Mao	Male	71~80 years old	R.O.C.	Management/ Telecommunications	Adjunct Professor of Business Management and Chair Professor of Law and Business	V	V	V	V	V	V	V	V	V	V
Champion Lee	Male	71~80 years old	R.O.C.	Finance/ Telecommunications		V	V	V	V	V	V	V	V	V	V
Jeff Hsu	Male	41~50 years old	R.O.C.	Business Mgmt		V	V	*	V	V	V	V	V	*	V
Chee Ching	Female	61~70 years old	R.O.C.	Information/ Telecommunications		V	V	V	V	V	V	V	V	V	V
Bonnie Peng	Female	71~80 years old	R.O.C.	Journalism Communication/ Telecommunications	Professor of Journalism	V	V	*	V	V	V	V	V	V	V

*is referred to possessing partial ability.

Note 1:

- (1) The directors account for 9% of employees.
- (2) The independent directors account for 36% of the Board.
- (3) The female director accounts for 27% of the Board.
- (4) Independent Director's Tenure: Two independent directors have been re-elected for a second term, each with a tenure of less than five years, and two independent directors were newly elected, each with a tenure of less than two years.
- (5) Director Expertise Objectives: There must be at least three directors with expertise in telecommunications. In this term, there are a total of eleven directors with such expertise.

1-5. President, Executive Vice Presidents, Senior Vice Presidents, Vice Presidents, Senior Directors and Department Heads

Title	Nationality	Name	Gender	Effective Date	Current Shareholding		Shares held by Spouse & Minor	
					Shares	%	Shares	%
President	R.O.C.	Chee Ching	Female	2019.01.07	175,000	0.00	0	0.00
Executive Vice President, Enterprise & Carrier BU	R.O.C.	Philip Tseng	Male	2017.02.21	20,000	0.00	0	0.00
Executive Vice President, Network Technologies & Operations	R.O.C.	Jason Kuo	Male	2023.08.01	0	0.00	0	0.00
Executive Vice President, Information & Digital Transformation Technology	R.O.C.	Peter Hu	Male	2021.08.02	80,000	0.00	360	0.00
Executive Vice President & CFO Finance & Facility Services	R.O.C.	Sharon Lin	Female	2020.08.01	11,076	0.00	0	0.00

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Shares held in Name of Others	Major Experience and Education	Current Position with Other Company	Managers are Spouse or Consanguinity within 2 Degrees to Each Other			Note (Note1)
			Title	Name	Relation	
0	0.00 Vice President, Technology Development, AT&T; PhD., Management Information Systems., Purdue University	Chairwoman & President of Far Eastern Info Service (Holding) Ltd.; Chairwoman of ARCOA Communications Co., Ltd.; Chairwoman of Prime EcoPower Co., Ltd.; Chairwoman of Nextlink Technology Co., Ltd.; Chairwoman of Yuanshi Digital Technology Co., Ltd.; Chairwoman of IDEAWORKS Entertainment Co., Ltd.; Chairwoman of Field Delivery Service Co., Ltd.; Chairwoman of Amplified Stream Platform Technologies Inc.; Chairwoman of InSynerger Technology Co., Ltd.; Director & President of New Century InfoComm Tech Co., Ltd.; Director of Far Eastern Dept. Store, Ltd.; Director of Pacific SOGO Department Store Co., Ltd.; Director of Ding Ding Integrated Marketing Service Co., Ltd.; Director of Far Eastern Electronic Toll Collection Co., Ltd.; Director of FETC International Co., Ltd.	None	None	None	None
0	0.00 President of Ericsson Taiwan,; Master Degree of Science from Industrial Engineering School, Lehigh University, U.S.A.	Chairman & President of New Prosperity Resources Co., Ltd.:(Note 2) Chairman of Information Security Service Digital United, Inc.; Chairman of Digital United (Cayman) Ltd.; Chairman of Digital United Information Technology Co., Ltd. (Shanghai); Director of Nextlink Technology Co., Ltd.; Director of New Century InfoComm Tech Co., Ltd.; Director of Prime EcoPower Co., Ltd.; Director of Field Delivery Service Co., Ltd.; Director of Far Eastern Electronic Toll Collection Co., Ltd.; Director of FETC International Co., Ltd. Director of Sino Lead Enterprise Limited; Manager of System Integration Branch ,Far EasTone Telecommunications Co., Ltd.; Manager of the Kaohsiung Branch, New Prosperity Resources Co., Ltd.; (Note 2) Director of Microfusion (HK) Technology Co., Limited.; Director of Microfusion Technology (MY) SDN. BHD.; Director of Nextlink (SG) Technology PTE. LTD.	None	None	None	None
0	0.00 Director, Digital United Inc, Taiwan; Master degree of Science in Electrical Engineering, University of Southern California, U.S.A.	Director of Field Delivery Service Co., Ltd.	None	None	None	None
0	0.00 General Manager, Solutions & Technical Unit, Microsoft Taiwan M.S., Computer Science and Information Engineering, Tamkan University	Director of Information Security Service Digital United, Inc.	None	None	None	None
0	0.00 Manager of Vishay General Semiconductor Taiwan Ltd.; M.S, Finance, University of Wisconsin, U.S.A.	Chairwoman of New Diligent Co., Ltd.; Chairwoman of Microfusion Technology Co., Ltd.; Director of DataExpress Infotech Co., Ltd.; Director of Nextlink Technology Co., Ltd.; Director of Far Reach Entertainment Co., Ltd.; Director of Far Eastern Info Service (Holding) Ltd.; Director of Digital United (Cayman) Ltd.; Supervisor of Yuanshi Digital Technology Co., Ltd.; Supervisor of ARCOA Communication Co., Ltd.; Supervisor of New Century InfoComm Tech Co., Ltd.; Supervisor of New Prosperity Resources Co., Ltd.:(Note 2) Supervisor of Yuan Cing Co., Ltd.; Supervisor of Prime EcoPower Co., Ltd.; Supervisor of Digital United Information Technology Co., Ltd. (Shanghai); Supervisor of Far Eastone Insurance Agency Co., Ltd.; Supervisor of IDEAWORKS Entertainment Co., Ltd.; Supervisor of Mission International Co., Ltd.; Supervisor of Field Delivery Service Co., Ltd.; Supervisor of Ding Ding Integrated Marketing Service Co. Ltd.; Supervisor of Far Eastern Electronic Toll Collection Co., Ltd.; Supervisor of FETC International Co., Ltd.; Supervisor of Amplified Stream Platform Technologies Inc.	None	None	None	None

Title	Nationality	Name	Gender	Effective Date	Current Shareholding		Shares held by Spouse & Minor	
					Shares	%	Shares	%
Senior Vice President, Consumer Telecom Products & Entertainment	R.O.C.	Eric Chu	Male	2022.01.15	0	0.00	0	0.00
Senior Vice President, Channel & Merchandise Sales	R.O.C.	Brian Chao	Male	2022.01.15	0	0.00	0	0.00
Senior Vice President, Corporate Operations Services	R.O.C.	Andy Tu	Male	2022.01.15	0	0.00	0	0.00
Senior Vice President Legal & Procurement	R.O.C.	Vivian Lee	Female	2018.01.03	612	0.00	0	0.00
Senior Vice President Chief Administration Office	R.O.C.	Charlene Lin	Female	2021.08.01	0	0.00	0	0.00
Vice President, Consumer Telecom Products & Entertainment	R.O.C.	Jessie Teng	Female	2018.01.01	373	0.00	0	0.00
Vice President, Consumer Telecom Products & Entertainment	R.O.C.	Belinda Chen	Female	2018.01.01	5,070	0.00	0	0.00
Vice President, Consumer Strategy & Digital Services	R.O.C.	Lopes Lu	Female	2019.04.01	155	0.00	0	0.00
Vice President, Enterprise & Carrier BU	R.O.C.	Eddie Kao	Male	2019.10.15	0	0.00	0	0.00
Vice President, Enterprise & Carrier BU	R.O.C.	James Lee	Male	2007.07.01	676	0.00	0	0.00
Vice President, Enterprise & Carrier BU	R.O.C.	Mark Lee	Male	2014.10.01	0	0.00	0	0.00
Vice President, Enterprise & Carrier BU	R.O.C.	Paul Yang	Male	2024.06.01	0	0.00	0	0.00
Vice President, Channel & Merchandise Sales	R.O.C.	Jessica Sung	Female	2020.04.16	0	0.00	0	0.00
Vice President, Channel & Merchandise Sales	R.O.C.	Roger Lin	Male	2018.01.01	0	0.00	0	0.00
Vice President, Corporate Operations Services	R.O.C.	Andy Kuo	Male	2021.02.01	0	0.00	0	0.00

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	Shares held in Name of Others		Major Experience and Education	Current Position with Other Company	Managers are Spouse or Consanguinity within 2 Degrees to Each Other			Note (Note1)
	Shares	%			Title	Name	Relation	
	0	0.00	VP, Bank SinoPac AVP, Citibank (New York); MS, EES/OR, Stanford University, U.S.A.	Chairman of Far Reach Entertainment Co., Ltd.; Chairman of Far Eastone Insurance Agency Co., Ltd.; Director of IDEAWORKS Entertainment Co., Ltd.; Director of Mission International Co., Ltd.; Director of Yuanshi Digital Technology Co., Ltd.; Director of LiTV (TAIWAN) INC.	None	None	None	None
	0	0.00	Business Director of Shin Kong Life Insurance; Master degree of Business Administration from National Taiwan University	Chairman of DataExpress Infotech Co., Ltd.; Director of Home Master Technology Ltd.; Director of Yuanshi Digital Technology Co., Ltd.; Director of ARCOA Communication Co., Ltd.; Director of Amplified Stream Platform Technologies Inc.	None	None	None	None
	0	0.00	Vice President of Samsung Electronics Taiwan & GM of IT & Mobile; MBA, Portland State University, Oregon, U.S.A.	Chairman of Yuan Cing Co., Ltd.;	None	None	None	None
	0	0.00	VP, Head of Ericsson Commercial Management, Ericsson Sweden; M.S., LL.M, Intellectual Property Law. John Marshall Law School, Chicago, Illinois	Director of New Prosperity Resources Co., Ltd.;(Note 2) Director of Yuan Cing Co., Ltd.; Director of Far Eastone Insurance Agency Co., Ltd.; Director of IDEAWORKS Entertainment Co., Ltd.; Director of Mission International Co., Ltd.; Director of Microfusion Technology Co., Ltd.; Director of Far Reach Entertainment Co., Ltd.; Director of Amplified Stream Platform Technologies Inc.; Supervisor of New Diligent Co., Ltd.	None	None	None	None
	0	0.00	VP & CFO of New Century InfoComm Tech Co., Ltd.; VP of Digital United Inc.; Master of Business Administration, National Taiwan University	Director of ARCOA Communication Co., Ltd.; Director of Yuan Cing Co., Ltd.; Director of InSynerger Technology Co., Ltd.	None	None	None	None
	0	0.00	Director of Taiwan High Speed Rail Corporation; M.S., Business Administration, Southern Methodist University, U.S.A.	Director of Far Eastone Insurance Agency Co., Ltd.	None	None	None	None
	0	0.00	Director of Taiwan High Speed Rail Corporation; M.S., Advertising, University of Illinois, U.S.A.	None	None	None	None	None
	0	0.00	Assist. Marketing Manager, Standard Chartered Bank; Major in Accounting & Statistics, Ming-Chuan College	Director of Yuanshi Digital Technology Co., Ltd.; Director of Amplified Stream Platform Technologies Inc.	None	None	None	None
	0	0.00	Computer Science/New Jersey State University USA; EUTOP Polymers Industries Ltd CHINA	None	None	None	None	None
	0	0.00	Director of KG Telecom; B.S., Electrical Engineering, Feng Chia University, Taiwan	Director of Digital United Information Technology Co., Ltd. (Shanghai)	None	None	None	None
	0	0.00	Director of Sales of New Century InfoComm Tech Co., Ltd.; B.S., Information Technology of Chung Yuan Christian University	None	None	None	None	None
	0	0.00	Gartner Inc. Sales Director Northwestern University	Director of InSynerger Technology Co., Ltd.; President of Field Delivery Service Co., Ltd.	None	None	None	None
	0	0.00	CPA of California, U.S.A.; MIS Manager of Janssen Cilag Taiwan, Johnson & Johnson; EMBA, National Taiwan University	President of ARCOA Communication Co., Ltd.	None	None	None	None
	0	0.00	Sales Representative of Carrier Corporation, Taiwan; Master of International Business of CYCU, Taiwan.	None	None	None	None	None
	0	0.00	Manager of Magical Furniture Corporation; B.S., Business Management, Tamsui Oxford University College, Taiwan.	President of Yuan Cing Co., Ltd.	None	None	None	None

Title	Nationality	Name	Gender	Effective Date	Current Shareholding		Shares held by Spouse & Minor	
					Shares	%	Shares	%
Vice President, Network Technologies & Operations	R.O.C.	Dave Lu	Male	2021.11.01	0	0.00	0	0.00
Vice President, Information & Digital Transformation Technology	R.O.C.	Anson Tsai	Male	2025.03.01	0	0.00	0	0.00
Vice President, Finance & Facility Services	R.O.C.	Tiffany Yu	Female	2023.12.15	0	0.00	0	0.00
Vice President, Legal & Procurement	R.O.C.	Tim Liu	Male	2023.12.15	0	0.00	0	0.00
Vice President, Corporate Information Security Office	R.O.C.	Jason Chu	Male	2024/06/01	0	0.00	0	0.00
Senior Director, Consumer Telecom Products & Entertainment	R.O.C.	Gary Tsai	Male	2022.07.01	0	0.00	0	0.00
Senior Director Consumer Telecom Products & Entertainment	R.O.C.	Peggy Peng	Female	2020.10.01	0	0.00	0	0.00
Senior Director, Enterprise & Carrier BU	R.O.C.	Milly Lin	Female	2019.11.01	0	0.00	0	0.00
Senior Director, Channel & Merchandise Sales	R.O.C.	Adam Wong	Male	2018.04.04	0	0.00	0	0.00
Senior Director, Channel & Merchandise Sales	R.O.C.	Maurice Tsai	Male	2022.01.15	0	0.00	0	0.00
Senior Director, Channel & Merchandise Sales	R.O.C.	Kay Huang	Female	2021.05.01	0	0.00	0	0.00
Senior Director, Corporate Operations Services	R.O.C.	TK Han	Male	2020.10.01	1,000	0.00	5,000	0.00
Senior Director, Network Technologies & Operations	R.O.C.	James Yen	Male	2019.04.01	42,615	0.00	0	0.00
Senior Director, Network Technologies & Operations	R.O.C.	Vivian Chiang	Female	2014.10.01	0	0.00	0	0.00
Senior Director, Network Technologies & Operations	R.O.C.	Angus Yang	Male	2023.12.15	0	0.00	0	0.00

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	Shares held in Name of Others		Major Experience and Education	Current Position with Other Company	Managers are Spouse or Consanguinity within 2 Degrees to Each Other			Note (Note1)
	Shares	%			Title	Name	Relation	
	0	0.00	System Engineer of LANcom Technologies, Inc; M.S., Naval architecture and Ocean engineering, National Taiwan University	Director of New Prosperity Resources Co., Ltd. (Note 2)	None	None	None	None
			eBay inc. of Data analyst Fu Jen Catholic University of Information Management	Director of IHH CO., LTD.; Director of InSynerger Technology Co., Ltd.	None	None	None	None
	0	0.00	CFO, Asia Pacific Telecom Co., Ltd., Taiwan Master degree of National Chengchi University, EMBA(Accounting) Executive Master of the Credit Card Center, Union Bank Of Taiwan	Director of Asia Pacific Telecom Hong Kong Co., Ltd.; Director of New Diligent Co., Ltd.; Supervisor of Far Reach Entertainment Co., Ltd.; Supervisor of Microfusion Technology Co., Ltd.; Supervisor of Information Security Service Digital United, Inc.; CFO and Accounting Officer of Field Delivery Service Co., Ltd.	None	None	None	None
	0	0.00	VP, Asia Pacific Telecom Co., Ltd., Taiwan Regulatory and Operation Support Center National Taiwan University EMBA National Chiao Tung University Bachelor of Information Science	None	None	None	None	None
	0	0.00	Head of security of 104 Job bank Master Degree of Department of Information Management from Shih Hsin University	Director of Information Security Service Digital United, Inc.	None	None	None	None
	0	0.00	MBA of University of California, Berkeley Master Degree of Department of Communications, University of Illinois at Chicago CEO of College of Management in National Taiwan University	Director of Mission International Co., Ltd.; President of Far Reach Entertainment Co., Ltd.	None	None	None	None
	0	0.00	Director of KGI Bank Co., Ltd. Taiwan Massachusetts Institute of Technology, U.S.A.	None	None	None	None	None
	0	0.00	Sr. Product Manager of Taiwan Telecom Network (TTN) ATMA JAYA University Bachelor of English Education	Director of Digital United Information Technology Co., Ltd. (Shanghai)	None	None	None	None
	0	0.00	Sales Assistant Manager of KG Telecom; Executive Master, Department of International Business, Soochow University	None	None	None	None	None
	0	0.00	Manager of New Century InfoComm Tech Co., Ltd.; Department of Physics, Chung Yuang Christian University	Director of DataExpress Infotech Co., Ltd.	None	None	None	None
	0	0.00	Manager of CitiBank;; MBA, Southampton University, UK AE of Tai E Trading Co., Ltd. Taiwan Department of Industrial and Engineering, Chung Yuan Christian University	President of DataExpress Infotech Co., Ltd.; President of Home Master Technology Ltd. None	None	None	None	None
	0	0.00	Master of Electrical Engineering, National Taiwan University; Deputy Engineer, Institute of Electrical and Communications Technology, ITRI	None	None	None	None	None
	0	0.00	Marketing specialist of MiTAC; Engineer of ABS Telecom Inc.; Ph.D. of Department of Engineering Science, National Cheng Kung University	None	None	None	None	None
	0	0.00	Senior Director , Asia Pacific Telecom Co., Ltd., Taiwan; Master degree of Engineering, National Taiwan Normal University.	None	None	None	None	None

Title	Nationality	Name	Gender	Effective Date	Current Shareholding		Shares held by Spouse & Minor	
					Shares	%	Shares	%
Senior Director, Network Technologies & Operations	R.O.C.	Howard Chang	Male	2024.04.01	22,046	0.00	93	0.00
Senior Director, Network Technologies & Operations	R.O.C.	Joyce Chen	Female	2021.10.15	0	0.00	0	0.00
Senior Director, Information & Digital Transformation Technology	R.O.C.	Kai Lin	Male	2019.04.01	11,607	0.00	0	0.00
Senior Director, Information & Digital Transformation Technology	R.O.C.	Leon Li	Male	2013.10.01	10,000	0.00	0	0.00
Senior Director, Information & Digital Transformation Technology	R.O.C.	Linda Chang	Female	2020.10.01	0	0.00	0	0.00
Senior Director, Information & Digital Transformation Technology	R.O.C.	Eric Chen	Male	2023.12.15	5,489	0.00	306	0.00
Senior Director, Information & Digital Transformation Technology	R.O.C.	Daniel Liang	Male	2026.02.02	0	0.00	0	0.00
Senior Director, Finance & Facility Services	R.O.C.	Allan Lee	Male	2020.02.10	0	0.00	0	0.00
Senior Director, Finance & Facility Services	R.O.C.	Gary Lai	Male	2013.10.01	0	0.00	0	0.00
Senior Director, Finance & Facility Services	R.O.C.	Stacy Chang	Female	2020.10.01	0	0.00	0	0.00
Senior Director, Legal & Procurement	R.O.C.	Jason Chen	Male	2013.10.01	0	0.00	0	0.00
Senior Director, Legal & Procurement	R.O.C.	Kevin Chang	Male	2020.10.01	0	0.00	0	0.00
Chief Auditor Internal Audit	R.O.C.	Iris Su	Female	2015.03.16	43,246	0.00	0	0.00
Senior Director, Corporate Communications & Social Responsibility	R.O.C.	Ada Lin	Female	2021.10.15	0	0.00	692	0.00

Note 1: Where the President (or equivalent position, being the highest-ranking executive) is the same person as the Chairman of the Board, or where they are spouses or related within the first degree of kinship, the Company shall disclose the reasons, rationale, and necessity for such arrangement, as well as the corresponding measures adopted (e.g., increasing the number of independent directors and ensuring that a majority of directors do not concurrently serve as employees or managerial officers).

Note2: KGEx.com Co., Ltd. changed its name to New Prosperity Resources Co., Ltd. on June 9, 2025.

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	Shares held in Name of Others		Major Experience and Education	Current Position with Other Company	Managers are Spouse or Consanguinity within 2 Degrees to Each Other			Note (Note1)
	Shares	%			Title	Name	Relation	
	0	0.00	Master degree of Optoelectronic Science, National Central University	None	None	None	None	None
	0	0.00	Senior consultant of BroadVision, Inc.; MBA, National Taiwan University	None	None	None	None	None
	0	0.00	China Times of Sr. system analyst Master, Institute of Scientist Management, Tamkang University	Director of Information Security Service Digital United Inc.	None	None	None	None
	0	0.00	Manager of KG Telecom.; M.S., Computer Science, Monmouth University, U.S.A.	None	None	None	None	None
	0	0.00	China.COM of Associate Director Master, Bachelor of Science in Computer Science, Tamkang University.	None	None	None	None	None
	0	0.00	Sr. Director, Information Technology Center, Asia Pacific Telecom Co., Ltd., Taiwan Bachelor's degree of Department of Mechanical and Electro-Mechanical Engineering, TKU, Taiwan (R.O.C.)	None	None	None	None	None
	0	0.00	Microsoft Taiwan, Partner Tech Vice President.; Master Degree of information Management, National Taiwan University	None	None	None	None	None
	0	0.00	Manager of Chung-Chie Property Management; Ph.D. of Economics, Nankai University, China	Director of Prime EcoPower Co., Ltd.	None	None	None	None
	0	0.00	Director of MrTaiwan.com; M.S, Finance, George Washington University, U.S.A.	Director of JuAn Long-Age Co., Ltd.; Director of New Diligent Co., Ltd.; Supervisor of Sustaihub INC.; Supervisor of IHH CO., LTD.	None	None	None	None
	0	0.00	Assistant Manager of KPMG International Cooperative; Department of Accounting, National Chengchi University	Supervisor of DataExpress Infotech Co., Ltd.; Supervisor of InSynerger Technology Co., Ltd.	None	None	None	None
	0	0.00	Manager of KG Telecom.; M.S., E.E., Polytechnic Institute of New York University, U.S.A.(NYU-Poly)	None	None	None	None	None
	0	0.00	Legislative Yuan, Republic of China(Taiwan),publicly funded assistant; Soochow University, Legal	None	None	None	None	None
	0	0.00	Manager of KG Telecom.; M.S., Computer Information System, Arizona State University, U.S.A.	None	None	None	None	None
	0	0.00	Master Degree of Public Relations & Advertising in SHIN HSIN University; Asia-Pacific Sr. Manger of Kingston Technology Company, Inc.	Director of IDEAWORKS Entertainment Co., Ltd.; Director of Mission International Co., Ltd.	None	None	None	None

2. Remuneration to Directors, Independent Directors, President, Executive Vice Presidents, Senior Vice Presidents and Vice Presidents in the last year.

2-1. Remuneration to Directors and Independent Directors,

Title	Name	Remuneration to Directors							
		Compensation(A) (Note 1)		Pension Fund (B)		Directors' Remuneration(C) (Note 2)		Professional Fee (D) (Note 3)	
		The Company	Consolidated	The Company	Consolidated	The Company	Consolidated	The Company	Consolidated
Director	Chairman Douglas Hsu, Representative of Yuan Ding Investment Corporation								
	Vice Chairman Peter Hsu, Representative of Yuan Ding Investment Corporation								
	Chi-Kuo Mao, Representative of Yuan Ding Investment Corporation								
	Champion Lee, Representative of Yuan Ding Co., Ltd.	27,308	27,308	0	0	73,821	73,821	4,200	4,200
	Director Jeff Hsu, Representative of Yuan Ding Co., Ltd.								
Independent Director	Jiann-Chyuan Wang, Representative of U-Ming Marine Transport Corporation								
	Bonnie Peng, Representative of Asia Investment Corporation								
	Jyuo-Min Shyu								
	Ta-Sung Lee	0	0	0	0	10,157	10,157	2,400	2,400
	Tain-Jy Chen								
	Chung-Huey Huang								

1. Please describe the independent directors' remuneration policy, system, standard and structure, and the connection between amounts paid and factors such as duties and responsibilities undertaken, risks, and time contributed: The Company pays remuneration to directors in accordance with the Articles of Incorporation. After being resolved by the Remuneration Committee and the Board of Directors, the remuneration shall be reported in the annual shareholders' meeting pursuant to laws and regulations. Business execution expense consists mainly of travel allowance in reference to the reimbursement standards of the high-tech industry. Remuneration paid to independent directors is a fixed amount with consideration to their time spent and responsibilities assumed for the position. Additional remuneration of a fixed amount is provided if the independent director serves concurrently as a committee convener which excludes the Audit Committee. If he/she is not a convener but takes part in three committees, he/she is entitled to half of the additional remuneration. Business execution expenses are reimbursed based on actual spending.

2. In addition to the disclosures made in the above table, remuneration received by Directors of the Company for providing services (e.g., consulting services as a non-employee to the parent company/all entities in the financial report/reinvestment business) to all entities in the financial report in the most recent year: None.

NTS'000

Total of (A+B+C+D) and Percentage of net income (%) (Note 4)		Remuneration to Concurrent Employment								Total of (A+B+C+D+E+F+G) and Percentage of Net Income (%) (Note 4)		Other Remuneration from Investment Business and Mother Company except subsidiary
		Salary, bonus, special disbursement (E)		Pension Fund (F)		Remuneration to Employees (G)						
The Company	Consolidated	The Company	Consolidated	The Company	Consolidated	The Company		Consolidated		The Company	Consolidated	
						Cash Amount	Stock Amount	Cash Amount	Stock Amount			
105,329 0.77%	105,329 0.77%	0	0	0	0	0	0	0	0	105,329 0.77%	105,329 0.77%	63,057
12,557 0.09%	12,557 0.09%	0	0	0	0	0	0	0	0	12,557 0.09%	12,557 0.09%	0

Note 1 : The Compensation including director's salaries, allowances, severance pay, various bonuses, incentives, etc.)

Note 2 : The director's remuneration for the current fiscal year (2025) was approved by the board of directors on February 26, 2026, and will be reported in the 2026 annual shareholders' meeting on May 20th, 2026. The remuneration amount for corporate representatives and individuals disclosed in the table is the proposed amount. After reporting to the annual shareholders' meeting, the remuneration will be distributed before end of 2026.

Note 3 : Including salary, position compensation, bonus, transportation allowance, special disbursement, other allowance, accommodation allowance and company car, etc.

Note 4 : The net income refers to after-tax income in the recent year; if the Company adopts International Financial Report Standards, the net income is on the stand-alone basis.

Escalation for Remuneration to Directors

Escalation for remuneration paid to individual directors of the Company (NTD) (Note 1)	Name of Directors			
	Total of (A+B+C+D)		Total of (A+B+C+D+E+F+G)	
	The Company	All companies in the consolidated statement (H)	The Company	All Affiliated Companies (I)
Less than 1,000,000	None	None	None	None
1,000,000~2,000,000 (exclusive of 2,000,000)	Jiann-Chyuan Wang, Representative of U-Ming Marine Transport Corporation; Bonnie Peng, Representative of Asia Investment Corporation.	Jiann-Chyuan Wang, Representative of U-Ming Marine Transport Corporation; Bonnie Peng, Representative of Asia Investment Corporation.	Jiann-Chyuan Wang, Representative of U-Ming Marine Transport Corporation; Bonnie Peng, Representative of Asia Investment Corporation.	Jiann-Chyuan Wang, Representative of U-Ming Marine Transport Corporation; Bonnie Peng, Representative of Asia Investment Corporation.
2,000,000~3,500,000 (exclusive of 3,500,000)	Chi-Kuo Mao, Representative of Yuan Ding Investment Corporation; Ta-Sung Lee; Jeff Hsu, Representative of Yuan Ding Investment Corporation; Jyuo-Min Shyu; Tian-Jy Chen; Chung-Huey Huang	Chi-Kuo Mao, Representative of Yuan Ding Investment Corporation; Ta-Sung Lee; Jeff Hsu, Representative of Yuan Ding Investment Corporation; Jyuo-Min Shyu; Tian-Jy Chen; Chung-Huey Huang	Chi-Kuo Mao, Representative of Yuan Ding Investment Corporation; Ta-Sung Lee; Jeff Hsu, Representative of Yuan Ding Investment Corporation; Jyuo-Min Shyu; Tian-Jy Chen; Chung-Huey Huang	Chi-Kuo Mao, Representative of Yuan Ding Investment Corporation; Ta-Sung Lee; Jyuo-Min Shyu; Tian-Jy Chen; Chung-Huey Huang
3,500,000~5,000,000 (exclusive of 5,000,000)	Champion Lee, Representative of Yuan Ding Co., Ltd.	Champion Lee, Representative of Yuan Ding Co., Ltd.	Champion Lee, Representative of Yuan Ding Co., Ltd.	None
5,000,000~10,000,000 (exclusive of 10,000,000)	None	None	None	Champion Lee, Representative of Yuan Ding Co., Ltd.; Jeff Hsu, Representative of Yuan Ding Co., Ltd.
10,000,000~15,000,000 (exclusive of 15,000,000)	None	None	None	None
15,000,000~30,000,000 (exclusive of 30,000,000)	Peter Hsu, Representative of Yuan Ding Investment Corporation	Peter Hsu, Representative of Yuan Ding Investment Corporation	Peter Hsu, Representative of Yuan Ding Investment Corporation	None
30,000,000~50,000,000 (exclusive of 50,000,000)	None	None	None	Peter Hsu, Representative of Yuan Ding Investment Corporation
50,000,000~100,000,000 (exclusive of 50,000,000)	Douglas Hsu, Representative of Yuan Ding Investment Corporation	Douglas Hsu, Representative of Yuan Ding Investment Corporation	Douglas Hsu, Representative of Yuan Ding Investment Corporation	None
More than 100,000,000	None	None	None	Director- Douglas Hsu, Representative of Yuan Ding Investment Corporation
Total	11	11	11	11

Note 1 : The director's remuneration for the current fiscal year (2025) was approved by the board of directors on February 26th, 2026, and will be reported in the 2026 annual shareholders' meeting on May 20th, 2026. The remuneration amount for corporate representatives and individuals disclosed in the table is the proposed amount. After reporting to the annual shareholders' meeting, the remuneration will be distributed before end of 2026.

Note 2: The order of each escalation is based on the stroke count of their Chinese surnames.

2-2. Remuneration Paid to President, Executive Vice Presidents, Senior Vice Presidents and Vice Presidents

NTS'000

Title	Name	Salary (A)		Pension Fund (B) (Note 1)		Bonus and special allowance (C) (Note 2)		Bonus to employees from distribution of earnings (D)				Total of (A+B+C+D) and Percentage of net income after tax (%)		Remuneration from invested companies other than the Company's subsidiary
		The Company	Consolidated	The Company	Consolidated	The Company	Consolidated	The Company		Consolidated		The Company	Consolidated	
								Cash bonus	Stock bonus	Cash bonus	Stock bonus			
President	Chee Ching													
Executive VP	Philip Tseng													
Executive VP	Jason Kuo													
Executive VP	Peter Hu													
Executive VP	Sharon Lin													
Sr. VP	Eric Chu													
Sr. VP	Brian Chao													
Sr. VP	Andy Tu													
Sr. VP	Vivian Lee													
Sr. VP	Charlene Lin													
Sr. VP	Max Huang (Appointed on 2025.03.01) (Resigned on 2025.11.14)													
VP	Jessie Teng	118,879	118,879	2,673	2,673	61,031	61,031	24,889	0	24,889	0	207,472	207,472	120
VP	Belinda Chen											1.51%	1.51%	
VP	Lopes Lu													
VP	Eddie Kao													
VP	James Lee													
VP	Mark Lee													
VP	Paul Yang													
VP	Jessica Sung													
VP	Roger Lin													
VP	Andy Kuo													
VP	Dave Lu													
VP	Anson Tsai (Appointed on 2025.03.01)													
VP	Tiffany Yu													
VP	Tim Liu													
VP	Jason Chu													

Note 1 : The figures shown in the table include actual payment for pension fund and pension fund contribution in 2025.

Note 2 : Including bonus, special allowance, transportation allowance, company car etc. The total expense for company car leasing is NTS7,057 thousand. In addition, the compensation paid to the driver is NTS 819 thousand in total, which is excluded from above mentioned remuneration.

Escalation for remuneration to President, Executive Vice Presidents, Senior Vice Presidents and Vice Presidents

Escalation for remuneration to President, Executive Vice Presidents, Senior Vice Presidents and Vice Presidents	Name of President, Executive Vice Presidents, Senior Vice Presidents and Vice Presidents	
	The Company	All investment business companies
Less than 1,000,000	None	None
1,000,000~2,000,000 (exclusion of 2,000,000)	None	None
2,000,000~3,500,000 (exclusion of 3,500,000)	Max Huang (Note 1)	Max Huang (Note 1)
3,500,000~5,000,000 (exclusion of 5,000,000)	Jason Chu, Tiffany Yu, Paul Yang, Anson Tsai (Note 2), Tim Liu	Jason Chu, Tiffany Yu, Paul Yang, Anson Tsai (Note 2), Tim Liu
5,000,000~10,000,000 (exclusion of 10,000,000)	Eric Chu, Jessica Sung, Mark Lee, James Lee, Andy Tu, Lopes Lu, Roger Lin, Charlene Lin, Eddie Kao, Andy Kuo, Jason Kuo, Belinda Chen, Brian Chao, Jessie Teng, Dave Lu	Eric Chu, Jessica Sung, Mark Lee, James Lee, Andy Tu, Lopes Lu, Roger Lin, Charlene Lin, Eddie Kao, Andy Kuo, Jason Kuo, Belinda Chen, Brian Chao, Jessie Teng, Dave Lu
10,000,000~15,000,000 (exclusion of 15,000,000)	Vivian Lee, Sharon Lin, Peter Hu, Philip Tseng,	Vivian Lee, Sharon Lin, Peter Hu, Philip Tseng,
15,000,000~30,000,000 (exclusion of 30,000,000)	None	None
30,000,000~50,000,000 (exclusion of 50,000,000)	Chee Ching	Chee Ching
50,000,000~100,000,000 (exclusion of 100,000,000)	None	None
More than 100,000,000	None	None
Total	26	26

* Names of employees with the same position are in order of Chinese last name

Note 1 : Appointed on 2025.03.01, Resigned on 2025.11.14.

Note 2 : Appointed on 2025.03.01.

2-3. The allocation of employee compensation to the managers:

Unit: NTS'000

	Title	Name	Stock bonus	Cash bonus	Total	Percentage of Net income after tax (%)
	President	Chee Ching				
	Executive VP	Philip Tseng				
	Executive VP	Jason Kuo				
	Executive VP	Peter Hu				
	Executive VP	Sharon Lin				
	Sr. VP	Eric Chu				
	Sr. VP	Brian Chao				
	Sr. VP	Andy Tu				
	Sr. VP	Vivian Lee				
	Sr. VP	Charlene Lin				
	VP	Jessie Teng				
	VP	Belinda Chen				
	VP	Lopes Lu				
	VP	Eddie Kao				
	VP	James Lee				
	VP	Mark Lee				
	VP	Paul Yang				
	VP	Jessica Sung				
	VP	Roger Lin				
	VP	Andy Kuo				
	VP	Dave Lu				
	VP	Anson Tsai (Appointed on 2025.03.01)				
	VP	Tiffany Yu				
	VP	Tim Liu				
Managers	VP	Jason Chu	0	33,970	33,970	0.25%
	Senior Director	Gary Tsai				
	Senior Director	Peggy Peng				
	Senior Director	Milly Lin				
	Senior Director	Adam Wong				
	Senior Director	Maurice Tsai				
	Senior Director	Kay Huang				
	Senior Director	TK Han				
	Senior Director	James Yen				
	Senior Director	Vivian Chiang				
	Senior Director	Angus Yang				
	Senior Director	Howard Chang				
	Senior Director	Joyce Chen				
	Senior Director	Kai Lin				
	Senior Director	Leon Li				
	Senior Director	Linda Chang				
	Senior Director	Eric Chen				
	Senior Director	Daniel Liang (Appointed on 2026.02.02)				
	Senior Director	Allan Lee				
	Senior Director	Gary Lai				
	Senior Director	Stacy Chang				
	Senior Director	Jason Chen				
	Senior Director	Kevin Chang				
	Chief Auditor	Iris Su				
	Senior Director	Ada Lin				

2-4. The analysis of the total remuneration paid to the directors, President, Executive Vice Presidents, Senior Vice Presidents and Vice President of the Company and all consolidated entities in the past two years as a percentage of the net income in the standalone financial statements.

Unit: NTS'000,%

Item	The Company				All companies in the consolidated statement			
	2024		2025		2024		2025	
	Total	Percentage of net income after tax	Total	Percentage of net income after tax	Total	Percentage of net income after tax	Total	Percentage of net income after tax
Directors	112,257	0.87%	105,329	0.77%	112,257	0.87%	105,329	0.77%
Independent Directors	10,041	0.08%	12,557	0.09%	10,041	0.08%	12,557	0.09%
President, Executive Vice Presidents, Senior Vice Presidents, and Vice Presidents	200,573	1.56%	207,472	1.51%	200,573	1.56%	207,472	1.51%
Net income after tax	12,842,901	2.51%	13,732,077	2.37%	12,842,901	2.51%	13,732,077	2.37%

2-5. The remuneration policies, standards and packages of the Company's Directors, President, Executive Vice Presidents, Senior Vice Presidents, and Vice Presidents (hereinafter referred to as managers), procedures for determining remuneration, the connection between Directors' and Managers' performance evaluation and remuneration, and the correlation with future risks:

(1) Remuneration policies, standards, and packages:

• Directors:

Pursuant to the "Rules for Distribution of Remuneration to Directors" approved by the 10th Board of Directors at its 5th meeting on May 7, 2025, The scope of remuneration for the company's directors includes compensation, business execution expenses (including transportation allowance, travel expenses, entertainment expenses, special expenses, etc.), directors' compensation from the distribution of company profits, and pension fund. Details are as follows:

- (1) Compensation: Considering Chairman's involvement and contributions to the company's strategic direction and operational management, the compensation will be paid of the industry standards. Directors and Independent directors do not receive fixed compensation.
- (2) Business Execution Expenses: Transportation allowances are issued on a quarterly basis on attendance at board meetings, whether in person or via video conference. If business trips are required for the company's operations, travel expenses can be claimed in accordance with the company's travel policy.
- (3) Pursuant to Article 26 of the Company's Articles of Incorporation, if there are profits for the year, no more than 1% of the annual profits shall be set aside as directors' remuneration. The actual allocation ratio and amounts are subject to resolutions of the Remuneration Committee and the Board of Directors.
- (4) The company does not provide separate severance or retirement pensions for directors.

• Managers:

There are three kinds of remuneration paid to the President, Executive Vice Presidents, Senior Vice Presidents and Vice Presidents (Managers): salary, bonuses and special allowances, and Employees' Compensation. As salary is compensation based on the Company Act, it is paid according to tasks performed, the general economic situation, and market standards. The items for bonus and special allowances include bonus such as annual bonus and bonus based on the achievement of company goals and individual performance as well as special allowances primarily for travel expenses, which are divided into three options offered: fixed amount allowance, rental cars, or allowance by mileage. Employees' compensation of the Company is based on the Company's Articles of Incorporation and shall be determined by the Remuneration Committee and the Board of Directors, then shall be reported to the Annual Shareholders' Meeting.

(2) Procedures for determining remuneration:

• Directors:

The Company handles directors' remuneration in accordance with the "Rules for Distribution of Remuneration to Directors" approved by the 2nd meeting of the 6th Remuneration Committee on May 6, 2025, and the 5th meeting of the 10th Board of Directors on May 7, 2025. In addition, pursuant to Article 26 of the Company's Articles of Incorporation, if the Company has profits for the year, no more than 1% of the annual profits shall be set aside as directors' remuneration. The actual allocation ratio and amount of directors' remuneration shall be determined by resolution of the Board of Directors and reported to the shareholders' meeting.

• Managers:

According to the Articles 26 of Incorporation of the company, if there is profit for the current year, the Company shall set aside 1% to 2% of it as compensation for employees, the Board of Directors shall also determine the ratio of distribution of Employees' compensation and amount and shall report to the Shareholders' Meeting. The Company's bonus regulations will determine the times, date and conditions of the compensation of employees.

(3) Linkage between remuneration and their performance evaluation:

• Directors:

The remuneration of the company's directors is determined according to the company's Articles of Association and is based on the company's annual profitability. Therefore, it is closely related to the company's operational goals, financial status, and the responsibilities of the directors. Furthermore, pursuant to the "Rules for Distribution of Remuneration to Directors" approved by the 2nd meeting of the 6th Remuneration Committee on May 6, 2025, and the 5th meeting of the 10th Board of Directors on May 7, 2025, the Remuneration Committee may propose additional rewards for individual independent directors in recognition of their special contributions during the year, after considering necessity and reasonableness. The evaluation results shall be submitted to the Board of Directors for discussion and resolution. Compensation for other directors shall be allocated with reference to factors such as shareholding ratios, level of participation in the Company's operations, contribution value, attendance at Board meetings, and other assigned responsibilities. The procedure for determining remuneration is based on the company's 'Procedures for performance evaluation of Board of Directors Meeting.' The remuneration of the company's directors is comprehensively considered based on their participation in company operations and performance evaluation results (such as their dedication to company affairs, meeting attendance rate, and how they create ESG management performance). Additionally, according to the company's The Charter of the Remuneration Committee, the responsibilities of the Remuneration Committee include periodically examine the performance review, remuneration policy, system, standards, and structure for directors and managerial officers.

• Managers:

The employees' compensation is according to company bonus regulations, which cover the achievement of company operational goal and individual annual target. Company goal includes financial (Ex: Achievement ratio of the company's revenue, new economy revenue, and income) and non-financial index (Ex: Customer Net Promoter Score). Individual annual target includes operational goal (Ex: Implement of the company's core values and Operation of the management ability) and sustainability development indicators which is highly correlated with the operational performance of the Company.

(4) Correlation with future risks:

• Directors:

The remuneration of the company's directors, in addition to being based on the company's past performance, will also have its standards, structure, and system flexibly adjusted according to future risk factors.

• Managers:

The compensation standards, structure, and system for senior executives are also reviewed and adjusted as necessary in response to changes in business operations and regulatory requirements. The Company follows the principle of not encouraging executives to take excessive risks in pursuit of compensation. A deferred bonus system is in place, under which two-thirds of the performance bonus is paid in March of the following year, and the remaining one-third is paid in July. In addition, the Company has established a claw back policy for senior executives. If any executive is found to have violated the Company's labor contract, trust agreement, Code of Ethical Conduct, Code of Conduct, work rules, non-compete or confidentiality agreements, or causes harm to the Company's interests or reputation due to misconduct or actions that result in business risk, the Company reserves the right to reclaim part or all of the variable compensation that has been paid.

2-6. The Company's Policy on the Link between Executive Compensation and ESG-Related Performance Assessment for Senior Management.

The variable bonuses for the General Manager and senior executives are linked to sustainability development indicators, with these sustainability development indicators required to be set within annual objectives.

President : Sustainability development indicators account for 20%.

Performance indicators	Percentage of Performance indicators (%)
Low-carbon operations	3%
Renewable energy	3%
Human resources development	3%
Social Participation	2%
Information security	3%
Smart innovation applications	3%
Corporate governance	3%

Senior Executives : Sustainability development indicators account for 10~20%. Based on their responsibilities, they should select 2-3 indicators from the following E-S-G indicators as shown in the table below.

E(Environment)	S(Social)	G(Governance)
<ul style="list-style-type: none"> • Departmental electricity-saving rate • Greenhouse gas emissions • Digital billing user ratio • Circular economy recycling ratio • Accumulated number of mobile phone recoveries (old + waste) • Green energy ratio 	<ul style="list-style-type: none"> • Employee eNPS (Employee Net Promoter Score) / Response Rate • Attrition rate of outstanding colleagues • Human Capital ROI(HCROI) • Coverage rate of internet in rural areas(5G) • "Heart for Charity" influence 	<ul style="list-style-type: none"> • Phishing success rate in social engineering exercises. • Number of personal data breaches: 0 incident • Number of IoT in Smart City • 5G telemedicine • Far EasTone Startup Accelerator • Corporate governance

If all of the sustainability development indicators are not achieved, the performance evaluation rating for the fiscal year will be lowered by one level, or employee compensation will be reduced by up to 10%.

3. Operation of Corporate Governance

3-1. Operation of Board of Director:

(1) There were 6 times (A) of the Board Meeting held in the fiscal year 2025 and up to the Annual Report being published. The attendance status of Board of Directors listed as below :

2026/02/28

Title	Name	Times of Attendance (B)	Times of by Attendance by Proxy (C)	Actual Percentage of Attendance (%) (B/A)	Percentage of Attendance (%) (Proxy included) ((B+C)/A)	Remark
Chairman	Douglas Hsu, Representative of Yuan Ding Investment Corporation	1	4	17	83	
Vice Chairman	Peter Hsu, Representative of Yuan Ding Investment Corporation	5	1	83	100	
Independent Director	Jyuo-Min Shyu	6	0	100	100	
Independent Director	Ta-Sung Lee	6	0	100	100	
Independent Director	Tain-Jy Chen	6	0	100	100	
Independent Director	Chung-Huey Huang	6	0	100	100	
Director	Chi-Kuo Mao, Representative of Yuan Ding Investment Corporation	6	0	100	100	
Director	Champion Lee, Representative of Yuan Ding Co., Ltd.	6	0	100	100	
Director	Jeff Hsu, Representative of Yuan Ding Co., Ltd.	5	1	83	100	
Director	Jiann-Chyuan Wang, Representative of U-Ming Marine Transport Corporation	5	0	100	100	The director's tenure expired on January 8, 2026, shall be presented 5 times.
Director	Chee Ching, Representative of U-Ming Marine Transport Corporation	1	0	100	100	The director's tenure effective on February 13, 2026, shall be presented once.
Director	Bonnie Peng, Representative of Asia investment Corporation	6	0	100	100	

Other matters of importance:

- If any of below listed circumstances of operation of Board Meeting occurs, it's necessary to be disclosure, including dates of board meetings, sessions, the contents of motions, all independent opinions from Independent Directors and the Company's response to such Independent Directors' opinions:
 - The issues of Article 14-3 of the Securities and Exchange Act: None.
 - In addition to the above-mentioned matters, records or written board resolutions contain Independent Directors' counter advice along with qualified opinions: None.
- Any Directors avoidance of motions due to conflict of interests, including the Directors' names, the content of the motions and the causes for avoidance and voting:
 - The proposal for the appointment of three ESG Committee Members of the Company during the 5th Meeting of the 10th term Board of Directors Meeting. Except withdrew from the discussion and voting by Directors Chi-Kuo Mao, Jiann-Chyuan Wang and Bonnie Peng, due to personal interests of being the candidates of the ESG Committee Member, the proposal was deliberated and approved by all other attending Directors without objection to appoint Directors Chi-Kuo Mao, Jiann-Chyuan Wang and Bonnie Peng to be the Members of the ESG Committee.
 - The proposal for the appointment of three Nomination Committee members of the Company during the 5th Meeting of the 10th term Board of Directors Meeting. Except withdrew from the discussion and voting by Directors Tain-Jy Chen, Jyuo-Min Shyu, and the proxy of Director Jeff Hsu, due to personal interests of being the candidates of the Nomination Committee Member, the remaining eight Directors unanimously approved the appointment of Directors Tain-Jy Chen, Jyuo-Min Shyu, and Jeff Hsu to be the Members of the Nomination Committee.
 - The proposal for the donation of NT\$500 million to Yuan Ze University for the construction of the New Taipei Branch School of the College of Medicine and Nursing., during the 6th Meeting of the 10th term Board of Directors Meeting. Chairman Douglas Tong Hsu, Vice Chairman Peter Hsu, Directors Jeff Hsu, Chi-Kuo Mao, Bonnie Peng, Champion Lee and Jiann-Chyuan Wang are deemed to have a conflict of interest in this matter. In accordance with the principle of recusal, they shall abstain from participating in the discussion

- and voting. Except for the seven directors who recused themselves from the discussion and voting due to a conflict of interest, the proposal was unanimously approved by the remaining attending directors without objection.
- 2.4 At the 7th meeting of the 10th term Board of Directors, the Company proposed to acquire right-of-use assets from a related party to meet operational needs. As the Company has a controlling relationship with New Century InfoComm Co., Ltd. (NCIC), and the Chairman concurrently serves as the chairman of NCIC, he had a conflict of interest and therefore recused himself. In addition, as Chairman Douglas Tong Hsu is a second-degree relative of Vice Chairman Peter Hsu and Director Jeff Hsu, they are deemed to have a personal interest in the matter in accordance with applicable laws and were also required to recuse themselves. The proposal was presided over by Independent Director Jyuo-Min Shyu as acting chairperson and was unanimously approved by all other attending directors without objection.
- 2.5 Company's proposal to donate NT\$10,000,000 to a related party, the "Far EasTone Telecommunications Foundation", during the 7th Meeting of the 10th term Board of Directors Meeting. Since the Company's Chairman Douglas Tong Hsu concurrently serves as a director of "Far EasTone Telecommunications Foundation" (Foundation), he has a conflict of interest on the discussion proposal and shall recuse himself. In addition, Chairman Hsu is a blood relative within the second degree of kinship to Vice Chairman Peter Hsu and Director Jeff Hsu. In accordance with applicable laws, Vice Chairman Peter Hsu and Director Jeff Hsu are deemed to have a personal interest on the discussion proposal and shall likewise recuse themselves. Due to the conflict of interest, Chairman Douglas Tong Hsu (represented by proxy), Vice Chairman Peter Hsu and Director Jeff Hsu withdraw themselves from discussion and vote on the discussion proposal. The discussion proposal is presided over by Independent Director Jyuo-Min Shyu as acting chairperson and is deliberated and approved by all other attending Directors without objection.
- 2.6 At the 9th meeting of the 10th Term Board of Directors, with respect to the Company's acquisition of equity in Home Master Technology Ltd. (hereinafter referred to as "HM"), due to the controlling and subordinate relationship between "Arcoa" and "HM", and as Director Chee Ching concurrently serves as the Chairman of Arcoa, she is deemed an interested party in this agenda item and shall recuse herself accordingly.
- With respect to the proposal to release the non-competition restrictions on directors, Independent Director Ta-Sung Lee and Director Chee Ching are deemed interested parties and therefore recused themselves from the discussion and voting on this proposal.
- With respect to the acquisition of a right-of-use asset from a related party of the Company for operational needs, Director Chee Ching is deemed an interested party and therefore recused herself from the discussion and voting on this proposal.
- With respect to the proposal to release the non-competition restrictions on the Company's managerial officers, Director Chee Ching is deemed an interested party and therefore recused herself from the discussion and voting on this proposal.
- With respect to the proposal to appoint one member to the ESG Committee, Director Champion Lee is deemed an interested party and therefore recused himself from the discussion and voting on this proposal.
3. TWSE/TPEX-listed companies shall disclose information concerning the frequency, period, scope, methods, and contents of the Board's self (or peer) assessment: Please refer to (2) Assessment of the execution of the Board of Directors and Functional Committees.
4. In 2025 and up to the date of the annual report printing, actions have been taken to enhance the functions of the Board of Directors, including the establishment of the Audit Committee and the strengthening of information disclosure. The implementation status of these initiatives is evaluated as follows:
- 4.1 The Audit Committee was officially established when the 7th term of the Board of Directors was elected to the office in 2015 and was made up of the entire number of independent Directors. The Audit Committee meeting was held 6 times in the fiscal year 2025 and up to the Annual Report being Published. Please refer to the section "Operation of the Audit Committee" in this Annual Report for details.
- 4.2 The company has established an Audit Committee, a Remuneration Committee, a Risk Management and Information Security Committee, an ESG Committee and a Nomination Committee. These committees assist the Board of Directors in performing their supervisory duties, and the chairpersons of each committee regularly report on their operations and resolutions to the Board.
- 4.3 The Company's public disclosure of the information is quite transparent and immediate. It has set up both Chinese and English websites and appointed personnel to gather and disclose financial and business relevant information including information from the investor's conference. Furthermore, considering the convenience of information access for both foreign and domestic Shareholders, the Company discloses information in both Chinese and English on the Market Observation Post System and the Company website.
- 4.4 The Company complies with the regulations set forth by the Taiwan Stock Exchange Corporation's "Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEX Listed Companies". Both domestic and international directors of the Company regularly attend continuing education. In 2025, 11 directors participated in a total of 99 hours of continuing education. For more details, please refer to the Annual Report-II Corporate Governance Report-3. Operation of Corporate Governance -8-6 Continuing Education Status.
- 4.5 The Company has revised the "Procedures for performance evaluation of Board of Directors Meeting" and it has been approved during the 4th meeting of the 10th Term of board of directors. It is agreed that a comprehensive self-assessment of the board's performance for the entire year be conducted annually at the end of each year. The evaluation includes the overall operation of the board, individual board members, and the five functional committees. The results of the performance evaluation were submitted to the board on February 26, 2026.

(2) Assessment of the execution of the Board of Directors and Functional Committees

Assessment Object and assessment Method	Assessment Frequency	Assessment Period	Assessment Scope	Assessment Method	Contents	Implementation and Evaluation
Self-assessment of the Board and Board members	Annually	January 1, 2025 to December 31, 2025	Board members	Self-Evaluation of Performance of the Board members	<ol style="list-style-type: none"> Alignment of the goals and missions of the company; Awareness of the duties of a director; Participation in the operation of the company; Management of internal relationship and communication; The director's professionalism and continuing education; Internal control; and Participation in sustainable development (ESG). 	<p>Implementation: The Company has received evaluation report on January 31, 2026, and aforementioned results of evaluations has been reported to the 9th meeting of the 10th term Board of directors on February 26, 2026.</p> <p>Evaluation: Self-Evaluation of Performance of the Board members: This item is 4.79.</p> <p>Evaluation grades : 5 – Excellent (Strongly agree) 4 – Very good (Agree) 3 – Fair (Neutral) 2 – Unsatisfactory (Disagree) 1 – Very unsatisfactory (Strongly disagree)</p>
			Board	Self-Evaluation of the Board's Procedure Unit	<ol style="list-style-type: none"> Participation in the operation of the company; Improvement of the quality of the board of directors' decision making; Composition and structure of the board of directors; Election and continuing education of the directors; and Internal control; and Participation in sustainable development (ESG). 	<p>Implementation: The Company has received evaluation report on January 31, 2026, and aforementioned results of evaluations has been reported to the 9th meeting of the 10th term Board of directors on February 26, 2026.</p> <p>Evaluation: The Self-Evaluation of the Board's Procedure Unit: This item is 4.91.</p> <p>Evaluation grades : 5 – Excellent (Strongly agree) 4 – Very good (Agree) 3 – Fair (Neutral) 2 – Unsatisfactory (Disagree) 1 – Very unsatisfactory (Strongly disagree)</p>
External-assessment of the Board and Board members:	Every 3 years	January 1, 2024 to December 31, 2024	Board	FET commissioned "EY Business Advisory Services Inc." to evaluate Board effectiveness and performance. Evaluation Method: Provide self-assessment questionnaires to the board of directors, functional committees, and the company's management team for preliminary review and drafting of interview outlines. And the evaluation experts conducted on-site interviews with the directors on November 25, 2024.	<ol style="list-style-type: none"> Board structure and processes Composition of board members Corporate and organizational structure, roles, and responsibilities Director training and development Behavior and culture Supervision, reporting, and disclosure of risk control Performance supervision <p>Based on the content and information provided by the directors and the company's self-assessment, subsequent on-site interviews will be conducted, and finally, an evaluation report will be issued. The institution issued the Board Performance evaluation report. The website address is as follows: https://corporate.fetnet.net/content/corp/en/CSR/CorporateGovernance/BODMeetingInfo.html</p>	<p>Implementation: The most recent external evaluation of Board performance was completed on November 25, 2024. FET commissioned the "EY Business Advisory Services Inc." to evaluate Board effectiveness and performance and received evaluation report on December 20, 2024. The aforementioned results of external evaluations have been reported to the 4th meeting of the 10th term Board of directors on February 20, 2025.</p> <p>Conclusion: FET has set a benchmark in its comprehensive performance regarding the structure of the board and the processes and information. The overall performance of its members is rated as advanced.</p> <p>Recommendations: (1) It is recommended that the company maintains its current practice of building a talent pool through diverse channels and to reduce the proportion of directors with familial relationships, thereby enriching the diversity of the board members' backgrounds. (2) In accordance with the guidelines of the Sustainable Development Action Plans for TWSE and TPEX Listed</p>

Assessment Object and assessment Method	Assessment Frequency	Assessment Period	Assessment Scope	Assessment Method	Contents	Implementation and Evaluation
						<p>Companies promoted by the Financial Supervisory Commission, starting from 2025, companies will be required to disclose in their annual reports the reasons for not having at least one-third of female board members. Therefore, it is advised that the company should plan ahead to increase the number of female directors.</p> <p>Improvement Plans: Based on the above recommendations, FET will carefully evaluate the board members and structure to enrich the diversity of the board members' backgrounds.</p>
Self-assessments of the Audit Committee	Annually	January 1, 2025 to December 31, 2025	Audit Committee	Self-Evaluation of the Audit Committee's Procedure Unit	<ol style="list-style-type: none"> 1. Participation in the operation of the company; 2. Awareness of the duties of the functional committee; 3. Improvement of quality of decisions made by the functional committee; 4. Composition and member selection of the Audit committee. 5. Internal control. 	<p>Implementation: The Company has received evaluation report on January 31, 2026, and aforementioned results of evaluations has been reported to the 9th meeting of the 10th term Board of Directors on February 26, 2026.</p> <p>Evaluation: The evaluation result by assessment unit is 4.95.</p> <p>Evaluation grades: 5 – Excellent (Strongly agree) 4 – Very good (Agree) 3 – Fair (Neutral) 2 – Unsatisfactory (Disagree) 1 – Very unsatisfactory (Strongly disagree)</p>
Self-assessments of the Remuneration Committee	Annually	January 1, 2025 to December 31, 2025	Remuneration Committee	Self-Evaluation of the Remuneration Committee's Procedure Unit	<ol style="list-style-type: none"> 1. Participation in the company's operation 2. Remuneration committee's understanding of their duties and responsibilities 3. Improvement on the quality of the remuneration committee's decision making 4. Composition and member selection of the remuneration committee. 	<p>Implementation: The Company has received evaluation report on January 31, 2026, and aforementioned results of evaluations has been reported to the 9th meeting of the 10th term Board of Directors on February 26, 2026.</p> <p>Evaluation: The evaluation result by assessment unit is 4.79.</p> <p>Evaluation grades: 5 – Excellent (Strongly agree) 4 – Very good (Agree) 3 – Fair (Neutral) 2 – Unsatisfactory (Disagree) 1 – Very unsatisfactory (Strongly disagree)</p>
Self-assessments of the Nomination Committee	Annually	May 7, 2025 to December 31, 2025	Nomination Committee	Self-Evaluation of the Nomination Committee's Procedure Unit	<ol style="list-style-type: none"> 1. Participation in the operation of the company; 2. Awareness of the duties of the functional committee; 3. Improvement of quality of decisions made by the functional committee; 4. Composition and member selection of the Nomination committee. 	<p>Implementation: The Company has received evaluation report on January 31, 2026, and aforementioned results of evaluations has been reported to the 9th meeting of the 10th term Board of Directors on February 26, 2026.</p> <p>Evaluation: The evaluation result by assessment unit is 4.89.</p> <p>Evaluation grades: 5 – Excellent (Strongly agree) 4 – Very good (Agree) 3 – Fair (Neutral) 2 – Unsatisfactory (Disagree) 1 – Very unsatisfactory (Strongly disagree)</p>

Assessment Object and assessment Method	Assessment Frequency	Assessment Period	Assessment Scope	Assessment Method	Contents	Implementation and Evaluation
Self-assessments of the Risk Management and Information Security Committee	Annually	January 1, 2025 to December 31, 2025	Risk Management and Information Security Committee	Self-Evaluation of the Committee's Procedure Unit	<ol style="list-style-type: none"> Participation in the company's operation Risk management and information security committee's understanding of their duties and responsibilities Improvement on the quality of the risk management and information security committee's decision making Composition and member selection of the risk management and information security committee 	<p>Implementation: The Company has received evaluation report on January 19, 2026, and aforementioned results of evaluations has been reported to the 9th meeting of the 10th term Board of Directors on February 26, 2026.</p> <p>Evaluation: The evaluation result by assessment unit is 4.88.</p> <p>Evaluation grades : 5 – Excellent (Strongly agree) 4 – Very good (Agree) 3 – Fair (Neutral) 2 – Unsatisfactory (Disagree) 1 – Very unsatisfactory (Strongly disagree)</p>
Self-assessments of the ESG Committee	Annually	May 7, 2025 to December 31, 2025	ESG Committee	Self-Evaluation of the Committee's Procedure Unit	<ol style="list-style-type: none"> Participation in the company's operation. ESG committee's understanding of their duties and responsibilities. Improvement on the quality of the ESG committee's decision making. Composition and member selection of the ESG committee. 	<p>Implementation: The Company has received evaluation report on January 16, 2026, and aforementioned results of evaluations has been reported to the 9th meeting of the 10th term Board of Directors on February 26, 2026.</p> <p>Evaluation: The evaluation result by assessment unit is 5.</p> <p>Evaluation grades : 5 – Excellent (Strongly agree) 4 – Very good (Agree) 3 – Fair (Neutral) 2 – Unsatisfactory (Disagree) 1 – Very unsatisfactory (Strongly disagree)</p>

3-2. Annual key task and status of operations of Audit Committee:

There were 6(A) of the Audit Committee Meeting held in the fiscal year 2025 and up to the Annual Report being published. The attendance status of Independent Directors listed as below :

2026/2/28

Title	Name	Times of Attendance (B)	Proxy	Actual Percentage of Attendance (%) (B/A)	Remark
Independent Director	Jyuo-Min Shyu	6	0	100	
Independent Director	Ta-Sung Lee	6	0	100	
Independent Director	Tain-Jy Chen	6	0	100	
Independent Director	Chung-Huey Huang	6	0	100	

Other matters to be disclosed:

- If any of the circumstances listed below have occurred during the operation of the Audit Committee, the dates of the committee meetings, sessions, the content of motions, and objections, reservations, or major recommendations of the independent directors; resolutions of the Audit Committee and actions taken by the Company concerning opinions of the Audit Committee shall be stated:

1-1 The issues of Article 14-5 of the Securities and Exchange Act

Dates & sessions of Audit Committee	Contents and motions	The content of motions, and objections, reservations, or major recommendations of the independent directors	Resolution:	The Company's response to Audit Committee's opinions:
The 3 rd Meeting of the 4 th Term (February 20, 2025)	<p>The 2024 business report of the Company</p> <p>The 2024 consolidated financial statements and annual financial statements and other matters of the Company</p> <p>The distribution cash dividend of 2024 from retained earnings and capital surplus</p> <p>The amendments to the "Code of Conduct" & "Ethical Corporate Management Best Practice Principles" of the Company.</p> <p>2025 business plan and summary consolidated financial forecast</p> <p>2025 appointment, compensation, assessment result of expertise, independence and suitability of Certified Public Accountant (CPA), and 2024 non-assurance services list</p> <p>The Declaration of Internal Control System of the Company</p>	None	Approved by all attending Members without objection.	Approved by all attending Directors without objection.
The 4 th Meeting of the 4 th Term (May 7, 2025)	The Q1 2025 consolidated financial statements of the Company.	None	Approved by all attending Members without objection.	Approved by all attending Directors without objection.
The 5 th Meeting of the 4 th Term (Aug. 6, 2025)	<p>The Q2 2025 consolidated financial statements of the Company</p> <p>The amendments to the "Internal Control System" of the Company.</p> <p>The Company's proposal to donate NT\$500 million to Yuan Ze University for the construction of the New Taipei Branch School of the College of Medicine and Nursing.</p>	None	Approved by all attending Members without objection.	Approved by all attending Directors without objection.
The 6 th Meeting of the 4 th Term (Nov. 6, 2025)	<p>The Q3 2025 consolidated financial statements of the Company.</p> <p>The Q1 2026 Critical Capital Expenditure budget of the Company</p> <p>The acquisition of right-of-use assets from related parties of the Company to meet operational needs</p> <p>The amendments to the "Internal Control System" of the Company</p> <p>The 2026 Audit Plan of the Company</p> <p>The Company's proposal to donate NT\$10,000,000 to a related party, the "Far EasTone Telecommunications Foundation"</p>	None	Approved by all attending Members without objection.	Approved by all attending Directors without objection.
The 7 th Meeting of the 4 th Term (Dec. 8, 2025)	The Company's Proposal for a Cooperation Agreement with Company A.	None	Approved by all attending Members without objection. The Members also	Approved by all attending Directors without objection.

Dates & sessions of Audit Committee	Contents and motions	The content of motions, and objections, reservations, or major recommendations of the independent directors	Resolution:	The Company's response to Audit Committee's opinions:
	The Company's proposal to renew the lease agreement for cable conduit infrastructure with Company B.		instruct Company to report the subsequent status at the next Board meeting.	
The 8 th Meeting of the 4 th Term (Feb. 26, 2026)	2025 business report of the Company	None	Approved by all attending Members without objection.	Approved by all attending Directors without objection.
	2025 consolidated financial statements and annual financial statements of the Company			
	The distribution cash dividend of 2025 from retained earnings and capital surplus			
	2026 business plan and summary consolidated financial forecast			
	The release of the non-competition restriction on directors			
	2026 appointment, compensation, assessment result of independence and suitability of Certified Public Accountant (CPA), and 2025 non-assurance services list.			
	The allocation list and share quantities for employees for the 2026 Employee Restricted Stock Awards of the Company			
	The Declaration of Internal Control System of the Company			

1-2 Any resolutions approved by over two-thirds of the board directors but not approved by the Audit Committee : None.

- Any Independent Director's avoidance of motions due to conflict of interest, including the Independent Directors' names, the contents of motions, the causes for avoidance and voting: As of the date of printing of this Annual Report, matters in which a director is an interested party reviewed by the Company's Audit Committee included the discussion regarding the release of the non-competition restriction on Director Chee Ching and Independent Director Ta-Sung Lee at the 8th meeting of the 4th Audit Committee in February 26, 2026. Due to a conflict of interest, Member Ta-Sung Lee recused himself from the discussion and voting on this proposal. The discussion proposal was approved by all other attending Members without objection.
- Communications among Independent Directors and the Company's Chief Auditor and CPA (including significant issues, methods, and resolutions of discussion regarding the Company's financial and business status):

3-1 Communication between Independent Directors and the Chief Internal Auditor:

In 2025 and up to the date of the annual report printing, a total of 6 Audit Committee meetings were held. An audit committee meeting is held once every quarter, and ad hoc meetings are convened as needed. In addition to receiving internal audit reports monthly, the Chief Internal Auditor reports on the execution of internal audit operations and audit results to the audit committee every quarter. In addition, the independent directors and the head of internal audit convene at least one private meeting annually. A private meeting between the head of internal audit and the independent directors was held on November 6, 2025.

3-2 Communication between Independent Directors and the Accountants:

In 2025 and up to the date of the annual report printing, a total of six Audit Committee meetings were held.

In addition, the independent directors meet separately with the accountants at least once a year, during which the accountants report to the independent directors on the Company's financial position, key audit matters, and the impact of changes in securities regulations, tax regulations, and investment-related laws and regulations on the Company.

The accountants held separate meetings with the independent directors after the Audit Committee meetings in the first quarter of 2025 and the first quarter of 2026 to report on audit results and other related matters.

3-3 Summary of Communication:

Communication outlines of chief auditor with the independent directors:

Date	Communication Focus	Results
2025/02/20 Audit Committee Meeting	1. Chief auditor proposed the Internal Control Statement for approval based on the results of the Internal Control Self- Assessment result of FET and its subsidiaries for the year of 2024. 2. Chief auditor reported the progress of internal audit for the fourth quarter of 2024. 3. Chief auditor reported the follow-up status of audit findings.	Without objection.
2025/05/07 Audit Committee Meeting	1. Chief auditor reported the progress of internal audit for the first quarter of 2025. 2. Chief auditor reported the follow-up status of audit findings.	Without objection.
2025/08/06 Audit Committee Meeting	1. Chief auditor reported the progress of internal audit for the second quarter of 2025. 2. Chief auditor reported the follow-up status of audit findings.	Without objection.
2025/11/06 Audit Committee Meeting	1. Chief auditor reported the progress of internal audit for the third quarter of 2025. 2. Chief auditor reported the follow-up status of audit findings. 3. Chief auditor proposed the 2026 audit plan for approval.	Without objection.
2026/02/26 Audit Committee Meeting	1. Chief auditor proposed the Internal Control Statement for approval based on the results of the Internal Control Self- Assessment result of FET and its subsidiaries for the year 2025. 2. Chief auditor reported the progress of internal audit for the fourth quarter of 2025. 3. Chief auditor reported the follow-up status of audit findings.	Without objection.

Date	Communication Focus	Results
2025/11/06 Separate Meeting	AI-Enabled Audit Lifecycle Overview.	Without objection.

Communication outlines of CPA with the independent directors:

Date	Communication Focus	Results
2025/02/20 Audit Committee Meeting	The CPA responds to inquiries related to the financial statements made by the independent directors.	Without objection.
2025/05/07 Audit Committee Meeting	The CPA responds to inquiries related to the financial statements made by the independent directors.	Without objection.
2025/08/06 Audit Committee Meeting	The CPA responds to inquiries related to the financial statements made by the independent directors.	Without objection.
2025/11/06 Audit Committee Meeting	The CPA explained to the independent directors the determination process of the key audit matters.	Without objection.
2026/02/26 Audit Committee Meeting	The CPA responds to inquiries related to the financial statements made by the independent directors	Without objection.

Date	Communication Focus	Results
2025/02/20 Individual Meeting	1. The CPA explained the audit results of the financial statement and the key audit matters for 2024. 2. The CPA explained the impact for the company of the changes in tax laws.	Without objection.
2026/02/20 Individual Meeting	1. The CPA explained the audit results of the financial statement and the key audit matters for 2025. 1. The CPA explained the impact of changes in securities regulations, tax regulations, and investment-related laws and regulations on the Company.	Without objection.

Experience and professional qualifications of the 4th-Term of Audit Committee members.

Title	Name	Experience and professional qualifications
Convener	Jyuo-Min Shyu	Served in ITRI for 18 years, leading the ITRI team to engage in cutting-edge technology research and development. Profound practical experience in technological innovation and industrial cooperation. Also served as Minister of Science and Technology. The Ministry of Science and Technology is the government's specialized agency for promoting the development of science and technology.
Member	Ta-Sung Lee	Specializes in communication systems and signal processing. Served as a member of the National Communication and Communication Committee. Chair Professor of the Department of Electrical Engineering of NYCU and the director of the Internet of Things Smart System Research Center.
Member	Tain-Jy Chen	Graduated from Pennsylvania State University, USA with Ph.D. in Economics. Formerly served as the minister of National Development Council, minister/ minister without Portfolio of Executive Yuan ROC, and the president of Chung-Hua Institution for Economic Research; is currently an emeritus professor at National Taiwan University. Has an expertise in international trade and economic development.

Member	Chung-Huey Huang	Graduated with a Ph.D. in Accounting, State University of New York at Buffalo, currently a Professor of Department of Accountancy, National Taipei University. Also, serves as a Member of Public Debt Administration Committee of Ministry of Finance, a Member of CPA Examination Review Committee of Ministry of Examination, a Supervisor of Small and Medium Enterprise Credit Guarantee Fund of Taiwan, and a Supervisor of Taiwan Drug Relief Foundation. Has expertise in accounting.
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• **Annual key operations of Audit Committee:**

The Committee is composed of 4 independent directors in the 4th term. The Audit Committee assists the Board in fulfilling its oversight of the quality and integrity of the accounting, auditing, reporting, and financial control practices of the Company.

Holding 6 times of Audit Committee Meetings in 2025. The powers of the Committee are as follows:

1. The adoption of or amendments of the internal control system pursuant to Article 14-1 of the Securities and Exchange Act.
2. Assessment of the effectiveness of the internal control system.
3. The adoption or amendment, pursuant to Article 36-1 of the Securities and Exchange Act, of the procedures for handling financial or business activities of a material nature, such as acquisition or disposal of assets, derivatives trading, loaning of funds to others, and providing endorsements or guarantees to others.
4. Matters in which a director is an interested party.
5. Asset transactions or derivatives trading of a material nature.
6. Loans of funds, endorsements, or provision of guarantees of a material nature.
7. The offering, issuance, or private placement of equity-type securities.
8. The hiring or dismissal of an external certified public accountant, or their compensation.
9. The appointment or discharge of a financial, accounting, or internal audit officer.
10. Annual and quarters financial reports.
11. Other material matters as required by this Corporation or by the competent authority.

• **Audit Committee's Review Report**

The Board of Directors has prepared the Company's 2025 Business Report, the Financial Statements, and the Proposal for Profit Distribution. The CPAs of Deloitte & Touche, Yung-Hsiang Chao and Chih-Ming Shao have reviewed and audited the Financial Statements (including the Stand-alone & the Consolidated Financial Reports) and issued the audit opinions. The Business Report, Financial Statements, and the Proposal for Profit Distribution have been reviewed and determined to be correct and accurate by the Audit Committee members of Far EasTone Telecommunications Co., Ltd.

• **The evaluation of effectiveness of the internal control system**

The evaluation of effectiveness of the internal control system design and implementation is performed in accordance with "Regulations Governing Establishment of Internal Control Systems by Public Companies" (the Regulations). The Regulations examine the following components throughout the internal control process: (1) control environment, (2) risk assessment, (3) control activities, (4) information and communication, and (5) monitoring activities. The Company management has assessed the effectiveness of the internal control system design and implementation based on the above Regulations. Based on the results of the evaluation, the Company declares that as at December 31, 2025, the internal control system (including Supervision of Subsidiaries) has effectively assured that the following objectives have been reasonably achieved during the assessment period:

• **The hiring of Certified Public Accountant**

To ensure the independence of the signing accounting firm, the Audit committee evaluated the independence, professionalism, and competence of the accountants based on Standard of Ethics No.10 of the Code of Professional Ethics and Audit Quality Indicators (AQIs). After review and approval at the 8th meeting of the 4th term Audit Committee and the 9th meeting of the 10th term Board of Directors on February 26, 2026, it was confirmed that the accountants, Yung-Hsiang Chao and Chih-Ming Shao, from Deloitte & Touche, meet the independence standards.

• **Review material asset transaction**

As of the date of printing of this Annual Report, the material asset transaction reviewed by the Company's Audit Committee was the acquisition of a right-of-use asset from a related party, which was reviewed and approved at the 6th Meeting of the 4th Term Audit Committee of the 4th term held on November 6, 2025.

• **Matters in which a director is an interested party**

As of the date of printing of this Annual Report, matters in which a director is an interested party reviewed by the Company's Audit Committee included the discussion regarding the release of the non-competition restriction on Director Chee Ching and Independent Director Ta-Sung Lee at the 8th meeting of the 4th Term Audit Committee in 2026. Due to a conflict of interest, Member Ta-Sung Lee recused himself from the discussion and voting on this proposal. The discussion proposal was approved by all other attending Members without objection.

3-3. Implementation of Corporate Governance and Deviations from "Corporate Governance Best-Practice Principles for TWSE/GTSM listed Companies"

Item	Implementation Status		Deviations from "Corporate Governance Best-Practice Principles for TWSE / GTSM Listed Companies" and Reasons	
	Yes	No		Illustration
1. Does the Company stipulate and disclose "Corporate Governance Principle" based on "Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies"?	V		The Company has formulated "Corporate Governance Best Practice Principles" in accordance with the "Corporate Governance Best-Practice Principles for TWSE/GTSM Listed Companies", and the principles have been approved by Board of Directors. Please visit: https://corporate.fetnet.net/content/corp/en/CSR/CorporateGovernance/RegulationRule.html	
2. Ownership Structure and Shareholders' Equity	V		The Company has established the "Corporate Governance Best Practice Principles" with Article 13 aimed at protecting shareholders' rights. The company has appointed the spokesperson, the deputy spokesperson and the contracted stock agency, Oriental Securities Co., Ltd., are responsible for shareholders' suggestions and inquiries. If it's legally relevant, Legal and Regulatory Department would be involved to handle.	
2-1 Does the Company establish an internal operating procedure to handle suggestions, doubts, disputes and legal issues from shareholders, and act in accordance with the procedure?		V		
2-2 Does the Company identify major shareholders and/ or their ultimate controlling parties?	V		The Finance & Facility Services Division of the Company is responsible for collecting the updated information on major shareholders and their ultimate controlling parties. This information is disclosed /registered in according with the "TWSE Listed Companies Information Reporting Rule".	
2-3 Does the Company set up and operated risk control mechanisms and firewalls between the Company and its affiliated companies?	V		The Company and its affiliated companies are all independent entities in respect of their financial and business operations and have established "Related Party Transactions Regulation" which has been approved by the Board of Directors. Additionally, internal guidelines such as the "Subsidiary Management Regulations" are in place. Risk control mechanism and firewall between related companies have been properly established and effectively implemented as well.	
2-4 Does the Company establish internal guidelines to prohibit insider trading?	V		The Company has established "Procedures for Handling Internal Material Information" and "Guidelines for the Adoption of Codes of Ethical Conduct" to prohibit any insiders taking advantage of inside information for stock trading. Besides, the Company regularly advocates regulations to prevent "Insider Trading" on a monthly basis.	
3. Structure and Duties of the Board of Directors	V		1. The Company has established "FET Corporate Governance Best-Practices Principles" in which with Article 20 stipulates that the composition of the board of directors should be diversified, and a diversification policy should be formulated. 2. The Diversity Policy of the Company: Gender: The Company has established "Corporate Governance Best Practice Principles". In Article 20, gender equality and implemented it concretely, having three female directors in the current Board of Directors. Industry experience: The members of the FET Board, being experts in Accounting, Telecommunication, Finance, and Economics, Business Management, Technology, Journalism and Media Translation, assist to facilitate the Company's decision making and strategic planning with their proficiency and proactive views. 3. The specific goals and status of achievement: There must be at least one female director. In this term, there is three female directors. There must be at least three directors with expertise in telecommunications. In this term, there are a total of eleven directors with such expertise. The Directors must possess knowledge of the telecommunications industry and at least one of the following abilities: operational judgment, accounting and financial analysis, business management, crisis management, international market insights, leadership, decision-making, Information & AI, Sustainability, or Risk Management and Cybersecurity 4. The company regularly evaluates the board members for diversity of backgrounds and suitability. 5. Regarding the implementation of board diversity and the specific management objectives, please refer to the annual report, II Corporate Governance Report- 2.2 Information of Directors - "Board Diversity and Independence" and "Diversity of Board Members". The results of these evaluations have been shown on the company's official website. Please visit: https://corporate.fetnet.net/content/corp/en/CSR/CorporateGovernance/BODMeetingInfo.html	No Difference.
3-1 Have a diversity policy and specific management objectives been adopted for the board and have they been fully implemented?		V		

Item	Implementation Status		Illustration	Deviations from "Corporate Governance Best-Practice Principles for TWSE / GTSM Listed Companies" and Reasons
	Yes	No		
3-2 Other than the Remuneration Committee and Audit Committee established pursuant to laws, does the Company voluntarily set up another functional committee where the number of members is three or above, the majority of members are independent directors, and at least one member has the expertise required by the committee? Please disclose such committee composition, duties and responsibilities, and operations.	V		<p>In addition to the Audit Committee and the Remuneration Committee established in accordance with applicable laws and regulations, the Company has voluntarily established board-level functional committees, including the Risk Management and Information Security Committee ((established on November 5, 2018 and renamed on May 3, 2024), the Nomination Committee (established on May 7, 2025), and the ESG Committee (established on May 7, 2025).</p> <ol style="list-style-type: none"> For the operation of the Risk Management and Information Security Committee, please refer to Section II, Corporate Governance Report / 3. Status of Corporate Governance Practices and Deviations from the Corporate Governance Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons Therefor / (Appendix I) Composition, Duties, and Operation of the Risk Management and Information Security Committee, as disclosed in the Annual Report. For the operation of the Nomination Committee, please refer to Section II, Corporate Governance Report / 5. Information on Nomination Committee Members and Their Operation, as disclosed in the Annual Report. For the operation of ESG Committee, please refer to Section II, Corporate Governance Report / 6. Implementation of Sustainability Development and Deviations from the Sustainability Development Best Practice Principles for TWSE/TPEX Listed Companies and the Reasons Therefor / (Appendix I) Composition, Duties, and Operation of the ESG Committee, as disclosed in the Annual Report. 	
3-3 Does the Company establish regulations and methods for the Board's performance evaluation and conduct the evaluation annually with results reported to the Board and used as reference material for individual Directors' remuneration and reelection nomination?	V		<p>The Company has revised the "Procedures for Performance Evaluation of the Board of Directors," which were approved by a resolution of the 4th meeting of the 10th term of the Board of Directors on February 20, 2025. The Procedures stipulate that the Board shall conduct a self-evaluation of its overall performance on an annual basis at the end of each fiscal year. The scope of the evaluation covers the overall operation of the Board of Directors, the performance of individual directors, as well as the Audit Committee, the Remuneration Committee, the Risk Management and Information Security Committee, Nomination Committee and the ESG Committee. The overall evaluation results were assessed as good and were reported to the Board of Directors at its meeting held on February 26, 2026. The evaluation result has been disclosed on the Company's website. Please refer to the Company's website: https://corporate.fetnet.net/content/corp/en/CSR/CorporateGovernance/BoardMeetingInfo.html</p>	No Difference.
3-4 Have the Company's regulations or procedures for evaluating the performance of the Board of Directors approved by the Board? Do they clearly stipulate that external evaluation will be conducted at least once every three years, as also according to the deadline stipulated in the regulations? Have assessments been carried out on the year of the assessment or in the past two years with the status of achievement and assessment outcome disclosed on its official website or in the annual report?	V		<p>The Company has revised the "Procedures for Performance Evaluation of Board of Directors" which were approved by the resolution of the 4th meeting of the 10th term of Board of Directors on February 20, 2025. According to the regulation, the board performance evaluation shall be conducted by an external professional independent institution at least once every three years. The most recent external evaluation of Board performance was completed on November 25, 2024. FET commissioned the " EY Business Advisory Services Inc." to evaluate Board effectiveness and performance and received evaluation report on December 20, 2024. The aforementioned results of external evaluations will report to the Board of directors on February 20, 2025. Implementation status were as follows:</p> <ol style="list-style-type: none"> Implementation Date: November 25, 2024. Professional and Independent Institution for Evaluation: EY Business Advisory Services Inc. Independence for Institution: EY Business Advisory Services Inc. is an independent and professional third-party evaluation agency. Their evaluation team possesses expertise in corporate governance, sustainable development, and risk management. Additionally, EY and its evaluation members have no business relationship with FET, ensuring their independence. Evaluation Method: Provide self-assessment questionnaires to the board of directors, functional committees, and the company's management team for preliminary review and drafting of interview outlines. Finally, the evaluation experts will conduct on-site interviews with the directors Evaluation Standard: <ol style="list-style-type: none"> Board structure and processes Composition of board members Corporate and organizational structure, roles, and responsibilities Director training and development Behavior and culture Supervision, reporting, and disclosure of risk control Performance supervision <p>Based on the content and information provided by the directors and the company's self-assessment, subsequent on-site interviews will be</p>	

Item	Implementation Status		Deviations from "Corporate Governance Best-Practice Principles for TWSE / GTSM Listed Companies" and Reasons
	Yes	No	
			<p>conducted, and finally, an evaluation report will be issued.</p> <p>6. Conclusions: FET has set a benchmark in its comprehensive performance regarding the structure of the board and the processes and information. The overall performance of its members is rated as advanced.</p> <p>7. Recommendations:</p> <p>(1) It is recommended that the company maintains its current practice of building a talent pool through diverse channels and to reduce the proportion of directors with familial relationships, thereby enriching the diversity of the board members' backgrounds.</p> <p>(2) In accordance with the guidelines of the Sustainable Development Action Plans for TWSE and TPEX Listed Companies promoted by the Financial Supervisory Commission, starting from 2025, companies will be required to disclose in their annual reports the reasons for not having at least one-third of female board members. Therefore, it is advised that the company should plan ahead to increase the number of female directors.</p> <p>8. Improvement Plans: Based on the above recommendations, FET will carefully evaluate the board members and structure to enrich the diversity of the board members' backgrounds.</p> <p>The evaluation result has been disclosed on the Company's website. Please refer to the Company's website: https://corporate.fetnet.net/content/corp/en/CSR/CorporateGovernance/BO_DMeetingInfo.html</p>
3-5 Does the board regularly (at least once a year), refer to Audit Quality Indicators (AQIs), evaluate the independence and suitability of the Company's appointed CPA and disclose the assessment procedure clearly?	V		<p>The Company has established the Guidelines for Certified Public Accountant Performance Evaluation to conduct annual assessments of the independence and competency of the appointed CPAs. The evaluation results, together with supporting documents (including the independence declaration issued by the accounting firm, Audit Quality Indicators (AQIs), and the auditor independence and competency assessment report), are submitted to the Board of Directors for review.</p> <p>This year's evaluation confirmed that the CPAs met the required standards of independence and competency, and the results were approved by the Board of Directors at the 9th meeting of the 10th Board on February 26, 2026.</p> <p>The reviewing guidance and procedures to evaluate the independence and competency of the CPA as follows:</p> <ol style="list-style-type: none"> 1. Certified Public Accountant personal resume. 2. Regularly obtain a Confirmation of Independence from CPA. 3. Certified Public Accountant does not assume the Company's external auditor for 7 consecutive years. 4. Certified Public Accountant or members of their audit team did not hold any positions in the Company as directors, managers or significant influence on the audit during the audit period. 5. Non-audit services to the Company which may directly affect the audit work. 6. Certified Public Accountant has not been subject to disciplinary actions by regulatory authorities or the Certified Public Accountants Association, or sanctions imposed under Article 37, Paragraph 3 of the Securities and Exchange Act. 7. Certified Public Accountant received sufficient education and training each year to continuously acquire professional knowledge and skills. 8. Certified Public Accountant equipped with industry knowledge. 9. Certified Public Accountant has never used their position to engage in malicious commercial competition. <p>No Difference.</p>
4. Does the Company have in place an adequate number of qualified corporate governance officers and has it appointed a chief corporate governance officer with responsibility corporate governance practices (including but not limited to providing information necessary for directors and supervisors to perform their duties, aiding directors and supervisors in complying with laws and regulations, organizing board meetings and annual general meetings of shareholders as required by law, and compiling minutes of board meetings and	V		<p>The Company deployed a suitable number of corporate governance personnel. Board of Directors has approved the appointment of Senior Vice president of Legal & Procurement, Vivian Lee, as the Corporate Governance officer.</p> <p>Functional Description:</p> <ol style="list-style-type: none"> 1. Handling matters relating to board of directors, audit committee, and shareholders meetings as prescribed by law and assisting the Company in compliance with laws and regulations governing such meetings. 2. Producing minutes of board of directors, audit committee, Nomination Committee and shareholders meetings. 3. Furnishing information required for business execution by Board directors. 4. To assist Directors to furnishing information of corporate governance courses, and take the courses. 5. To assist Directors in compliance with laws, and furnish the latest laws and regulations related to corporate governance to Directors regularly.

Item	Implementation Status		Illustration	Deviations from "Corporate Governance Best-Practice Principles for TWSE / GTSM Listed Companies" and Reasons
	Yes	No		
annual general meetings)?			Information concerning the operation and execution of the corporate governance unit is disclosed on the corporate website. The address is as follows: https://corporate.fetnet.net/content/corp/en/CSR/CorporateGovernance/Operation.html Training status of the Corporate Governance officer in 2025: Totally, it took 12 training hours, which comply with regulations. The training status of Corporate Governance officer, please refer to the Annual Report "Chapter II Corporate Governance Report/8-6 Directors and Executive Management Continuing Education Status/ B. Executive Management".	
5. Does the Company build up communication channels with interest-conflicting parties (including but not limited to shareholders, employees, customers and suppliers), dedicate a specific area on the Company website, and properly respond to important issues regarding CSR?	V		The Company values its communication and engagement with various stakeholders highly. For the purpose of fully comprehending the essence of internal and external stakeholder management, we have followed the principles of AA1000 Stakeholder Engagement Standard to identify seven types of stakeholders crucial to our operations and ensure that we have dedicated communication channels to respond to our stakeholders' requests and expectations in our daily operations. Thus, in addition to a formal spokesperson mechanism, retail stores and our customer service center also provide a 24-hour online service thru Mobile Direct Line on 888 or 123 or FET Mobile Circle app. or use FET Mobile Circle app. We also have set up adequate connections for suggestions and feedback from stakeholders. Including there is a designated "Stakeholder" section on the Company website, and "Contact for Stakeholders" webpage provides communication details for all the stakeholders including Customer/Consumer, Investors/Shareholders, Suppliers/Contractors/Developers, Competent Authorities, Media and Community Group/NGO and Employees.	No Difference.
6. Does the Company assign professional Share Transfer Agent to handle shareholders' Meeting?	V		The Company has appointed "Oriental Securities Corporation" as stock agency to assist shareholders' meeting affairs.	
7. Information Disclosure	V		The Company website: https://corporate.fetnet.net	
7-1 Does the Company set up a website to disclose financial, operational and corporate governance information?	V		The Company discloses real-time financial, operational and corporate governance information on company's website.	
7-2 Does the Company adopt any other disclosure channels?(e.g. English website; designated personnel in charge of company information collection and disclosure; implementation of a spokesperson policy; disclose process of institutional investors' meetings information on company website, etc.)	V		The Company has established an English website. Special personnel have been assigned to manage the gathering and disclosure of financial and business relevant information. The Company also implemented a spokesperson system, with Senior Associate Gary Lai serving as the spokesperson. Additionally, relevant audio recordings of institutional investors meetings are disclosed on the company's website-Investor Relations-Investor Calendar and the Market Observation Post System as required by regulations.	
7-3 Does the Company complete the announcement and filing of the annual financial report audited and attested by the CPA within two months after the end of the fiscal year, and of financial reports for the first three quarters as well as the monthly revenue before the deadline?	V		The Company filed its quarterly and annual financial reports of the year 2025 on May 15, 2025, August 12, 2025, November 13, 2025, and March 5, 2026, respectively. The Company complies with Article 36 of the Securities and Exchange Act by publicly announcing and filing its financial reports within 75 days after the end of the fiscal year and within 45 days after the end of the first, second, and third quarters. In addition, the Company publicly announces and files its monthly revenue for the preceding month within the statutory deadlines.	Due to scheduling constraints of the Board meeting, the Company's Board of Directors approved the annual financial statements for fiscal year 2025 on February 26, 2026, which was the last business day of February. As a result, the Company was unable to publicly announce and file its annual financial statements within two months after the end of the fiscal year

Annex 1: The Composition, Duties, and Operation of the Risk Management and Information Security Committee:

1. Members of Risk Management and Information Security Committee and professional background and skills:

FET restructured the organization of the Risk Management Committee, which was approved by the Board of Directors on November 5, 2018. The Committee members are appointed by resolution of the Board of Directors, with no fewer than three members, and more than half of whom are independent directors. To further strengthen the management of information security, the FET Board of Directors resolved to rename the “Risk Management Committee” (RMC) as the “Risk Management and Information Security Committee” (RMSC) on May 3, 2024, demonstrating the Company’s continued commitment to information security and customer privacy protection. The current members of the Committee are Independent Directors Jyuo-Min Shyu, Ta-Sung Lee, and Tain-Jy Chen. From a more comprehensive perspective, the Committee oversees risks including financial, strategic and operational, information security, environmental, and energy risks, and supervises the implementation of enterprise risk management through clearly defined roles and responsibilities across different organizational levels.

Role & Responsibilities	Name	Professional background and skill
Convener	Independent Director : Jyuo-Min Shyu	Possesses expertise in information technology, business management, crisis and risk management, as well as leadership and decision-making
Committee Member	Independent Director : Ta-Sung Lee	Possesses expertise in electrical engineering and telecommunications, business management, crisis and risk management, as well as leadership and decision-making
Committee Member	Independent Director : Tain-Jy Chen	Possesses expertise in electrical engineering and economics, business management, crisis and risk management, as well as leadership and decision-making.

2. The powers of the Risk Management and Information Security Committee are as follows:

- (1) Review policies & framework, risk appetite or tolerance level.
- (2) Review major risk issues and management report.
- (3) Review information security and privacy protection strategies, major plans and management effectiveness.
- (4) Periodically report to the Board.

3. Operation of Risk Management and Information Security Committee:

Tenure of this term of Risk Management and Information Security Committee: from August 8, 2024 to June 20, 2027

In 2025 and up to the date of the annual report publication, the Company has held 2 (A) Committee meetings, and the attendance status is as follows :

Role & Responsibilities	Name	Times of Attendance (B)	Times of Attendance by Proxy (C)	Actual Percentage of Attendance (%) (B / A)	Note
Convener	Jyuo-Min Shyu	2	0	100%	
Committee Member	Ta-Sung Lee	2	0	100%	
Committee Member	Tain-Jy Chen	2	0	100%	

Meeting dates, agenda items, and resolutions of the Risk Management and Information Security Committee for 2025 and up to the date of publication of the annual report:

Date & session of Risk Management and Information Security Committee Meeting	Matter to reported or discussed	Resolution:	The Company’s response to Risk Management and Information Security Committee’s opinions
The 2 nd Meeting of the 3 rd Term 2025.05.06	Report: The Cyberattack risk management report of the Company	Acknowledged by all the Members present at the Meeting	Acknowledged by all attending directors.
The 3 rd Meeting of the 3 rd Term 2025.08.05	Report: The Climate change and disaster risk management report of the Company	Acknowledged by all the Members present at the Meeting	

8. If there's any material information that helps to explain the implementation of corporate governance (i.e. included but not limited to employee rights and interests, employee care, investor relations, supplier relations, stakeholders' rights, Board Directors' training status, implementation status of both risk management policy and risk measurement criteria, implementation status of customer policy, the status of purchase of liability insurance for all Board of Directors and of reporting to the board of members:

8-1 Employee rights and interests:

It has been handled according to the Labor Standards Act and the Personnel Regulations of FET and FET's subsidiaries.

8-2 Employee Care:

The Company always values communication with its employees. The current communication channels include:

Communication Channel

Lantern Legend Meeting (Labor-Management Meetings)	On a quarterly basis, or more frequently where necessary, meetings are held where constructive suggestions which promote organizational harmony, demonstrate core values, and enhance corporate competitiveness, may be raised. This is a joint effort to build a better future for FET.
Employee Conference	The annual all-staff meeting is an event where the Chairman and the President share the achievements of the past year and provide insights into the competitive market landscape. They inspire employees on how to face future challenges together. In addition to reflecting on the past and outlook, the meeting also recognizes the contributions of long-serving employees and publicly honors outstanding team members.
United Employee Welfare Committee Meeting	On a quarterly basis, or more frequently where necessary, the "United Employee Welfare Committee" holds meetings where employee activities are planned out as a way of promoting employee welfare.
Town Hall Communication Conference	The President and executive management team jointly host quarterly town hall meetings to share company's financial and business updates, as well as address topics of employee concerns. The meeting also promotes bilateral communication by allowing participants to raise questions and the President and executives to reply on a real-time basis using digital applications.
Employee Opinion Survey	Employee Opinion surveys are conducted on a regular basis in order to gain a deeper understanding of employees and workplace sentiment for the purpose of continuous organizational improvement.

Electronic Communication Channel

Intranet home page banner	Banners to highlight company's important information in turns in Intranet home page.
Latest News	Latest News in the Intranet conveys the latest company and industry news
e-Express newsletter	e-Express newsletter provides all employees with immediate information and updates.
Human Resource Announcement	Used for delivering human resource related information such as organization change for employee's immediate attentions.
FET Breaking News	It is released every Friday covering events happened during the week. The content ranges from interesting and must-know internal activities, introduction of departments, projects, to employee concerns, helping employees to better understand the Company and the brand spirit.
L&D Monthly e-Newsletter	Provide employees with Learning and Development related hot news in different themes on monthly basis such as recommendation on training courses or tips of MS Office tools.
e-Offer	Provide employees with employee promotion offerings or benefits on the internal web page to increase the exposure of important messages.
Employee Suggestions Web page	Employees may raise any creative proposals or ideas through the intranet.
Complaint Mailbox	Employees may raise issues without proper response and seek assistance through Complaint Mailbox.
Whistleblowing Channel	The Company establishes and publicly announces the whistleblowing e-mail account on the corporate website and the intranet for internal and external parties to report incidents

Internal Communication Meeting: Held regularly, or more frequently where necessary, this is also an important channel to communicate directly and build a good relationship with employees.

8-3 Investor Relations:

Investor Relations (IR) is a strategic management function that integrates corporate finance, communication, marketing, and compliance with securities regulations. Its primary goal is to facilitate effective two-way communication between the company, capital markets, and other stakeholders to achieve a fair market valuation and enhance shareholder value.

FET's dedicated Investor Relations Division (IR) is responsible for engaging with institutional investors and shareholders, addressing stakeholder concerns, and fostering trusted long-term relationships. The IR division serves as a vital link between the equity market and the management team, providing valuable investor insights and professional recommendations to support long-term strategic planning.

To ensure transparency, the President and CFO host quarterly investor conferences to promptly address investor inquiries and feedback. FET also provides live audio webcasts and on-demand replays of these conferences on its website. Additionally, a dedicated IR email channel facilitates responsive and efficient communication with institutional investors and shareholders.

Over the past 5 years, FET's IR team has been consistently recognized for excellence, earning top honors from Exel and FinanceAsia, including Best Investor Relations Team and Best Investor Relations Professional in Asia. These achievements reflect the FET's commitment to transparent communication and strong investor engagement.

8-4 Supplier Relations:

The Company consider supplier management as an important part of corporate sustainable risk management. Therefore, in 2014 we issued the Supplier Corporate Social Responsibility Guideline. This guideline formally includes the environmental, social and governance (ESG) requirements for members of our supply chain, and is incorporated into the Company's procurement management. Suppliers are also required to sign a Declaration of Business Ethics. To maintain accuracy of the supplier information and effective trading activity, the accounts of vendors that it has not dealt with for more than three years will be freeze. When transactions resume, a credit report, proof of no bounced checks, and the Self-Declaration must be re-sent to ensure that the supplier credit and CSR information is up to date.

Considering that major issues faced by local suppliers focus on environment, health and safety aspects, all contracts explicitly require suppliers to conform to environment, health and safety legislations, such as the "Air Pollution Control Act", "Noise Control Act", "Waste Disposal Act", "Occupational Health and Safety Act", and other relevant laws. Appropriate prevention and control measures must also be implemented. Suppliers must sign the "Contractor Declaration on Occupational Safety, Health and Environmental Protection" and the "Contractor Statement on Environmental Hazards in the Workplace", as well as read through the "Contractor Occupational Health and Safety Management Guidelines". Under the "Regulations for Labor Health and Safety Organization Management and Inspection", contractors are expected to carry out all OSH management and disaster-prevention tasks in order to avoid damaging the health and safety of employees through improper practices. The Company conducts regular supplier evaluations to ensure that they conform to the relevant rules and provide high quality telecom services that benefit environment, society and customers.

In order to enhance supply chain ESG risk management, suppliers participating in any procurement case over NT\$15M shall be passed ESG risk evaluation starting from 2020.

In 2025, the Company also completed its ESG risk evaluation for 494 suppliers, which accounted for 93% of the Company's annual procurement amount. There were 18 suppliers identified as high-risk and FET has implemented improvement measures, focusing on defend Trade Secrets and no biodiversity commitment statement has been established and Information Security / Privacy Protection and Occupational Health and Safety Management related issues. Suppliers failing to complete improvement will be suspended for any further transaction until improvement completed.

8-5 Rights of Interest-conflicting Parties:

In order to provide investors with transparent and timely information, financial, operational and corporate governance related information can be obtained on the Company's corporate website for investors' reference. Furthermore, concerning the convenience of data accessibility for both foreign and domestic investors, information is provided in Chinese and English on company website.

8-6 Directors and Executive Management Continuing Education Status:

According to the “Directions for the Implementation of Continuing Education for Directors and Supervisors of TWSE Listed and TPEx Listed Companies” of the Taiwan Stock Exchange Corporation, all directors of the Company complete continuing professional education courses regularly. The training status in last year are as follows:

A. Directors:

Title	Name	Study Date	Sponsoring Organization	Course Name	Course Hours	Annual cumulative course hours
Chairman	Douglas Hsu	2025.06.04	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum - Corporate Strategies for US Tariff Policies and Supply Chain Restructuring	3	6
		2025.10.01	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum - Enterprise AI Transformation	3	
Vice Chairman	Peter Hsu	2025.06.04	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum- Corporate Strategies for US Tariff Policies and Supply Chain Restructuring	3	6
		2025.10.01	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum - Enterprise AI Transformation	3	
Independent Director	Jyuo-Min Shyu	2025.03.20	Taiwan Academy of Banking and Finance	Corporate Governance	3	9
		2025.06.04	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum- Corporate Strategies for US Tariff Policies and Supply Chain Restructuring	3	
		2025.08.22	The Chinese National Association of Industry and Commerce, Taiwan	2025 Taishin Shin Kong Net Zero Summit Forum	3	
Independent Director	Ta-Sung Lee	2025.05.26	Taiwan Corporate Governance Association	Corporate Governance and Securities Regulations	3	12
		2025.06.04	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum- Corporate Strategies for US Tariff Policies and Supply Chain Restructuring	3	
		2025.07.17	The Allied Association for Science Park Industries	AI Applications, Law, and Auditing	3	
		2025.10.01	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum - Enterprise AI Transformation	3	
Independent Director	Tain-Jy Chen	2025.07.04	Securities and Futures Institute	Domestic and international development trends of carbon pricing mechanisms	3	6
		2025.07.23	Taiwan Corporate Governance	Enterprise risk management issues	3	
Independent Director	Chung-Huey Huang	2025.04.18	Taipei Foundation of Finance	Corporate Governance 2025 ESG Sustainability Summit: A New Strategy for Net Zero Sustainability - Challenges and Opportunities for ESG to Become Corporate DNA	3	21
		2025.06.03	Securities and Futures Institute	Recent Case Studies of Company Control Disputes	3	
		2025.08.11	Business Council for Sustainable Development, Taiwan	CDP-compliant IFRS S2 issue analysis and awareness training course to enhance corporate climate information disclosure and improve corporate climate resilience	6	
		2025.09.18	Securities and Futures Institute	How a Board of Directors Ensures a Company's Sustainable Operation - Starting with Talent Discovery and Development	3	
		2025.09.18	Securities and Futures Institute	The Importance and Practical Cases of Enterprise Artificial Intelligence Applications	3	
		2025.12.10	Securities and Futures Institute	Domestic and international development trends of carbon pricing mechanisms	3	

Title	Name	Study Date	Sponsoring Organization	Course Name	Course Hours	Annual cumulative course hours
Director	Chi-Kuo Mao	2025.04.18	Taipei Foundation of Finance	Corporate Governance 2025 ESG Sustainability Summit: Key to Sustainable Enterprise Development - Corporate Governance and Sustainability Information Disclosure	3	9
		2025.04.18	Taipei Foundation of Finance	Corporate Governance 2025 ESG Sustainability Summit: A New Strategy for Net Zero Sustainability - Challenges and Opportunities for ESG to Become Corporate DNA	3	
		2025.10.01	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum - Enterprise AI Transformation	3	
Director	Champion Lee	2025.06.04	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum- Corporate Strategies for US Tariff Policies and Supply Chain Restructuring	3	6
		2025.10.01	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum - Enterprise AI Transformation	3	
Director	Jeff Hsu	2025.06.04	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum- Corporate Strategies for US Tariff Policies and Supply Chain Restructuring	3	6
		2025.10.31	Securities and Futures Institute	2025 Annual Insider Equity Transaction Legal Compliance Briefing	3	
Director	Jiann-Chyuan Wang,	2025.06.04	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum- Corporate Strategies for US Tariff Policies and Supply Chain Restructuring	3	12
		2025.08.28	Accounting Research and Development Foundation	2025 ESG Summit	6	
		2025.10.01	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum - Enterprise AI Transformation	3	
Director	Bonnie Peng	2025.11.28	Taiwan Corporate Governance Association	Strengthening organizational resilience through a dual-axis transformation: AI governance and sustainable governance	3	6
		2025.12.09	Taiwan Corporate Governance Association	The Importance of Sustainable Information Digitization to Internal Control Systems	3	

Note: Except for the above mentioned education status, the Company would semi-annually inform all directors of updated Corporate Governance related regulations.

B. Executive Management

Title	Name	Study Date	Sponsoring Organization	Course Name	Training Hours	Accumulated Training Hours
President	Chee Ching	2025.06.04	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum- Corporate Strategies for US Tariff Policies and Supply Chain Restructuring	3	6
		2025.11.12	Taipei Financial Research and Development Foundation	Corporate Governance from a Legal Perspective: Operational Risks and Responsibilities that Directors and Supervisors Must Know	3	
CFO	Sharon Lin	2025.06.04	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum- Corporate Strategies for US Tariff Policies and Supply Chain Restructuring	3	6
		2025.08.01	Taiwan Corporate Governance Association	From the Perspectives of Corporate Control and Shareholder Activism: Analyzing Foreign Institutional Investors' Voting Practices and the International Outlook on Directors' and Supervisors' Responsibilities	3	
Executive Vice President	Philip Tseng	2025.07.09	Taiwan Stock Exchange Corporation	2025 Cathay Sustainable Finance and Climate Change Summit Forum	6	12
		2025.09.08	Project Management Association of Taiwan	Corporate Digital Transformation and Digital Governance	3	
		2025.10.01	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum - Enterprise AI Transformation	3	
Corporate Governance Officer	Vivian Lee	2025.04.18	Taipei Financial Research and Development Foundation	Corporate Governance 2025 ESG Sustainability Summit: Key to Sustainable Enterprise Development - Corporate Governance and Sustainability Information Disclosure	3	12
		2025.04.18	Taipei Financial Research and Development Foundation	Corporate Governance 2025 ESG Sustainability Summit: A New Strategy for Net Zero Sustainability - Challenges and Opportunities for ESG to Become Corporate DNA	3	
		2025.06.04	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum- Corporate Strategies for US Tariff Policies and Supply Chain Restructuring	3	
		2025.10.01	Taiwan Academy of Banking and Finance	Corporate Governance Services Forum - Enterprise AI Transformation	3	
Vice President	Tiffany Yu	2025.08.01	Taiwan Corporate Governance Association	From the Perspectives of Corporate Control and Shareholder Activism: Analyzing Foreign Institutional Investors' Voting Practices and the International Outlook on Directors' and Supervisors' Responsibilities	3	3

* Except for the above mentioned education status, the Company would monthly inform all management of updated Corporate Governance related regulations.

8-7 The composition, responsibilities, and operations of the Company's Risk Management and Information Security Committee:

The company has formulated risk management policies approved by the board of directors, discloses the scope of risk management, organizational structure, risk management procedures and their operations, and reports to the board of directors at least once a year:

Risk Management Policy and Scope

In order to implement enterprise risk management, the Company refers to the international standard "ISO31000 Risk Management – Principles and Guidelines" and follows the P-D-C-A model to formulate the "Risk Management Policy" ("The Policy"), which is approved by the Board of Directors on Nov 05, 2018 as the guiding principle for all divisions. The contents of the Policy cover management objectives, organizational structure and responsibilities, risk management procedures and related mechanisms to effectively identify, measure, monitor and control various risks, and manage the risks within an acceptable level. Furthermore, FET reviews with the board on February 15, 2023 and continuously enhances the operation of its risk management mechanisms in accordance with "the Corporate Risk Management Best Practice Principles for TWSE/GTSM Listed Companies" announced by the Taiwan Stock Exchange. To emphasize the management of information security, the Board of Directors approved the renaming of the committee to the "Risk Management and Information Security Committee" (RMSC; the Committee) on May 3, 2024. This change reflects FET's ongoing commitment to information security and the protection of customer privacy.

To achieve the objectives of safeguard company assets, reduce impact on business, maximize business gains, and ensure the sustainability of the company, the Company categories and implements risk management in the following areas: Financial Risk, Strategic and Operational Risk, Information Security Risk, and Environment and Energy Risk. Besides, to achieve comprehensive risk management, the Company has established a multi-level risk management framework that includes: all divisions, the Executive Management Team (EMT), the Risk Management and Information Security Committee (the "RMSC"), and the Board of Directors and Internal Audit, featuring the flexibility of risk management, supervision, as well as risk response, to better control risks in a rapid-changing business environment while achieving the Company's strategic goals.

Risk Management Process

The risk management processes include risk identification, analysis and evaluation, risk treatment, monitoring and review.

Risk Identification : The business units should continuously monitor internal and external environmental changes and consider the impact on stakeholders to identify the risk sources and issues.

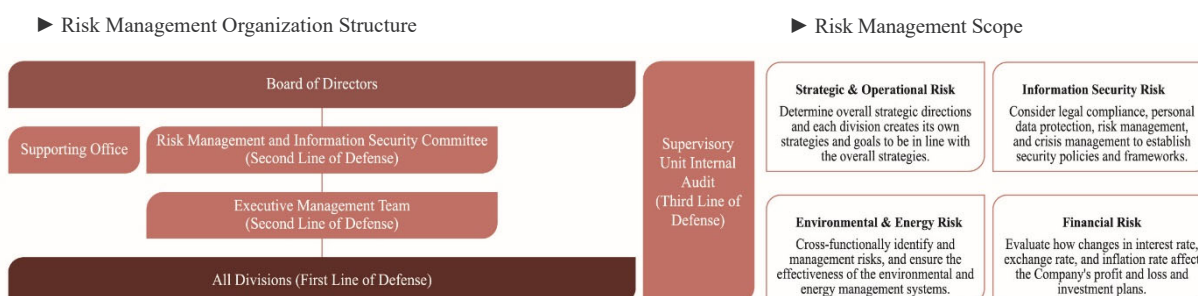
Risk Analysis : The identified risks are analyzed based on their threats, likelihood of occurrence, and impact to determine their risk levels. Evaluating the risks with considering factors such as business nature, scale, complexity, and the opportunity cost of risk, to set the priority for treatment.

Risk Treatment : The business units should prioritize the risks based on the risk assessment results and take appropriate measures and control actions to mitigate and eliminate the risks effectively.

Monitoring and Review : The business unit should establish risk monitoring procedures to continuously observe and regularly submits risk monitoring reports for review and improvement.

The Company's risk management structure, responsibilities, and management process are illustrated as below:

Organization Structure and Responsibilities



Organization	Responsibility
Board of Directors Highest decision-making unit	<ul style="list-style-type: none"> • Approve risk management policies and framework. • Ensure the consistency of the operational strategy direction and the Policy. • Supervise the effective operation of the overall risk management mechanism.
Internal Audit Supervision Unit (Third line of defense)	<ul style="list-style-type: none"> • Perform Audit. • Report audit results to the Board of Directors.
Risk Management and Information Security Committee (Second line of defense)	<ul style="list-style-type: none"> • Review policies & framework, risk appetite or tolerance level • Review major risk issues and management report • Review information security and privacy protection strategies, major plans and management effectiveness • Periodically report to the Board
Executive Management Team (Second line of defense)	<ul style="list-style-type: none"> • Develop risk policies and framework; set risk tolerance and goals. • Implement the Board's and the Committee's decisions. • Allocate resources and manage the overall risks. • Approve the priority of risk control and risk level. • Establish risk management culture.
Supporting Office risk management promotion and execution unit	<ul style="list-style-type: none"> • Assist the Committee operations. • Assist in the formulation, promotion and training of the Policy. • Regularly review the Company's risk category, coordinate the risk assessment results and report for approval. • Assist in supervising the implementation of business units' risk management activities and cross-unit coordination and communication. • Periodically compile and report the implementation status of the Company's risk management.
All Divisions (First line of defense)	<ul style="list-style-type: none"> • Responsible for the identification, evaluation, management, and reporting of daily risks and taking necessary countermeasures. • Monitor risk situations, ensure the effective implementation of control procedures, and make timely reports of risk information to comply with relevant laws, regulations, and corporate policies. • Facilitate and promote relevant policies and regulations.

In addition to the above organizations, if there's risk event, the relevant units shall immediately set up contingency management teams to respond promptly to various risk conditions and communicate with relevant internal and external stakeholders, to ensure compliance with laws and regulations and to minimize potential losses and impacts.

Risk Management Operation Status and Board Report

All divisions of the Company regularly conduct risk assessments based on the materiality principle every year, with consideration of economic, environmental and social aspects of corporate governance issues that may have significant impact on customers, investors and other stakeholders, and develop risk management strategies and plans. For high-risk issues, in addition to regularly reporting the risk status, strengthening management and control plan to the Executive Management Team (EMT), the responsibility units also report to the Risk Management and Information Security Committee (RMSC) for supervision and review. The RMSC reports to the Board at least once a year.

In 2025, the supporting office consolidated all divisions' risks assessment results, reported to and get approved by the Executive Management Team (EMT). In addition, the Risk Management and Information Security Committee (RMSC) has held two meetings on May 06 and Aug. 05, 2025, reporting and reviewing major risk issues of data breach and energy management risks, including major threat analysis, risk response countermeasures and implementation status. The Company has also reported to the board of directors on November 06, 2025 about the status of risk management and supervision.

Besides, risk management relies on the joint efforts of all employees. According to FET Risk Management Policy, to enhance the staff's risk management capabilities, and internalize the corporate culture, the relevant units need to regularly promote or arrange trainings. In 2025, FET conducted company-wide training programs including "Integrity Management, Professional Ethics, Anti-Corruption, Anti-Bribery, and Insider Trading Awareness", "Personal Data Privacy Protection and De-identification Processing", and "Defense Techniques against Social Engineering Attacks". More than 5,300 employees completed the training programs, with a 100% passing rate. These initiatives aim to internalize and enhance employees' awareness and capabilities in risk identification, reporting, and management, thereby strengthening the Company's overall risk management culture.

8-8 Implementation of Customer Policies:

FET holds to a vision that “FET Connects You and Your World, Enriches Your Life and Protects Our Earth”, striving to provide ever better customer service. The FET stores and customer service center have established service and quality management mechanisms, using customer satisfaction surveys that seek to understand customers' experiences and feedback. In addition, review meetings are regularly held to review service quality, with the aim to ensure that customers consistently receive a high quality of service.

The FET market research team tracks satisfaction levels of various products and services via regular customer surveys, and implements projects to understand customer behavior, with the aim to provide consumers a thoughtful service and keep increasing our customer loyalty.

8-9 Purchase of liability insurance for all Board of Directors and reporting to the board:

The Company's Directors provide professional and objective opinions from their varied professional fields, facilitating the decision making in the best interest of the Company and shareholders. To protect Directors from individual liability and financial loss brought by third party lawsuits, while conducting Directors' duties, the Company purchased liability insurance for all Directors after the Board was re-elected in June 2015. The insurance coverage is US\$10 million; latest insured period from June 18, 2025 to June 18, 2026. It has been reported to the 6th meeting of the 10th term Board of directors after renewal of insurance policy in accordance with “Corporate Governance Best Practice Principles” in August 6, 2025.

8-10 For those staffs who work to create transparency in the Company's financial affairs, relevant licenses and certification obtained from professional authorities are shown:

Name of Certification	Department	Number of People
R.O.C. CPA	Finance & Facility Services,	5
U.S.A. CPA	Finance & Facility Services, Internal Audit	5
Certified Information System Auditor	Internal Audit	1
ISO27001 Lead Auditor	Corporate Information Security Office, Finance & Facility Services, Legal & Procurement, Corporate Operations Services	108
BS10012 Lead Auditor	Corporate Information Security Office	9
Debt-Collection Personnel's proficiency test held by Taiwan Academy of Banking and Finance	Legal & Procurement, Corporate Operations Services	120
Stock Personnel's Proficiency Test held by Securities and Futures Institute	Finance & Facility Services	1
Basic Test on Sustainable Development held by Taiwan Academy of Banking and Finance	Corporate Communications & Social Responsibility, Finance & Facility Services	6
iPAS Net Zero Carbon Planning Manager held by Ministry of Economic Affairs	Corporate Communications & Social Responsibility, Finance & Facility Services	3

9. Base on the result of” Corporate governance Evaluation” announced by TWSE (Taiwan Stock Exchange Corporation) in a recent year to illustrate the status of matters have been already improved and priority measures to reinforce matters haven't been improved:

The result of the 2024 “Corporate Governance Evaluation” conducted by Taiwan Stock Exchange Corporation, the company was ranked top 5% of listed company. The company has been ranked top 5% of the best listed companies for 11 consecutive years.

The Company's enhanced initiatives and measures for fiscal year 2025 include the establishment of the Nomination Committee and the ESG Committee, as well as the disclosure of the “Corporate Value Enhancement Plan.”

10. Does the Company establish intellectual property management plans linked to its operational goals and disclose the implementation results at its corporate website or annual report as well as report to the Board at least once every year?

Strategy for Intellectual Property: The Company continues to enhance its operational goals in 5G business, restart the telecom business, and innovate and lead in New Economy services with excellence. With the consideration of the business development, the Company has established the required methods of application, management and maintenance procedures to protect its intellectual property rights.

Management System for Intellectual Property: The Company has established the regulations such as “Application and Maintenance standard operating procedures for Patent” and “Application and Maintenance standard operating procedures for trademark”. The legal unit is responsible for ensuring the quality of the application, increasing the probability of obtaining the patent or trademark, the following maintenance, and controlling the relevant cost. This year, once again review the actual operation of the aforementioned standard operating procedures, revise the standard operating procedures for patent and trademark application and maintenance, and fully implement internal control processes.

Trade secrets: The Company also signed a non-disclosure agreement with each employee to regulate that all the work completed by that employee within the scope of employment shall irrevocably transfer all the rights, including but not limited to copyright or related intellectual property right to the Company.

Potential risks and countermeasures: Based on the development goals and strategy, the Company still has plenty need on commercial design, advertising, and licensing the Company’s trademark to other cooperators; the need of purchasing the software programming, and hardware or software for the required system establishment; for developing new economy, the Company has also developed the home grown solutions to increase Company’s competitiveness. Thus, the Company has set up a standard clause for contracts which involve intellectual property right, and the context includes the rights and obligations of the relevant copyright, patent, trademark and other intellectual property right, and licensing to third party or obtaining third party’s licensing (if needed) and the violation effects. With this, the Company could achieve ex ante and ex post risk management.

List of Intellectual Property 2026/2/28

Intellectual Property right (Included domestic and foreign)		Number
Patent	Valid and effective	91
	Under Application	29
trademark	Valid and effective	390
	Under Application	11

Reporting to the Board: The implementation status is reported to the Board at least once a year. It was reported at the 7th meeting of the 10th-term Board of Directors on November 6, 2025.

3-4. The Composition, Duties, and Operation of the Remuneration Committee:

(A) Information of the Remuneration Committee Members

2026/2/28

Roll	Name	Condition	Experience and professional qualification	Independence	No. of Public companies in which he/she serves as Remuneration Committee Member
Independent Director & Convener	Ta-Sung Lee		Expertise: Please refer to “(III) Implementation of the Diversity Policy for Board Members” on page 21 of this Annual Report.	Please refer to “Chapter II Corporate Governance Report /1-4. Directors’ Professional Qualifications, Independence Status and Diversity Policy for Board Members/ (1) Directors’ Professional Qualifications and Independence Status.	None
Independent Director	Jyuo-Min Shyu		Experience: Please refer to “1. Directors- Experience and Current Position with Other Company” on page 12-17 of this Annual Report.		2
Independent Director	Chung-Huey Huang				1

(B) Functions, Annual Work Focus and Implementation Status of the Remuneration Committee:

Functions:

1. Formulating and regularly reviewing the performance evaluation of the Board of Directors and managers in conjunction with the remuneration policies, systems, standards, and structure.

2. Regularly evaluating and determining the remunerations of the Directors and manager. Implementation Status:

Operation of the Remuneration Committee:

1. There are currently three members on the Remuneration Committee.

2. Term of the current committee members: August 8, 2024, to June 20, 2027. From 2025 till now, the remuneration Committee meetings have been held 4 times (A), with the attendance status listed below:

Title	Name	Times of Attendance (B)	Times of Attendance by Proxy	Actual Percentage of Attendance (%) (B/A)	Remark
Convener	Ta-Sung Lee	4	0	100%	
Committee member	Jyuo-Min Shyu	4	0	100%	
Committee member	Chung-Huey Huang	4	0	100%	

Remuneration Committee Meetings (2025 and up to the Report Date): Dates, Agenda Items, and Resolutions

Remuneration Committee	Mater to be discussed	Resolution	The company's handling of the opinions provided by the Remuneration Committee
The 1 st meeting of the 6 th term 2025.02.19	1. The 2024 directors' and employees' compensation of the Company. 2. The appointment of Vice President and above. 3. The issuance of Employee Restricted Stock Awards for Year 2025.	Approved by all attending members without objection.	Approved by all attending Directors without objection.
The 2 nd meeting of the 6 th term 2025.05.06	1. 2025 Corporate Performance Incentive Plan 2. The "Rules for Distribution of Remuneration to Directors" and the "Compensation Clawback Policy for Senior-Level Management" of the Company	Approved by all attending members without objection	Approved by all attending Directors without objection.
The 3 rd meeting of the 6 th term 2025.11.05	1. The allocation list and share quantities for executive officers for the 2025 Employee Restricted Stock Awards of the Company	The attending committee members resolved to increase the total number of employee restricted stock rights to be issued. All other items were approved as originally proposed.	Approved by all attending Directors without objection.
The 4 th meeting of the 6 th term 2026.02.25	1. The 2025 directors' and employees' compensation of the Company. 2. The appointment of Vice President and above 3. The allocation list and share quantities for executive officers for the 2026 Employee Restricted Stock Awards of the Company	Approved by all attending members without objection	Approved by all attending Directors without objection.

Other matters of importance:

1. In instances where recommendations of the Remuneration Committee faced objections by the Board of Directors, or were subject to qualified opinions, then the date(s) of meetings, sessions, and contents of motions shall be specified, as shall be the Board resolutions and actions taken concerning the Committee's opinions. (E.g., if the remuneration level resolved to in the Board meeting exceeds the one recommended by the Committee, the difference and reasons for the difference shall be specified.): None.

2. In instances where resolutions of the remuneration committee were objected to by members, or subject to qualified opinion and recorded or declared in writing (where date of meetings, sessions, contents of motions, all members' opinion and the response to members' opinion are specified): None.
3. Does the member of the Company's Remuneration Committee at least present twice a year? Does the committee regularly discuss the performance assessments of directors and managerial officers as well as the policy, system, standard and structure of compensation: Yes, according to the above annual work priorities.

3-5 The Composition, Duties, and Operation of the Nomination Committee:

(A) Qualifications and Responsibilities for Members of the Nomination Committee:

The Company's Nomination Committee is formed in accordance with organizational regulations and consists of at least three directors appointed by the Board of Directors, with a majority being independent directors to ensure the independence and fairness of the committee's operations.

Currently, the committee comprises two independent directors and one director. Its role is to assist the Board in selecting director candidates with diverse backgrounds and independence, thereby strengthening corporate governance and enhancing the Board's effectiveness. The responsibilities of the committee are as follows:

1. Establish the standards for the professional knowledge, skills, experience, gender diversity, and independence required for board members, and use these standards to search, review, and nominate director candidates.
2. Review and amend the regulations related to the operation of the company's board of directors and the organizational rules of each functional committee.
3. Formulate and periodically review the training plans for directors, the performance evaluation of the board of directors and each committee, and the succession plans for directors.
4. Review the company's corporate governance best practice principles.

(B) The Professional Qualifications, Experience, and Operational Status of Nomination Committee Members:

1. The Company's Nomination Committee consists of 3 members.
2. Tenure of this term of Nomination Committee: from May 7, 2025 to June 20, 2027.

In 2025 and up to the date of the annual report publication, the Company has held 3 (A) Committee meetings, and the attendance status is as follows :

Experience and professional qualifications of the First Nominating Committee Members

Title	Name	Experience and professional qualifications	Times of Attendance (B)	Times of Attendance by Proxy	Actual Percentage of Attendance (%) (B/A)	Remark
Convener	Tain-Jy Chen	Graduated from Pennsylvania State University, USA with Ph.D. in Economics. Formerly served as the minister of National Development Council, minister/ minister without Portfolio of Executive Yuan ROC, and the president of Chung-Hua Institution for Economic Research; is currently an emeritus professor at National Taiwan University. Has an expertise in international trade and economic development.	3	0	100%	
Member	Jyuo-Min Shyu	Served in ITRI for 18 years, leading the ITRI team to engage in cutting-edge technology research and development. Profound practical experience in technological innovation and industrial cooperation. Also served as Minister of Science and Technology. The Ministry of Science and Technology is the government's specialized agency for promoting the development of science and technology.	3	0	100%	
Member	Jeff Hsu	Master's degree in Design and Innovation Methods, Institute of Design, Illinois Institute of Technology, U.S.A.; MBA, University of Notre Dame, U.S.A.; Worked as a Strategy and Design Consultant in the United States with clients ranging from hi-tech startups to Nestle, Denso Automotive, Kia Motors, and Target.; Captain's commission in the United States Marine Corps. Currently serves as a Director of Far Eastern New Century Corporation and Far Eastern International Bank, Chief Innovation Officer of Far Eastern Group, and Vice Chairman & Executive Vice President of U-Ming Marine Transport Corporation.	3	0	100%	

Other matters to be disclosed:

Meeting dates, agenda items, and resolutions of the Nomination Committee for 2025 and up to the date of publication of the annual report:

Date	Contents	Resolution:	The Company's response to Nomination Committee's opinions
The 1 st meeting of the 1 st term 2025.08.05	Report on the Continuing Education Status of the Company's Directors.	Acknowledged by all the Members present at the Meeting	N.A.
The 2 nd meeting of the 1 st term 2025.11.05	The amendments to the "Corporate Governance Best Practice Principles" of the Company	Approved by all attending Members without objection.	Approved by all attending Directors without objection.
The 3 rd meeting of the 1 st term 2026.2.12	The appointment of a new juristic person shareholder representative by U-Ming Marine Transport Corporation. The 2025 performance evaluation results of the Board of Directors, the Board itself, and the conveners of each committee.	Approved by all attending Members without objection.	Approved by all attending Directors without objection.

3-6. Implementation of Sustainable development and the Corporate Governance

Implementation of "Sustainable Development" and Deviations from "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons:

Evaluation Criteria	Implementation Status			Deviations from "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No	Illustration	
1. Does the Company establish a governance framework for the promotion of sustainable developments, and set up a full- (or part-) time unit for the promotion of sustainable developments and have the Board authorizing senior management to be in charge, and how does the Board supervise the operation?	V		In 2011, the Company established the "FET CSR Committee" (renamed "ESG Committee" in 2022), which serves as the highest supervising unit for sustainable governance and strategic planning. In 2025, the ESG Committee was elevated to the Board level, with Directors participating in the oversight of its operations. In addition, FET has established a dedicated unit—the PR and Corporate Sustainability Division—responsible for proposing and implementing sustainable development policies, systems, related management guidelines, and specific action plans. To further strengthen the management of sustainable development, the Company established the position of Chief Sustainability Officer in 2021. Pursuant to Article 7 of the "Organizational Charter of the ESG Committee of Far EasTone Telecommunications Co., Ltd.," the ESG Committee shall convene at least once a year. In 2025, the ESG Committee held a total of two meetings. At both meetings, the Chief Sustainability Officer reported on the status of the Company's implementation of sustainable development initiatives. For details, please refer to Part II, Corporate Governance Report, Section 6 "Status of the Implementation of Sustainable Development and Differences from the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies and Reasons Therefor," and Annex 1 "Composition, Responsibilities, and Operation of the ESG Committee" of this Annual Report.	No Difference.
2. Does the Company follow materiality principle to conduct risk assessment for environmental, social and corporate governance topics related to company operation, and establish risk management related policy or strategy and have the Board supervising the promotion of sustainable developments?	V		In order to implement enterprise risk management, the Company refers to the framework of the international standard "ISO31000 Risk Management – Principles and Guidelines" and formulates "Risk Management Policy" ("The Policy") in accordance with the P-D-C-A model. The Policy has been approved by the board of directors as the guiding principle for all divisions to follow. The Scope of risk assessment is only the Company. All divisions conduct risk assessments annually and regularly based on the materiality principle, with consideration of economic, environmental and social aspects of corporate governance issues that have significant impact on customers, investors and other stakeholders, and formulate risk management strategies and plans. In addition, the implementation results of sustainable development are presented at regular intervals to the board of directors annually. More details about risk assessment, please refers to Annex 2.	No Difference.

Evaluation Criteria	Implementation Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons
	Yes	No	Illustration	
3. Environmental issues 3-1 Does the Company establish appropriate environmental management systems based on its industrial characteristics?	V		<p>The Company is well aware of the potential risks and opportunities of our enterprise operations on the environment and energy consumption. Therefore, we have established an Energy and Environmental Management System to provide useful resources from the perspective of the telecommunication life cycle. We have collaborated with business partners, suppliers and contractors while continuing to improve energy efficiency, promote pollution prevention, decrease greenhouse gas emissions as well as continuing to improve energy performance to mitigate and adapt to climate change.</p> <p>The Company formed the ESG Committee– Energy Conservation and Carbon Reduction Team to enforce effective internal energy management. Starting from 2011, we gradually introduced ISO international standards to enhance our management mechanisms and established the “Environmental and Energy Management Policy.” Together with customers, suppliers, contractors, key business partners, and acquisition targets, we jointly fulfill concrete sustainability commitments related to environmental energy, water resources, and more. In accordance with international standards, we have formulated environmental and energy management measures for each of our business locations, promoted environmental energy-saving action plans, and conducted audits and verifications to ensure effective implementation.</p> <p>1. Environmental & Energy Management Policy The Company had drafted the “FET Environment and Energy Policy”, “Policy Statement on the Management of Greenhouse Gases”, and “Net Zero Emissions Strategy”. They are guidelines on the management of various environmental impacts to improve energy conservation and energy efficiency at different stages of the telecommunications industry service life cycle, thereby seeking to mitigate and adapt to climate change.</p> <p>(1) Environment & Energy Policy FET is well aware of the potential risks and opportunities our business operations may bring upon the environment and energy consumption. Therefore, through various innovative applications and intelligent core technologies, we conduct environmental due diligence on key business partners and M&A targets. We work with multiple stakeholders such as customers, shareholders, employees, and suppliers to jointly implement the following specific environmental and energy sustainability commitments. To view FET’s Environment and Energy Policy, please visit: https://corporate.fetnet.net/content/corp/tw/CSR/EnvironmentalSustainability/EcoCSR.html</p> <p>(2) Net Zero Emissions Strategy FET’s medium and long-term carbon reduction strategies center on three aspects: smart energy conservation, use of renewable energy, and energy storage. Coupled with the Company’s core competencies, the carbon reduction strategies go in line with the government policies on energy transformation and electricity industry reforms. These strategies are aimed at business opportunities arising from energy conservation technologies, energy storage, smart grid and smart meter as well as system integration. For more details, please visit FET’s official website: https://corporate.fetnet.net/content/corp/en/CSR/EnvironmentalSustainability/EcoValue.html</p> <p>2. ESG Committee– Environmental Group: The Company established an ESG Committee– Environmental Group. Members include the heads of different departments where quarterly meetings are convened to discuss energy- and environment-related targets and performances. FET also established the Environment and Energy Management Policy, which comprises management policies over energy and environment, GHG reductions, and responses to climate change. For more details, please visit FET’s official website: https://corporate.fetnet.net/content/corp/en/CSR/EnvironmentalSustainability/EcoCSR.html</p> <p>3. Environmental & Energy Management System The Company complies with relevant energy and environmental regulations (the Waste Disposal Law, Indoor Air Quality Management Law, Drinking Water Management Regulations, Drinking Water Quality Standards, Water Pollution Prevention and Control Law, Noise Control Standards and Energy Management Law, etc. For a long time, FET has also implemented and fully executed ISO14001 Environmental Management, ISO50001 Energy Management, ISO46001 Water Management and ISO14064-1 Greenhouse Gas Inventory and undergo annual external verification to ensure the system is effectively implemented. The scope of the ISO certifications is: (1) ISO50001 (Energy Management System): FET, NCIC, &NPR. (2) ISO14001 (Environmental Management System): FET, NCIC, &NPR. (3) ISO14064-1 (Greenhouse Gas): FET and all the subsidiaries. (4) ISO46001 (Water Management System): FET</p>	No Difference.
3-2 Does the Company devote to improving the utilization rate of various energy resources and usage of recyclable materials to minimize its impact on the environment?	V		<p>1. Leveraging the “Far EasTone Grand Intelligence” technology framework (big data, AI, IoT), the Company introduced an AI-based base-station siting model. Integrating user dwell-time and behavioral insights, we executed precision 5G site planning that maximized network coverage and improved equipment energy efficiency.</p> <p>2. Building on the 2023 Far EasTone–Asia Pacific Telecom merger and the 2024 3G sunset, the Company further enhanced network efficiency through base-station consolidation, equipment replacement, and reduced duplication of capital expenditure. Combined with AI-based traffic prediction and dynamic resource management, these initiatives enabled the deployment of multiple energy-saving measures and significantly improved the energy efficiency of network operations.</p>	

Evaluation Criteria	Implementation Status			Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons																		
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			<p>3. In 2025, the Company introduced new-generation multi-band integrated equipment and incorporated advanced 5G AI power-saving capabilities, such as 5G Deep Sleep and 5G NR Massive MIMO Sleep. These enhancements delivered annual electricity savings of 40.71 million kWh, while energy-efficiency performance improved by 56% versus 2021, further strengthening overall network operational efficiency.</p> <p>4. Office and computer room areas have introduced innovative technology and high-efficiency equipment to improve energy efficiency. The main measures include effective energy management and electricity efficiency improvement. These efforts have involved the replacement of high-efficiency LED lighting equipment (which saves more than 50% electricity), upgrading air conditioning equipment and precision control operation management and server virtualization, achieved power saving 4.26 million watt-hours (MWh), resulting in a total reduction of carbon emissions by 2,018 metric tons.</p> <p>5. The store has upgraded to high-efficiency CSPF1-rated air conditioning equipment and LED lighting fixtures, achieving a savings of 787,000 kWh of electricity and reduced carbon emissions by 373 metric tons.</p> <p>6. In 2025, we received recognition with the following awards.</p> <p>(1) Awarded an “A” leadership rating in the Climate Change category by CDP, an international non-profit organization.</p> <p>(2) Recipient of the “Climate Leadership Award” in the Environmental Sustainability category of the Taiwan Corporate Sustainability Awards (TCSA).</p> <p>(3) Winner of the BSI 2025 “ESG Sustainable Development Excellence Award.”</p> <p>(4) Granted the “1.5°C Temperature Control Target Label” by <i>CommonWealth Magazine</i>.</p> <p>7. Low Carbon Operation –Strategic Objectives and Performance</p> <p>(1)</p> <table border="1"> <thead> <tr> <th>Item</th> <th>2025 Goals (Compared with Base Year 2021)</th> <th>Performance</th> </tr> </thead> <tbody> <tr> <td>Annual office power consumption EUI per ping</td> <td>-9.63%</td> <td>Achieved -9.67%</td> </tr> <tr> <td>IDC average power efficiency PUE</td> <td>+7.13%</td> <td>Achieved +7.88%</td> </tr> <tr> <td>Average power consumption from FET directly-operated stores</td> <td>-24.17%</td> <td>Achieved -29.54%</td> </tr> </tbody> </table> <p>(2)</p> <table border="1"> <thead> <tr> <th>Item</th> <th>2025 Goals</th> <th>Performance</th> </tr> </thead> <tbody> <tr> <td>The proportion of renewable energy in total electricity consumption</td> <td>5%</td> <td>Achieved 5.23%</td> </tr> </tbody> </table>	Item	2025 Goals (Compared with Base Year 2021)	Performance	Annual office power consumption EUI per ping	-9.63%	Achieved -9.67%	IDC average power efficiency PUE	+7.13%	Achieved +7.88%	Average power consumption from FET directly-operated stores	-24.17%	Achieved -29.54%	Item	2025 Goals	Performance	The proportion of renewable energy in total electricity consumption	5%	Achieved 5.23%	No Difference.
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3-3 If internal carbon pricing is used as a planning tool, the basis for price setting should be explained to estimate the impact of climate change on the company’s financial and business operations. Does the Company achieve ISO14001 and ISO50001 or other similar verification of Environment or Energy Monitoring System?	V		<p>Energy Management Plan: The company is committed to implementing energy-saving and efficiency improvements at all stages of the telecommunications service lifecycle. We have adopted the ISO50001 energy management system and undergo external verification annually. We maintain the effective operation of the system, continuously improve energy use efficiency, manage and promote various energy-saving measures, and establish the Company’s environmental and energy policy and the “Greenhouse Gas Management Policy Statement” as guidelines for managing various environmental impacts. Our company has set science-based reduction targets (Science-based Target) to respond to the global goal of keeping temperature rise within 1.5°C, aiming to achieve net-zero emissions by 2048. Additionally, our company has officially announced joining the international renewable energy initiative RE100, with the goal of using renewable energy in all offices, stores, and main data centers by 2030, and achieving 100% renewable energy use company-wide by 2040. Furthermore, we will gradually increase the capacity of renewable energy installations and purchase renewable energy to implement energy transition. In 2025, approximately 32.75 million kWh of renewable energy (solar power) were obtained through both self-build and external purchases, actively pursuing the goal of green operations.</p> <p>Environmental Management System: The company has formulated environmental and energy policies in accordance with various environmental regulations set by the Ministry of Environment (such as the Waste Disposal Act, Indoor Air Quality Management Act, Water Pollution Control Act, etc.), which have been approved by the board of directors. We have adopted the ISO14001 environmental management system, established environmental and energy management methods, and related standard operating procedures and guidelines, and continuously undergo external verification to ensure the effective operation of the system. In 2025, we promoted and completed 10 action plans, with major achievements including a 11% increase in waste recycling rate, a 8.18% reduction in per capita waste, effective control of water usage, completion of key infrastructure scenario simulations, achieving an 84% response rate for the ESG sustainability risk self-assessment questionnaire from major suppliers, 97% of the top 100 suppliers have signed the Biodiversity Commitment Letter, an 87.9% usage rate of electronic bills, and assisting Academia Sinica in establishing a national ecological database, continuously improving our company’s environmental management performance and fulfilling corporate social responsibility. For more details on the Environmental Management Policy, please visit the Company’s website: https://corporate.fetnet.net/content/corp/en/CSR/EnvironmentalSustainability/EcoCSR.html</p> <p>In February 2026, our company passed the ISO14064-1 carbon inventory external verification, and in March, we passed the external verification of the ISO50001 energy management system and the ISO14001 environmental management system.</p> <table border="1"> <thead> <tr> <th>Item</th> <th>ISO14064-1</th> <th>ISO50001</th> <th>ISO14001</th> </tr> </thead> <tbody> <tr> <td>Organization</td> <td>BSI</td> <td>BSI</td> <td>BSI</td> </tr> <tr> <td>Valid Period</td> <td>One year (Note)</td> <td>2024/2/24 ~2027/2/23</td> <td>2026/5/7 ~2029/5/6</td> </tr> <tr> <td>Certified Date</td> <td>2026/2</td> <td>2026/3</td> <td>2026/3</td> </tr> </tbody> </table> <p>Note: ISO14064-1 is conducted every year to inventory greenhouse gas emissions throughout the previous year. The Company obtained the ISO14064-1 verification in Feb. 2026.</p>	Item	ISO14064-1	ISO50001	ISO14001	Organization	BSI	BSI	BSI	Valid Period	One year (Note)	2024/2/24 ~2027/2/23	2026/5/7 ~2029/5/6	Certified Date	2026/2	2026/3	2026/3			
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Evaluation Criteria	Implementation Status		Illustration	Deviations from "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons																																									
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3-4 Does the company assess the potential risks and opportunities of climate change on its current and future operations, and taken measures to address climate-related issues? Does the company follow the recommendations of the Task Force on Climate-related Financial Disclosures (TCFD) framework to disclose information on the governance, strategy, risk management, metrics, and targets related to climate-related risks and opportunities?	V		<p>The Company continues to focus on and proactively respond to climate change and energy-related issues, integrating its core business to promote environmental and energy strategies. It has introduced science-based carbon reduction targets and identifies key climate-related risks in accordance with the framework of IFRS Sustainability Disclosure Standard S2 (IFRS S2). Climate risk management is carried out comprehensively across four dimensions: governance, strategy, risk management, and metrics and targets. The Company first identifies risks with potentially significant impacts and evaluates financial impact pathways and scales under different scenarios for each risk factor, followed by mapping corresponding countermeasures. The risk identification process includes:</p> <ol style="list-style-type: none"> 1. Establishing a risk list 2. Identifying and prioritizing risks 3. Confirming key risks 4. Mapping response strategies and subsequent management measures. <p>For details, please visit FET's official website and check out its sustainability report: https://corporate.fetnet.net/content/corp/en/CSR/EnvironmentalSustainability/climatestrategy.html https://corporate.fetnet.net/content/corp/en/CSR/ReportDownload.html For details on the potential risks and opportunities imposed by climate change on corporations and how to adopt response measures associated with climate issues, please refer to Annex 3.</p>																																										
3-5 Does the company calculate its annual greenhouse gas emissions, water usage, and total waste in the past two years, and implemented policies to conserve energy, reduce carbon emissions, decrease water usage, or manage other types of waste? These policies should include reduction targets, action plans, and progress reports?	V		<p>The Company has formulated "Environment & Energy Policy" and "Net Zero Emissions Strategy". For more details, please refer to "Chapter II Corporate Governance Report/3-5. Implementation of Sustainable development and Corporate Governance /3. Environmental issues/3-1 Does the Company establish appropriate environmental management systems based on its industrial characteristics?" Or visit our official website/Environmental & Energy Management Policy: https://corporate.fetnet.net/content/corp/en/CSR/EnvironmentalSustainability/EcoCSR.html The relevant environmental statistics are as follows:</p> <table border="1"> <thead> <tr> <th>Item</th> <th>2024</th> <th>2025</th> <th>Coverage</th> </tr> </thead> <tbody> <tr> <td>GHG emissions Scope 1 (Tonnes of CO₂e)</td> <td>5,518.2602</td> <td>5,822.6680</td> <td rowspan="4">FET and all subsidiaries.</td> </tr> <tr> <td>GHG emissions Scope 2 (Tonnes of CO₂e)</td> <td>289,934.3723</td> <td>244,404.2168</td> </tr> <tr> <td>GHG emissions Scope 3 (Tonnes of CO₂e)</td> <td>342,396.9202</td> <td>308,546.1344</td> </tr> <tr> <td>Water consumption (Degree)</td> <td>310,013</td> <td>291,356</td> </tr> <tr> <td>Total weight of general waste (Tons)</td> <td>285.15</td> <td>275.93</td> <td></td> </tr> </tbody> </table> <p>External assurance: (1) For the year 2024 and 2025, FET and its consolidated subsidiaries completed greenhouse gas inventories, which were externally verified according to ISO14064-1 in March 2025 and Feb. 2026, respectively. (2) In the year 2024 & 2025, the water consumption and total weight of general waste of FET (including APT) and its consolidated subsidiaries, were certified by United Certified Public Accountants Management Consulting Co., Ltd.</p> <p>Reduction Targets / Action Items / Performance</p> <table border="1"> <thead> <tr> <th>Item</th> <th>2025 Goals</th> <th>Performance</th> <th>Action Items</th> <th>Reduction Target</th> </tr> </thead> <tbody> <tr> <td>GHG emissions</td> <td>-24.5%</td> <td>-33.05%</td> <td>- Energy conservation activities were facilitated. - Facility operation management and temperature control management were implemented. - Digital projects such as e-bill and e-forms are continuously to be promoted. - The store's energy management system has been upgraded to include enhanced energy equipment control capabilities, resulting in energy-saving benefits."</td> <td>Scope 1 and Scope 2: Emission amount in 2026 decreases 33.3% compared to the base year (2021).</td> </tr> <tr> <td>Water Consumption</td> <td>-1%</td> <td>-6.02%</td> <td>-Water resource control and improved water efficiency were implemented (including strengthening water-saving promotions, replacing water-saving equipment, checking water leakages of water equipment, operation management and so on)</td> <td>The water consumption reduces by 1% in 2026.</td> </tr> <tr> <td>General Waste (Note)</td> <td>0%</td> <td>-3.23%</td> <td>-The promotion and implementation of waste sorting and recycling within the company were strongly put forward and various promotional activities (such as Green Festival) were carried out in order to raise employees' awareness on environmental protection and increase participatory willingness.</td> <td>The recycling rate ≥30%</td> </tr> </tbody> </table> <p>Note: For Year 2025, the target for general waste was set at zero growth, while an actual reduction of 3.23% was achieved.</p>	Item	2024	2025	Coverage	GHG emissions Scope 1 (Tonnes of CO ₂ e)	5,518.2602	5,822.6680	FET and all subsidiaries.	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3-6 Has the company disclosed its energy usage for the past two years?	V		<p>Statistics on the company’s use of renewable and non-renewable energy cover FET and all subsidiaries. The details are shown in the table below:</p> <table border="1"> <thead> <tr> <th rowspan="2">Criteria</th> <th rowspan="2">Item</th> <th colspan="2">Energy Consumption (Unit: GJ)</th> </tr> <tr> <th>2024</th> <th>2025</th> </tr> </thead> <tbody> <tr> <td>Direct energy consumption (A)</td> <td>Gasoline / Diesel</td> <td>20,109.08</td> <td>17,308.46</td> </tr> <tr> <td>Indirect energy consumption (B)</td> <td>Utility</td> <td>2,368,300.49</td> <td>2,135,482.36</td> </tr> <tr> <td>Total consumption non-renewable energy(C)</td> <td>(A)+(B)</td> <td>2,388,409.57</td> <td>2,152,790.82</td> </tr> <tr> <td>Total consumption - renewable energy (D)</td> <td>Solar Energy</td> <td>61,539.68</td> <td>117,912.30</td> </tr> <tr> <td>Total energy consumption (E)</td> <td>(C)+(D)</td> <td>2,449,949.25</td> <td>2,270,703.13</td> </tr> <tr> <td>The percentage of renewable energy consumption (F)</td> <td>(D)/(E)</td> <td>2.5%</td> <td>5.19%</td> </tr> </tbody> </table>	Criteria	Item	Energy Consumption (Unit: GJ)		2024	2025	Direct energy consumption (A)	Gasoline / Diesel	20,109.08	17,308.46	Indirect energy consumption (B)	Utility	2,368,300.49	2,135,482.36	Total consumption non-renewable energy(C)	(A)+(B)	2,388,409.57	2,152,790.82	Total consumption - renewable energy (D)	Solar Energy	61,539.68	117,912.30	Total energy consumption (E)	(C)+(D)	2,449,949.25	2,270,703.13	The percentage of renewable energy consumption (F)	(D)/(E)	2.5%	5.19%	
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The percentage of renewable energy consumption (F)	(D)/(E)	2.5%	5.19%																															
3-7.Does the company formulated and disclosed policies and initiatives aimed at promoting a circular economy?	V		<p>The Company has established a comprehensive sustainable asset lifecycle management framework grounded in circular economy principles. This framework encompasses equipment procurement, usage, maintenance, and end-of-life reuse and material recycling, ensuring optimal resource utilization and promoting reuse throughout the entire process. Through these efforts to reduce environmental impact while creating both economic and environmental value from regenerated assets.</p> <p>Since 2022, the Company has implemented circular economy contracts to create new value from decommissioned equipment through equipment disassembly. By 2025, we achieved the following results: 315 tons of recoverable RF units (99% recovery rate), 455 tons of reusable metals (95% recovery rate), and 341 tons of lead-acid batteries (92% recovery rate).</p> <p>Starting in 2024, the Company introduced the eco SIM cards made from recycled plastics, the only telecom operator in Taiwan, to fully offer eco SIM cards to customers. This initiative could reduce carbon emissions by 13 tons in 2025, equivalent to the plastic content of approximately 173,000 PET bottles.</p> <p>In addition, the Company launched the “Circular Economy Shared Platform” on its official website in 2024 to facilitate the reuse of serviceable equipment and idle furniture. In 2025, the platform enabled successful transactions involving generators, UPS units, and servers. https://www.fetnet.net/content/cbu/tw/digital-services/Sharing-Platform.html.</p>																															
4. Social issues 4-1 Does the company formulate management policies and procedures which are in accordance with the relevant internationally recognized principles and human rights policies based on International Bill of Human Rights and management plans at its corporate website and in the annual report?	V		<p>The Company has complied with all relevant labor regulations with regards to employees. And has also convened labor-management meetings to ensure that any additional or changed affairs that affect employees’ rights would be made only when both parties go through the sufficient and full communication. The Company has also set up dedicated channels for employees to file complaints as a way of safeguarding their rights.</p> <p>The Company has established its Human Rights Policy and Labor Practices Commitment by referencing the Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the International Labour Organization’s Declaration on Fundamental Principles and Rights at Work. The Human Resources Division serves as the responsible unit.</p> <p>The Policy applies to all Company employees, and the same standards are expected and required of subsidiaries, affiliated companies, suppliers, contractors, and business partners. The Company is committed to safeguarding fundamental human rights, complying with applicable labor laws and regulations, and supporting and voluntarily adhering to international human rights conventions, including the Universal Declaration of Human Rights, the United Nations Global Compact, the United Nations Guiding Principles on Business and Human Rights, and the ILO Declaration on Fundamental Principles and Rights at Work.</p> <p>The Company strictly prohibits any form of human rights violation. In alignment with the principles of these international frameworks, the Company conducts due diligence, risk assessments, and other internal review processes to enhance human rights awareness among employees and stakeholders.</p> <p>In 2025, a totally of 250 human right related training courses were held, including compliance, labor safety, information and technology security, and health management topics were conducted with 41,675 participants and 40,032 hours.</p> <p>Please visit FET’s official web site for more information. https://corporate.fetnet.net/content/corp/en/CSR/Engagement/Humanrights.html</p>	No Difference.																														
4-2 Does the Company establish and adopt reasonable employee welfare measures (e.g. bonuses and salaries, leaves, and other benefits), and develop policies to have employee bonuses and salaries adequately reflect its operation performance or results?	V		<p>The Company has established and adopted reasonable employee welfare measures (e.g. bonuses and salaries, leaves, and other benefits) and have employee bonuses and salaries adequately reflect its operational performance as follows.</p> <p>Superior to Mandated Benefits</p> <ul style="list-style-type: none"> • Employees have multiple options for health assessments: once a year for the age over 45, and biennial for age below 45. • Five days of paid sick leaves. • Maternity leave, Paternity leaves and leaves for pregnancy checkups which are superior to what is required under the Labor Standards Act. • Paid maternity leaves for miscarriage, excluded from sick leaves. • Nutritional allowance for pregnant women, childbirth subsidy and childcare allowance, NT\$10,000 per year for raising children under the age of 6. • One day of paid employee health or family care leave. • Two days of paid volunteer work leave annually, encouraging employees to participate in company-planned public welfare activities. 																															

Evaluation Criteria	Implementation Status		Deviations from "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No	
		<p>Employee Benefits</p> <ul style="list-style-type: none"> Employee group insurance scheme: Including term life insurance, accident insurance, accidental medical cover, hospital expenses, cancer, etc. Pension: Retirement policy is formulated in compliance with the Labor Standards Act to provide post-employment benefits to employees. Mobile phone and monthly bill subsidies. Working from Home scheme: Depending on the work nature, employees can apply for working from home upon management approval. Employee Stock Ownership Trust: Subsidizing employee to purchase stock of the Company for talent retention, and profit sharing of the Company with employee. <p>For details, please visit FET website: https://corporate.fetnet.net/content/corp/en/CSR/Engagement/WelfareAndArchivement.html For specific details and implementation of the Company's retirement system, please refer to Chapter V. Operational Highlights/5. Labor Relations/ (2) Retirement of the annual report.</p> <p>Employee Compensation</p> <ul style="list-style-type: none"> The articles 26 of incorporation of the Company is stipulates "if there is profit for the current year, the Company shall set aside 1%-2% of it as compensation for employees. The article is disclosed on the FET official website at: https://corporate.fetnet.net/content/corp/tw/CSR/Governance/RegulationRule.html The employees' compensation is according to company bonus regulations. The Company distributes bonuses based on the Company's operational objective achievement status and individual performance results, including year-end bonus, goal achievement bonus, and sales bonus, and special performance bonus, etc. The Company's objectives include financial indicators (such as revenue, new economy revenue, net income achievement rate) and non-financial indicators (such as NPS). The bonus distribution is highly related to the Company's operating performance. Concurrently, it is also tied in with individual performance and high-performing employees are given higher compensation, thereby formulating a corporate culture of high performance. Besides, the Company also provides annual bonus, performance incentives, sales incentives, and special performance bonuses. FET never discriminates against gender at the starting pay of each position, and all compensations are higher than the minimum wages stipulated by the government. Average pay for women and men are also equal across all positions. <p>Development and implementation status of workplace diversity and gender equality policies</p> <p>FET has a "Zero Workplace Discrimination and Harassment Policy" and strives to build a diverse, inclusive, and equal working environment for men and women, and provides equal opportunities for recruitment and career development across genders, with a total of 47.0% of female employees. Also, FET achieves the goal of female supervisors not less 30% of all supervisors. Compensations, bonuses, and promotions of employees are fully determined by individual competencies and performance and are not affected by factors such as nationality, ethnicity, age, gender, marital status, sexual orientation, physical and mental conditions, beliefs, or political status. FET has also established the "Sexual Harassment Grievance Committee" and a complaint process that includes employee complaint mailboxes. In 2024, there was one complaint, and corrective actions, punishments, as well as subsequent remedial and preventive measures were implemented for the personnel involved. Additionally, there were no incidents of discrimination reported in 2025.</p> <p>Please visit FET's official website for more information. https://corporate.fetnet.net/content/corp/en/CSR/Engagement/Diversity.html https://corporate.fetnet.net/content/corp/en/CSR/ReportDownload.html</p>	No Difference.
4-3 Does the Company provide a safe and healthy working environment for employees and implement health and safety education regularly?	V	<p>The Company dedicate to provide its employees with a safety and health workplace, and regularly holds safety and health education and training sessions for its employees.</p> <ol style="list-style-type: none"> The Company has established a 「Labor Safety and Health Office」 (OSH) to formulate, plan, promote, and monitor occupational safety and health related affairs, Labor Safety and Health Committee is built up and meets quarterly to deliberate, coordinate, and advocate occupational safety and health related affairs. The Company is also committed to providing a hazard-free work environment to all employees and stakeholders. The company headquarter building implemented Occupational Safety and Health Management System in 2018 and passed ISO45001 Occupational Safety and Health Management System certification in 2019. FET also passed the evaluation again in 2025. (The recertification was approved, extending its validity until January 24, 2028.) The Company also actively advocates hazard prevention awareness to employees and contractors. 130 rounds of various occupational health and safety training were held in 2025 to 11,965 participants. Meanwhile, the Company also established the "Health and Safety" website to disseminate information on hazard prevention and strengthen employees' awareness on preventive measures. The company is committed to ensuring the safety and health of its employees and has established a 'Work Safety Guide' to help colleagues understand potential hazards in the workplace and their preventive measures. <p>In the year 2025, there were 4 cases of occupational injuries, including 2 incidents of missing a step on the stairs and 2 falling incidents, accounting for 0.07% of the total number of employees. The Company has strengthened employee awareness of workplace safety.</p> <p>In 2025, there were 4 small sites fires, which did not result in any casualties.</p> <p>The Company has purchased liability insurance and property insurance, and the Company will continue to replace old equipment in the future, strengthen platform inspections, and ensure the safety of the work environment.</p>	

Evaluation Criteria	Implementation Status		Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons								
	Yes	No		Illustration							
4-4 Does the Company establish efficient career development and disclosed its content and implementation status?	V		<p>The company has established a career level framework linked to a core competencies, serving as the foundation for developing various human resource management mechanisms. The career level framework incorporates a dual-track career path for both managerial and professional roles. It is designed based on the company’s short and medium-term strategic directions and operational needs, emphasizing consistent standards across departments to encourage horizontal experiences for employees. In 2025, the Professional Certification database will be continuously updated to support departmental training planning and managers’ decisions on employee development and work planning.</p> <p>The 2025 training program covers areas such as compliance and risk management, managerial competencies, specific roles (e.g., new employees, newly appointed supervisors, and internal trainers), professional skills, and information and technology security training. A total of 1,821 sessions were conducted, completing training for 227,893 participants with 282,261 training hours delivered.</p>								
4-5 Does the company comply with relevant laws and international guidelines regarding customer health and safety, customer privacy, marketing, and labeling issues, and has it established policies and procedures to protect consumer or customer rights and handle complaints?	V		<p>The Company engages in active, detailed disclosure and communication for all rate plans and services by varied channels such as websites, mobile applications, physical and digital stores, and direct SMS, and is in compliance with relevant telecommunication laws and regulations.</p> <p>Consumer complaint Procedures: Customers can contact us by dialing 123 or 02-4495123 on their mobile phones, through the customer service email on our official website, by sending a letter to No. 468, Ruiguang Rd., Neihu Dist., Taipei City 114, Taiwan (R.O.C.) Far EastOne Telecom Customer Relationship Maintenance Group, or by using the FET Mobile Circle App to reach our service personnel. We will provide an initial response within three working days after receiving the inquiry and will follow up with the final resolution.</p> <p>Consumer privacy protection policy: Please refer to the Company’s website: https://www.fetnet.net/content/cbu/tw/information/fetprivacy.html</p> <p>Consumer Complaint Channels and Procedures: Please refer to the Company’s website: https://www.fetnet.net/content/cbu/tw/help-center/contact-us.html</p>								
4-6 Does the Company establish supplier management policy requesting suppliers to comply with regulations associated with environmental protection, occupational safety, and health or labor rights, and please specify the implementation status?	V		<p>The Company views supplier management as one element of corporate risk management, drafting “FET Supply Chain Management Policy” as a basis for the management of suppliers. The company also introduced “Supplier Corporate Social Responsibility Guidelines,” including various environmental, society and corporate governance (ESG) requirements in its supplier specifications.</p> <p>For details, please visit FET website: https://corporate.fetnet.net/content/corp/en/CSR/ValueSharing/SupplyChainManagementStrategy.html</p> <p>The Company has conducted risk evaluation through the supplier sustainability self-assessment survey since 2017. In 2025, the evaluation covers 25 indicators within the five major aspects of sustainability governance, supplier management, environmental management, labor rights and social impact. Once the suppliers have completed the survey, the Company would verify the authenticity of suppliers’ data through document review. A total of 494 assessments were completed in 2025 which accounted for 93% of the annual purchases. The evaluation identified 18 high-risk suppliers this year and the risks mostly concentrated on defending Trade Secrets and no biodiversity commitment statement has been established and Information Security / Privacy Protection and Occupational Health and Safety Management related issues. For those high-risk suppliers, the Company has established related improvement plans and kept tracking the results. In 2025, the Company will continue to visit high-risk vendors for on-site inspections and guidance to ensure that supplier partners fulfill their corporate social responsibility obligations. The Company also became the first telecommunications company in Taiwan to pass the third-party certification of the ISO20400 Sustainable Procurement Guidelines in 2022.</p>								
4-7 Does the company disclose employees’ work environment and personal safety measures and please specify the implementation status?	V		<p>The protection measures & implementation of employees’ safety are as follows: To ensure the safety and health of employee as well as prevent occupational injuries, a Safety and Health section has been set up on the Intranet, providing related policy, information, training material, Employee health management is now an important component of our business strategy. For more details, please visit: https://corporate.fetnet.net/content/corp/en/CSR/Engagement/WelfareAndArchivement.html</p> <p>FET has set up the “Occupational Health and Safety Committee” (OHS Committee) as well as dedicated labor safety and health units to make improvements to the working environment and ensure work safety. Occupational Health and Safety Committee holds a meeting quarterly. Its responsibility is to oversee the formulation of the occupational disaster prevention plan and the self-inspection plan; discuss, examine, and analyze related occupational disasters and review OHS improvements. In 2025, 289 workplace and construction site safety inspections were completed, with a 100% improvement rate in areas of deficiency, effectively preventing occupational accidents.</p> <p>The frequency of checking operation in Occupational Health and Safety as bellows:</p> <table border="1"> <thead> <tr> <th colspan="2">Checking operation in Occupational Health and Safety</th> </tr> </thead> <tbody> <tr> <td>1. Workplace safety audits Conducted by Occupational Health and Safety office</td> <td>More than 16 times a month</td> </tr> <tr> <td>2. On-site supervisor of the retail store conducting through mobile management</td> <td>More than once a week</td> </tr> <tr> <td>3. Offsite safety and health inspection</td> <td>More than 2 times a month</td> </tr> </tbody> </table> <p>The Company is committed to providing a hazard-free work environment to all employees and stakeholders. The company headquarter building implemented Occupational Safety and Health Management System in 2018 and obtained ISO45001: Occupational Safety and Health Management System certification in 2019.</p>	Checking operation in Occupational Health and Safety		1. Workplace safety audits Conducted by Occupational Health and Safety office	More than 16 times a month	2. On-site supervisor of the retail store conducting through mobile management	More than once a week	3. Offsite safety and health inspection	More than 2 times a month
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No Difference.

Evaluation Criteria	Implementation Status		Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies” and Reasons
	Yes	No	
		<p>FET also passed the evaluation again in 2025. (Certificate validity period: From January 25, 2025 to January 24, 2028).</p> <p>Regarding the safety protection measures and implementation of the office workplace, the following are the details:</p> <p>According to the government Regulations and Fire Act, all of the Company’s workplaces have established appropriate fire-fighting systems and executed regular equipment maintenance declarations, as well as the fire prevention management. We will also implement disaster prevention education every six months to enhance disaster resilience and personnel awareness. Some areas have multiple protective measures in each office and MSC/IDC. They are controlled through the access control system. All personnel need authorization to access, and real-time records are maintained for reference. We also have the “Access Control Management Methods” which explicitly specify the movement of personnel in the workplace to maintain the security of premises and personnel.</p> <p>According to the Company physical security management protocols, all areas are set up with different clearances covered by access control, surveillance and alarm systems. Since 2014, the company has been certified with ISO27001 annually.</p>	
4-8 Does the company regularly conduct employee satisfaction surveys, and disclose the implementation status and improvement plans?	V	<p>The Company conducts eNPS (Employee Net Promoter Score) employee satisfaction surveys twice a year. After each survey is completed, the results are communicated to employees through an all-hands meeting, and the survey report is uploaded to the internal website for employees’ reference.</p> <p>In May and November of Year 114 (2025), the Human Resources Department conducted company-wide employee opinion surveys. The surveys covered eight key dimensions, including Employee Net Promoter Score, Senior Leadership, Employee Experience, Direct Supervisor, Learning and Development, Work Support, Compensation and Benefits, and Performance and Promotion.</p> <p>The first-half survey period ran from January 1 to May 29, 2025. A total of 5,263 employees participated, achieving a 91.5% employee coverage rate. The employee recommendation score was 75, representing a one-point increase compared to the same period of the previous year.</p> <p>The second-half survey period ran from May 30 to November 19, 2025. A total of 5,289 employees participated, also with a 92% employee coverage rate. The employee recommendation score was 76, an increase of two points compared to the same period of the previous year.</p> <p>Based on employee feedback, various departments across the Company developed a total of 68 action plans, which were announced on the internal company website. For example, the Human Resources Department established clear policies related to performance evaluation and promotion, and communicated to all employees the application procedures and timelines for self-nomination. In addition, standard performance distribution ratios are provided annually to business unit leaders as a reference for performance reviews, and managers conduct cross-departmental calibration based on overall departmental performance and individual employee performance.</p> <p>Furthermore, in terms of work support, the Facilities and Administration Department made improvements to office environment issues raised by employees and provided responses accordingly.</p>	No Difference.
4-9 Does the company establish a personal data protection policy, and disclose its contents and implementation status?	V	<p>The Company complies with the Personal Data Protection Act and other relevant laws and regulations and has established a “Privacy Policy” to fully respect consumer privacy and protect the personal data provided by consumers. The scope of application covers the Company’s suppliers or business partners (including but not limited to commercial organizations and government agencies) and affiliated companies when commissioned by or cooperating with the Company. The personal data collected is processed and used solely within the scope of specific purposes, and the Company provides customers with appropriate channels to exercise their data subject rights, as well as to submit requests, complaints, and inquiries regarding personal data.</p> <p>To demonstrate its commitment to information security and customer privacy protection, FET has established an information and communications security governance structure that regularly reviews information security and privacy protection strategies, key initiatives, and management effectiveness. The governance structure includes the President, the Corporate Security Committee, and representatives from all business groups within the Operational Security Committee. Through the promotion and advocacy of information security and personal data protection matters by committees at various levels within their respective business groups, the Company ensures the effective implementation, management, and maintenance of information security across the entire organization.</p> <p>Furthermore, through the regular execution of internal and external audits as well as company-wide education and training programs, the Company continuously reviews and reinforces its protection mechanisms. Certifications and verifications include international standards such as ISO27001 Information Security Management, BS10012 Personal Information Management, and ISO29100 Privacy Protection Certification. In 2025, all employees completed three hours of personal data protection training, with more than 5,300 participants and a 100% training completion and examination pass rate.</p> <p>Relevant policies have been disclosed on the Company’s official website under the Privacy Policy section: https://www.fetnet.net/content/cbu/tw/information/fetprivacy.html Information regarding the implementation status of customer privacy protection is available on the Company’s website: https://corporate.fetnet.net/content/corp/tw/CSR/ExcellentService/Privacy.html</p>	

Evaluation Criteria	Implementation Status		Deviations from “Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies” and Reasons	
	Yes	No		Illustration
4-10 Does the company established and disclosed its human rights due diligence process and its implementation status (including the implementation status for the year 2025), and disclosed the human rights due diligence process and implementation status specifically formulated for suppliers?	V		<p>The Company conducts human rights due diligence every two years, referencing human rights topics identified by the United Nations and other international frameworks. The objective is to assess the presence of significant human rights risks, review management performance, and develop continuous improvement plans. Through this process, the Company aims to enhance human rights awareness among employees, business partners, suppliers, customers, and other stakeholders, while ensuring transparent disclosure of related outcomes.</p> <p>The most recent assessment was completed in the first half of 2025, covering all segments of the value chain, including employees, suppliers, customers, and community residents.</p> <p>The human rights due diligence process comprises the following steps: https://corporate.fetnet.net/content/corp/tw/CSR/Engagement/Humanrights.html identification of human rights risks, prioritization of human rights issues, management and mitigation measures, policy review and adjustment, and information disclosure.</p> <p>For employee-related assessments, the Company identified three human rights topics in 2025: the right to health, personal liberty and security, and privacy protection.</p> <p>Regarding the supplier segment, the company identified three human rights issues in 2025: fair working and labor conditions, the right to health, and the prevention of forced labor.</p> <p>Management and Mitigation Measures: To address prioritized employee human rights risks, the Company has implemented the following measures: Enhancing digitalization and automation to streamline workflows, improve process efficiency, and proactively support employees through workload monitoring and assistance where needed. Strengthening workplace protection measures, including enhanced communication on policies related to workplace violence prevention, anti-harassment, and non-discrimination, accompanied by regular training programs that cover cross-department communication skills and conflict management to reduce the likelihood of workplace disputes. Reinforcing information security, including system access control measures and strengthened protection of sensitive data. The Company also continues to provide regular employee training to elevate cybersecurity awareness.</p> <p>The Company developed specific corrective human rights action plans for these suppliers and required remediation, or these suppliers will be suspended from engaging in transactions with FET until remediation is completed.</p>	No Difference.
5. Does the Company refer to international standards or guidance on report preparation when compiling its reports for the disclosure of non-financial data, such as the Sustainability Report? Does the said report have assurance or assurance opinion from a third-party certification agency?	V		<p>The Company's Sustainability Report is prepared in accordance with the GRI Standards issued by the Global Reporting Initiative, while incorporating the Sustainability Accounting Standards Board (SASB) standards. Furthermore, the report refers the International Financial Reporting Standards, S2 Climate-related Disclosures (IFRS S2) framework to disclose the company's governance, strategy, risk management, as well as metrics and targets regarding climate-related risks and opportunities.</p> <p>In addition, this report has been assured by the independent auditing firm, Green Mountain Sustainability Consulting Co., Ltd. to confirm that the disclosure content aligns with the GRI Standards and complies with the Taiwanese Assurance Standards on Non-Historical Financial Information (TWSAE 3000) "Limited Assurance Engagements Other Than Audits or Reviews of Historical Financial Information" (developed with reference to the international assurance standard ISAE 3000).</p>	
6. If you have established your own guidelines for Sustainable Development according to the Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies, please state the discrepancies (if any) between actual operation and the guidelines: “FET Telecom Sustainable Development Best Practice Principles” has been implemented.				
7. Please state any other important information that would facilitate better understanding of your current status in fulfilling sustainable development (i.e. the Company's system, measures or status of implementation on environmental protection, community participation, contribution to society, social services, charity, consumer rights, human rights, safety and health and so forth):				
(1) Environment				
• Net-Zero Commitment: Re-certified SBTi 1.5°C and 2048 net-zero targets following the merger with Asia Pacific Telecom.				
• RE100 Initiative: Joined RE100 with a commitment to achieve 100% renewable energy use across all offices, retail stores, and IDC facilities by 2030.				
• System Certifications: Obtained dual certifications for ISO46001-1 (Water Efficiency Management) and the GHG Protocol for greenhouse gas inventory.				
• Renewable Energy Deployment: Signed a CPPA with Copenhagen Infrastructure Partners (CIP) for wind power supply starting in 2028, and constructed a proprietary MW-scale "Agrivoltaic" solar power plant.				
• Circular Economy & PLM: Implemented Product Life Cycle Management in alignment with IFRS S2 and SASB metrics, achieving a circular economy recycling rate of 90% in 2025.				
• Sustainable Supply Chain Report: Published the Sustainable Supply Chain Report with third-party verification for two consecutive years—the only company in Taiwan to do so.				
• CDP Leadership: Recognized as a "Supplier Engagement Leader" (A-list) by CDP for five consecutive years.				
• TCSA Environmental Awards: Honored with the "Climate Leadership," "Sustainable Supply Chain Leadership," and "Circular Economy Leadership" awards at the Taiwan Corporate Sustainability Awards.				
(2) Social				
• 5G Telemedicine & Diversified Applications: Expanded services to 15 counties and 59 rural townships, serving over 30,000 patient visits. Launched disaster-response telemedicine in Hualien in October 2025, earning the MOEA "National Industrial Innovation Award."				

Evaluation Criteria	Implementation Status		Illustration	Deviations from "Sustainable Development Best Practice Principles for TWSE/TPEX Listed Companies" and Reasons
	Yes	No		

- **AI Powered Anti-Fraud Initiative:** Launched the "Anti-Fraud AI Agent" platform, blocking an average of 93,000 fraudulent calls and 2,400,000 SMS messages per month. Awarded the MOEA "Smart Innovation Grand Award - Silver."
- **Anti-Hacking Security" Service:** Successfully blocked an average of over 30 million malicious website links per month for users in 2025.
- **Fundraising for Vulnerable Children and Youth:** Raised NT\$56.07 million over 19 consecutive years, providing essential support to 18,363 vulnerable children.
- **Sustainability Pioneer Team:** Partnered with 149 suppliers for 6 consecutive years to conduct public welfare initiatives in remote areas.
- **ESG Social Welfare Impact:** Achieved a cumulative impact of 17.7 million person-times through various ESG-related public welfare projects.
- **Caring for Elderly Living Alone:** Mobilized employees to donate supplies, collecting 1,059 items and assisting nearly 100 elderly individuals living alone.
- **TCSA Social Awards:** Honored with the "Social Inclusion Leadership Award" at the Taiwan Corporate Sustainability Awards.

(3) Human Resource Management

The Company actively builds a healthy workplace, promoting employees' career development, human rights and well-being. The HR honors and awards in 2025 are listed below:

- "National Talent Development Awards-Large Enterprise Category" issued by Ministry of Labor
- "Neihu and Taichung office got the "A Badge of accredited healthy workplace" by Health Promotion Administration, Ministry of Health and Welfare
- "The Best Company to Work for in Asia Award" issued by (HR Asia)
- "Middle-aged and Senior-friendly Enterprise Award" issued by Taipei City Government
- "Middle-aged and Senior-friendly Workplace Silver Award" issued by New Taipei City Government
- "Sports Enterprise Certification" issued by Sports for All Agency, Ministry of Sports
- "Talent Development Leader", "Workplace Well-being Leader" and "Transparency and Integrity Leader" issued by Taiwan Corporate Sustainability Award (TCSA)
- "The Talents Career Development Award" and "The Corporate Sustainability Citizenship Award" issued by CommonWealth Magazine
- "Family-friendly Workplace Award" by CommonWealth Parenting Magazine
- "The Gold Award for Happy Enterprises" issued by 1111 Job Bank
- "Gold Award for Zero-Accident Working Hours Record" issued by Industrial Safety and Health Association

8. The specific plans for implementing sustainable development (ESG) and its effectiveness in 2025:

- (1) The Company strived to bridge the digital gap by strengthening the broadband infrastructure at remote areas and carrying out urban-rural developments. It achieved a network coverage rate of 99%. Moreover, communication quality and location at mountainous regions are crucial for mountain rescues. To improve the rescue quality, FET cooperated with the Yushan National Park Headquarters to conduct comprehensive signal measurement and optimization. Since 2015, FET has been cooperating with eight Forest District Offices, the Shei-Pa National Park Headquarters, Yushan National Park Headquarters, National Nature Park Headquarters, and the Tourism and Travel Department, New Taipei City Government on improving the majority of popular trails in Taiwan. Over ten thousand of engineering personnel were mobilized and more than 2,200 mobile coverage signs have been set up for climbers to orientate.
- (2) The company has launched Taiwan's first 5G telemedicine project to address the shortage of specialists in remote areas and alleviate the inconvenience of travel for rural residents seeking medical care. By 2025, the telemedicine service have expanded to 15 counties and 59 rural townships across Taiwan, supported by 22 hospitals, serving over 30,000 patient visits in remote areas. In October 2025, the Company launched telemedicine support in the Mataian Creek barrier lake disaster area in Guangfu Township, Hualien, demonstrating digital resilience in the face of natural disasters. This initiative was honored with the "National Industrial Innovation Award" by the Ministry of Economic Affairs (MOEA).
- (3) Leveraging core telecommunications capabilities combined with AI, the Company launched the "Anti-Fraud AI Agent" platform to assist the public in identifying and blocking fraud, safeguarding personal assets. The platform blocks an average of 93,000 fraudulent calls and over 2,400,000 SMS messages per month, earning the "Smart Innovation Grand Award - Silver" from the MOEA.
- (4) The Company has long been dedicated to supporting vulnerable children and youth for 19 consecutive years, raising a cumulative total of over NT\$56.07 million and assisting more than 6,000 children. In 2025, through the "Collect Love, Spread Love Far" initiative, the Company supported the Children's Hearing Foundation and the Teacher Chang Foundation, raising a total of NT\$806,000.
- (5) The Company values climate change and sustainability education. By collaborated with Taiwan Youth Climate Coalition (TWYCC), the Company developed an "Air-conditioning for all classes" project to launch the "FET Climate Change and Energy Saving and Carbon Reduction Courses", with volunteers from TWYCC as instructors and designing the course structure while FET provides EMS energy-saving technology information. In cooperation with the Taiwan Youth Climate Coalition (TWYCC) and Taiwan Green Energy for Charity Association (TGECA)Taiwan on climate education courses, FET trained employees to become climate education teachers. A total of 144 courses were completed in 2025.
- (6) The Company took the lead and called on supply chain partners to form the "Sustainability Pioneer Team," aiming to help the disadvantaged groups with core specialties of FET and its suppliers. In 2020, over NT\$1 million was spent on repairing the basketball court of Binmao Junior High School in Taimali Township, Taitung County. In 2021, the team established technology classrooms and computer classrooms for Wanli Elementary School in New Taipei City to narrow the digital education gap. In 2022, the team assisted the Hualien Food Bank to build a freezer so that children living in remote areas can also obtain adequate supplies. In 2023, FET assisted in the renovation of the "Taitung Luye Children's Care Classroom" and built a library with the theme of SDGs to deepen sustainable education in rural areas. In 2024, FET sponsored the Taitung Rui Yuan Elementary School archery team, providing them with complete archery equipment, ensuring that schools in remote areas can have access to excellent facilities. In 2025, the Company assisted Nanao Elementary School in Yilan County in establishing a disaster-resilient microgrid. By integrating energy storage systems and diesel power generation equipment, the project enhances the stability of the local power supply.
- (7) The Company actively promotes paperless operation and leads the industry in launching "digital form mobile self-service" in physical stores to implement innovative digital services. This initiative implements innovative digital services by replacing paper forms with electronic versions, resulting in a saving of 11.59 million sheets of paper in 2025. Additionally, multiple promotional campaigns and lucky draws were held in 2025 to encourage the adoption of digital billing, leading to a digital billing usage rate of 90% for the year.
- (8) The Company published the first supply chain ESG summary report assured by the third-party in Taiwan, demonstrating commitment to build a sustainable supply chain.
- (9) The Company has been named as one of the top 5% corporations in the "Corporate Governance Evaluation" from TWSE for the 11th consecutive year.
- (10) No. 1 in the global telecommunications industry and ranked in the top 1% of the S&P Global Sustainability Yearbook 2026.
- (11) Recognized as one of the "Top Ten Domestic Exemplary Companies" at the TCSA for the eighth time, ranking first among all Taiwanese enterprises in terms of total awards won.

The specific plans for implementing sustainable development and its effectiveness are disclosed in FET Website periodically:
<https://corporate.fetnet.net/content/corp/en/CSR/CSRManagement/SocietyManage.html>

Evaluation Criteria	Implementation Status		Illustration	Deviations from "Sustainable Development Best Practice Principles for TWSE/TPEx Listed Companies" and Reasons
	Yes	No		

9. Whether the company assesses the risks or opportunities to the community and takes corresponding measures, the specific measures and implementation results are as follows:

- (1) The Company has been continuously caring for underprivileged children and youth for 19 years, raising approximately 56.07 million TWD. In 2025, it continued its partnership with the Hearing and Speech Rehabilitation Foundation near Taipei Neihu headquarters to launch an 'Early Intervention and Scholarship Fundraising Program for Hearing Loss,' raising 590,000 TWD to help children with hearing loss receive speech and hearing rehabilitation. To help small and medium-sized social welfare organizations raise their voices, our company has established the "FET Heart Public Welfare" platform. FET users and the public can easily participate in the "Collect Love, Spread Love Far" charity project through the FET Mobile Circle App and website to assist in fundraising. Over the past three years, nearly 4,000 people have been supported.
- (2) To demonstrate its commitment to social welfare, the Company collaborated with local communities to host four blood donation events at its office locations in Neihu (Taipei), Banqiao (New Taipei), and the West District of Taichung. In 2025, the initiative mobilized 189 participants, collecting 261 bags (65,250 cc) of blood, which is estimated to assist approximately 432 patients.
- (3) As part of its long-term commitment to environmental sustainability, FET retail stores host the "FET Story House" program. Professional storytelling teams share environmental protection stories to educate children on the importance of conservation and resource recycling through creative DIY workshops. In 2025, the program engaged 81 students and parents from various elementary schools in Chiayi City.
- (4) Dedicated to being a stronghold against fraud, the Company launched "'Anti-Fraud AI Agent", Taiwan's first AI-powered predictive fraud detection system. Beyond technological solutions, the Company extended its outreach to Indigenous Tribal Health & Care Centers in Puli Township. In collaboration with the Puli Police Department, the Company conducted anti-fraud seminars for the elderly to enhance their vigilance and ability to identify fraudulent tactics. A total of 94 individuals participated in these sessions in 2025.
- (5) FET remains steadfast in its social responsibility during natural disasters. Following the Company's history of providing emergency aid during major earthquakes in Hualien, FET responded swiftly when Typhoon Krathon severely impacted Guangfu Township, Hualien in 2025. Local retail store employees established a care station at Dajin Elementary School (an emergency shelter) and volunteered as "Shovel Heroes" to assist in debris removal, supplies organization, and fundraising initiatives. In 2025, total nearly 34 employee volunteers participated in the disaster relief efforts in Hualien.

10. Whether the Company has supported the development of domestic culture, the support methods and results are disclosed as follows :

friDay Video launched its "original intellectual property investment" strategy in 2020 and completed its first original multi-viewpoint reality show, "Extreme Island Adventure Wandering 911". In 2021, friDay Video collaborated with Public Television Service to co-produce "On Marriage". The show received a tremendous response and positive reviews after its release on friDay Video.

With this momentum, FET has partnered with Star Ritz International Entertainment, Pili International Multimedia, and Taipei DI Cinema to establish Mission Entertainment, which is dedicated to producing and investing in high-quality Taiwanese film and television contents and promoting cultural contents such as Taiwanese film and television, literature, etc. The goal is to bring Taiwan in line with the world and make Taiwan the center of Asian film and television trends. Mission International also invested NT\$5 million to shoot "After School," which has been released in September 2023.

In 2023, Mission International invested a total of 14 million, persistently supporting original intellectual properties to venture into the international market, launching the first Taiwan-Japan collaborative film titled "18x2 Beyond Youthful Days" premiered in Taiwan in March 2024 and has been screened in Japan, South Korea, Hong Kong, Singapore and other countries. In addition, Mission international also invested in producing "Extreme Forest S2", an original reality variety show, featuring real-life exploration and experiences related to forests, flora and fauna, and ecological conservation issues. The show aired in November 2023.

In 2024, an investment of 16 million will be made to continue supporting Taiwanese original content and international collaborations. This includes the largest international cast reality show "What a Trip", is produced by Mr. Liao Qingsong, the winner of the Golden Horse Award for "Best Taiwanese Filmmaker Award" and "Special Contribution Award". The show focuses on sustainable travel and explores issues such as natural symbiosis, cultural protection and sustainability in the program by a variety game style; in addition, the first one-shot horror suspense film "Night Asphyxiation" produced by domestic creative team, and the Taiwan-Macau co-produced film "We Wish". These productions will be released gradually after 2025.

In 2025, the company actively supported domestic concerts, musicals, and themed exhibitions, investing NT\$50.1 million throughout the year. This included hosting or co-hosting major events such as "2025 William So Concert," "2025 Sam Lee One Day World Tour – Taipei," "2025 Asia Artist Awards in Taiwan," as well as the original musical "September Dreams" jointly created by renowned playwright Chien Li-Ying and a local musical theater workshop. Additionally, the company collaborated across industries with the recording sector, demonstrating its strong commitment to promoting Taiwan's cultural and creative industries.

11. Did the company invest in significant machinery and equipment for energy conservation or green energy related environmental sustainability, or invest in Taiwan's green energy industry (e.g., renewable energy plants); did it issue or invest in sustainability financial products whose funds are used for investment in green or social projects which are actually of benefit in improving the environment or society?

In 2025, a total of NT\$326 million has been invested in the renewable energy power plant construction project, and a total of 6.6MW of solar photovoltaic power plant capacity has been obtained for self-use, which can transfer 32.75 million kWh of green electricity to the computer room every year, and the carbon reduction benefit can reach 15,522tonnes of CO₂e emissions.

Annex 1: The Composition, Duties, and Operation of the ESG Committee:

(A) Information of the Remuneration Committee Members

Title	Name	Experience and professional qualification
Convener	Chi-Kuo Mao	With a professional background in telecommunications and management, serving as a professor in business management and law, possesses capabilities in operational judgment, accounting and financial analysis, business management, crisis management, international markets, leadership, and decision-making. Possessing professional knowledge in corporate sustainability. For more details, please refer to the Annual Report-II Corporate Governance Report-3. Operation of Corporate Governance -8-6 Continuing Education Status.
Committee member	Jiann-Chyuan Wang (Note 1)	With a professional background in economics, possesses capabilities in operational judgment, accounting and financial analysis, business management, crisis management, international markets, leadership, and decision-making. Possessing professional knowledge in corporate sustainability. For more details, please refer to the Annual Report-II Corporate Governance Report-3. Operation of Corporate Governance -8-6 Continuing Education Status.
Committee member	Bonnie Peng	With a professional background in telecommunications, journalism and Media Translation, possesses capabilities in operational judgment, business management, crisis management, international markets, leadership, and decision-making. Possessing professional knowledge in corporate sustainability. For more details, please refer to the Annual Report-II Corporate Governance Report-3. Operation of Corporate Governance -8-6 Continuing Education Status.
Committee member	Champion Lee (Note 2)	With a professional background in finance and extensive experience in the telecommunications industry, possesses capabilities in operational judgment, accounting and financial analysis, business management, crisis management, international markets, leadership, and decision-making. Possessing professional knowledge in corporate sustainability. For more details, please refer to the Annual Report-II Corporate Governance Report-3. Operation of Corporate Governance -8-6 Continuing Education Status.

Note 1: The committee member's tenure expired on January 8, 2026.

Note 2: The committee member's tenure effective on February 26, 2026.

(B) The powers of the Committee are as follows, periodically reported to the Board.

1. Supervise and strengthen the company's ESG policies, annual plans, and strategies.
2. Review the implementation and effectiveness of sustainability development.
3. Oversee the disclosure of ESG information and review the ESG report.
4. Supervise the execution of the company's Sustainable Development Best Practice Principles or other sustainability-related tasks as resolved by the board of directors.

(C) Operation of the ESG Committee:

Tenure of this term of the ESG Committee: from May 7, 2025 to June 20, 2027

In 2025 and up to the date of the annual report publication, the Company has held 3 (A) Committee meetings, and the attendance status is as follows :

Title	Name	Times of Attendance (B)	Times of Attendance by Proxy	Actual Percentage of Attendance (%) (B/A)	Remark
Convener	Chi-Kuo Mao	3	0	100%	
Committee member	Jiann-Chyuan Wang (Note)	2	0	100%	The committee member's tenure expired on January 8, 2026, shall be presented twice.
Committee member	Bonnie Peng	3	0	100%	

Note: The committee member's tenure expired on January 8, 2026.

Meeting dates, agenda items, and resolutions of the ESG Committee for 2025 and up to the date of publication of the annual report:

Date	Contents	Resolution:	The Company's response to ESG Committee's opinions
The 1st meeting of the 1st term 2025.08.05	Implementation Plan and Progress of IFRS Sustainability Disclosure.	Acknowledged by all the Members present at the Meeting.	Acknowledged by all attending directors.
	To discuss and approve the 2024 Sustainability Report.	Approved by all attending Members without objection.	Approved by all attending Directors without objection.
	To discuss and approve the establishment and revision of policies, commitments, and codes related to sustainable development, in order to align with international sustainability trends.	Approved by all attending Members without objection.	Approved by all attending Directors without objection.
The 2 nd meeting of the 1 st term 2025.11.05	Q3 2025 progress report on the implementation of IFRS Sustainability Disclosure Standards.	Acknowledged by all the Members present at the Meeting.	Acknowledged by all attending directors.
	To discuss and approve the Company's ESG Performance and Stakeholder Communication.	Approved by all attending Members without objection.	Approved by all attending Directors without objection.
The 3 rd meeting of the 1 st term 2026.02.25	Q4 2025 progress report on the implementation of IFRS Sustainability Disclosure Standards.	Approved by all attending Members without objection.	Approved by all attending Directors without objection.
	2025 Sustainability Development Progress Update.	Approved by all attending Members without objection.	Approved by all attending Directors without objection.

Annex 2: Risk Assessment and Management Strategy of Major Issues

Category	Major Issues	Risk Management Strategy and Plan
Governances	Cyberattack Risk	FET deploys a layered security mechanism with defense-in-depth, implementing various technical protection measures and management activities to reduce the risk of attacks. Furthermore, it enhances employees' security awareness and familiarity through drills, as well as to improve the incidents response measures.
Environment	Climate Change Risk	FET continuously to strengthen and ensure the power backup capabilities for network switching facilities and base stations, as well as the backup routes for transmissions, regularly analyze disaster potential trends, and conduct drills to enhance the resilience of important facilities against disasters.

Annex3: The potential risk, chance and Countermeasures toward Climate Change.

Risk Type	Risk Factor	Asset	Impact	Countermeasure	
				Technology	Policy
Transition Risk	Increase in operating costs due to large electricity user regulations / High carbon cost risks resulting from the failure of government emission reduction policies	Base Station/ Data Center/ Store/ Office	<ul style="list-style-type: none"> If renewable energy obligations are not fulfilled, FET may be subject to substitute fees or penalties, resulting in higher operating costs. If national GHG reduction or renewable energy targets are not met, FET may need to pay fines or acquire carbon credits to close compliance gaps. 	<ul style="list-style-type: none"> Implement an energy management mechanism (ISO50001). Introduce energy-saving equipment and smart management. Optimize the electricity management platform to improve energy efficiency. Gradually increasing renewable energy installed capacity year by year, including expanding our own solar power plants, purchasing renewable energy (green power), and signing long term power purchase agreements (PPAs) for offshore wind 	<ul style="list-style-type: none"> Renewable energy next to newly constructed data centers should be included as part of evaluations Evaluate the impact and current implementation of key regulations, while conducting quarterly reviews of possible legal changes and planning countermeasures
Physical Risk	Increased frequency of strong typhoons and extreme rainfall	Base Station	<ul style="list-style-type: none"> Tower collapses and equipment is damaged by strong winds and flooding Operating costs increase due to power shortage Compensation costs to customers increase due to operational interruption 	<ul style="list-style-type: none"> Long-term climate scenarios for adaptation plan reference Note Rural area: Scale of wind reaches 15 or above Located in low-lying or poorly draining urban and rural areas: Flooding between 0.5-3 meters Strengthen structure of existing tower equipment, implement disaster-resistant construction on new base stations Prepare backup power and Replace and install air injector fans 	<ul style="list-style-type: none"> Transfer some risks with product insurance Assess the wind resistance level of base stations and pursue improvements by zone Important base stations have wind resistance warranties and structure certifications secured
		Data Center	<ul style="list-style-type: none"> Strong winds and flooding lead to loss of assets such as equipment in the data center Supply routes disrupted due to flooding Drought and water shortage lead to insufficient supply of cooling water 	<ul style="list-style-type: none"> Long-term climate scenarios for adaptation plan reference Note Metropolitan area: Scale of wind reach 15 or above, low-lying or poorly draining areas leading to flooding between 0.5-3 meters Maintain water consumption for at least 38 hours with water tower or reservoir Establish emergency response mechanism of air conditioning and air-cooling for basic daily operations Store amount of backup fuel for more than 10 hours of power generation 	<ul style="list-style-type: none"> Transfer some risks with product insurance Review and improve risk prevention for core data centers Investigate flooding potential and improve weaknesses/ year for core data centers Update site selection guidelines for low-carbon cloud data centers and include continuous and reliable water source as an important consideration for site selection

Note: Adaptation measures are applicable to all (100%) existing and newly constructed base stations and data centers, both currently in use and planned for the next 50 years. These measures are designed to align with the use of base stations in conjunction with core data centers. Furthermore, they are reinforced in a timely manner per the principle of extending the service life to address potential impacts from long-term climate scenarios.

12. The Company's climate-related information

1. Implementation of climate-related information

Item	Implementation Status
1. Describing the oversight and governance of climate-related risks and opportunities by the board of directors and management team	<p>1. FET has established the “Sustainable Development Best Practice Principles” and the “The Charter of the ESG Committee” to strengthen its sustainability governance. A Board-level Sustainability Committee has been formed, with all members drawn from the Board of Directors. The Charter requires that at least one committee member be an independent director. Through Board participation, the committee oversees and makes decisions on sustainability matters, including climate-related risks and opportunities, as well as the overall operation of the committee.</p> <p>2. The ESG Committee –Environmental Group serves as the company’s dedicated unit responsible for implementing effective energy management. The members include the supervisors of different departments. Meetings are convened regularly every quarter to discuss energy and environment-related goals and performance. FET has also established the Environment and Energy Management Measures, which covers management of energy and environment, greenhouse gas reductions and responses to climate change.</p>
2. Please describe how the identified climate risks and opportunities affect the business, strategy, and financial performance in the short, medium, and long term	<p>FET follows the international guidelines, managing climate risks across governance, strategy, risk management, metrics, and targets. They assess and mitigate regulatory, technological, market, and long-term physical risks, and will continue to improve on emerging regulatory and extreme physical risks.</p> <p>1. Risks associated with climate change impact:</p> <ul style="list-style-type: none"> • Short-term: Regulatory and policy changes (such as carbon fees and renewable energy obligations) are driving up electricity costs, impacting operating expenses.. • Medium-term: Government emissions reduction policies and strengthened emission reporting obligations, continued impact of policy and regulatory risks will increase operational costs, requiring businesses to adjust strategies to comply with regulations. • Long-term: The increasing frequency of extreme weather events is putting pressure on supply chain and operational resilience, while market preferences are shifting toward low-carbon services.. <p>2. Strategic plans related to climate change:</p> <ul style="list-style-type: none"> • Short term: maximize energy efficiency, supplemented by green electricity. • Medium term: elevate the utilization rate of green electricity and hit near-zero standard for owned buildings. • Long-term: 100% use renewable energy by 2040. To achieve net zero emission for FET’s operations by 2048. <p>3. Operational and business opportunities related to climate change:</p> <p>After the above-mentioned mitigation, when the assessment was conducted again, operational and business opportunities such as low-carbon products and services and making green energy investments would emerge. In terms of short-, medium- and long-term business planning, the emphasis would be on providing low-carbon smart city solutions, with focus on smart healthcare, digital transformation, internet of things, among other products, and progressively increase the market share of services.</p>
3. Please describe how extreme climate events and transition actions can impact financial performance.	<p>1. Replacing equipment earlier in response to the trend of low-carbon transition had led to increased operating costs.</p> <p>2. The strengthening of management of greenhouse gas emissions in the telecommunications industry chain, as well as the research and development collaborations for energy-saving and low-carbon technologies had led to increased operating costs.</p>
4. Please describe how the identification, assessment, and management process of climate risks can be integrated into the general risk management system.	<p>The Risk Management and Information Security Committee realizes all-encompassing risk management for the Company through the operation of organizations and responsibilities at different levels for risks such as finance, strategy and operation, information security, environment and energy. The Risk Management Policy is formulated by reference ISO31000, Risk management – Guidelines, provides principles, a framework and a process for managing risk, and serves as the guiding principle for the implementation of management by all business groups after being approved by the Board of Director. The boundaries of risk assessment are centered on the Company. All business groups conduct risk assessments and formulate risk management strategies and plans every year regularly in accordance with the principle of materiality, considering economic, environmental and social aspects of corporate governance issues that have a significant impact on customers, investors and other stakeholders. Reports are submitted regularly to the Board of Directors every year to drive sustainable results and performance for the year.</p>
5. If scenario analysis is applied to assess resilience to climate change risks, the scenarios, parameters, assumptions, analysis factors, and key financial impacts applied shall be stated.	<p>1. Scenario Analysis Method</p> <ul style="list-style-type: none"> • The Company conducts scenario analysis based on low- to high-emission pathways (RCP2.6 to RCP8.5) and policy scenarios (such as carbon fee mechanisms and renewable energy obligations for large electricity consumers). The analysis references natural indicators such as typhoon frequency, rainfall, and flood depth, as well as policy parameters including carbon fee rates, obligation volumes, and compliance methods. Under the assumptions of “increasing extreme events” and “tightening policies,” the focus is placed on factors such as base station and data center equipment, energy cost structure, renewable energy compliance strategies, and service continuity to assess impacts on operational resilience. <p>2. Key Financial Impacts</p> <ul style="list-style-type: none"> • Strong winds and flooding may cause equipment damage, requiring repairs or replacements, and increase downtime risk. • Operational disruptions could lead to customer compensation or service default risks. • Rising carbon fee expenditures and renewable energy compliance costs will drive up operating expenses.

Item	Implementation Status														
6. If there is a transition plan for managing climate-related risks, the contents of the plan and the indicators and targets applied to the identification and management of physical and transformation risks shall be stated.	<p>1. Transition Plan :</p> <ul style="list-style-type: none"> Strengthen energy monitoring and management systems, while using equipment replacement and upgrades to improve the efficiency of energy use and reduce overall power consumption, to balance the cost of rising electricity prices. Roll out new renewable energy business and research renewable energy use targets and timetable, while increasing the installation capacity of renewable energy annually (including increasing the purchase of renewable energy certifications and self-certification capability) and in the future build solar energy base stations. <p>2. Indicators and Goals</p> <p>(1)</p> <table border="1"> <thead> <tr> <th>Indicators</th> <th>2026 Goals (Compared with Base Year 2021) (Scope 1 & Scope 2)</th> </tr> </thead> <tbody> <tr> <td>GHG emissions</td> <td>-33.3%</td> </tr> <tr> <td>Annual office power consumption EUI per ping</td> <td>-10.12%</td> </tr> <tr> <td>IDC average power efficiency PUE</td> <td>+8.19%</td> </tr> <tr> <td>Average power consumption from FET directly operated stores</td> <td>-26.63%</td> </tr> </tbody> </table> <p>(2)</p> <table border="1"> <thead> <tr> <th>Indicators</th> <th>2026 Goals</th> </tr> </thead> <tbody> <tr> <td>The proportion of renewable energy in total electricity consumption</td> <td>6.5%</td> </tr> </tbody> </table>	Indicators	2026 Goals (Compared with Base Year 2021) (Scope 1 & Scope 2)	GHG emissions	-33.3%	Annual office power consumption EUI per ping	-10.12%	IDC average power efficiency PUE	+8.19%	Average power consumption from FET directly operated stores	-26.63%	Indicators	2026 Goals	The proportion of renewable energy in total electricity consumption	6.5%
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Indicators	2026 Goals														
The proportion of renewable energy in total electricity consumption	6.5%														
7. If internal carbon pricing (ICP) is applied as a planning tool, the basis for price setting shall be explained to estimate the impact of climate change on the company's financial and business operations.	<p>The Company has adopted an internal carbon pricing mechanism, with the price set at NT\$2,400 per metric ton of carbon dioxide equivalent (tCO₂e), equivalent to approximately USD 75 per tCO₂e.</p> <p>The internal carbon price is determined by taking into account the costs associated with renewable energy procurement, the development of self-built solar power projects, and investments in energy-efficiency initiatives. In addition, the pricing level also reflects international carbon market trends. The reference price of USD 75 per tCO₂e is aligned with the International Monetary Fund's recommended carbon pricing floor for high-income economies (USD 75 per tCO₂e), as cited in the World Economic Forum report published in November 2021.</p> <p>The Company's internal carbon price will be subject to regular rolling reviews in line with the continuous optimization of its net-zero transition pathway, so as to ensure that the mechanism remains forward-looking and aligned with long-term decarbonization objectives.</p>														
8. If relevant climate-related targets are set, the activities covered, the scope of greenhouse gas emissions, the planned schedules, and the annual progress toward achievement shall be stated. If carbon offsets or renewable energy certificates (RECs) are applied to achieve the relevant targets, the source and quantity of carbon credits to be offset or the quantity of RECs shall be stated.	<p>1. Climate goals:</p> <ul style="list-style-type: none"> By 2030, all IDC, offices and retail stores in Taiwan will use 100% renewable energy (Scope 2). The entire company is expected to use 100% renewable energy by 2040. (Scope 2). The entire company is expected to achieve 100% net-zero emissions by 2048. <p>2. Target in 2025</p> <table border="1"> <thead> <tr> <th>Item</th> <th>2025 Goals</th> <th>Performance</th> </tr> </thead> <tbody> <tr> <td>GHG emissions</td> <td>-24.5%</td> <td>-33.05% (Scope 1 & Scope 2)</td> </tr> </tbody> </table>	Item	2025 Goals	Performance	GHG emissions	-24.5%	-33.05% (Scope 1 & Scope 2)								
Item	2025 Goals	Performance													
GHG emissions	-24.5%	-33.05% (Scope 1 & Scope 2)													
9. Greenhouse gas inventory and its assurance	Please refer to Annex 1-1 & 1-2														

Annex 1 -1 Greenhouse Gas Inventory and Assurance Situation for the Past Two Fiscal Years of the Company

1-1-1 Greenhouse Gas Inventory Information

Item	2024		2025	
	Total Emissions (Tonnes of CO ₂ e)	Intensity (Tonnes of CO ₂ e/ NT\$ million)	Total Emissions (Tonnes of CO ₂ e)	Intensity (Tonnes of CO ₂ e/ NT\$ million)
Scope 1				
Parent Company	3,080.6647	0.038	2,238.9297	0.026
Subsidiary	2,437.5955	0.103	3,583.7383	0.147
Total	5,518.2602	0.053	5,822.6680	0.053
Scope 2				
Parent Company	263,903.5632	3.264	230,970.1211	2.687
Subsidiary	26,030.8091	1.095	13,434.0957	0.551
Total	289,934.3723	2.771	244,404.2168	2.215
Scope 3		342,396.9202		308,546.1344

*Greenhouse Gas Inventory Standard ISO14064-1/GHG Protocol

1-1-2 Greenhouse Gas Assurance Information

Describe the confidence situation in the last two years up to the annual report being published, including the scope of the confidence, the organization of the confidence, the criteria for the confidence and the opinion of the confidence.

In 2024, our company disclosed a total greenhouse gas emissions of which 637,849.5526 tonnes of CO₂e (representing 100% of total emissions) were verified by the British Standards Institution accredited institution according to GHG Protocol standards, with a reasonable assurance opinion (Scope 1/Scope 2)/validation and agreed upon procedures (AUP) (Scope 3). Additionally, 559,176.5200 tonnes of CO₂e (representing 88% of total emissions) were verified by the British Standards Institution accredited institution according to ISO14064-3 standard, with a reasonable assurance opinion (Scope 1/Scope 2)/validation and agreed upon procedures (AUP) (Scope 3).

In 2025, our company disclosed a total greenhouse gas emissions of which 558,773.0192 tonnes of CO₂e (representing 100% of total emissions) were verified by the British Standards Institution accredited institution according to ISO14064-3 standard & GHG Protocol standards, with a reasonable assurance opinion (Scope 1/Scope 2)/limited assurance (Scope 3).

Annex 1-2 Greenhouse Gas Reduction Targets, Strategies, and Specific Action Plans

Base Year	GHG Emissions for Base Year	GHG Emissions Reduction Target	GHG Emissions Reduction Strategies	GHG Emissions Reduction Plans	2025 Reduction Performance
2021	914,002.1984	<ul style="list-style-type: none"> GHG emissions (Scope 1 & Scope 2) in 2030 will be reduced by 43.6% compared to the base year GHG emissions (Scope 3) in 2030 will be reduced by 42% compared to the base year 	Smart Energy Conservation <ul style="list-style-type: none"> Maximize Energy Efficiency Implement a Company-wide Energy Management Platform Set up Smart Regulation Use of Renewable Energy Adopt Renewable Energy Add Renewable Energy and Carbon Removal Technologies Introduce Smart Demand Control (Smart Grid) Energy Storage Promote the Application of Energy Storage Supply Carbon-Free Energy 	Scope 1 <ul style="list-style-type: none"> Electrification of Fuel Vehicles Use of Low-Carbon Energy Fuels Low Global Warming Potential Refrigerants Water Mist Fire Suppression System Scope 2 <ul style="list-style-type: none"> Self-establish Solar Power Plants Procurement of Renewable Energy (Wind and Others) Power System and Energy Storage Continued Implementation of Energy Saving Measures Scope 3 <ul style="list-style-type: none"> Supply Chain Emissions Reduction Carbon Reduction in Logistics Remaining emissions Carbon Capture, Utilization, and Storage Emission Reduction Activities or Investments Beyond the Value Chain Purchase carbon credits for carbon offsetting. 	<ul style="list-style-type: none"> Scope 1 + Scope 2 -33.05% Scope 3 -42.89%

3-7. The fulfillment of ethical business practices and the differences and reasons compared to the integrity operating guidelines of listed companies

Evaluation Criteria	Implementation Status		Deviations from "Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies" and Reasons
	Yes	No	
<p>1. Establishment of Corporate Governance Policy and Implementation Measures</p> <p>1-1. Does the company's website or annual report disclose the integrity management policy passed by the board of directors, specifying specific measures and plans to prevent dishonest behavior and explaining their implementation status? In addition, does the company clearly state its integrity management policy and measures in its regulations and external documents, as well as the board of directors and senior management's commitment to actively implementing the management policy?</p>	V		
<p>1-2 Does the Company establish assessment mechanisms for the risk of unethical conducts to periodically analyze and evaluate operating activities which have high risk of unethical conducts, and formulate preventive measures accordingly to cover conducts listed in the subparagraphs of Paragraph 2, Article 7 of the "Ethical Corporate Management Best Practice Principles for TWSE/TPEX Listed Companies" at least?</p>	V		No Difference.
<p>1-3 Does the company have a scheme for preventing dishonest behavior that includes clearly defined operating procedures, behavior guidelines, penalties for violations, and a complaint system, which are implemented and regularly reviewed and revised?</p>	V		
<p>2. Implementation of Code of Business Conduct</p> <p>2-1 Does the Company evaluate counterparties' ethical records and specific "Ethical Clauses" in business contracts?</p>	V		

Evaluation Criteria	Implementation Status		Deviations from “Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies” and Reasons	
	Yes	No		Illustration
2-2 Does the company established a dedicated unit under the Board of Directors responsible for formulating and supervising the implementation of ethical management policies and prevention measures. The company should also disclose information on the unit's operations and implementation status on its website and annual report. Additionally, it should report to the Board of Directors at least once a year	V		<p>The Company's Human Resources department serves as the dedicated unit responsible for promoting corporate integrity management, with the Chief Human Resources Officer overseeing the unit. Their main responsibilities include policy formulation, regular compliance reporting, advocacy and education, handling allegations, and other related matters.</p> <p>The Company reports its execution status to the Board of Directors every year. Far EasTone's adherence to Code of Ethical Conduct was reported at the 7th meeting of the 10th term Board of Directors on November 6, 2025.</p> <p>The Internal Audit will report contravening matters to the Board of Directors.</p> <p>The operation and execution status of the established units are also posted on the company's website, please refer to Homepage/About Far EasTone/Corporate Governance/ Corporate Governance Practice/Operation of the CSR and Ethical Management</p>	As described in the summary
2-3 Does the Company promulgate policies for preventing conflicts of interests and offer channels for reporting conflicts of interests?	V		<p>To comply with the Code of Ethics and Business Conduct, the Company has enacted the "Code of Business Ethics", employees receiving gifts, benefits, or discounts must initiatively submit a declaration. Furthermore, according to Article 11 of the Company's ' Rules of Order for the Board of Directors Meeting', directors must abstain from and refrain from participating in discussions and voting on matters in which they have a conflict of interest.</p> <p>Additionally, the Company has a disclosure form for employees to declare any potential conflicts of interest between themselves and the company.</p> <p>The Company has also established and published the whistleblowing e-mail address on the corporate website and the intranet for internal and external parties to report incidents.</p>	
2-4 Does the Company establish efficient accounting systems and internal control systems to thoroughly implement ethical corporate management, and have the internal audit unit formulating audit plans based on the assessment of unethical conduct risk to audit the compliance status of the preventive measures accordingly? Or does the Company appoint CPAs to perform the audits?	V		<p>The Company has an effective accounting systems. Financial statements are audited (or reviewed) by a CPA and are announced and uploaded in compliance with legal requirements to ensure accuracy and transparency of financial information.</p> <p>To enforce the "Regulations Governing Establishment of Internal Control Systems by Public Companies " and the " Ethical Corporate Management Best Practice Principles," the Company has set up the Internal Audit, established related internal audit systems, and regularly reviewed and revised their effectiveness. Additionally, the Internal Audit develops and executes the annual internal audit plan based on risk assessment. The audit results are reported to the Chairman, Board of Directors, President, and relevant management to reinforce the commitment to ethical business practices.</p>	
2-5 Does the Company regularly hold internal and external training on the “Code of Business Conduct”?	V		<p>In order to fulfill the “Ethical Corporate Management Best Practice Principles” and “Guidelines for the Adoption of Codes of Ethical Conduct”, the Company undertakes educational communications of principles for employees on a regular basis. It also promotes the concept of business conduct in daily operations to all employees.</p> <p>Furthermore, the Company quarterly communicates the guidance of “Ethical Corporate Management Best Practice Principles” and “Guidelines for the Adoption of Code of Ethical Conduct” to the Board of Directors and company management at Board of Director meetings to ensure their understanding of the guidelines.</p> <p>The Company also requires new suppliers to sign “Code of Conduct for Far EasTone Supplier Chain Social Responsibility” within the commercial document data sheet provided to suppliers as a way to remind them to - comply with and respect Far Eastone’s integrity and ethical standards.</p> <p>In 2025, a total of 234 suppliers completed the training on the “Code of Conduct for Far Eastone Supplier Chain Social Responsibility” and “Ethical Corporate Management Best Practice Principles” during the supplier conference held by the procurement department.</p> <p>The execution status of the company’s Code of Ethical Conduct was reported at the 7th board meeting of the 10th Term Board of Directors on November 6, 2025.</p> <p>In 2025, FET conducted company-wide training on ethical management topics for all employees, titled “Integrity Management, Professional Ethics, Anti-Corruption, Anti-Bribery, and Insider Trading Awareness.” A total of 5,328 participant attendances were recorded, with cumulative training hours amounting to 2,664 hours.</p>	No Difference.

Evaluation Criteria	Implementation Status		Deviations from “Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies” and Reasons	
	Yes	No		Illustration
3. Operation of Internal/External Reporting Mechanism 3-1 Does the Company establish reporting and rewarding mechanisms, as well as convenient channels and procedures for any violation, and assign appropriate specialists to investigate any reported cases?	V		Far EasTone has established “Ethical Management Violation Reporting Policy”. Anyone can use the internal communication mailboxes or publicized channels for reporting. The following reporting channels for internal and external use: 1. Internal personnel can use below reporting channels to make a report: Whistle_blower@fareastone.com.tw 2. External personnel can use below reporting channels to make a report: Ombudsman@fareastone.com.tw 3. Complaint mailbox for Far Eastern Group procurement supplier on Website ECOME: http://www.ecome.com.tw/A00BG/ABG_Connection.aspx 4. Internal Audit e-mail: ia@fareastone.com.tw The Company shall terminate the employment contracts of employees with serious violation of ethical conduct pursuant to relevant laws and regulations or the Company work rules. If any dishonest behavior is discovered from business partners, we will immediately cease all commercial transactions and list them as a refused business partner. Upon receipt of the reporting, professional personnel are assigned to immediately launch an investigation, as well as to handle and reply to cases. The name and identity of the complainant and the investigation process are kept confidential, and all matters reported in this way are verified through independent channels in order to protect the complainant.	
3-2 Does the Company establish standard investigation procedures, measures to be taken upon completion of the investigation, and relevant confidentiality mechanisms for the cases reported?	V		Internally: 1. The Company has established the “Ethical Management Violation Reporting Policy” which conducts active investigation, while adhering to confidentiality principles according to Company rules. 2. After case investigation, follow-up measures to be taken are below: The Company shall terminate the employment contracts of employees with serious violation of ethical conduct pursuant to relevant laws and regulations or the Company work rules. Externally: The Internal Audit handles all reports received from external parties with confidentiality and rigor. We assign dedicated personnel to conduct investigations and keep the name and identity of the reporter as well as the investigation process confidential. Also, the reported case would be verified through independent channels to protect the reporter.	No Difference.
3-3 Does the Company take measures to protect whistleblowers from inappropriate treatment?	V		Internally: The Company has established the “Ethical Management Violation Reporting Policy” that Personnel processing the reported incident shall keep the whistleblowers’ identity and incident details confidential. The Company also protect the whistleblower from improper treatment. Externally: The Internal Audit handles all reports received from external parties with confidentiality and rigor. We assign dedicated personnel to conduct investigations and keep the name and identity of the reporter as well as the investigation process confidential. Also, the reported case would be verified through independent channels to protect the reporter from any improper treatment resulting from the report.	
4. Improvements on Information Disclosure Does the Company disclose information related to the “Code of Ethics” through its website and MOPS (Market Observation Post System)?	V		Regarding of the “Ethical Corporate Management Best Practice Principles” and “Guidelines for the Adoption of Codes of Ethical Conduct”, please refer to Far EasTone’s company website for details. https://corporate.fetnet.net/content/corp/en/CSR/CorporateGovernance/RegulationRule.html	
5. If the Company have established our own guidelines for the “Code of Business Conduct” according to Ethical Corporate Management Best Practice Principles for TWSE/GTSM-Listed Companies, please state the discrepancies (if any) between actual operation and policy: There are no discrepancies.				
6. Other important information revealing the Company’s ethical operations: <ul style="list-style-type: none"> ➢ The Company has added the following procurement integrity guidelines to each order to ensure that suppliers adhere to them: Our company upholds the highest ethical standards for both internal employees and external partners. Any unlawful acts of bribery by suppliers or solicitation of bribes by employees will be prosecuted by law. Please comply with these guidelines together. ➢ We also make the following announcement on our procurement system provided to suppliers with a clear petition channel: Suppliers with doubts about any harm to their rights and interests in the process of a procurement project may file a complaint by writing to the ECOME website of the Far Eastern Group Procurement for petition. ➢ In each order, the procurement would state that the suppliers affirm that the content of the order is neither a copy nor a counterfeit, and that it is not in violation of a third party’s intellectual property rights or other rights, in order to enhance the operation of FET’s Ethical Corporate Management. 				

3.8. Other information relating to corporate governance:

1. Execution of policies to protect consumers or customers:

Providing secure and trustworthy telecommunications services to customers is FET's responsibility, which is also crucial to maintaining customers' relationship and enhance their confidence in FET. To show the importance it attaches to and commitment to information security, FET is continually improving its information management system. Moreover, FET continuously introduces international standard certification to the key operational processes. It shows not only a high degree of self-management, but also great commitment to information security and customer information protection.

2. Employees behavior and Code of Ethics:

It is necessary for each employee to sign the "Code of Ethics and Business Conduct" and "Non-disclosure Agreement" and declare his/her agreement to comply with the "Work Rules" in his/her "Employment Contract". The said documents will be kept in the employees' files and disclosed on the Company's intranet to be available to all employees. The contents of the documents are briefed as follows:

- Code of Ethics and Business Conduct, including: (1) to avoid activities for personal gains; (2) the responsibility for making good use of Company resources; (3) confidentiality of the Company's information; (4) the fair transaction; (5) compliance of the rules and regulations; (6) prevent the conflicts of interests; (7) the responsibility for ensuring the Company's use of gifts and premiums complies with the commercial customs, laws and code of ethics.
- Non-disclosure Agreement, including (1) definition of confidential information; (2) assignment of rights; (3) non-disclosure obligation; (4) legal effect for breach of the agreement and obligation thereof; (5) effect upon termination of the employment relationship; (6) successors and assignment of rights; (7) governing law and jurisdiction.
- Employment Contract, including (1) date of hire; (2) salary; (3) bonus; (4) benefit; (5) special leave; (6) insurance; (7) transfer; (8) work hours; (9) health examination; (10) code of management.
- Work Rules passed by the Labor-Management Conference and sent for approval to the Taipei City Department of Labor. This includes (1) employment, severance and resignation; (2) wage and bonus; (3) work hours, rest, vacation and leave; (4) retirement; (5) performance appraisal and reward/punishment; (6) compensation and pension for occupation disaster; (7) benefit measures and health and safety.

3. The Company has established the "Internal Material Information Disclosure Procedure" and proceeded to promote as follows:

- (1) At least once a year, when the board meeting minutes are approved and sent, the "Internal Material Information Disclosure Procedure" are provided to the directors for their awareness.
- (2) The "Internal Material Information Disclosure Procedure" would be provided to new insiders when they signed "Manager's Declaration".
- (3) The Company promotes not only the "Internal Material Information Disclosure Procedure", but also the "Insider Trading" related information posted on TWSE (Taiwan Stock Exchange Corporation) website with the e-mail for the declaration of shareholding variation to remind insiders every month.
- (4) The Company's insiders and employees are required to sign the "Confidential Agreement" when joining the Company.
- (5) Dissemination of "prevention Insider Trading" course in 2025 as follows:

Date	Object	Course Name	Course content	Hours	Attendance
2025.09	All Employees	Integrity Management, Professional Ethics, Anti-Corruption, Anti-Bribery, and Insider Trading Awareness	1. Integrity Management, Professional Ethics, Anti-Corruption, Anti-Bribery (details omitted) 2. Insider Trading Awareness includes: (1) What insider trading is (2) Why it is prohibited (3) Who is subject to regulation (4) The specific timing and method of information disclosure (5) Legal liabilities for violating insider trading regulations.	2,664	5,328

3-9. Execution of Internal Control System

(1) The Declaration of Internal Control System:

**Far EasTone Telecommunications Co., Ltd.
Internal Control System**

Date: February 26, 2026

The Company states the following with regard to its internal control system during 2025, based on the findings of a self-evaluation:

1. The Company is fully aware that establishing, operating, and maintaining an internal control system are the responsibility of its Board of Directors and management. The Company has established such a system aimed at providing reasonable assurance of the achievement of objectives in the effectiveness and efficiency of operations (including profits, performance, and safeguard of asset security), reliability, timeliness, transparency of our reporting, and compliance with applicable rulings, laws, and regulations.
2. An internal control system has inherent limitations. No matter how perfectly designed, an effective internal control system can provide only reasonable assurance of accomplishing the three goals mentioned above. Furthermore, the effectiveness of an internal control system may change along with changes in environment or circumstances. The internal control system of the Company contains self-monitoring mechanisms, however, and the Company takes corrective actions as soon as a deficiency is identified.
3. The Company judges the design and operating effectiveness of its internal control system based on the criteria provided in the Regulations Governing the Establishment of Internal Control Systems by Public Companies promulgated by the Securities and Futures Commission, Ministry of Finance (hereinbelow, the "Regulations"). The internal control system judgment criteria adopted by the Regulations divide internal control into five elements based on the process of management control: 1. control environment 2. risk assessment 3. control activities 4. information and communications 5. monitoring. Each element further contains several items. Please refer to the Regulations for details.
4. The Company has evaluated the design and operating effectiveness of its internal control system according to the aforesaid criteria.
5. Based on the findings of the evaluation mentioned in the preceding paragraph, the Company believes that as at December 31, 2025 its internal control system (including its supervision of subsidiaries), encompassing internal controls for knowledge of the degree of achievement of operational effectiveness and efficiency objectives, reliability, timeliness, transparency of reporting, and compliance with applicable rulings, laws, and regulations, was effectively designed and operating, and reasonably assured the achievement of the above-stated objectives.
6. This Statement will become a major part of the content of the Company's Annual Report and Prospectus, and will be made public. Any falsehood, concealment, or other illegality in the content made public will entail legal liability under Articles 20, 32, 171, and 174 of the Securities and Exchange Law.
7. This statement has been resolved by the Board of Directors Meeting of the Company held on February 26, 2026, where none of the 11 attending directors expressed dissenting opinions, and the remainder all affirmed the content of this Statement.

Far EasTone Telecommunications Co., Ltd.

Chairman: Douglas Tong Hsu

President: Chee Ching

(2) CPA Engagement for Internal Control Review: None.

3-10. From last year to the Annual Report being published, major resolution of Shareholder's Meetings and Board Meetings

(1) Major Resolutions and Execution status of 2025 Shareholders' Meetings

Date	Resolutions of Shareholders' Meeting	Execution
May 16, 2025	Matters to be ratified	
	1. Approval of the Year 2024 closing report (Including business report).	
	2. Approval of the proposal regarding Year 2024 earnings distribution.	July 15, 2025 was fixed as the record date of ex-cash dividends, and cash dividends were paid on August 06, 2025. (Cash dividend per share is NT\$3.188)
	Matters to be discussed	
	1. Approve the cash distribution from capital reserve.	July 15, 2025, was fixed as the record date of ex-cash dividends, and cash dividends were paid on August 06, 2025. (Cash dividend per share is NT\$0.372)
	2. Approval of the amendment of "Articles of Incorporation"	Operated in accordance with the revised procedure.
	3. Approval of the issuance of Employee Restricted Stock Awards for Year 2025	This issuance has been approved by Financial Supervisory Commission via letter No. 1140361202 dated October 27, 2025. The Board of Directors approved to issue a total of 1,320,000 restricted employee shares with the capital increase record date set as December 1 st , 2025.

The above resolutions were announced by our company on May 16, 2025, on the Market Observation Post System.

(2) Major Resolutions of Board Meetings

Date	Resolutions of the Board Meetings
February 20, 2025	(1) Approval of the 2024 business report of the Company.
	(2) Approval of the 2024 directors' and employees' compensation of the Company.
	(3) Approval of the 2024 consolidated financial statements and annual financial statements and other matters of the Company.
	(4) Approval to distribute cash dividend of 2024 from retained earnings and capital surplus.
	(5) Approval of the amendments to the "Articles of Incorporation" of the Company.
	(6) Approval of the issuance of Employee Restricted Stock Awards for Year 2025.
	(7) Approval of the dates and agenda of the Company's 2025 Annual Shareholders' Meeting.
	(8) Approval of the 2025 business plan and summary consolidated financial forecast.
	(9) Approval of the 2025 appointment, compensation, assessment result of expertise, independence and suitability of Certified Public Accountant (CPA), and 2024 non-assurance services list.
	(10) Approval of the investment of "PRO360 Inc."
	(11) Approval of the appointment of Vice President and above of the Company.
	(12) Approval of the Declaration of Internal Control System of the Company.
May 7, 2025	(1) Approval of the Q1 2025 consolidated financial statements of the Company.
	(2) Approval of the issuance of domestic unsecured corporate bond not exceeding NT\$6 billion.
	(3) Approval of the 2025 Corporate Performance Incentive Plans of the Company.
	(4) Approval of the "Rules for Distribution of Remuneration to Director" and the "Compensation Clawback Policy for Senior-Level Management" of the Company.
	(5) Approval of the release of recent competition restriction on managerial officers of the Company.
	(6) Approval of the establishment of a Board-Level "ESG Committee" and the formulation of its Committee Charter and revision of Sustainable Development Best Practice Principles of the Company, and appoint three committee members.
	(7) Approval of the establishment of a "Nomination Committee" and the formulation of its Committee Charter of the Company, and appoint three committee members.

Date	Resolutions of the Board Meetings
August 6, 2025	<ol style="list-style-type: none"> (1) Approval of the Q2 2025 consolidated financial statements of the Company. (2) Approval of the investments in Enjoy Entertainment Limited Partnership. (3) Approval of the establishment of Amplified Stream Platform Technologies Inc. (4) Approval of the investments in LiTV (TAIWAN) INC. (5) Approval of the 2024 Sustainability Reports. (6) Approval the establishment and revision of policies, commitments, and codes related to sustainable development, in order to align with international sustainability trends. (7) Approval of the amendments to the “Internal Control System” of the Company. (8) Approval of the Company’s proposed donation to Yuan Ze University for the construction of the New Taipei Branch School of the College of Medicine and Nursing.
November 6, 2025	<ol style="list-style-type: none"> (1) Approval of the Q3 2025 consolidated financial statements of the Company. (2) Approval of the Q1 2026 Critical Capital Expenditure budget of the Company. (3) Approval of the acquisition of right-of-use assets from related parties of the Company to meet operational needs. (4) Approval of the amendments to the “Internal Control System” of the Company. (5) Approval of the amendments to the “Corporate Governance Best Practice Principles” of the Company. (6) Approval of the 2025 Audit Plan of the Company. (7) Approval of the release of the recent competition restriction on managerial officers of the Company. (8) Approval of the record date for capital increase of the 2025 Restricted Stock Awards of the Company, the number of shares to be issued, and the list and numbers of granted employees. (9) Approval of the donation to the “Far EasTone Telecommunications Foundation” with a total amount of NT\$10,000,000.
December 8, 2025	<ol style="list-style-type: none"> (1) Approval of the Company’s proposal to enter into a Distribution Agreement with A Company. (2) Approval of the Company’s proposal to renew the lease agreement for cable conduit infrastructure with B Company.
February 26, 2026	<ol style="list-style-type: none"> (1) Approval of the 2025 business report of the Company. (2) Approval of the 2025 consolidated financial statements and annual financial statements of the Company. (3) Approval of the 2025 directors’ and employees’ compensation of the Company. (4) Approval to distribute cash dividend of 2025 from retained earnings and capital surplus. (5) Approval of the release of the non-competition restriction on directors. (6) Approval of the dates and agenda of the Company’s 2026 Annual Shareholders’ Meeting. (7) Approval of the 2026 business plan and summary consolidated financial forecast. (8) Approval of the 2026 appointment, compensation, assessment result of independence and suitability of Certified Public Accountant (CPA), and 2025 non-assurance services list. (9) Approval of the acquisition of right-of-use assets from related parties of the Company for operational needs. (10) Approval of the proposal to invest in the equity of RealSun Information Technology Co., Ltd., with a total investment amount not exceeding NT\$630 million. (11) Approval of the issuance of domestic unsecured corporate bond not exceeding NT\$4.5 billion. (12) Approval of the record date for capital increase of the 2026 Restricted Stock Awards of the Company, the number of shares to be issued, and the list and numbers of granted employees. (13) Approval of the appointment of Vice President and above of the Company. (14) Approval of the release of competition restrictions on managerial officers of the Company.. (15) Approval of the appointment of one member to the ESG Committee. (16) Approval of the Declaration of Internal Control System of the Company.

3-11. From last year up to the Annual Report being published, dissenting comments on major Board Resolutions from Board Directors: None.

4. Certified Public Accountant (CPA) Professional Fee Information

4-1. Information of CPA

2025/12/31; Unit: NTS’000

Accounting Firm	Name of CPA	Audit Period	Audit Fees	Non-audit Fees	Total	Note
Deloitte & Touche	Yung-Hsiang Chao	2025.01.01~2025.12.31	11,370	1,630	13,000	Non-audit public expenses are mainly tax visas and review opinion service public fee
	Chih-Ming Shao	2025.01.01~2025.12.31				

- 4-2. If the audit fees of the year in which the company changes CPA firm is lower than that of the prior year, specify the amount of audit fee before and after, and the reason: Not applicable.
- 4-3. If the audit fee dropped year on year by more than 10%, specify the amount, percentage, and reason for the reduction: Not applicable.

5. Change of Certified Public Accountant (CPA)

None.

6. The Company's Chairman, President, and Managers Responsible for Finance or Accounting Who Have Held a Post in Company's Audit Firm or its Affiliations in the Last Year

None.

7. Shares Transferred and Changes in Share Pledge by Directors, Managers and Shareholder with a Stake of More than 10% from Last Year up to the Annual Report being Published

7-1. Shareholding Variation:

Title	Name	2025		2026/01/01 ~ 2026/02/28	
		Shares Increased (Decreased)	Pledged Shares Increased (Decreased)	Shares Increased (Decreased)	Pledged Shares Increased (Decreased)
Chairman	Douglas Hsu, Representative of Yuan Ding Investment Corporation (Note 1)	0 *0	0 *0	0 *0	0 *0
Vice Chairman	Peter Hsu, Representative of Yuan Ding Investment Corporation (Note 1)	0 *0	0 *0	0 *0	0 *0
Independent Director	Jyuo-Min Shyu	0	0	0	0
Independent Director	Ta-Sung Lee	0	0	0	0
Independent Director	Tain-Jy Chen	0	0	0	0
Independent Director	Chung-Huey Huang	0	0	0	0
Director	Chi-Kuo Mao, Representative of Yuan Ding Investment Corporation (Note 1)	0 *0	0 *0	0 *0	0 *0
Director	Champion Lee, Representative of Yuan Ding Co., Ltd.	0 *0	0 *0	0 *0	0 *0
Director	Jeff Hsu, Representative of Yuan Ding Co., Ltd.	0 *0	0 *0	0 *0	0 *0
Director	Jiann-Chyuan Wang,(Note 2) Representative of U-Ming Marine Transport Corporation	0 *0	0 *0	0 *0	0 *0
Director	Chee Ching, (Note 3) Representative of U-Ming Marine Transport Corporation	N.A.	N.A.	0 *0	0 *0
Director	Bonnie Peng, Representative of Representative of Asia investment Corporation	0 *0	0 *0	0 *0	0 *0
President	Chee Ching	75,000	0	0	0
Executive VP	Philip Tseng	0	0	0	0
Executive VP	Jason Kuo	0	0	0	0
Executive VP	Peter Hu	50,000	0	0	0
Executive VP	Sharon Lin	0	0	0	0
Sr. VP	Eric Chu	0	0	0	0
Sr. VP	Brian Chao	0	0	0	0

Title	Name	2025		2026/01/01 ~ 2026/02/28	
		Shares Increased (Decreased)	Pledged Shares Increased (Decreased)	Shares Increased (Decreased)	Pledged Shares Increased (Decreased)
Sr. VP	Andy Tu	0	0	0	0
Sr. VP	Vivian Lee	0	0	0	0
Sr. VP	Charlene Lin	0	0	0	0
VP	Jessie Teng	0	0	0	0
VP	Belinda Chen	0	0	0	0
VP	Lopes Lu	0	0	0	0
VP	Eddie Kao	0	0	0	0
VP	James Lee	0	0	0	0
VP	Mark Lee	0	0	0	0
VP	Paul Yang	0	0	0	0
VP	Jessica Sung	0	0	0	0
VP	Roger Lin	0	0	0	0
VP	Andy Kuo	0	0	0	0
VP	Dave Lu	0	0	0	0
VP	Anson Tsai	0	0	0	0
VP	Tiffany Yu	0	0	0	0
VP	Tim Liu	0	0	0	0
VP	Jason Chu	0	0	0	0
Senior Director	Gary Tsai	0	0	0	0
Senior Director	Joyce Chen	0	0	0	0
Senior Director	Peggy Peng	0	0	0	0
Senior Director	Milly Lin	0	0	0	0
Senior Director	Adam Wong	0	0	0	0
Senior Director	Maurice Tsai	0	0	0	0
Senior Director	Kay Huang	0	0	0	0
Senior Director	TK Han	0	0	0	0
Senior Director	James Yen	0	0	0	0
Senior Director	Vivian Chiang	0	0	0	0
Senior Director	Angus Yang	0	0	0	0
Senior Director	Howard Chang	0	0	0	0
Senior Director	Kai Lin	0	0	0	0
Senior Director	Leon Li	0	0	0	0
Senior Director	Linda Chang	0	0	0	0
Senior Director	Eric Chen	0	0	0	0
Senior Director	Allan Lee	0	0	0	0
Senior Director	Gary Lai	0	0	0	0
Senior Director	Stacy Chang	0	0	0	0
Senior Director	Jason Chen	0	0	0	0
Senior Director	Kevin Chang	0	0	0	0
Chief Auditor	Iris Su	0	0	0	0
Senior Director	Ada Lin	0	0	0	0

*Number of shares held and shareholding percentage of the individual representative.

Note 1: Who are the major shareholders that hold over 10% share.

Note 2: The director's tenure expired on January 8, 2026.

Note 3: The director's tenure effective on February 13, 2026.

7-2. Information on Related Parties Involved in Shareholding Transfer: None

7-3. Information on Related Parties Involved in Shareholding Pledged: None

8. Relationship between Top Ten Shareholders defined as Related Parties, Spouse or a Relative within Two Degrees

2025/07/15(Note)

Name	Current Shareholding		Spouse & Minor Children's Shareholding		Shareholding in Name of Others		Name, relationship of top ten shareholders are Spouses of within 2 degrees of consanguinity to each other		Note
	Shares	%	Shares	%	Shares	%	Name	Relationship	
Yuan Ding Investment Corporation	1,066,657,614	29.58	N/A	N/A	0	0.00	Asia Cement Corporation	Same Chairman as Asia Cement Corporation	
Chairman & Representative: Douglas Hsu	0	0.00	0	0.00	0	0.00	Peter Hsu	Brother	
Representative: Peter Hsu	0	0.00	0	0.00	0	0.00	Douglas Hsu	Brother	
Representative: Chi-Kuo Mao	0	0.00	0	0.00	0	0.00	None	None	
Yuanta Taiwan High Dividend Low Volatility ETF	173,216,000	4.80	N/A	N/A	0	0.00	None	None	
Cathay Life Insurance Co., Ltd.	161,010,000	4.47	N/A	N/A	0	0.00	None	None	
Chairman: Ming-Ho Hsiung	0	0.00	0	0.00	0	0.00	None	None	
Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF	137,699,000	3.82	N/A	N/A	0	0.00	None	None	
Hon Hai Precision Industry Co., Ltd.	117,083,577	3.25	N/A	N/A	0	0.00	None	None	
Chairman: Young Liu	0	0.00	0	0.00	0	0.00	None	None	
Shin Kong Life Insurance Co., Ltd.	115,005,000	3.19	N/A	N/A	0	0.00	None	None	
Chairman: Mark Wei	0	0.00	0	0.00	0	0.00	None	None	
Chunghwa Post Co., Ltd.	85,522,696	2.37	N/A	N/A	0	0.00	None	None	
Chairman: Kwo-Tsai Wang	0	0.00	0	0.00	0	0.00	None	None	
Asia Cement Corporation	80,977,945	2.25	N/A	N/A	0	0.00	Yuan Ding Investment Corporation	Same Chairman as Yuan Ding Investment Corporation	
Chairman: Douglas Hsu	0	0.00	0	0.00	0	0.00	None	None	
KGI Life Insurance Co., Ltd.	69,580,000	1.93	N/A	N/A	0	0.00	None	None	
Chairman: Ming-Yang Wang	0	0.00	0	0.00	0	0.00	None	None	
Labor Pension Fund (New Scheme)	56,237,474	1.56	N/A	N/A	0	0.00	None	None	

Information Sources: Market Observation Post System, Commerce Industrial Services Portal, and company's website.

Note: This is the latest information on the suspension of transfer of ownership for the company.

9. Comprehensive Shareholding Information Relating to Company, Directors, Managers, and Companies Affiliated through Direct and Indirect Investment

2025/12/31; Unit: share; %

Affiliated Company (Note)	Investment of the Company		Directors, Managements and Direct or Indirect Investment of the Affiliated company		Consolidated Investment	
	Shares	%	Shares	%	Shares	%
New Century InfoComm Tech Co., Ltd.	2,100,000,000	100.00	-	-	2,100,000,000	100.00
Far Eastern Electronic Toll Collection Co., Ltd.	118,250,967	39.42	80,729,853	26.91	198,980,820	66.33
ARCOA Communication Co., Ltd.	82,762,221	61.63	9,025,890	6.72	91,788,111	68.35
Yuanshi Digital Technology Co., Ltd.	80,403,546	98.96	377,546	0.46	80,781,092	99.42
New Prosperity Resources Co., Ltd.	40,000,000	100.00	-	-	40,000,000	100.00
Amplified Stream Platform Technologies Inc.	25,000,000	100.00	-	-	25,000,000	100.00
Field Delivery Service Co., Ltd.	8,959,769	34.41	2,249,649	8.64	11,209,418	43.05
IDEAWORKS Entertainment Co., Ltd.	8,250,000	50.00	-	-	8,250,000	50.00
Asia Pacific Telecom Hong Kong Co., LTD.	7,800,002	100.00	-	-	7,800,002	100.00
Ding Ding Integrated Marketing Service Co., Ltd.	5,446,644	15.00	23,602,125	65.00	29,048,769	80.00
Yuan Cing Co., Ltd.	3,680,000	100.00	-	-	3,680,000	100.00
Sustaihub INC.	2,000,000	20.00	-	-	2,000,000	20.00
RealSun Information Technology Co., Ltd.	1,500,000	30.00	-	-	1,500,000	30.00
IHH Co., Ltd.	991,912	16.73	745,339	12.57	1,737,251	29.30
Far Reach Entertainment Co., Ltd.	900,000	100.00	-	-	900,000	100.00
FarEastone Insurance Agency Co., Ltd.	500,000	100.00	-	-	500,000	100.00
Far Eastern Info Service (Holding) Ltd.	1,200	100.00	-	-	1,200	100.00
Far Eastern Entertainment Limited Partnership	-	50.00*	-	1.00*	-	51.00*
DataExpress Infotech Co., Ltd.	-	-	24,902,602	70.00	24,902,602	70.00
Information Security Service Digital United Inc	-	-	17,881,465	94.20	17,881,465	94.20
Prime EcoPower Co., Ltd.	-	-	17,744,000	100.00	17,744,000	100.00
Mission International Co., Ltd.	-	-	16,000,000	100.00	16,000,000	100.00
Digital United (Cayman) Ltd.	-	-	15,320,000	100.00	15,320,000	100.00
Nextlink Technology Co., Ltd.	-	-	12,737,907	57.64	12,737,907	57.64
Microfusion Technology Co., Ltd.	-	-	9,493,440	100.00	9,493,440	100.00
New Diligent Co., Ltd.	-	-	8,580,042	100.00	8,580,042	100.00
InSynerger Technology Co., Ltd.	-	-	5,100,000	30.35	5,100,000	30.35
JuAn Long-Age Co., Ltd.	-	-	1,000,000	25.00	1,000,000	25.00
Microfusion Technology (MY) SDN. BHD.	-	-	1,000,000	100.00	1,000,000	100.00
Nextlink (HK) Technology Co., Ltd.	-	-	400,000	100.00	400,000	100.00
Microfusion (HK) Technology Co., Ltd.	-	-	400,000	100.00	400,000	100.00
Nextlink (SG) TECHNOLOGY PTE. LTD.	-	-	100,000	100.00	100,000	100.00
Sino Lead Enterprise Limited	-	-	30,000	100.00	30,000	100.00
Drive Catalyst SPC-SP Tranche Three	-	-	8,000	25.00	8,000	25.00
Drive Catalyst SPC-SP Tranche Two	-	-	8,000	25.00	8,000	25.00
Drive Catalyst SPC-SP Tranche One	-	-	4,000	25.00	4,000	25.00
Home Master Technology Ltd.	-	-	-	100.00*	-	100.00*
Digital United Information Technologies (Shanghai) Ltd.	-	-	-	100.00*	-	100.00*
Nextlink (Shanghai) Technology Co., Ltd.	-	-	-	100.00*	-	100.00*

*The ratio is based on the proportion of investor company's contributions to the registered capital.

Note : Investment accounted for using equity-method.

1. Capital and Shares

1-1 History of Capitalization

2026/02/28

Year. Month	Par Value (NT\$)	Authorized Capital		Paid-in Capital		Source of Capital	Remarks	
		Shares ('000)	Amount (NT\$'000)	Shares ('000)	Amount (NT\$'000)		Non-Monetary Capital Expansion	Other
2024.01	10	4,200,000	42,000,000	3,605,705	36,057,054	Capital Increase through Merger NT\$3,472,046 thousands	None	2024.1.15 MOEA Ruling Ref.No.11230245170
2025.12	0	4,200,000	42,000,000	3,607,025	36,070,254	The issuance of 2025 employee restricted stock awards NT\$13,200 thousands	None	2025.12.30 MOEA Ruling Ref.No.11430202010

2026/02/28; Unit:'000 Shares

Type of Stock	Authorized Capital			Note
	Shares Outstanding	Un-issued	Total	
Common Shares	3,607,025	592,975	4,200,000	Listed stock, including 93,441 private placement common share

Note: According to Article 179 of the Company Act, a shareholder shall have one voting power in respect of each share in his/her/its possession.

Information for Shelf Registration: Not Applicable.

1-2 Top 10 Major Shareholders

2025/07/15 (Note)

Major Shareholders	Shares	Shares	%
Yuan Ding Investment Corporation		1,066,657,614	29.58
Yuanta Taiwan High Dividend Low Volatility ETF		173,216,000	4.80
Cathay Life Insurance Co., Ltd.		161,010,000	4.47
Cathay MSCI Taiwan ESG Sustainability High Dividend Yield ETF		137,699,000	3.82
Hon Hai Precision Industry Co., Ltd.		117,083,577	3.25
Shin Kong Life Insurance Co., Ltd.		115,005,000	3.19
Chunghwa Post Co., Ltd.		85,522,696	2.37
Asia Cement Corporation		80,977,945	2.25
KGI Life insurance Co., Ltd.		69,580,000	1.93
Labor Pension Fund (New Scheme)		56,237,474	1.56

Note: This is the latest information on the suspension of transfer of ownership for the company.

1-3 Dividend Policy

(1) Dividend Policies under the Articles of Incorporation

The dividend payout ratio each fiscal year shall be no less than 50% of the final surplus, which is the sum of the after-tax profit of the fiscal year to withhold previous loss, if any, legal reserve and special reserve as required by law; while cash dividend declared by the Corporation shall be no less than 50% of the total dividends distributed that year; provided, however, depending on whether the Corporation has any financial structure improvement or major capital expenditure plans in the year, the earnings unallocated and accumulated in the preceding year may be distributed, and the payout ratio and percentage of cash dividend may be raised or lowered by a resolution adopted at the shareholders' meeting.

With pay-out dividends over past three years, the dividend payout ratios from 2023-2025 were 105%, 100% and 100% respectively. All dividend payout ratios are all in accordance with the Articles of Incorporation of FET that outline that the cash dividend declared by the Company shall be no less than 50% of the total dividends distributed that year. Please see the table below for details:

Unit: NT\$/share

Year	EPS after income tax (A)	Cash Dividend from retained earnings (B)	Cash Dividend from the capital surplus and legal reserve (C)	Total of the Cash Dividend (B+C=D)	Payout Ratio (D/A)	Cash Payout Ratio (B+C)/D
2023	3.10	2.635	0.615	3.25	105%	100%
2024	3.56	3.188	0.372	3.56	100%	100%
2025	3.81	3.449	0.361	3.81	100%	100%

*FET didn't distribute any stock dividend in recent three years.

(2) Dividend Allocation proposed to be approved at the Annual Shareholders' meeting

The 2025 cash dividend distribution proposal resolved by the Board of Directors on February 26, 2026, will be proposed to the 2026 Annual Shareholders' Meeting as follows: Distributes cash dividend of NT\$ 12,440,630,456 from retained earnings, NT\$3.449 per share, and distributes cash of NT\$ 1,302,136,154 from capital surplus, NT\$ 0.361 per share, totaling cash NT\$ 3.81 per share.

1-4 Impact of Stock Dividend Distribution on Business Performance, EPS and Return on Investment

FET did not distribute any stock dividend, thus it's not applicable.

1-5 Employees and Directors' Remuneration

(1) Description regarding compensation for employees and Directors in the Articles of Incorporation:

The standard is set according to Articles of Incorporation of the Company: If there is profit for the current year, the Company shall set aside 1% to 2% of it as compensation for employees, of which no less than 30% of the employee compensation allocated for the year shall be distributed to non-executive employees, and shall set aside no more than 1% of it as compensation for Directors. If there is an accumulated loss on the books of the Company, a portion of the profit equaling such loss shall first be set aside to cover the latter.

(2) The accounting treatment for the differences between actual and accrued amount of remuneration for employees and Directors:

Prior to the release date of annual financial reports, material differences between the accruals and the amount resolved by the Board of Directors are adjusted in the current (financial reporting) year. After the release of annual financial reports, if the actual amount differs from the amount resolved by the Board of Directors, the differences will be recorded and adjusted in the following (financial reporting) year as changes in accounting estimate.

(3) Status of remuneration distribution to the Board of Directors:

A. The differences between employees and Directors' remuneration distributed from the 2025 earnings by cash resolved by the Board of Directors on February 26, 2026, and the accrued amount in the year the remunerations were recognized as expenses are as follows:

Unit: NT\$'000

Amount \ Item	Remuneration to Employees	Remuneration to Directors	Treatment of Discrepancy
Accrued Amount (A)	335,910	96,000	The differences are recorded as a change in accounting estimate and will be adjusted in 2026.
Proposed Distribution (B)	335,910	83,978	
Variance (B)-(A)	0	12,022	

B. Proposed employee remuneration by shares as percentages of net income and total employee remuneration: It is resolved to be distributed by cash; hence it is not applicable.

(4) Remuneration to employees and Directors in the previous fiscal year:

The difference between cash remuneration actual distributed to employees and Directors from the 2024 earnings, which has been resolved by the Board of Directors on February 20, 2025, and the accrued remuneration amount recognized as expenses are as follows:

Unit: NT\$'000

Amount \ Item	Remuneration to Employees	Remuneration to Directors	Treatment of Discrepancy
Recognized Accrued Amount (A)	301,914	108,689	The differences are recorded as a change in accounting estimate and will be adjusted in 2025.
Actual Distribution (B)	301,914	90,574	
Variance (B)-(A)	0	18,115	

1-6 Shares buyback by the Company: None.

2. Issuance of Corporate Bonds

2-1 Information of unretired corporate bonds and unissued corporate bonds for which an issuance is currently under preparation and impact on shareholders' equity should be disclosed in compliance with Article 248 of the Company Act:

Until the Annual Report being published, the Company has issued corporate bonds with total outstanding amount NT\$26.8 billion, terms and impacts on shareholders' equity disclosed as below. The Company's subsidiaries currently do not issue corporate bonds.

Issuance	2019 Domestic 1 st Unsecured Corporate Bond	2019 Domestic 2 nd Unsecured Corporate Bond	2020 Domestic 1 st Unsecured Corporate Bond	2020 Domestic 2 nd Unsecured Corporate Bond	2021 Domestic 1 st Unsecured Corporate Bond
Issue Date	2019.06.25	2019.12.20	2020.03.16	2020.06.02	2021.06.04
Denomination	NT\$10,000,000	NT\$10,000,000	NT\$10,000,000	NT\$10,000,000	NT\$10,000,000
Issue Price	At par value	At par value	At par value	At par value	At par value
Total Amount	NT\$5,000,000,000 (A Issue: NT\$3,200,000,000) (B Issue: NT\$1,800,000,000)	NT\$3,100,000,000 (A Issue: NT\$2,600,000,000) (B Issue: NT\$500,000,000)	NT\$5,000,000,000 (A Issue: NT\$1,500,000,000) (B Issue: NT\$2,500,000,000) (C Issue: NT\$1,000,000,000)	NT\$1,000,000,000	NT\$1,200,000,000
Coupon	A Issue:0.75% B Issue:0.81%	A Issue:0.80% B Issue:0.85%	A Issue:0.67% B Issue:0.70% C Issue:0.77%	0.73%	0.55%
Tenor and Maturity Date	A Issue: 5 years Maturity: 2024.06.25 B Issue: 7 years Maturity: 2026.06.25	A Issue: 7 years Maturity: 2026.12.20 B Issue: 10 years Maturity: 2029.12.20	A Issue: 5 years Maturity: 2025.03.16 B Issue: 7 years Maturity: 2027.03.16 C Issue: 10 years Maturity: 2030.03.16	7 years Maturity: 2027.06.02	7 years Maturity: 2028.06.04
Guarantor	None	None	None	None	None
Trustee	Chinatrust Commercial Bank	Chinatrust Commercial Bank	Chinatrust Commercial Bank	Chinatrust Commercial Bank	Mega International Commercial Bank
Underwriter	KGI Securities	Capital Securities	Entrust Securities	KGI Securities	KGI Securities
Legal Counsel	Lee and Li Attorney Grace Wang	Lee and Li Attorney Grace Wang	Lee and Li Attorney Grace Wang	Lee and Li Attorney Grace Wang	Lee and Li Attorney Grace Wang
Auditor	Deloitte & Touche CPA, An-Hwei Lin	Deloitte & Touche CPA, An-Hwei Lin	Deloitte & Touche CPA, An-Hwei Lin	Deloitte & Touche CPA, An-Hwei Lin	Deloitte & Touche CPA, An-Hwei Lin
Credit rating agency, rating date, bond ratings	Taiwan Ratings Corp. twAA- (2019.01.25)	Taiwan Ratings Corp. twAA- (2019.01.25)	Taiwan Ratings Corp. twA+ (2020.01.21)	Taiwan Ratings Corp. twA+ (2020.01.21)	Taiwan Ratings Corp. twA+ (2021.02.04)
Repayment	Bullet repayment	A issue: Repay 50% of principal each in the 6 th & 7 th year. B Issue: Repay 50% of principal each in the 9 th & 10 th year.	Bullet repayment	Bullet repayment	Bullet repayment
Outstanding Balance	NT\$1,800,000,000	NT\$1,800,000,000	NT\$3,500,000,000	NT\$1,000,000,000	NT\$1,200,000,000
Redemption or Early Repayment Clause	None				
Covenants	None				
Other rights of Bond holders	Amount of converted or exchanged into common shares, ADRs or other securities	Not applicable			
	Rules governing issuance or conversion (Exchanged or subscription)	Not applicable			
Dilution Effect and other adverse effects on existing shareholders	No				
Custodian of exchanged securities	Not applicable				

Issuance	2022 Domestic 1 st Unsecured Corporate Bond(Social Bond)	2022 Domestic 2 nd Unsecured Corporate Bond(Social Bond)	2023 Domestic 1 st Unsecured Corporate Bond(Social Bond)	2023 Domestic 2 nd Unsecured Corporate Bond(Social Bond)
Issue Date	2022.03.29	2022.09.08	2023.03.10	2023.06.14
Denomination	NT\$10,000,000	NT\$10,000,000	NT\$10,000,000	NT\$10,000,000
Issue Price	At par value	At par value	At par value	At par value
Total Amount	NT\$2,700,000,000	NT\$1,800,000,000	NT\$2,100,000,000 (A Issue: NT\$1,600,000,000) (B Issue: NT\$500,000,000)	NT\$2,300,000,000
Coupon	0.88%	1.70%	A Issue:1.45% B Issue:1.58%	1.57%
Tenor and Maturity Date	5 years Maturity: 2027.03.29	5 years Maturity: 2027.09.08	A Issue: 5 years Maturity: 2028.03.10 B Issue: 7 years Maturity: 2030.03.10	5 years Maturity: 2028.06.14
Guarantor	None	None	None	None
Trustee	Mega International Commercial Bank	Mega International Commercial Bank	Chinatrust Commercial Bank	Chinatrust Commercial Bank
Underwriter	CTBC Securities	KGI Securities	KGI Securities	Fubon Securities
Legal Counsel	Lee and Li Attorney Abe Sung	Lee and Li Attorney Abe Sung	Lee and Li Attorney Abe Sung	Lee and Li Attorney Abe Sung
Auditor	Deloitte & Touche CPA, Yung-Hsiang Chao	Deloitte & Touche CPA, Yung-Hsiang Chao	Deloitte & Touche CPA, Yung-Hsiang Chao	Deloitte & Touche CPA, Yung-Hsiang Chao
Credit rating agency, rating date, bond ratings	Taiwan Ratings Corp. twA+ (2022.01.27)	Taiwan Ratings Corp. twA+ (2022.01.27)	Taiwan Ratings Corp. twA+ (2023.02.17)	Taiwan Ratings Corp. twA+ (2023.02.17)
Repayment	Repay 50% of principal each in the 4 th year 6 Month & 5 th year.	Bullet repayment	Bullet repayment	Bullet repayment
Outstanding Balance	NT\$2,700,000,000	NT\$1,800,000,000	NT\$2,100,000,000	NT\$2,300,000,000
Redemption or Early Repayment Clause	None			
Covenants	None			
Other rights of Bond holders	Amount of converted or exchanged into common shares, ADRs or other securities	Not applicable		
	Rules governing issuance or conversion (Exchanged or subscription)	Not applicable		
Dilution Effect and other adverse effects on existing shareholders	No			
Custodian of exchanged securities	Not applicable			

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Issuance	2023 Domestic 3 rd Unsecured Corporate Bond(Social Bond)	2024 Domestic 1 st Unsecured Corporate Bond	2025 Domestic 1 st Unsecured Corporate Bond
Issue Date	2023.07.31	2024.03.12	2025.03.12
Denomination	NT\$10,000,000	NT\$10,000,000	NT\$10,000,000
Issue Price	At par value	At par value	At par value
Total Amount	NT\$2,100,000,000 (A Issue: NT\$1,300,000,000) (B Issue: NT\$800,000,000)	NT\$3,500,000,000 (A Issue: NT\$2,700,000,000) (B Issue: NT\$800,000,000)	NT\$3,000,000,000 (A Issue: NT\$1,500,000,000) (B Issue: NT\$1,500,000,000)
Coupon	A Issue:1.60% B Issue:1.65%	A Issue:1.68% B Issue:1.72%	A Issue:1.91% B Issue:1.96%
Tenor and Maturity Date	A Issue: 5 years Maturity: 2028.07.31 B Issue: 7 years Maturity: 2030.07.31	A Issue: 5 years Maturity: 2029.03.12 B Issue: 7 years Maturity: 2031.03.12	A Issue: 3 years Maturity: 2028.03.12 B Issue: 5 years Maturity: 2030.03.12
Guarantor	None	None	None
Trustee	Chinatrust Commercial Bank	TaiShin Bank	Chinatrust Commercial Bank
Underwriter	Capital Securities	Capital Securities	Yuanta Securities
Legal Counsel	Lee and Li Attorney Abe Sung	Lee and Li Attorney Abe Sung	Lee and Li Attorney Odin Hsu
Auditor	Deloitte & Touche CPA, Yung-Hsiang Chao	Deloitte & Touche CPA, Yung-Hsiang Chao	Deloitte & Touche CPA, Yung-Hsiang Chao
Credit rating agency, rating date, bond ratings	Taiwan Ratings Corp. twA+ (2023.02.17)	Taiwan Ratings Corp. twA+ (2024.02.01)	Taiwan Ratings Corp. twA+ (2025.02.11)
Repayment	Bullet repayment	Bullet repayment	Bullet repayment
Outstanding Balance	NT\$2,100,000,000	NT\$3,500,000,000	NT\$3,000,000,000
Redemption or Early Repayment Clause	None		
Covenants	None		
Other rights of Bond holders	Amount of converted or exchanged into common shares, ADRs or other securities	Not applicable	
	Rules governing issuance or conversion (Exchanged or subscription)	Not applicable	
Dilution Effect and other adverse effects on existing shareholders	No		
Custodian of exchanged securities	Not applicable		

2-2 Convertible Bond: None.

2-3 Exchangeable Bond: None.

2-4 Shelf Registrations for Issuing Corporate Bonds: None.

2-5 Bond with Warrants: None.

3. Preferred Shares

None.

4. Issuance of Overseas Depository Receipt

None.

5. Employee Stock Options

None.

6. Status of Restricted Employee Rights

The section on "new restricted employee shares" shall specify the following matters:

- 6-1. For all new restricted employee shares for which the vesting conditions have not yet been met for the full number of shares, the annual report shall disclose the status up to the date of publication of the annual report and the effect on shareholders' equity.

Status of Restricted Employee Rights:

2026/02/28

Type of new restricted employee shares	The 1st (Issue no.) of new restricted employee shares
Effective registration date and total number of shares	2025/10/27 / 2,000,000 shares
Issue date	2025/12/01
Number of new restricted employee shares issued	1,320,000 shares
Number of new restricted employee shares still available for issuance	680,000 shares
Issue price	Grants will be made free of charge.
Ratio of the number of new restricted employee shares issued to the total number of issued shares	0.04%
Vesting conditions of the new restricted employee shares	<ol style="list-style-type: none"> remains on the job on the vesting date. during performance period, is determined by the company employee works for, as having not violated the employment contract, trust agreement, ethical corporate management best practice principles, code of conduct, work rules or non-compete and non-disclosure agreement of the Company. and has met both the personal performance indicators and operational goals set by the Company, the proportions of the vesting shares to be granted for such employees on the vesting date each year are as follows:
Restrictions on rights in the new restricted employee shares	<ol style="list-style-type: none"> Before any employee who has been granted restricted stock award shares fulfills the vesting conditions, except for the case of inheritance, the restricted stock award shares may not be sold, pledged, transferred, gifted to others, created any encumbrance, or otherwise disposed of. Before any employee who has been granted restricted stock award shares fulfills the vesting conditions, his/her rights to attendance, proposal, statement, voting and election at the Shareholders' Meeting shall be the same as those of the outstanding common shares of the Company, and shall be exercised by the entrusted institution according to a custodial trust agreement. Where any employee has been granted restricted stock award shares pursuant to these Rules, his/her other rights prior to fulfillment of the vesting conditions

Type of new restricted employee shares	The 1st (Issue no.) of new restricted employee shares
	include but are not limited to: the right to distribution of cash dividends, stock dividends, legal reserves and capital reserves, and employee stock option at cash capital increase. Such rights shall be the same as those of the outstanding common shares of the Company, and shall be exercised according to a custodial trust agreement. 4. During the period from the book closure date for stock dividends granted by the Company, the book closure date for cash dividends, the book closure date for shares purchased from a cash capital increase, the book closure period of the Shareholders' Meeting as specified by Article 165, Paragraph 3 of the Company Act or any other statutory book closure date occurring based on the fact of the record date for distribution of rights, the time and process for lifting restrictions on the vested shares of any employee who has fulfilled the vesting conditions shall be subject to a custodial trust agreement or the applicable laws and regulations.
Custody of the new restricted employee shares	The restricted stock award shares shall be placed under custodial trust following issuance. Prior to fulfillment of the vesting conditions, an employee may not request the trustee to return the restricted stock award shares for any reason or in any way.
Treatment of the new restricted shares for which the grantee fails to meet the vesting conditions after receiving or subscribing to the shares	1. After the company's operational goals' review, if it is confirmed that the targets are not achieved, the shares granted to him/her but unfulfilled vesting conditions will be recalled and canceled by the Company without compensation. 2. Where an employee who has been granted restricted stock award shares is not on the job on the vesting date, has committed an act of gross negligence by violating any of the agreements under Article V, Paragraph (III), Sub-paragraph 1 of these Rules, or has failed to fulfill both the personal performance indicators and operational goals set by the Company, the shares granted to him/her but unfulfilled vesting conditions will be recalled and canceled by the Company without compensation. 3. During the vesting period, if an employee has voluntarily resigned or been dismissed or laid off, his/her unvested restricted stock award shares will be recalled and canceled by the Company without compensation.
Number of new restricted employee shares that have been retired or bought back	0
Number of new restricted shares that have vested	0
Number of unvested new restricted shares	1,320,000 shares
The ratio of the number of unvested new restricted shares to the total number of issued shares (%)	0.04%
The effect on shareholders' equity.	The dilutive impact on EPS is limited and not material to shareholders' equity

6-2. Names and acquisition status of managerial officers who have acquired new restricted employee shares and of employees who rank among the top ten in the number of new restricted employee shares acquired, cumulative to the date of publication of the annual report.

Names and Acquisition Status of Managerial Officers Who Have Acquired New Restricted Employee Shares and the Top Ten Employees (Ranked by the Number of Restricted Shares Acquired) Who Have Acquired New Restricted Employee Shares.

2026/02/28

	Job title	Name	Number of new Restricted employee shares granted	Ratio of the number of new restricted employee shares granted to the total number of issued shares	Vested Restricted Shares			Unvested Restricted Shares				
					Number of vested shares	Issue price	Total purchase price	Ratio of the number of vested restricted shares to the total number of issued shares	Number of unvested shares	Issue price	Total purchase price	Ratio of the number of unvested restricted shares to the total number of issued shares
Managerial officers	President	Chee Ching	1,320,000	0.04%	0	0	0	0.00%	1,320,000	0	0	0.04%
	Executive Vice President	Sharon Lin										
	Executive Vice President	Peter Hu										
	Executive Vice President	Jason Kuo										

	Job title	Name	Number of new Restricted employee shares granted	Ratio of the number of new restricted employee shares granted to the total number of issued shares	Vested Restricted Shares			Unvested Restricted Shares						
					Number of vested shares	Issue price	Total purchase price	Ratio of the number of vested restricted shares to the total number of issued shares	Number of unvested shares	Issue price	Total purchase price	Ratio of the number of unvested restricted shares to the total number of issued shares		
Managerial officers	Executive Vice President	Philip Tseng												
	Senior Vice President	Eric Chu												
	Senior Vice President	Vivian Lee												
	Senior Vice President	Andy Tu												
	Senior Vice President	Charlene Lin												
	Vice President	Brian Chao												
	Vice President	Jason Chu												
	Vice President	Lopes Lu												
	Vice President	Mark Lee												
	Vice President	James Lee												
	Vice President	Roger Lin												
	Vice President	Eddie Kao												
	Vice President	Andy Kuo												
	Vice President	Belinda Chen												
	Vice President	Paul Yang												
	Vice President	Anson Tsai												
Vice President	Dave Lu													

Note: No employees received new shares with restricted employee rights.

7. Share Issued for Mergers or Acquisitions

7-1 Information from Completed Merger or Acquisition from last year up to the Annual Report being published:

- (1) The lead underwriters' evaluation of any merger, acquisition, or issuance of new shares due to the share transfer from other companies in the previous quarter: Not Applicable.
- (2) If the progress or effect of the implementation does not meet the goal in the previous quarter, please specify the influence on shareholders' equity and the improvement plan: Not Applicable.

7-2 Information from Shares Issued for Acquisition or due to Acquisition of shares of other companies from last year up to the Annual Report being published: None.

7-3 Impact on shareholders' equity from Shares Issued for Merge or Acquisitions from last year up to the Annual Report being published: Not Applicable.

8. Fund Utilization Plans and Status

8-1 The company's capital allocation plans

- (1) For the period as of the quarter preceding the date of publication of the annual report, with respect to each uncompleted public issue or private placement of securities: None.
- (2) Those completed in the most recent 3 years but have not yet fully yielded the planned benefits: None.

8-2 Status of implementation

Analyze the implementation status of each plan mentioned in the preceding paragraph, comparing it with the originally expected benefits, up to the quarter preceding the date of publication of the annual report: None.

1. Business Activities

1-1 Business Scope

(1) Major Business Items of FET and its subsidiaries as follows:

- Telecommunications Enterprises;
- Sales of communications products and office equipment;
- Call center services;
- Electronic Information Supply Services;
- Sale of communications products;
- Security and monitoring service via Internet;
- Research and design of computer system;
- Computer software, data processing and provision of network information;
- Film Production and Distribution Industry;
- Electric Power Supply;
- Energy Technical Services
- Renewable energy electricity sales industry

(2) Operating Revenue Breakdowns

Unit: NT\$'000

Item	Year	2024		2025	
		Amount	%	Amount	%
Telecommunication Service Revenue		56,501,766	54	56,965,348	52
Others		48,120,787	46	53,380,729	48
Total		104,622,553	100	110,346,077	100

Note: The figures are on a consolidated basis.

(3) Existing Products and Services

A. Consumer Business

- **Wireless Telecommunication Services:**
Provide mobile services, including voice calls and data communication services. Those services are categorized into postpaid and prepaid according to payment methods.
- **Fixed Line Communication Services:**
Include domestic phone call service, long-distance call service, 007 international call service, 070 softphone, etc.
- **New Economy:**
We offer digital entertainment services such as friDay Video, Spotify, Ring-Back-Tone, friDay Shopping, and Super Tickets. Additionally, we provide services like Smart Plus, Direct Carrier Billing, parking fee payment services, online blessing lamps, and insurance for FET users. In 2025, FET Mobile Circle App partnered with PRO360 covers a variety of lifestyle services, including home cleaning, repair, tutoring, and professional coaching. Addressing the heightened awareness of cybersecurity and the surge in anti-fraud requirements, we provide security-related services such as FET Network Security and other cybersecurity-related services to create a safer communication environment for our users.

B. Enterprise Business

- **Professional telecommunication integrated services:**
Mobile service, broadband service, fixed-line voice services, data circuit services, and network services (Virtual Private Network & internet data center).
- **ICT Integrated Communication Services:**
Far EasTone Telecommunications is actively developing enterprise ICT services, focusing on four key areas: smart cities, smart healthcare, digital transformation, and telecom base SI. By leveraging technologies such as big data, artificial intelligence, and the Internet of Things, Far Eas Tone provides comprehensive and integrated smart ICT solutions.

- **Microsoft LSP enterprise transformation services:**

Far EasTone is the only Taiwanese telecom company to be certified as Microsoft Licensing Solutions Partner (LSP). Based on its own transformation experience, FET has rich practical experience in deployment of Microsoft cloud technologies and solutions, including cross-platform big data migration to the cloud, automatic management of cloud hybrid architecture, cloud security compliance, Microsoft Copilot technologies adoption, generative AI solution development, etc., and the experienced practical team can accelerate the enterprise transformation, to provide the comprehensive digital transformation services based on best practices for enterprises and government organizations.

- **Cloud Services:**

Centered around FET Cloud, our local private and hybrid cloud service ecosystem integrates core telecommunications resources with the specialized expertise of Nextlink and Microfusion. By synergizing with global leaders such as Amazon Web Services (AWS), Microsoft Azure, Google Cloud Platform (GCP), and Broadcom/VMware, we empower enterprises to architect hybrid cloud solutions tailored to their security and operational requirements. We provide a comprehensive, one-stop service model encompassing consulting, deployment, migration, and managed services.

- **Information security services:**

Integrate the professional information security consulting services of subsidiary Information Security Service Digital United Inc., to offer the safest and most reliable, as well as flexible and cost-effective, solutions for information security.

- **New economy:**

Upholding the spirit of solving city governance and industrial pain points with innovative technology, leveraging core skills such as big data, AI, IoT, cloud and information security, integrating innovative 5G application to drive smart cities and industrial transformation, we customize flexible ICT integration services for corporate clients and government agencies and establishes multiple smart IoT applications, including smart city, smart healthcare, smart manufacturing, smart transportation, Smart Campus, and IoV. In response to the global trend of ESG and Taiwan's Pathway to Net-zero Emissions in 2050, we extend our energy-related portfolio to carbon management and provide solutions for sustainability transformation.

(4) New Products or Services under Development

A. Consumer Business

Driven by the brand spirit of "FET no distance", we continue to develop diversified digital services to meet consumers' needs and uplift user satisfaction. FET launched "FET Mobile Circle" in 2020, the first Telco super App that fulfill consumer needs of life, entertainment and telecom services, and FET Mobile Circle App continuously offer privileged services like "Super Tickets" and "VIP Zone" to reward our users. And won IDC's «Future of Customer Experience Award» Asia-Pacific winner with above innovative services. In 2025, FET Mobile Circle launched "Mobile Phone Zone", "My Food Diary" sharing, and "PRO360" lifestyle professional services, marking a significant milestone in FET's vision of digital life. In order to build safer communication network to FET users, we keep diligently developing and offering security related services and features such as AI-based incoming calling and SMS message fraud prevention mechanism, and 888 short code SMS ...etc. At the end of 2022, FET launched FET Guardian Network to address cybersecurity and children's online safety, providing multi-layered protection for user's internet security. Recognizing the unique needs of the senior demographic, FET launched "Golden Times service plan" in 2025. We are moving beyond traditional phone plans by combining 5G with daily life, including movies, health, travel, and learning. Our goal is to create a seamless daily experience through precise audience segmentation. FET will live up to our goals to 'Go Beyond' for our users. We remain dedicated to analyze market trends and different consumer behaviors and use scenarios, optimizing existing offerings, and developing customized services tailored to the needs of different customer groups.

B. Enterprise Business

Mainly focusing on ICT integration and IoT applications of New Economic: FET takes advantage of NB IoT's features such as low power consumption, low costs, wide coverage, and a large number of connections to develop smart city applications and launch services such as smart street lights/poles, smart charging, energy management, uninterruptible traffic signal power system, microgrid, carbon management (Microsoft Cloud for Sustainability or SaaS), and Smart Health Solutions. At the same time, FET also actively develops 5G applications using big data, AI, and IoT, building a comprehensive big data/AI/IoT ecosystem across industries, fields, and domains with alliances, driving multiple vertical sites smart application development, and helping industries and cities transform and upgrade.

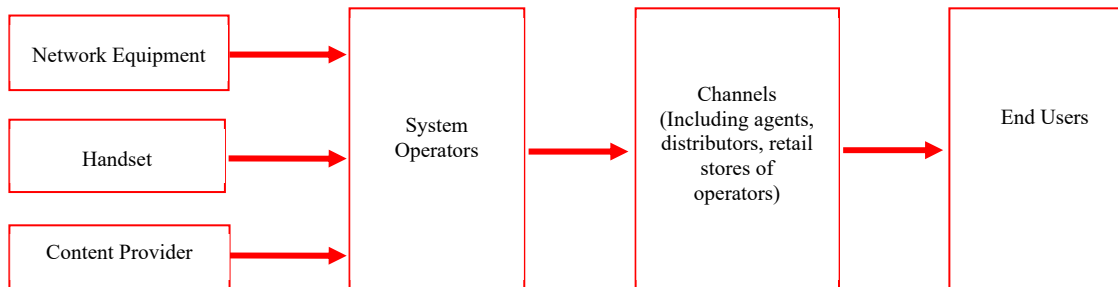
1-2 Industry Overviews

A. Consumer Business

(1) Industry Status and Development

According to the 2025 communication market survey conducted by the National Communications Commission (NCC), mobile service is the majority's choice when it comes to voice and data communications. Mobile data usage continues to grow while people have spent over 37 hours per week on the internet in average. According to NCC statistics, the mobile data transmission volume indicates 13.4% YoY growth in December 2025. As People rely on mobile internet for daily communication and digital services, and the increasing demand for quality internet experience, the 5G adoption rate continues to grow each month, providing sustained momentum for the development of the telecommunications industry.

(2) Industry Value Chain



In alliance with domestic, international professional and top partners, FET will continue to provide consumers with more diversified mobile applications and valuable customer experience by launching exclusive flagship mobile phones and connecting with new economic services to sustain momentum for revenue growth.

(3) Products and Services Development Trends

FET spends a lot of efforts in developing 5G network after acquiring the best 5G spectrum in the auction. FET utilize "AI cell site location" to maximize 5G network population coverage and user experience, proactively plan network construction in remote villages and lead green energy cell site to conduct ESG vision. And FET will continuously enhance our network quality and security, dedicate ourselves in developing innovative services, which would work greatly with our excellent network quality. Moreover, through integrating group resources and partnership with diverse companies, FET will strive to innovate in the fields of big data, artificial intelligence, and IoT (Big.AI.IoT), and lead the 5G revolution in Taiwan. Leveraging our 'Big.AI.IoT' technologies, FET has developed the 'Anti-Fraud Genius' platform. This platform utilizes AI to establish a triple-layered defense system: 'AI Call Guard,' 'AI SMS Guard,' and 'AI Web Guard.' These measures effectively mitigate security risks across internet browsing, voice calls, and messaging, ensuring a safer and more secure digital experience for our users. FET established the Startup Accelerator at the end of 2021, recruiting start-up companies annually and providing comprehensive support including development tools, innovative technologies, field verification, and commercialization to drive diverse 5G applications across consumer and enterprise sectors, covering areas such as smart healthcare, digital transformation, and smart cities. As of February 2026, the program has supported a total of 48 start-ups, with cumulative personnel participation reaching 3,790 person-times, 72 sessions of executive-level start-up clinics conducted, and 14 strategic investment evaluations completed, successfully attracting more than NT\$450 million in investments and capital increases. In addition, FET completed strategic investments in IHH Co., Ltd., which leverages patented encrypted transmission technology for secure monitoring and business flow analysis, and Sustaihub Inc., specializing in ESG big data and AI-powered carbon inventory platforms.

(4) Product Competitions Landscape

Following the completion of two major mergers in late 2023, the domestic mobile industry has returned to a three-player market structure. The competitive focus has shifted from price-cutting to value, quality, and service. This transition allows operators to offer consumers higher quality and more differentiated services.

FET remains committed to enhancing customer experience across six key dimensions: network performance, cybersecurity, device selection, personalized digital services, in-store experience, and payment flexibility. By We enables customers to choose services and plans that fit their needs as we enhance the overall perceived value of our offerings. This attracts consumers to adopt a more diverse range of high-quality mobile and digital services from FET, thereby increasing overall customer contribution and ARPU (Average Revenue Per User). FET aims to optimize returns on the investments in spectrum and infrastructure while driving sustained growth in mobile communication revenue.

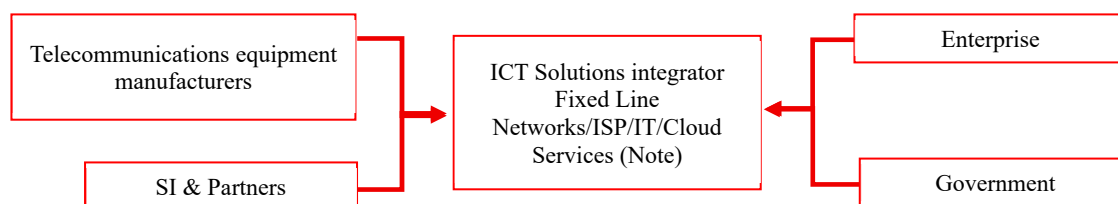
B. Enterprise Business

(1) Industry Status and Development

Major international organizations have recently released their forecasts for global economic growth in 2026. Amid rising trade protectionism, escalating tariff pressures, and heightened geopolitical tensions, global supply chains are facing increasing risks of disruption. Nevertheless, artificial intelligence (AI) continues to provide supportive momentum to economic activity, with global economic growth projected to range between 2.7% and 3.1%.

From a corporate investment perspective, strengthening supply chain resilience and advancing AI-driven transformation are expected to remain key priorities. Emerging technologies—including agentic AI, zero-trust cybersecurity, integrated IoT sensing, and high-performance computing environments that combine cloud and edge architectures—are anticipated to support the development of high-technology industries. As generative and agentic AI are increasingly integrated into core enterprise processes, demand for flexible cloud architectures, high-performance computing, and data integration is expected to rise, prompting broader adoption of hybrid cloud and edge computing solutions. At the same time, geopolitical uncertainty, evolving cyber threats, and service continuity requirements are driving greater emphasis on network resilience, diversified connectivity, redundancy planning, and zero-trust security frameworks. Overall, continued AI adoption is expected to sustain investment in cloud and network infrastructure, while the timing and scale of such investments remain subject to ongoing economic and geopolitical uncertainties.

(2) Industry Value Chain:



Note: Cloud service solutions of FET include cloud architecture planning, hybrid cloud platform establishment, service transfer, service data backup, service maintenance, etc. To provide customers with the most reliable and finest cloud services, the Company proactively forms strategic alliances or enters into agency agreements with the leading ICT software and hardware brands and system integrators. Enterprise customers can thus enjoy one-stop shopping and services and customer service efficiency and customer satisfaction would be enhanced.

(3) Products and Services Development Trends

FET continues to be customer-oriented and innovative. We are well-informed of the development trends in the technology market, introduce ICT integrated services such as cloud, big data and IoT, and provide customers with one-stop ICT solutions. At the same time, we extend our practical experience in digital transformation to build hybrid cloud and intelligent multi-cloud monitoring services from the inside out, assisting the government and enterprises in their digital transformation.

(4) Product Competitions Landscape

In the enterprise market, Chunghwa Telecom maintains its leading position, leveraging both its extensive fixed-line network and scale advantages, and remains the primary competitor. Meanwhile, FET continues to capitalize on the synergies from its merger with Asia Pacific Telecom, not only optimizing infrastructure but also addressing customers' growing demand for resilient networks. On the other hand, focuses on 5G private network applications for smart manufacturing and the development of IoT technologies, the Information & Digital Transformation Technology takes on a more aggressive approach in developing intelligence applications and solutions to fulfill the needs of various industries and government departments. Those applications and solutions cover sectors of smart city, smart transportation/Internet of Vehicle, smart medical treatment, and smart manufacturing. At the same time, in response to the global ESG trend, an increasing number of solution providers have entered the field of energy management and carbon inventory applications. By integrating products related to energy transition and carbon management, and leveraging its strong innovation and system integration capabilities as well as flexible service models, FET is able to differentiate itself from competitors and strengthen its competitive position in the market.

1-3 Technology Development Overviews

(1) Major R&D Expenditure from last year up to the Annual Report being published

2026/2/28; Unit: NTS'000

Item	Year	2025	2026/2/28
R&D Expenditure		420,737	74,491 (Note 1)
Total Operating Revenue		110,346,077	18,668,186 (Note 2)
R&D Expenditure as percentage of Total Operating Revenue (%)		0.38	0.40

Note 1: The R&D expenditure in 2026 is estimated based on the budget.

Note 2: The figures for 2026 are unaudited.

(2) Products and Services Developed in the Recent Years and until the Annual Report being Published

Since the launch of 5G, consumers' behavior and lifestyle have changed drastically. In response to the movement, FET provides products and services ranging from entertainment, e-commerce, mobile finance, mobile network security and smart home services, and will play the leading role in the digital convergence era. Key highlights of FET and its subsidiaries' products and services are as follows:

Year	Service	Key highlights
2025	friDay Video	<p>As the first local OTT platform to implement generative AI, friDay Video allows users to express their preferred genre, styles, and moods to the AI. Utilizing Azure OpenAI, it generates personalized recommendation lists. In March, friDay Video upgraded the feature to AI agent with an amicable robot design for the feature in March to attract more interaction. In November 2024, the platform introduced voice recognition to interact with the AI agent, enabling users to engage in conversations more conveniently through voice input. Furthermore, AI is employed to automatically analyze current news, generate curated lists, and keep them updated dynamically. This innovative use of AI transcends traditional search methods, helping users discover dramas and movies that were unlikely to be recommended in the past. Following the introduction of generative AI, both clicks and views have surged rapidly.</p> <p>In January 2025, friDay Video was the first local OTT platform to leverage big data and generative AI to create personalized annual viewing summaries for its users. The AI further analyzed each user's viewing patterns to infer personality traits and generated corresponding visual representations.</p> <p>Based on user-centered platform design and rich multimedia content, friDay Video has ranked No. 1 paid local OTT platform for four consecutive years according to a survey by National Communication Commission.</p>
	friDay Shopping	<ol style="list-style-type: none"> 1. Launch of Chat & AI Automated Response Features The Chat and AI automated response functions were launched, enabling vendors to communicate with consumers in real time and leverage AI-driven mechanisms to automatically respond to inquiries, significantly reducing customer response wait times. 2. Implementation of Supplier Evaluation Mechanism A supplier evaluation system was introduced to provide transparent feedback on service quality, driving continuous improvements in service performance and product supply standards. 3. Continued Migration to Cloud Infrastructure Cloud adoption continued to increase, with all core systems migrated to the cloud, enhancing overall system stability and response speed. 4. Adoption of AI Edge Computing Technology AI edge computing was utilized to leverage individual device computing capabilities, accelerating personalized data processing and enabling the deployment of various marketing initiatives. 5. Optimization of Product System Architecture The product system architecture was optimized by reducing data fragmentation and adopting new data structures, making it easier for suppliers to list products while significantly improving overall system performance.

Year	Service	Key highlights
2025	FET Network Security	<p>FET Network Security series products were launched in December 2022, introducing two products: Threat Protection and Parental Control.</p> <p>Threat Protection product targets users who go online and worry about internet security. After subscribing, as long as they use FET's 4G or 5G network for internet access, the system automatically blocks harmful websites, including virus, malware, phishing, and botnet.</p> <p>The Parental Control product is designed for parents concerned about their children's online safety. It not only automatically blocks websites in ten categories deemed inappropriate for minors, such as adult content and violence, but also allows parents to set restricted browsing times to prevent children's excessive internet use.</p> <p>Especially in Taiwan's current environment where online scams are rampant, the Secure Network services make using Far EasTone's network and services much safer.</p> <p>The services have accumulated over one million subscribers and monthly blocked 30 million risky website links for users.</p>
	FET Mobile Circle App	<p>"FET Mobile Circle" App officially surpassed 8 million users, creating a thriving mobile lifestyle ecosystem in the telecom industry. With over 300,000 unique daily visits and high monthly active user rates, the app not only leads to customer satisfaction with its rewards but also continuously introduces cross-industry services and diverse applications. It has become an indispensable app in users' daily lives. In 2025, FET Mobile Circle launched "Mobile Phone Zone" to optimize the one-stop shopping experience for mobile phones and 3C products. "My Food Diary" has attracted nearly 200,000 shares and comments since its launch. Furthermore, it also partnered with "PRO360" to launch lifestyle services to meet the diverse needs of consumers.</p>
	Insurance Services	<p>In addition to continuously providing comprehensive device protection insurance, travel insurance launches "Insure Family Members" feature, becoming the first telecom platform to support online insurance for parents, spouses, and children in 2025.</p>
	Smart Plus	<p>AI and live experts provide 24/7 comprehensive online support to resolve technical issues for mobile phone and 3C device. Furthermore, in response to customer demand, we have introduced Dual-Share Plan that allows one subscription to be shared by two users.</p>
	Health +	<p>With the aim of resolving public health concerns, this App connects health devices and wearables sold from FET's stores, providing interactive digital tools for blood sugar, blood pressure, sleep, and weight management. It also integrates medical, health promotion, and care services on a telemedicine platform, allowing institutional experts to access an individual's home health data during consultations or inquiries, realizing the concept of "consulting experts with health records."</p>
	Smart Kids Watch	<p>Securing exclusive IP licensing from Sanrio Japan to launch the highly popular Cinnamoroll and Kuromi collector's edition smart kids watch. This partnership not only resonated deeply with the younger demographic but also generated significant market buzz, fueling a double-digit growth momentum in annual sales volume.</p>
	5G Smart Manufacturing Applications	<p>A high-stability, low-latency, and security-isolated 5G private network environment, the solution ensures that large volumes of manufacturing equipment data are transmitted securely and in real time to backend systems for analysis and record-keeping. Focusing on common data collection and real-time monitoring needs in industrial IoT-enabled manufacturing, the solution centers on three core application areas: eating control (real-time temperature monitoring and alerts), fluid control (comprehensive process environment monitoring), and motion control (centralized alarm management for improved equipment response).</p>
	5G Smart Warehousing with Integrated Human-Machine Connectivity	<p>A high-stability, low-latency 5G network architecture supports the operation of diverse automated equipment within warehouse environments, including AGVs (Automated Guided Vehicles), high-speed shuttle systems, and automated sorting equipment, enabling a highly efficient and accurate smart warehousing environment. Dual-band transmission and traffic-priority management mechanisms are simultaneously deployed to ensure independent traffic operation for human-operated terminals and IoT devices within the 5G private network, further enhancing system reliability and operational continuity. This architecture helps enterprises achieve their objective of uninterrupted production operations.</p>
Smart Intersection	<p>5G is used to bridge connections for vehicles to network (V2N), vehicle to vehicle (V2V), vehicle to people (V2P), and vehicle to infrastructure (V2I) to enable real time control of signals, improve traffic flow, and elevate the safety of passers-by.</p>	

Year	Service	Key highlights
2025	Uninterruptible traffic signal power system	FET has in-house developed a monitoring platform which integrates intersection signal controllers and uses smart batteries as backup power. When there are abnormalities in the operation of utility power, the batteries will be activated automatically. This not only improves road and public safety but also prevents large amounts of carbon emissions arising from traffic congestion and vehicle idling due to traffic signal issues.
	Smart streetlamps	<p>FET regards smart city applications as a critical avenue for leveraging its core technologies to drive the global transition toward low-carbon and green development. Since 2017, the Company has actively invested in the research, development, and pilot deployment of smart streetlamp technologies.</p> <p>The implementation of smart streetlamps not only enhances road safety for motorists and pedestrians, but also significantly reduces electricity consumption and carbon emissions. In addition, smart streetlamps serve as carriers for 5G base stations and platforms for diversified value-added services, supporting the development of next-generation digital infrastructure.</p> <p>In 2019, under a 5G and Internet of Things (IoT) environment, FET integrated big data analytics and artificial intelligence technologies to assist Taoyuan City in becoming the first city in Taiwan to fully adopt smart connected streetlamp.</p> <p>In 2024, the Company was awarded the energy-saving streetlamp replacement and maintenance project covering 15 districts in Taichung City. The project involves the replacement of a total of 129,520 streetlamps and is expected to help the Taichung City Government save approximately 50 to 60 million kilowatt-hours (kWh) of electricity annually, while reducing carbon emissions by approximately 250,000 metric tons per year. With respect to the Taoyuan City streetlamp project, a total of 99,464 smart streetlamps were fully deployed by 2025. The project achieved annual electricity savings of 66.8 million kWh and resulted in a total carbon emission reduction of 28,324 metric tons.</p>
	Energy Management System	<p>Since 2022, FET has been awarded the “Air Conditioning in Every Classroom” project covering junior high and elementary schools across nine counties and cities nationwide. By the end of 2024, the project had expanded to provide EMS energy management services to a total of 1,222 schools and more than 50,000 classrooms, significantly enhancing energy efficiency and operational management in the education sector.</p> <p>In addition to securing the Wang’an Island microgrid project in Penghu County in 2023, FET further obtained the nation’s first campus microgrid project at National Chung Hsing University in 2024, which is currently under construction. Leveraging its microgrid technologies and integrated energy management capabilities, FET was recognized with the Smart City Innovation Award in 2024, demonstrating its leadership in smart energy applications.</p> <p>FET continues to expand its electric vehicle (EV) charging service footprint by leveraging its core telecommunications capabilities in connectivity, digital platforms, and operations and maintenance services to promote the development of EV charging infrastructure across commercial and public sectors. At the Group’s self-owned commercial properties, including SOGO Department Stores and Far Eastern Department Stores, FET has deployed self-operated charging stations. By the end of 2025, nearly 100 DC fast-charging units had been cumulatively installed, gradually forming a high-utilization, city-based charging service network.</p> <p>In the public sector, FET actively participates in government and public-sector EV charging station deployment and operation projects. The service scope includes citywide public parking facilities, major tourist destinations, and higher-education campuses, such as public parking lots across Hsinchu City, tourist areas in Taoyuan City, Puli Township in Nantou County, the East Longitudinal Valley National Scenic Area, as well as National Chung Hsing University and National Dong Hwa University. As these projects continue to progress through 2025, FET expects to assist government agencies in the cross-year deployment and ongoing maintenance of more than 400 charging units, further improving urban EV charging coverage, supporting low-carbon transportation development, and providing tangible infrastructure support for net-zero emissions and green mobility goals.</p> <p>In response to the global ESG trend, FET collaborates with Microsoft to deliver carbon inventory services through the Sustainable Cloud for large enterprise customers. For small and medium-sized enterprises, FET also provides carbon inventory services through Sustaihub Inc., comprehensively addressing customers’ net-zero transition needs.</p>

Year	Service	Key highlights
2025	5G telemedicine	<ol style="list-style-type: none"> 1. Telemedicine Application: In 2025, 5G telemedicine services were introduced across 15 counties and 59 townships in Taiwan, in collaboration with 22 hospitals in rural areas, the service has expanded medical coverage, serving over 70,000 people, enhancing medical accessibility in remote areas, reducing costs, and improving healthcare quality and resource allocation. 2. Emergency Medical Assistance Application: In 2022, a groundbreaking collaboration with the Taipei City Fire Department led to the creation of the world's first Emergency Medical Technician Paramedics (EMTP) Remote Guidance "5G Ambulance". This innovative initiative, offering real-time remote guidance, has significantly enhanced the quality of pre-hospital emergency care. Additionally, the ' Cross-Sea 5G Ambulance ' was launched in conjunction with the Taipei City Government in 2025. This program specifically addresses the challenges of limited medical resources in Penghu County and the logistical difficulties of long-distance medical transportation. Looking ahead, there are ambitious plans to expand this pioneering service to 10 cities and counties, serving 3,500 cases by 2025, as part of a comprehensive public welfare program, with the aim of safeguarding the health and well-being of citizens across the country.

1-4 Long-term & Short-term Business Development Plan

A. Consumer Business

(1) Short-term plans

- Optimize network quality to enhance user network experience.
- Form an alliance with cross-industry partners to deliver diverse new products and value-added mobile services to the market.
- Establish digital entertainment and leverage telecom core business and innovative new services to acquire high quality and loyal customers.
- Build a safer world for our users by initiating more network security-related solutions.
- Monitor market trends and customer feedback to develop customized service plans tailored to specific usage scenarios and market segments.

(2) Long-term plans

- Strengthen human resources by enlarging talent reserves in the field of telecommunication to facilitate the expansion of operations.
- Keep up with the trends of global communication network technology and innovative service development.
- Develop new services: security, entertainment, mobile financial services, comprehensive insurance, e-commerce, multi-faceted digital lifestyle platform and AI application continuously.

B. Enterprise Business

(1) Short-term plans

- Beyond the continued optimization of core telecommunications infrastructure, FET integrates its professional telecom service capabilities with big data, AI, IoT, and cloud technologies. By strengthening collaboration across the industry value chain, it focuses on four core business domains — smart cities, smart healthcare, digital transformation, and telecom-based system integration (SI) — while advancing innovative digital applications to support enterprise transformation and upgrading.

(2) Long-term plans

- Building on the momentum of the AI wave, FET will leverage its professional ICT project capabilities and extensive customization experience to integrate big data, AI, IoT, cloud, and cybersecurity services, enabling industries to develop mission-critical application scenarios. At the same time, it will continue to strengthen the resilience of its communications networks, positioning itself as a trusted strategic partner to enterprises in navigating the rapid evolution and transformation of technology applications in the AI era.

2. Markets and Sales Overview

2-1 Market Analysis

A. Consumer Business

(1) Main Products and Service Area

FET provides nationwide, including Taiwan and the outlying islands of Penghu and Kinmen, and international roaming services. FET persistently integrates online and offline sales services. By the end of 2025, the total number of stores is around 680, comprising FET and its subsidiary, Data Express, enabled customers to enhance experience professional service and care via wide store coverage.

(2) Market Share

According to NCC statistics in December 2025, the amount of mobile phone numbers in Taiwan reached nearly 29 million, which is a highly saturated market; mobile user market share after the two mergers are as follows: CHT: 39.7%, FET: 28.8%, TWM: 31.5%. FET's 5G postpaid penetration rate reached 47.5%, which is the highest among the three telecom operators. Therefore, FET has repeatedly set new highs in mobile service revenue and has more advantages to expand overall revenue.

(3) Supply, Demand and Growth of the Future Market

After Taiwan telecom industry officially entered 5G era, consumer and enterprise applications constantly emerging, and lead to a growth in the industry. Beyond 5G AI smartphones, digital entertainment, and smart living applications, cybersecurity and anti-fraud services have emerged as critical market demands. Consequently, building on the foundation of fast, stable connectivity and secure transmission, telecom operators are aggressively developing innovative services to lead various customer segments into a transformative 5G digital lifestyle.

(4) Competitive Advantages

- Professional Certification with Dedicated Service:

FET has won the Gold Medal for Telecommunication Service Industry in the "Best Service Evaluation" organized by the Commercial Times for 14 years in a row. Considering customers' needs as the top priority for our service, FET revamped the original client service app into "FET Mobile Circle" App to provide the best promotion and points reward system for our consumers. FET Mobile Circle App accumulated download has already exceeded 8 million.

- Place a high degree of importance on customers' personal information:

FET is committed to continually improving the quality of our services. We provide services that exceed our customers' expectations. With customer service philosophy built on the principle of empathy, we promote personal data protection concerning customers and enhance our problem-solving capabilities. FET has awarded the SGS ISO18295:2017 Customer Service Center management Certification, becoming the first and only authenticated carrier in Asia. Certified with our ISO10002 customer complaints management system, we have set up a special consumer complaints mechanism by using a systematized, logical procedure to manage complaints. FET also enhances existing service processes to ensure our customers with safeguarded, consistent and A+ service level.

We place a high degree of importance on customers' personal information, not only upholding awareness via internal training, but also being continuously awarded the international certifications including ISO27001(Information Security Management System), BS10012(Personal Information Management System), ISO29100 (Privacy Framework), ISO20000 (IT Service Management System) and CSA STAR (Security, Trust & Assurance Registry) certifications; All these efforts are intended to demonstrate FET's determination to implement information security policy and protect customers' personal information.

- Marketing Channel:

Currently, the total number of FET retail stores – including retail sellers, franchise and its subsidiary, Data Express stores, is around 680. FET promises to ensure that FET retail and franchise sales representatives, 3 thousand are able to serve 1.1 million of customers monthly and expect to bring customers caring, proactive and professional services. With the vision of "FET Connects You and Your World, Enriches Your Life and Protects Our Earth", FET will continue to introduce the best services, products and pricing plans to be the leading brand amongst Taiwanese consumers.

- New Economy:

Cultivating innovative digital service content, including FET Network Security to ensure online safety by blocking scams and harmful content. Maintaining friDay Video's position as the no. 1 local OTT platform in paid subscriptions, according to a survey by National Communication Commission, for four consecutive years through deep investments in Korean and Japanese variety shows and dramas. Additionally, strengthening user loyalty and satisfaction by co-hosting and investing in high-profile concerts and fan events, thereby simultaneously driving growth in both subscriber numbers and revenue for telecommunications and digital services.

(5) Advantages and Disadvantages of Future Developments and Countermeasures

Advantages of Future Developments

- With high-quality 5G spectrum, network speed and coverage, FET's 5G penetration rate is ahead of major competitors.
- Driven by AI trends, the telecom industry is becoming more efficient, offering higher quality services, exploring new business avenues, and strengthening its competitive edge. With generative AI at our core, we deliver end-to-end solutions to empower consumers and enterprises in their AI adoption journey.

Disadvantages of Future Developments:

5G still lacks killer applications, and the public generally believes that 4G services are sufficient.

Countermeasures:

- Continuously optimize 4G and 5G network quality while leveraging proprietary Big.AI.IoT (Big Data, AI, IoT) capabilities and FET Mobile Circle. Centering on the delivery of high-value services to integrate telecommunications with digital services, diverse lifestyle applications, and innovative products, thereby providing consumers with more valuable, integrated service solutions.
- Actively integrate strategic partners to accelerate the development of applications such as information security, telemedicine, and online and offline digital entertainment through technical cooperation to expand market opportunities.

B. Enterprise Business

(1) Main Products and Service Areas

FET provides enterprise customers with domestic and international voice, data, mobile, roaming, cloud, and cybersecurity services, as well as IoT and ICT integrated enterprise solutions, with Taiwan serving as its primary sales market. Details of product and service offerings are outlined below:

- Cloud: FET can assist companies with deploying their services at cloud platforms in Taiwan or other countries.
- Cyber Security: Integrating the professional IT consulting services of its subsidiary, ISSDU, FET provides the most secure, reliable, flexible and cost-effective IT security solution.
- IoT: FET can not only assist customers with developing local applications but also help the manufacturing industry with developing IoT applications for products. As the demand for IoT applications increases, FET will also assist multinational enterprises to promote the IoT applications of their products in Taiwan.
- New Economy: Leveraging Far EasTone's self-developed innovative solutions, we address city governance and industry pain points by delivering more flexible, customized solutions for enterprise clients and public-sector entities. Our solutions span a wide range of smart net-zero and IoT applications, including smart cities, smart healthcare, smart buildings, and smart transportation/Internet of Vehicles (IoV).

Currently, our primary service markets are domestic enterprises and government agencies. Following recent participation in smart city exhibitions, international stakeholders—such as global telecommunications operators and city representatives—have expressed interest in deploying similar solutions locally, including smart water management and smart multi-purpose poles. As a result, we have initiated plans to expand these services overseas, with an initial focus on Southeast Asia.

(2) Market Share

In 2025, sales from enterprise customers accounted for 25% of our overall revenue. We are committed to providing the best services and solutions.

(3) Supply, Demand and Growth of the Future Market

The Enterprise and International Business Group of Far EasTone Telecommunications has long been deeply rooted in the enterprise market. Leveraging its core telecommunications capabilities, the Group provides robust connectivity infrastructure essential for ensuring network resilience. By integrating advanced technologies,

including big data, artificial intelligence (AI), the Internet of Things (IoT), cloud computing, and cybersecurity, Far EasTone delivers customized, one-stop ICT integrated services.

These solutions enable enterprises across diverse industries to advance their digital transformation strategies, while also assisting public-sector agencies in promoting a wide range of smart city applications, including smart governance, smart transportation, smart green energy, and smart healthcare. Looking ahead, the Group will continue to develop and innovate intelligent applications, injecting sustained momentum into the digital transformation of industries and cities.

In addition, in response to the global ESG trend, demand for energy transition-related solutions and carbon management services is expected to continue to grow.

(4) Competitive Advantages

FET possesses a comprehensive, robust, and flexible network infrastructure, supported by the most extensive and diversified fiber backbone routing network nationwide. And also has experience in integrating cloud, information security, and ICT skills to introduce digital transformation services for medium and large enterprises. Also, FET has partnered with several well-known international manufacturers, which leads to more chances for it to break the limits and develop more new customers while providing better service experiences for its current customers.

New Economics: For enterprise users, the marketing philosophy centers around “customer orientation”. FET provides integrated solutions customized by various industry features and develop solutions, such as mobile applications, Internet of Things, cloud computing, big data and AI, for different market types. By further leveraging the capabilities of 5G, FET collaborates closely with customers through OTSI (Operational Technology System Integrator) partners to deliver a wide range of application solutions, including AI-based image recognition, drone and autonomous vehicle inspection and transportation, intelligent people and vehicle flow positioning and management, IoT-enabled smart machinery connectivity, and smart warehousing and logistics solutions. We aim to broaden our collaboration with customers concerning 5G application development in the 5G era. For example, through collaboration with OTSI Partner, we provide Video AI image recognition, IIOT smart machine networking, and Smart Automatic smart manufacturing application solutions. In the field of ESG, we will leverage our experiences as the largest AMI and EMS providers in Taiwan to continue broadening our portfolio, such as building up charging pole services for Far Eastern Group and governments across Taiwan and also microgrid applications with high technical barriers.

(5) Advantages and Disadvantages of Future Developments and Countermeasures

Advantages of Future Developments

Government initiatives such as the “10 AI infrastructure projects” and the “Next-Generation Communications Technology Development Program” are expected to drive enterprise to invest significant resources in building AI and high-performance computing capabilities, thereby increasing demand for resilient ICT and telecommunications network infrastructure.

Disadvantages of Future Developments

Taiwan’s telecommunications market is mature and highly competitive. Rising fraud risks continue to increase regulatory and compliance costs, while limitations in power and energy supply may constrain market expansion. In addition, the rise of global trade protectionism and tariffs has elevated supply chain costs, which could indirectly impact enterprise investment plans.

Countermeasures

Optimize Core Network Assets: Focus on existing telecommunications expertise to enhance core network infrastructure, strengthening both FET and enterprise clients’ network resilience.

Deepen Enterprise Intelligent Applications: Integrate big Data, cloud, and cybersecurity capabilities to provide enterprises with comprehensive, one-stop solutions.

Engage International Markets: Monitor global investment trends and collaborate with major international telecom operators to deliver professional telecommunications and ICT services to large domestic and overseas enterprises, positioning FET as a full-service ICT solutions provider.

2-2 Main Features and Production Process of Major Products

(1) Main Features of Major Services

Major Service	Major Features
4G Service	LTE 700/1800/2100/2600 high-speed wireless broadband service, providing theoretical 1Gbps broadband data service value.
NB- IOT Service	L700 / L1800 NB-IOT Access Service.
5G Service	n78/n28 provides high-speed wireless broadband access service, capable of offering theoretical broadband data service speeds exceeding 1Gbps in the future.
Short message service	IP SMS function to enable SMS transmission over WiFi environment.
Smart Enterprise Network Services (MVPN)	Offering the most powerful and flexible mobile enterprise service integration program solution with nationwide coverage.
Private Network	Providing 5G private network services for the enterprise vertical applications field.

(2) Production Process:

FET is a mobile operator, not a manufacturer. Therefore, there is no manufacturing process engaged.

2-3 Supply of Raw Material

FET is a mobile operator not a manufacturer. Therefore, there is no raw material requirement.

2-4 Major Suppliers/Customers Accounting for above 10% (inclusive) of Purchases / Sales in each year of Recent 2 Years

(1) Major suppliers in recent 2 years

2025/12/31; Unit: NTS'000, %

Year Item	2024				2025			
	Company	Amount	% of Total Operating Cost	Relations with the Company	Company	Amount	% of Total Operating Cost	Relations with the Company
1	Company A	19,606,701	26.71	None	Company A	20,729,959	27.32	None

Note: The figures are on a consolidated basis.

(2) Major customers in recent 2 years

2025/12/31; Unit: NTS'000, %

Year Item	2024				2025			
	Company	Amount	% of Total Operating Cost	Relations with the Company	Company	Amount	% of Total Operating Cost	Relations with the Company
	None				None			

Note: The figures are on a consolidated basis.

(3) Reasons for Variation of Major Suppliers and Customers

The above table indicates that there have been no significant changes for suppliers in the past two years, and no single customer's sales amounted to more than 10% of the consolidated revenues in the recent two years.

3. Employee Information in Recent 2 Years up to the Annual Report being Published

2026/02/28

Year		2024	2025	2026/2/28
Number of Employees	Total	5,365	5,339	5,311
Average Age		42.8	43.4	43.6
Average Years of Service		13.0	13.5	13.7
Breakdown of Educational Level (%)	Ph.D.	0.17	0.19	0.19
	Master	15.04	15.32	15.38
	College	71.16	70.86	70.74
	High School	13.46	13.46	13.52
	Below High School	0.17	0.17	0.17

4. Environmental Protection Expenditure

Any loss or penalty due to environmental pollution from last year up to the annual report being published: None.

5. Employee Relations

5-1 Implementation of Policies and Programs related to Welfare, Learning, Training and Retirement of Employees, as well as various protections of Employee Rights and Benefits (Disclosure required: the contribution rates and contribution status under both the old and new pension schemes for the year 2025, including the recognized amounts, as well as the procedures and eligibility criteria for employees applying for retirement. Reference examples may be provided.)

(1) Welfare Policy

(A) Compensation and Benefit

The Company provides competitive salaries, annual bonus, performance incentives, sales incentives and special performance bonuses. In addition to complying with labor standard laws, the Company provides additional benefits to better the health and lifestyle of its employees, such as physical check-ups, group insurance, clinic service, employee consolation services, health and safety forums, a cafeteria, employee handset subsidy, monthly airtime subsidy, nutritional allowance for pregnant women, childbirth subsidy and childcare allowance. Moreover, an employee welfare committee was founded to promote employee social activities, subsidize employee outings and event funding.

(B) Advanced Studies and Training

The company leverages internal diagnostics, market trend insights, and customer feedback to integrate essential elements into its training and development journey, addressing current and future organizational needs. Aligning with the company's digital transformation strategy and talent development direction, the training and development plan is built around the 3E development model: Education, Exposure, and Experience. Beyond guiding employees to complete courses, the company emphasizes practical application in daily work. Since 2019, it has consistently aimed to cultivate "Big Data, AI and IOT" as a developmental goal, regularly reviewing the comprehensiveness and relevance of training contents to ensure alignment with corporate strategy and operational objectives.

To preserve the company's unique knowledge and provide career development pathways for internal experts, the company has, since 2020, organized internal instructor training programs, offered specialized courses, and hosted book clubs and technical salons to encourage cross-team knowledge sharing and foster an organizational learning culture. Considering the increasing demand for personalized and digitalized learning methods, an online learning

platform with diverse resources has been introduced, enabling employees to arrange courses based on their individual needs. This approach integrates the latest external knowledge while cultivating internal talents.

In 2025, the company continues to enhance employees' knowledge and capabilities across three core areas: job performance, industry trends, and technical expertise. The plan includes courses aligned with core values, competency models, and management and professional skills. In support of the company's AI development goals, we also advanced the three-phase "AI Empowerment for Employees" initiative, launching a 12-course AI learning map titled "Mastering Workplace Efficiency". A total of 5,889 training completions were achieved, enhancing employees' AI awareness and practical application.

In 2025, a total of 1,821 training sessions were conducted, with employees receiving an average of 53 training hours. The total investment in training amounted to NT\$10,572,179, equating to an average of NT\$1,980 per employee. As part of the digital transformation, training content has become more strategic, learning methods more digitalized, and resources more diversified.

(C) Two-way Communications

Our company places great importance on employee feedback and two-way communication. To demonstrate our commitment to continuous improvement, we have established multiple dedicated channels as listed below.

- In order to understand and reflect employees' opinions on areas for improvement, an employee engagement survey is conducted regularly.
- The annual staff meeting provides an opportunity of two-way communications between staffs and senior executives.
- The "United Employee Welfare Committee" holds regular meetings, or whenever necessary, to discuss and conduct employee activities that increase and enhance employees' welfare.
- A Town Hall meeting with employees is held quarterly to communicate company's new directions, policies and financial performance. Employees feel free to raise questions and President /senior executives will give response directly during the meeting, as a way of developing interactive communications. All employees may also join the meeting through on-line broadcasting.
- e-News in the Intranet shares company's immediate and important information with employees. FET Breaking News e-news letter shares interesting and must-know events, news; and projects. Therefore, employees can understand more about the company dynamics and culture.
- Employees are able to raise their creative proposals/ideas through Employee Suggestions Mailbox or seek assistances through Complaint Mailbox in the Intranet.
- The departmental communication meeting is held either regularly or irregularly for employees of the same department to directly communicate important information, so as to promote mutual trust and cooperation among employees.

(2) Retirements

(A) Old Pension System

The Company has established the Employee Retirement plan in accordance with the Labor Standards Act and engages an actuary annually to assess and calculate the required labor retirement reserve. Currently, the Company contributes an amount equivalent to 2% of employees' total monthly salaries to the labor retirement reserve. The reserve is managed by the Labor Retirement Reserve Supervisory Committee and is deposited into the Bank of Taiwan under the name of Far EasTone Employee Retirement Fund Committee.

For fiscal year 2025, the recognized contribution under the old scheme amounted to NT\$31,986 thousand; as of December 31, 2025, the balance of the dedicated account at the Bank of Taiwan was NT\$1,326,981 thousand.

(B) New Pension System

Following the implementation of the Labor Pension Act on July 1, 2005, the Company, in accordance with the new pension scheme, contributes 6% of employees' monthly salaries to individual pension accounts administered by the Bureau of Labor Insurance for employees who have opted into the new system. For fiscal year 2025, the recognized contributions under the new scheme totaled NT\$267,999 thousand.

(3) Labor negotiations and protection of employee benefits

The Company has always complied with related labor laws and maintained good relations with its employees. Any amendments or additions concerning employee benefits only take place after discussion and communication with employees. The Company has established the Lantern-Legend Meeting and Employee Suggestion Box and Appealing Box on the Intranet to keep efficient communication channels open, and to better protect the rights of employees.

(4) Company Employee Personal Safety Provisions and Work Environment and Implementation status

To provide employees with an excellent working environment and maintain their physical and mental health, the Company adopts the following safety measures:

(A) Physical safeguard

To ensure the safety of personnel and property we have put in place relevant guidelines and procedures in compliance with NCC's directives. We have been awarded with ISO27001 in 2012 and BS10012 in 2013, and these two certifications have been renewed annually. We have also received awards in protection exercises both from the Office of Homeland Security and NCC in 2015, 2017 and 2020, respectively. Details of measures associated with physical safeguard are listed below:

- Operations management: The Company has established a safety control center, providing 24-hour protection to offices and MSC/IDC. Besides ensuring the stability and reliability of systems' daily operations, as incidents occur, it can alert, take preventive measures and respond effectively to manage risks.
- Access control: Some areas have multiple protective measures in each office and MSC/IDC. They are controlled through the access control system. All personnel need authorization to access and real-time records are maintained for reference. We also have the "Access Control Management Methods" which explicitly specify the movement of personnel in the workplace to maintain the security of premises and personnel.
- Surveillance system: There are 24-hour surveillance systems at major entrances or exits of offices and MSC/IDC or at key premises. Video recordings are retained for a specific period of time pursuant to relevant rules for reference.
- Electronic security: The Company has entered into electronic security contracts with professional security firms to ensure 24-hour protection at key offices, MSC/IDC and retail stores. Those contracts also strengthen the responsiveness at each location.
- Security guards: In addition to access control and surveillance and electronic security systems, the Company has security guards stationed at the headquarters, critical offices and MSC/IDC to strengthen control on personnel, vehicles and goods.

(B) Equipment Maintenance

- Fire Safety: The Company regularly commissions fire equipment companies to maintain and repair fire-fighting equipment (e.g. fire alarms, fire extinguishers) and has dedicated personnel conducting regular reviews and keeping records. There are periodic fire and emergency drills held at workplace annually to strengthen disaster-preparedness awareness and responsibility among all personnel.
- Environmental Safety: To maintain the quality of drinking water and air, the Company commissions vendors to monitor the water quality and carbon dioxide quarterly. The offices are cleaned and disinfected periodically to maintain workplace safety and comfort.
- Each office site is equipped with an automated external defibrillator and staffed with a appropriate number of first-aid personnel.

(C) Disaster Prevention and Response:

- The Company is also committed to providing a hazard-free work environment for all employees and stakeholders. The company headquarter building implemented Occupational Safety and Health Management System in 2018 and passed ISO45001: Occupational Safety and Health Management System certification in 2019. FET also passed the evaluation again in 2025. (The recertification was approved, extending its validity until January 24, 2028) Through the PDCA systematic management mode, improving the management of occupational safety and health.
- The "Safety and Health Work Rules" and "Emergency Preparedness & Disaster Management Plan" are established to specify the responsibilities and tasks of all personnel in major incidents and emergencies.
- FET has set up the "Occupational Health and Safety Committee" (OHS Committee) as well as dedicated labor safety and health units to make improvements to the working environment and ensure work safety. The OHS Committee is made up of 18 members, including the business operator or their agent, OHS personnel, department heads, supervision, controllers, OHS engineering or medical personnel, and labor representatives. The Committee has 9 labor representatives, which accounted for 50% of all seats.
- The Committee holds a quarterly meeting. Its responsibility is to oversee the formulation of the occupational disaster prevention plan and the self-inspection plan; discuss, examine, and analyze related occupational disasters and review OHS improvements as it engages in communication and management related to disaster

prevention. In addition, OHS units communicate the concepts of disaster prevention to employees and contractors on an ad hoc basis, whilst various types of safety training are also often held. In 2025, a total of 11,965 people took part in a total of 130 training courses for labor health and safety. In the meantime, an inspection for 289 items of working environment and construction security were also completed; the improvement rate for irregular items reached 100% and thus guaranteed the prevention of occupational disaster and hazard.

(D) Physical and Mental Health:

Have a full-time professional medical staff and contracted doctors on site to: carry out new recruit physical checkups and arrange regular companywide medical examinations; analyze, evaluate, manage and retain employee physical and medical examination records; deal with workplace injury and illness prevention, health consultation and first-aid and emergency treatment; provide health management, disease prevention, health education, health promotion, and other activities pertaining to employee health.

- FET organized a “weight loss competition” in 2025, where 530 employees participated and lost 732.6 kgs. From 2018 to 2025, 4,452 employees completed the event, a total weight loss of 7,839 kgs.
- FET launched an app-integrated “Step Competition” to encourage colleagues to engage in health activities and develop regular exercise habits. A total of 1,088 participants joined the event, collectively accumulating 366,457,820 steps. They walked a total of 183,229 kilometers, roughly equivalent to circling Taiwan 161 times.
- In 2025, the Company collaborated with multidisciplinary healthcare professionals to deliver a series of health-promotion initiatives, including disease-prevention programs, musculoskeletal injury-prevention guidance, mental well-being support, traditional medicine services, nutrition counseling, fitness training, CPR+AED emergency-response training, influenza vaccinations, and physical fitness assessments. A total of 49 activities were conducted, engaging 5,130 employee participations.
- Since 2006, The Company has established 35 clubs of which 21 clubs belong to sports clubs. The company subsidizes each club up to NT\$80,000 per year. In 2025, a total of 1,050 activities were held. The number of clubs applying for subsidies in the year is about 100%.
- FET commissioned 13 visually impaired massage therapists to provide free massage sessions for employees to relieve their work stress and relax their skeletal muscles. A total of 15,503 sessions were given in one year.
- Neihu, Banqiao, Taichung and Kaohsiung office got the “Accredited Healthy Workplace” and “A Badge of accredited health workplace” by Health Promotion Administration, Ministry of Health and Welfare.
- The Company provides employee assistance programs (EAP) through contracted professional consultation firms, aiming to assist employees to solve issues pertaining to family, marriage, pressure and interpersonal relationships in order to maintain their physical/mental well-being and ensure work safety, quality and productivity.

(E) Precautionary measures of sexual harassment

To prevent workplace sexual harassment, the Company has established a Sexual Harassment Grievance Committee and a formal complaint-handling procedure, along with a dedicated employee grievance mailbox. In 2025, the Company conducted a ‘Zero Workplace Discrimination and Sexual Harassment’ training for all employees, reinforcing our commitment to maintaining a healthy, harassment-free, and discrimination-free working environment.

5-2 Losses of the Company and its subsidiaries caused by labor disputes, and to disclose the estimated amounts and action plans of recent and future possible labor disputes from last year up to the Annual Report being published: None.

6. Information Security Management

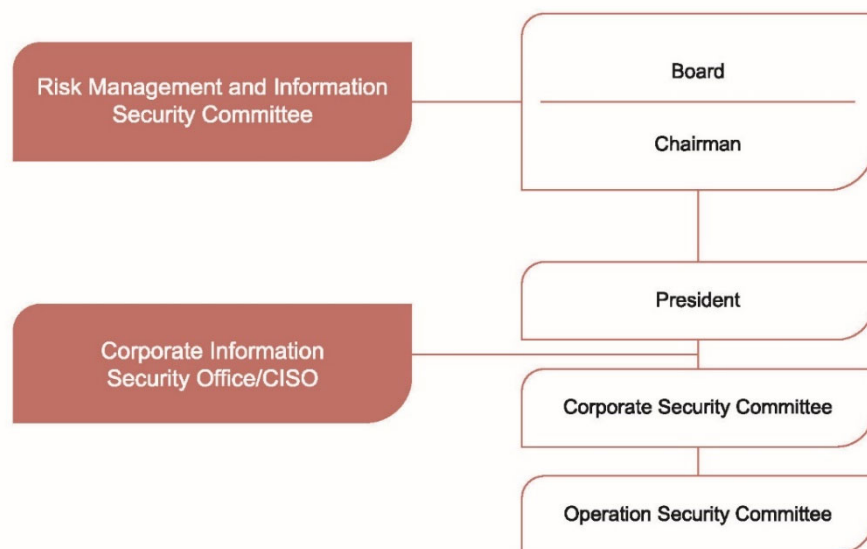
6-1 The Company has established an information security and privacy risk management framework, information security policies, solid management mechanisms, and resources in information security risk as described below:

Information Security and Privacy Risk Management Framework

To demonstrate its emphasis on and commitment to information security and customer privacy, FET has established a information security organization. Furthermore, the Board of Directors resolved to renaming the “Risk Management and Information Security Committee” (RMC) to “Risk Management and Information Security Committee” (RMSC) on May 03,2024, to regularly review the information security and privacy protection strategies, key projects, and management effectiveness. The management organization has more than 30 members including the President and the representatives from all business units. In addition, FET has set up a dedicated security department - Corporate Information Security Office and Chief Information Security Officer (CISO). The CISO is assigned and directly reports to the President. Through various committees, FET promotes and advocate for information security and personal data privacy affairs within each business unit. FET also coordinates responsibilities and tasks related to security maintenance across business units to ensure the comprehensive implementation and operation of information security throughout the entire company.

Information Security Policy

FET has set Information and Cyber Security Policy (please refer to the Company's website: <https://corporate.fetnet.net/content/corp/en/CSR/CorporateGovernance/RegulationRule.html>) , with consideration given to government regulations, personal data protection, risk and crisis management. The relevant policies and regulations are regularly reviewed and revised according to internal and external requirements, including operational information security, technical security, physical security, and personnel security management. FET also conducts security risk assessments annually to identify major risk issues such as cyberattack and incorporates the assessment result into annual plans by taking countermeasures of risk avoidance, risk reduction, and/or risk transfer to manage relevant risks.



Organization	Responsibilities
Risk Management and Information Security Committee	Review information security and privacy protection strategies, major plans and management effectiveness and periodically report to the Board.
Corporate Security Committee	Establish corporate security policies and governance framework, approve security plans and resource budgets, and oversee the Company's overall security risks
Operation Security Committee	Establish corporate security objectives; manage the planning, establishment, implementation and review of security-related policies and regulations; and plan resources and response plans based on risk projects.
Corporate Information Security Office - Chief Information Security Officer (CISO)	The CISO is appointed by the President and is responsible for promoting and supervising the Company's information security and personal information security related matters. The Corporate Information Security Office assist in the formulation of security policies; responsible for policy and awareness promotion and security committee operations.

Solid Management Programs and Devoted Resources

In 2025, FET held 4 meetings of the Corporate Security Committee and 6 meetings of Operation Security Committee. The major discussion topics include security policy review and revision, global major risks, threats, and trend analysis, relevant regulation review such as the revision of Cyber Security Management Act (CSMA), high-risk issues identification, response strategies and reinforcement plans. For high-risk issues, it is also regularly reported to the board members in the Risk Management and Information Security Committee and then reported to the board of directors.

To continuously improve overall security, the relevant divisions had planned and completed a number of projects in 2025, including the enhancement of cyberattack protection, physical security management, the drills of business continuity plans, and the optimization of security monitoring and defense-in-depth protection mechanism. Through big data analysis, FET integrates internal and external joint defense organizations' security intelligences and strengthen high-risk alert mechanism to achieve 7x24 real-time detection, response and handling. On the other hand, FET also continually evaluates the necessity of cyber insurance to optimize the allocation of resources.

In addition, to cultivate information security awareness and foster a strong security culture, FET has established a dedicated section on its internal intranet website to conduct company-wide awareness promotion, with the aim of internalizing information security risk awareness among all employees. In 2025, FET conducted two company-wide training programs, including "Personal Data Privacy Protection and De-identification Processing" and "Defense Techniques against Social Engineering Attacks". More than 5,300 employees completed the training programs, with a 100% completion and examination pass rate. All of the above training programs covered both full-time employees and contract staff. FET also conducted professional and functional trainings for dedicated cyber security and information personnel, with a view to incorporating information security control measures into all stages of the Secure Software Development Life Cycle (SSDLC) and to strengthen overall security and resilience.

To ensure the appropriateness and effectiveness of information security management and personal data protection mechanism, FET continuously pay attention to international trends and standard requirements, regularly conduct international standard verification through external third-party organizations every year, actively review and constantly enhance.

2025 Information Security and Personal Data Protection Certification	
ISO27001 Information Security Management Certification	FET has obtained the certification for 21 consecutive years, with scope covering both mobile and fixed network services processes, including service activation, change of service, billing and payment, customer service, the development and maintenance of operations support systems, as well as the operation management of internet data centers, etc. (The latest valid date of this certificate is from April 29, 2025 to April 30, 2027.)
ISO20000 IT Service Management Certification	FET has obtained the certification for 17 consecutive years.
BS10012 Personal Information Management Certification	FET has obtained certification for 13 consecutive years, with scope covering all retail stores in Taiwan, the processes of service application, customer data collection, billing and data processing, etc.
ISO29100 Privacy Framework	In 2025, FET passed the certification with scope covering mobile customers' data de-identification processing and marketing analysis operations, etc.
CSA STAR Cloud Security Certification	FET has obtained the highest recognition of Level 2 CSA STAR certification for 12 consecutive years.
ISO27017 Cloud Service Information Security Certification	FET has obtained the certification for 7 consecutive years.
ISO27018 Cloud Personal Information Protection Certification	FET has obtained the certification for 7 consecutive years.

6-2 List losses, potential impact, and countermeasures as a result of material incidents that occurred in Information security risk from the most recent year up to the printing of annual report for publication, and provide an explanation for reasons where losses cannot be reasonably estimated: None.

7. Major Contracts and Agreements

2026/2/28

Contract Type	Counter Party	Contract Period	Description	Restricted Clauses
Procurement (FET)	Ericsson Taiwan Ltd.	2020.06.17 ~ Present 2024.12.10~2026.3.31 2024.12.10~2026.12.31 2024.12.10~2026.12.31 2024.12.10~2026.12.31 2024.12.10~2026.12.31 2024.12.10~2026.12.31	Purchase for 4G and 5G cell site, mobile phone system and network equipment, software, installation, system construction and technical service	
	Apple Asia LLC	2010.01.29 ~ Present 2010.09.30 ~ Present	Procurement contract for iPhone Wireless Service License for Apple's iPad Products	
	Taiwan International Standard Electronics LTD.	2021.05.20 ~ Present	Purchase Agreement for equipment.	
	Fengmiao Wind Power Co.,Ltd.	25+5 years (estimated the initial supply from Q3 2027)	Renewable Energy Power Purchase Agreement	
Strategic Alliance (FET)	NTT DOCOMO, Inc. Star Hub Mobile FET Group (FET and KGT) Hutchison (Hong Kong)	2006.02.13 ~ Present	Strategic alliance among Asia Pacific Telecommunication operators	Confidential Clause
	All Conexus Members	2007.03.01 ~ Present	Collaboration Agreement with Conexus Members	
		2010.06.15 ~ Present	Collaboration Agreement with Conexus Members	
		2010.06.15 ~ Present	Supplemental Agreement #4 to Conexus Mobile Alliance Agreement	
2010.07.01 ~ Present		Amended and Restated Conexus Mobile Alliance Agreement		
Commercial Cooperation (FET)	China Mobile Limited	2013.04.18 ~ Present	It's a business cooperation framework agreement. Based on Business Cooperation Frame Agreement, the Company and China Mobile Limited will continue exploring opportunities for long-term extensive cooperation between both parties in various fields of mobile communication business, and after the Taiwan laws and regulations permit investment in Type I Telecommunications Enterprise by China investors, both parties may reconsider the possibility of equity cooperation.	
	Line Financial Taiwan Limited Taipei Fubon Commercial Bank Co., Ltd. Union Bank of Taiwan CTBC Bank Co., Ltd Standard Chartered Bank (Taiwan) Ltd. Taiwan Mobile Co., Ltd.	2018.12.26 ~ present	To create a new economy for cross-border financial services, and to deploy the net banking business, the Company chose to join the group led by Line Financial Taiwan Limited to incorporate a company, the Company acquire a 5% stake to obtain the FSC's approval for incorporation of the Digital-Only Bank. The group has obtained the FSC's approval for incorporation of the Digital-Only Bank on July 30, 2019, named the incorporation LINE Financial Taiwan. FET holds 2.5% of the shares.	

Contract Type	Counter Party	Contract Period	Description	Restricted Clauses
Long-term loan contracts (FET)	Bank of China	2025.12.11~ 2027.12.10	Bank loan agreement	Confidential Clause
	BNP Paribas	2024.11.26~ 2027.11.25		
	Mizuho Bank	2025.08.15~ 2028.08.14		
	Sumitomo Mitsui Banking Corporation	2025.04.01~ 2027.03.31		
	ANZ	2025.11.17~ 2027.11.16		
	DBS	2025.03.24~ 2027.03.23		
	Bank of Communications	2025.08.22~ 2027.08.22		
	China Construction Bank	2025.11.11~ 2027.11.10		
	Bank of Taiwan	2025.12.11~ 2028.12.10		
	Land Bank of Taiwan	2025.03.20~ 2027.03.19		
	Entie Bank	2024.06.24~ 2027.06.23		
	Esun Bank	2025.06.17~ 2026.06.17		
Long-term loan contracts (Prim Ecopower)	Hua Nan Bank	2025.02.21~ 2027.02.21	Long-term secured loan	
	Taiwan Cooperative Bank	2025.08.06~ 2027.08.04		
	Yuanta Bank	2024.10.13~ 2027.10.12		
	Taishin Bank	2023.06.01~ 2028.05.31		
	Bank SinoPac	2025.11.12~ 2030.04.30		

1. Financial Condition

Most Recent 2-Year Review and Analysis of Financial Condition

2025/12/31; Unit: NTD'000

Item	Year	December 31, 2024	December 31, 2025	Variance	
				Amount	%
Current Assets		32,402,005	34,981,474	2,579,469	8
Properties, Plants and Equipment		44,408,911	41,563,337	(2,845,574)	(6)
Intangible Assets		83,694,013	77,193,242	(6,500,771)	(8)
Other Assets		26,248,239	28,378,385	2,130,146	8
Total Assets		186,753,168	182,116,438	(4,636,730)	(2)
Current Liabilities		33,820,257	33,275,025	(545,232)	(2)
Non-current Liabilities		60,408,098	55,168,602	(5,239,496)	(9)
Total Liabilities		94,228,355	88,443,627	(5,784,728)	(6)
Capital Stocks		36,057,054	36,070,254	13,200	0
Capital Surplus		21,362,840	20,125,190	(1,237,650)	(6)
Retained Earnings		33,875,348	36,152,356	2,277,008	7
Other Equity		(150,002)	(207,149)	(57,147)	(38)
Non-controlling Interest		1,379,573	1,532,160	152,587	11
Total Equity		92,524,813	93,672,811	1,147,998	1

1-1 Analysis of variation of plus-minus (+/-) 20%

- (1) The decrease in other equity was primarily due to the recognition of unearned employee compensation arising from the issuance of employee restricted stock awards (RSAs).

1-2 Impacts of change in financial condition: No significant impacts on financial condition.

1-3 Future response plans: Not applicable.

2. Financial Performance

Comparison analysis of the consolidated financial performance over the past two years

2025/12/31; Unit: NTD '000; %

Item	Year	2024	2025	Variance	
		Amount	Amount	Amount	(%)
Operating Revenues		104,622,553	110,346,077	5,723,524	5
Operating Costs and Expenses		90,151,042	94,169,164	4,018,122	4
Other Income and Expenses		1,031,735	1,173,441	141,706	14
Operating Income		15,503,246	17,350,354	1,847,108	12
Non-Operating Income and (Expenses):		393	(269,935)	(270,328)	(68,786)
Income Before Income Tax		15,503,639	17,080,419	1,576,780	10
Income Tax Expense		2,559,445	3,213,980	654,535	26
Net Income		12,944,194	13,866,439	922,245	7
Other Comprehensive Income (Loss)		(42,196)	93,868	136,064	322
Total Comprehensive Income		12,901,998	13,960,307	1,058,309	8

2-1 Analysis of variation

- (1) The decrease in non-operating income and expenses was primarily due to a decline in gains from financial assets measured at fair value through profit or loss.
- (2) The increase in income tax expense was primarily attributable to the recognition of investment losses in the 2024 tax filing, which resulted in a lower tax expense for that year.
- (3) The increase in other comprehensive income was primarily due to higher unrealized gains on financial assets measured at fair value through other comprehensive income.

2-2 For the estimated sales volume and the underlying rationale for the following year, the potential impacts on the Company's future business and action plans: Please refer to the "Letter to Shareholders".

3. Cash Flow

3-1 2025 Cash Flow Analysis

Unit: NTS '000; %

Item	2024	2025	Variance	Variance%
Net cash flow from operating activities	32,285,847	32,856,279	570,432	1.8
Net cash flow from (used in) investing activities	(5,446,718)	(7,347,231)	(1,900,513)	(34.9)
Net cash flow from (used in) financing activities	(25,825,385)	(25,227,748)	597,637	2.3
Effect of exchange rate changes	10,062	3,147	(6,915)	(68.7)
Net Cash increase (decrease)	1,023,806	284,447	(739,359)	(72.2)

1. Operating Activities: The net cash inflow for the year 2025 increased compared to the year 2024, mainly due to the increase in EBITDA in the year 2025.
2. Investing Activities: The net cash outflow for the year 2025 increased compared to the year 2024, primarily due to the increase in investment in 2025 and the annual differences in cash inflows from government subsidy for 5G network construction.
3. Financing Activities: The net cash outflow for the year 2025 decreased compared to the year 2024, mainly due to lower payments of lease liabilities in 2025, compared to the year 2024.

3-2 Remedy plans for insufficient liquidity: Not Applicable

3-3 Estimated Cash Flow Analysis for 2026

Unit: NTS '000

Cash and Cash Equivalents in the Beginning	Forecast Net Cash Inflow from Operating Activities (Note)	Forecast Total Cash Outflow (Note)	Forecast Balance of Cash and Cash Equivalents	Expected Remedy Plans for Negative Balance of Cash and Cash Equivalents	
				Investment Plan	Financing Plan
5,700,736	34,394,746	27,090,453	13,005,029	-	-

Note:

1. Operating activities: 2026 projected cash inflow from operating activities is expected to sustain steady growth.
2. Investing and Financing activities: Investing activities mainly for Network deployment and other enhancements, and investments aligned with the company's long-term business strategy; Financing activities mainly for cash dividend distribution and payment of lease liabilities.

4. Analysis of Major Capital Expenditure and Sources of Funding

Major Capital Expenditure and Sources of Funding in 2025

Plan Item	Actual or Estimated Source of Capital	Actual or Estimated Fund Utilization Schedule	Total Capital Needed (Unit: NTS '000)
Network Expansion: including 5G network deployment and other enhancement	Working Capital	2025	7,014,804

The company has continuously expanded our mobile business and new business development to provide customers with better network services.

5. Investment Policies, Reasons for Profit/Loss, Plans for Improvement in the Recent Year and Future Investment Plan in the Coming Year

The Company's long-term investments are for strategic purposes or new business development. In 2025, the performance of long-term investment was stable. On the consolidated basis, the Company's investment income from long-term investments under the equity method amounted to NTS 236,708 thousand. In the future, the Company will continue to evaluate investment plans prudently in accordance with the long-term business strategy.

6. Risk Issues

6-1 Impact and Response to Interest Rates, Exchange Rates, and Inflation Level on the Company in the Year Preceding Publication of Annual Report

(1) Interest Rate Risk Analyses and Response strategy

To ensure financial stability and effectively manage interest rate risk, our company closely monitors domestic and international market interest rate fluctuations. Additionally, we issue fixed-rate corporate bonds at appropriate times to hedge against interest rate risks, thereby reducing the impact of interest rate volatility on our profits and losses. As of the end of 2025, fixed-rate corporate bonds accounted for approximately 62% of our total consolidated borrowings. Our goal is to maintain a ratio of fixed-rate liabilities to total borrowings between 55% and 65%. Therefore, interest rate changes are unlikely to have a significant impact on the interest expenses and profitability of our company and its subsidiaries.

(2) Exchange Rate Analyses and Response strategy

Some of the company's expenses are paid in US dollars and Singapore dollars. To mitigate the impact of exchange rate fluctuations, the company will adjust its exchange rate risk management strategy based on the current exchange rate trends, and market conditions. FET will timely hedge by purchasing foreign exchange to manage exchange rate fluctuation risks.

(3) Impact of Inflation on Profit or Loss and Response Action:

As of the end of 2025, inflationary pressures in major global economies have eased significantly compared with the previous two years, and overall price increases have gradually moderated. After the previous cycle of interest rate hikes, major central banks have shifted to a more cautious stance, while market expectations regarding the timing and magnitude of future rate cuts remain divided. Overall, global inflation has shown a downward trend; however, continued attention is required regarding labor market conditions and the stickiness of service prices, which may affect core inflation.

Meanwhile, uncertainties remain in the international economic environment, including potential adjustments to major countries' trade policies, geopolitical risks, and volatility in international energy and commodity prices. These factors may influence future global inflation and economic growth, and continue to contribute to uncertainty in financial markets and the interest rate environment.

Domestically, inflation continued to moderate in 2025. According to statistics released by the Directorate-General of Budget, Accounting and Statistics (DGBAS), Executive Yuan, the Consumer Price Index (CPI) increased by 1.31% year-on-year in December 2025, while the annual CPI growth rate for the full year was 1.66%, the lowest in the past five years and below the 2% alert threshold. Core CPI increased by 1.83%, indicating that service-related prices, such as dining out and rents, continued to rise moderately. Overall, the price environment remained characterized by mild and manageable inflation.

6-2 Policies for High-risk or Highly-leveraged Investments, Financing Provided to Others, Endorsements and Guarantees, and Derivative Transactions, the Main Reasons for the Profit or Loss Thereof, and Response Measures to be Taken in the Future During the Most Recent Fiscal Year and up to the Date of Publication of the Annual Report:

- (1) High-risk or highly-leveraged investments: There was no engagement in high-risk or high-leverage investments in 2025 and up to the date of publication of the annual report.
- (2) Financing provided to others: The company has established "procedure for lending capital to others", and all capital lending activities are carried out in accordance with the procedure. Until the annual report was published, the balance of capital lent to the Company, by subsidiary NCIC was NT\$10.77 billion. In view of the consolidated relationship between these parties, it is considered that there was no capital lending at the date of the annual report being published.
- (3) Endorsements and guarantees: There was no engagement in endorsement and guarantees in 2025 and up to the date of publication of the annual report.
- (4) Derivative transactions: There was no engagement in derivative transactions in 2025 and up to the date of publication of the annual report.

6-3 R&D Plans and Estimated Expenses in Recent Years and until the Annual Report being Published

(1) R&D Plans

A. Strategic Projects

2026/02/28

Project Name	Description	Mass Production Date
International Standards Navigation Project	<p>I. Vision</p> <p>The Company aims to become a key driver of international telecommunications standards and lead industry development through forward looking technologies:</p> <ol style="list-style-type: none"> 1. Strengthen international standards influence: Deepen our participation in major standard setting bodies such as 3GPP, Japan's TTC, and ETSI to enhance our technical influence. 2. Strategic technical contributions: Ensure alignment between standards proposals and the Company's core network deployment strategies—such as CA, DC, and MRSS—to maximize synergy between technical strategy and operational practice. 3. Reinforce global positioning: Establish the Company as a leading telecom operator in international standards organizations and significantly elevate global brand visibility. <p>II. Strategic Pillars</p> <p>To realize the above vision, the Company adopts four strategic pillars to build a comprehensive technology ecosystem:</p> <ol style="list-style-type: none"> 1. Collaboration with global industry leaders: Partner with MediaTek, Ericsson, Nokia, and other global players to jointly advance spectrum efficiency, AI empowered networks, and next generation communication technologies. 2. Government resource adoption: Actively seek policy support from the Industrial Development Administration, engage in 3GPP standard development, and disseminate R&D 成果 across the domestic ICT supply chain. 3. Industry-academia-research collaboration: Form strong partnerships with leading academic institutions, integrating academic insights with industry needs to bolster R&D strength in standards development. 4. Participation in Taiwan's industrial alliances: Engage in next generation communications alliances and the 6G Industry Forum to align domestic industry with global trends. 	This project is continuing in 2026.
Research and experiment on new functions of 5G network technology	<ol style="list-style-type: none"> 1. International Cooperation and Enterprise Private Network Deployment <ul style="list-style-type: none"> • Collaborated with major international telecom companies to execute projects, completing 5G NR base station functional verification and planning network deployment schemes. • Collaborated with domestic manufacturers to successfully deploy 5G enterprise private networks, completing multiple enterprise private network constructions and accumulating rich practical experience, laying a solid foundation for future private network deployments. 2. Small Cell Planning (5G Small Cell) <ul style="list-style-type: none"> • Completed NSA and SA Small Cell testing on domestic 3.5GHz and 28GHz frequency bands. • Prepared for the future deployment of domestic 5G Small Cell networks, ensuring technological maturity and deployment feasibility. 	This project is continuing in 2026.
FET 5G laboratory	<p>The main achievements from our 2025 5G research are as follows:</p> <ol style="list-style-type: none"> 1. Exhibition: <p>Smart City Summit and Expo 2025:</p> <p>In collaboration with the Biodiversity Research Center, Academia Sinica, we developed Taiwan's first 5G AI Eco Acoustic Collector. It is the only device in Taiwan that supports Wi Fi, 4G, and 5G transmission, with future expansion planned for low Earth orbit satellite connectivity. This technology can be extended to various smart monitoring applications, including smart cities, smart factories, and smart healthcare.</p> 2. Five research themes have been granted patents in Taiwan and the United States <ol style="list-style-type: none"> (1) Precision Disinfection (Taiwan Invention Patent): <p>Combines 5G, 3D spatial positioning, bacterial detection, and rapid sterilization technologies to enhance cleaning efficiency in hospital environments.</p> 	This project is continuing in 2026.

Project Name	Description	Mass Production Date
	<p>(2) High Frequency Millimeter Wave Technology (U.S. + Taiwan Invention Patents): Addresses deployment efficiency and coverage challenges of 5G millimeter wave networks, improving overall user experience.</p> <p>(3) AI Soundscape Recognition (Taiwan Invention Patent): Uses 5G and AI to analyze biological acoustic signals, supporting the company's ESG sustainability initiatives.</p> <p>(4) 5G Access Control Management (Taiwan Utility Model Patent): Integrates AI voiceprint verification with 5G cloud technology to strengthen smart and secure access control solutions.</p> <p>(5) AI Based Pulmonary Audio Detection (Taiwan Utility Model Patent): Applies 5G and AI voiceprint analysis to help physicians quickly identify abnormalities in patients' lung function.</p>	

B. System Projects

Project Name	Description	Mass Production Date
4G NB IOT network software upgrade and optimization	FET continued to NB IOT network software upgrade and optimization in 2025. In addition, FET conducted access compatibility tests on network devices for enterprise users in the NW Device IoT project, in order to diminish the impact on users and networks. This significantly reduced network access time for IoT devices and improved the success rate for device access and data transmittance.	This plan is continuing in 2026.
4G network construction	Far EasTone continues to build mobile networks in 2025: 1. Added 700MHz low-frequency band stations, total 1,000 base stations 2. Added TDD 2600MHz frequency band stations, total 1,000 base stations, using a bandwidth of 40MHz	This plan is continuing in 2026.
5G NR network rollout	The construction of 5G base stations will focus on the six metropolitan areas with high traffic flow across Taiwan, business districts across Taiwan, highway rest areas, airports, Taiwan Railway & High-Speed Rail and other important transportation facilities, as well as key scenic spots. By the end of 2025, it was covering more than 98.13 % of the population.	Completed in 2025.
ROADM Backbone Integration & Expansion	Integrate with Original APT (Asia Pacific Telecom.) keep enlarging and building ROADM (new backbone) to enhance its bandwidth (Up to 400G per port) and efficiency of Transmission Backbone.	This plan is continuing in 2026.
Intelligent Transport Capability Deployment Wide Area Network Software - Defined Networking), (WAN SDN),	To deploy transmission intelligence capability of carrier-grade Ethernet (CEN) backbone to improve the efficiency of the transmission backbone network usage and to apply to related 5G private network application.	This plan is continuing in 2026.
Intelligent Transport Capability Deployment (IOWN) & Field Try	Perform field trials for the all-photonic network (IOWN, Innovative Optical and Wireless Network) to improve transmission efficiency, lower energy consumption, enhance security, and support smart city and enterprise digital transformation.	This plan is starting from 2026.
5G Open RAN Trial	FET is continuing the trial and expanding its scope to cover Taiwanese vendors' Multi-access Edge Computing (MEC) systems as well as integration with dedicated core for 5G private networks.	The trial is continuing in 2026.
5G SA core build up	In 2025, enable Network APIs including differentiated connectivity (URSP), device location and SIM swap for MWC demonstrating differentiated service and anti-fraud application	This plan is continuing in 2026.
Core Network Virtualization	In 2025, the continuous construction of data and VoLTE core network clouds can improve the efficiency of the use of hardware resources, shorten the construction time, and increase the flexibility and resilience of application software deployment.	This plan is continuing in 2026.

C. Digital Content, Mobile Applications, E-Commerce and Network Security Service:

Project Name	Description	Mass Production Date
friDay Video	<ol style="list-style-type: none"> As the first local OTT platform that introduced the generative AI recommendation feature, friDay Video upgraded the feature to the AI agent with an amicable robot design for the feature in March 2024. Enable speech recognition feature, users can interact with the AI agent to get a recommendation list in November 2024. Utilized AI to analyze news, generate and update slots of recommended content automatically. In 2025, friDay Video was the first local OTT platform to leverage big data and generative AI to create personalized annual viewing summaries for its users. The AI further analyzed each user's viewing patterns to infer personality traits and generated corresponding visual representations. Continuing to collect data and user feedback to drive iterative updates and UX enhancements. 	These projects are continuing in 2026.
friDay Shopping	<ol style="list-style-type: none"> Continuous Enhancement of AI Engine Algorithms. AI engine algorithms were continuously refined, integrating a customer-centric e-commerce philosophy to optimize personalized product recommendations and real-time website computing capabilities. Expansion of AI-Driven Marketing Applications. The use of the AI engine in marketing was further expanded to enhance automation and precision. Ongoing Cloud Migration. Cloud migration efforts continued to enable scalable and stable systems while reducing unnecessary on-premises infrastructure costs. 	These projects are continuing in 2026.
Network Security	FET cares about users' network security very much, from calls, text messages to internet browsing and shopping, FET ensures security in different aspects for its users, wholeheartedly safeguarding their network security. The FET Network series includes 2 products: "Threat Protection" and "Parental Control," directly blocking online risks from the network side, without downloading any apps. As long as they use FET's network for internet access, their online safety is ensured. In 2024, FET starts to provide Anti-Scam Protection Report in Mobile Circle APP, allowing users to clearly see how many scams calls FET had blocked, how many scam messages were intercepted, and how many malicious, phishing, botnet, and virus threats were prevented. This makes users more aware of the network security protection services provided by FET. The Anti-Scam Protection Report has been completely revamped and launched in Aug-25, giving users a stronger sense of protection.	Completed in 2025.
FET Mobile Circle App	FET leads the trend to launch "FET Mobile Circle" App, pioneering Taiwan's first telecommunications mobile lifestyle platform. With digital transformation at its core, the App focuses on user-centricity, providing life, entertainment and telecom services, successfully promoting the digitalization of telecommunications. To enhance the user experience on the App, FET will continuously develop AI applications and high-frequency services, making it more convenient and easier to navigate for users.	This project is continuing in 2026.

(2) The projected R&D expense is estimated at around NT\$446,944 thousand in 2026.

6-4 Company Impact and Response to Material Changes of Policies and Regulations in Taiwan and Foreign Countries in Year Preceding Publication of Annual Report:

To strengthen Taiwan's digital resilience, enhance the coverage of communication services, and promote next-generation satellite industry services and development in alignment with international technologies, the Ministry of Digital Affairs opened applications for satellite communication frequency use starting June 24, 2025. This initiative will facilitate a wide range of communication applications—such as broadband internet access, submarine cable backup, maritime communications, SNG vehicles, satellite phones, search-and-rescue positioning, and built-in emergency communications for mobile devices—thereby reinforcing digital resilience and driving the growth of satellite-related industries. The Company has already identified this emerging trend and is actively collaborating with major international satellite operators.

To strengthen fraudulent activities, the National Communications Commission (NCC) amended the "Guidelines on Risk Management Mechanisms for Telecommunications Services" on September 26, 2025. The amendments introduce new regulations regarding the total number of application for prepaid, postpaid, and fixed-line numbers applied for by natural persons, when the count exceeds specified quantity. Additionally, restrictions have been implemented for SIM card replacements/reissues and mobile number changes. These regulations have already been integrated into the Company's routine Know Your Customer (KYC) procedures, and the amendments have no material impact on our operations."

On January 14, 2026, the President issued the “Fundamental Artificial Intelligence Act”. The purpose of this Act is to promote AI research and industrial development, establish a safe and trustworthy AI application environment, advance digital inclusion, and safeguard fundamental rights. It also sets forth seven major governance principles that balance AI development with safety. Key policy measures under the Act include allocating sufficient AI-related budgets, providing subsidies and preferential incentives for AI industries, creating a friendly environment for innovative experimentation, and establishing sound data governance mechanisms. For the Company, the implementation of the Act will bring positive benefits to both internal operations and AI-enabled external services.

6-5 Technology Developments (including information security risk) and Impacts on the Company from last year up to the Annual Report being published:

1. Continue to build a mobile network:

In 2025, new 700MHz low-frequency base stations were added, total 1,000 base stations. In addition, with the integration of spectrum resources, the prime low-frequency 700MHz has increased from 15MHz to

The increase in network resources will significantly improve the indoor and outdoor experience of Far EasTone users in different regions.

The area's indoor coverage and suburban forest trail coverage. In addition, Far EasTone completed a total of 1,000 TDD 2600MHz frequency band stations, using a bandwidth of 40MHz, so that in high-traffic hotspot business districts, whether using 4G or 5G, the optimized experience will make many Far EasTone users quite feelings.

2. In terms of VoLTE applications:

Product and service highlight: (1) provide crystal clear voice quality and eliminate background noise. (2) faster voice connection time within 1~2sec. (3) simultaneous voice and data services without degrading data access rate. (4) enjoy domestic tariff when using VoWiFi through internet when roaming abroad.

3. In terms of 5G Private Network applications:

Far EasTone Telecommunications, in collaboration with its subsidiary ARCOA Enterprise, developed and built the “Far Eastern Logistics Center”, an automated smart warehousing facility powered by a dedicated 5G private network. The solution integrates automated shuttle vehicles, advanced sorting systems, and FETC International’s license plate recognition technology to significantly enhance logistics scheduling efficiency and reinforce short-chain distribution and ability to handle shipments in many different situations. We look forward to using 5G innovation to create higher-value service experiences for customers and partners, while driving modernization and transformation across the logistics industry.

Moreover, Far EasTone Telecommunications powered the Hailong Offshore Wind Project located off the Changhua coastline, aiming to become the largest offshore wind farm in the Asia-Pacific region, by designing and deploying a mobile private network to replace conventional satellite communications. The network operates in dual mode with low-band NR and LTE. This advanced infrastructure ensures extensive coverage and high-capacity device connectivity, fully supporting marine fleet operations, personnel communications, and AI-enabled monitoring and data transmission. The solution notably reduces construction risks and schedule delays, representing a critical breakthrough in the digital enablement of offshore wind operations.

4. In terms of information security risks:

The new mobile broadband 5G technology facilitates the flexible deployment of network services, but it also brings more diverse and complex threats to the security of mobile broadband networks. Therefore, risk assessment of potential threats and impacts must be carried out in advance, including the risks that threaten the confidentiality, integrity, or availability of the Company's information assets due to natural, human, or technical factors. The result of information security risk assessment for the year 2025 has determined that the primary threat is the risk of Cyberattack. In response, FET adopted countermeasures including deploys a layered security mechanism with defense-in-depth, implementing various technical protection measures and management activities to reduce the risk of attacks. Furthermore, it enhances employees’ security awareness and familiarity through drills, as well as to improve the incidents response measures.

6-6 Changes of Corporate Image and Impacts on the Company's Crisis Management in the Recent Years until the Annual Report being Published:

The Company and its subsidiaries have a good corporate image and there’s no issue resulting in the Company’s crisis.

6-7 Expected Benefits, Risks and Countermeasures from Mergers in Recent Years until the Annual Report being Published: None.

6-8 Expected Benefits and Risks from Plant Expansion in Recent Years until the Annual Report being Published:

The Company is not a manufacturing enterprise, therefore it is not applicable.

6-9 Risks from Concentration in Supply or Sales in the Recent Year until the Annual Report being Published:

- (1) The major supplier was Company A, which accounted for 27.32% of the total amount of supply in 2025. Although the purchase accounted for a relatively high percentage of the total purchases, Company A is a large foreign company with a certain level of product and availability. The Company has maintained a stable and good relationship. Thus, the risk associated with purchase concentration is not significant.
- (2) In the fiscal year 2025, the ratio of sales from major customers did not exceed 10% of the total sales, indicating no concentration of sales.

6-10 Impacts and Risks from Changes in Directors and Shareholders with Greater than 10% Shareholding or Their Selling of a Large Number of Shares in the Recent Year until the Annual Report being Published:
None.**6-11 Impacts and Risks from Changes of Ownership in the Recent Year until the Annual Report being Published:**
None.**6-12 Material Impacts on Shareholders' Equity or Share Price from Litigations, non-Litigations or Administrative actions on the part of Company, Directors, President, Chairman, Shareholders with Greater than 10% Shareholding and Subsidiaries, in the Recent Year until the Annual Report being Published:**
None.**6-13 Other Major Risks:**

For details, please visit: https://mopsov.twse.com.tw/mops/web/t57sb01_q10

Follow the path below to search for the company code: 4904

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Please refer to pages 71 to 75 of the IFRSs consolidated financial statements for the fourth quarter of 2025.”

7. Others

None.

1. Affiliated Companies

For details, please visit: https://mopsov.twse.com.tw/mops/web/t57sb01_q10

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2. Private Placement Securities from last year up to the Annual Report being Published

None.

3. Other Supplementary Information

None.

4. Material Event Impact, pursuant to Article 36-3-2 of the Securities and Exchange Act, on Shareholders' Equity or Share Price from last year up to the Annual Report being Published

None.

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Far EasTone
Telecommunications Co., Ltd Chairman



Please refer to QR Code

