

The Company establishes and facilitates Corporate Sustainable Development and the operation and implementation of the dedicated unit that responsible for encouraging ethical management

Evaluation Criteria	Corporate Sustainable Development	Ethical Conduct
Dedicated Unit (People)	<p>FET had established the FET Corporate Social Responsibility (CSR) Committee in 2011. In 2022, it was renamed the ESG Committee, and in 2025 the committee was elevated to the board level, with board members directly overseeing its operations.</p> <p>FET also sets up a dedicated sustainability unit, the Public Relations and Corporate Sustainability Division, responsible for formulating and implementing sustainability policies, systems, management guidelines, and concrete action plans. In 2021, the position of the Chief Sustainability Officer (CSO) was created to further strengthen ESG governance.</p>	<p>Far EasTone’s President Office & Human Resources is the unit responsible for encouraging ethical management.</p>
Tasks Performed	<p>According to Article 6 of “The Charter of the ESG Committee”, the responsibilities of the Committee are listed as follows:</p> <ol style="list-style-type: none"> 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. <p>In addition, the company has formed a cross-departmental organization based on the three ESG dimensions to assist the Sustainability Development Committee in implementing various initiatives and strengthening sustainability information disclosure:</p>	<p>Its major responsibilities and implementation situation: reported regulatory compliance, promotion, education training and handling declaration matters etc. It reports the status of its implementation to the Board of Directors every year.</p> <p>The Human Resources Department will report contravening matters to the Board of Directors.</p>

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	<p>1.Environmental Group: Responsible for sustainable environment and supply chain management.</p> <p>2.Social Group: Responsible for employee care and social welfare.</p> <p>3.Governance Group: Responsible for corporate governance and intelligent innovation.</p>	
Implementation Situation	<p>According to Article 7 of “The Charter of the ESG Committee”, the Committee shall convene once per year:</p> <ul style="list-style-type: none"> ■ The first Committee meeting of 2025 was held on August 5, and the key sustainability matters were reported to the 10th Board of Directors, 6th meeting on August 6: <ul style="list-style-type: none"> • Matter to be Reported: Implementation plan and progress of of IFRS Sustainability Disclosure. • Matters to be Discussed 1: To discuss and approve the 2024 Sustainability Report. • Matters to be Discussed 2: 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. <p>Both of the above discussion items were reviewed and approved by the Board of Directors.</p> <ul style="list-style-type: none"> ■ The second Committee meeting of 2025 was held on November 5, and the key sustainability matters were reported to the 10th Board of Directors, 7th meeting on November 6: <ul style="list-style-type: none"> • Matters to be Reported 1: To confirm the minutes of the last ESG Committee Meeting and review the follow-up actions. • Matters to be Reported 2: Q3 2025 progress report on the implementation 	<p>The “Ethical Corporate Management Best Practice Principles” and “Guidelines for the Adoption of Code of Ethical Conduct” have been approved and amended by the 3rd meeting of the 7th term of Board of Directors on July 30, 2015, and has been submitted to the 2016 FET Shareholders’ Meeting.</p> <p>The “Ethical Corporate Management Best Practice Principles” have been approved and amended by the 11th meeting of the 8th term of Board of Directors on May 7, 2020, and has been submitted to the 2020 FET Shareholders’ Meeting.</p> <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, Far EasTone 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 quarterly to ensure their understanding of the guidelines.</p> <p>The Company also requires new suppliers to sign “Code of Conduct for Fareastone Supplier Chain Social Responsibility” within the commercial document data sheet provided to suppliers as a way of</p>

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	<p>of IFRS Sustainability Disclosure Standards.</p> <ul style="list-style-type: none"> • Matter to be Discussed: To discuss and approve the Company’s ESG Performance and Stakeholder Communication. <p>The above discussion item was reported by the Board of Directors.</p> <p>In addition to regularly reviewing sustainability performance, the Board of Directors actively monitors progress and instructs the management team to adjust objectives and policies when necessary.</p> <p>■ TCFD-aligned Climate Risk Governance and Analysis: In 2024, FET aligned with the Task Force on Climate-related Financial Disclosures (TCFD) framework and conducted a comprehensive assessment—across governance, strategy, risk management, and metrics & targets—of key climate and energy-related risks and the Company’s current management approach. The Company identified two categories of climate risks, shown as the page 81 of the 2024 Far EasTone Sustainability Report:</p> <ul style="list-style-type: none"> • Transition Risks – such as government failure to achieve emission reduction targets and rising power generation costs / electricity price increases. • Physical Risks – such as increased frequency of strong typhoons and more frequent extreme rainfall events. <p>For the above risks, FET further conducted financial impact assessments and business strategy evaluations under global warming scenarios above and below 2°C. The related analysis is detailed on pages 82–83 of the 2024 Far EasTone Sustainability Report.</p>	<p>encouraging them to comply with the Company’s “Ethical Corporate Management Best Practice Principles”. The “Guidelines for the Adoption of Code of Ethical Conduct” and “Ethical Corporate Management Best Practice Principles” have been approved and amended by the 4th meeting of the 10th term of Board of Directors on February 20, 2025, and submitted to the 2025 FET shareholders meeting.</p> <p>The performance of FET’s Code of Ethical Conduct was reported at the 7th meeting of the 10th term Board of Directors on November 6, 2025.</p> <p>We hosted the “Integrity Management, Professional Ethics, Anti-Corruption, Anti-Bribery, and Insider Trading Awareness” training course for all employees, with a total of 5,328 participants, running for a total of 2,664 hours in 2025.</p>

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	<p>In order to implement enterprise risk management, the Company refers to the framework of the international standard "ISO 31000 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 assessment 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. Please see Annex for risk assessment and management strategy of major issues.</p>	
<p>Related Specification</p>	<ol style="list-style-type: none"> 1. "Sustainable Development Best Practice Principles" 2. "The Charter of the ESG Committee" 	<ol style="list-style-type: none"> 1. "Ethical Corporate Management Best Practice Principles" 2. "Procedures for Ethical Management and Guidelines for Conduct" 3. "Ethical Management Violation Reporting Policy"

Annex : Risk Assessment and Management Strategy of Major Issues.

Category	Major Issues	Risk Management Strategy and Plan
<p>Governance</p>	<p>Cyberattack Risk</p>	<p>FET continues to closely monitor new types of attacks and conducts company-wide social engineering awareness training. We will further strengthen detection, optimize Defense-InDepth (DID) mechanisms, and regularly conduct cross-department joint defense drills to achieve faster response, real-time notification, control, and recovery operations, as well as to enhance business service resilience.</p>

	System Malfunction Risk	<p>FET adheres to the principle of zero errors as its corporate mission and regularly conducts reviews of obstacle incidents, along with root cause analysis. The following measures are implemented:</p> <ul style="list-style-type: none"> • Enhance System Service Monitoring • Enhance System Service Stability • Continuous Service Recovery <p>Drill By optimizing monitoring, and strengthening cross-team communication, response, control, and recovery through drills to minimize the operational impact on the company.</p>
Environment	Climate Change Risk	<p>FET's near-term GHG reduction commitment has been approved by Science Based Target initiative, SBTi). FET commits to reduce absolute scope1 and scope 2 GHG emissions 43.6% by 2030 from a 2021 base year and also commits to reduce absolute scope 3 GHG emissions 42% within the same timeframe. FET actively implements energy-saving measurements and promotes the use of green energy.</p>