

Sustainable Development Best Practice Principles The Far Eastone Telecommunications Co., Ltd.

Approved by Board of Director Meeting on 2022/5/4

Chapter I General Principles	
Article 1	In order to follow and fulfill corporate social responsibility to fulfill their corporate social responsibility in the course of their business operations so as to follow international development trends and to contribute to the economic development of the country, to improve the quality of life of employees, the community and society by acting as responsible corporate citizens, the Far Eastone Telecommunications Co., Ltd. (the "Company") hereby, following the "Sustainable Development Best Practice Principles for TWSE/GTSM Listed Companies" and relative laws and regulations, adopt the Corporate Social Responsibility Best Practice (the "Principles").
Article 2	The Principles shall apply to the Company, including the entire business operations of each such company in its business group.
Article 3	In fulfilling the Company's corporate social responsibilities, consideration shall be given to the rights and interests of stakeholders. In line with the core values of "Caring, Trustworthy, Agile, Innovative, and Collaborative", the Company shall place importance on environmental, social and corporate governance factors and incorporate them into the corporate management guidelines and business operations in its pursuit of sustainable operations and profits. The Company shall conduct risk assessments on environmental, social and corporate governance issues related to its operations in accordance with the materiality principle, and establish relevant risk management policies or strategies.
Article 4	To implement sustainable development initiatives, the Company is advised to follow the 6 principles below <ol style="list-style-type: none"> 1. Implement corporate governance. 2. Foster a sustainable environment. 3. Create a sound and healthy workplace. 4. Promote customer care services. 5. Preserve public welfare. 6. Enhance disclosure of sustainable development information by corporations.

Article 5	<p>The Company's Department of Corporate Relations and Corporate Sustainable Development was established as a dedicated unit to be in charge of proposing and enforcing the sustainable development policies, systems, or relevant management guidelines, and concrete promotional plans for the purpose of managing sustainable development initiatives. The Corporate Social Responsibility Committee was established at the same time and is composed of high-level executives and is responsible for establishing and promoting the "Sustainability Strategic Blueprint. Annual meetings are convened to discuss corporate social responsibility proposals, and relevant decisions and implementation results shall be reported by the Committee to the Board of Directors and report such in the shareholders meeting. When a shareholder proposes a motion involving sustainable development, the Company's Board of Directors is advised to review and consider including it in the shareholders meeting agenda.</p>
<p>Chapter II Practically implement corporate governance</p>	
Article 6	<p>The Company, by following the Corporate Governance Best Practice Principles for TWSE/GTSM Listed Companies and the example set by the Code of Ethical Conduct for TWSE/GTSM Listed Companies, establishes effective corporate governance frameworks, relevant ethical standards and other matters so as to enhance corporate governance.</p>
Article 7	<p>The directors of FET shall exercise the due care of good administrators to review the results of its sustainable development initiatives and to give consideration to the interests of stakeholders so as to ensure the thorough implementation of its sustainable development policies, including:</p> <ol style="list-style-type: none"> 1. Identifying the company's sustainable development mission or vision, and declaring its sustainable development policies, systems or relevant management guidelines; 2. Making sustainable development the guiding principle of the company's operations and development, and ratifying concrete promotional plans for sustainable development initiatives; and 3. Enhancing the timeliness and accuracy of the disclosure of sustainable development information.
Article 8	<p>The Company shall, on a regular basis, organize educational training, classes and activities relating to the advancement of sustainable development.</p>
Article 9	<p>The Company shall adopt reasonable remuneration policies in keeping within the remuneration arrangements be able to support the strategic aims of the organization, and align with the interests of stakeholders, the employee performance evaluation system be combined with sustainable development policies, and institute a clear and effective incentive and</p>

	discipline system.
Article 10	The Company maintains communication channel dedicated to providing appropriate responses to stakeholders' inquiries on issues of concern, and maintain information of contact window for stakeholders' affairs and a special page on sustainable development or stakeholders can be found on the Company's official website.
Chapter III Foster a sustainable environment	
Article 11	The Company follows relevant environmental laws, regulations and international standards to properly protect the environment, leverages the core competence of information technology to promote smart energy consumption management across all sites, initiates multiple energy management measures and energy conservation action plans, the results of which are regularly assessed and evaluated to facilitate sustainable use the resources on the earth.
Article 12	The Company forms an Environment and Energy Management Committee to plan and promote all internal initiatives related to the environment and energy management across the Company, and integrates relevant systems and guidelines for future directions in the corporate social responsibility policies of the Company. The Committee meets once every quarter to discuss and determine goals and performance of various energy related matters. The Committee also oversees the communication of the results of the Committee meetings across to all departments to ensure company-wide implementation of energy management policies.
Article 13	<p>The Company, in accordance with the principle of environmental protection, conducts corporate activities in compliance with the following guidelines by reducing the lasting impact of our operations, products, and services to the natural environment and human beings:</p> <ol style="list-style-type: none"> 1. Reduce resource and energy consumption of their products and services. 2. Reduce emission of pollutants, toxins and waste, and dispose of waste properly. 3. Improve recyclability and reusability of raw materials or products. 4. Maximize the sustainability of renewable resources. 5. Enhance the durability of products. 6. Improve efficiency of products and services. 7. Enhance the water resources management and use efficiency. 8. Assess the present and future potential risks and opportunities of climate change for the Company, and adopt

	countermeasures for climate-related issues.
Article 14	The Company pays attention to the impact of climate change on its operations, and adopts standards generally used in Taiwan and abroad to enforce corporate greenhouse gas inventory and to make disclosures thereof. The Company also establishes company strategies for energy conservation and carbon and greenhouse gas reduction in order to minimize the impact of its business operations on natural environment.
Chapter IV Foster a sustainable environment	
Article 15	The Company complies with relevant laws and regulations and International Bill of Human Rights, and set up the relevant management policies and processes: <ol style="list-style-type: none"> 1. Evaluating the impact of the company's business operations and internal management on human rights, and adopting corresponding handling processes, and reviewing the effectiveness on a regular basis. 2. The Company provides an effective and appropriate grievance mechanism, and responds to any employee's grievance in an appropriate manner.
Article 16	The Company provides information to the employees and a platform for two-way communication so that the employees have knowledge of the labor laws of their locality countries and the rights they enjoy. The Company employees shall have the right to be informed and to express their opinions on business management and policy of the Company. For any changes in the Company's operations that may be of significant impact to the employee, the Company shall inform the employee in a reasonable way.
Article 17	The Company provides a safe and healthy work environment for their employees, shall provide necessary health-related and emergency care facilities, prevent occupational hazards, offer regular safety and health related consultation services and relevant education training.
Article 18	The Company establish and implement reasonable employee welfare measures (including remuneration, leaves and other benefits), and properly reflects operating performance or results in employee compensation to ensure the recruitment, retention and motivation of human resources and achieve the goal of sustainable operation.
Chapter V Promote customer care services.	
Article 19	The Company complies with all government laws and regulations and industry norms to ensure the transparency and safety of its products and services, and establishes and publishes policies on consumer rights and interests.

	In addition, the Company complies with relevant laws and regulations and international standards on customer health and safety, customer privacy, marketing and labeling of products and services. The Company shall not take part in deception, misleading, fraudulence or any action which undermines the trust of consumers and harms the rights of consumers.
Article 20	The Company provides a clear and effective procedure for accepting consumer complaints towards its products and services shall fairly and timely handle consumer complaints, shall truly respect the privacy of the consumers, to comply with the Personal Information Protection Act and other laws and regulations to protect personal data provided by consumers.
Article 20-1	The Company shall treat customers or consumers of its products or services in a fair and reasonable manner, including according to the following principles: fairness and good faith in contracting, duty of care and fiduciary duty, truthfulness in advertising and soliciting, fitness of products or services, notification and disclosure, commensuration between compensation and performance, protection of the right to complain, professionalism of salespersons etc. Said company shall also develop the relevant strategies and specific measures for implementation.
Article 21	The Company shall assess the environmental and social impact of its procurement operation on the source of supplies, and cooperates with suppliers to jointly fulfill corporate social responsibilities. In addition, the Company establishes supplier management policy which requires suppliers to be in compliance with relevant norms on issues such as environmental protection, occupational safety and health, or labor rights. Before conducting business transactions, the Company shall assess whether the supplier has records on environmental and social impact, and avoid dealings with suppliers that go against the Company's corporate social responsibility policy.
Chapter VI Preserve public welfare.	
Article 22	The Company contributes to the creation of social benefits with the Company's core competence in information technology and commercial model. The Company dedicate to create more values for our society and resolve social or environmental issues by supplying corporate volunteers, deploying and maintaining basic ICT infrastructure in remote areas, providing a range of free professional services, and continuing to collaborate with non-governmental organizations and local governments.
Chapter VII Enhance disclosure of sustainable development information by corporations.	

Article 23	<p>In order to upgrade information transparency, the Company, according to relevant laws, regulations, the Corporate Governance Best Practice Principles for TWSE/GTSM listed Companies, shall fully disclose relevant and reliable information relating to their corporate social responsibility.</p> <p>Relevant information fields relating to sustainable development which the Company discloses shall include:</p> <ol style="list-style-type: none"> 1. The sustainable development policies, systems or relevant management guidelines, concrete promotion plans as resolved and approved by the Board of Directors. 2. The risks and the impact on the corporate operations and financial status arising from implementing corporate governance, fostering sustainable environment and preserving social welfare. 3. Major stakeholders and issues of their concerns. 4. Disclosure of information on major suppliers' management and performance with respect to major environmental and social issues. 5. Other information relating to corporate social responsibility.
Article 24	<p>The Company adopts internationally widely recognized standards or guidelines when producing sustainable development reports, to disclose the status of their implementation of the sustainable development policy. It also is advisable to obtain a third-party assurance or verification for reports to enhance the reliability of the information in the reports.</p> <p>The content of the reports include:</p> <ol style="list-style-type: none"> 1. The policy, system, or relevant management guidelines and concrete promotion plans for implementing sustainable development initiatives. 2. Major stakeholders and issues of their concerns. 3. Results and a review of the exercising of corporate governance, fostering of a sustainable environment, preservation of public welfare and promotion of economic development. 4. Future improvements and goals.
Chapter VIII Supplementary Provisions	
Article 25	<p>The Company shall at all times monitor the development of domestic and foreign corporate social responsibility standards and the change of business environment so as to examine and improve their established corporate social responsibility framework and to obtain better results from the implementation of the corporate social responsibility policy.</p>

Article 26	This Code shall come into effect upon adoption by resolution of the Board of Directors and shall be amended in the same manner.
------------	---